Board of Directors Meeting

July 21, 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. June 16, 2026 Board of Directors Meeting Minutes
   b. Ratify the Reimbursement Agreement with Longs Peak

IV. **REPORTS**
   a. Chief's Report

V. **OLD BUSINESS**
   a. Construction Project Update
   b. May District Financials

VI. **NEW BUSINESS**
   a. 2025 District Audit Presentation
   b. Consideration for Approval: Revised Employee Handbook

VII. **BOARD MEMBER ITEMS**
   a. Upcoming Board Items with Service Acknowledgments
   b. Board Vacancy
   c. Finance Committee

VIII. EXECUTIVE SESSION

Section 24-6-402(4)(f) C.R.S. for purposes of discussing a personnel matter regarding the Fire Chiefs' employment contract.

Section 24-6-402(4)(e) C.R.S. Negotiations regarding potential consolidation with North Metro.

IX. ADJOURNMENT

ATTACHMENTS

June 16, 2026 Board of Directors Meeting Minutes

Longs Peak Reimbursement Agreement

Staff Report

July and August Community Outreach Calendars

Wember Construction Update

May District Financials

2025 DRAFT Audit Report

Revised Employee Handbook

Upcoming Board Items

Years of Service Acknowledgment

Join from PC, Mac, iPad, or Android:
https://us02web.zoom.us/j/88585775881?pwd=z7XKBtBIWjQ0DLIIzgNqbbVE1euTsw.1

Passcode: 280929

Board of Directors Meeting
June 16, 2026, immediately following the Pension Board Meeting
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 June 16, 2026, as an In-Person/Virtual Zoom meeting and was called to order by Director Whitlow at 6:11 p.m.

b. Roll Call

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

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

c. Approval of Agenda

President Whitlow asked that the Finance Committee Update be added to the agenda under the Board Member Items. Director DeVenny moved to approve the agenda as amended. Director Mrla seconded it, and it carried unanimously.

II. PUBLIC PARTICIPATION

Cole Lathrop spoke about his interest in the vacant seat on the Board of Directors.

III. CONSENT AGENDA

Director Mrla moved to approve the consent agenda, including the May 19, 2026, meeting minutes. Director DeVenny seconded the motion, and it carried unanimously.

IV. REPORTS

a. Chief Report

Chief Valdez reviewed his staff update report, which was included in the packet, and provided two additional updates. First, he reported that ground rules have been established for union negotiations with L3214, with the first meeting scheduled for June 25, 2026. Second, he discussed the potential North Metro merger. Chief Valdez, Deputy Chief Folden, and Director of Finance Tonya Olson met with North Metro Chief Daugherty and North Metro CFO Lisa Willis for an initial financial discussion. North Metro planned to brief its Board of Directors that evening to determine whether the Board was comfortable moving forward. If so, the next steps would include a third-party feasibility study and tours for both districts in mid-July.

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 Fire Station #15 included wall framing, overhead rough-in, and exterior finishes. The station is nearing completion, anticipated in mid to late fall. In Mead, wet and muddy conditions also slowed progress at Mead Station #14 and affected the beam-signing ceremony.

b. April District Financials

Director of Finance Tonya Olson reported to the Board on the April 2026 Financials. She shared that the April finances are on track with budget expectations and that capital spending is focused on station construction. With no questions, Director DeVenny moved to approve the April 2026 District Financials. Director Mrla seconded it, and it was carried unanimously, after which a roll call was taken.

c. Board Bylaws Review and Proposed Updates

Legal Counsel John Chmil explained that this item followed up on last month's discussion and feedback regarding executive session attendance. The Bylaws have been updated to allow remote participation in executive sessions with safeguards to protect confidentiality. Remote participants must have a camera available and turned on to confirm they are in a controlled environment. With no questions asked, Motion: Director Mrla moved to accept the new Board Bylaw Updates. Director Venrick seconded the motion, and it carried unanimously.

d. Public Hearing for the Arrive Subdivision Petition for Exclusion

President Whitlow opened the public hearing at 6:29 p.m.

Legal Counsel John Chmil reminded the Board that the Arrive Subdivision had been annexed to the City of Longmont, but the related paperwork had not been completed. There were no questions or comments. Motion: Director DeVenny moved to approve the Arrive Subdivision Petition for Exclusion. Director Mrla seconded the motion, and it carried unanimously.

President Whitlow closed the public hearing at 6:30 p.m.

VI. NEW BUSINESS

a. Consideration for Approval: Opening of Additional Bank Account

Tonya Olson asked the Board to approve opening a new bank account for ambulance billing operations. The new billing vendor we selected can help reconcile our ambulance bill payments, but only with a separate bank account. 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.

b. Grant Presentation

Operational Resiliency Coordinator Ivy Miller updated the Board on a 24-month Assistance to Firefighters Grant (AFG) application for $993,000, which would require a 10% local match of $99,300 from Mountain View. The grant would expand the current Frontline Mobile Health Program by adding screenings for brain cancer, breast cancer, cervical cancer, and melanoma through full-body skin checks. 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.

c. Ratify Grant of Easement to United Power (Station 14)

Legal Counsel John Chmil informed the Board that United Power required an easement to provide electrical service to the Station #14 site. Chief Valdez signed the easement, and it was delivered to United Power to keep the project moving forward. Mr. Chmil explained that the Board needed to ratify approval of the easement. 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.

d. City of Longmont Exclusion Clean Up

Legal Counsel John Chmil explained that this item was informational only and required no Board action. He noted that the District has continued to receive exclusion requests for properties annexed into the City of Longmont years ago that remained in both districts, with Longmont serving as the provider. Mr. Chmil said the City Attorney's Office may be able to use the municipal exclusion statute to exclude these properties directly through the courts, rather than processing each property through a separate petition. If the Board agrees with this approach, President Whitlow would sign a document stating that the Board supports the exclusions and that the District would not be negatively impacted. This process would allow the necessary properties to be excluded as a group rather than through individual petitions. The City of Longmont is still determining the number of affected properties, and the item may return as an action item at the next meeting.

VII. BOARD MEMBER ITEMS

a. Upcoming Board Items

Deputy Chief Folden updated the Board on upcoming events. He clarified that only one ceremony is scheduled for July 21. He noted that the September and October meetings will not occur on their regular dates due to the SDA Conference and budgeting deadlines. The Station #15 grand opening is expected in October, and the Board will be updated once the date is confirmed.

Chief Valdez recognized Resiliency Coordinator Ivy Miller for her work on highly competitive AFG and SAFER grants, noting the limited funding available. He also shared that Ivy has been nominated to serve on a grant review board, reflecting her knowledge and the trust placed in her to help evaluate applications. Chief Valdez emphasized Ivy's past success in securing these grants and commended her impressive work.

b. Board Vacancy

President Whitlow asked the Board whether any members had comments or changes regarding their choices for the vacant seat. No members had changes, and no final decision was made.

c. Finance Committee

Director Mrla reported that the Finance Committee met the previous week and discussed five topics, including two potential action items.

- Transfer capital reserves to the general fund
- Retain proceeds from the Stagecoach property sale in reserves
- Maintain the 50% reserve policy
- Develop a policy for the use of oil and gas revenues before the 2027 budget process
- Station #14 is expected to remain temporarily unstaffed until funding is secured

Director of Finance Tonya Olson advised the Board that she plans to present a budget amendment at the July meeting to move the funds.

VIII. EXECUTIVE SESSION

Director Venrick moved to enter Executive Session at 7:06 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 8:19 pm.

IX. ADJOURNMENT

With no further business before the meeting, Director Mrla moved to adjourn it at 8:20 p.m. Director DeVenny 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

June 16, 2026

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.

<u>May 19, 2026</u>

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.

<u>June 16, 2026</u>

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.

Glossary

<u>A</u>

ADA – Americans with Disabilities Act

AFG – Assistance to Firefighters Grant

Alpha Side – Front side of a structure

<u>B</u>

BCSO – Boulder County Sheriff's Office

Bravo Side – Left side of a structure

BVFC – Boulder Valley Fire Consortium

BVSD – Boulder Valley School District

<u>C</u>

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

<u>D</u>

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

<u>E</u>

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

G

GC – General Contractor

GMP – Guaranteed Maximum Price

H

HR – Human Resources

I

IFC – International Fire Code

ISO – Insurance Rating Office

J

K

L

LODD – Line of Duty Death

M

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

N

NIST – National Institute of Standards and Technology

O

OSMP – Open Space and Mountain Parks

P

PERA – Public Employees' Retirement Association

PIO – Public Information Officer

Q

R

RFP – Request for Proposal

RHS - Retiree Healthcare Savings

S

SDA - Special District Association

SOG – Standard Operating Guideline

SSO - Single Sign On

SWAT - Special Weapons and Tactics

T

TCO – Temporary Certificate of Occupancy

TO – Training Officer

TD – Training Division

U

V

W

WC – Workers' Compensation

X

Y

Z

IRRIGATION PUMPSTATION IMPROVEMENT, REIMBURSEMENT AND PARTICIPION FEE AGREEMENT

1. **PARTIES.** The parties to this Agreement are the **LONGS PEAK WATER DISTRICT** (District) and ***MOUNTAIN VIEW FIRE PROTECTION DISTRICT***, (Applicant).

2. **RECITALS AND PURPOSE.** The Applicant *(This is for the immediate use of irrigation water for the fire station and library. Streets and future developments will also be utilizing this infrastructure in the future) is the owner of certain property described on the attached* ***EXHIBIT A****, which is located within the District, which the Applicant seeks to develop, and which is referred to as Liberty Ranch Filing No. 2, 3rd Amendment (the "Development").* The District is a special district organized under Colorado law which provides potable and irrigation water service to its customers for which monthly service charges are made. The Applicant desires that the District commit to provide irrigation water service within the boundaries of the Development. Such service will require improvements to an existing irrigation pump station located within or near the Development. The parties estimate that the pump station improvements will allow for the additional demand of 36AF/YEAR. The purpose of this Agreement is to establish the procedures by which the irrigation pump station improvements will be constructed; how the expenses of construction of the irrigation pump station will be borne; and how the Applicant will be reimbursed for certain of the expenses which it incurs in the construction of the irrigation pump station. The purpose of this Agreement is to set forth such terms and conditions. Accordingly, the parties agree to the terms and conditions set forth in the following paragraphs.

3. **OWNERSHIP.** The District will continue to own and maintain the irrigation pump station and all related infrastructure to deliver irrigation water to the meter on Applicant's property.

4. **AFFECTED AREA.** The properties which may potentially be served by the District from the Irrigation Pump Station lie within all lots and tracts included within the Liberty Ranch Filing No. 2, 3rd Amendment, recorded in the real property records of Weld County at Reception No. 5057281 ("Affected Area").

5. **IRRIGATION PUMP STATION DESIGN AND CONSTRUCTION OF THE PUMP STATION IMPROVEMENTS.** The Irrigation Pump Station improvements which are the subject of this Agreement are as described and shown on the conceptual preliminary design attached to this Agreement as ***Exhibit A.***

6. **APPLICANT'S OBLIGATIONS.** The Applicant shall have the following obligations pursuant to this Agreement:

   6.1 **Irrigation Pump Station Improvement Costs**. The Applicant shall reimburse the District for all costs necessary to improve the existing irrigation pump station to provide irrigation water for the Development. This cost is not expected to be more than $205,000.00.

7. **DISTRICT'S OBLIGATIONS.** The District shall have the following obligations pursuant to this Agreement:

71. **Initial Irrigation Pump Station Improvement Costs.** The District shall cause for the irrigation pump station to be improved to provide an additional 36AF/Year demand. The District will pay all initial costs to Quantum Pump and Controls and initiate service from the pump station. Once all improvements are completed, and the District has accepted the final project, the District will invoice the Applicant for reimbursement of costs not to exceed $205,000.00

7.2 **Collection of Rebate Fees.** Rebate fees will be added to the then current irrigation tap fees and water transfer requirements that connect to the irrigation system within the Affected Area. The District will collect any applicable rebate fees from future developers within the Affected Area and redistribute to the Applicant as future irrigation taps are sold.

8. **REBATE FEES.** The parties agree that more irrigation taps may be provided service as a result of this pump station improvement project. The Applicant can recover no more than their original financial investment of the irrigation pump station improvements. The parties agree that rebate fees will be in the amount of $5,700/AF/year demand for large areas and $500.00/tap for individual residential irrigation taps. This Agreement is solely between the parties and is not intended, nor shall it be construed, as a commitment to the issuance of water taps to any party or property owner in the Affected Area. This Agreement is not to be deemed to be for the benefit of any third party. The rebate fee period will be in effect for 7 years from the date of execution of this Agreement.

9. **DISTRICT REGULATIONS.** All service provided under this Agreement shall be subject to the monthly service charges and all Bylaws, Policies and Regulations of the District which may be in force from time to time.

10. **GOVERNMENTAL REGULATIONS.** All provisions of this Agreement to the contrary notwithstanding, the obligation of the District to furnish irrigation water service under this Agreement, is limited by, and subject to all orders, requirements and limitations which may be imposed by federal, state, county or any governmental or regulatory body or agency having jurisdiction and control over the District and/or the operation of its domestic water system and treatment facilities.

11. **DELAYS.** Any delays in, or failure of, performance by any party of his or its obligations under this Agreement shall be excused if such delays or failure are a result of acts of God and nature, fires, floods, strikes, labor disputes, accidents, regulations or orders of civil or military authorities, restrictions or limitations contained in any initiative approved by the voters, shortages of labor materials, or other causes, similar or dissimilar, which are beyond the control of such party, including any governmental orders, directives, requirements or limitations described above.

12. **PARAGRAPH CAPTIONS.** The captions of the paragraphs are set forth only for convenience and reference, and are not intended in any way to define, limit, nor describe the scope or intent of the Agreement.

13. **ADDITIONAL DOCUMENTS OR ACTION.** The parties agree to execute any additional documents and to take any additional action necessary to carry out this Agreement.

14. **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 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 it 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 60 days following either party's written request, therefore. 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. In any legal proceeding, other than mediation, the prevailing party shall be entitled to recover its reasonable attorneys' fees and litigation costs from the other party.

15. **BINDING EFFECT.** This Agreement shall inure to the benefit of, and be binding upon, the parties, and their respective legal representative, successors, and assigns; provided, however, that nothing in this paragraph shall be construed to permit the assignment of the Agreement except as otherwise specifically authorized herein.

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

17. **SEVERABILITY.** If any provision of this Agreement is declared by a court of competent jurisdiction to be invalid, void or unenforceable, such provision shall be deemed to be severable, and all other provisions of this Agreement shall remain fully enforceable, and this Agreement shall be interpreted in all respects as if such provision were omitted.

18. **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 or registered mail, postage and fees prepaid, addressed to the party to whom such notice is intended to be given at the address set forth on the signature page below, or at such other address as has been previously furnished in writing to the other party or parties. Such notice shall be deemed to have been given when deposited in the U.S. Mail.

19. **AUTHORIZATIONS.** The District, upon approval of this Agreement, shall be deemed to have approved and authorized the District's President to execute the agreements set forth herein as exhibits provided such documents are in conformity with the District's then existing policies, rules and regulations, as determined by the District's general manager in his sole discretion. Any such non-conforming agreement shall require further approval and consent by the District's Board of Directors.

20. **INTEGRATION; AMENDMENTS.** This Agreement is the complete understanding and agreement of the parties. This Agreement may only be amended by a written agreement between the parties.

DATED: 7/8, 2026.

LONGS PEAK WATER DISTRICT

By Gary S. Allen

Gary Allen, District Manager
9875 Vermillion Road
Longmont, Colorado 80504-9738
303-776-3847

ATTEST:

Kathleen J. Edmondson
Secretary

Mountain View Fire Protection District.

By Froilan Valdez

Mountain View Fire
Longmont, Colorado 80504
303-772-4791
303-772-5211 (Fax)

ATTEST:

Pamela Owens
Secretary
6·29·2026

To: MVFPD Board of Directors
From: Chief Valdez

Re: July Staff Report

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

Finance

- ADP–Sage Intacct integration project is moving ahead. ClearGov Capital Budgeting module is getting set up in preparation for the upcoming budget cycle. Budget calendar created for the 2027 process.
- Several negotiations preparation sessions and participation in the 2026 Union Negotiations process.
- Follow-up items for Haynie and Company to complete the audit report.

Human Resources

- Preparation for Union Negotiations.
- Completion of the Employee handbook.
- Firefighter Ball preparation.

Wellness

- Bike to Work refreshment station went well, with about 100 participants.
- Second set of helmet liners distributed to line personnel. Important to wash helmet liner in addition to bunker gear to reduce cancer exposure.
- Late July: start education and promote Carotid Intima-Media Thickness (C-IMT) Scans to take place in August.

Operations

Response Operations

- Hiring process is open for FF/EMT and FF/Medics.
- Final inspection on new engines July 21st.

- Working on merging operations manuals with Weld and Boulder.

Special Operations

- Fire season has come in with a roar; it's hot and dry, and the outlook looks to hold that way.
- Two Engines out on dispatch – One in California and one on the Western Slope.
- There was a crew swap for the engine in California.

EMS

- The Support and Medical Officers have been selected.
- The whole blood program is moving forward with getting the Medical Officers online.
- The new ambulances are being upfitted and should be on the road in the coming months.

Training

- On the back-half of 26-1 Post-Academy… to complement Fire Academy, our ten (10!) newest recruits will have gotten three days of Emergency Vehicle Driver Training, two weeks of additional fire skills refinement, two days of extrication training, an IV qualification course, a four-day EMS academy, and five days of wildland training; they're excited to join the Line.
- Successful conclusion of the re-introduced MV Engineer Academy (April-May-June) and reworking of the Acting Engineer program ahead of September's Engineer promotional process… off-shift DO Days to be offered through July and August.
- Work towards the establishment of a training authority on-going… Chief Baker drafting initial proposal with emphasis on near-term combined agency planning and sharing of existing resources.
- Taylor'd Series 40+ training prop to be delivered end of the month and to be placed at MV Station 1… Series 12s headed to Stations 2 and 7.
- Two open positions in the Training Division… Firefighter TO to be flown end of the month; third position TBD.

Life Safety

Plan Reviews, Permits, Inspections

- The Zaharias Property on 88th Street in Superior is in the final approval stages. It is planned to be 110 single-family residences and 116 town homes.
- Dutch Brothers' project on Coal Creek in Superior is under expedited review with the town.
- The Superior live/work units continue to fill with small businesses.
- The expansion of the Erie Community Center is in the final design phases.
- A small expansion to the new Erie Town Hall is underway.

- The Erie PD expansion will continue through the winter.
- Three fireworks stands are open in Erie.
- The new St. Vrain elementary school in Colliers Hill is waiting on town utility and access permits before construction starts.
- Dacono has issued the building permit for the Strata subdivision, off York Street, to begin infrastructure and temporary road access. This includes 1800 homes and up to 1M square feet of commercial space.
- Dacono is considering a large data center project just east of the Colorado National Speedway.
- IMI Motorcycle Track is planning 18 events this season.
- Mead has several developments in the review process now.
- Two large warehouses near CR 32 and CR13 in Mead are under review.
- Two fireworks stands in Mead are open.
- All the homebuilders are complaining about slow sales of their properties.

Fire Investigations

- Grassland fire near US 36 and Davidson Mesa.

Community Outreach

- The first week of Kids Academy was June 22 – 25th at Station 5. It was very successful, and the participants learned a lot.
- Community Outreach ran events on July 3rd and 4th in Erie, Niwot, Superior, and Mead. The Erie fireworks were so well attended that we ran out of lost-parent wristbands for kids for the first time.
- The second week of Kid's academies is July 6 -9 at the Longmont Training Center. Despite the staffing challenges of having three engines on deployment and staff being mandatoried, Community Outreach is holding a safe and fun event.

Fleet and Facilities

- Implementing a new computerized maintenance management system to enhance our repair and periodic preventative maintenance capability.
- Continuing to work with GC, installer, and manufacturer to address warranty concerns at Monarch Park.
- The EMS delivery vehicle is with our graphics vendor. Still planning on delivering the vehicle by September.

- One of the new ambulances was placed in service. Still planning on having the 2nd one in service by the end of July.

- Final inspection of the new pumpers has been pushed back to the 3rd week of July.

Information Technology

- In the process of upgrading 25+ Cradlepoints and antennas in our vehicles, improving 5G mobile Internet coverage. Our cellular carrier, Verizon, is paying a significant portion ($18k) of the cost of these upgrades.
- Coordinating our annual radio programming, scheduled for the week of July 6
- Implemented Comcast free TV service in several stations & working on adding other stations. This will save the district thousands of dollars per year.
- Boulder closest unit dispatch project: merging City and County radio toning channels in July.

Communications

- Coordinated and supervised an interview for Fire Management Officer Paul Ostroy with Rachael Krauss on 9News on how wildland dispatches work.
    - https://www.9news.com/article/news/local/wildfire/denver-metro-area-fire-districts-send-help-to-wildfire-front-lines/73-3a3a8840-7f06-4986-a40a-9f89e82297db
- Interviewed by Boulder Daily Camera regarding a small grass fire along US 36 near Superior.
- Collaborated with Operations Resiliency Coordinator Ivy Miller on the inaugural MVFR Bike To Work event in Niwot

Respectfully,

Pepper Valdez
Fire Chief

July

2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 SafeSitter Class	2	3 Erie 3rd of July	4 Town Parades: Niwot Superior Mead
5	6 Kids & Teen Academy - Longmont	7 Kids & Teen Academy - Longmont Summer Splash - Dacono	8 Kids & Teen Academy - Longmont	9 Kids & Teen Academy - Longmont	10 Erie Balloon Festival	11 Erie Balloon Festival
12 Erie Balloon Festival	13	14 Touch A Truck Camp Erie	15	16	17	18 Heartsaver CPR Class
19 Station 2 - Church Service Project	20	21	22 New Horizon Academy School Visit	23	24	25
26	27	28	29	30	31	

AUGUST 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						SafeSitter Dacono Music Festival 1
2	3	National Night Out Mead - Dacono - Superior - Niwot - Erie 4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Project Update Report

Project Name:	**Mountain View Fire Rescue**
Wember Inc. Project Number:	2023.38
Issue Date:	July 1, 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 paving work was done, with only the connection to the west neighborhood pending. Structural steel detailing and framing were started at Mead Station 14.

MVFE - Meadow Sweet Station 15 – Erie, CO

This month, the team has continued installing overhead wall rough MEP, and final grading occurred on the site. Brick veneer and curb-and-gutter work continued. Drywall finishing is ongoing. Traffic signal programming is nearing completion. Interior finishes are in progress, and the topping slab in the app bay has been poured.

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**

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

- $34,797 – Architect Add service #3 Additional survey and #4 Signal design (portion to be reimbursed by Town)
- $347,525 – Traffic Signal design (portion to be reimbursed by Town)

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 paving of the masterplan roadways was nearly complete, with finishing touches still underway. FP is still working on the area where the paving connects to the existing roadway at Bridle Lane. Manholes were inspected by St. Vrain. The Town had comments after inspecting the striping, and a few areas will have additional striping added. Landscaping and final inspections are forthcoming.

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
- June 18 – anticipated approval of the CDs
- July 7, 2025 – Construction start
- June 2026 – Anticipated Construction Complete

Challenges

- Coordination with drive accesses to library. Some minor changes to grading.
- Cold weather coming in December and January will pause the ability to complete paving until Spring.
- Ditch company crossing agreements.
- Setting up reimbursements to the fire district for raw water pump station upgrades.
- Sanitary sewer approval from St. Vrain.
- Paving work may only be started in December, but will need to be finished in spring when the plants re-open after winter.
- Coordination of the Western Midstream gas line. Relocation in process.
- Coordination of the oil & gas easement across the site. Resolved.
- Costs for transferring domestic and non-potable water to the site. Domestic water will be via Longs Peak Water District and MVF is currently in the process of purchasing ditch shares from a Highland Ditch seller for irrigation.

Contingency Use (MVF)

- $3,000 – Add service 5 for SSD to continue to provide extended construction administration services and RFI review.
- $6,375 – Add service 4 for SSD to prepare gas line exhibits and temporary construction easement exhibits.
- $2,750 – Add service 3 for SSD to hydrovac all utilities on the site for the design teams' use.
- $800.00 – Add service 2 for SSD to prepare a gas line easements and agreements.
- $12,250 – Add service 1 for SSD to have potholing done on existing utilities.
- $5,200 – Prairie Dog Mitigation by Twin Peaks Environmental
- $15,114.12 – Change Order 2 for Fransen Pittman for extended time delay impacts and additional temp irrigation.
- $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.

MVFM – Mead Fire Station 14

The structural steel detail continues at Sta 14 and FP has also started framing. Work in the crawlspace & MEP is ongoing. A Change Order of $123,298.86 was issued to install micropiles beneath the exterior door stoops. This work ensures the stoops are supported by a foundation system consistent with the main building, minimizing the potential for settlement, shifting, or structural movement resulting from changes in soil conditions over time.

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 has delayed the plat's approval by at least a month. This has been resolved and will be relocated by the Town.
- The building permit is contingent upon the masterplan plat approval. Any changes or delays in dates will directly impact the station permit approval. Likewise, it will also have an impact on when the infrastructure can begin, which will precede the overall site construction work. A building permit will be released upon meeting all conditions of the plans.
- Soil conditions require drilled piers and structural flooring or 8’ of over-excavation to ensure foundation stability, which increases the project's costs.

Contingency Use

- $123,298.86 – CO to FP for stoop micropiles
- $6,936.19 – CO for site camera, grading credit, and pot holing utilities per PCCO 01.
- $7,700.00 – CO for Oz for additional construction administrative services.

