



# West Metro Fire Protection District

Proudly serving Douglas & Jefferson Counties, Colorado



## 2024 Annual Budget

433 South Allison Parkway  
Lakewood, Colorado, 80226  
Phone: 303-989-4307  
[www.westmetrofire.org](http://www.westmetrofire.org)



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# West Metro Fire Protection District

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January 18, 2024

Board of Directors and Citizens  
West Metro Fire Protection District  
Jefferson and Douglas Counties, Colorado

Dear Board of Directors and Citizens:

I am pleased to present the 2024 budget for the West Metro Fire Protection District (District). The budget is the District's financial master plan and provides policy and operational guidance. It is consistent with the District's mission statement and strategic plan and has been prepared with the priorities and resources necessary to accomplish the District's goals and objectives.

Like many local governments in Colorado, the District is facing the challenges of recent state legislation developments that directly impact property tax. The uncertainties surrounding the legislative changes pose potential hurdles for the District and other local governments in maintaining adequate funding levels. Approximately 70% of the District's revenue comes from property tax, and the prevailing efforts of the state to reduce taxes can affect the District's long-term funding for ongoing operation, equipment upgrades, and hiring and training personnel. The District will keep navigating the need to adapt its strategies and operational plans to ensure it continues providing efficient and effective emergency services to the community despite the constraints imposed by the evolving state laws on property taxes.

In 2023, the District continued to enhance its operational capacity to meet the growing demands and complexity in emergency services. The District added one new Medic unit, a Brush truck, and a Tactical Tender in 2023. Three Medic units, two Engines, and one Aerial Tower are expected to go into service in 2024 replacing older apparatus units. The District hired a total of 28 new firefighter recruits who had freshly graduated from the 2023 spring and fall academies. For budget year 2024, the District expects to hire an additional 13 recruits. With ongoing staffing changes occurring through attrition, hiring, and promotions, the District recognizes succession planning as critical for smooth role transitioning, work-life balance, and opportunity for growth. With that in mind, the District has made several strategic efforts by reviewing the organizational chart, updating positions and job titles, and funding higher education and leadership training.

The District is in the final phase of reviewing its strategic plan, identifying progress made, and updating its priorities and objectives based on emerging needs. Through deliberate analysis and collaborative efforts of people inside and outside the organization, the District has strengthened its services and enhanced relationships with the internal and external stakeholders.

The budget message section addresses details on the District's overview, local economy, budget process, and major financial highlights for the 2024 budget year.

Sincerely,

Don Lombardi  
Fire Chief



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**West Metro Fire Protection District  
Colorado**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

Executive Director



**Introduction:**

The West Metro Fire Protection District is a full-service, all-hazard fire and rescue district providing fire suppression, fire prevention, emergency medical services, advanced life support (ALS) transportation, and special team responses, including hazardous materials, water rescue, technical rescue, and wildland fire suppression and mitigation. The District operates pursuant to Title 32 of the Colorado Special District Act. The District serves approximately 300,000 residents within 108 square miles in Jefferson and Douglas counties.

This budget for the fiscal year 2024 is submitted as directed by the board of directors and as required by Colorado law. The budget is a financial master plan for the District and is prepared in accordance with the modified accrual basis of accounting. The 2024 budget contains eight appropriated funds established by the board of directors.

- General Fund - Accounts for all financial resources except those reported in the other funds of the District.
- GO Bond Debt Service Fund - General obligation debt service as well as authorized tax revenues are separately reported in this fund.
- Capital Projects Fund - Utilized for major capital projects of the District, financed with general fund operating transfers.
- CO-TF1 Special Revenue Fund - Accounts for the grant activities of Colorado Task Force 1. The District is the administrating agency for the Colorado Task Force 1, funded through the Department of Homeland Security grants.
- Apparatus and Vehicle Replacement Internal Service Fund - Accounts for the replacement program for vehicles and apparatus through user fees.
- Fleet Maintenance Internal Service Fund - Supports itself through user charges to the District and outside agencies.
- Training Center Internal Service Fund - Provides the District and outside agencies a facility for academies and training, funded by user fees.
- CMCB Internal Service Fund- Provides the District and six other front-range fire agencies and their firefighters with a professional, dependable, and equitable certification process. Member departments pay fees and share administrative expenses.

The District's budget does not include any component units, nor is the District considered a component unit of any other level of government.

**Budget Process:**

The budget process is initiated by updating and reviewing an annual financial forecast under various economic models. These models provide a foundation for communication of overall budgetary goals to division managers. The District takes a conservative approach to projecting revenues and a realistic approach to projecting expenditures. Division managers develop the budget with overall guidance and a philosophy outlined by the budget directional committee.

The District prepares a budget for funds that are subject to the budget requirements of state law. The budgeting process allows for citizen input through various stages of preparation, public hearings, and approval of the budget by the board of directors.

**Budget Management:**

The board of directors' resolution authorizing appropriations at the fund level sets the amount by which expenditures cannot exceed appropriations. Appropriations lapse at year-end. Additional resources not anticipated in the original budget may be added through a supplemental budget.

Internal budgetary control is maintained at the division level through monitoring of the following cost categories at that level:

- Personnel Services - includes the salaries and fringe benefits of full-time and part-time employees.
- Materials and Services - includes supplies, maintenance and repair, rent, utilities, and contracts for professional services for legal counsel and audits.
- Capital Outlay - includes the costs of land, buildings and improvements, furniture, and equipment.
- Other Expenditures (Operating contingency) - includes special appropriations not included in the above categories such as inter-fund operating transfers, debt service, and contingency funds.

**Local Economic Condition and Outlook:**

The District's major revenue source is property tax, which approximately represents 70% of the total general fund revenue. The property tax is based on a mill levy rate and an assessed value of property. For tax year 2023 the District's operating levy is 12.807 mills and should generate ~\$78.7 million in property tax collections. Additionally, the District has a mill levy of 0.594 for its general obligation (GO) bond to meet the debt service requirements of the refunding bonds issued in 2013 and 2016. The mill levy for the GO bond debt will generate ~\$3.2 million in revenue and assist in reducing principal and interest by the same amount.

The District assumes a conservative approach in budgeting property tax revenue by projecting a lower amount than the estimations computed based on assessments from the counties. The budgeted tax revenues account for any adjustments from Tax Increment Financing (TIF), abatements, and tax refunds.

