

Upper Pine River Fire Protection District
Board Meeting
Agenda
March 19, 2026
3:00 P.M.

1. Call Board Meeting to Order
2. Pledge of Allegiance
3. Additions/Deletions to the Agenda
4. Public Comment
5. Special Presentations
 - A. NV5 Update
6. Approval of Minutes
 - A. February 19th Regular Meeting
 - B. February 25th Special Board Meeting
7. Finance Report
 - A. February 2026 Finance Report
8. New Business
 - A. Consideration and approval of Resolution 2026-3 – A Resolution Adopting and approving the Wildfire Resiliency Code as Adopted by Archuleta County and La Plata County
 - B. Resolution and Certified Record – RELATING TO LEASE PURCHASE AGREEMENT WITH CAPITOL ONE PUBLIC FUNDING, LLC
 - C. Consideration and approval of updated CORA policy and CORA request form
 - D. Consideration and approval to purchase a vehicle for the Wildland Division
9. Old Business
 - A. Sales Tax update
 - B. Station 1 update
10. Chiefs' reports
11. Adjournment

Upper Pine River Fire Protection District
Board Meeting
Minutes
February 19, 2026
3:00 P.M.

The meeting for February 19, 2026, was called to order at 3:01 pm by Paul Black.

Board Members Attendance – Paul Black (President, present), Lisa Bourque (Vice President, present), Jesse Larson (member, present), Lew Web (member, absent), Gary Karner (member, present)

Staff Present – Chief Evans (present), Deputy Chief French (present), Kim Ruggles (Secretary, present), Paul Kosnik (Attorney, present, via Zoom)

Additions/Deletions to the Agenda - none

Public Comment – none

Special Presentation

- A. NV5 Update – Met with selection committee to finalize the ranking/scoring for contractors. Buildings by Design (BDB) was ranked number 1. Project schedule/timeline and commitment of the team was discussed with BDB, updated timeline was received and sent to NV5.

Approval of Minutes

- A. January 15th Regular Meeting – Lisa made a motion to approve the January 15th regular meeting. Gary seconds. All in favor. Motion carried.

Finance Report

- A. January 2026 Financials – Jesse made a motion to approve January 2026 financials. Lisa seconds. All in favor. Motion carried.

New Business

- A. Consideration and approval of Resolution 2026-1 - A Resolution Declaring Official Intent to Reimburse Certain Capital Expenditures from the Proceeds of Future Tax-Exempt Obligations. Gary made a motion to approve Resolution 2026-1. Jesse seconds. All in favor. Motion carried.
- B. Consideration and approval of Resolution 2026-2 To Pursue Financing for the Construction of Fire Station 61. Gary made a motion to approve Resolution 2026-2, Jesse seconds. All in favor. Motion carried.
- C. Consideration and approval of Construction Contract with Buildings By Design. Jesse made a motion to approve to enter a construction contract with Buildings By Design. Gary seconds. All in favor. Motion carried.
- D. SID (Special Improvement District) – Discussion on what a SID is and to form it, for the area of Vallecito flooding. How to form the district, per Paul Kosnik if 100% of parcels do not agree with the formation of the SID, then must go to an election. If a SID is formed, the District would need a loan to pay 12.5%, which in return the SID will pay the loan with the assessment on each parcel. \$626k is the community match. Table the approval the Resolution of Intent to discuss in Study Session on February 25th at 0800 with Special Board Meeting to follow.

Old Business

- A. Sales Tax Update – Captain Jeep reaching out to the State and Cortez with questions regarding collection and is still waiting for a reply.
- B. Station 1 Update – Contractor has been selected and working on the financing. Groundbreaking the first two weeks in April. Appraisal done with current Station 1 and will have the report by the next board meeting. Still waiting for the building permit from The Town of Bayfield. Press release from Congressman Hurds regarding the \$1million congressional funding we received. \$125k in grants will be received as well.

Chiefs’ reports

Chief French presented his report to the Board.
Chief Evans presented his report to the Board.

Adjournment – Lisa made motion to adjourn the regular meeting at 6:21pm. Jesse seconds. All in favor. Motion carried.

Submitted by

Kim Ruggles

Paul Black, President

Date

Attest:

__SS//Kim Ruggles_____
Kim Ruggles, Admin

**Upper Pine River Fire Protection District
Special Board Meeting
Minutes
February 25, 2026
10:00 A.M.**

The meeting for February 25, 2026, was called to order at 10:04 am by Paul Black.

Board Members Attendance – Paul Black (President, present), Lisa Bourque (Vice President, present), Jesse Larson (member, present), Lew Web (member, absent), Gary Karner (member, present)

Staff Present – Chief Evans (present), Deputy Chief French (present), Kim Ruggles (Secretary, present), Paul Kosnik (Attorney, present)

Additions/Deletions to the Agenda – New Business B. Staff direction to draft a letter to the county pertaining to funding for Vallecito Flood recovery.

Public Comment – Steve made a comment. Kristin Dallison made a comment. David Kontje made a comment.