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	$1,081,822.91	$118,596.09
▶ B Owner's Requirements	$371,787.00	$20,091.00	$391,878.00	$351,962.00	$42,615.00	$324,500.50	$70,076.50
▶ C Construction	$14,000,000.00	$1,389,830.56	$15,389,830.56	$14,042,775.00	$1,323,778.94	$10,604,189.40	$4,762,364.54
▶ 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	$157,228.66	$0.00	$94,129.87	$63,098.79
▶ F Technology	$280,000.00	$0.00	$280,000.00	$215,847.84	$0.00	$38,206.46	$177,641.38
▶ 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	$16,319,203.54	$1,527,604.94	$12,602,391.18	$5,244,417.30

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 (G-J)
Mountain View Fire (MVF)	$3,033,617.00	$27,500.00	$3,061,117.00	$2,432,553.73	$129,298.08	$2,048,619.53	$513,232.29
▼ 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	$991,920.25	$510,966.04
▼ A.4 MVF Permits, Utility Fees, Imp	$978,750.00	$65,214.51	$1,043,964.51	$876,464.51	$0.00	$876,464.51	$0.00
▼ A.5 MVF Technology	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
▼ A.6 MVF Contingency & Escalatior	$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	$4,536,554.68	$258,596.16	$3,503,686.26	$1,291,464.58

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

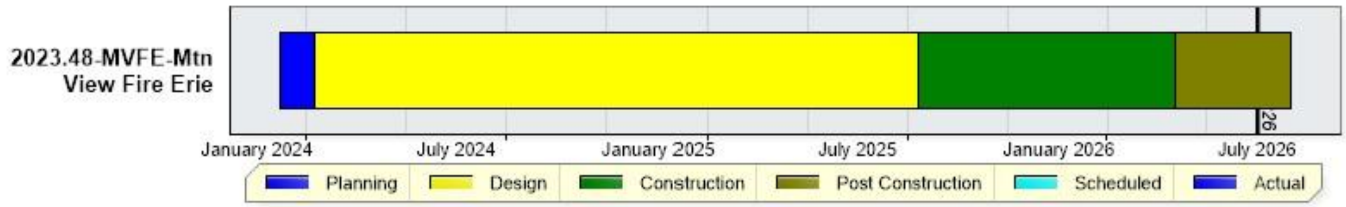
Project Accounting	Budget			Commitments		Actual	
	A Initial Budget	B Budget Changes	C Current Budget A+B	D Contracts, POs, Expenses	E Change Orders	J Incurred Costs	K Balance To Finish (G-J)
A Land & Lease Cost	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
▶ B Design & Engineering	$1,259,562.00	$30,372.00	$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

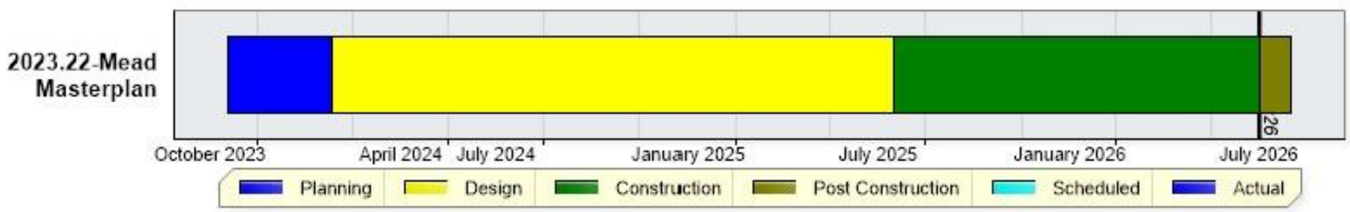
- Change Order for Micropiles $123,298.86
- Add service for Time-Lapse Camera $6,936.19

MVF Projects Schedules

MVFE

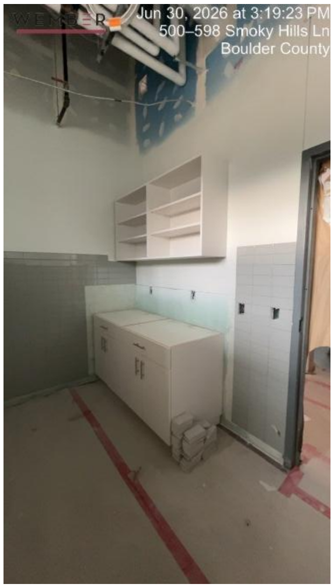


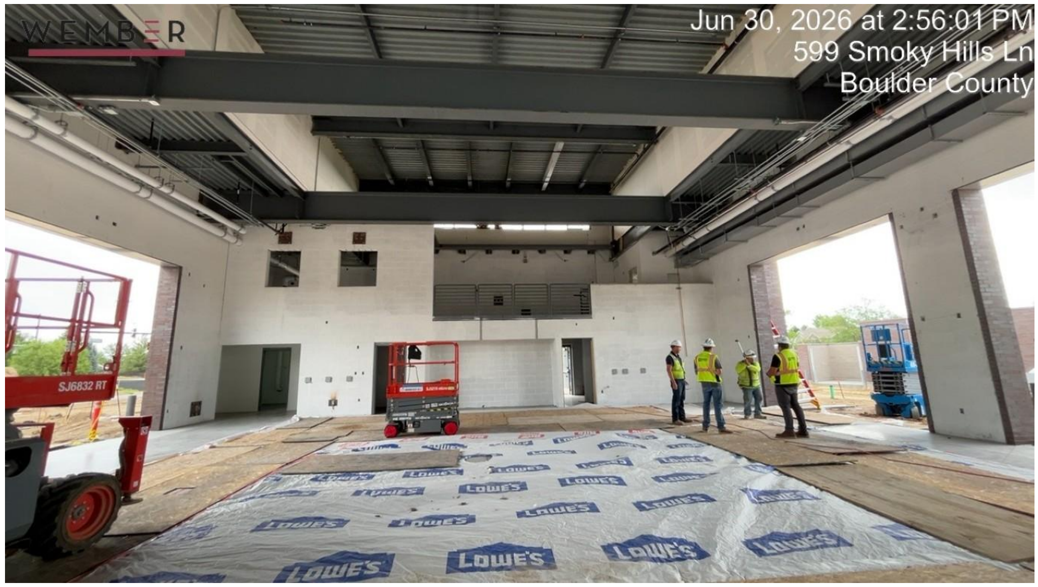
MVFMM

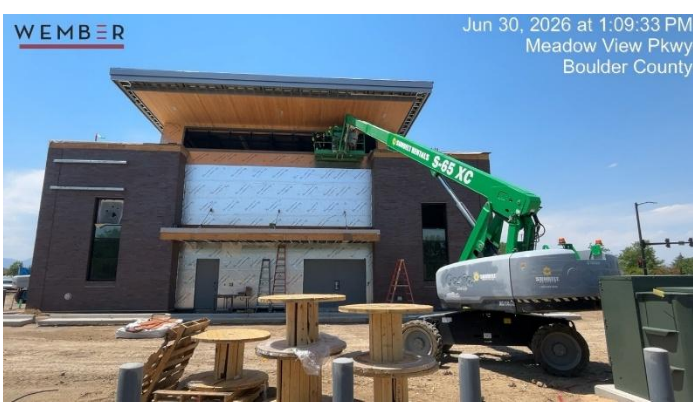


MVFM

MVFE – Progress Photos

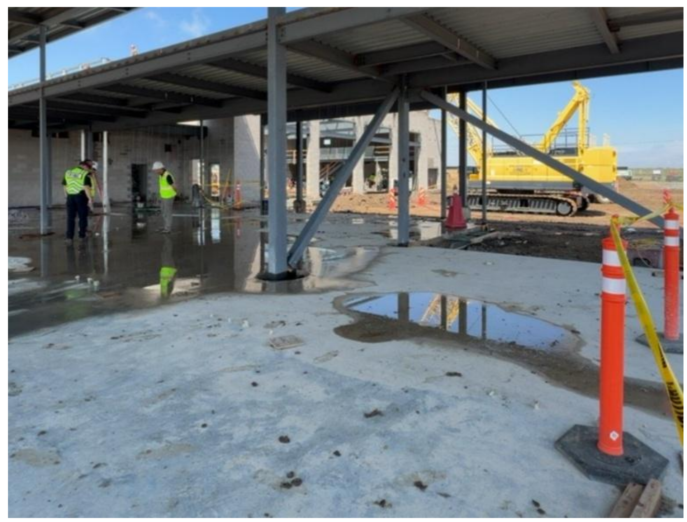


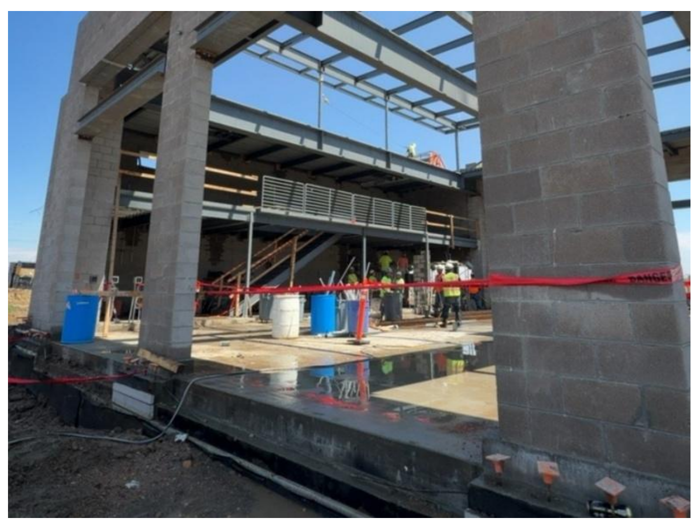




MVFMM Project Drawings/ Progress Photos

MVFM Project Drawings/ Progress Photos





Mountain View Fire Rescue

Statement of Revenues and Expenditures

General Fund

For the 1 Month(s) Ending May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
BEGINNING FUND BALANCE	**30,342,312**	**30,342,312**	**30,342,312**	**-**	**0%**
REVENUES					
Property Taxes	47,154,314	2,867,153	35,508,391	11,645,923	25%
Local TIF Reimbursements	1,319,275	741,962	1,086,873	232,402	18%
Specific Ownership Tax	1,886,827	165,143	854,977	1,031,850	55%
EMS Transports	1,420,000	130,723	613,822	806,178	57%
Fire Prevention Fees	200,000	6,188	62,577	137,423	69%
Maintainence Shop Fees	240,000	16,854	128,071	111,929	47%
Fees for Service	42,000	3,700	17,900	24,100	57%
Investment Earnings	1,720,473	134,998	490,620	1,229,853	71%
Wildland Reimbursements	105,000	(267)	(1,361)	106,361	101%
Grant Rewards	-	-	5,289	(5,289)	0%
Total REVENUES	**54,087,889**	**4,066,454**	**38,767,159**	**15,320,730**	**28%**
OTHER REVENUE SOURCES					
Miscellaneous Revenues	229,000	6,546	22,463	206,537	90%
Sale of Assets	-	9,263	19,262	(19,262)	0%
Oil & Gas Royalties	8,000	836	3,842	4,158	52%
Insurance Proceeds	-	-	23,723	(23,723)	0%
Contributions/Donations	-	-	5,549	(5,549)	0%
Total OTHER REVENUE SOURCES	**237,000**	**16,645**	**74,839**	**162,161**	**68%**
EXPENDITURES					
Salaries and Wages	28,172,884	1,987,935	10,689,141	17,483,743	62%
Overtime	2,638,706	283,056	1,019,959	1,618,747	61%
Benefits	11,146,092	846,266	4,464,560	6,681,532	60%
General Operating Supplies	1,734,551	109,977	522,641	1,211,910	70%
Small Equipment/Tools	719,434	15,953	180,827	538,607	75%
Non-Capital Tech Expenses	690,800	51,123	271,917	418,883	61%
Non-Capital Fleet Expense	537,400	51,421	198,951	338,449	63%
Training	708,545	21,256	158,002	550,543	78%
General Purchased Services	2,133,896	80,188	856,974	1,276,922	60%
Contract Services	1,331,800	37,336	406,255	925,545	69%
Repairs and Maintainence Equip	193,755	1,841	62,997	130,758	67%
Repairs and Maintainence Buildings	700,946	33,099	209,712	491,234	70%
Other Equipment	93,900	-	12,185	81,715	87%
Utilites	539,500	30,208	184,023	355,477	66%
Debt Service Expense	-	146,537	146,537	(146,537)	0%
Operational Contingency	1,307,957	-	-	1,307,957	100%
Total EXPENDITURES	**52,650,166**	**3,696,196**	**19,384,681**	**33,265,485**	**63%**
EXCESS/(DEFICENCY) REVENUES AFTER EXPENDITURES	**1,674,723**	**386,903**	**19,457,317**	**17,782,594**	**0%**
TRANSFER BETWEEN FUNDS	(613,050)	145,583	145,583	-	0%
Restricted for TABOR	(1,540,266)	-	-	-	0%
ENDING FUND BALANCE	**29,863,719**	**30,874,798**	**49,945,212**	**17,782,594**	**0%**

Mountain View Fire Rescue

Budget Summary by Department

Administration

For the 1 Month(s) Ending May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	26,400	1,284	5,494	20,906	79%
52090 - Food/Catering	6,000	771	3,112	2,888	48%
52200 - Awards & Celebrations	2,000	-	-	2,000	100%
52270 - Misc. Fees	-	234	235	(235)	0%
52350 - Membership/Subscriptions	20,000	70	3,413	16,587	83%
52400 - Postage/Ups,Fed X	3,000	-	41	2,959	99%
52450 - Uniform/Allowance	54,575	175	1,540	53,035	97%
52880 - Travel Costs/Per Diems	33,550	1,373	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	11,138	37,583	169,697	82%
53300 - Elections	250,000	-	-	250,000	100%
53420 - Contract Labor Services	150,000	329	1,643	148,357	99%
53550 - Training Seminars	19,800	-	1,885	17,915	90%
53650 - Exams And Certifications	2,000	10	10	1,990	100%
53670 - Mileage Reimbursement	-	-	107	(107)	0%
53950 - Contingency Reserve	1,307,957	-	-	1,307,957	100%
54100 - District Liability Insurance	430,000	34,683	179,092	250,908	58%
55250 - Non-Capital Equip <$5K	3,000	-	-	3,000	100%
Administration	**2,527,062**	**50,067**	**241,170**	**2,285,892**	**90%**

JANUARY NOTES:

FS1-1 - Account 53000 - Annual accreditation fee.

Mountain View Fire Rescue

Budget Summary by Department

Communications

For the 1 Month(s) Ending May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	5,000	-	671	4,329	87%
52090 - Food/Catering	2,000	-	63	1,937	97%
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	18	507	97%
52600 - Misc Supplies & Expense	1,000	-	-	1,000	100%
52880 - Travel Costs/Per Diems	3,000	633	633	2,367	79%
53100 - Printing Legal Notices	300	-	-	300	100%
53550 - Training Seminars	3,000	-	675	2,325	78%
Communications	**21,575**	**651**	**2,300**	**19,275**	**89%**

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 May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	34,000	-	22	33,978	100%	
52090 - Food/Catering	500	-	-	500	100%	
52110 - Tech-Hardware & Accessories	100,000	4,620	31,519	68,481	68%	
52120 - Tech-Software & Applications	438,150	33,317	182,532	255,618	58%	
52270 - Misc. Fees	-	427	426	(426)	0%	**FS5-1**
52400 - Postage/Ups,Fed X	250	-	-	250	100%	
52450 - Uniform/Allowance	1,575	563	806	769	49%	
52880 - Travel Costs/Per Diems	6,000	982	2,734	3,266	54%	
53000 - General Purchased Services	16,000	-	-	16,000	100%	
53110 - Tech Expense-Maintenance & Sup	25,000	3,364	17,007	7,993	32%	
53420 - Contract Labor Services	70,000	-	-	70,000	100%	
53460 - R & M Equipment	53,000	-	520	52,480	99%	
53550 - Training Seminars	6,000	-	1,315	4,685	78%	
53590 - Dispatching Service	70,200	-	-	70,200	100%	
53750 - Telecom, Cell Phones	57,000	9,200	32,131	24,869	44%	
53770 - Utilities, Telephone & Cable	13,000	893	4,739	8,261	64%	
53810 - Utilities, Data Services	150,000	9,463	66,359	83,641	56%	
Information Technology Service	**1,040,675**	**62,829**	**340,110**	**700,565**	**67%**	

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 May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	3,100	1,071	2,788	312	10%	
52090 - Food/Catering	33,663	1,211	10,313	23,350	69%	
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	39	3,056	6,944	69%	
53000 - General Purchased Services	23,897	-	13,443	10,454	44%	
53040 - Fitness Memberships	5,439	1,857	3,438	2,001	37%	**FS5-2**
53220 - Employee Testing	55,856	-	1,012	54,844	98%	
53240 - Recruiting/Hiring Services	15,000	-	4,550	10,450	70%	
53420 - Contract Labor Services	526,820	8,411	244,791	282,029	54%	
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	-	5,713	25,337	82%	
53650 - Exams And Certifications	3,870	-	-	3,870	100%	
53660 - Tuition Reimbursement	100,000	2,502	22,375	77,625	78%	
53670 - Mileage Reimbursement	-	67	67	(67)	0%	
55250 - Non-Capital Equip <$5K	1,700	789	940	760	45%	
Human Resources	**1,420,166**	**15,947**	**341,601**	**1,078,565**	**76%**	

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 May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	400	221	221	179	45%	
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	1,240	(740)	-148%	**FS5-3**
52400 - Postage/Ups,Fed X	500	-	128	372	74%	
52450 - Uniform/Allowance	2,100	126	126	1,974	94%	
52880 - Travel Costs/Per Diems	4,000	3,678	4,913	(913)	-23%	**FS5-4**
53000 - General Purchased Services	-	-	186	(186)	0%	
53150 - Audit & Accounting	32,000	-	23,995	8,005	25%	
53420 - Contract Labor Services	132,000	9,699	47,346	84,654	64%	
53550 - Training Seminars	5,300	-	1,900	3,400	64%	
53900 - Tax Collection Fee(Purch Svcs)	711,740	43,032	532,441	179,299	25%	
Financial Services	**891,290**	**57,996**	**612,682**	**278,608**	**31%**	

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 May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	151,250	12,660	80,568	70,682	47%	
52090 - Food/Catering	28,300	2,190	8,609	19,691	70%	
52110 - Tech-Hardware & Accessories	12,000	21	2,369	9,631	80%	
52120 - Tech-Software & Applications	5,000	277	1,442	3,558	71%	
52250 - Bank Charges	-	216	216	(216)	0%	
52270 - Misc. Fees	-	58	58	(58)	0%	
52350 - Membership/Subscriptions	34,400	512	19,188	15,212	44%	
52400 - Postage/Ups,Fed X	450	49	1,227	(777)	-173%	
52440 - Janitorial Supplies	57,050	2,520	12,948	44,102	77%	
52450 - Uniform/Allowance	133,400	25,100	74,262	59,138	44%	
52550 - Small Equipment	10,700	195	1,407	9,293	87%	
52560 - Saw Supplies/Accessories	9,400	-	580	8,820	94%	
52570 - Fire Extinguishers	5,556	-	582	4,974	90%	
52590 - BC Station Allowance	5,000	84	340	4,660	93%	
52610 - FF Equipment	65,200	926	22,759	42,441	65%	
52630 - Training Library	5,650	104	4,253	1,397	25%	
52650 - Fuel	-	-	1,711	(1,711)	0%	
52690 - Scba Supplies/Parts	37,100	8,478	9,066	28,034	76%	
52700 - Hose/Nozzle Supplies	28,500	92	18,125	10,375	36%	
52710 - Ems Disposables	200,000	15,003	71,300	128,700	64%	
52720 - Ems Durables	10,200	2,320	7,830	2,370	23%	
52880 - Travel Costs/Per Diems	67,500	3,965	22,217	45,283	67%	
53000 - General Purchased Services	22,900	456	8,989	13,911	61%	
53180 - Honor Guard	11,168	-	1,953	9,215	83%	
53320 - Repairs/Maintenance, Saws	16,600	-	843	15,757	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	50,896	57,604	53%	
53460 - R & M Equipment	57,000	590	50,538	6,462	11%	**FS5-5**
53470 - Repairs & Maintenance, Vehicles	-	-	19	(19)	0%	
53480 - Repairs & Maintanence, Building	6,250	630	1,049	5,201	83%	
53550 - Training Seminars	235,950	13,324	102,944	133,006	56%	
53560 - Academy Fees	207,500	-	-	207,500	100%	
53600 - Authority Fee	102,000	-	101,333	667	1%	
53620 - Scba Repair/Maint/Testing	30,500	1,250	6,438	24,062	79%	
53630 - Protective Clothing Repairs	19,324	-	-	19,324	100%	
53650 - Exams And Certifications	46,880	4,249	8,825	38,055	81%	
53670 - Mileage Reimbursement	500	91	246	254	51%	
53720 - Landscaping Maintenance	2,850	221	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	1,332	107,754	338,772	76%	
55250 - Non-Capital Equip <$5K	41,100	995	1,388	39,712	97%	
55500 - Training Equipment	8,900	-	2,500	6,400	72%	
Emergency Operations	**2,256,680**	**105,668**	**807,571**	**1,449,109**	**64%**	

FS5-5 - Account 53460 - Annual maintenance and warranty costs provided by Stryker.

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:

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 May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	3,400	292	(410)	3,810	112%
52090 - Food/Catering	8,100	648	3,047	5,053	62%
52110 - Tech-Hardware & Accessories	1,650	-	-	1,650	100%
52120 - Tech-Software & Applications	-	63	263	(263)	0%
52350 - Membership/Subscriptions	8,025	22	3,797	4,228	53%
52370 - Public Education Supplies	72,100	10,087	24,383	47,717	66%
52380 - Fire Investigation Supplies	2,400	21	1,148	1,252	52%
52450 - Uniform/Allowance	6,725	265	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	299	1,582	17,468	92%
53550 - Training Seminars	12,630	198	4,788	7,842	62%
53650 - Exams And Certifications	6,340	132	1,266	5,074	80%
55250 - Non-Capital Equip <$5K	5,000	-	-	5,000	100%
Life Safety	**146,120**	**12,027**	**42,413**	**103,707**	**71%**

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 May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	316,000	13,912	89,465	226,535	72%	
52080 - Ambulance Expenses	1,650	-	-	1,650	100%	
52090 - Food/Catering	1,500	113	384	1,116	74%	
52120 - Tech-Software & Applications	33,750	360	2,990	30,760	91%	
52270 - Misc. Fees	5,365	576	1,987	3,390	63%	
52340 - Outside Svc-Supplies/Materials	-	526	32,596	(32,596)	0%	
52350 - Membership/Subscriptions	1,000	-	50	950	95%	
52400 - Postage/Ups,Fed X	2,625	-	-	2,625	100%	
52450 - Uniform/Allowance	18,475	736	3,268	15,207	82%	
52650 - Fuel	275,000	25,294	89,691	185,309	67%	
52660 - Tires	94,500	6,549	14,256	80,244	85%	
52880 - Travel Costs/Per Diems	31,500	3,566	13,832	17,668	56%	
53000 - General Purchased Services	-	-	74	(74)	0%	
53110 - Tech Expense-Maintenance & Sup	12,000	-	1,620	10,380	87%	
53470 - Repairs & Maintenance, Vehicles	167,900	19,053	60,678	107,222	64%	
53550 - Training Seminars	19,300	517	1,841	17,459	90%	
53640 - Annual Equip Testing	10,580	-	-	10,580	100%	
53650 - Exams And Certifications	-	220	85	(85)	0%	**FS5-6**
54100 - District Liability Insurance	20,000	-	-	20,000	100%	
55250 - Non-Capital Equip <$5K	14,950	820	8,754	6,196	41%	
Fleet Operation	**1,026,095**	**72,242**	**321,570**	**704,525**	**69%**	

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 May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	82,800	1,710	15,105	67,695	82%
52120 - Tech-Software & Applications	6,000	-	144	5,856	98%
52440 - Janitorial Supplies	8,500	1,143	4,932	3,568	42%
52450 - Uniform/Allowance	1,600	20	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	2,280	18,724	41,322	69%
53480 - Repairs & Maintanence, Building	243,800	9,744	62,720	181,080	74%
53490 - Repairs & Maint. Appliances	7,000	-	532	6,468	92%
53550 - Training Seminars	3,075	-	-	3,075	100%
53610 - Alarm System Service Fees	23,000	4,416	9,786	13,214	57%
53700 - Hvac/Mechanical Repairs	270,000	10,137	85,377	184,623	68%
53720 - Landscaping Maintenance	95,000	5,671	31,835	63,165	66%
53760 - Utilities, Electric & Gas	264,000	16,589	84,447	179,553	68%
53780 - Utilities, Trash	40,000	3,242	15,003	24,997	62%
53790 - Utilities, Water & Sewer	71,500	22	13,475	58,025	81%
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	-	1,541	38,459	96%
Stations And Grounds	**1,362,821**	**54,974**	**353,326**	**1,009,495**	**74%**

Mountain View Fire Rescue

Statement of Revenues and Expenditures

Capital Reserve Fund

For the 1 Month(s) Ending May 31, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
BEGINNING FUND BALANCE	**66,597,902**	**66,597,902**	**66,597,902**	**-**	**0%**
REVENUES					
Interest On Deposits	1,759,105	241,275	1,077,162	681,943	39%
Sale Of Property & Equipment	2,250,000	1,912,756	1,912,756	337,244	15%
Total REVENUES	**4,009,105**	**2,154,030**	**2,989,917**	**1,019,188**	**54%**
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	4,464	41,049	165,597	80%
90024-Software Implementation	17,300	-	17,280	20	0%
105-Information Technology Service	**223,946**	**4,464**	**58,329**	**165,617**	**74%**
90032-Wellness Program Equip	51,940	563	16,580	35,360	68%
107-Human Resources	**51,940**	**563**	**16,580**	**35,360**	**68%**
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	-	-	527,978	100%
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	10,829	28,691	14,309	33%
99054-Tech Rescue Badger Box	20,000	-	-	20,000	100%
99058-Tech Rescue Vortex Tool	5,500	-	-	5,500	100%
99060-Portable Training Equipment	19,800	4,950	4,950	14,850	75%
200-Emergency Operations	**3,023,455**	**15,779**	**287,458**	**2,735,997**	**90%**
90014-Engine Replacement Program	10,495,020	-	-	10,495,020	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	4,565	203,808	2,049,901	91%
90021-Ambulance Replacement	450,798	-	-	450,798	100%
99014-Engine Replacement-Strategic	1,286,667	-	28,368	1,258,299	98%
99020-Fleet Replacement-Strategic	77,000	-	64,300	12,700	16%
99021-Ambulance	700,000	57	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%

99070-Air Ride Seats for INT202	25,000	-	-	25,000	100%
99215-New Engine Purchase	1,286,667	5,974	113,219	1,173,448	91%
600-Fleet Operation	**21,604,325**	**10,596**	**1,162,655**	**20,441,670**	**95%**
90011-Admin Bldg Improvements	70,260	-	-	70,260	100%
90039-Maintenance/Fleet Bldg & Equip	34,643	8,085	21,345	13,298	38%
91000-Station Capital Improvements	239,913	19,323	39,055	200,858	84%
99040-New Station Build	34,582,953	3,146,019	9,372,741	25,210,212	73%
99043-Capital Appliances/Fixed Equip	6,500	-	-	6,500	100%
99047-Marshall Mesa Cistern	-	14,222	14,904	(14,904)	0%
99050-Monarch Park Project	-	3,450	28,840	(28,840)	0%
800-Stations And Grounds	**34,934,269**	**3,191,099**	**9,476,885**	**25,457,384**	**73%**
Total EXPENDITURES	**60,020,635**	**3,222,501**	**11,001,907**	**49,018,728**	**82%**
EXCESS/(DEFICENCY) REVENUES AFTER EXPENDITURES	**(56,011,530)**	**(1,068,471)**	**9,989,768**	**(47,999,540)**	**-80%**
TRANSFER BETWEEN FUNDS	-	-	-	-	0%
ENDING FUND BALANCE	**10,586,372**	**65,529,431**	**76,587,670**	**(47,999,540)**	**-416%**

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 May 31, 2026

(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash in Bank	211,642	1,002,110	1,213,752
Cash with County Treasurer	15,575,806	(12,586,541)	2,989,265
Cash invested in COLOTRUST	32,914,206	12,610,796	45,525,002
Accounts Receivable	762,107	(29,859)	732,248
Accrued Property Taxes	15,014,500	(2,887,195)	12,127,305
Prepaid Expenses	905,427	(104,514)	800,913
Due from Other Funds	25,012	-	25,011
Total Assets	**65,408,700**	**(1,995,203)**	**63,413,496**
Liabilities			
Accounts Payable	295,972	359,508	655,480
Deferred Revenue	15,018,078	(2,887,195)	12,130,883
Due to Other Funds	3	-	3
Total Liabilities	**15,314,053**	**(2,527,687)**	**12,786,366**
Fund Balances			
Restricted	1,224,843	-	1,224,843
Assigned	1,117,550	-	1,117,550
Unassigned	81,361,455	386,901	81,748,356
Transfer to/From Other Funds	(33,609,201)	145,583	(33,463,619)
Total Fund Balances	**50,094,647**	**532,484**	**50,627,130**
Liabilities & Fund Balance	**65,408,700**	**(1,995,203)**	**63,413,496**

Mountain View Fire Rescue

Statement of Financial Position

Capital Reserve Fund

As at May 31, 2026

(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash invested in COLOTRUST	75,340,534	709,380	76,049,914
Total Assets	**75,340,534**	**709,380**	**76,049,914**
Liabilities			
Accounts Payable	1,203,034	1,923,433	3,126,467
Due to Other Funds	5,843	-	5,843
Total Liabilities	**1,208,877**	**1,923,433**	**3,132,310**
Fund Balances			
Assigned	4,785,985	-	4,785,985
Unassigned	(17,197,473)	(1,068,471)	(18,265,944)
Transfer to/From Other Funds	86,543,145	(145,582)	86,397,563
Total Fund Balances	**74,131,657**	**(1,214,053)**	**72,917,604**
Liabilities & Fund Balance	**75,340,534**	**709,380**	**76,049,914**

Mountain View Fire Rescue

Statement of Financial Position

Debt Service Fund

As at May 31, 2026

(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash with County Treasurer	129,042	(57,036)	72,006
Cash invested in COLOTRUST	367,104	130,399	497,503
Accrued Property Taxes	241,445	(71,478)	169,967
Due from Other Funds	5,846	-	5,846
Total Assets	**743,437**	**1,885**	**745,322**
Liabilities			
Deferred Revenue	241,445	(71,477)	169,967
Due to Other Funds	25,011	-	25,011
Total Liabilities	**266,456**	**(71,477)**	**194,978**
Fund Balances			
Unassigned	476,981	73,363	550,343
Total Fund Balances	**476,981**	**73,363**	**550,343**
Liabilities & Fund Balance	**743,437**	**1,885**	**745,322**

MOUNTAIN VIEW FIRE PROTECTION DISTRICT

Boulder, Jefferson, and Weld Counties, Colorado

Annual Financial Report and
Independent Auditors' Report

December 31, 2025

Table of Contents

Independent Auditors' Report

To the Board of Directors
Mountain View Fire Protection District

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of Mountain View Fire Protection District, ("the District"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds, of Mountain View Fire Protection District, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mountain View Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mountain View Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statements date, including any information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mountain View Fire Protection District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mountain View Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule for the General Fund, and pension and other post-employment benefits related schedules, as listed in the table of contents, be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mountain View Fire Protection District's basic financial statements. The budgetary comparison schedules for the Capital Reserve Fund and the Debt Service Fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules mentioned above are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Littleton, Colorado
July xx, 2025

Mountain View Fire Protection District
Management's Discussion and Analysis
December 31, 2025

Mountain View Fire Protection District
Management's Discussion and Analysis
December 31, 2025

This report is for the Mountain View Fire Protection District for the year ending December 31, 2025. The Management Discussion and Analysis (MD&A) is designed to provide an overview of the financial activities of the district during 2025 and the integration of those activities within the long-term financial programs and planning of the district. The MD&A should be read in conjunction with the district's financial statements.