The local economy in the Denver metro area is expected to remain resilient despite continuous challenges with supply chain issues, shortages in the labor market, inflation, and elevated interest rates. The unemployment rate in the Denver metro area remained steady at 3.3 percent, lower than the national rate of 3.7 percent at the end of 2023. According to the Colorado Department of Labor and Employment ([CDLE](#)), the rate of job growth in Colorado has stabilized over the past year with only 31,100 nonfarm payroll jobs added. The rate of job growth over the past year was 1.1 percent for the state, lagging the U.S. rate of 1.8 percent. The tight labor market continues to be challenging with many employers competing to hire and retain skilled workers. Over the past year Colorado’s average hourly earnings grew from \$35.35 to \$36.93, nearly three dollars more than the national average hourly earnings of \$34.10. While the demand in the labor market tends to generate sizable wage gains, persistent inflation continues to put pressure on consumer spending. According to the U.S Bureau of Labor Statistics ([BLS](#)), the Consumer Price Index (CPI) for the Denver-Aurora-Lakewood area rose 4.5% between November 2022 and 2023, higher than the national CPI which increased by 3.1% over the same period of time. Food and housing prices continue to be the major drivers of inflation in the Denver metro area.

The Denver housing market has seen some notable shifts during 2023, reflecting the evolving dynamics of demand, pricing, and inventory. The rising mortgage rates and still record high prices in the metro area have caused a slowdown in sales and an increase in average days listed homes stayed in the market until sold. According to [Zillow](#) November 2023 report, the average home value in the Denver area is \$566,690, down 0.7% over the past year and goes to pending in around 20 days. Despite a slight dip in the average price, the robust demand in the housing market kept home values high with little room for price negotiation. The overall inventory in the Metro area remained low, down 7% from last year. Homeowners remain reluctant to trade their low mortgage rates for new homes at current high interest rates. Compared to last year, there were 12% fewer in the number of home closings. The combination of home prices that are holding strong and high interest rates are keeping buyers out of the market. Zillow one year market forecast predicts home values in the Denver metro area to decrease by 1.8% in 2024.

The District incorporates economic factors in its risk analysis as part of its annual financial planning and budget process. Property tax, which is the major source of revenue for the District, is based on the Mill levy rate and the assessed value of properties. The assessed value is dependent upon the actual value of real property and the assessment rate set by the state. The Colorado Legislature passed Senate Bill [SB23B-001](#) at the end of 2023 temporarily reducing the assessments for tax year 2023 (collected during budget year 2024) as shown below:

Property Type	From (SB22-238)	To (SB23B-001)
Residential (Single-Family)	6.765% x (Actual value - \$15,000)	6.7% x (Actual value - \$55,000)
Most Commercial (no change)	27.9% x (Actual value - \$30,000)	27.9% x (Actual value - \$30,000)

Senate Bill [SB22-238](#), which was in effect prior to [SB23B-001](#), had temporarily reduced assessment rates for residential properties from 6.95% to 6.765%, and for commercial properties from 29% to 27.9%.

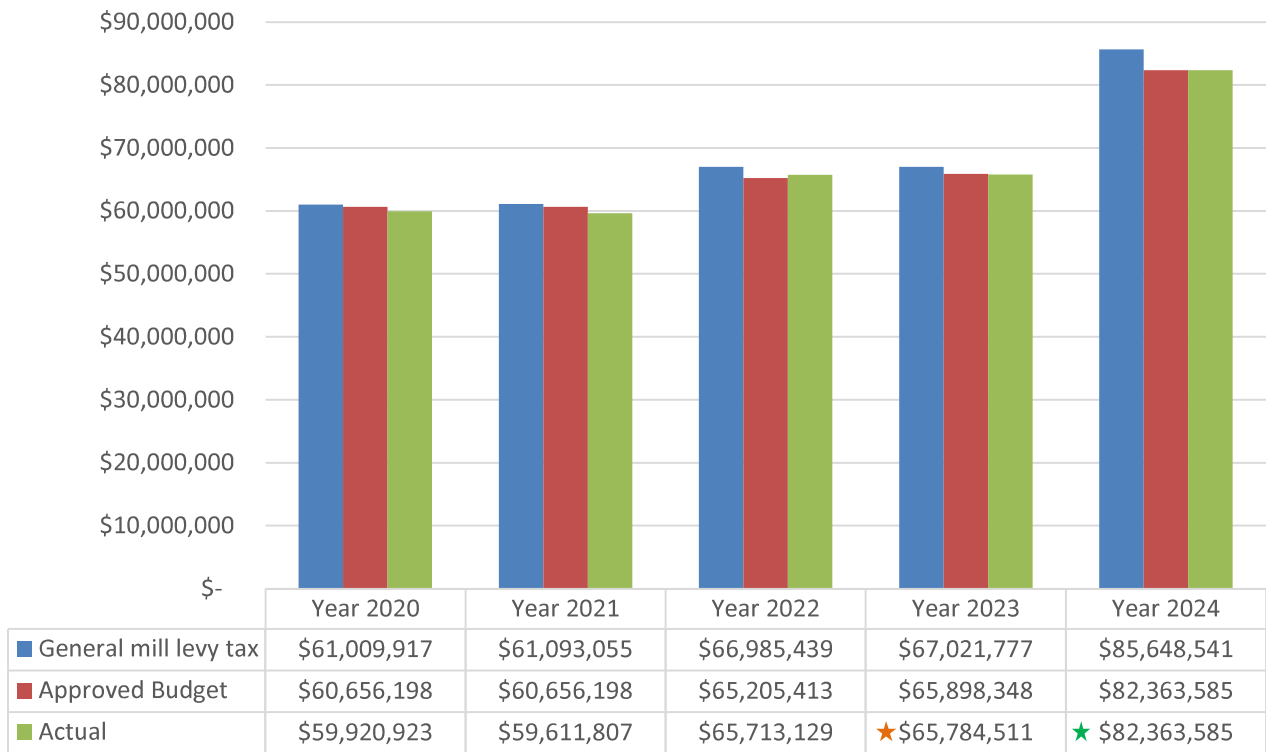
As shown in the table above the two Senate Bills also reduced the actual values of residential and commercial properties before applying the lowered assessment rates.

The District anticipates minimal impact in its tax revenue from the temporary reductions in assessments under SB22-238 and SB23-001 since most of the resulting tax reductions are expected to be reimbursed by the state in the form of backfills.