Special Presentation – none

New Business

- A. SID – Consideration and approval – Jesse made a motion to not move forward with the SID. Gary seconds. All in favor. Motion carried.
- B. Board directed the staff to draft a letter to La Plata County request funding for Vallecito flood recovery with a press release. Jesse made a motion to direct the staff to draft a letter to La Plata County to request funding for Vallecito flood recovery with a press release and bring it to next board meeting. Lisa seconds. All in favor. Motion carried.

Adjournment – meeting adjourned at 10:32 am.

Submitted by

Kim Ruggles

Paul Black, President

Date

Attest:

__SS//Kim Ruggles_____
Kim Ruggles, Admin

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through February 2026

Ordinary Income/Expense	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Income				
4010 · TAXES				
4110 · CURRENT TAXES	1,335,508.82	743,506.50	592,002.32	179.6%
4120 · PRIOR TAX	14.40			
4130 · SPECIFIC OWNERSHIP	62,427.59	4,166.66	58,260.93	1,498.3%
Total 4010 · TAXES	1,397,950.81	747,673.16	650,277.65	187.0%
4011 · TREASURER FEES				
6536 · TREASURER'S FEES - EXPENSE	-40,065.70	33,333.34	-73,399.04	-120.2%
Total 4011 · TREASURER FEES	-40,065.70	33,333.34	-73,399.04	-120.2%
4021 · WILDLAND FIRE	0.00	50,000.00	-50,000.00	0.0%
4022-01 · TOTAL AMBULANCE BILLING				
4022 · AMBULANCE BILLING	126,674.68	146,666.68	-19,992.00	86.4%
4023-1 · CONTRACTUAL ALLOWANCE	-39,365.43	-90,000.00	50,634.57	43.7%
4028 · GEMT - Supplemental Medicaid	0.00	16,666.68	-16,666.68	0.0%
Total 4022-01 · TOTAL AMBULANCE BILLING	87,309.25	73,333.36	13,975.89	119.1%
4025 · RESPONSE FEES	0.00	1,000.00	-1,000.00	0.0%
4026 · TRAINING CENTER REVENUE	0.00	833.34	-833.34	0.0%
4027 · AMR DEPLOYMENT	0.00	1,666.68	-1,666.68	0.0%
4029 · FINGERPRINT REVENUE	160.00	166.68	-6.68	96.0%
4033 · IMPACT FEE	22,699.48	5,833.34	16,866.14	389.1%
4300 · CONTRIBUTIONS & DONATIONS	250.00			
4400 · SALE OF ASSETS				
4020-02 · ASSET SALE	4,000.00			
Total 4400 · SALE OF ASSETS	4,000.00			
4600 · GRANT REVENUE				
4614 · PIPELINE GRANT	0.00	16,666.68	-16,666.68	0.0%
4620 · EMS SYSTEMS GRANT	12,678.67	7,333.34	5,345.33	172.9%
4634 · SIREN ACT GRANT (SAMHSA)	42,000.00	33,333.34	8,666.66	126.0%
4639 · CO WORKFORCE DEVELOPMENT GRANT	17,200.17	16,666.68	533.49	103.2%
4641 · SAFR GRANT COLORADO	0.00	5,000.00	-5,000.00	0.0%
4642 · NRCS GRANT	11,191.13			
Total 4600 · GRANT REVENUE	83,069.97	79,000.04	4,069.93	105.2%
4700 · INTEREST	1,281.73			