Background Information

The Mountain View Fire Protection District 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, Jefferson, 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. The district's population now includes approximately 84,000 residents and covers 225 square miles. The district's primary fund structure consists of three funds: the General Fund; the Debt Service Fund, which accounts for the payment of principal and interest on general obligation bonds; and the Capital Reserve Fund, which is designated for financing long-term capital improvement projects over multiple fiscal years.

In November 2020, the District entered into an assignment and assumption agreement of bond contracts with the Rocky Mountain Fire Protection District. Pursuant to the merger agreement, Mountain View Fire assumed all outstanding debt obligations of Rocky Mountain Fire, including bonded indebtedness, and acquired all associated assets and liabilities.

A ballot issue was passed on November 6, 2018, allowing the district to increase the mill levy from 11.747 to 16.247 mills beginning on January 1, 2019. This was the first increase in the district's mill levy since 2009. In the May 2020 election, voters approved Ballot Issue A, authorizing the district to adjust its mill levy to stabilize revenue in response to reductions in the residential assessment rate.

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to the district's basic financial statements. The district's basic financial statements comprise two components: 1) government-wide financial statements and fund financial statements, and 2) notes to the financial statements.

Government-wide and Fund Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the district's finances, in a manner similar to a private sector business. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The fund financial statements present the district's financial position and results of operations using the traditional government modified accrual method of accounting, which accounts for the district's current financial resources. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as the balances of spendable resources available at the end of the fiscal year.

The statement of net position, using the full accrual basis of accounting, presents information on all the district's assets and liabilities, with the difference between the two reported as net position. Over time, the comparison of changes in net position may serve as a useful indicator on whether the financial position of the district is improving, deteriorating, or maintaining status quo. In the case of the district, assets exceeded liabilities by $148,585,179 at the close of the year.

The statement of activities provides information about the district's annual operating activities and how those activities affect net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Therefore, the revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The reconciliations of the district's financial statements reflect explanations of the specific differences between the government-wide and fund financial statements.

The budgetary comparison schedules include a comparison of actual revenues and expenditures with the final budget.

Notes to the Financial Statements

The notes to the financial statements provide additional required disclosures about the district, its accounting policies and practices, its financial position, operating activities, and other required information. The information included in these notes is essential to a full understanding of the information contained in the financial statements.

2025 Financial Highlights

This section contains a condensed comparison of revenues and expenses, changes in net position and explanations for significant differences.

Mountain View Fire Protection District
Management's Discussion and Analysis
December 31, 2025

The following is a summary of the district's statements of net position as of December 31, 2025 and 2024:

	2025	2024
Current Assets		
Cash and cash equivalents	$ 95,424,966	$ 94,315,668
Property Tax receivable	48,250,375	46,780,294
Accounts receivable	1,320,818	1,221,278
Prepaid expenses	1,676,003	1,099,042
Total current assets	146,672,162	143,416,283
Non-current assets		
Capital assets — net	52,163,819	48,982,082
Total non-current assets	52,163,819	48,982,082
Deferred outflows of resources		
Defined Benefit Plans	9,348,752	10,478,182
Deferred outflows related to OPEB	43,569	45,284
Total deferred outflows of resources	9,392,321	10,523,466
Liabilities		
Current liabilities	4,253,020	1,793,403
Bonds Payable	2,420,000	2,995,000
Noncurrent liabilities	1,903,799	1,683,030
Pension and OPEB liabilities	1,817,500	2,015,144
Total liabilities	10,394,319	8,486,577
Deferred inflows of resources		
Unearned revenue—property taxes	48,254,170	46,780,538
Deferred inflows related to pension plans	956,814	896,070
Deferred inflows related to OPEB	37,820	31,562
Total deferred inflows of resources	49,248,804	47,708,170
Net Position		
Net investment in capital assets	49,743,819	45,987,082
Restricted for emergencies	3,125,310	1,632,465
Unrestricted	95,716,050	99,107,538
Total net position	$ 148,585,179	$ 146,727,084

Mountain View Fire Protection District
Management's Discussion and Analysis
December 31, 2025

The following is a summary of the district's statements of activities for the years ended December 31, 2025 and 2024:

	Statements of Activities December 31,		
	2025	2024	Dollar Change
General Revenue:			
Property Taxes	$47,929,090	$58,107,423	($10,178,333)
Specific Ownership Taxes	1,993,741	2,279,035	(285,294)
TIF revenues	1,755,394	2,688,277	(932,883)
Investment Earnings	4,409,896	4,906,584	(496,688)
Charges for Services	5,854,794	5,104,792	750,002
Grant Revenue	100,051	662,170	(562,119)
Miscellaneous	293,634	221,700	71,934
Total Revenue	**$62,336,600**	**$73,969,981**	**($11,633,381)**
Expenses:			
Fire-Protection-Operations	57,036,800	38,925,229	18,111,571
Interest and related costs on long-term debt	64,990	73,093	(8,103)
Depreciation and amortization	3,376,715	2,953,549	423,166
Total Expenditures	**60,478,505**	**41,951,871**	**18,526,634**
Changes in Net Position	**$1,858,095**	**$32,018,110**	**-$30,160,015**
Net Position - Beginning of Year	**146,727,084**	**114,708,974**	**$32,018,110**
Net Position - End of Year	**$ 148,585,179**	**$ 146,727,084**	**$ 1,858,095**

Material Changes:

Total revenues reported in the Statement of Activities decreased by $11,663,381, or 16%, compared with 2024. The decline was primarily attributable to a $10,178,333 decrease in property tax revenue. Total expenses increased by $18,111,571, or 47%, from the prior year. This increase was driven primarily by ongoing major capital projects, which resulted in $15,179,711 in capital expenditures during 2025, as well as higher personnel costs.

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 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.

Key funding objectives for 2025 centered on sustaining the district's existing service levels, maintaining competitive compensation and benefits to attract and retain qualified personnel, and replacing aging apparatus and equipment.

Capital Assets and Debt Administration

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, new stations, vehicles and equipment.

The following is a summary of the district's investment in Capital Assets for the years ended December 31, 2025, and 2024:

Capital Assets
December 31, 2024 and 2023

	2024	2025	Variance
Land - all stations	$ 928,871	$ 928,871	$ -
Assets in process	11,707,822	1,888,764	9,819,058
Buildings/Improvements - all stations	31,586,262	46,152,506	(14,566,244)
Medical Equipment	1,182,986	1,286,208	(103,222)
Fire Furniture and Equipment	-	863,189	(863,189)
Furniture and Equipment	2,821,113	3,007,150	(186,037)
Machinery and Equipment	3,182,575	3,458,992	(276,417)
Firefighting vehicles	15,008,065	14,574,656	433,409
Vehicles - other	2,059,453	2,299,263	(239,810)
Total Capital Assets	**68,477,147**	**74,459,599**	**(5,982,452)**
Less: accumulated depreciation and amortization	(19,495,065)	(22,295,780)	2,800,715
Capital Assets, net of accumulated depreciation and amortization	**$ 48,982,082**	**$ 52,163,819**	**$ (3,181,737)**

Additional information on the district's capital assets can be found in Note 4 of this report.

Long-term Debt

The Fire District General Obligation Bond which was approved by the taxpayers of the district in 1991, was refunded in 2003 by a new General Obligation Bond and was fully retired in 2016. Rocky Mountain Fire voters passed a general obligation bond in 2009, that Mountain View Fire assumed the management of in 2020. As of December 31, 2025, there is a balance of $2,420,000 remaining on the bond, set to be fully retired in 2029.

Pension Activities

The district offers four pension benefits; the pension funds managed by the Fire and Police Pension Association (FPPA) that provides a defined benefit pension for volunteers, old hire and current firefighters of the district and the pension fund managed by the Public Employer's Retirement Association (PERA) for most administrative personnel. These pension funds administer the disbursement of benefits to retirees and the expenses of providing those benefits. Funding is provided by pension contributions from the district and employees. Additional funding is derived from the State Pension Grant for volunteer firefighters and from invested assets of the fund.

Economic Factors and Next Year's Budget

Economic Outlook

The U.S. and Colorado economies continue to grow moderately but show clear signs of slowing. High borrowing costs and federal policy uncertainty have curbed business investment and hiring, while consumer confidence has softened. For 2026, the most significant budget effects stem from a weakening housing market: national home prices have fallen for four consecutive months, Denver prices are down 0.6% year-over-year and remain 3.7% below their 2022 peak, and Colorado residential permits, down 7.7% in 2025, are projected to fall another 9.7% in 2026. Slower construction and softer valuations directly constrain growth in the district’s property tax base.

Property Tax Reliance

Property taxes account for 87% of total revenue, making them the single most critical driver of the 2026 budget. Because valuations certified in one year are not billed and collected until the following year, current construction and valuation declines will continue to pressure collections into 2026 and 2027. Even with new development, revenue growth will remain limited.

Legislative Constraints (HB24B-101 / SB24-233)

Recent legislation significantly limits property tax revenue growth through three key changes affecting the 2026 budget:

- Lower assessment rates for both residential and commercial property.
- A 5.25% cap on qualified property tax revenue growth.
- Elimination of state backfill funding that previously offset revenue losses.

Voter-approved bond debt service, oil and gas production, newly added property, and expiring tax increment financing are excluded from the revenue growth cap. If revenues exceed the limit, the district must respond through property tax credits, a temporary mill levy reduction, refunds, or a voter-approved override.

Service Area Conditions

Conditions vary across the service area. Weld County continues to see strong population growth and new development that expand the tax base, though oil and gas valuations remain volatile. Boulder County faces slower growth, high housing costs, and flattening sales tax revenues that limit revenue potential. On balance, 2026 collections will remain under pressure from reduced assessment rates and statutory growth limits.

New Fiscal Tools (SB24-194)

SB24-194 provides new flexibility to offset these pressures, authorizing the district to impose impact fees on new development and, with voter approval, levy a local sales tax on transactions already subject to state sales tax. This diversification can help stabilize funding for staffing, equipment, and rising call volumes as property tax assessments decline. Offsetting risks include competition with municipalities for sales tax revenue, the administrative burden of new fees and taxes, and greater exposure to economic cycles, since sales tax is less predictable than property tax. Overall, SB24-194 is a valuable tool for long-term sustainability that the district will continue to evaluate against these trade-offs.

Summary

The Mountain View Fire Protection District successfully placed into operation or completed all project or program efforts funded with the 2026 annual budget without going into a deficit.

Requests for Information

This report is designed to provide a general overview of the district's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Mountain View Fire Protection District
Attn: Tonya Olson, Finance Director
6328 Monarch Park Place,
Niwot, CO 80503

Basic Financial Statements

Mountain View Fire Protection District
Statement of Net Position
December 31, 2025

		Governmental Activities
Assets		
Current assets:		
Cash and Investments	$	95,424,966
Accounts receivable		1,320,818
Property taxes receivable		48,243,027
Prepaid expenses		1,676,003
Total current assets		146,664,814
Long-Term assets:		
Capital assets, net		52,163,819
Total long-term assets		52,163,819
Deferred Outflows of Resources		
Deferred outflows related to pension		9,348,752
Deferred outflows related to OPEB		43,569
Total deferred outflows of resources		9,392,321
Total assets and deferred outflows of resources	$	208,220,954
Liabilities		
Current liabilities:		
Accounts payable	$	4,149,104
Accrued liabilities		86,411
Accrued interest payable		17,505
Total current liabilities		4,377,816
Noncurrent liabilities:		
Net pension liability		1,747,492
Net OPEB liability		70,008
Accrued compensated absences		1,903,799
Due within one year		575,000
Due in more than one year		1,845,000
Total noncurrent liabilities		6,141,299
Deferred Inflows of Resources		
Deferred property tax revenue		48,246,811
Deferred inflows related to pension		956,814
Deferred inflows related to OPEB		37,820
Total deferred inflows of resources		49,241,445
Net Position		
Net investment in capital assets		49,743,819
Restricted for emergencies		3,125,453
Unrestricted		95,591,122
Total net position		148,460,394
Total liabilities, deferred inflows of resources, and net position	$	208,220,954

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The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Statement of Activities
For the Year Ended December 31, 2025

Functions/Program Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities					
Public safety	$ 60,413,516	$ 5,729,998	$ -	$ 100,051	$ (54,583,467)
Interest and related cost on long-term debt	64,990	-	-	-	(64,990)
Total governmental	$ 60,478,506	$ 5,729,998	$ -	$ 100,051	$ (54,648,457)

General revenues:	
Property taxes	47,929,101
Specific ownership taxes	1,993,741
Tax increment financing	1,755,394
Investment income	4,409,896
Other income	293,634
Total general revenues	56,381,766
Change in net position	1,733,309
Net position - beginning of year	146,727,084
Net position - end of year	$ 148,460,393

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District

Governmental Funds Balance Sheet

December 31, 2025

Assets	General Fund	Capital Reserve Fund	Debt Service Fund	Total Governmental Funds
Cash and Investments	$ 28,450,460	$ 66,843,493	$ 131,013	$ 95,424,966
Accounts receivable	1,320,818	-	-	1,320,818
Property taxes receivable	47,615,501	-	627,526	48,243,027
Prepaid expenses	1,676,003	-	-	1,676,003
Due from other funds	25,011	-	5,846	30,857
Total assets	$ 79,087,793	$ 66,843,493	$ 764,385	$ 146,695,671
Liabilities				
Accounts payable	326,334	3,822,770	-	4,149,104
Accrued liabilities	86,411	-	-	86,411
Unearned revenue	124,796	-	-	124,796
Due to other funds	3	5,843	25,011	30,857
Total liabilities	537,544	3,828,613	25,011	4,391,168
Deferred Inflows of Resources				
Deferred property tax revenue	47,619,064	-	627,747	48,246,811
Total deferred inflows of resources	47,619,064	-	627,747	48,246,811
Fund Balances				
Nonspendable - prepaid items	1,676,003	-	-	1,676,003
Restricted for emergencies	3,125,453	-	-	3,125,453
Assigned	-	63,014,880	111,627	63,126,507
Unassigned	26,129,729	-	-	26,129,729
Total fund balance	30,931,185	63,014,880	111,627	94,057,692
Total liabilities, deferred inflows of resources and fund balances	$ 79,087,793	$ 66,843,493	$ 764,385	$ 146,695,671

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Reconciliation of the Governmental Fund Balance Sheet
With the Government-Wide Statement of Net Position
For the Year Ended December 31, 2025

Total Fund Balances - Total Governmental Funds		$ 94,057,692

Capital assets used in governmental activities are not current financial resources, and therefore, are not reported as assets in the governmental fund financial statements. In the statement of net position, the cost of these assets are capitalized and expensed over their useful lives through annual depreciation.

Governmental capital assets	74,459,599	
Less accumulated depreciation and amortization	(22,295,780)	52,163,819

The focus of governmental funds is short-term financing, some assets will not be available to pay for current-period expenditures. Those asset (for example receivables) are offset by deferred inflows of resources in the governmental funds and thus are not included in fund balance.

Long-term liabilities such as bonds payable, accrued interest payable, and accrued compensated absences are not due and payable in the current period and are not reported as liabilities in the governmental fund financial statements.

Bonds payable		(2,420,000)
Accrued interest payable		(17,505)
Accrued compensated absences		(1,903,799)

Deferred outflows are not current financial resources, and deferred inflows are not due and payable in the current period and therefore are not reported in the governmental fund financial statements.

Deferred outflows related to pension		9,348,752
Deferred inflows related to pension		(956,814)
Deferred outflows related to OPEB		43,569
Deferred inflows related to OPEB		(37,820)

The net pension asset, liability, and net OPEB liability, are not current financial resources or due and payable in the current period and therefore are not reported in the governmental fund financial statements.

Net pension liability		(1,747,492)
Net OPEB liability		(70,008)
Net position of governmental activities		$ 148,460,394

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2025

Revenues	General Fund	Capital Reserve Fund	Debt Service Fund	Total
Property tax	$ 47,304,034	$ -	$ 625,067	$ 47,929,101
Tax increment financing	1,755,394	-	-	1,755,394
Specific ownership tax	1,966,600	-	27,141	1,993,741
Fees for services	319,668	-	-	319,668
EMS transports	3,794,371	-	-	3,794,371
Fire prevention fees	180,399	-	-	180,399
Maintenance shop fees	190,300	-	-	190,300
Investment earnings	2,190,103	2,208,736	11,057	4,409,896
Wildland revenue	1,245,260	-	-	1,245,260
Grant revenues	438,200	61,954	-	500,154
Other income	293,634	-	-	293,634
Total Revenues	59,677,963	2,270,690	663,265	62,611,918
Expenditures				
Public Safety				
Salaries and wages	24,102,408	-	-	24,102,408
Overtime wages	3,118,970	-	-	3,118,970
Benefits	10,210,944	-	-	10,210,944
General operating supplies	1,442,807	50,469	-	1,493,276
Small equipment/tools	524,711	15,359	-	540,070
Non-capital tech expenditures	566,203	147,037	-	713,240
Non-capital fleet expenditures	272,589	-	-	272,589
General purchased services	2,045,391	2,610	10,097	2,058,098
Contract services	692,835	58,315	-	751,150
Training	275,508	-	-	275,508
Repairs/maintenance equipment	299,476	-	-	299,476
Repairs/maintenance buildings	257,092	34,410	-	291,502
Utilities	447,958	-	-	447,958
Debt Service:				
Principal	-	-	575,000	575,000
Interest	-	-	64,990	64,990
Capital outlay	61,793	17,741,159	-	17,802,952
Total Expenditures	44,318,685	18,049,359	650,087	63,018,131
Excess of Revenues over Expenditures	15,359,278	(15,778,669)	13,178	(406,213)
Other financing sources and (uses)				
Transfers in (out)	(59,863,083)	59,863,083	-	-
Total other financing sources and (uses	(59,863,083)	59,863,083	-	-
Net Change in fund balance	(44,503,805)	44,084,414	13,178	(406,213)
Fund balances:				
Beginning of the year	75,430,234	18,935,222	98,449	94,463,905
End of the year	$ 30,926,429	$ 63,019,636	$ 111,627	$ 94,057,692

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District

Reconciliation of the Statement of Revenues, Expenditures And Changes In Fund Balances of Governmental Activities To The Statement of Activities

For the Year Ended December 31, 2025

Net change in fund balances - total Governmental Funds	$ (406,213)
Capital assets and related accumulated depreciation and amortization used in governmental activities are not current financial resources, and therefore, are not reported as assets in the governmental fund financial statements.	
Capital outlay	6,558,452
Depreciation and amortization expense	(3,376,715)
The focus of governmental funds is short-term, some assets will not be available to pay for current-period expenditures. Those asset (for example receivables) are offset by deferred inflows of resources and the revenue recognized in a subsequent period.	(400,103)
Long-term liabilities such as bonds payable, accrued interest payable, accrued compensated absences, and intangible subscription obligations are not due and payable in the current period and are not reported as liabilities in the governmental fund financial statements.	
Bond principal payment	575,000
Change in accrued compensated absences	(220,769)
Change in accrued interest	4,159
Net pension and OPEB expense relating to changes in account balances of the District's defined benefit retirement plans are recognized on the statement of activities and are not reflected as an expense on the fund financial statements.	(1,000,502)
Change in net position of governmental activities	$ 1,733,309

The accompanying notes are an integral part of these financial statements.

1. Definition of Reporting Entity

The Mountain View Fire Protection District (the “District”) was originally established as a special district to provide fire suppression, education and basic life medical support services to certain property owners within an area of Boulder and Weld Counties that covers approximately 240 square miles and includes portions of rural Longmont, Mead, Del Camino, Dacono, Erie, Brownsville, Niwot, Superior, and Eldorado Springs. On May 1, 1990, the District formally approved and adopted the name change to "Mountain View Fire Protection District" subsequent to the consolidation of the Longmont, Dacono and Erie volunteer fire departments.

The District operates under a governing Board of Directors and is considered a separate political subdivision of the State of Colorado providing fire protection services in portions of Boulder, Jefferson, and Weld Counties.

2. Summary of Significant Accounting Policies

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The District's basic financial statements include the accounts and funds of all District operations. The accounting policies of the District conform to accounting principles generally accepted in the United States of America. The following is a summary of such significant policies:

Principles Determining Scope of Reporting Entity

The financial statements of the District consist only of the funds and account groups of the District. The District has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and election of the respective governing board.

Basis of Accounting

The modified accrual basis of accounting is used for all governmental fund types. The following are modifications of the accrual basis method:

- Expenditures, other than accrued interest on general long-term debt, are recognized at the same time the liabilities are incurred. Interest on long-term debt is recorded only when due.

2. Summary of Significant Accounting Policies (continued)

- Revenue is recorded when received in cash except for revenue that is not received but is measurable and available and therefore susceptible to accrual.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government-wide Financial Statements
The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the District. Governmental activities are generally supported by taxes, charges for services and intergovernmental revenues. There are no business-type activities in the District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements
Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary.

The following funds are used by the District:

GOVERNMENTAL FUNDS

General Fund - To account for all financial resources except those required to be accounted for in another fund.

Capital Reserve Fund - To account for resources used for the acquisition and/or construction of capital facilities.

Debt Service Fund - To account for the proceeds from the issuance of general obligation bonds and the servicing of the related general long-term debt.

2. Summary of Significant Accounting Policies (continued)

Measurement Focus

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when the payment is due.

The major source of revenue susceptible to accrual is property tax, wildland revenue, ambulance revenue, and earnings on investments associated with the current fiscal period and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Because governmental fund statements are presented using a measurement focus and basis of accounting different from that used in the government-wide statements, a reconciliation is presented that briefly explains the adjustments necessary to reconcile to ending net position and the change in net position.

In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, ("GASB No. 33") the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying nonexchange transaction occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgeting data reflected in the financial statements:

1. Prior to October 31, the fire chief submits to the Board of Directors a proposed operating budget for each fund for the fiscal year commencing the following January 1. The operating budget for each fund includes proposed expenditures and the means of financing them.

2. Public hearings are conducted by the District Board of Directors to obtain taxpayer comments.

2. Summary of Significant Accounting Policies (continued)

3. Prior to December 31, the budget is legally enacted through passage of a resolution for each fund. The resolutions can be adjusted by the Board for unforeseen circumstances. Equal line-item adjustments must be approved by the Board. The appropriation resolutions are reflected in each fund.

4. The Fire Chief is authorized to transfer amounts from contingency accounts, if any, to other accounts within the same fund.

5. Formal budgetary integration is employed as a management control device during the year for all funds.

6. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

7. The District Board of Directors approves all expenditures, including any revisions that alter the total expenditures of any fund.

8. All appropriations for all funds lapse at year-end.

9. Budgeted line items for the different expenditures are for management use only.

Cash and Cash Equivalents
Cash and cash equivalents include cash on hand, demand deposits, and participation in local government investment pools. All cash equivalents have an original maturity date of less than three months.

Investments
Investments, excluding the local government investment pool which are measured at amortized cost, are measured at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application.*

Receivables
In the government-wide financial statements, receivables, which primarily relate to ambulance fees and wildland reimbursements, are reported at their gross value and, when appropriate, are reduced by their estimated portion that is expected to be uncollectible. At December 31, 2025, management has determined an allowance for uncollectible receivables totaling $354,247 was necessary, as there was uncertainty around the collectability of the ambulance fees.

Property taxes are levied on or before December 15th of each year and attach as an enforceable lien on property as of January 1st of the succeeding year. Property taxes levied are recorded in governmental funds as taxes receivable and deferred inflow of resources as of December 31, 2025 since the amounts are levied and measurable but not available until 2025. Property tax abatements are recorded as an offset to property tax revenues when they are paid.

2. Summary of Significant Accounting Policies (continued)

An allowance for uncollectible property taxes is not provided as the amounts are determined to be negligible based on an analysis of historical trends.

Prepaids Items

Payment made to vendors for goods or services that will benefit periods beyond year-end are recorded as prepaid items or deposits in the government-wide and governmental fund financial statements and will be reported as expenditures in the following year.

Because these assets do not represent current financial resources, they are included in the non-spendable fund balance.

Capital Assets

Capital assets are recorded at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which are as follows:

Building/Improvements	10-25
Firefighting Equipment	5-10
Furniture and Equipment	3-10
Firefighting vehicles	25
Vehicles – Other	5

Compensated Absences

Accrued absences include unused sick leave and vacation earned by employees as of December 31, 2025 and expected to be used or paid in future periods. Full time employees earn vacation at varying rates based on years of employment, up to a maximum annual benefit of 240 hours for administrative personnel with 21 or more years of active service. Line employees are allowed a maximum annual benefit of 360 hours with 21 or more years of active service.

Sick leave is earned and accumulated at the rate of 96 hours per year by full time employees and is not paid upon termination or retirement, with the exception of the Fire Chief.

Interfund Transfers

Transactions between funds that would be treated as revenues, expenditures or expenses if they involved external organizations are accounted for as revenues, expenditures or expenses in the funds involved. All other legally authorized fund transfers are treated as operating transfers and are included in the results of operations of governmental type funds.

2. Summary of Significant Accounting Policies (continued)

Payable and Accrued Liabilities

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments and the noncurrent portion of long-term liabilities that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, payments made within 60 days after year-end are considered to have been made with current available financial resources.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities and statement of net position. Bonds payable are reported net of applicable bond premium or discount.

SBITA Obligations

The District's subscription-based information technology arrangements (SBITAs) that are long term in nature are recorded at the present value of future payments required under the arrangement. Right-to-use SBITA assets are recorded at the present value and amortized over the term of the arrangement. For individual SBITA contracts, where information about the discount rate implicit in the arrangement is not included, the District has elected to use the incremental borrowing rate to calculate the present value of expected payments.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources at the District primarily relate to pensions and other post-employment benefits.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources at the District primarily relate to property taxes levied by year end for the following year, pensions, and other post-employment benefits.