<b>Property Tax Revenue 2024 Budget</b>	<b>Jefferson County</b>	<b>Douglas County</b>	<b>Total</b>
Prop Tax Revenue SB23B-001	\$ 75,834,450	\$ 2,857,449	\$ 78,691,899
Estimated Backfill	6,699,079	257,563	6,956,642
<b>Gross Total</b>	<b>82,533,529</b>	<b>3,115,012</b>	<b>85,648,541</b>
<i>Provision for non-collectible (3%)</i>	(2,476,006)	(93,450)	(2,569,456)
<i>Estimated Revenue loss (after back fill)</i>	(689,500)	(26,000)	(715,500)
<b>Property Tax Revenue 2024 Budget</b>	<b>\$ 79,368,023</b>	<b>\$ 2,995,562</b>	<b>\$ 82,363,585</b>

For the budget year 2024, the District anticipates a 25% increase in property tax revenue and backfills based on the 2022 property revaluations. Real property value in Colorado is determined on a two-year cycle for tax purposes. The most recent reappraisal in 2022 will cover tax years 2023 and 2024. Since property owners in Colorado pay tax in arrears, the property tax revenue the District anticipates to collect in 2024 will be for the tax year 2023.

### Property Tax Trends



★ Unaudited 2023

★ Projected 2024 Actual



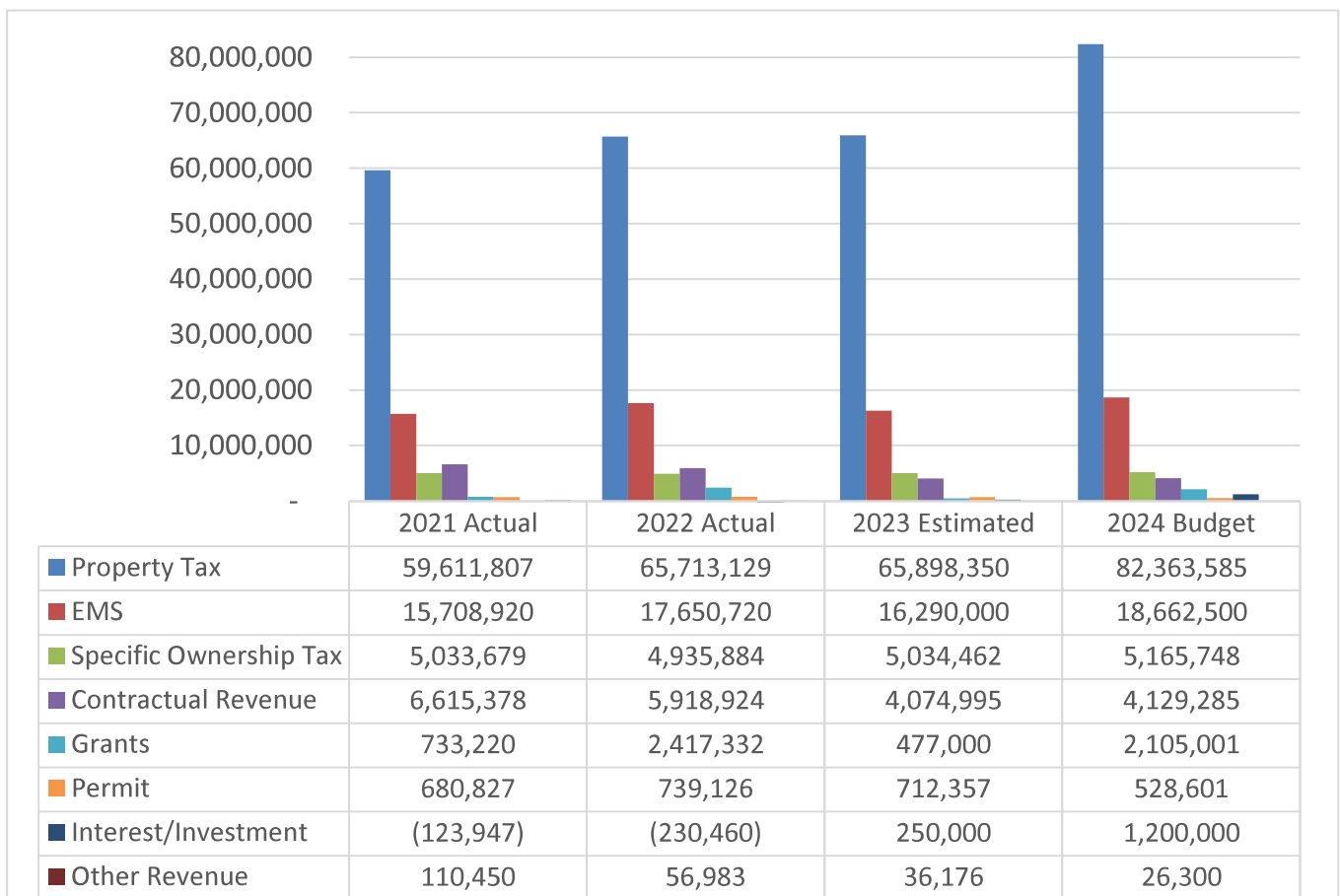
The District’s goal for the 2024 budget year is to recognize the strategic priorities that include maintaining long-term financial stability and ensuring appropriate levels of service to the members of our community. The District is proud to have received numerous awards related to prudent financial planning and reporting. The goal is to maintain that level of performance and excellence as we serve the community.

## Financial Highlights

### Revenues:

The District receives most of its general fund revenue from property taxes derived from the mill levy. In the audited year 2022, 68% of the District’s general fund revenue came from property tax, with another 5% coming from specific ownership tax. Billings for emergency medical service transport accounted for approximately 18% of the general fund revenues, followed by contractual revenues at 6%. Permit fees, grants, and other revenues accounted for the remaining 3% of the District’s general fund revenues.

### Revenue Detail by Year



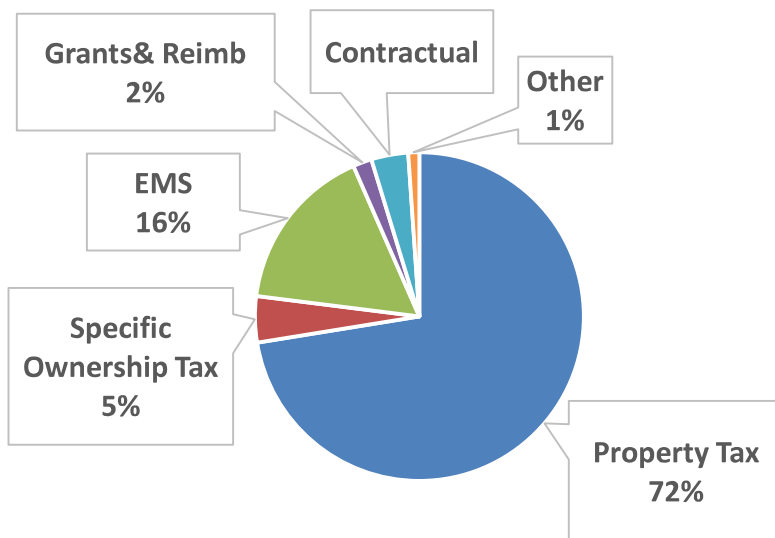
For its 2024 budget year, the District is projecting \$114,181,020 in general fund revenue, which is approximately \$21 million (or 23%) increase compared to the 2023 budget. The expected increase is mainly from \$16 million projected increase in property taxes and backfills, \$2 million increase in EMS revenue, and \$1.6 million increase in grants and reimbursements. The jump in property taxes was due to a 33% increase in real property values compared to prior valuations from 2020. The increase in EMS revenue budget reflects the current trends in call volumes and projected

reimbursement from the Medicaid supplemental payment program. The increase in the grants and reimbursement budget is mostly due to new funding from the Staffing for Adequate Fire and Emergency Response (SAFER) grant. The District was awarded the SAFER grant in 2023 with a potential payout of \$5,027,472 over a three-year period. For budget year 2024 the District anticipates to receive \$1.3 million from this grant.