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
4900.1 · OTHER INCOME				
4900.2 · RENT REVENUE	2,161.60	2,000.00	161.60	108.1%
4900.1 · OTHER INCOME - Other	1,056.38			
Total 4900.1 · OTHER INCOME	3,217.98	2,000.00	1,217.98	160.9%
Total Income	1,559,873.52	994,839.94	565,033.58	156.8%
Gross Profit	1,559,873.52	994,839.94	565,033.58	156.8%
Expense				
ADMINISTRATION COSTS				
PERSONNEL EXPENSE				
6100 · SALARIES & WAGES				
6110 · CHIEF'S PAY	14,423.09	20,833.34	-6,410.25	69.2%
6115 · DEPUTY CHIEF OPERATIONS	12,184.12	18,039.16	-5,855.04	67.5%
6130 · HUMAN RESOURCES & BUSINESS MGR	9,230.40	13,666.68	-4,436.28	67.5%
6131 · INFO TECH	8,916.07	12,878.66	-3,962.59	69.2%
6133 · RECEPTIONIST	4,123.57	6,255.34	-2,131.77	65.9%
6135 · SEASONAL/MITIGATION				
6135-1 · WILDLAND FIRE	616.05	16,666.68	-16,050.63	3.7%
6135 · SEASONAL/MITIGATION - Other	1,302.74			
Total 6135 · SEASONAL/MITIGATION	1,918.79	16,666.68	-14,747.89	11.5%
6136 · PART TIME FIRE FIGHTERS	7,968.41	5,833.34	2,135.07	136.6%
6140 · DISTRICT MECHANIC/FF/EMT	7,721.60	14,441.84	-6,720.24	53.5%
6145 · CAPTAINS	78,222.72	81,626.84	-3,404.12	95.8%
6146 · FIREFIGHTER/EMT BASIC	60,089.01	84,748.00	-24,658.99	70.9%
6147 · FIREFIGHTER/EMT/INT.	3,475.71	11,036.34	-7,560.63	31.5%
6149 · PARAMEDIC	55,661.72	78,226.50	-22,564.78	71.2%
6150 · PARAMEDIC OT	3,986.62	4,166.68	-180.06	95.7%
6152 · FF/EMT OT	8,772.39	8,333.34	439.05	105.3%
6154 · FIRE PREVENTION OFFICER	0.00	12,139.18	-12,139.18	0.0%
6155 · BOARD PAY	0.00	1,166.68	-1,166.68	0.0%
6156 · FIREFIGHTER ENGINEER	24,148.69	31,666.68	-7,517.99	76.3%
6157 · WLF COORDINATOR/ENGINE BOSS	16,251.51	14,284.34	1,967.17	113.8%
6159 · WLF ADMINISTRATOR	8,614.17			
6161 · ADMIN OVERTIME	-200.08	833.34	-1,033.42	-24.0%
6162 · FLSA OVERTIME	0.00	14,666.68	-14,666.68	0.0%
6163 · SHOP OT	0.00	416.68	-416.68	0.0%
6164 · CAPTAIN OVERTIME	12,717.36	8,333.34	4,384.02	152.6%
6165 · ENGINEER OT	5,027.55	1,666.68	3,360.87	301.7%
6705 · EDUCATION COORDINATOR	5,664.52	6,666.68	-1,002.16	85.0%
Total 6100 · SALARIES & WAGES	348,917.94	468,593.02	-119,675.08	74.5%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
6200 · Payroll Expenses				
6215 · FPPA-COMPANY MATCH	31,739.78	41,636.68	-9,896.90	76.2%
6220 · FPPA-D&D EX	10,916.58	14,112.68	-3,196.10	77.4%
6230 · HEALTH INSURANCE EXPENSE	61,415.70	70,980.00	-9,564.30	86.5%
6231 · DENTAL AND VISION INSURANCE	238.92	3,666.68	-3,427.76	6.5%
6232 · HRA	3,062.59	3,333.34	-270.75	91.9%
6233 · Retiree Health Insurance	6,564.98	3,583.34	2,981.64	183.2%
6235 · PAYROLL TAXES- SOCIAL SECURITY	330.13	1,500.00	-1,169.87	22.0%
6240 · PAYROLL TAXES-MEDICARE	4,888.78	7,333.34	-2,444.56	66.7%
6250 · UNEMPLOYMENT	674.32	1,041.66	-367.34	64.7%
Total 6200 · Payroll Expenses	119,831.78	147,187.72	-27,355.94	81.4%
Total PERSONNEL EXPENSE	468,749.72	615,780.74	-147,031.02	76.1%
6300 · ADMINISTRATION EXPENSES				
6310 · OFFICE EQUIP/REPAIRS	148.92	500.00	-351.08	29.8%
6311 · SOFTWARE UPDATES	13,319.40	500.00	12,819.40	2,663.9%
6312 · COMPUTER HARDWARE	0.00	833.34	-833.34	0.0%
6313 · COMPUTER SUPPLIES	0.00	333.34	-333.34	0.0%
6315 · OFFICE SUPPLIES	548.72	666.68	-117.96	82.3%
6316 · IMAGETREND SOFTWARE	12,885.00	1,333.34	11,551.66	966.4%