2. Summary of Significant Accounting Policies (continued)

Fund Balance

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which spending can occur. Governmental funds report up to five classifications of fund balance: nonspendable, restricted, committed, assigned, and unassigned. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. The following classifications describe the relative strength of the spending constraints:

- *Nonspendable fund balance* - The portion of fund balance that cannot be spent because it is either not in spendable form (such as prepaid amounts or inventory) or legally or contractually required to be maintained intact, including items that are not expected to be converted to cash.

- *Restricted fund balance* - The portion of fund balance that is constrained to being used for a specific purpose by external parties (such as bondholders or grantors), constitutional provisions, or enabling legislation.

- *Committed fund balance* - The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the Board of Directors. The constraint may be removed or changed only through formal action of the Board of Directors.

- *Assigned fund balance* - The portion of fund balance that is constrained by the government's intent to be used for specific purposes but is neither restricted nor committed. Intent is expressed by the Board of Directors to be used for a specific purpose. Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed.

- *Unassigned fund balance* – amounts that are available for any purpose; positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

2. Summary of Significant Accounting Policies (continued)

Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted Net Position –This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the District, which are not restricted for any project or other purpose.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition/Property Taxes

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied in December, payable in the following year in full by April 30, or in two equal installments due on the last day of February and June 15. The county treasurer bills and collects property taxes for all taxing entities within the county.

The District is permitted to levy taxes for general governmental services, bond retirement and pension payments for volunteer firefighters. The combined tax rate to finance these services for the year ended December 31, 2025 was 16.342 per $1,000 of assessed valuation for Weld, Boulder, and Jefferson counties. An additional mill levy of 1.010 per $1,000 of assessed valuation for Boulder county is assessed specifically for the bond in 2025.

Property taxes receivable for the general fund totaled $47,622,849, net of tax incremental financing, on an assessed valuation of $2,904,661,069 for anticipated property tax revenues in Weld, Boulder, and Jefferson counties.

Property tax receipts collected by the county treasurer each month are remitted to the District by the tenth day of the subsequent month. Property tax revenues are recognized in the government-wide financial statements in the year that the property taxes are used to fund the operations of the District.

2. Summary of Significant Accounting Policies (continued)

In the fund financial statements, property taxes are recognized in the year for which levied provided they become available and measurable. Property tax revenues are considered available when they become due or past due and are received by the District within 60 days of the end of the fiscal year.

Pensions

The District participated in the Statewide Retirement Plan (“SRP”). The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the Fire and Police Pension Association of Colorado (“FPPA”). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the SRP plan and additions to/deductions from the SRP plan fiduciary net position have been determined on the same basis as they are reported by the FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The District participates in the Local Government Division Trust Fund ("LGDTF"), a cost-sharing multiple-employer defined benefit pension fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the LGDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

The District participates in the Health Care Trust Fund ("HCTF"), a cost-sharing multiple-employer defined benefit other post-employment benefit (“OPEB”) fund administered by PERA. The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/ or payable in accordance with the benefit terms. Investments are reported at fair value.

2. Summary of Significant Accounting Policies (continued)

Compensated Absences

The District records a liability for compensated absences, including unused vacation leave payable upon separation and the estimated value of sick leave earned that is expected to be used by employees as paid time off in future periods, in accordance with GASB Statement No. 101, *Compensated Absences*.

3. Cash and Investments

Custodial Credit Risks – Deposits
Colorado state statutes govern the entity's deposits of cash. For deposits in excess of federally insured limits, Colorado Revised Statutes (CRS) require the depository institution to maintain collateral on deposit with an official custodian (as authorized by the State Banking Board). The Colorado Public Deposit Protection Act (PDPA) requires state regulators to certify eligible depositories for public deposit. PDPA requires the eligible depositories with public deposits in excess of the amounts insured by the Federal Deposit Insurance Corporation (FDIC) to create a single institutional collateral pool of obligations of the State of Colorado or local Colorado governments and obligations secured by first lien mortgages on real property located in the State. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the assets in the pool must be at least 102% of the uninsured deposits. As of December 31, 2025, the District had cash deposits with a bank balance of $942,643 and a carrying balance of $740,045.

Investments
Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local governments may invest, which include:

- obligations of the United States and certain U.S. government agency securities,
- certain international agency securities,
- general obligation and revenue bonds of U.S. local government entities,
- bankers' acceptances of certain banks,
- commercial paper,
- written repurchase agreements collateralized by certain authorized securities,
- certain money market funds,
- guaranteed investment contracts, and local government investment pools.

3. Cash and Investments (continued)

As of December 31, 2025, the District had the following investments:

Investments	Maturity Year	Fair Value
COLOTRUST	Weighted average under 60 days	$ 94,576,105

Custodial Credit Risk - Investments
For investments, custodial credit risk is the risk that in the event of a failure of a counter party, the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a specific policy for custodial credit risk.

Interest Rate Risk
Colorado Revised Statutes limit investment maturities to five years or less from the date of purchase. This limit on investments is the means of limiting exposure to fair value losses arising from increasing interest rates.

Local Government Investment Pools
COLOTRUST – The District invested in the Colorado Local Government Liquid Asset Trust (the Trust); an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust currently offers three portfolios – COLOTRUST PRIME, COLOTRUST PLUS+, and COLOTRUST EDGE.

COLOTRUST PRIME and COLOTRUST PLUS+, which operate similarly to a money market fund and each share is equal in value to $1.00, offer daily liquidity. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper, and any security allowed under CRS 24-75-601.

COLOTRUST EDGE, a variable Net Asset Value (NAV) Local Government Investment Pool, offers weekly liquidity and is managed to approximate a $10.00 transactional share price. COLOTRUST EDGE may invest in securities authorized by CRS 24-75-601, including U.S. Treasury securities, repurchase agreements collateralized by U.S. Treasury securities, certain obligations of U.S. government agencies, highest rated commercial paper, and any security allowed under CRS 24-75-601.

A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals.

3. Deposits and Investments (continued)

The custodian's internal records segregate investments owned by the Trust. COLOTRUST PRIME and COLOTRUST PLUS+ are rated AAAm by Standard & Poor's. COLOTRUST EDGE is rated AAAf/S1 by Fitch Ratings. COLOTRUST records its investments at fair value and the District records its investment in COLOTRUST at net asset value as determined by fair value. There are no unfunded commitments, the redemption frequency is daily or weekly, and there is no redemption notice period.

The following is a reconciliation between the cash and investments recorded in the financial statements and the amounts reported in this footnote:

Statement of net position:	
Total cash and investments—Governmental Funds	$95,424,966
Cash and cash equivalents as of December 31, 2025, consist of the following:	
Deposits with financial institutions	$ 740,045
Local government investment pool	94,576,105
Cash with county treasurer	108,816
Total cash and cash equivalents	$ 95,424,966

Mountain View Fire Protection District
Notes to Financial Statements (continued)
December 31, 2025

4. Capital Assets

The following table presents capital asset activity of the District for the year ended December 31, 2025:

	Balance December 31, 2024	Additions	Transfers/ Retirements	Balance December 31, 2025
Capital assets, not being depreciated:				
Land- all stations	$ 928,872	$ -	$ -	$ 928,872
Construction in process	11,707,822	-	(9,819,058)	1,888,764
Total capital assets, not being depreciated	$12,636,694	-	(9,819,058)	2,817,636
Capital assets, being depreciated and amortized				
Buildings/improvements - all stations	31,586,262	14,566,244	-	46,152,506
Medical equipment	1,182,986	103,222	-	1,286,208
Fire furniture & equipment	-	863,189	-	863,189
Furniture & equipment	2,821,113	186,037	-	3,007,150
Machinery & equipment	3,182,575	276,417	-	3,458,992
Firefighting vehicles	15,008,064	142,592	(576,000)	14,574,656
Vehicles - other	2,059,453	239,810	-	2,299,263
Total capital assets, being depreciated and amortized	55,840,453	16,377,510	(576,000)	71,641,963
Less accumulated depreciation and amortization for:				
Buildings/improvements	(10,538,798)	(1,533,768)	-	(12,072,566)
Medical equipment	(586,807)	(143,101)	-	(729,908)
Fire furniture & equipment	-	(37,543)	-	(37,543)
Furniture & equipment	(1,491,379)	(355,954)	-	(1,847,333)
Machinery & equipment	(1,418,244)	(271,364)	-	(1,689,608)
Firefighting vehicles	(3,957,582)	(828,163)	576,000	(4,209,745)
Vehicles - other	(1,502,255)	(206,822)	-	(1,709,077)
Total accumulated depreciation and amortization	(19,495,065)	(3,376,715)	576,000	(22,295,780)
Depreciable assets, net	36,345,388	13,000,795	-	49,346,183
Capital assets, net	$ 48,982,082	$ 13,000,795	$ (9,819,058)	$ 52,163,819

5. Long-Term Liabilities

On November 9, 2020, the District entered into an assignment and assumption of bond contracts between the District 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 September 17, 2019 for an original principal balance of $5,690,000. 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.

The following is a summary of changes in long-term debt of the District for the year ended December 31, 2025:

	Balance at December 31, 2024	Additions	Payments	Balance at December 31, 2025	Due Within One Year
2019 General Obligation Bond	$ 2,995,000	$ -	$ (575,000)	$ 2,420,000	$ 575,000

The annual requirements to amortize all debt outstanding as of December 31, 2025 are as follows:

Year ending December 31,	Principal	Interest	Total
2026	$ 585,000	$ 52,514	$ 637,514
2027	600,000	39,820	639,820
2028	610,000	26,800	636,800
2029	625,000	13,563	638,563
Total	$ 2,420,000	132,697	$ 2,552,697

Long-term liability activity for compensated absences the year ended December 31, 2025, was as follows:

	Balance at December 31, 2025	Additions	Balance at December 31, 2025	Due Within One Year
Compensated Absences (net of change)	$ 1,683,030	$ 220,769	$ 1,903,799	$ 1,903,799

6. Interfund Receivables and Payables

Transfers to and from various funds are used to reimburse for costs associated with administrative costs and support related to operations, capital outlay, and debt service. The general fund paid for most expenditures related to the capital reserve fund in 2025 and interfund balances represent reimbursement for those costs.

	Due To			
	General Fund	Capital Reserve Fund	Debt Service Fund	Total
Due From:				
General Fund	$ -	$ -	$ 3	$ 3
Capital Reserve Fund	-	-	5,843	5,843
Debt Service Fund	25,011	-	-	25,011
Total	$ 25,011	$ -	$ 5,846	$ 30,857

7. Risk Management

The District is exposed to various risks of loss related to various torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District carries commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage.

Litigation

At times, the District may be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of business. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the District.

8. Contract Services and Dispatch Revenues

During 2017, the District entered into a one-year agreement, with four renewal options, with the National Renewable Energy Laboratory to provide contract fire protection services. During December 31, 2025, the District recognized $426,464 in revenue under that contract in 2025.

8. Contract Services and Dispatch Revenues (continued)

The District functions as a cooperator with the Colorado State Forest Service to provide emergency response to State and National incidents. The District received $1,245,260 from this agreement during 2025.

9. Pensions

The District currently maintains five (5) separate pension and retirement plans. The plans cover paid participating firefighters hired prior to associating with FPPA ("Old Hires" prior to January 1, 1993), new hires, paid administrative personnel and all volunteer firefighters.

The following tables present combining information relating to the District's Defined Benefit Pension Plans as of the year ended December 31, 2025:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
FPPA SRP Plan	$ -	$ 8,680,400	$ 956,814
PERA Plan	1,129,901	544,940	-
Volunteer Plan - MVF	135,347	53,005	-
Volunteer Plan - RMF	330,602	34,195	-
Old Hire Plan	25,000	34,448	-
Combined	$ 1,747,492	$ 9,346,988	$ 956,814

As of December 31, 2025, the deferred inflows and outflows of resources resulting from the combined pension plans are comprised as follows:

Deferred outflows of resources:	
Difference between actual and projected investment earnings	$ 729,114
Difference between actual and expected experience	4,412,872
Changes in assumptions	1,570,143
Changes in proportionate share	39,122
Contributions received after measurement date	2,595,737
Total deferred outflows of resources	$ 9,346,988
Deferred inflows of resources:	
Difference between actual and expected experience	134,315
Changes in proportionate share	822,499
Total deferred inflows of resources	$ 956,814

9. Pensions (continued)

Deferred outflows of resources of $2,595,737, related to contributions subsequent to the measurement date, will reduce the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense (income) as follows:

2026	$	1,846,471
2027		2,767,589
2028		(179,890)
2029		35,455
2030		427,318
Thereafter		897,494
Total	$	5,794,437

Volunteer Firefighters Defined Benefit Pension Plan – Mountain View Fire

Plan Description. The Fire & Police Pension Association (FPPA) administers an agent multiple-employer Public Employee Retirement System (PERS). The PERS represents the assets of numerous separate plans that have been pooled for investment purposes. The pension plans have elected to affiliate with FPPA for plan administration and investment only. FPPA issues a publicly available comprehensive annual financial report that can be obtained at FPPAco.org. Once in the site, locate the site map at the bottom of the web page and you will find the 'Annual Report' link.

As of December 31, 2025, the Plan has 63 retirees and beneficiaries, 5 inactive, nonretired members, and no active members, for a total of 68 members.

FPPA issues an annual, publicly available financial report that includes the assets of the Volunteer Plan. The report may be obtained on FPPA's website at www.fppaco.org.

9. Pensions (continued)

Benefits Provided. The Volunteer Plan provides retirement, disability, and death benefits. Volunteer firefighters with at least 10 years of service and who are at least 50 years of age are eligible to receive retirement benefits. Benefit terms are established and may be amended by the Trustees. Benefits provided under the Volunteer Plan are as follows:

	Plan effective for retirees prior to Jan 1, 2000	Plan effective of retirees on or after Jan. 1, 2000, and before Jan. 1, 2002	Plan effective for retirees on or after January 1, 2002
Normal retirement benefit (monthly):			
Regular	$300	$450	$500
Vested retirement benefit (monthly):			
With 10 to 20 years of service, amount per year of service per minimum vesting years	$15.00	$22.50	$25.00
Minimum vesting years	10	10	10
Disability retirement benefit (monthly):			
Short term for line of duty injury - amount payable for not more than one year	$150.00	$225.00	$250.00
Long term for line of duty injury - lifetime benefit	$150.00	$225.00	$250.00
Surviving spouse death benefit (monthly):			
Following death before retirement eligible death in the line of duty	$150.00	$225.00	$250.00
Following death after normal retirement	$150.00	$225.00	$250.00
Following death after vested retirement with 10 to 20 years of service, amount per year of service per minimum vesting years	$7.25	$11.25	$12.50
Following death after disability retirement			
Funeral benefit lump sum, one time only	$100.00	$100.00	$400.00

9. Pensions (continued)

Funding Policy. The District makes contributions in accordance with Colorado Revised Statutes (C.R.S.). The District is required by statute to contribute the amounts remaining necessary to pay benefits when due using the actuarial basis specified by statute. This funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2123. The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

For the year ended December 31, 2025, the District contributed $19,340 to the Plan. There are no paid employees with volunteer pension plans and employees do not contribute to the plan.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2025, the District reported a net pension liability of $135,347 for this Plan.

The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024. The measurement date is within one year of the plan sponsor's fiscal year end of December 31, 2025. For the year ended December 31, 2025, the District recognized pension expense of $124,870.

At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ -	$ -
Net difference between projected and actual earnings on pension plan investments	33,575	-
District contributions subsequent to the measurement date	19,430	-
Total	$ 53,005	$ -

The $19,340 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

9. Pensions (continued)

Year ended		
2026	$	15,916
2027		52,034
2028		(22,793)
2029		(11,582)
Total	$	33,575

Actuarial assumptions. An actuarial valuation is performed every two years to determine the pension benefit obligation. The actuarial assumptions are associated with the Actuarially Determined Contribution for the Fiscal Year Ending December 31, 2024. The actuarial assumptions were changed for the Actuarial Valuation as of January 1, 2024, and as such, the Total Pension Liability was measured using those assumptions.

The total pension liability and actuarially determined contributions as of the measurement date was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	Actuarially Determined Contributions
Actuarial Valuation Date	January 1, 2023*
Actuarial Method	Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	20 years
Investment Rate of Return	7.00%
Asset Valuation Method	5-Year smoothed fair value
Retirement Age	50% per year of eligibility until 100% at age 65
Includes Inflation at	2.50%
Mortality	**Pre-retirement**: Pub-2010 Safety Healthy Employee Mortality Tables for males and females, amount-weighted, projected with the MP-2020 Ultimate projection scale, 60% multiplier for off-duty mortality. **Post-retirement**: Pub-2010 Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, projected with the MP-2020 Ultimate projection scale. **Disabled**: Pub-2010 Public Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, set forward five years projected with the MP-2020 Ultimate projection scale, with minimum probability of 3.5% for males and 2.5% for females.

**Actuarially determined contribution rates are calculated as of January 1 of odd numbered years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2023 determines the contribution amounts for 2024 and 2025.*

9. Pensions (continued)

Discount Rate. Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the long-term expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 4.05% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15); and the resulting Single Discount Rate is 7.00%.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic nominal rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	4.0%	4.2%
Fixed Income - Rates	7.0%	5.0%
Fixed Income - Credit	7.0%	6.5%
Diversifiers	9.0%	5.7%
Long Short	6.0%	6.2%
Global Equity	33.0%	7.0%
Private Markets	34.0%	8.8%
Total	100.0%	

Sensitivity. The following presents the District's share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's share of the net pension liability would be if it were calculated using a discount rate this is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 6.00%	Current Rate 7.00%	1% Increase 8.00%
Net pension liability	$ 354,694	$ 135,347	$ (51,288)

9. Pensions (continued)

Volunteer Plan – Rocky Mountain Fire

Plan Description. The District assumed the net pension liability of the Rocky Mountain Fire Protection District plan effective January 1, 2021. The District has established the Volunteer Firefighters' Pension Plan (the "Plan"), an agent multiple-employer Public Employee Retirement System (PERS) administered by the Fire and Police Pension Association of Colorado ("FPPA") for plan investment and administration only. The Fire & Police Pension Association (FPPA) administers an agent multiple-employer Public Employee Retirement System (PERS). The PERS represents the assets of numerous separate plans that have been pooled for investment purposes. The pension plans have elected to affiliate with FPPA for plan administration and investment only. FPPA issues a publicly available comprehensive annual financial report that can be obtained at FPPAco.org. Once in the site, locate the site map at the bottom of the web page and you will find the 'Annual Report' link.

The District's active volunteer firefighters participate in a non-contributing pension plan administered by a Board of Trustees, which includes District Board members and volunteer firefighters. As of December 31, 2024, the Plan has 26 retirees and beneficiaries, and no inactive -nonretired members or active members.

Benefits Provided. The Volunteer Plan provides retirement, disability, and death benefits. Volunteer firefighters with at least 10 years of service and who are at least 50 years of age are eligible to receive retirement benefits. Benefit terms are established and may be amended by the Trustees. Benefits provided under the Volunteer Plan are as follows:

Normal retirement benefit at age 50 with 20 years of service		
a. Regular	$	200.00
Vested retirement benefit (monthly):		
a. With 10 to 20 years of service, amount per year of service per	$	10.00
b. Minimum vesting years		10
Disability retirement benefit (monthly):		
a. Short term for line of duty injury - amount payable for not more than	$	-
b. Long term for line of duty injury - lifetime benefit	$	100.00
Surviving spouse death benefit (monthly):		
a. Following death before retirement eligible death in the line of duty	$	100.00
b. Following death after normal retirement	$	100.00
c. Following death after vested retirement with 10 to 20 years of	$	5.00
d. Following death after disability retirement	$	50.00
Funeral benefit lump sum, one time only	$	200.00

9. Pensions (continued)

Funding Policy. The District makes contributions in accordance with Colorado Revised Statutes (C.R.S.). The District is required by statute to contribute the amounts remaining necessary to pay benefits when due using the actuarial basis specified by statute. For the year ended December 31, 2025, the District contributed $30,863 to the Plan. There are no paid employees with volunteer pension plans and employees do not contribute to the plan.

The actuarial valuation as of January 1, 2024, indicated that the funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2123. The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2025, the District reported a net pension liability of $330,602 for this Plan.

The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2025. The measurement date is within one year of the plan sponsor's fiscal year end of December 31, 2025. For the year ended December 31, 2025, the District recognized pension expense of $77,278

At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Net difference between projected and actual earnings on pension plan investments	$ 3,332	$ -
District contributions subsequent to the measurement date	30,863	-
Total	$ 34,195	$ -

The $30,863 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

9. Pensions (continued)

Year ended		
2026	$	1,148
2027		4,444
2028		(1,544)
2029		(716)
Total	$	3,332

Actuarial assumptions

An actuarial valuation is performed every two years to determine the pension benefit obligation. The actuarial assumptions are associated with the Actuarially Determined Contribution for the Fiscal Year Ending December 31, 2024. The actuarial assumptions were changed for the Actuarial Valuation as of January 1, 2024, and as such, the Total Pension Liability was measured using those assumptions.

The following assumptions were used in computing the pension benefit obligation for this plan:

	Actuarially Determined Contributions
Actuarial Valuation Date	January 1, 2023*
Actuarial Method	Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	20 years
Investment Rate of Return	7.00%
Asset Valuation Method	5-Year smoothed fair value
Retirement Age	50% per year of eligibility until 100% at age 65
Includes Inflation at	2.50%
Mortality	**Pre-retirement:** Pub-2010 Safety Healthy Employee Mortality Tables for males and females, amount-weighted, projected with the MP-2020 Ultimate projection scale, 60% multiplier for off-duty mortality. **Post-retirement:** Pub-2010 Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, projected with the MP-2020 Ultimate projection scale. **Disabled:** Pub-2010 Public Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, set forward five years projected with the MP-2020 Ultimate projection scale, with minimum probability of 3.5% for males and 2.5% for females.

* Actuarially determined contribution rates are calculated as of January 1 of odd numbered years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2023 determines the contribution amounts for 2024 and 2025.

9. Pensions (continued)

Discount Rate. Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the long-term expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 4.05% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 7.00%.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	4.0%	4.2%
Fixed Income - Rates	7.0%	5.0%
Fixed Income - Credit	7.0%	6.5%
Diversifiers	9.0%	5.7%
Long Short	6.0%	6.2%
Global Equity	33.0%	7.0%
Private Markets	34.0%	8.8%
Total	100.0%	

Sensitivity. The following presents the District's share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's share of the net pension liability would be if it were calculated using a discount rate this is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 6.00%	Current Rate 7.00%	1% Increase 8.00%
Net pension liability	$ 377,426	$330,602	$290,389

9. Pensions (continued)

"Old Hire" Employee Plan – Mountain View Fire

Plan Description. The District's defined benefit pension plan covers firefighters hired prior to April 8, 1978. This affiliated FPPA agent employer plan is closed to new employees. Any changes to the plan's provisions are referred to the membership by the pension's Trustee Board and voted upon. The Board ratifies any changes.

The District has established the Old Hire Defined Benefit Pension Plan (the "Plan"), an agent multiple-employer Public Employee Retirement System (PERS) administered by the Fire and Police Pension Association of Colorado ("FPPA") for plan investment and administration only. The Fire & Police Pension Association (FPPA) administers an agent multiple-employer Public Employee Retirement System (PERS). The PERS represents the assets of numerous separate plans that have been pooled for investment purposes. The pension plans have elected to affiliate with FPPA for plan administration and investment only. FPPA issues a publicly available comprehensive annual financial report that can be obtained at FPPAco.org. Once in the site, locate the site map at the bottom of the web page and you will find the 'Annual Report' link.

As of December 31, 2024, the Plan has 1 retiree and/or beneficiary, and no inactive -nonretired members or active members.

Benefits Provided. A firefighter's normal retirement date shall be the date on which he has attained 50 years of age and completed 20 years of service. Any firefighter who elects to retire on or after his normal retirement date shall be eligible for a monthly pension equal to one-half of the final monthly salary at the date of retirement, plus if the Board of Trustees authorizes such additional benefits, 50% of any increase in salary and longevity or additional pay based upon length of service granted during the period of retirement to the rank occupied by the retiree. These benefits are established by State Statute.

Funding Policy. The actuarial valuation as of January 1, 2024, indicated that the funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2124. The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

The District makes contributions in accordance with Colorado Revised Statutes (C.R.S.). The District is required by statute to contribute the amounts remaining necessary to pay benefits when due using the actuarial basis specified by statute. For the year ended December 31, 2025, the District contributed $25,000 to the Plan. There are no paid employees with the old hire pension plan and employees do not contribute to the plan.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2025, the District reported a net pension liability of $212,751 for this Plan.

9. Pensions (continued)

The net pension liability was measured as of December 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2025. The measurement date is within one year of the plan sponsor's fiscal year end of December 31, 2025. For the year ended December 31, 2025, the District recognized pension income of ($46,689).

At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Net difference between projected and actual earnings on pension plan investments	$ 9,448	$ -
District contributions subsequent to the measurement date	25,000	-
Total	$ 34,448	$ -

The $25,000 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	
2026	$ 5,296
2027	3,952
2028	(100)
2029	300
Total	$ 9,448

Actuarial assumptions. An actuarial valuation is performed every two years to determine the pension benefit obligation. The latest available actuarial valuation was performed as of January 1, 2025. The measurement date was December 31, 2024. The following assumptions were used in computing the pension benefit obligation for this plan:

9. Pensions (continued)

	Actuarially Determined Contributions*
Actuarial Valuation Date	January 1, 2022
Actuarial Method	Entry Age Normal
Amortization Method	N/A
Amortization Period	N/A
Investment Rate of Return	4.50%
Asset Valuation Method	5-Year smoothed fair value
Retirement Age	Any remaining actives are assumed to retire immediately
Includes Inflation at	2.50%
Mortality	**Post-retirement:** 2006 central rates from the RP-2014 Annuitant Mortality Tables for males and females projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years. **Disabled** (pre-1980): Post-retirement rates set forward three years.

* Actuarially determined contribution rates are calculated as of January 1 of even numbered years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2022, determines the contribution amounts for 2023 and 2024.

Discount Rate. Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the long-term expected rate of return on pension plan investments is 4.50%; the municipal bond rate is 4.05% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 4.50%.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of rates of return for each major asset class included in the pension plan's target asset allocation as of the valuation date are summarized in the following table:

9. Pensions (continued)

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return
Global Public Equity	10%	8.3%
Long Short	0%	7.0%
Private Capital	0%	10.2%
Fixed Income	80%	10.3%
Diversifiers	0%	7.4%
Cash	10%	5.5%
Total	100%	

Sensitivity. The following presents the District's share of the net pension liability calculated using the discount rate of 4.5 percent, as well as what the District's share of the net pension liability would be if it were calculated using a discount rate this is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 3.50%	Current Rate 4.50%	1% Increase 5.50%
Net pension liability	$221,275	$212,751	$204,792

FPPA Statewide Defined Benefit Plan

Plan Description. Mountain View Fire Protection District participates in the Statewide Retirement Plan (SRP), a cost-sharing multiple-employer defined benefit pension plan.The Plan consists of four components: Defined Benefit Component, Hybrid Defined Benefit Component, Social Security Component and Money Purchase Component. The Plan currently has 229 participating employer fire and police departments.

The Defined Benefit Component and Social Security Component cover substantially all full-time employees of participating fire or police departments in Colorado hired on or after April 8, 1978, provided that they are not already covered by a statutorily exempt plan. Employers once had the option to withdraw from the Plan, but a change in state statutes eliminated this option effective January 1, 1988, unless the employer elects and is determined to be eligible to participate in the Statewide Money Purchase Plan.