The District has historically taken a conservative but realistic approach to budgeting revenues to minimize the possibility of economic fluctuations and ensure adequate and continued funding for its ongoing service programs.

The chart below displays the general fund revenues of the District projected in 2024 by source.

### General Fund 2024 Budgeted Revenues



GF Revenue	2024 Budget
Property Tax	82,363,585
Specific Ownership Tax	5,165,748
EMS	18,662,500
Grants & Reimb	2,105,001
Permits	528,601
Contractual Revenue	4,129,285
Other	1,226,300
<b>Total Revenue</b>	<b>114,181,020</b>

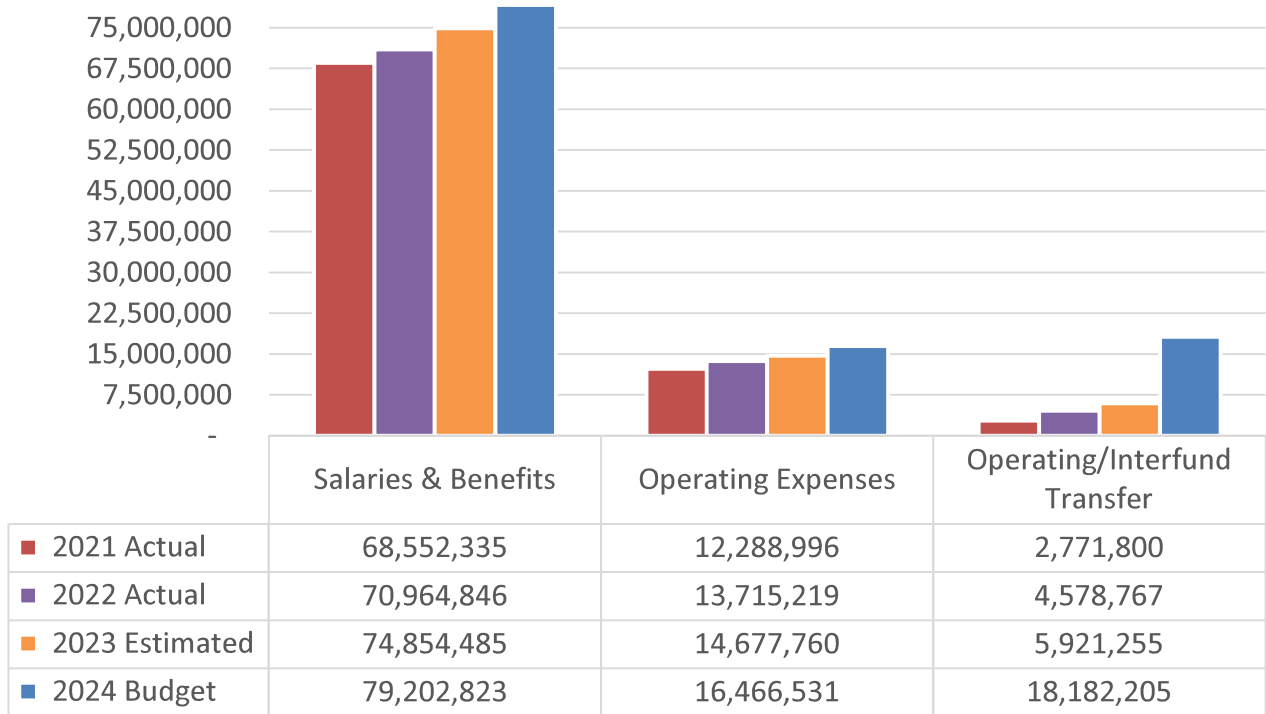
### Expenditures:

The total general fund budgeted expenditure for 2024 is \$113,851,558, including \$18,182,205 in operating transfers to Capital projects and apparatus replacement funds. Compared to 2023, the 2024 total budgeted expenditure has shown \$18.4 million or 19% increase. Below are the major factors for the budget increase.

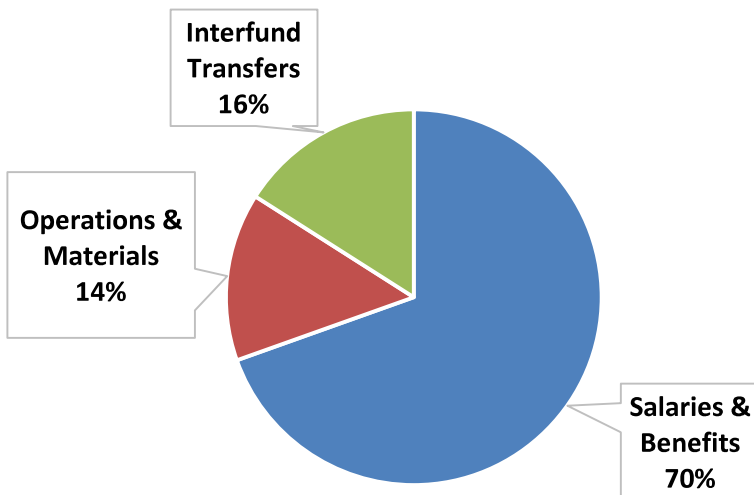
- \$11.3 million increase in operating transfer to capital projects mainly for the construction of a new storage facility at West Mississippi Avenue near station 7. The District also has major station remodel projects scheduled in 2024 including station 2, 13, and 14.
- An increase of \$3,212,475 in general fund salaries. The District plans to hire 13 new recruits and 4 civilian full-time positions in 2024. All active full-time employees during 2023 will get a 5% salary increase in 2024. Employee benefits are also going up by \$1,135,862 due to projected staffing and salary increases in 2024. Health insurance premiums and employer pension contribution rates are also anticipated to go slightly up next year.
- \$1,962,603 increase in payments from the general fund to the apparatus replacements and fleet services funds. This is due to supply chain issues, rising prices, and increasing costs of maintenance.