6320 · TELEPHONE	5,846.63	4,833.34	1,013.29	121.0%
6325 · LEGAL	3,768.00	2,500.00	1,268.00	150.7%
6326 · IT SERVICES	3,442.90	5,000.00	-1,557.10	68.9%
6327 · PAYROLL DEPARTMENT	852.51	2,500.00	-1,647.49	34.1%
6330 · AUDIT	0.00	5,000.00	-5,000.00	0.0%
6331 · ACCOUNTING ADMINISTRATOR	8,000.00	6,000.00	2,000.00	133.3%
6332 · CONTRACT MITIGATION	0.00	1,333.34	-1,333.34	0.0%
6333 · FIRE/EMS UNIFORMS	2,428.91	166.68	2,262.23	1,457.2%
6335 · ADMIN MANAGEMENT TRAINING	0.00	500.00	-500.00	0.0%
6339 · DUES	1,525.00	500.00	1,025.00	305.0%
6340 · ADMINISTRATION OTHER	180.00	416.68	-236.68	43.2%
6341 · HIRING EXPENSE	530.65	333.34	197.31	159.2%
6342 · PUBLICATIONS/BOOKS	0.00	166.68	-166.68	0.0%
6351 · AWARDS/AWARDS DINNER	0.00	1,416.68	-1,416.68	0.0%
6525 · BOARD EXPENSE	0.00	250.00	-250.00	0.0%
Total 6300 · ADMINISTRATION EXPENSES	53,476.64	35,083.44	18,393.20	152.4%
Total ADMINISTRATION COSTS	522,226.36	650,864.18	-128,637.82	80.2%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
EMERGENCY SERVICES				
6600 · FIREFIGHTING EXPENSE				
6610 · FUEL AND OIL	4,587.80	7,500.00	-2,912.20	61.2%
6614 · SPECIAL OPS	396.39	1,666.68	-1,270.29	23.8%
6615 · GENERAL SUPPLIES	4,079.24	1,333.34	2,745.90	305.9%
6616 · DIAGNOSTIC/REPAIRS	0.00	1,666.68	-1,666.68	0.0%
6617 · REHAB/LUNCHES FOR TRAINING	0.00	416.68	-416.68	0.0%
6620 · PPE	1,926.09	3,333.34	-1,407.25	57.8%
6621 · SCBA	145.75	1,666.68	-1,520.93	8.7%
6622 · HOSE, NOZZLES, FITTINGS	0.00	833.34	-833.34	0.0%
6630 · NEW ENGINE EQUIPMENT	1,911.85	833.34	1,078.51	229.4%
6631 · HAZMAT EQUIPMENT	0.00	416.68	-416.68	0.0%
6635 · SEASONAL MITIGATION SUPPLIES	0.00	416.68	-416.68	0.0%
6660 · FIRE PREVENTION/PUB. EDU.	0.00	166.68	-166.68	0.0%
Total 6600 · FIREFIGHTING EXPENSE	13,047.12	20,250.12	-7,203.00	64.4%
6800 · TRAINING				
6810 · FIREFIGHTING	95.00	1,666.68	-1,571.68	5.7%
6811 · FIRE OFFICER TRAINING	495.00	833.34	-338.34	59.4%
6812 · SPECIAL OPERATIONS	0.00	2,500.00	-2,500.00	0.0%
6813 · CHIEF OFFICER TRAINING	330.43	833.34	-502.91	39.7%
6815 · PARAMEDIC SCHOOL	656.37	1,666.66	-1,010.29	39.4%
Total 6800 · TRAINING	1,576.80	7,500.02	-5,923.22	21.0%
6900 · MEDICAL SERVICES				
6901 · PHYSICIAN ADVISOR	3,000.00	3,000.00	0.00	100.0%
6910 · GENERAL SUPPLIES	17,310.30	7,500.00	9,810.30	230.8%
6915 · DIAGNOSTICS/REPAIRS	0.00	1,666.66	-1,666.66	0.0%
6916 · QI EXPENSES	585.00	666.66	-81.66	87.8%
6917 · EMS TRAINING EXPENSES	294.56	1,333.34	-1,038.78	22.1%
6925 · MED BILLING CC / BANK FEES	0.00	166.66	-166.66	0.0%
6927 · REPORTING SOFTWARE/EPCR	0.00	1,500.00	-1,500.00	0.0%
6928 · NEW EQUIPMENT	584.00	6,666.66	-6,082.66	8.8%
6929 · MEDICAL BILLING	2,450.99	3,000.00	-549.01	81.7%
Total 6900 · MEDICAL SERVICES	24,224.85	25,499.98	-1,275.13	95.0%
7000 · COMMUNICATIONS				
7010 · DISPATCH	7,574.31	6,000.00	1,574.31	126.2%
7015 · REPAIRS/REPL.	0.00	833.34	-833.34	0.0%
7025 · 800 MHZ RADIOS	0.00	1,666.66	-1,666.66	0.0%
7028 · EOC	199.98	83.34	116.64	240.0%
Total 7000 · COMMUNICATIONS	7,774.29	8,583.34	-809.05	90.6%
Total EMERGENCY SERVICES	46,623.06	61,833.46	-15,210.40	75.4%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
6000 · GRANT EXPENDITURES				
6020 · EMS SYSTEMS GRANT EXPENDITURES	2,668.36			