In 2003, legislation was enacted that allows departments who cover their firefighters and police officers in money purchase plans to elect coverage under the Plan. As of August 5, 2003, clerical and other personnel from fire districts whose services are auxiliary to fire protection may also participate in the Plan. As of January 1, 2020, Colorado police and sheriff departments who participate in Social Security have the option of affiliating for coverage under the Plan.

9. Pensions (continued)

The Plan assets are in the Fire & Police Members' Benefit Investment Fund Long-Term Pool and the Fire & Police Members' Self-Directed Investment Fund (for Deferred Retirement Option Plan (DROP) assets and Money Purchase Component assets). The Long-Term Pool is designed primarily for open plans with a longer time horizon, appropriate risk tolerance, and lower liquidity needs. The investment return assumption is 7.00 percent.

Members participating in DROP or in the Money Purchase Component choose among various investment options offered by an outside investment manager.

The Plan is administered by the Fire & Police Pension Association of Colorado (FPPA). FPPA issues a publicly available annual comprehensive financial report that can be obtained on FPPA's website at http://www.FPPAco.org.

Benefits provided. The FPPA Board of Directors may change the retirement age on an annual basis, depending upon the results of the actuarial valuation and other circumstances. The Normal Retirement Age should not be less than age 55 or more than age 60. Any member with at least 25 years of service may retire at any time after age 55 and shall be eligible for a normal retirement pension. Members with combined age and years of service totaling 80 or more, with a minimum age of 50 also qualify for a normal retirement pension.

A member is eligible for retirement after attainment of age 55 with at least five years of credited service. A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis.

The annual retirement benefit for the Defined Benefit Component is 2.0 percent of the average of the member's highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent of the average of the member's highest three years' base salary for each year of service thereafter.

Beginning January 1, 2007, the annual normal retirement benefit for the Social Security Component is 1.0 percent of the average of the member's highest three years base salary for each year of credited service up to then years plus 1.25 percent of the average of the member's highest three years' base salary for each year thereafter. Prior to 2007, the benefit for members of the Social Security Component will be reduced by the amount of social security income the member receives annually, calculated as if the social security benefit started as of age 62.

The annual retirement benefit of the Hybrid Defined Benefit Component is 1.9 percent of the average of the member's highest three years' base salary for each year of credited service through December 31, 2022 and 1.5 percent of the average of the member's highest three years' base salary for each year of credited service after January 1, 2023.

9. Pensions (continued)

Benefits paid to retired members and beneficiaries may be increased annually on October 1 via cost-of-living adjustment (COLA). COLAs may be compounding or non-compounding. The increase in benefits, if any, is based on the FPPA Board of Director's discretion. Compounding COLAs can range from 0 percent to the higher of 3 percent or the Consumer Price Index for Urban Wage Earners and Clerical Workers. Non-compounding COLAs take into consideration the investment returns, compounding COLAs and other economic factors. COLAs may begin once the retired member has been receiving retirement benefits for at least 12 calendar months prior to October 1.

Upon termination, the vested account balance within the Money Purchase Component becomes available to the member.

Upon termination, a member may elect to have their member contributions, along with 5.0 percent as interest, returned as a lump sum distribution in lieu of a retirement benefit.

Contributions. Contribution rates for the Plan are set by state statute. The FPPA Board of Directors may further increase the required contributions, equally between employer and member, upon approval through an election of both employers and members.

Members of the Defined Benefit Component contribute 12.0 percent of base salary. In 2020, legislation was enacted to increase the employer contributions rate to the Plan beginning in 2021. Employer contribution rates will increase 0.5 percent annually through 2030 to a total of 13.0 percent of base salary. These increases result in a combined contribution rate of 25.0 percent of base salary in 2030. In 2024, the total combined member and employer contribution rate was 22.0 percent.

Contributions from Defined Benefit Component members and employers of plans reentering the Defined Benefit Component are established by resolution and approved by the FPPA Board of Directors. The continuing rate of contribution for reentry groups is determined for each reentry group. The additional contribution amount is determined locally and may be paid by the member, the employer or split 50/50. Per the 2020 legislation, the required employer contribution rate for reentry departments also increases 0.5 percent annually. These increases result in a minimum combined contribution rate of 25.2 percent in 2030. In 2024, the total minimum required member and employer contribution rate was 22.2 percent.

A member of the Plan may elect to make voluntary after-tax contributions to the Money Purchase Component of the Plan. Additional voluntary contributions from the employer are made on a pre-tax basis.

9. Pensions (continued)

Within the Money Purchase Component, members are always fully vested in their own contributions, as well as the earnings on those contributions. Vesting in the employer's contributions within the Money Purchase Component, and earnings on those contributions occurs according to the vesting schedule set by the plan document at 20 percent per year after the first year of service and to be 100 percent vested after five years of service or the attainment of age 55. Employer and member contributions are invested in funds at the discretion of members.

A member of the Plan may elect to make voluntary after-tax contributions to the Money Purchase Component of the Plan. Additional voluntary contributions from the employer are made on a pre-tax basis.

Pension: For the year ended December 31, 2024, the District contributed $1,948,455 to the plan on the covered employees' behalf on a base salary of $17,166,457.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2025, the District reported a liability of $0 for its proportionate share of the net pension liability. The net pension liability as of December 31, 2024, is based upon the January 1, 2025, actuarial valuation. The actuarially determined contributions as of December 31, 2024, are based upon the January 1, 2024, actuarial valuation.

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2024, the District's proportion was approximately 1.7870 percent, an increase of 0.0550 percent from the prior year.

For the year ended December 31, 2025, the District recognized a pension expense of 3,140,817 At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 4,294,037	$ 134,315
Changes of assumptions or other inputs	1,536,796	-
Net difference between projected and actual earning on pension plan investments	610,008	-
Changes in proportion and differences between contributions recognized and proportionate share of contributions	25,990	822,499
District contributions subsequent to the measurement date	2,213,569	-
Total	$ 8,680,400	$ 956,814

9. Pensions (continued)

The $2,213,569 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	
2026	$ 1,605,082
2027	2,436,899
2028	24,520
2029	118,704
	427,318
Thereafter	897,494
	$ 5,510,017

Actuarial assumptions. The actuarial valuations for the Statewide Retirement Plan were used to determine the total pension liability and actuarially determined contributions for the fiscal year ending December 31, 2024. The valuations used the following actuarial assumption and other inputs:

	Total Pension Liability	**Actuarial Determined Contributions**
Actuarial Valuation Date	January 1, 2025	January 1, 2024
Actuarial Method	Entry Age Normal	Entry Age Normal
Amortization Method	N/A	Level % of Payroll, Open
Amortization Period	N/A	30 Years
Long-term Investment Rate of Return, net*	7.0%	7.0%
Projected Salary Increases*	4.25% - 11.75%	4.25% - 11.75%
Cost of Living Adjustments (COLA)	0%	0%
*Includes Inflation at	2.5%	2.5%

For determining the total pension liability, the post-retirement mortality tables for non-disabled retirees uses the Pub-2010 Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, and then projected using the ultimate values of the MP-2020 projection scale for all years. The pre-retirement mortality assumption uses Pub-2010 Safety Healthy Employee Mortality Tables for males and females, amount-weighted, and then projected with the MP-2020 Ultimate projection scale. The pre-retirement non-duty mortality tables are adjusted to 60% multiplier. The on-duty mortality rate is 0.00015.

9. Pensions (continued)

For determining the actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the 2006 central rates from the RP-2014 Annuitant Mortality Tables projected to 2018 using the MP-2017 projection scales, and the projected prospectively using the ultimate rates of the scale for all years. The pre-retirement off-duty mortality tables are adjusted to 50% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00015.

For determining the actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the Pub-2010 Safety Healthy Annuitant Mortality Tables projected with the ultimate values of the MP-2020 projection scale. The pre-retirement off-duty mortality tables are adjusted to 60% of the MP-2020 mortality tables for active employees. The on-duty mortality rate is 0.00015.

At least every five years the FPPA's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2023 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA's actuaries, Gabriel, Roeder, Smith & Company, based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2024. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent). Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global Equity	33%	7.00%
Equity Long/Short	6%	6.20%
Private Markets	34%	8.80%
Fixed Income - Rates	7%	5.00%
Fixed Income - Credit	7%	6.50%
Absolute Return	9%	5.70%
Cash	4%	4.20%
Total	100.0%	

9. Pensions (continued)

Discount rate. The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the Statewide Retirement Plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The COLA assumption reflects the true nature of Board's Benefits Policy which includes a variable COLA and supplemental payments. Consistent with Board's policy, the COLA assumption will fluctuate from year to year depending on plan experience and is the long-term COLA assumption which results in no Net Pension Asset. If current assets do not support Total Pension Liabilities using a COLA assumption of greater than 0.00%, then a COLA assumption of 0.00% will be used and a Net Pension Liability will be reported.

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00 percent; the municipal bond rate is 4.08 percent (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting single discount rate is 7.00 percent.

Sensitivity Analysis. Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 7.00 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percent lower or one percent higher:

	1% Decrease 6.00%	**Current Rate 7.00%**	**1% Increase 8.00%**
Net pension liability	$ 8,720,195	$ -	$ -

The net pension liability of $0 reflects a reserve for cost of living adjustments and to manage adverse experience of $143,757,639 at a 7.00 percent discount rate and $666,904,279 at a 8.00 percent discount rate.

9. Pensions (continued)

Average Remaining Expected Service Life. The average of the expected remaining service lives of all members in the plan, including active and inactive members, is 8.3043 years determined as of the beginning of the December 31, 2024 measurement period.

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Fire & Police Pension Association of Colorado financial report.

Administrative Personnel Plan

General Information about the Pension Plan

Summary of Significant Accounting Policies: The District participates in the Local Government Division Trust Fund (LGDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the LGDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan description. Eligible employees of the District are provided with pensions through the LGDTF—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.copera.org/forms-resources/financial-reports-and-studies.

9. Pensions (continued)

Benefits provided as of December 31, 2024. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA benefit structure is the greater of the:

- Highest average salary multiplied by 2.5% and then multiplied by years of service credit.

- The value of the retiring employee's member contribution account plus a 100% match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100% of highest average salary and cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50% or 100% on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

Upon meeting certain criteria, benefit recipients who elect to receive a lifetime retirement benefit generally receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S. Subject to the automatic adjustment provision (AAP) under C.R.S. § 24-51-413, eligible benefit recipients under the PERA benefit structure who began membership before January 1, 2007, and all eligible benefit recipients of the DPS benefit structure will receive the maximum annual increase (AI) or AI cap of 1.00% unless adjusted by the AAP. Eligible benefit recipients under the PERA benefit structure who began membership on or after January 1, 2007, will receive the lesser of an annual increase of the 1.00% AI cap or the average increase of the Consumer Price Index for Urban Wage Earners and Clerical Workers for the prior calendar year, not to exceed a determined increase that would exhaust 10% of PERA's Annual Increase Reserve (AIR) for the LGDTF. The AAP may raise or lower the aforementioned AI cap by up to 0.25% based on the parameters specified in C.R.S. § 24-51-413.

9. Pensions (continued)

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. For Safety Officers whose disability is caused by an on- the-job injury, the five-year service requirement is waived and they are immediately eligible to apply for disability benefits. The disability benefit amount is based on the lifetime retirement benefit formula(s) shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions provisions as of December 31, 2025. Eligible employees of the District and the State are required to contribute to the LGDTF at a rate set by Colorado statute. The contribution requirements for the LGDTF are established under C.R.S. § 24-51-401, *et seq.* and § 24-51-413. Employee contribution rates for the period ended at December 31, 2025 are summarized in the table below:

	January 1, 2025 Through December 31, 2025
Employee contribution (all employees)	9.00%

**Contribution rates for the LGDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

The employer contribution requirements for all employees are summarized in the table below for the period of January 1, 2025 through December 31, 2025:

Employer contribution rate	11.00%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f)	(1.02%)
Amount apportioned to the LGDTF	9.98%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	2.20%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	1.50%
Defined Contribution Supplement as specified in C.R.S. § 24-51-415	0.11%
Total employer contribution rate to the LGDTF	**13.79%**

9. Pensions (continued)

Employer contributions are recognized by the LGDTF in the period in which the compensation becomes payable to the member and the District is statutorily committed to pay the contributions to the LGDTF. Employer contributions recognized by the LGDTF from the District were $306,875 for the year ended December 31, 2025.

Pension Assets, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. The net pension liability for the LGDTF was measured as of December 31, 2024, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 20223 Standard update procedures were used to roll-forward the TPL to December 31, 2024.

The Mountain View Fire Protection District's proportion of the net pension liability was based on the Districts' contributions to the LGDTF for the calendar year 2024 relative to the total contributions of participating employers.

At December 31, 2025 the District reported a liability of $1,129,901 for its proportionate share of the net pension liability.

At December 31, 2024, the District's proportion was 0.1841%, which was as increase of 0.0052% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025 the District recognized pension expense of $323,467. At December 31, 2025 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 85,260	$ -
Changes of assumptions or other inputs	33,347	-
Net difference between projected and actual earning on pension plan investments	106,328	-
Changes in proportion and differences between contributions recognized and proportionate share of contributions	13,132	-
District contributions subsequent to the measurement date	306,875	-
Total	$ 544,942	$ -

The $306,875 above reported as deferred outflow of resources related to pensions, resulting from contributions made subsequent to the measurement date, will be recognized as a reduction (increase) of the net pension liability in the year ended December 31, 2026.

9. Pensions (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended		
2026	$	219,032
2027		270,259
2028		(179,973)
2029		(71,251)
	$	238,067

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

Actuarial cost method	Entry age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increases, including wage inflation	3.20%–11.30%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07	1.00%
PERA benefit structure hired after 12/31/06[1]	Financed by the AIR

[1] Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

As of the December 31, 2024, measurement date, the FNP and related disclosure components for the Local Government Division reflect additional payments related to the disaffiliation of Tri-County Health Department as a PERA-affiliated employer, effective December 31, 2022. The additional employer disaffiliation payment allocations to the Local Government Division Trust Fund and HCTF were $0.486 million and $0.020 million, respectively.

All mortality assumptions are developed on a benefit-weighted basis and apply generational mortality. Note that in all categories, displayed as follows, the mortality tables are generationally projected using scale MP-2019.

9. Pensions (continued)

Pre-Retirement	Mortality Table	Adjustments, as Applicable
Members other than Safety Officers	PubG-2010 Employee	N/A

Post-Retirement (Retiree), Non-Disabled	Mortality Table	Adjustments, as Applicable
Members other than Safety Officers	PubG-2010 Healthy Retiree	**Males**: 94% of the rates prior to age 80/ 90% of the rates age 80 and older **Females**: 87% of the rates prior to age 80/ 107% of the rates age 80 and older

Post-Retirement (Beneficiary), Non-Disabled	Mortality Table	Adjustments, as Applicable
All Beneficiaries	Pub-2010 Contingent Survivor	**Males**: 97% of the rates for all ages **Females**: 105% of the rates for all ages

Disabled	Mortality Table	Adjustments, as Applicable
Members other than Safety Officers	PubNS-2010 Disabled Retiree	99% of the rates for all ages

The actuarial assumptions used in the December 31, 2023, valuations were based on the 2020 experience analysis, dated October 28, 2020, for the period January 1, 2016, through December 31, 2019. Revised economic and demographic assumptions were adopted by the PERA Board on November 20, 2020.

Based on the 2024 experience analysis, dated January 3, 2025, for the period January 1, 2020, to December 31, 2023, revised actuarial assumptions were adopted by PERA's Board on January 17, 2025, and were effective as of December 31, 2024. The following assumptions were reflected in the roll forward calculation of the total pension liability from December 31, 2023, to December 31, 2024.

Salary increases, including wage inflation:	
Members other than Safety Officers	3.40%-13.00%

Salary scale assumptions were altered to better reflect actual experience.

Rates of termination/withdrawal, retirement, and disability were revised to more closely reflect actual experience.

9. Pensions (continued)

The estimated administrative expense as a percentage of covered payroll was increased from 0.40% to 0.45%.

The adjustments for credibility applied to the Pub-2010 mortality tables for active and retired lives, including beneficiaries, were updated based on the experience. All mortality assumptions are developed on a benefit-weighted basis. Note that in all categories, displayed as follows, the mortality tables are generationally projected using the 2024 adjusted MP-2021 projection scale.

Pre-Retirement	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubG-2010 Employee	N/A

Post-Retirement (Retiree), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubG-2010 Healthy Retiree	**Males**: 90% of the rates for all ages **Females**: 85% of the rates prior to age 85/ 105% of the rates age 85 and older

Post-Retirement (Beneficiary), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
All Beneficiaries	Pub-2010 Contingent Survivor	**Males**: 92% of the rates for all ages **Females**: 100% of the rates for all ages

Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubNS-2010 Disabled Retiree	95% of the rates for all ages

The long-term expected return on plan assets is monitored on an ongoing basis and reviewed as part of periodic experience studies prepared every four years, and asset/liability studies, performed every three to five years for PERA. The most recent analyses were outlined in the 2024 Experience Study report dated January 3, 2025.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

9. Pensions (continued)

The PERA Board first adopted the 7.25% long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the November 15, 2019, meeting, and again at the Board's September 20, 2024, meeting. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	51.00%	5.00%
Fixed Income	23.00%	2.60%
Private Equity	10.00%	7.60%
Real Estate	10.00%	4.10%
Alternatives	6.00%	5.20%
Total	**100.00%**	

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25%.

Discount rate. The discount rate used to measure the TPL was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including the required adjustments resulting from the 2018 and 2020 AAP assessments. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the required adjustments resulting from the 2018 and 2020 AAP assessments. Employer contributions also include current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103%, at which point the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions reflect reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.

9. Pensions (continued)

- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.

- The AIR balance was excluded from the initial FNP, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. AIR transfers to the FNP and the subsequent AIR benefit payments were estimated and included in the projections.

- Benefit payments and contributions were assumed to be made at the middle of the year.

- As of the December 31, 2024, measurement date, the FNP and related disclosure components for the Local Government Division reflect additional payments related to the disaffiliation of Tri-County Health Department as a PERA-affiliated employer, effective December 31, 2022. The additional disaffiliation payment allocations to the Local Government Division Trust Fund and HCTF were $0.486 million and $0.020 million, respectively.

Based on the above assumptions and methods, the LGDTF's FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Rate 7.25%	1% Increase 8.25%
Net pension liability	$ 2,473,127	$ 1,129,901	$ 1,438

*Pension plan fiduciary net position. D*etailed information about the LGDTF's fiduciary net position is available in PERA's Annual Report which can be obtained at www.copera.org/investments/pera-financial-reports.

10. Other Post-Employment Benefits

Summary of Significant Accounting Policies OPEB. Mountain View Fire Protection District participates in the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer defined benefit OPEB fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the OPEB Plan. Eligible employees of Mountain View Fire Protection District are provided with OPEB through the HCTF—a cost-sharing multiple-employer defined benefit OPEB plan administered by PERA. The HCTF is established under Title 24, Article 51, Part 12 of the Colorado Revised Statutes (C.R.S.), as amended, and sets forth a framework that grants authority to the PERA Board to contract, self-insure, and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of the premium subsidies. Colorado State law provisions may be amended by the Colorado General Assembly. PERA issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.copera.org/forms-resources/financial-reports-and-studies

Benefits provided. . The HCTF provides a health care premium subsidy to eligible participating PERA benefit recipients and retirees who choose to enroll in one of the PERA health care plans, however, the subsidy is not available if only enrolled in the dental and/or vision plan(s). The health care premium subsidy is based upon the benefit structure under which the member retires and the member's years of service credit. For members who retire having service credit with employers in the Denver Public Schools (DPS) Division and one or more of the other four Divisions (State, School, Local Government and Judicial), the premium subsidy is allocated between the HCTF and the Denver Public Schools Health Care Trust Fund (DPS HCTF). The basis for the amount of the premium subsidy funded by each trust fund is the percentage of the member contribution account balance from each division as it relates to the total member contribution account balance from which the retirement benefit is paid.

C.R.S. § 24-51-1202 et seq. specifies the eligibility for enrollment in the health care plans offered by PERA and the amount of the premium subsidy. The law governing a benefit recipient's eligibility for the subsidy and the amount of the subsidy differs slightly depending under which benefit structure the benefits are calculated. All benefit recipients under the PERA benefit structure and all retirees under the DPS benefit structure are eligible for a premium subsidy, if enrolled in a health care plan under PERACare. Upon the death of a DPS benefit structure retiree, no further subsidy is paid.

10. Other Post-Employment Benefits (continued)

Enrollment in the PERACare health benefits program is voluntary and is available to benefit recipients and their eligible dependents, certain surviving spouses, and divorced spouses and guardians, among others. Eligible benefit recipients may enroll into the program upon retirement, upon the occurrence of certain life events, or on an annual basis during an open enrollment period.

PERA Benefit Structure: The maximum service-based premium subsidy is $230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is $115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum service-based subsidy, in each case, is for benefit recipients with retirement benefits based on 20 or more years of service credit. There is a 5% reduction in the subsidy for each year less than 20. The benefit recipient pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For benefit recipients who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, C.R.S. § 24-51-1206(4) provides an additional subsidy. According to the statute, PERA cannot charge premiums to benefit recipients without Medicare Part A that are greater than premiums charged to benefit recipients with Part A for the same plan option, coverage level, and service credit. Currently, for each individual PERACare enrollee, the total premium for Medicare coverage is determined assuming plan participants have both Medicare Part A and Part B and the difference in premium cost is paid by the HCTF or the DPS HCTF on behalf of benefit recipients not covered by Medicare Part A.

Contributions. Pursuant to Title 24, Article 51, Section 208(1)(f) of the C.R.S., as amended, certain contributions are apportioned to the HCTF. PERA-affiliated employers of the State, School, Local Government, and Judicial Divisions are required to contribute at a rate of 1.02 percent of PERA-includable salary into the HCTF.

Employer contributions are recognized by the HCTF in the period in which the compensation becomes payable to the member and Mountain View Fire Protection District is statutorily committed to pay the contributions. Employer contributions recognized by the HCTF from Mountain View Fire Protection District were $22,781 for the year ended December 31, 2025.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. At December 31, 2025 the District reported a liability of $70,008 for its proportionate share of the net OPEB liability. The net OPEB liability for the HCTF was measured as of December 31, 2024, and the total OPEB liability (TOL) used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2023. Standard update procedures were used to roll-forward the TOL to December 31, 2024. The District's

10. Other Post-Employment Benefits (continued)

proportion of the net OPEB liability was based on the District's contributions to the HCTF for the calendar year 2024 relative to the total contributions of participating employers to the HCTF.

The District's proportion of the net OPEB liability was based on the District's contributions to the HCTF for the calendar year 2023 relative to the total contributions of participating employers to the HCTF.

At December 31, 2024, the District's proportion was 0.01464%, which was an increase of 0.0004% from its proportion measured as of December 31, 2023

For the year ended December 31, 2025, the District recognized OPEB income ($725). At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ -	$ 15,442
Changes of assumptions or other inputs	803	22,378
Net difference between projected and actual earning on pension plan investments	237	-
Changes in proportion and differences between contributions recognized and proportionate share of contributions	19,748	-
District contributions subsequent to the measurement date	22,781	-
Total	$ 43,569	$ 37,820

$22,781 reported as deferred outflows of resources related to OPEB, resulting from contributions after the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended	
2026	$ (4,156)
2027	(726)
2028	(5,468)
2029	(2,824)
2030	(2,158)
Thereafter	(1,700)
	$ (17,032)

10. Other Post-Employment Benefits (continued)

Actuarial assumptions. The December 31, 2023, actuarial valuation used the following actuarial cost method and key actuarial assumptions and other inputs:

Actuarial cost method	Entry age
Price inflation	2.30 percent
Real wage growth	0.70 percent
Wage inflation	3.00 percent
Salary increases, including wage inflation	3.20%-11.30%
Long-term investment rate of return, net of OPEB plan investment expenses, including price inflation	7.25 percent
Discount rate	7.25 percent
Health care cost trend rates	
PERA benefit structure:	
Service-based premium subsidy	0.00 percent
PERACare Medicare plans	16.00% in 2024, then 6.75% in 2025 gradually decreasing to 4.50 percent in 2034
MAPD PPO #2	105% in 2024, then 8.55% in 2025 gradually increasing to 4.50 percent in 2035
Medicare Part A premiums	3.5% in 2024 gradually increasing to 4.50 percent in 2033

As of the December 31, 2024, measurement date, the FNP and related disclosure components for the HCTF reflect additional payments related to the disaffiliation of Tri-County Health Department (Tri-County Health) as a PERA-affiliated employer, effective December 31, 2022. The additional employer disaffiliation payment allocations to the HCTF and Local Government Division Trust Fund were $0.020 million and $0.486 million, respectively.

Each year the per capita health care costs are developed by plan option. As of the December 31, 2023, actuarial valuation, costs are based on 2024 premium rates for the UnitedHealthcare Medicare Advantage Prescription Drug (MAPD) PPO plan #1, the UnitedHealthcare MAPD PPO plan #2, and the Kaiser Permanente MAPD HMO plan. Actuarial morbidity factors were then applied to estimate individual retiree and spouse costs by age, gender, and health care cost trend. This approach applies for all members and is adjusted accordingly for those not eligible for premium-free Medicare Part A for the PERA benefit structure.

10. Other Post-Employment Benefits (continued)

Age-Related Morbidity Assumptions

Participant Age	Annual Increase (Male)	Annual Increase (Female)
65-68	2.2%	2.3%
69	2.8%	2.2%
70	2.7%	1.6%
71	3.1%	0.5%
72	2.3%	0.7%
73	1.2%	0.8%
74	0.9%	1.5%
75-85	0.9%	1.3%
86 and older	0.0%	0.0%

Sample Age	MAPD PPO #1 with Medicare Part A		MAPD PPO #2 with Medicare Part A		MAPD HMO (Kaiser) with Medicare Part A	
	Retiree/Spouse		Retiree/Spouse		Retiree/Spouse	
	Male	Female	Male	Female	Male	Female
65	$1,710	$1,420	$585	$486	$1,897	$1,575
70	$1,921	$1,589	$657	$544	$2,130	$1,763
75	$2,122	$1,670	$726	$571	$2,353	$1,853

Sample Age	MAPD PPO #1 without Medicare Part A		MAPD PPO #2 without Medicare Part A		MAPD HMO (Kaiser) without Medicare Part A	
	Retiree/Spouse		Retiree/Spouse		Retiree/Spouse	
	Male	Female	Male	Female	Male	Female
65	$6,536	$5,429	$4,241	$3,523	$7,063	$5,866
70	$7,341	$6,073	$4,764	$3,941	$7,933	$6,563
75	$8,110	$6,385	$5,262	$4,143	$8,763	$6,900

The 2024 Medicare Part A premium is $505 per month.

10. Other Post-Employment Benefits (continued)

All costs are subject to the health care cost trend rates, discussed as follows.

Health care cost trend rates reflect the change in per capita health costs over time due to factors such as medical inflation, utilization, plan design, and technology improvements. For the PERA benefit structure, health care cost trend rates are needed to project the future costs associated with providing benefits to those PERACare enrollees not eligible for premium-free Medicare Part A.

Health care cost trend rates for the PERA benefit structure are based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models, and industry methods developed by health plan actuaries and administrators. In addition, projected trends for the Federal Hospital Insurance Trust Fund (Medicare Part A premiums) provided by the Centers for Medicare & Medicaid Services are referenced in the development of these rates. PERACare Medicare plan rates are applied where members have no premium-free Part A and where those premiums are already exceeding the maximum subsidy. MAPD PPO #2 has a separate trend because the first year rates are still below the maximum subsidy and to reflect the estimated impact of the Inflation Reduction Act for that plan option.