The small increases in all other operating expenses for 2024 are primarily due to various contract updates and price increases resulting from anticipated inflation and operational demands. Other factors are the purchase of supplies, materials, and upkeep for the new hires in 2024.

### Expense Detail by Year



### General Fund 2024 Budgeted Expenses



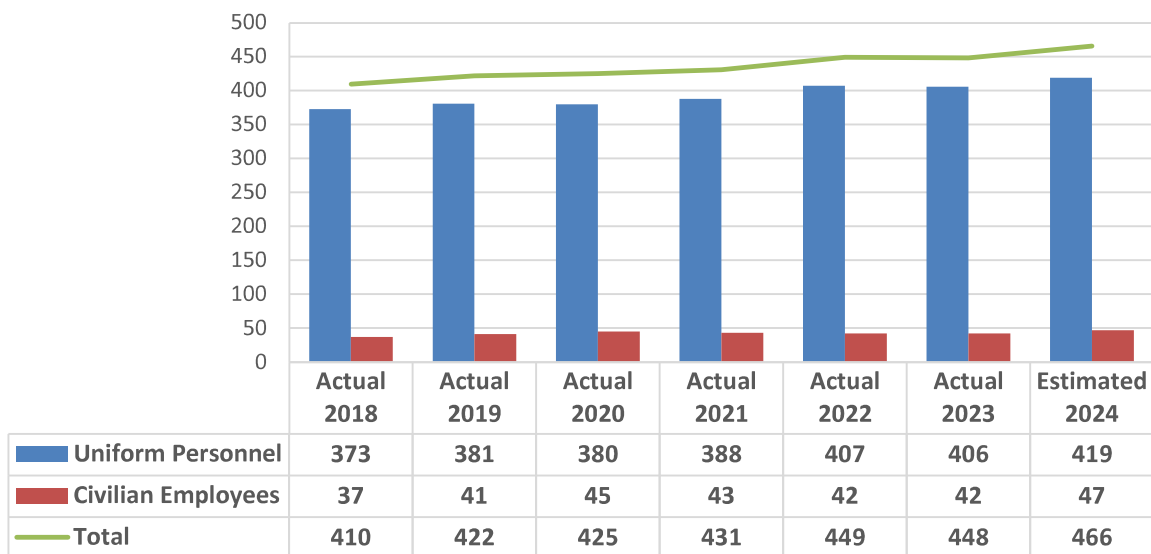
GF Expenses	2024 Expenses
Salaries & Benefits	79,202,823
Operations & Materials	16,466,530
Interfund Transfers	18,182,205
<b>Total Expenses</b>	<b>113,851,558</b>

### District Personnel:

The District has approximately 42 full time civilians and 406 uniform personnel (including eight mechanic technicians) as of January 1, 2024. The District operates under Colorado Revised Statutes, Title 32, and has seven board members elected by the public. The board hires a Fire Chief to manage the District’s day-to-day operations. Operating out of 17 stations, a training center, a fleet shop, and administration headquarters, the District personnel provides a wide range of services including preparedness, prevention, mitigation, response, administrative support, and maintenance services. District employees are provided with continuous training to keep their skills at the highest level.

The chart below shows a five-year history of District personnel and projection for 2024.

**Historical District Personnel**



### Other Budget Contributions:

The District has an established comprehensive fund balance policy and recognizes amounts designated in the fund balance as non-spendable, restricted and unrestricted. As a policy, the District maintains a restricted emergency reserve estimated at 3% of general fund proposed revenues under the Colorado State Constitution, Article X Section 20 (TABOR). The restricted emergency reserve for the year 2024 is \$3,475,547. Additionally, through its comprehensive fund balance policy, the District has developed a strategic approach to analyzing fund reserve needs based on risk factors specific to the District’s economic and financial situation. The District has also ensured sufficient fund reserves are always maintained to cover any multi-year obligations approved by the board of directors. For the budget year 2024, the board of directors has committed \$14,182,205 of the unrestricted fund balance for capital projects and improvements, with the remaining projected balance of \$32,237,143 going to the unassigned fund balance, mainly in the form of operating reserve. Approval by the District’s board of directors is needed to access and spend from the unassigned fund balance.

The District maintains the Capital Projects Fund to account for capital expenditures associated with large projects. A total of \$10.75 million has been appropriated for capital projects in the 2024 budget, an increase of \$7.2 million compared to the 2023 budget. As described earlier, the increase

is mainly for the construction of a new storage facility at West Mississippi Avenue near station 7. The District has been continuously committing funds each year to support new and ongoing capital projects. Based on its risk analysis study and long-term financial plans the District doesn't anticipate accessing its cash reserves to fund high priority capital projects in the near future. Details of the 2024 capital improvement plans can be found on page 63 to 66.

The General Obligation (GO) Debt Service Fund accounts for tax revenue collections and payment of principal and interest on GO bonds. Currently the District has two refunding bonds issued in 2013 and 2016. The refunding bonds were issued to refinance the 2006 and 2007 GO bonds, which provided funding for the construction of the training center, and other major renovation and expansion works on the District's fire stations. The 2024 appropriation is \$3.2 million to pay the principal, interest, and other administrative expenses due in 2024. The District anticipates paying off the GO bonds by the end of 2027.

The Colorado Task Force One (CO-TF1) special revenue fund was established by the board of directors to account for Department of Homeland Security federal grants. West Metro Fire Protection District is the sponsoring agency of CO-TF1, and has been awarded FEMA grants to administer, train, and equip the task force for urban search and rescue operations. The 2024 budget includes \$2.3 million of appropriations in this fund to complete the awarded grants. The District anticipates future grants will be awarded to continue the administration of the CO-TF1.

The Colorado Metro Certification Board (CMCB) is a collaborative effort between seven front-range fire agencies. The appropriation for this internal service fund is \$377,753 in the 2024 budget, no significant change compared to the 2023 budget. Each member agency contributes to this fund based on a cost sharing agreement.

The Fleet Services internal service fund (ISF) presents a budget for appropriations of ~\$2.6 million and is funded by revenue from the District and outside agencies. Fleet Services anticipates using \$107,000 of its appropriations for capital projects. As an ISF the fleet budget also includes \$115,000 depreciation expense, which is a noncash item, meaning it doesn't need actual cash outlay in 2024.