6025 · DOLA TIER 2 GRANT EXPENDITURES	41,648.08			
6034 · SIREN ACT GRANT EXP (SAMHSA)	11,350.48	16,666.66	-5,316.18	68.1%
6039 · CO WORKFORCE DEVELOPMENT	130.65	16,666.66	-16,536.01	0.8%
6042 · NRCS	1,154.75			
Total 6000 · GRANT EXPENDITURES	56,952.32	33,333.32	23,619.00	170.9%
6400 · INSURANCE				
6410 · WORKMAN'S COMP INS.	791.02	11,666.66	-10,875.64	6.8%
6415 · GEN. LIABILITY & VEHICLE	0.00	9,166.66	-9,166.66	0.0%
6440 · FF Wellness	214.50	7,000.00	-6,785.50	3.1%
Total 6400 · INSURANCE	1,005.52	27,833.32	-26,827.80	3.6%
6510 · CONTINGENCY/EMERGENCY RESERVES	0.00	8,333.34	-8,333.34	0.0%
6565 · INTEREST EXPENSE - LEASES GF	23,957.71			
6700 · TRAINING CENTER				
6701 · SUBCONTRACTOR INSTRUCTIONS	0.00	583.34	-583.34	0.0%
6702 · ADMINISTRATIVE	0.00	1,250.00	-1,250.00	0.0%
6704 · TRAINING CENTER EXPENSES	20.00	1,666.66	-1,646.66	1.2%
Total 6700 · TRAINING CENTER	20.00	3,500.00	-3,480.00	0.6%
6750 · WILDLAND FIRE EXPENSES				
6751 · WLF REIMBURSEMENTS	0.00	8,333.34	-8,333.34	0.0%
6752 · WLF SUPPLIES	0.00	6,666.66	-6,666.66	0.0%
6753 · WLF TRAINING	0.00	166.66	-166.66	0.0%
6750 · WILDLAND FIRE EXPENSES - Other	103.02			
Total 6750 · WILDLAND FIRE EXPENSES	103.02	15,166.66	-15,063.64	0.7%
8000 · EQUIPMENT REPAIRS				
8091 · SHOP TOOLS	1,303.67	166.66	1,137.01	782.2%
8092 · HAZ MAT DISPOSAL	0.00	83.34	-83.34	0.0%
8095 · SOFTWARE SUPPORT	0.00	333.34	-333.34	0.0%
8096 · VEHICLE MT. AND REPAIR	1,749.59	5,833.34	-4,083.75	30.0%
Total 8000 · EQUIPMENT REPAIRS	3,053.26	6,416.68	-3,363.42	47.6%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
9000 · BUILDING EXPENSES				
9010 · HEATING/GENERAL				
9010-00 · ADMIN HEATING	614.29			
9010-01 · STATION 1 HEATING	1,372.70			
9010-02 · STATION 2 HEATING	1,155.52			
9010-03 · STATION 3 HEATING	1,022.71			
9010-04 · STATION 4 HEATING	1,120.29			
9010-05 · STATION 5 HEATING	3,021.77			
9010-06 · STATION 6 HEATING	879.59			
9010-07 · STATION 7 HEATING	569.90			
9010-08 · STATION 8 HEATING	2,018.81			
9010 · HEATING/GENERAL - Other	558.07	6,666.66	-6,108.59	8.4%
Total 9010 · HEATING/GENERAL	12,333.65	6,666.66	5,666.99	185.0%
9015 · ELECTRIC/GENERAL				
9015-00 · ADMIN ELECTRIC	242.58			
9015-01 · STATION 1 ELECTRIC	273.89			
9015-02 · STATION 2 ELECTRIC	619.30			
9015-03 · STATION 3 ELECTRIC	94.15			
9015-04 · STATION 4 ELECTRIC	737.14			
9015-05 · STATION 5 ELECTRIC	113.67			
9015-06 · STATION 6 ELECTRIC	630.35			
9015-07 · STATION 7 ELECTRIC	99.64			
9015-08 · STATION 8 ELECTRIC	150.07			
9015 · ELECTRIC/GENERAL - Other	976.42	1,666.66	-690.24	58.6%
Total 9015 · ELECTRIC/GENERAL	3,937.21	1,666.66	2,270.55	236.2%
9020 · WATER, SEWER, TRASH #1	904.20	2,000.00	-1,095.80	45.2%
9025 · WATER STA. #2	273.70	125.00	148.70	219.0%
9030 · SUPPLIES	5,774.50	1,333.34	4,441.16	433.1%
9031 · MAINTENANCE	973.68	3,333.34	-2,359.66	29.2%
9072 · CAPITAL OUTLAY				
9072-07 · STATION 1	0.00	174,133.34	-174,133.34	0.0%
9072-17 · TYPE 3 LEASE PAYMENT				
17.1 · TYPE 3 LEASE PAYMENT APPLIED	-12,000.00			
9072-17 · TYPE 3 LEASE PAYMENT - Other	12,000.00	8,000.00	4,000.00	150.0%
Total 9072-17 · TYPE 3 LEASE PAYMENT	0.00	8,000.00	-8,000.00	0.0%
9072-22 · CAPITAL STATION SOLAR	0.00	2,666.66	-2,666.66	0.0%