The PERA benefit structure health care cost trend rates used to measure the TOL are summarized in the following table:

Year	PERACare Medicare Plans	Medicare Part A Premiums
2024	16.00%	105.00%
2025	6.75%	8.55%
2026	6.50%	8.10%
2027	6.25%	7.65%
2028	6.00%	7.20%
2029	5.75%	6.75%
2030	5.50%	6.30%
2031	5.25%	5.85%
2032	5.00%	5.40%
2033	4.75%	4.95%
2034+	4.50%	4.50%

[1] Increase in 2024 trend rates due to the effect of the Inflation Reduction Act.

Mortality assumptions used in the December 31, 2023, valuation for the Division Trust Funds as shown in the following table, reflect generational mortality and were applied, as applicable, in the December 31, 2023, valuation for the HCTF, but developed using a headcount-weighted basis. Note that in all categories, displayed as follows, the mortality tables are generationally projected using scale MP-2019. Affiliated employers of the State, School, Local Government, and Judicial Divisions participate in the HCTF.

10. Other Post-Employment Benefits (continued)

Pre-Retirement	**Mortality Table**	**Adjustments, as Applicable**
State and Local Government Divisions (members other than Safety Officers)	PubG-2010 Employee	N/A
Post-Retirement (Retiree), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
State and Local Government Divisions (members other than Safety Officers)	PubG-2010 Healthy Retiree	**Males**: 94% of the rates prior to age 80/ 90% of the rates age 80 and older **Females**: 87% of the rates prior to age 80/ 107% of the rates age 80 and older
Post-Retirement (Beneficiary), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
All Beneficiaries	Pub-2010 Contingent Survivor	**Males**: 97% of the rates for all ages **Females**: 105% of the rates for all ages
Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubNS-2010 Disabled Retiree	99% of the rates for all ages

The following health care costs assumptions were updated and used in the roll-forward calculation for the HCTF:

- Per capita health care costs in effect as of the December 31, 2023, valuation date for those PERACare enrollees under the PERA benefit structure who are expected to be age 65 and older and are not eligible for premium-free Medicare Part A benefits were updated to reflect costs for the 2024 plan year.

- The health care cost trend rates applicable to health care premiums were revised to reflect the current expectation of future increases in those premiums. A separate trend rate assumption set was added for MAPD PPO #2 as the first-year rate is still below the maximum subsidy and also the assumption set reflects the estimated impact of the Inflation Reduction Act for that plan option.

- The Medicare health care plan election rate assumptions were updated effective as of the December 31, 2023, valuation date based on an experience analysis of recent data.

10. Other Post-Employment Benefits (continued)

The actuarial assumptions used in the December 31, 2023, valuations were based on the 2020 experience analysis, dated October 28, 2020, and November 4, 2020, for the period January 1, 2016, through December 31, 2019. Revised economic and demographic assumptions were adopted by PERA's Board on November 20, 2020.

Based on the 2024 experience analysis, dated January 3, 2025, for the period January 1, 2020, to December 31, 2023, revised actuarial assumptions were adopted by PERA's Board on January 17, 2025, and were effective as of December 31, 2024. The following assumptions were reflected in the roll forward calculation of the total OPEB liability from December 31, 2023, to December 31, 2024.

	Local Government Division
Salary increases, including wage inflation:	
Members other than Safety Officers	3.40%-13.00%

The following health care costs assumptions were used in the roll forward calculation for the HCTF:

- Salary scale assumptions were altered to better reflect actual experience.
- Rates of termination/withdrawal, retirement, and disability were revised to more closely reflect actual experience.
- Participation rates were reduced.
- MAPD premium costs are no longer age graded.

Plan	With Medicare Part A	Without Medicare Part A
MAPD PPO #1	$1,824	$6,972
MAPD PPO #2	624	4,524
MAPD HMO (Kaiser)	2,040	7,596

The adjustments for credibility applied to the Pub-2010 mortality tables for active and retired lives, including beneficiaries, were updated based on the experience. Note that in all categories, the mortality tables are generationally projected using the 2024 adjusted MP-2021 project scale. These assumptions updated for the Division Trust Funds, were also applied in the roll forward

10. Other Post-Employment Benefits (continued)

calculations for the HCTF using a headcount-weighted basis. Affiliated employers of the State, School, Local Government, and Judicial Divisions participate in the HCTF.

Pre-Retirement	Mortality Table	Adjustments, as Applicable
State and Local Government Divisions (members other than Safety Officers)	PubG-2010 Employee	N/A
Post-Retirement (Retiree), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
State and Local Government Divisions (members other than Safety Officers)	PubG-2010 Healthy Retiree	**Males**: 90% of the rates for all ages **Females**: 85% of the rates prior to age 85/ 105% of the rates age 85 and older
Post-Retirement (Beneficiary), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
All Beneficiaries	Pub-2010 Contingent Survivor	**Males**: 92% of the rates for all ages **Females**: 100% of the rates for all ages
Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubNS-2010 Disabled Retiree	95% of the rates for all ages

The actuarial assumptions pertaining to per capita health care costs and their related trend rates are analyzed annually and updated, as appropriate, by the PERA Board's actuary.

The long-term expected return on plan assets is monitored on an ongoing basis and reviewed as part of periodic experience studies prepared every four years, and asset/liability studies, performed every three to five years for PERA. The most recent analyses were outlined in the 2024 Experience Study report dated January 3, 2025.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

10. Other Post-Employment Benefits (continued)

The PERA Board first adopted the 7.25% long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the November 15, 2019, meeting, and again at the Board's September 20, 2024, meeting. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	**Target Allocation**	**30 Year Expected Geometric Real**
Global Equity	51.00 %	5.00%
Fixed Income	23.00 %	2.60%
Private Equity	10.00 %	7.60%
Real Estate	10.00 %	4.10%
Alternatives	6.00 %	5.20%
Total	**100.00 %**	

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25 percent.

*Sensitivity of the District's proportionate share of the net OPEB liability to changes in the Health Care Cost Trend Rates. T*he following presents the net OPEB liability using the current health care cost trend rates applicable to the PERA benefit structure, as well as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rates:

	1% Decrease in Trend	Current Trend	1% Increase in Trend
Initial PERACare Medicare	5.75%	6.75%	7.75%
Ultimate PERACare Medicare	3.50%	4.50%	5.50%
Initial MAPD PPO#2 trend	7.55%	8.55%	9.55%
Ultimate MAPD PPO#2 trend	3.50%	4.50%	5.50%
Initial Medicare Part A trend	2.75%	3.75%	4.75%
Ultimate Medicare Part A trend	3.50%	4.50%	5.50%
Net OPEB Liability	$68,122	$70,008	$72,143

[1]For the January 1, 2025, plan year.

10. Other Post-Employment Benefits (continued)

Discount rate: The discount rate used to measure the TOL was 7.25%. The basis for the projection of liabilities and the FNP used to determine the discount rate was an actuarial valuation performed as of December 31, 2023, and the financial status of the HCTF as of the current measurement date (December 31, 2024). In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated health care cost trend rates for Medicare Part A premiums as of the December 31, 2024, measurement date.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- Estimated transfers of dollars into the HCTF representing a portion of purchase service agreements intended to cover the costs associated with OPEB benefits.
- Benefit payments and contributions were assumed to be made at the middle of the year.
- As of the December 31, 2024, measurement date, the FNP and related disclosure components for the HCTF reflect additional payments related to the disaffiliation of Tri-County Health as a PERA-affiliated employer, effective December 31, 2022. The additional employer disaffiliation payment allocations to the HCTF and Local Government Division Trust Fund were $0.020 million and $0.486 million, respectively.

Based on the above assumptions and methods, the FNP for the HCTF was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on OPEB plan investments was applied to all periods of projected

10. Other Post-Employment Benefits (continued)

benefit payments to determine the TOL. The discount rate determination did not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net OPEB liability	$ 85,796	$ 70,008	$ 56,397

OPEB plan fiduciary net position. Detailed information about the HCTF's FNP is available in PERA's ACFR which can be obtained at www.copera.org/investments/pera-financial-reports.

11. Voluntary Investment Program (PERAPlus 401(k) Plan)

Plan Description - Employees of the District that are also members of the LGDTF may voluntarily contribute to the Voluntary Investment Program (PERAPlus 401(k) Plan), an Internal Revenue Code Section 401(k) defined contribution plan administered by PERA. Title 24, Article 51, Part 14 of the C.R.S., as amended, assigns the authority to establish the Plan provisions to the PERA Board of Trustees. PERA issues a publicly available ACFR which includes additional information on the PERAPlus 401(k) Plan. That report can be obtained at www.copera.org/investments/pera-financial-reports.

Funding Policy - The PERAPlus 401(k) Plan is funded by voluntary member contributions up to the maximum limits set by the Internal Revenue Service, as established under Title 24, Article 51, Section 1402 of the C.R.S., as amended. In addition, the District has agreed to match employee contributions up to 4% of covered salary as determined by the Internal Revenue Service. Employees are immediately vested in their own contributions, employer contributions and investment earnings. For the year ended December 31, 2024, program members contributed $101,399 pre-tax and $13,379 post tax and the District recognized pension expense of $82,819 for the PERAPlus 401(k) Plan.

12. TABOR Compliance

Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayer's Bill of Rights (TABOR), contains tax, spending, revenue and debt limitations, which apply to the State of Colorado and all local governments.

Spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions.

Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenues.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

Spending excludes spending from certain revenue and financial sources such as federal funds, gifts, property sales, fund transfers, damage awards, and fund reserves. The District considers $3,125,310 as designated for the TABOR's three percent Reserved for Emergencies for December 31, 2025.

The Amendment requires, with certain exceptions, voter approval prior to imposing new taxes, increasing tax rates, increasing a mill levy above that for the prior year, extending an expiring tax, or implementing a tax policy change directly causing a net tax revenue gain to any local government.

The District levied 7.817 mills for property taxes to be collected in 2008. On November 4, 2008, district voters approved an increase in the existing mill levy by 3.93 mills, resulting in an increase to the mill levy to 11.747 mills. In 2018, the district voters approved an increase in the existing mill levy by 4.50 mills, resulting in the present mill levy of 16.247. Property taxes are the District's primary source of revenue and are used to support ongoing operations, replace apparatus and equipment, fund major capital and facility projects, and maintain reserves to offset the volatility and anticipated decline of oil and gas revenues.

Except for bond refinancing at lower interest rates or adding employees to existing pension plans, the Amendment specifically prohibits the creation of multiple-fiscal year debt or other financial obligations without voter approval or irrevocably pledging present cash reserves for all future payments.

On November 4, 1997, District voters approved a ballot issue removing the related revenue and spending limitations of the TABOR Amendment without raising the existing mill levy of the general fund commencing fiscal year 1996 and continuing thereafter, as may be provided by law, for the purposes of defraying the costs of providing fire protection, rescue and emergency medical services.

12. TABOR Compliance (continued)

The District's management believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year Spending limits and qualifications as an Enterprise will require judicial interpretation.

MOUNTAIN VIEW FIRE PROTECTION DISTRICT

Required Supplementary Information

Mountain View Fire Protection District

Statement of Revenues, Expenditures and Changes in Fund Balance—Actual and Budget Governmental Fund Type—General Fund For the Year Ended December 31, 2025

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property taxes	$ 46,715,294	$ 47,304,034	$ 588,740
Tax increment financing	1,170,953	1,755,394	584,441
Specific ownership tax	1,988,156	1,966,600	(21,556)
Fees for services	18,000	319,668	301,668
EMS transports	3,200,395	3,794,371	593,976
Fire prevention fees	310,000	180,399	(129,601)
Maintenance shop fees	300,000	190,300	(109,700)
Investment earnings	3,000,000	2,190,103	(809,897)
Wildland revenue	105,000	1,245,260	1,140,260
Grant revenue	-	438,200	438,200
Other income	237,000	293,634	56,634
Total Revenues	57,044,798	59,677,963	2,633,165
Expenditures:			
Public Safety			
Salaries and wages	24,778,473	24,102,408	676,065
Overtime wages	2,619,548	3,118,970	(499,422)
Benefits	9,654,492	10,210,944	(556,452)
General operating supplies	1,588,393	1,442,807	145,586
Small equipment/tools	725,515	524,711	200,804
Non-capital tech expenditures	640,950	566,203	74,747
Non-capital fleet expenditures	510,500	272,589	237,911
General purchased services	1,935,992	2,045,391	(109,399)
Contract services	931,321	692,835	238,486
Training	585,939	275,508	310,431
Repairs/maintenance equipment	245,906	299,476	(53,570)
Repairs/maintenance buildings	666,416	257,092	409,324
Utilities	540,000	447,958	92,042
Capital outlay	95,000	61,793	33,207
Total Expenditures	45,518,445	44,318,685	1,199,760
Excess Revenue Over (Under) Expenditures	11,526,353	15,359,278	3,832,925
Other financing sources and (uses)			
Transfers in (out)	$ (5,571,496)	$ (59,863,083)	$ (54,291,587)
Total other financing sources and (uses)	(5,571,496)	(59,863,083)	(54,291,587)
Net Change in fund balance	5,954,857	(44,503,805)	(50,458,662)
Fund Balance—Beginning of year	72,797,848	75,430,234	2,632,386
Fund Balance—End of Year	$ 78,752,705	$ 30,926,429	$ (47,826,276)

Mountain View Fire Protection District
Required Supplementary Information
Schedules of Employer Contributions
As of Measurement Period Ended

FPPA - Statewide Retirement Plan

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Member Payroll	Contributions as a Percentage of Member Payroll
12/31/2025	$ 2,213,569	$ 2,213,569	$ -	$ 21,429,616	10%
12/31/2024	$ 1,948,455	$ 1,948,455	$ -	$ 19,585,768	10%
12/31/2023	$ 1,616,493	$ 1,616,493	$ -	$ 17,166,457	9%
12/31/2022	$ 1,375,233	$ 1,375,233	$ -	$ 15,257,118	9%
12/31/2021	$ 1,283,273	$ 1,283,273	$ -	$ 15,102,206	8%
12/31/2020	$ 735,198	$ 735,198	$ -	$ 9,271,596	8%
12/31/2019	$ 696,885	$ 696,885	$ -	$ 8,220,382	8%
12/31/2018	$ 662,589	$ 662,589	$ -	$ 8,444,272	8%

Colorado PERA - Pension

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Member Payroll	Contributions as a Percentage of Member Payroll
12/31/2025	$ 306,875	$ 306,875	$ -	$ 2,177,221	14%
12/31/2024	$ 243,165	$ 243,165	$ -	$ 1,767,456	14%
12/31/2023	$ 212,567	$ 212,567	$ -	$ 1,549,410	14%
12/31/2022	$ 170,936	$ 170,936	$ -	$ 1,268,770	13%
12/31/2021	$ 163,408	$ 163,408	$ -	$ 1,237,964	13%
12/31/2020	$ 137,682	$ 137,682	$ -	$ 1,064,374	13%
12/31/2019	$ 124,543	$ 124,543	$ -	$ 982,190	13%
12/31/2018	$ 115,723	$ 115,723	$ -	$ 911,140	13%

Colorado PERA - OPEB

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Member Payroll	Contributions as a Percentage of Member Payroll
12/31/2025	$ 22,781	$ 22,781	$ -	$ 2,177,221	1%
12/31/2024	$ 18,052	$ 18,052	$ -	$ 1,767,456	1%
12/31/2023	$ 15,803	$ 15,803	$ -	$ 1,549,410	1%
12/31/2022	$ 13,498	$ 13,498	$ -	$ 1,268,770	1%
12/31/2021	$ 12,627	$ 12,627	$ -	$ 1,237,964	1%
12/31/2020	$ 10,857	$ 10,857	$ -	$ 1,064,374	1%
12/31/2019	$ 10,124	$ 10,124	$ -	$ 982,190	1%
12/31/2018	$ 9,308	$ 9,308	$ -	$ 911,140	1%

Note: These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

Mountain View Fire Protection District
Required Supplementary Information
Schedules of Employer Contributions
As of Measurement Period Ended

Old Hire Plan

Measurement Period Ended*	Actuarially Required Contributions*	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll **	Contributions as a Percentage of Covered Payroll
12/31/2024	$ 30,400	$ 30,400	$ -	$ -	N/A
12/31/2023	$ 30,400	$ 30,400	$ -	$ -	N/A
12/31/2022	$ 20,800	$ 20,800	$ -	$ -	N/A
12/31/2021	$ 20,800	$ 20,800	$ -	$ -	N/A
12/31/2020	$ 12,629	$ 14,641	$ 2,012	$ -	N/A
12/31/2019	$ 12,629	$ 12,629	$ -	$ -	N/A
12/31/2018	$ 3,295	$ 3,295	$ -	$ -	N/A
12/31/2017	$ 3,295	$ 3,295	$ -	$ -	N/A
12/31/2016	$ -	$ 3,295	$ 3,295	$ -	N/A
12/31/2015	$ -	$ -	$ -	$ -	N/A
12/31/2014	$ -	$ -	$ -	$ -	N/A

* Actuarially determined contributions rates are calculated as of January 1 of even numbered years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2023, determines the contribution amounts for 2025 and 2026

Volunteer Plan - Mountain View Fire

Measurement Year Ending	Actuarially Required Contributions***	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	$ 23,333	$ 23,333	$ -	$ -	N/A
12/31/2023	$ 32,623	$ 32,623	$ -	$ -	N/A
12/31/2022	$ 32,623	$ 48,327	$ 15,704	$ -	N/A
12/31/2021	$ 42,717	$ 67,985	$ 25,268	$ -	N/A
12/31/2020	$ 42,717	$ 53,344	$ 10,627	$ -	N/A
12/31/2019	$ 28,076	$ 28,076	$ -	$ -	N/A
12/31/2018	$ 28,076	$ 28,076	$ -	$ -	N/A
12/31/2017	$ 24,081	$ 24,081	$ -	$ -	N/A
12/31/2016	$ 24,081	$ 24,081	$ -	$ -	N/A
12/31/2015	$ 24,081	$ 24,081	$ -	$ -	N/A
12/31/2014	$ 37,367	$ 37,367	$ -	$ -	N/A

Volunteer Plan - Rocky Mountain Fire

Measurement Period Ended	Actuarially Required Contributions***	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	$ 34,292	$ 34,292	$ -	$ -	N/A
12/31/2023	$ 37,904	$ 37,904	$ -	$ -	N/A
12/31/2022	$ 37,904	$ 37,904	$ -	$ -	N/A
12/31/2021	$ 29,978	$ 9,000	$ (20,978)	$ -	N/A
12/31/2020	$ 29,978	$ 5,000	$ (24,978)	$ -	N/A
12/31/2019	$ 18,150	$ 9,500	$ (8,650)	$ -	N/A
12/31/2018	$ 18,150	$ 5,000	$ (13,150)	$ -	N/A
12/31/2017	$ 18,150	$ 5,000	$ (13,150)	$ -	N/A
12/31/2016	$ 12,659	$ -	$ (12,659)	$ -	N/A
12/31/2015	$ 12,659	$ -	$ (12,659)	$ -	N/A
12/31/2014	$ 13,569	$ 8,000	$ (5,569)	$ -	N/A

Note: This schedule is intended to show information for ten years.

** *Ratio not applicable (N/A) since payroll is zero due to the plan covering volunteers.*

*** Actuarially determined contributions rates are calculated as of January 1 of odd numbered years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2023, determines the contribution amounts for 2025 and 2026

Mountain View Fire Protection District

Required Supplementary Information

Schedules of Proportionate Share of the Net Pension and OPEB Liabilities and Related Ratios

Statewide Retirement Plan

Measurement Period Ended*	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability (Asset)	Actual Covered Payroll	Net Pension Liability (Asset) as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability/Asset
12/31/2024	1.78%	$ -	$ 19,585,768	0.0%	100.0%
12/31/2023	1.73%	$ -	$ 17,166,457	0.0%	100.0%
12/31/2022	1.75%	$ 1,558,941	$ 15,257,118	10.2%	97.6%
12/31/2021	1.88%	$ (10,163,386)	$ 15,102,206	-67.3%	116.2%
12/31/2020	1.68%	$ (3,666,077)	$ 9,271,596	-39.5%	106.7%
12/31/2019	1.18%	$ (668,445)	$ 8,820,382	-7.6%	101.9%
12/31/2018	1.23%	$ 1,563,196	$ 8,444,272	18.5%	95.2%
12/31/2017	1.20%	$ (1,728,386)	$ 7,349,516	-23.5%	106.3%
12/31/2016	1.23%	$ 442,771	$ 6,565,250	6.7%	98.2%
12/31/2015	1.14%	$ (20,132)	$ 5,901,675	-0.3%	100.1%

Colorado PERA - Pension

Measurement Period Ended*	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability (Asset)	Actual Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
12/31/2024	18.00%	$ 1,129,901	$ 1,767,456	63.9%	90.5%
12/31/2023	0.18%	$ 1,312,896	$ 1,549,410	84.7%	88.0%
12/31/2022	0.16%	$ 1,623,219	$ 1,268,770	127.9%	83.0%
12/31/2021	0.17%	$ (142,641)	$ 1,237,964	-11.5%	101.5%
12/31/2020	0.15%	$ 786,023	$ 1,064,374	73.8%	90.9%
12/31/2019	0.14%	$ 1,054,250	$ 982,190	107.3%	86.3%
12/31/2018	0.13%	$ 1,749,349	$ 911,140	192.0%	76.0%
12/31/2017	0.16%	$ 1,790,838	$ 1,023,788	174.9%	79.4%
12/31/2016	0.18%	$ 2,440,962	$ 1,150,400	212.2%	73.6%
12/31/2015	0.21%	$ 2,357,172	$ 1,246,364	189.1%	76.9%

Colorado PERA - OPEB

Measurement Period Ended*	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Actual Covered Payroll	Net OPEB Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total OPEB Liability
12/31/2024	1.00%	$ 70,008	$ 1,767,456	4.0%	58.8%
12/31/2023	0.01%	$ 101,487	$ 1,549,410	6.6%	46.2%
12/31/2022	0.01%	$ 106,475	$ 1,268,770	8.4%	38.6%
12/31/2021	0.01%	$ 111,525	$ 1,237,964	9.0%	39.4%
12/31/2020	0.01%	$ 109,370	$ 1,064,374	10.3%	32.8%
12/31/2019	0.01%	$ 124,085	$ 982,190	12.6%	24.5%
12/31/2018	0.01%	$ 146,812	$ 911,140	16.1%	17.0%
12/31/2017	0.01%	$ 162,418	$ 1,023,788	15.9%	17.5%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

** The data provided in this schedule is based as of the measurement date of the District's net pension liability, which is as of the beginning of the year.*

Mountain View Fire Protection District

Required Supplementary Information
Volunteer Pension Fund
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years

Measurement period ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ -	$ -	$ -	$ -	$ 1,087	$ 1,087	$ 1,223	$ 1,223	$ 4,783	$ 4,783
Interest	153,085	156,642	159,668	163,309	169,806	173,035	187,557	190,362	183,755	186,343
Difference between expected and actual experience	(80,438)	-	(16,915)	-	(42,072)	-	(81,588)	-	41,849	-
Changes of assumptions	186,635	-	21,905	-	-	-	89,759	-	86,085	-
Benefit Payments	(207,885)	(207,060)	(208,673)	(221,748)	(220,480)	(220,039)	(230,920)	(227,120)	(226,160)	(225,135)
Net change in total pension liability	51,397	(50,418)	(44,015)	(58,439)	(91,659)	(45,917)	(33,969)	(35,535)	90,312	(34,009)
Total pension liability - Beginning	2,289,109	2,339,527	2,383,542	2,441,981	2,533,640	2,579,557	2,613,526	2,649,061	2,558,749	2,592,758
Total pension liability - Ending (a)	2,340,506	2,289,109	2,339,527	2,383,542	2,441,981	2,533,640	2,579,557	2,613,526	2,649,061	2,558,749
Plan fiduciary net position										
Employer contributions	22,333	32,623	32,623	17,449	28,076	28,076	28,076	24,081	37,367	37,367
Net investment income	205,299	202,377	(201,520)	341,596	279,062	301,606	2,326	315,112	116,767	43,542
Benefit payments	(207,885)	(207,060)	(208,673)	(221,748)	(220,480)	(220,039)	(230,920)	(227,120)	(226,160)	(225,135)
Administrative expense	(22,088)	(22,742)	(19,431)	(18,249)	(15,729)	(17,740)	(17,853)	(16,885)	(3,704)	(4,956)
State of Colorado supplemental discretionary payment	-	29,361	15,704	50,536	25,268	-	55,303	-	33,630	33,630
Net change in plan fiduciary net position	(2,341)	34,559	(381,297)	169,584	96,197	91,903	(163,068)	95,188	(42,100)	(115,552)
Plan fiduciary net position - beginning	2,207,500	2,172,941	2,554,238	2,384,654	2,288,457	2,196,554	2,359,622	2,264,434	2,306,534	2,422,086
Plan fiduciary net position - end (b)	2,205,159	2,207,500	2,172,941	2,554,238	2,384,654	2,288,457	2,196,554	2,359,622	2,264,434	2,306,534
District's net pension liability - ending (a)-(b)	135,347	81,609	166,586	(170,696)	57,327	245,183	383,003	253,904	384,627	252,215
Plan fiduciary net position as a percentage of the total pension liability	94.22%	96.43%	92.88%	107.16%	97.65%	90.32%	85.15%	90.29%	85.48%	90.14%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Note 2: The data provided in this schedule is based as of the measurement date of the District's net pension liability.

Mountain View Fire Protection District
Required Supplementary Information
Volunteer Pension Fund - Rocky Mountain Fire
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years

Measurement period ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ -	$ -	$ -	$ -	$ -	$ -	$ 989	$ 887	$ 843	$ 794
Interest	33,074	34,231	18,094	18,516	22,676	27,993	27,060	29,546	29,479	31,139
Difference between expected and actual experience	10,071		22,247	-	50,250	-	57,485	-	14,075	-
Changes of assumptions	40,213		(287,673)	(4,727)	85,716	78,770	(31,749)	34,105	26,695	18,029
Benefit Payments	(50,760)	(50,760)	(50,492)	(49,560)	(47,960)	(62,660)	(50,283)	(47,840)	(52,682)	(43,350)
Net change in total pension liability	32,598	(16,529)	(297,824)	(35,771)	110,682	44,103	3,502	16,698	18,410	6,612
Total pension liability - Beginning	497,438	513,967	811,791	847,562	736,880	692,777	689,275	672,577	654,167	647,555
Total pension liability - Ending (a)	530,036	497,438	513,967	811,791	847,562	736,880	692,777	689,275	672,577	654,167
Plan fiduciary net position										
Employer contributions	34,292	37,904	37,904	-	5,000	5,000	5,000	-	-	8,000
Net investment income	17,236	17,051	(15,582)	31,060	27,176	35,310	802	45,563	18,299	7,243
Benefit payments	(50,760)	(50,760)	(50,492)	(49,560)	(47,960)	(62,660)	(50,283)	(47,840)	(52,682)	(43,350)
Administrative expense	(8,641)	(10,107)	(7,685)	(7,463)	(6,173)	(6,799)	(6,223)	(5,902)	(828)	(1,898)
State of Colorado supplemental discretionary payment	-	34,114	-	9,000	-	4,500	-	-	-	-
Net change in plan fiduciary net position	(7,873)	28,202	(35,855)	(16,963)	(21,957)	(24,649)	(50,704)	(8,179)	(35,211)	(30,005)
Plan fiduciary net position - beginning	207,307	179,105	214,960	231,923	253,880	278,529	329,233	337,412	372,623	402,628
Plan fiduciary net position - end (b)	199,434	207,307	179,105	214,960	231,923	253,880	278,529	329,233	337,412	372,623
District's net pension liabilty - ending (a)-(b)	330,602	290,131	334,862	596,831	615,639	483,000	414,248	360,042	335,165	281,544
Plan fiduciary net position as a percentage of the total pension liability	37.63%	41.67%	34.85%	26.48%	27.36%	34.45%	40.20%	47.77%	50.17%	56.96%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.
Note 2: The data provided in this schedule is based as of the measurement date of the District's net pension liability.
Note 3: Mountain View Fire Protection assumed the pension liability effective January 1, 2021.