The District maintains an Apparatus and Vehicle Replacement Internal Service Fund that was established in 1996, as a commitment by the District to fund the apparatus and other vehicle replacements. A total of ~\$6 million has been appropriated for apparatus replacement in the 2024 budget, an increase of \$1.36 million compared to the 2023 budget. The increase is mostly from the scheduled apparatus purchases and advance orders to cope with supply chain issues. Details of planned purchases are on page 77. The apparatus replacement budget also includes \$1.8 million in depreciation expenses, which does not require an actual cash outlay in 2024. Depreciation reduces the net asset balance and is recorded to allocate the acquisition cost of the asset over its useful life.

The Training Center internal service fund presents a budget for appropriations in the amount of \$2.2 million and is funded by training and facility rental revenues coming from both the District and outside agencies. The Training Center anticipates using \$581,300 of its appropriations for capital projects. The \$600,000 depreciation expenses in the total budget will not impact the fund's cash flow in 2024.

## Closing Comments:

The West Metro Fire Protection District has set forth a budget for this year's submission of the fiscal year 2024. Our desire is to meet the needs of our District's citizens and utilize available resources while maintaining the stability of future funds for the District's overall capital and growing demand for services. The District is always looking for innovative ways to improve our efficiency and effectiveness, while maintaining the necessary needs of the citizens we serve.

For years the District has been managing revenues generated from property taxes with a conservative but realistic approach. In 2023 the local economy in the Denver metro area remained strong. However, there are still uncertainties around supply chain issues, rising prices, monetary policies, and state legislations impacting property taxes. Through its annual risk analysis, the District will continue to assess economic trends and maintain strict expenditure control. In 2024, the District anticipates a 25% increase in property tax revenue based on new valuations, which will allow the District to prepare for maintaining adequate reserve funds for future capital and operational needs. The increase in projected tax revenue includes a \$6.9 million backfill the District estimates to receive from the state of Colorado for a revenue reduction related to Senate Bill [SB23B-001](#). The District has identified the importance of having diversified revenue sources in its strategic plan. As part of this effort the District was able to generate ~\$7 million from grant and other contractual revenues in 2023. The District also received ~\$8 million from Medicaid supplemental payment program during the same year.

The District's administration and command staff follow the updated process of evaluating individual needs by fund and division. The process involves streamlining all the budget worksheets to reflect the budget process of tying components related to the Strategic Plan, CFAI accreditation, and a 5-year comprehensive plan for equipment and capital.

The West Metro Fire Protection District continues to use its resources more efficiently and effectively. With inevitable changes in revenue streams and the growing population of residents within the District boundaries, we understand that future strategic planning, aligned with resources, priorities, and a high level of service, is vital to ensuring the District's readiness for future challenges.

Thank you to the citizens, administration, command staff, Local 1309, and board of directors for their support in accomplishing these goals to help ensure the safety of our community and the firefighters that respond to emergencies. The same level of recognition also goes to division heads, station captains, team leaders, program managers, and all staff members at various groups who have worked diligently toward preparing this annual budget.

Sincerely,

A handwritten signature in blue ink that reads "Bruk Mulaw". The signature is written in a cursive style with a large initial "B".

Bruk Mulaw  
Finance Director



## Financial Structure, Process and Policy

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### Financial Structure and Process

The budget process for the West Metro Fire Protection District establishes standard procedures for preparing, presenting, and administering the budget. Additionally, it requires involvement in the preparation of the budget by the District employees, the District board members and ultimately, the District citizens through disclosure of the budget before its formal adoption.

A budget is a financial plan for one or more fiscal years. The budget authorizes the local government to spend money and limits how much money can be spent. The budget also justifies the levy of property taxes. Budget preparation allows the District to plan and set goals by assessing and prioritizing needs in relation to projected money available in the current and future years.

As part of the budget process each year, the District assesses the short and long term financial needs to identify critical issues and set primary goals. The budget serves as the financial roadmap necessary to ensure the District accomplishes the strategic priorities outlined within the budget document. All budgeted items are appropriated and in compliance with Colorado Department of Local Affairs (DOLA).

The Finance Director serves as the Budget Officer. West Metro Fire Protection District posts budget instructions and timelines for preliminary budget submittals on the District's workflow module and shared office networks. A budget worksheet, prior and current year expenditures are made available for each fund and division. All line items for each division are reevaluated annually and all budgets are prepared from a zero-based budget philosophy, meaning that all line items should be justified. Submission of preliminary budgets to the Finance Director and the Deputy Chief of Administration are made by August 5th. Preliminary assessed valuations are received from Douglas and Jefferson Counties by August 31st. Tax revenues are then determined and the process of matching revenues with expenditures begins.

The Fire Chief, the Finance Director, and the Deputy Chief of Administration review preliminary budgets and schedule internal budget hearings as necessary with station captains, division heads, and special team leaders to ensure budget expenditures assist in accomplishing District goals and strategic priorities. Final budgets submittals are due by September 8th if changes were necessary.

The Finance Director compiles all budgets in consultation with the Fire Chief and Deputy Chief of Administration. Members of the board will then review the budget document in its entirety. The District ensures a balanced budget is presented. A balanced budget requires projected revenues and carryover fund balances equal or exceed expenditures.

The proposed budget is submitted to the Board of Directors on or before October 15th for their consideration. Approval of the budget document authorizes the District to post a notice in the local newspaper of the public budget hearing held before the Board of Directors to consider the budget as approved. The public hearing is set for November 21<sup>st</sup>. The budget document is made available on the District's website for public inspection. A physical copy of the Budget is also kept during regular business hours at the District's administration building.

The Board of Directors adopts the approved budget in the form of a resolution, which also appropriates, imposes, and categorizes taxes. The recently enacted state legislation SB23B-001 has temporarily extended the mill levy certification deadline from December 15, 2023 to January 10, 2024.

### **2024 Budget Timeline**

- **June 1 – June 15, 2023**– Budget worksheets made ready for distribution to all assigned departments or programs through the budget workflow module.
- **June 16, 2023** - Budget instructions and resources made available on the District's shared network.
- **August 4, 2023** - Preliminary budget proposals (worksheets and narratives) submitted by department or program heads for review and approval.
- **August 30, 2023** - Review by Fire Chief, Deputy Chief of Administration, and Finance Director. Internal budget hearings completed.
- **September 8, 2023**- Final budget updates and submittals due after the internal budget hearings
- **September 15, 2023** - Final internal budget reviews and approvals completed.
- **October 13, 2023**- Proposed 2024 Budget document submitted to the board of directors.
- **October 17, 2023** - Proposed 2024 Budget presented to the board of directors at the regular monthly meeting.
- **November 21, 2023**- Public budget hearing and other board meetings held as needed.
- **January 9, 2024\*** - Adoption of budget by the board of directors at a special board meeting.
- **January 10, 2024** - Certification of the mill levy completed and filed with the counties.
- **January 31, 2024** - Certified budget filed with Colorado Department of Local Affairs.
- **April 5, 2024** – Budget document and application submitted to Government Finance Officers Association (GFOA) to be considered for the GFOA's Distinguished Budget presentation Award program.