UPPER PINE RIVER FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 January through February 2026

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
9072-24 · TYPE 1 ENGINE LEASE (PRINCIPAL)				
24.1 · TYPE 1 ENGINE LEASE (PRINCIPAL)	-27,644.70			
9072-24 · TYPE 1 ENGINE LEASE (PRINCIPAL) - Other	27,644.70	18,429.84	9,214.86	150.0%
Total 9072-24 · TYPE 1 ENGINE LEASE (PRINCIPAL)	0.00	18,429.84	-18,429.84	0.0%
Total 9072 · CAPITAL OUTLAY	0.00	203,229.84	-203,229.84	0.0%
Total 9000 · BUILDING EXPENSES	24,196.94	218,354.84	-194,157.90	11.1%
Total Expense	678,138.19	1,025,635.80	-347,497.61	66.1%
Net Ordinary Income	881,735.33	-30,795.86	912,531.19	-2,863.2%
Net Income	881,735.33	-30,795.86	912,531.19	-2,863.2%

UPPER PINE RIVER FIRE PROTECTION DISTRICT

Balance Sheet

As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · OPERATING CASH - POOLED	
1025 · CK # 1 OPS FNB #40094448	
1025-1 · DEPOSIT IN TRANSIT	-412,398.86
1025 · CK # 1 OPS FNB #40094448 - Other	1,240,098.28
Total 1025 · CK # 1 OPS FNB #40094448	827,699.42
1050 · CK # 2 RES. FNB #2636	11,291.12
1080 · MM/Shadow IntraFi 0361	292,652.19
Total 1000 · OPERATING CASH - POOLED	1,131,642.73
1000.1 · CASH - OTHER	
1035 · FNB CASH CHECKING #4302	1,784.79
Total 1000.1 · CASH - OTHER	1,784.79
1101-01 · CASH RESERVES	
1061 · Capital Improvements TBK 7663	
1061-1 · DEPOSIT IN TRANSIT	412,398.86
1061 · Capital Improvements TBK 7663 - Other	32,215.25
Total 1061 · Capital Improvements TBK 7663	444,614.11
Total 1101-01 · CASH RESERVES	444,614.11
Total Checking/Savings	1,578,041.63
Accounts Receivable	
1201 · Accounts Receivable	37,332.74
1202 · Wildland Receivable	113,270.34
Total Accounts Receivable	150,603.08
Other Current Assets	
1115 · Ambulance Billing Accounts Rec	338,462.82
1116 · Allowance (Bad Debt)	-85,100.82
1122 · Inventory Asset	14,005.00
1250 · COUNTY TAXES RECEIVABLE	3,820,597.00
1503 · PREPAID INSURANCE	129,130.04
Total Other Current Assets	4,217,094.04
Total Current Assets	5,945,738.75
Fixed Assets	
1900 · BUILDINGS	5,930,878.00
1902 · LAND	1,081,514.00
1903 · EQUIPMENT	1,260,666.38
1904 · VEHICLES	7,484,871.50
1905 · CONSTRUCTION IN PROGRESS	1,125,053.08
1950 · ACC. DEPRE. - BUILDINGS	-2,799,014.00
1951 · ACC. DEPRE. - EQUIPMENT	-1,148,410.00
1952 · ACC. DEPRE. - VEHICLES	-5,324,007.00
Total Fixed Assets	7,611,551.96
Other Assets	
1100 · Receivables	
1120 · RECEIVABLE, COUNTY TAXES	-4,067,124.84
Total 1100 · Receivables	-4,067,124.84
Total Other Assets	-4,067,124.84
TOTAL ASSETS	9,490,165.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	69,190.56
Total Accounts Payable	69,190.56
Credit Cards	
2303 · AMERICAN EXPRESS	56.71
Total Credit Cards	56.71
Other Current Liabilities	
2100 · Payroll Liabilities	
2101-03 · FPPA PAYABLE	
2161 · FPPA W/H	-88.83
2162 · FPPA MATCH	363.30
2163 · FPPA 457 EE	4,936.02
2170 · FPPA/D&D	-538.43
Total 2101-03 · FPPA PAYABLE	4,672.06
Total 2100 · Payroll Liabilities	4,672.06

UPPER PINE RIVER FIRE PROTECTION DISTRICT

03/14/26

Balance Sheet

Accrual Basis

As of February 28, 2026

	Feb 28, 26
2200 · DEFERRED REVENUE - TAX REVENUE	
2200-1 · DEFERRED REV - CAPITAL IMPROVEM	412,398.86
2200 · DEFERRED REVENUE - TAX REVENUE - Ot...	-246,527.84
Total 2200 · DEFERRED REVENUE - TAX REVENUE	165,871.02
Total Other Current Liabilities	170,543.08
Total Current Liabilities	239,790.35
Long Term Liabilities	
2514 · FIRST GOVT LEASE-2022 BMD	255,889.19
2515 · FIRST GOVT LEASE-2024 PIERCE EN	630,641.40
Total Long Term Liabilities	886,530.59
Total Liabilities	1,126,320.94
Equity	
3015 · RESERVE FOR PREPAIDS	47,270.83
3025 · EMERGENCY RESERVE	144,187.00
3510 · RESTRICTED FUNDS	116,000.00
3900 · Retained Earnings	7,174,651.77
Net Income	881,735.33
Total Equity	8,363,844.93
TOTAL LIABILITIES & EQUITY	9,490,165.87

**RESOLUTION 2026-3 OF THE
BOARD OF DIRECTORS OF THE
UPPER PINE RIVER FIRE PROTECTION DISTRICT**

A RESOLUTION 1) ADOPTING AND APPROVING THE WILDFIRE RESILIENCY CODE AS ADOPTED BY ARCHULETA COUNTY AND LA PLATA COUNTY AS THE UPPER PINE RIVER FIRE PROTECTION DISTRICT’S WILDFIRE RESILIENCY CODE FOR THE PORTION OF ITS JURISDICTION THAT LIES WITHIN UNINCORPORATED ARCHULETA COUNTY AND LA PLATA COUNTY; 2) ADOPTING AND APPROVING THE WILDFIRE RESILIENCY CODE AS ADOPTED BY TOWN OF BAYFIELD (“TOWN”) AS THE UPPER PINE RIVER FIRE PROTECTION DISTRICT’S WILDFIRE RESILIENCY CODE FOR THE PORTION OF ITS JURISDICTION THAT LIES WITHIN THE BAYFIELD TOWN LIMITS AND 3) AUTHORIZING THE DISTRICT TO ENTER INTO COOPERATIVE AGREEMENTS WITH ARCHULETA COUNTY, LA PLATA COUNTY AND THE TOWN OF BAYFIELD.