Mountain View Fire Protection District
Required Supplementary Information
Old Hire Pension Fund
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years

Measurement period ended December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	11,804	10,639	12,717	11,893	13,772	20,717	22,978	22,110	24,111	21,193
Difference between expected and actual experience	-	73,913	-	63,593	-	37,888	-	41,788	-	38,197
Changes of assumptions	-	2,002	-	-	-	25,290	-	-	-	28,839
Benefit Payments	(61,571)	(59,778)	(58,036)	(56,346)	(54,705)	(53,112)	(53,112)	(51,565)	(50,063)	(48,605)
Net change in total pension liability	(49,767)	26,776	(45,319)	19,140	(40,933)	30,783	(30,134)	12,333	(25,952)	39,624
Total pension liability - Beginning	292,756	265,980	311,299	292,159	333,092	302,309	332,443	344,776	318,824	-
Total pension liability - Ending (a)	242,989	292,756	265,980	311,299	292,159	333,092	302,309	332,443	344,776	318,824
Plan fiduciary net position										
Employer contributions	30,400	30,400	20,800	20,800	14,641	12,629	3,295	3,295	-	-
Net investment income	613	5,326	(14,702)	547	13,990	24,904	822	38,230	15,451	6,658
Benefit payments	(61,571)	(59,778)	(58,036)	(56,346)	(54,705)	(53,112)	(53,112)	(51,565)	(50,063)	(48,605)
Administrative expense	(2,938)	(1,141)	(2,532)	(975)	(2,299)	(1,168)	(2,971)	(689)	(2,347)	(858)
Net change in plan fiduciary net position	(33,496)	(25,193)	(54,470)	(35,974)	(28,373)	(16,747)	(51,966)	(10,729)	(36,959)	(42,805)
Plan fiduciary net position - beginning	63,734	88,927	143,397	179,371	207,744	224,491	276,457	79,764	42,805	-
Plan fiduciary net position - end (b)	30,238	63,734	88,927	143,397	179,371	207,744	224,491	90,493	79,764	42,805
District's net pension liability - ending (a)-(b)	212,751	229,022	177,053	167,902	112,788	125,348	77,818	422,936	424,540	276,019
Plan fiduciary net position as a percentage of the total pension liability	12.44%	21.77%	33.43%	46.06%	61.39%	62.37%	74.26%	27.22%	23.14%	13.43%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.
Note 2: The data provided in this schedule is based as of the measurement date of the District's net pension liability.

	Balance December 31, 2024	Additions	Transfers/ Retirements	Balance December 31, 2025
Capital assets, not being depreciated:				
Land- all stations	$ 928,872	$ -	$ -	$ 928,872
Construction in process	11,707,822	-	(9,819,058)	1,888,764
Total capital assets, not being depreciated	$12,636,694	-	(9,819,058)	2,817,636
Capital assets, being depreciated and amortized				
Buildings/improvements - all stations	31,586,262	14,566,244	-	46,152,506
Medical equipment	1,182,986	103,222	-	1,286,208
Fire furniture & equipment	-	863,189	-	863,189
Furniture & equipment	2,821,113	186,037	-	3,007,150
Machinery & equipment	3,182,575	276,417	-	3,458,992
Firefighting vehicles	15,008,064	142,592	(576,000)	14,574,656
Vehicles - other	2,059,453	239,810	-	2,299,263
Total capital assets, being depreciated and amortized	55,840,453	16,377,510	(576,000)	71,641,963
Less accumulated depreciation and amortization for:				
Buildings/improvements	(10,538,798)	(1,533,768)	-	(12,072,566)
Medical equipment	(586,807)	(143,101)	-	(729,908)
Fire furniture & equipment	-	(37,543)	-	(37,543)
Furniture & equipment	(1,491,379)	(355,954)	-	(1,847,333)
Machinery & equipment	(1,418,244)	(271,364)	-	(1,689,608)
Firefighting vehicles	(3,957,582)	(828,163)	576,000	(4,209,745)
Vehicles - other	(1,502,255)	(206,822)	-	(1,709,077)
Total accumulated depreciation and amortization	(19,495,065)	(3,376,715)	576,000	(22,295,780)
Depreciable assets, net	36,345,388	13,000,795	-	49,346,183
Capital assets, net	$ 48,982,082	$ 13,000,795	$ (9,819,058)	$ 52,163,819

MOUNTAIN VIEW FIRE PROTECTION DISTRICT

Other Supplementary Information

Mountain View Fire Protection District

Statement of Revenues, Expenditures and Changes in Fund Balance—Actual and Budget Governmental Fund Type—Capital Reserve Fund December 31, 2024

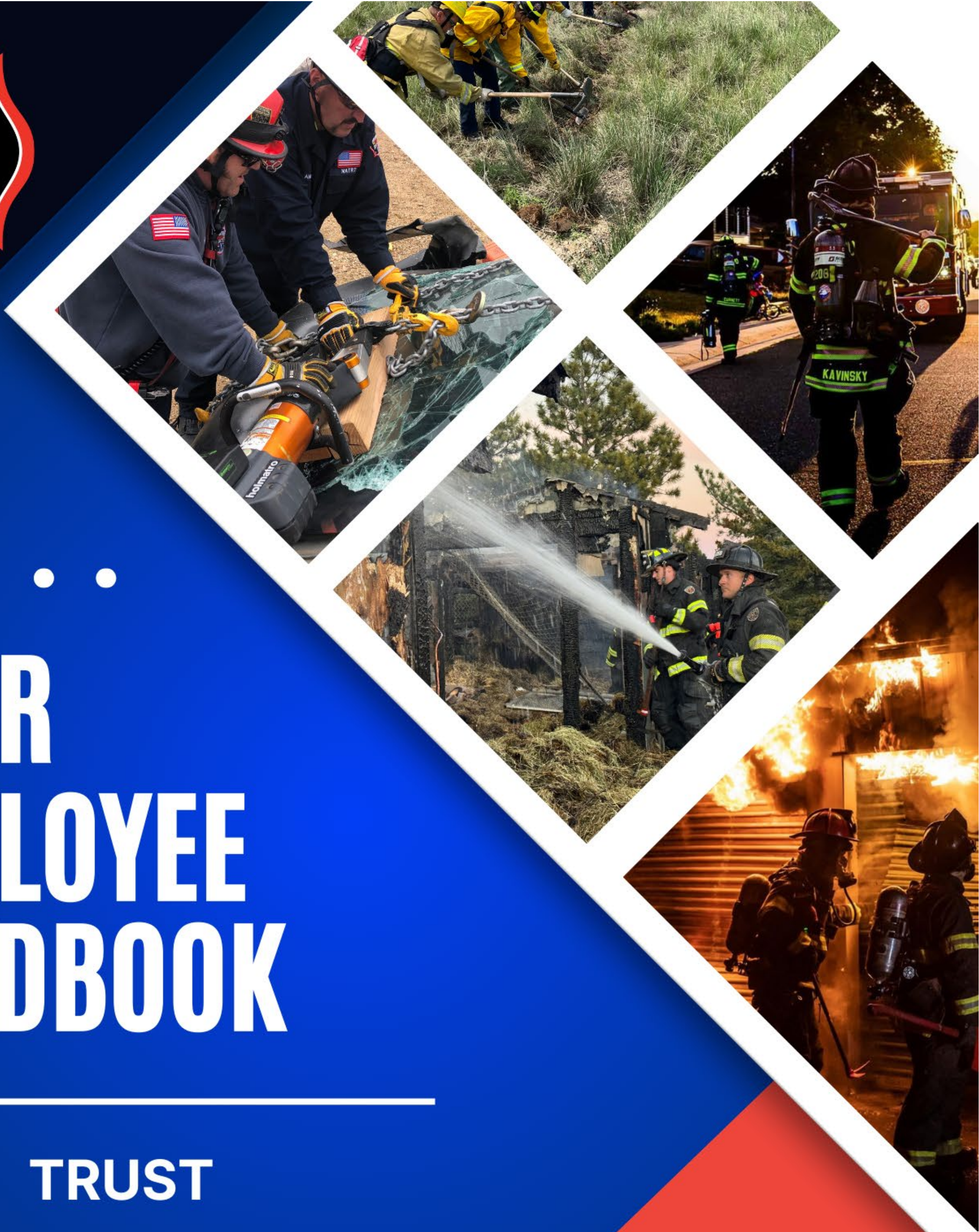
	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Grant revenue	$ -	$ 61,954	$ 61,954
Other income	-	-	-
Investment earnings	1,000,000	2,208,736	1,208,736
Total Revenues	1,000,000	2,270,690	1,270,690
Expenditures:			
Other	1,178,685	308,200	870,485
Capital outlay	55,549,590	17,741,159	37,808,431
Total Expenditures	56,728,275	18,049,359	38,678,916
Excess Revenue Over (Under) Expenditures	(55,728,275)	(15,778,669)	39,949,606
Other financing sources and (uses)			
Transfers in (out)	41,444,262	59,863,083	18,418,821
Total other financing sources and (uses)	41,444,262	59,863,083	18,418,821
Net Change in fund balance	(14,284,013)	44,084,414	58,368,427
Fund Balance—Beginning of year	23,578,508	18,935,222	(4,643,286)
Fund Balance—End of Year	$ 9,294,495	$ 63,019,636	$ 53,725,141

Mountain View Fire Protection District

Statement of Revenues, Expenditures and Changes in Fund Balance—Actual and Budget Governmental Fund Type—Debt Service Fund December 31, 2025

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property tax	$ 690,970	$ 625,067	$ (65,903)
Specific ownership tax	20,000	27,141	7,141
Investment earnings	13,000	11,057	(1,943)
Total Revenues	723,970	663,265	(60,705)
Expenditures:			
General purchased services	11,470	10,097	1,373
Debt service expneses	640,742	639,990	752
Total Expenditures	652,212	650,087	2,125
Net Change in fund balance	71,759	13,178	(58,581)
Fund Balance—Beginning of year	128,011	98,449	(29,562)
Fund Balance—End of Year	$ 199,770	$ 111,627	$ (88,143)

MOUNTAIN VIEW
FIRE
RESCUE
COLORADO



MVFR EMPLOYEE HANDBOOK

TRUST

TEAMWORK

PROFESSIONALISM

303-772-0710

MVFR.org

6328 Monarch Park Place,
Niwot, CO 80503

Table of Contents

MISSION

To preserve and protect our community from all hazards through exceptional preparedness, prevention, education and emergency response.

VISION

To establish the standard of excellence: by being customer-centric, inspiring a high-performance environment, being driven by innovation, and being proud of our organization.

VALUES

Trust - Teamwork - Professionalism

MOUNTAIN VIEW FIRE PROTECTION DISTRICT

RULES, REGULATIONS, AND BENEFITS

EFFECTIVE: January 1, 2026

DISCLAIMER NOTICE

THE MOUNTAIN VIEW FIRE PROTECTION DISTRICT ("THE DISTRICT") EMPLOYEE HANDBOOK ("HANDBOOK") CONTAINS IMPORTANT INFORMATION THAT IS APPLICABLE TO ALL DISTRICT EMPLOYEES, INCLUDING ORGANIZATION-WIDE POLICIES, WORK RULES AND GUIDELINES, BENEFITS, AND OTHER INFORMATION ABOUT WORKING AT THE DISTRICT. THE HANDBOOK INCLUDES ALL THE APPENDICES ATTACHED TO IT. THE HANDBOOK IS DESIGNED TO ACQUAINT EMPLOYEES WITH THE DISTRICT AND PROVIDE SOME INFORMATION ABOUT WORKING HERE. THE HANDBOOK IS NOT ALL-INCLUSIVE BUT IS INTENDED TO PROVIDE EMPLOYEES WITH A SUMMARY OF SOME OF THE DISTRICT'S GUIDELINES AND OUR EXPECTATIONS REGARDING YOUR CONDUCT. ALL DISTRICT EMPLOYEES SHOULD BE FAMILIAR WITH THE CONTENTS OF THE HANDBOOK AS WELL AS ALL UPDATES AND/OR MODIFICATIONS TO THE HANDBOOK THAT ARE ISSUED BY THE DISTRICT.

THIS EDITION SUPERSEDES AND REPLACES ALL PREVIOUSLY ISSUED EDITIONS AND ANY INCONSISTENT PRIOR PRACTICES, ORAL OR WRITTEN REPRESENTATIONS, OR STATEMENTS ISSUED PRIOR TO THIS HANDBOOK. NO ORAL STATEMENTS OR OTHER REPRESENTATIONS CAN CHANGE THE PROVISIONS OF THE HANDBOOK.

THE DISTRICT RESERVES THE RIGHT TO REVISE, DELETE, OR ADD TO ANY OR ALL THE INFORMATION CONTAINED IN THIS HANDBOOK, ALONG WITH ANY OTHER PROCEDURES, PRACTICES, BENEFITS, OR OTHER PROGRAMS AT THE DISTRICT. THESE CHANGES MAY OCCUR AT ANY TIME, WITH OR WITHOUT NOTICE. AMENDMENTS TO THIS HANDBOOK WILL BE DISTRIBUTED TO ALL DISTRICT EMPLOYEES.

THE INFORMATION IN THIS HANDBOOK IMPOSES NO LEGALLY ENFORCEABLE OBLIGATIONS ON THE DISTRICT.

ALL NON-UNIONIZED EMPLOYEES AT THE DISTRICT ARE AT-WILL. NEITHER THE EMPLOYEE NOR THE DISTRICT IS COMMITTED TO AN EMPLOYMENT RELATIONSHIP FOR A FIXED PERIOD OF TIME. EITHER THE EMPLOYEE OR DISTRICT HAS THE RIGHT TO TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, WITH OR WITHOUT NOTICE, FOR ANY REASON OR NO REASON, WITHOUT ANY PROCEDURE OR FORMALITY.

THE LANGUAGE USED IN THIS HANDBOOK AND THE POLICIES, RULES, AND GUIDELINES HEREIN ARE NOT A CONTRACT OF EMPLOYMENT, EITHER EXPRESS OR IMPLIED, NOR ARE THEY A GUARANTEE OF EMPLOYMENT FOR A SPECIFIC DURATION. NO REPRESENTATIVE OF DISTRICT, OTHER THAN THE FIRE CHIEF, HAS THE AUTHORITY TO ENTER INTO SUCH AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD, AND ANY SUCH AGREEMENT MUST BE IN WRITING, SIGNED BY THE FIRE CHIEF AND EMPLOYEE.

AN EMPLOYEE HANDBOOK CANNOT ANTICIPATE EVERY CIRCUMSTANCE OR QUESTION. AFTER READING THE DISTRICT EMPLOYEE HANDBOOK, EMPLOYEES WHO HAVE QUESTIONS SHOULD TALK

WITH THEIR DIRECTOR, MANAGER, SUPERVISOR, OR WITH A REPRESENTATIVE OF THE DISTRICT HUMAN RESOURCES DIVISION.

VIOLATION OF ANY DISTRICT POLICY, PROCEDURE, RULES, OR OTHER GUIDELINES CONSTITUTES GROUNDS FOR TERMINATION OR OTHER DISCIPLINARY ACTION AT THE DISTRICT'S SOLE DISCRETION.

FOR UNIONIZED EMPLOYEES, WHERE THE HANDBOOK CONFLICTS WITH THE COLLECTIVE BARGAINING AGREEMENT, THE COLLECTIVE BARGAINING AGREEMENT WILL PREVAIL.

LETTER FROM THE CHIEF

Dear Team,

Thank you for choosing to be part of this organization and for your commitment to serving our community. The work we do is demanding, meaningful, and often carried out under challenging circumstances. Each day, you demonstrate professionalism, skill, and dedication in support of our responsibility to protect life, property, and the environment.

Our success depends on the collective efforts of every member of the department. From emergency response and training to equipment readiness and administrative support, each role contributes to the effectiveness and reputation of our organization. I am continually impressed by the teamwork, integrity, and respect you show toward one another and the public we serve.

This Employee Handbook is intended to provide clear guidance on our policies, procedures, and organizational expectations. It is an important resource designed to promote consistency, accountability, and a safe working environment. I encourage you to familiarize yourself with its contents and use it as a reference whenever questions arise. Your supervisors and command staff are always available to help clarify expectations or provide support.

I appreciate the pride you take in your work and the standards you uphold. By supporting one another and remaining committed to continuous improvement, we ensure that our department remains a trusted and reliable presence in the community. Thank you for your service and your dedication to our shared mission.

Respectfully,

Pepper Valdez

Fire Chief

EMPLOYMENT

Equal Employment Opportunity and Unlawful Harassment

The District is dedicated to the principles of equal employment opportunity. We prohibit unlawful discrimination against applicants or employees on the basis of age forty (40) and over, race (including traits historically associated with race, such as hair texture and length, protective hairstyles), sex, sexual orientation, gender identity, gender expression, color, religion, national origin, disability, military status, genetic information, marital status, or any other status protected by applicable state or local law.

ADA and Religious Accommodation

The District will make reasonable accommodation for qualified individuals with known disabilities unless doing so would result in any undue hardship to the District or cause a direct threat to health or safety. The District will make reasonable accommodation for employees whose work requirements interfere with a religious belief, unless doing so poses an undue hardship on the District.

Pregnancy Accommodation

Employees have the right to be free from discriminatory or unfair employment practices because of pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth.

Employees who are otherwise qualified for a position may request reasonable accommodation related to pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth. If an employee requests an accommodation, the District will engage in a timely, good-faith, and interactive process with the employee to determine whether there is an effective, reasonable accommodation that will enable the employee to perform the essential functions of her position. A reasonable accommodation will be provided unless it imposes an undue hardship on the District's business operations.

The District may require that an employee provide a note from their healthcare provider detailing the medical advisability of the reasonable accommodation. Employees who have questions about this policy or who wish to request a reasonable accommodation under this policy should contact Human Resources.

The District will not deny employment opportunities or retaliate against an employee because of an employee's request for a reasonable accommodation related to pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth. An employee will not be required to take leave or accept an accommodation that is unnecessary for the employee to perform the essential functions of the job.

EEO Harassment

The District strives to maintain a work environment free of unlawful harassment. Unlawful harassment includes any unwelcome physical or verbal conduct or any written, pictorial, or visual communication directed at an individual (or group) because of that individual's (or group's) membership in, or perceived membership in, a protected class, that is subjectively offensive to the individual alleging harassment, and is objectively offensive to a reasonable individual who is a member of the same protected class. Harassment does not need to be in-person and can occur over electronic media such as Zoom or other electronic platforms. Prohibited behavior may include, but is not limited to, the following:

- Written form, such as cartoons, emails, posters, drawings, or photographs.

- Verbal conduct, such as epithets, derogatory comments, slurs, or jokes.
- Physical conduct, such as assault or blocking an individual's movements.

This policy applies to all employees, including managers, supervisors, coworkers, and non-employees, such as customers, clients, vendors, consultants, etc.

Sexual Harassment

Because sexual harassment raises issues that are, to some extent, unique in comparison to other types of harassment, the District believes it warrants separate emphasis.

The District strongly opposes sexual harassment and inappropriate sexual conduct. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- Submission to such conduct or communication is made explicitly or implicitly a term or condition of employment.
- Submission to, objection to, or rejection of such conduct or communication is used as a basis for employment decisions affecting an individual.
- Such conduct or communication has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

All employees are expected to always conduct themselves in a professional and business-like manner. Conduct that may violate this policy includes, but is not limited to, sexually explicit or implicit or explicit communications, whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, and emails.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

Complaint Procedure

If you believe there has been a violation of the EEO policy or harassment based on a protected class, including sexual harassment, please use the following complaint procedure. The District has established a program designed to prevent harassment, deter future harassers, and protect employees from harassment. The District may take action to investigate and/or address alleged discriminatory or unfair employment practices. The District may also take remedial actions, when warranted, in response to complaints of discriminatory or unfair employment practices. The District, therefore, expects employees to make a timely complaint to enable the District to investigate and correct any behavior that may be in violation of this policy.

Report the incident to Human Resources, who will investigate the matter and take corrective action as appropriate. Your complaint will be kept as confidential as practicable. If the complaint involves the Director of Human Resources, you may take your complaint to the Fire Chief.

The District prohibits retaliation against an employee for filing a complaint under this policy or assisting in a complaint investigation. If you perceive retaliation for making a complaint or participating in the investigation, please follow the complaint procedure outlined above. The situation will be investigated.

If the District determines that an employee's behavior violates this policy, disciplinary action will be taken, up to and including termination of employment.

EMPLOYEE STATUS

Employee Classifications

Employees of the District are classified as either exempt or nonexempt under federal and state wage and hour laws and are further classified for administrative purposes, such as the administration of fringe benefits, including paid vacation or holidays. These classifications do not determine eligibility for participation in the District's group health plan. Eligibility for participation in the District's group health plan is governed by the plan documents and applicable law. To obtain a copy of the Summary Plan Description or to discuss whether you are eligible to participate in the organization's group health plan, please contact Human Resources. The following classifications are used throughout this Handbook.

Exempt Employees

Exempt employees are employees whose job assignments meet specific tests established by the federal Fair Labor Standards Act (FLSA) and who are exempt from minimum wage and/or overtime pay requirements.

Nonexempt Employees

Nonexempt employees are employees whose job positions do not meet FLSA exemption tests and who are not exempt from minimum wage and/or overtime pay requirements. Nonexempt employees shall be paid time and one-half of their regular rate of pay for any work in excess of forty (40) hours per workweek (excluding duty-free meal periods).

Overtime/Compensatory Time

All nonexempt employees must record all time worked and all compensatory time taken on department-assigned software. All overtime must be approved in advance by the supervisor.

Forty-hour (40-hour) week employee: For purposes of calculating overtime, the workweek begins at 12:00 a.m. midnight Sunday and ends at 11:59 p.m. Saturday. The forty (40) hour threshold is based on actual hours worked in the week. Therefore, sick time, vacation, holiday, or other paid or unpaid leave time is not included in the computation of overtime.

Fifty-six-hour (56-hour) week employee: For purposes of overtime calculations, 56-hour employees will be paid in accordance with the Fair Labor Standards Act (FLSA).

Full-Time Employees

Forty-hour (40-hour)-a-week employee: A full-time employee who is normally scheduled to work a schedule of a minimum of forty (40) hours per week on a regular basis.

Fifty-six-hour (56-hour)-a-week employee: A full-time employee who works one hundred and eighty-two (182) hours per work period on a regular basis.

Part-Time Employees

A part-time employee who is normally scheduled to work a schedule of less than forty (40) hours per week or less than one hundred and eighty-two (182) hours per work period on a regular basis based on their assigned schedule.

Temporary Employees

Temporary employees are those who are employed for short-term assignments. Temporary employees are generally hired to temporarily supplement the workforce or assist in the completion of a specific project. These temporary employment assignments are of limited duration. Temporary employees may be classified as exempt or nonexempt on the basis of job duties and compensation.

Seasonal Employees

Seasonal workers are those who are employed because of climatic conditions or the seasonal nature of the employment. These seasonal workers customarily work less than twenty-six (26) weeks in a calendar year and in accordance with Federal, State and Local laws.

EMPLOYEE BENEFITS

Benefits Overview

The District offers a number of different insurance options for eligible employees. Employment benefits vary according to the position and status of the employee. To receive certain benefits, eligible employees may be required to meet participation requirements and pay required premiums and other contributions. The District complies with all applicable Federal and State laws regarding the provision of benefits to same-sex spouses, domestic partners, and couples in a civil union.

Benefit plans offered by the District are defined in legal documents such as insurance contracts and summary plan descriptions. In the event that information in this Handbook or other employee communication conflicts with the actual terms and conditions of coverage, the plan documents will control. Benefits described in this Handbook, including the types of benefits offered and/or the requirements for eligibility of coverage, may be modified or discontinued from time to time at the District's discretion as permitted by law. The District and its designated benefit plan administrators reserve the right to determine eligibility, interpretation, and administration of issues related to benefits offered by the District.

Employees will have an opportunity to make changes to their benefit selections during the District's annual open enrollment period. Employees who experience a qualifying life event, such as marriage, divorce, or the birth of a child, will also be allowed to make a change in their benefit selection when that event occurs, in accordance with the terms of the plan document.

For an up-to-date benefit overview, please refer to the Administrative Pay Plan.

Holidays

The District currently observes the following holidays as days off with pay for forty (40)-hour-a-week employees:

1) New Year's Day
2) Martin Luther King, Jr. Day
3) President's Day
4) Memorial Day
5) Independence Day
6) Labor Day
7) Columbus Day
8) Veteran's Day
9) Thanksgiving Day
10) Friday after Thanksgiving
11) Christmas Eve Day
12) Christmas Day
13) New Year's Eve Day

When a holiday falls on a Saturday, it will be observed on the preceding Friday. When the holiday falls on a Sunday, the following Monday is observed. Should any one of the observed holidays occur during an employee's vacation period, no accrued leave will be used on that day.

Fifty-six-hour (56-hour)-a-week employees will accrue holiday hours annually in accordance with the CBA.

Paid Sick and Exigency Leave

For information on sick time accruals, please refer to the Collective Bargaining Agreement or the Administrative Pay Plan.

Paid sick leave may be used if an employee:

- Has a mental or physical illness, injury, or health condition that prevents them from working.
- Needs to get preventive medical care or to get a medical diagnosis, dental care, or treatment of any mental or physical illness, injury, or health condition.
- Needs to care for a family member who has a mental or physical illness, injury, or health condition or who needs to get preventive medical care or to get a medical diagnosis, care, or treatment of any mental or physical illness, injury, or health condition.
- The employee or the employee's family member having been a victim of domestic abuse, sexual assault, or criminal harassment and needing leave for related medical attention, mental health care, or other counseling, victim services (including legal services), or relocation.
- Due to a public health emergency, a public official has closed either (A) the employee's place of business, or (B) the school or place of care of the employee's child, requiring the employee to be absent from work to care for the child.
- Needs to care for a family member whose school or place of care has been closed due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the closure of the family member's school or place of care.
- Needs to grieve, attend funeral services or a memorial, or deal with financial and legal matters that arise after the death of a family member; or needs to evacuate the employee's place of residence due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the need to evacuate the employee's residence.
- Sick leave may be authorized for any employee in the event of the birth or adoption of the employee's child.

All employees may use paid sick leave in hourly increments.

It is your responsibility to notify your manager within two hours of the beginning of your shift each day if you are unable to report to work due to illness, injury, need for medical care, domestic violence, evacuation of your residence, or supplemental bereavement. In the event you are absent for three or more consecutive workdays, medical or legal certification may be required.

For all employees, paid sick time will not be used in overtime computations.

Return from Sick Leave

Employees may be required to submit to periodic medical examinations by a physician designated by the District during any period of leave for illness or injury. The District may also require any employee returning from sick leave exceeding thirty (30) days to satisfy the return-to-work requirements in accordance with the return-to-work policies. If the employee fails to return to work at the specified date and time, the failure to return shall be treated as a resignation by the employee and the employee's employment and, except to the extent benefits may be continued pursuant to COBRA, any benefits provided by the District, including wages, salary, life insurance, medical insurance, dental insurance, sick leave, vacation leave or other leave of absence, shall be terminated in accordance with any applicable Summary Plan Description.

Vacation

For information on vacation accruals, please refer to the Collective Bargaining Agreement or the Administrative Pay Plan.

Payment of Vacation Leave in the Event of Death

In the case of the death of an employee, on or off duty, the employee's named beneficiaries shall be compensated for any accrued and unused vacation leave at the time of death, at the employee's regular hourly pay rate in effect at the time of death.

LEAVES OF ABSENCE

Domestic Abuse and Crime Victim Leave

The District provides leave to employees who are the victims of domestic violence or abuse, stalking, sexual assault, or a crime found by the court to include an act of domestic violence. To be eligible for this leave, an employee must be employed for at least twelve (12) months preceding the leave. Upon reasonable advance notice (except in cases of imminent danger to the health or safety of an employee), an employee may take up to three (3) working days of leave in any twelve (12) month period. The twelve (12) month period will be measured forward from the date the first domestic violence leave begins.

