SPECIAL BUDGET WORK SESSION NOTES

for

September 9, 2026

The Special Budget Work Session of the Glacier View Fire Protection District (GVFPD) Board was called to order by Treasurer Thompson at 6:05 pm.

Board of Directors Members present: Vice President Groeteke (6:23pm), Treasurer David Thompson, Director Henry Hudson, Director Daniel Laabs.

Excused absence: President Lee Berton Lamb (ill).

Fire Department Members present: Amari Victoria - Secretary, Dan Knox - Fire Chief, Tom Hausfeld - Community Wildfire Protection Plan Implementation Team (CWPP IT) Coordinator, Fred DeLano - GVFPD Budget Committee Chair, Elisabeth Menning - CWPP IT Information/Education Officer.

Action Director Laabs moved to accept September 9, 2026, GVFPD Board of Directors Special Budget Work Session Agenda as presented. Director Hudson seconded the motion. No discussion. Motion carried 3-0.

Committee Reports

Budget Committee

A detailed written Budget Committee Report is included in September 9, 2026, Special Budget Work Session Packet.

Budget Committee Chair, Fred DeLano mentioned that most of the Budget Committee members were in attendance and encouraged them to speak up as he reviewed the Budget Committee Report.

Budget Committee Chair, Fred DeLano began by doing some accounting. The first accounting comprises the expenses included in account 665 Apparatus Purchase, for the current year, which at $98,687 is greatly over budget (budgeted at $39,000). The first section of the sheet included in the Packet breaks down most of the expenditures, all of which were not budgeted (2026 GVPFD Budget), except the Lease Payment on (new) Trucks.

The second accounting is for the ATV Purchase (Type 7 apparatus) and includes all the costs associated with making the apparatus operational as well as the sources of funding for the ATV. The funding was comprised of a transfer from the Equipment Capital Reserve and the sale of two GVFPD ATVs and a trailer.

The final accounting is for the tractor (and associated equipment) used by the CWPP IT group for mitigation work. The funding for this equipment was supplied from a transfer from the Equipment Capital Reserve.

Chair DeLano then discussed the breakdown of the Pinnacol Assurance insurance coverage for GVFPD members, which includes the Board members, Office or Clerical Employees, Volunteer Firefighters and Janitorial/Commercial Cleaning employees. A question arose concerning the CWPP IT group

members, as they are volunteers of the department. Verification of the status of coverage for the CWPP IT group will be made. The possibility of modification of the policy to include the CWPP IT members may need to be considered.

After this, Chair DeLano asked for questions from the Board members concerning the proposed GVFPD 2027 budget.
Director Hudson asked about the Property Tax (line 401) amount in the 1-Sept Projected (income) column. The amount listed there is $12,443, which is a small amount compared to the initial amount received ($382,371). Director Hudson's question was whether that was typical that smaller amounts were received towards the end of the year. Chair DeLano confirmed that this was true, as the bulk of property taxes are received by Larimer County earlier in the year, while some are received later.

Director Laabs asked a follow-up question, concerning whether delinquent property taxes affected GVFPD's funding. The County gives GVFPD the projected funding fully and is responsible for collection of delinquent taxes. Chair DeLano commented that GVFPD usually received slightly more than the projected amount.

Chair DeLano then brought attention to the Taxable Assessed Valuation (TAV) line, 2026 and 2027 Budget columns. The 2027 TAV ($37,595,020) is 2.34% ($879,475) less than the 2026 TAV ($38,474,485). This results in the same 2.34% ($9,234) decrease in available funds to GVFPD (line 401 Property Tax, same 2026 & 2027 Budget columns, $403,982 & $394,748). He then followed-up by mentioning that the upcoming year is an appraisal year. Based on the impression that the last appraisal likely overvalued properties, GVFPD funding is likely to decrease more in 2028 and 2029, but by what amounts are not known.

Upon Vice President Groeteke's arrival, discussion of the Pinnacol Assurance insurance coverage was renewed. During the discussion, the following items were mentioned:

- ief Knox will follow up with Administrative Officer (AO) Lucas to have any questions answered that are raised during this discussion.
- The current number of volunteer firefighters will be verified.
- To cover CWPP IT members, premium will rise and budget should be adjusted, perhaps by $2,000.
- Coverage appears to be based on payroll. The question of how this applies to volunteers will be investigated.
- The desire of the Board is to have all GVFPD members covered by the policy.
- Members must annually request to be covered by the policy (AO Lucas provides a form to be filled out by the members), however members may not complete this request.

Chair DeLano then brought up the renewal of the CWWP plan in July of 2027. An estimate from Ember Alliance is $35,000. This item is not in the proposed 2027 budget. Chief Knox mentioned this is currently the only estimate; additional estimates will be pursued. There is an expectation that this cost should be less, as much of the work done to create the plan should not need to be done. Mention of pursuing a grant to cover this cost was made. Possibly money from the RFLACWDG could be requested. Vice President Groeteke commented that Poudre Valley had created their own plan. Coordinator Hausfeld mentioned that a break-down of the estimate from Ember Alliance showed that it looked like the plan was being built from scratch (which is not the case; the plan may only need modification). He also mentioned that Warren Jones would also be working on the renewal, perhaps finding other options. Work on the renewal will have to begin around the start of the year.

Other details:

- Potential funding sources for CWPP renewal include grants, GVFPD Contingency Fund, GVFPD Reserve-Reserve Fund. Proper classification of CWPP renewal would have to be made for Contingency or Reserve-Reserve Fund usage.
- Going forward, some moneys should be budgeted and accumulated annually to satisfy the CWPP renewal expense every five (5) years.
- A question of the source of funding for the original CWPP application was made. Chief Knox was able to confirm that it was provided from the (2021) Operating budget over the course of a few months from an accounting line item labeled 519 CWPP Expense.
- Line item 519 has since been replaced with an entire group of line items (700s). Item 716 Legal could be re-labeled and used as a line item for CWPP Renewal, where money could be accumulated over the 5-year renewal interval.

The remainder of the Work Session was a lengthy conversation about the sheets included in the Packet entitled AUDIT OF THE FUND TRANSFERS TO MONEY MARKET (MM) ACCOUNTS, 10 YR CAPITAL IMPROVEMENT PLAN (two pages) and a sheet provided by Chair DeLano during the Workshop which included some corrections (one page). This discussion was held to attempt to determine, if necessary, the most proper place to draw funding for the CWPP renewal.

Action Director Laabs moved to adjourn the September 9, 2026, GVFPD Board of Directors Special Budget Work Session. Director Hudson seconded the motion. No discussion. Motion carried 4-0.

Treasurer Thompson declared the meeting adjourned at 7:03 pm.

Respectfully Submitted,

Amari Victoria, Secretary