WHEREAS, Upper Pine River Fire Protection District ("Fire District") is a political subdivision of the State of Colorado organized pursuant to the Colorado Special District Act, C.R.S. §32-1-101, *et seq.* for the purposes of providing fire suppression, fire prevention and public education, rescue, extrication, hazardous materials, and emergency medical services within its jurisdiction; and

WHEREAS, C.R.S. §24-33.5-1237(2)(a) requires the Fire District’s Board of Directors (“Governing Body”) to adopt a wildfire resilience code by April 1, 2026; and

WHEREAS, pursuant to C.R.S. §24-33.5-1236(4), on July 1, 2025 the Colorado Wildfire Resiliency Code Board (“WRC Board”) adopted a statewide model wildfire resiliency code ("Model Code"), which is intended to reduce the risk of wildfire through construction hardening and site and area design; and

WHEREAS, Archuleta County and La Plata County (the “Counties”) and the Town of Bayfield (the “Town”) have indicated that they intend to adopt the Model Code with the attached appendices (“County and Town Codes”). For uniformity and consistency in interpreting, implementing, and enforcing a wildfire resiliency code, the Governing Body desires to adopt the specific County Codes within those unincorporated portions of the Counties that lie within the Fire District’s jurisdiction and those areas within the Town limits ; and,

WHEREAS, the Counties have indicated they will enforce their County Codes within that portion of the Fire District’s jurisdiction that lies within unincorporated portions of the Counties, and the Town has indicated it will enforce its Town Code within Town limits; and

WHEREAS, the Governing Body desires to enter into a cooperative agreement pursuant to C.R.S. § 24-33.5-1237(2) that provides for such enforcement by the Counties and the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER PINE RIVER FIRE PROTECTION DISTRICT:

1. The Governing Body hereby adopts the County Codes within that portion of the Fire District's jurisdiction that lies within the unincorporated portions of the Counties and the Town Code within the Town limits.
2. The Governing Body hereby authorizes Chief, Staff and the Fire District's legal counsel to negotiate acceptable cooperative agreements with Archuleta County, La Plata County, and the Town of Bayfield whereby each County will enforce the County Code within that portion of the Fire District's jurisdiction that lies within the unincorporated portions of its County and an acceptable agreement with the Town whereby the Town will enforce the Town Code within the Town Limits. The cooperative agreements shall be submitted to the Governing Body for approval on or before July 1, 2026.
3. If any provision of this Resolution is for any reason held to be invalid, that invalidity shall not affect the validity of the remaining provisions of this Resolution. The Governing Body expressly declares it would have adopted this Resolution even if a provision contained in this Resolution is declared invalid.

APPROVED AND ADOPTED this 19th day of March 2026.

GOVERNING BODY
UPPER PINE RIVER FIRE PROTECTION DISTRICT

By: _____
Paul Black, President Date
UPRFPD Board of Directors

Attested:

By: _____
Kim Ruggles, Secretary Date
UPRFPD, Board of Directors

UPPER PINE RIVER FIRE PROTECTION DISTRICT
POLICY AND PROCEDURES
COLORADO OPEN RECORDS ACT (CORA)

Upper Pine River Fire Protection District (the “District”) is committed to transparency and open government. The following policy has been developed in order to implement the Colorado Open Records Act (§ 24–72–201 to 206, C.R.S.) in a uniform manner and better serve the people of the District. This policy will help the District balance the demands of the Colorado Open Records Act and the District’s statutory obligations. This policy will help ensure the District complies in all respects with the Colorado Open Records Act and meets all of its statutory duties in an orderly and expeditious manner. This policy is not intended to be duplication of the Colorado Open Records Act or supersede state law.

PROCEDURE FOR HANDLING RECORDS REQUESTS

All records requests submitted to the District’s Secretary to the Board of Director’s or designees, and shall be on the District’s Public Request Form. Any communications received by an employee or Director that are believed to contain a possible records request shall be provided to the Secretary to the Board of Directors and Chief as soon as possible to ensure a timely response. The Chief will review all responses to Colorado Open Records Act responses except in extraordinary circumstances.

The District will accept only records requests made in writing on the District’s Public Request Form. Records request made via social media or in emails shall not be accepted and must be resubmitted.

When responding to a records request, the District shall make every effort to respond within three working days as required by § 24–72–203(3)(b), C.R.S. The District can add up to a seven–working–day extension if extenuating circumstances apply, as described in § 24–72–203(3)(b), C.R.S. A request is received the day the Public Request Form is opened. The three working–day response time begins the first working day following receipt of the request. A request received after noon or any day the District is officially closed will be considered received as of the following working day.

No employee of the District may modify, redact or omit any records they are required to provide pursuant to this policy to the Secretary to the Board of Directors and or the designee handling the request. Redactions and decisions about whether a record falls under an exemption to the Colorado Open Records Act will be made by the Chief in consultation with the District’s Attorney or the appropriate official or staff. Staff should never assume a document is exempt and should always consult the Chief or District’s Attorney before making a final determination.