Leave is unpaid, although employees may use PTO, sick leave, or vacation time. Employees must use this leave to:

a) Seek a civil protection order to prevent domestic abuse.
b) Obtain medical care or mental health counseling for the employee or for their children to address physical or psychological injuries resulting from the domestic abuse, stalking, sexual assault, or other crime involving domestic violence.
c) Make their home secure or seek new housing to escape the perpetrator.
d) Seek legal assistance and prepare for and attend court-related proceedings arising from acts of domestic violence.

Employees must contact Human Resources to request leave. The District requires appropriate documentation to approve this leave. Appropriate documentation may include police reports, court orders, confirmation of court appearances, or documentation from medical and other professionals.

Bereavement Leave

For information on Bereavement Leave, please refer to the Collective Bargaining Agreement or the Administrative Pay Plan.

In the event an eligible employee is off work due to a disability, injury, or illness, there is no bereavement leave under this policy benefit as the employee is already off work and may attend to arrangements and funeral services without the need for leave.

Jury Duty

For information on Jury Duty leave, please refer to the Collective Bargaining Agreement or the Administrative Pay Plan.

Witness Leave

For information on Witness Leave, please refer to the Collective Bargaining Agreement or the Administrative Pay Plan.

Family And Medical Leave (FMLA)

The District provides up to twelve (12) weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- Incapacity due to pregnancy, prenatal medical care, or childbirth.
- To care for the employee's child after birth, or placement for adoption or foster care.
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition.
- Serious health condition that prevents the employee from performing the employee's job.

FMLA Military Family Leave

Eligible employees with a spouse, son, daughter, or parent on active duty or called to active duty status in the Armed Forces, National Guard, or Reserves may use their twelve (12)-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to twenty-six (26) weeks of leave to care for a covered service member during a single twelve (12)-month period. A covered servicemember is: (1) a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness*; or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.*

*The FMLA definitions of "serious injury or illness" for current servicemembers and veterans are distinct from the FMLA definition of "serious health condition."

Benefits and Protections

During FMLA leave, the District maintains the employee's health coverage under any group health plan on the same terms as if the employee had continued to work. Employees must continue to pay their portion of any insurance premiums while on leave. If the employee is able but does not return to work after the expiration of the leave, the employee will be required to reimburse the District for the insurance premiums paid during the leave.

Upon returning from FMLA leave, employees are restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. Certain highly compensated employees (key employees) may have limited reinstatement rights.

Eligibility Requirements

Employees are eligible if they have worked for this District for at least twelve (12) months, have worked 1,250 hours over the previous twelve (12) months, and work at a work site with at least fifty (50) employees within 75 miles.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents a qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive full calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

The maximum time allowed for FMLA leave is either twelve (12) weeks in the twelve (12) month period as defined by the District, or 26 weeks as explained above. The District adheres to a "rolling" twelve (12) month period measured backward from the date an employee uses any FMLA leave.

FMLA leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the District's operations.

Employees who take intermittent or reduced schedule leave for planned medical treatment, or qualifying family leave with the District's agreement, may be temporarily transferred to another position with equivalent pay and benefits that better accommodate their leave schedule.

Substitution of Paid Leave for Unpaid Leave

Employees may choose to supplement their Family and Medical Leave Act (FMLA) leave with available paid leave, such as vacation days, personal time, or sick leave, to maintain income during their absence. This allows employees to receive pay while on FMLA leave, which is otherwise unpaid. To do this, employees must follow the organization's standard procedures for requesting paid leave, and the paid time off will run concurrently with FMLA leave. It is important for employees to communicate their intent to use paid leave in advance to ensure compliance with both FMLA regulations and District policies.

Employee Responsibilities

Under FMLA, employees have several responsibilities to ensure proper leave management. They must provide thirty (30) days' advance notice when the need for leave is foreseeable, such as for planned medical treatments. If the leave is unexpected, employees should notify the District as soon as possible. Employees are required to provide sufficient information to determine if the leave qualifies for FMLA protection and may need to supply medical certification to support the need for leave. Additionally, employees must follow the District's usual procedures for requesting leave and keep their employer informed about the status of their condition and any changes to the return-to-work date. Finally, if employees wish to use paid leave during FMLA, they must comply with the District's paid leave policies.

The District's Responsibilities

The District will provide employees with information about their FMLA rights and responsibilities, including eligibility and requirements. The District will maintain the employee's group health benefits during FMLA leave as if the employee were continuously working.

Upon completion of leave, the District will reinstate the employees to the same or an equivalent position with the same pay, benefits, and terms of employment.

Unlawful Acts

FMLA makes it unlawful for the District to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA.
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Military Leave

For information on Military Leave, please refer to the Collective Bargaining Agreement or the Administrative Pay Plan.

Personal Leave

On rare occasions, management may deem circumstances that warrant additional unpaid leave. If additional leave is needed for reasons other than illness, disability, vacation, or other protected leave, it may be granted.

Voting

Employees are entitled to be absent from work for up to two (2) hours during polling hours in order to vote. The District may specify the hours during which an employee can be absent, but the hours must be at the beginning or end of the shift if the employee so requests.

The District will pay for up to two hours of voting time for those employees scheduled to work on election day.

The District, however, is not required to provide voting leave if the employee's shift begins at least three (3) hours after the polls open or ends at least three hours before the polls close.

Notice Requirement: An employee must request voting leave prior to Election Day.

PAY

Overtime

The District reserves the right, in its sole discretion and in accordance with policy, to require its employees to work overtime if necessary. If possible, overtime will be approved in advance by the District Fire Chief or their designee, and the employee will be given advance notice.

Paydays and Pay Periods

The pay period covers the prior two weeks, from Sunday at 0700 to the second Sunday at 0659.

If the regular payday occurs on a holiday, the payday is the last business day prior to the holiday.

As required by law, the District must make certain deductions from paid employee paychecks, including those for Federal and State taxes, as well as pension contributions. Other deductions can only be made at the employee's specific request and with their agreement or by court order. Payroll deductions also may be made from an employee's paycheck with a written agreement for the replacement cost of lost, destroyed, or unreturned District property or as otherwise provided in this Handbook.

Time Reporting

The District utilizes timekeeping software as the official record of employee hours worked. This includes regular time and accrued leaves. It is the employee's responsibility to maintain personal records and information in this system.

Nonexempt employees are required to complete their time entry to align with payroll processing. Employees must indicate whether the recorded hours are for time worked or time off. As a non-exempt employee, please notify your supervisor immediately if your lunch is shorter than thirty (30) minutes or if your lunch is interrupted by work. Nonexempt employees are expected to submit accurate and complete time records reflecting all hours worked. Employees who also choose to keep their own personal time records must provide them to the organization if they find a discrepancy between the District's records and their records. Employees should contact their supervisors or the payroll administrator with any questions about how their pay is calculated or about any perceived mistakes in their time records or pay. Employees also must notify one of these individuals if they perceive that anyone is interfering with their ability to record their time accurately and completely. Concerns will be investigated, and appropriate corrective action will be taken. The District will not tolerate retaliation against employees for reporting or participating in an investigation.

Falsification of a timesheet is a breach of District policy and is grounds for disciplinary action up to and including termination.

Meal Periods

Nonexempt employees whose work exceeds five (5) consecutive hours may be required to take one unpaid 30-minute meal break. During this break, employees will be relieved of all duties and permitted to pursue personal activities. If the nature of the business activity or other circumstances exist that make an uninterrupted meal break impracticable, the employee will be allowed to consume an on-duty meal without any loss of time or compensation. The thirty (30) minute unpaid break cannot be added to the beginning or the end of your shift to shorten your workday.

WORK ENVIRONMENT

Accommodations for Nursing Mothers

A private space and reasonable time will be permitted for nursing mothers to express milk during the workday for up to two (2) years following the birth of a child. The time permitted typically will run concurrently with the time already provided for meal and rest breaks. If the breaks cannot run concurrently and/or additional time is needed, Human Resources and the employee will agree upon a schedule which might include the employee using unpaid leave (if non-exempt), annual leave/vacation time, arriving at work earlier, or leaving later. If unpaid leave is used, the employee will be relieved of all work-related duties during any unpaid break.

Employees will be provided with a room, office, or other private area, other than a bathroom or toilet stall, that is shielded from view and free from intrusion by co-workers and the public. The District will make a reasonable effort to identify a location in close proximity to the work area where the employee can express milk.

Employees should contact Human Resources to discuss the location for storing expressed milk.

Nursing mothers are responsible for using anti-microbial wipes to clean milk expression areas, and for keeping the general lactation space clean for the next user. This responsibility extends to other areas where expressing milk is permitted, to equipment cleaning, and to milk storage areas. The District reserves the right not to provide additional break time or a private location for expressing breast milk if doing so would substantially disrupt the District's operations. The District will not demote, terminate, or otherwise take adverse action against an employee who requests or uses the accommodations and break time described in this policy.

Alcohol and Drugs

To provide a clean, healthy environment for our employees, visitors, and the general public, all District properties are tobacco-free, e.g., vaping, chewing tobacco, and snuff. Please refer to the Tobacco Policy for additional information.

The District is committed to a safe, healthy, and productive work environment for all employees, free from the effects of illegal or non-prescribed drugs and alcoholic beverages. The use of drugs and alcohol alters employee judgment, resulting in increased safety risks, employee injuries, and faulty decision-making. Therefore, the possession, use, or sale of controlled substances or alcohol on District premises or during District time is prohibited. Furthermore, working after the use of alcohol or a controlled substance or the abuse of any other substance is prohibited.

Testing is an important element in the District's efforts to ensure a safe and productive work environment for safety-sensitive positions. The District has issued a separate statement for this testing program to employees for which it applies. Please refer to the Drug and Alcohol Testing SOG, the Human Resources Department, or your supervisor if you have specific questions.

Drug or Alcohol or Felony Related Convictions – Duty to Notify District

The District is committed to a safe, healthy, and productive work environment for all employees, free from the effects of illegal or non-prescribed drugs and alcoholic beverages. The use of drugs and alcohol alters employee judgment, resulting in increased safety risks, employee injuries, and faulty decision-making. Therefore, the possession, use, or sale of controlled substances or alcohol on District premises or during District time is prohibited. Furthermore, working after the use of alcohol or a controlled substance or the abuse of any other substance is prohibited. Employees must notify the District no later than two (2) days after conviction or entry of a guilty or no-contest plea. Any employee who fails to notify the District within two (2) days after a conviction or plea of guilty or no-contest to such a criminal drug charge or alcohol-related or felony conviction shall be immediately terminated.

Anti-Violence

Any action, which in management's opinion is inappropriate to the workplace, will not be tolerated. Such behaviors may include, but are not limited to, physical and/or verbal intimidation, threatening, violent conduct, vandalism, sabotage, arson, use of weapons, and bullying. Also prohibited is the carrying of weapons onto District property, regardless of whether the employee possesses a concealed carry permit.

Employees should immediately report any such occurrence to their supervisor or to the Human Resources Department. Investigations will be conducted, and if employees are found to have engaged in the above conduct, management will take action that it believes is appropriate.

Employees should directly contact law enforcement and/or emergency services if they believe there is an imminent threat to the safety and health of themselves or co-workers.

If you are a victim of domestic violence, please contact Human Resources for assistance.

Workplace bullying is repeated mistreatment through verbal abuse, offensive conduct/behaviors, and work interference. If you feel you are or have been subject to workplace bullying, please contact human resources.

Appearance and Attire

Our work environment encourages employees to dress comfortably, yet professionally for work. Good judgment is the main guideline to follow. This includes being clean and neat, with attire that meets reasonable grooming standards or standards set forth by job requirements. Dress code will be enforced regardless of gender or gender identity.

Attendance and Punctuality

All employees are expected to be on time and punctual when reporting to work. In addition, regular attendance is considered an essential function and is necessary for the efficient operation of the business.

Employees who will be absent or late must contact their immediate supervisor as soon as possible before the start of their shift. Leaving messages with other employees or on voicemail is not acceptable.

Failure to call in when absent for three (3) consecutive days will result in termination of employment.

Communication Systems

The District's computer network, access to the Internet, e-mail, and voice mail systems are business tools intended for employees to use in performing their job duties. Therefore, all documents and files are the property of the District. All information regarding access to the District's computer resources, such as user identifications, modem phone numbers, access codes, and passwords are confidential District information and may not be disclosed to non- District personnel.

All computer files, documents, and software created or stored on the District's computer systems are subject to review and inspection at any time. This includes web-based email that employees may access through District systems, whether password-protected or not. Employees should not assume that any such information is confidential, including e-mail, either sent or received.

Computer equipment should not be removed from the District premises without written approval from a department head. Upon separation of employment, all communication tools should be returned to the District.

Personal Use of the Internet

Some employees need to access information through the internet to do their job. Use of the internet is for business purposes during the time employees are working. Personal use of the internet should not be during business hours, but rather before or after work or during breaks or lunch period. Regardless, the District prohibits the display, transmittal, or downloading of material that is in violation of District guidelines or otherwise is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory, or otherwise unlawful at any time.

Political Participation

The District encourages employees to participate in matters of responsible citizenship. The District will not interfere with the conduct of organization employees engaged in political activity, if the activities are confined to hours when the employees are not on duty, if the employees are not campaigning in their official organization uniforms, and if the activities do not impair the employee's job efficiency or that of others.

Employees whose principal employment is in connection with federally financed activities are subject to the following federal requirements as a condition of such employment.

Covered employees may not use their official authority or influence for the purposes of interfering with or affecting the results of elections or nominations for office.

In addition, they may not coerce, attempt to coerce, command, or advise other covered employees to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for political purposes.

Political beliefs, activities, and affiliations are the private concern of the employee. An employee's work status is not affected by participating or not participating in lawful civic and political activities. No employee of the District can directly or indirectly coerce or command any other employee to pay, lend, or contribute salary, compensation, service, or anything else of value to any political party, group, organization, or candidate.

Any District employee may be a candidate for a partisan political office provided that the involvement does not interfere or present a conflict of interest with his or her job. If involvement is necessary during normal working hours, the individual must take vacation leave or leave without pay. Employees whose salary comes in part or in whole from federal government sources are subject to the Federal Hatch Act and its revisions.

No employee will be forced to contribute to any political organization.

Employees will not be required to work for, or participate in, the support of any political candidate during their off-duty hours.

Software and Copyright

The District fully supports copyright laws. Employees may not copy or use any software, images, music, or other intellectual property (such as books or videos) unless the employee has the legal right to do so. Employees must comply with all licenses regulating the use of any software and may not disseminate or copy any such software without authorization. Employees may not use unauthorized copies of software on personal computers housed in District facilities.

Unauthorized Use

Employees may not attempt to gain access to another employee's personal file of e-mail messages or send a message under someone else's name without the latter's express permission. Employees are strictly prohibited from using the District communication systems in ways management deems inappropriate. If you have any questions about whether your behavior would constitute unauthorized use, contact your immediate supervisor before engaging in such conduct.

E-mail

E-mail is to be used for business purposes. While personal e-mail is permitted, it is to be kept to a minimum. Personal e-mail should be brief and sent or received as seldom as possible. The District prohibits the display, transmittal, or downloading of material that is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory, or otherwise unlawful at any time. No one may solicit, promote, or advertise any outside organization, product, or service through the use of e-mail or anywhere else on District premises at any time. Management may monitor e-mail from time to time. Employees should be aware that emails might be public records and subject to public disclosure.

Employees are prohibited from unauthorized use of encryption keys or the passwords of other employees to gain access to another employee's e-mail messages.

Voice Mail

The District's voice mail system is intended for transmitting business-related information. Although the District does not routinely monitor voice messages, the District reserves the right to access and disclose all messages sent over the voice mail system for any purpose. Employees must use judgment and discretion in their personal use of voice mail and keep it to a minimum.

Telephones/Cell Phones/Mobile Devices

Employee work hours are valuable and should be used for business. Excessive personal phone calls can significantly disrupt business operations. Employees should use their break or lunch period for personal phone calls.

Confidential information should not be discussed on a cell phone or via any mobile device. Phones and mobile devices with cameras should not be used in a way that violates other District guidelines such as, but not limited to, EEO/Sexual Harassment and Confidential Information. Employees' use of cell phones or other mobile devices to access District systems is restricted/prohibited without prior authorization. Such access, once authorized, may subject the employee's personal device to discovery requests or District action. Employees authorized to access District systems and information using a personal device must immediately inform the District if the device is lost or stolen.

For safety reasons, employees should avoid the use of cell phones and mobile devices to make calls while driving. Employees must park whenever they need to use a cell phone. Generally, stopping on the shoulder of the road is not acceptable. Employees are prohibited from using a cell phone or other device to text while operating a motor vehicle. Texting is permitted only where the vehicle is at rest and lawfully parked.

Confidential Information

Employees of the District will have access to confidential information of the District and our community members.

Disclosure of confidential information might seriously damage the District's or client's competitive position, and therefore, such action will not be tolerated. This non-disclosure prohibition applies both during and after an employee's employment. Any copying, reproducing, or distributing of confidential information in any manner must be authorized by management. Confidential information remains the property of the employer and must be returned to the District upon separation or at any time upon demand.

In addition, employees are prohibited from purchasing or selling securities based on information not generally available to the public.

Personnel Records

In accordance with Colorado law, all employees have the right to review and obtain a copy of their personnel file at least once per year upon request. To access your personnel file, please submit a written request to the Human Resources Department and schedule a time to review the documents at the Administration office, where a designated representative may be present. You may also request copies of documents within your file, subject to reasonable copying fees.

Conflicts of Interest

The District requires that employees protect District information and avoid outside activities or relationships which do or could improperly influence their decisions or actions on the job.

Conflict of interest situations, which could arise while moonlighting for a contractor of the District, should also be avoided.

Other examples of conflict of interest could be: Serving as a board member or director of a firm, holding financial interest in a business, or being self-employed in an occupation which provides goods or services to the District, or ownership, partnership, or personal involvement in supplier companies or distribution outlets related to District business.

If employees have any questions whether a situation is a conflict of interest, employees should discuss the matter with their supervisor. If it remains unresolved, refer the matter to the Fire Chief for a final determination.

Data Disposal Policy

During the course of your employment, the District will collect certain information that is classified as "personal identifying information," or PII, under applicable laws. Such information may include, but is not limited to:

- Your first and last name or initials;

- Username(s) and password(s);
- Social security number;
- Driver license or other identification card number;
- Medical documentation;
- Biometric data;
- And more.

The District may keep these records in paper and/or electronic format.

When such documentation is no longer needed, pursuant to records retention requirements and best practices, the District will either (a) destroy the records or (b) arrange for their destruction; e.g., by shredding, erasing, or otherwise modifying the personal identifying information in such a manner as to render it unreadable or indecipherable through any means.

Discipline/Discharge

Occasionally, performance or other behavior falls short of our standards and/or expectations. When this occurs, management will take action, which, in its opinion, is appropriate.

Disciplinary actions can range from a formal discussion with the employee to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

Inspections

The District may conduct searches of employees' personal effects after notice is given and with the employee's consent. This may include, but is not limited to, lunch bags, boxes, purses, personal computers, packages, or vehicles.

The District may conduct searches of the above items without employee consent if it has reasonable suspicion that illegal activity is taking place and has obtained a warrant to do so. Any illegal or unauthorized articles discovered may be taken into custody and turned over to law enforcement officials.

Employees do not have a reasonable expectation of privacy in lockers, desks, cabinets, or file drawers, all of which are keyed by the District, and copies of those keys are kept by the District.

Job-Related Problems

Employees who disagree or are dissatisfied with a District practice should promptly discuss the matter with their immediate supervisor, where appropriate. Normally, this discussion should be held within three to five days of the incident, or in a timely manner. Timely discussions will enhance our ability to resolve concerns. The majority of misunderstandings can be resolved at this level.

If the solution offered is not satisfactory or it is inappropriate to go to the supervisor, employees are encouraged to follow the chain of command. If the issue continues or warrants discussions outside of the chain of command, employees should reach out to the Human Resources Director. If the problem cannot be resolved, employees may submit a written complaint to the Fire Chief for review and a final decision on the situation.

Probationary Period

All employees must satisfactorily complete a probationary period. This applies not only to the first appointment of a new employee but also to any subsequent appointments in connection with a promotion. The probationary period shall be regarded as an integral part of the selection process and shall be used for closely observing the employee's work, for securing the most effective adjustment of a new or promoted employee, and for screening out any employee whose performance or conduct is not satisfactory.

Line staff are required to complete a one-year satisfactory probationary period, and non-line staff, a six-month probationary period, during which time they may be discharged with or without cause. An employee's probationary period may be extended up to an additional 90 calendar days if, in the opinion of the employee's supervisor and department director, the initial probationary period was not sufficient to evaluate the capability of the employee to serve in the appointed position.

References

The District's reference policy outlines the guidelines and procedures for providing references for current and past employees. References will solely be handled by HR and include basic information (name, job title, employment dates) and will only do so with a written request. Managers/Supervisors may provide personal references, but must clarify they are doing so in a personal capacity and not use Mountain View Fire Protection District letterhead nor send the reference via District issued email address.

Safety/Reporting of Injury

The District is committed to a safe work environment for employees. Employees should report any unsafe practices or conditions to their supervisor.

If employees are injured on the job, no matter how minor, they must report this fact in writing as soon as they are able, no later than ten (10) days after the injury to workcomp@mvfpd.org

If medical treatment for an on-the-job injury is needed, it must be obtained from one of the District's designated physicians. If not, the employee may be responsible for the cost of medical treatment.

Smoking and Tobacco Use

The District intends to provide a smoke-free, tobacco-free work environment for its employees. This prohibition includes all forms of tobacco and e-cigarettes. The use of tobacco products and e-cigarettes is prohibited inside District buildings or while performing any duty or activity on behalf of the District. The use of any tobacco product is prohibited in all District vehicles and/or apparatus. The use of any tobacco product is permitted only in designated areas outside of District facilities.

This policy is applicable to all employees and visitors at all times, including non-business hours.

Separation of Employment

If you desire to end your employment relationship with the District, we ask that you notify us as soon as possible of the intended separation. Notice generally allows sufficient time to transfer work, cover shifts, return District property, review eligibility for continuation of insurance, and make arrangements for your final pay.

Employees who plan to retire are asked to provide sufficient advance notice to the District so we can timely process any pension forms or other retirement benefits to which an employee may be entitled.

ACKNOWLEDGMENT OF RECEIPT

ACKNOWLEDGMENT OF RECEIPT OF MOUNTAIN VIEW FIRE PROTECTION DISTRICT ("THE DISTRICT") EMPLOYEE HANDBOOK

THE DISTRICT EMPLOYEE HANDBOOK CONTAINS IMPORTANT INFORMATION THAT IS APPLICABLE TO ALL DISTRICT EMPLOYEES, INCLUDING ORGANIZATION-WIDE POLICIES, WORK RULES AND GUIDELINES, BENEFITS, AND OTHER INFORMATION ABOUT WORKING AT THE DISTRICT. THIS HANDBOOK INCLUDES ALL THE APPENDICES ATTACHED TO IT.

BY SIGNING THIS ACKNOWLEDGMENT OF RECEIPT OF DISTRICT EMPLOYEE HANDBOOK BELOW, I AM SIGNIFYING THAT I ACKNOWLEDGE AND UNDERSTAND THE FOLLOWING:

I HAVE RECEIVED MY COPY OF THE DISTRICT EMPLOYEE HANDBOOK, AND I UNDERSTAND THAT IT IS MY RESPONSIBILITY TO READ THE ENTIRE CONTENTS OF THE HANDBOOK AND ANY UPDATES AND/OR MODIFICATIONS MADE TO IT. A COPY OF MY SIGNED ACKNOWLEDGMENT OF RECEIPT OF THE DISTRICT EMPLOYEE HANDBOOK WILL BE MAINTAINED IN MY DISTRICT PERSONNEL FILE.

THIS HANDBOOK IS NOT ALL-INCLUSIVE BUT IS INTENDED TO PROVIDE ME WITH A SUMMARY OF THE DISTRICT'S GUIDELINES AND EXPECTATIONS REGARDING MY CONDUCT.

THIS EDITION OF THE DISTRICT EMPLOYEE HANDBOOK SUPERSEDES AND REPLACES ALL PREVIOUSLY ISSUED EDITIONS AND ANY INCONSISTENT PRIOR PRACTICES, ORAL OR WRITTEN REPRESENTATIONS, OR STATEMENTS (INCLUDING POLICY STATEMENTS) ISSUED PRIOR TO THIS HANDBOOK. NO ORAL STATEMENTS OR OTHER REPRESENTATIONS CAN CHANGE THE PROVISIONS OF THE HANDBOOK.

THE LANGUAGE USED IN THIS DISTRICT EMPLOYEE HANDBOOK AND THE POLICIES AND RULES HEREIN ARE NOT A CONTRACT OF EMPLOYMENT, EXPRESS OR IMPLIED, NOR ARE THEY A GUARANTEE OF EMPLOYMENT FOR A SPECIFIC DURATION. NO REPRESENTATIVE OF THE DISTRICT, OTHER THAN THE CEO, HAS THE AUTHORITY TO ENTER SUCH AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD AND ANY SUCH AGREEMENT MUST BE IN WRITING, SIGNED BY THE CEO AND THE EMPLOYEE.

THE INFORMATION IN THIS HANDBOOK IMPOSES NO LEGALLY ENFORCEABLE OBLIGATIONS ON THE DISTRICT.

ALL NON-UNIONIZED DISTRICT EMPLOYEES ARE AT-WILL EMPLOYEES. NEITHER THE EMPLOYEE NOR THE DISTRICT IS COMMITTED TO AN EMPLOYMENT RELATIONSHIP FOR A FIXED PERIOD OF TIME. EITHER THE EMPLOYEE OR THE DISTRICT HAS THE RIGHT TO TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, WITH OR WITHOUT NOTICE, FOR ANY REASON OR NO REASON, WITHOUT ANY PROCEDURE OR FORMALITY.

EXCEPT FOR THE AT-WILL NATURE OF EMPLOYMENT, THE DISTRICT RESERVES THE RIGHT TO REVISE, DELETE, OR ADD TO ANY OR ALL OF THE INFORMATION CONTAINED IN THIS HANDBOOK, ALONG WITH ANY OTHER PROCEDURES, PRACTICES, BENEFITS, OR OTHER PROGRAMS AT THE DISTRICT, WITH OR WITHOUT NOTICE. AMENDMENTS TO THIS DISTRICT EMPLOYEE HANDBOOK WILL BE DISTRIBUTED TO ALL DISTRICT EMPLOYEES.

VIOLATION OF ANY DISTRICT POLICY RULES OR OTHER GUIDELINES CONSTITUTES GROUNDS FOR TERMINATION OR OTHER DISCIPLINARY ACTION AT THE DISTRICT'S SOLE DISCRETION.

APPENDICES * ARE INCLUDED AS PART OF THIS HANDBOOK.

IF I AM UNIONIZED, I UNDERSTAND THAT WHERE THE HANDBOOK CONFLICTS WITH THE COLLECTIVE BARGAINING AGREEMENT, THE COLLECTIVE BARGAINING AGREEMENT WILL PREVAIL.

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Signature

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Employee Name Date

Upcoming Board Items

July 21 Promotional Pinning	Promotional Pinning Ceremony, Administrative offices at 4:30 in the Colorado room
July 21 Meeting:	Board Meeting
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.

Employee Anniversaries and Promotions

Ron Waterman - 10 years

Martha Dexter - 10 years

Zach Lundquist - 10 years

Tonya Olson - 10 years

Promotions

Pat Maynes (recognized at the October meeting)

Andrew Dutchman (Engineer)

Sean Dorobiala (Lieutenant)