When feasible, the District will endeavor to provide electronic copies or files to requestors if such alternative is significantly less burdensome to provide than paper records. When responsive records cannot be easily or cost-effectively provided electronically to a requestor, the District will work with the requestor to schedule a time to inspect the records in person during normal working hours.

FEES

When a substantial request is made - requiring the production of more than 10 pages of documents or more than one hour of staff or attorney time to locate or produce records - the District will charge the requestor for all copying expenses and for staff time in accordance with § 24-72-205(5)(a), C.R.S., and consistent herewith.

For requests where the District anticipates more than 10 pages will be produced and/or more than one hour of staff or attorney time will be consumed, the District will provide a requestor with advance notice and an estimate of compliance costs. Such costs must be paid in full before the production of records unless alternative arrangements have been made through the Secretary to the Board of Directors.

When an unsubstantial request is made – requiring the production of less than 10 pages and less than one hour of staff or attorney time, the requestor shall be charged copying costs only. Multiple requests in the same 12-month period regarding the same or similar subject matter shall be treated as one request for purposes of calculating fees.

COPYING DOCUMENTS

The District will charge \$0.25 per standard page for all documents copied or a fee not to exceed the actual cost of providing a copy, printout, or photograph of a public record in a format other than a standard page.

DOCUMENT RETRIEVAL AND PRODUCTION OF RECORDS – HOURLY RATE

When researching the location, supervising inspections when deemed necessary, arranging for copies when no such facilities are available on site, retrieving, or producing records consumes more than one hour of staff or attorney time, the District shall charge \$41.37 an hour for all non-attorney and attorney staff time. In extraordinary circumstances, the use of a third party contractor may be necessary and will be discussed with the requestor in advance.

By policy of the District, the requestor shall also be charged \$41.37 an hour for time spent by the District's Attorney directly related to a records request, including but not limited to, the review of documents for privilege or other exemptions to production; document

redaction; creation of documents that articulate the privileged nature of the requested documents; or conducting Colorado Open Records Act–related legal research.

If, in response to a specific request, the District has performed a manipulation of data so as to generate a record in a form not used by the County, a reasonable fee may be charged to the requestor. Such fee shall not exceed the actual cost of manipulating the said data and generating the said record in accordance with the request. Persons making subsequent requests for the same or similar records may be charged a fee not in excess of the original fee.

If the public record is a result of computer output other than word processing, the fee for a copy, printout, or photograph thereof may be based on recovery of the actual incremental costs of providing the electronic services and products together with a reasonable portion of the costs associated with building and maintaining the information system. Such fee may be reduced or waived by the custodian if the electronic services and products are to be used for a public purpose, including public agency program support, nonprofit activities, journalism, and academic research. Fee reductions and waivers shall be uniformly applied among persons who are similarly situated.

THE FORMAT OF RECORDS PRODUCED

The Colorado Open Records Act guarantees that “all public records shall be open for inspection by any person at reasonable times, except as provided in this part 2 or as otherwise specifically provided by law” (§ 24–72–201, C.R.S.). The Colorado Open Records Act does not guarantee access to public records in a specific format. When the production or review of records in a specific format would interfere with the regular discharge of duties of the staff or personnel of the District (§ 24–72–203(1)(a), C.R.S.) or levy an undue burden upon the District, the Secretary to the Board of Directors or the District’s Attorney will determine the appropriate format for the records to be produced. The District may require that members of the public only be allowed to review copies of documents when the custodian of records determines that allowing access to originals could interfere with the regular discharge of duties of the District personnel, or its staff or production of original records could jeopardize the condition of the records.

For additional information concerning this policy, please contact the Secretary to the Board of Directors. The District reserves the right to require requestors to utilize a District provided request form for any requests considered significant. This Policy supersedes all prior District CORA policies.



UPPER PINE RIVER FIRE PROTECTION DISTRICT CORA REQUEST FORM

PLEASE PRINT

Name of person requesting information: _____

Address: _____ City: _____ State: ____ Zip: ____

Phone number: _____ Email address: _____

Name of company requestor represents, if any: _____

Date of request: _____ Time of request: _____

Indicate the information you desire and/or list each requested document. Please be as specific as possible in detailing your request below:

Allow three (3) working days for a search of the records. Pursuant to Colorado Open Records Act (C.R.S. § 24-72-203) and the District's Open Records policy, if the request is substantially large, an extension to seven (7) working days is permitted. You will be notified prior to the end of the three-day period of any extension and all estimated costs.

Staff will provide an estimate for any research time and copies involved, and a 50% deposit will be required for CORA requests estimated to exceeding \$50. *Amount of deposit required:* \$ _____

Research fees and costs associated with an Open Records act request are set forth in the District's Open Records Policy.

Charges: _____ copies @ \$ _____ /page \$ _____

Charges: _____ copies @ \$ _____ /page \$ _____

Research: _____ (no. of hours) x \$ _____ per hour \$ _____

Total: \$ _____

Reasons for any denial of request:



UPPER PINE RIVER FIRE PROTECTION DISTRICT CORA REQUEST FORM

Upper Pine River Fire
Protection District
Administration Office
515 Sower Drive

Date of response: _____
Time of response: _____
Bayfield, CO. 81122 (970)884-9508