*\* The date for the 2024 budget adoption moved from December 5, 2023 to January 9, 2024 due to the Colorado state legislation SB23-001.*



## **Budget/Financial Policies**

West Metro Fire Protection District operates under Colorado State Statute as a quasi-municipal government. The District provides the citizens within its boundaries with emergency medical services (EMS), fire prevention, fire suppression, public education and specialized teams that support an all-hazards response. The District maintains individuals specifically qualified in hazardous material, technical rescue, underwater and swift-water rescue, and wild land fire. The District is also the sponsoring agency for Colorado Task Force 1 (CO-TF1).

The 2024 budget has been prepared after analyzing requests from all divisions for financial support to ensure the operations of the District. Divisions and stations were requested to provide budgets that detailed items necessary for continued operations at the present level, and requests for enhancements to the division and stations. The District performs financial risk analysis and revenue projections, which serve as the basis for prioritizing and allocating resources for both short-term and long-term financial needs.

The proposed budget is prepared by fund, division, cost unit, and object code. Division and program budgets are prepared and reviewed with projected revenues and available fund resources in mind. The Board of Directors approve and appropriate financial resources at the fund level.

The District manages its finances according to generally accepted accounting principles (GAAP). During the year, financial reports and updates are presented to the District's division heads and the Board of Directors. Annually an audit is performed and filed with the Office of the State Auditor for Colorado and the Municipal Securities Rulemaking Board (MSRB).

## **Fund Accounting**

The District demonstrates legal compliance by segregating transactions related to certain functions through the use of fund accounting and reporting its financial position and results of operations in separate funds. A fund is a separate accounting entity with a self-balancing set of accounts that reports its assets, liabilities, reserves, fund equity, revenues and expenditures. All the funds of the West Metro Fire Protection District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. While the Annual Comprehensive Financial Report (ACFR) provides information on fiduciary funds, the District does not provide budgets for these funds.

Governmental funds are used to account for tax-supported activities. Fiduciary funds are resources held by the government as a trustee and cannot be used to support the government's own programs.

The District maintains and appropriates annually for the general fund, the capital projects fund, the general obligation debt service fund, the CO-TF1 special revenue fund, and all internal service funds.

## **Basis of Accounting and Budgeting**

Governmental fund types are budgeted and accounted for on the modified accrual basis of accounting where revenues are recognized in the year they become measurable and available, while expenditures are recorded at the time the related goods and services are received, but not necessarily when cash is paid. Exception to this is interest in long-term debt, which is recognized when due.

## **Fund Balances and contingency**

The District has an established comprehensive fund balance policy and recognizes amounts designated in the fund balance as non-spendable, restricted, and unrestricted. As a policy, the District will maintain a restricted emergency reserve estimated at 3% of general fund proposed revenues (or expenses if higher) under the Colorado State Constitution, Article X Section 20 (TABOR). The District has also policy to reserve fund balances for multi-year obligations approved by the Board of Directors, annually. The District recognizes that ending unassigned fund balance has a contingency built in sufficient to cover unanticipated future expenses. Spending from these categories is based on a comprehensive fund balance policy designating the authority whereby these funds may be accessed.

## **Debt Administration**

Currently the District has two refunding bonds issued in 2013 and 2016. The General Obligation (GO) Debts were initially issued for the construction of a Training Center and construction and renovations on existing stations. Annually, adequate mill levy rates are calculated and set to cover the portion of the GO debt service principal and interest due within the budget year.

Colorado Law requires voter approval for any General Obligation Debt issued. The District's aggregate outstanding bonded indebtedness should not exceed 50% of the valuation of assessment of taxable property in the District, pursuant to § 32-1-1101(6) C.R.S. The District is in compliance and has only accessed just 1% of its total legal debt limit.

## **Cash Management**

Property taxes collected by Jefferson County and Douglas County are deposited into the West Metro Fire Protection District's CSAFE investment pool and Wells Fargo commercial checking accounts. Investment income derived from the investment account is allocated to the contributing funds based on the proportion of their respective average balances relative to the total balance. Investment objectives of the District emphasize the preservation of capital and protection of investment principal.

## Capital Expenditures

The District maintains a capital expenditure policy in line with the Government Finance Officers Association (GFOA) best practice that recommends a threshold of \$5,000 for capitalization of assets. In the budget year, these fixed assets are shown in the budget as Capital Expenditures and Capital Improvements. Additionally, the District maintains the Capital Projects Fund to account for capital expenditures associated with large projects. Assets are depreciated using the straight-line method, which allocates costs based on the useful life of the asset. Depreciation for governmental funds is computed at entity wide level, hence not budgeted. However, the internal service funds, which follow a business type approach, report and budget depreciation at fund level.

The District uses the following useful lives for fixed assets: Land (Non-Depreciable), Buildings (30 Years), Fire Apparatus (15 Years), Ambulances (7 Years), Staff Vehicles (7 years), and Equipment (5 Years).

## Summary of Policies

The District's financial policies provide guidance for financial decision making and ensure compliance to regulations, best practices, and long-term strategic goals. The District's major financial policies are summarized below:

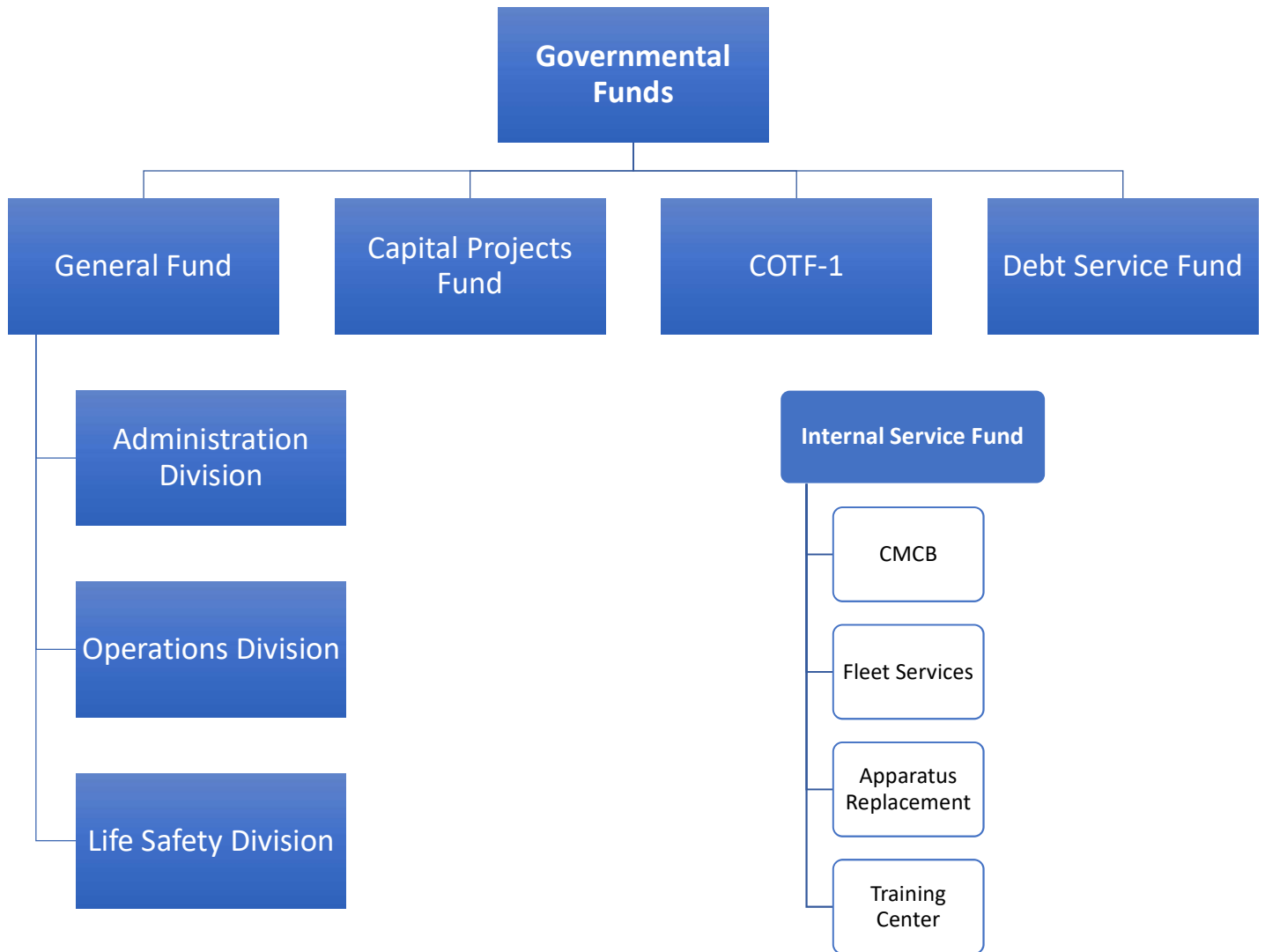
- **Balanced Budget policy B-2512:** The District will budget revenues in a conservative manner, based on historical trends, economic conditions and projections that are realistic.
- **Balanced Budget policy B-2512:** The District will maintain a balanced budget where expenditures do not exceed revenue and fund balances. One-time revenues will not be utilized to pay on-going expenses.
- **Comprehensive Fund Balance Reserve policy B-8019:** The District will maintain adequate fund balance reserve and designate fund balance classifications as non-spendable, restricted, committed, and unassigned.
- **Debt Issuance and Capacity policy B-2510:** The District will budget for debt service payments and certify the mill levy for the general obligation debt. The District will ensure compliance to the legal debt limit.
- **Capital Projects and Capital Improvement Plan policies B-8016-18:** As part of long-term financial planning, the District will establish sustainable capital project funding for future acquisition and/or improvement of capital assets. The District will maintain capital assets through regularly scheduled and budgeted maintenance to minimize future replacement costs and continue current service levels.
- **Investments policy B-2509:** The District will invest available funds in a local government investment pool or other investments as authorized by the Board of Directors. Liquidity, safety, and yield are the primary investment objectives of the District.

**WEST METRO FIRE PROTECTION DISTRICT  
2024 Budget**

**SUMMARY OF ALL FUNDS**

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
BEGINNING FUND BALANCES	\$ 51,248,783	\$ 55,431,727	\$ 63,891,329	\$ 57,598,799
<b>REVENUES</b>				
Property Taxes	62,729,110	68,843,555	69,100,919	85,567,305
Specific Ownership Taxes	5,033,679	4,935,884	5,034,462	5,165,748
EMS	15,708,920	17,650,720	16,290,000	18,662,500
Permits	724,747	814,118	748,464	577,665
Contractual Services	4,056,532	4,118,753	4,304,942	4,381,974
Intergovernmental Revenue	2,193,936	2,621,886	540,000	789,453
Training Revenue	1,257,618	1,111,210	1,113,700	1,155,811
Fleet Revenue	1,805,791	1,981,711	1,830,200	2,718,353
Grants	2,189,239	4,137,036	2,296,653	3,755,214
Other Revenue	306,726	65,350	403,604	1,351,300
Reimbursements	2,760,067	1,804,529	-	-
Total Revenues	<u>98,766,365</u>	<u>108,084,752</u>	<u>101,662,944</u>	<u>124,125,322</u>
<b>EXPENDITURES</b>				
Salaries	54,858,953	56,889,954	59,788,072	63,133,079
Benefits	16,487,288	16,928,922	18,118,376	19,279,904
Operating Expenses	7,405,126	8,048,192	8,640,821	8,616,211
Utilities	850,054	906,110	976,178	1,048,305
Equipment	1,181,392	1,268,130	1,338,810	1,616,750
Maintenance	4,008,400	4,441,462	5,135,764	6,273,649
Capital Outlay	2,011,506	2,455,658	4,171,000	11,747,715
Treasurers Fees	940,940	1,032,645	1,044,201	1,270,921
Apparatus Replacement	1,668,483	2,086,887	3,135,206	4,197,550
Capital Lease	211,346	296,053	211,346	311,066
Debt Service	3,155,250	3,145,000	3,150,700	3,154,750
Depreciation	1,804,683	2,126,137	2,245,000	2,515,000
Total Expenditures	<u>94,583,421</u>	<u>99,625,150</u>	<u>107,955,474</u>	<u>123,164,899</u>
Change in Fund Balance	<u>4,182,944</u>	<u>8,459,602</u>	<u>(6,292,530)</u>	<u>960,423</u>
ENDING FUND BALANCES	<u>\$ 55,431,727</u>	<u>\$ 63,891,329</u>	<u>\$ 57,598,799</u>	<u>\$ 58,559,222</u>
<b>FUND BALANCES</b>				
Nonspendable: Prepaid items	\$ 870,251	\$ 1,322,322	\$ -	\$ -
Restricted for:				
Emergency Reserves	2,718,694	2,863,605	2,863,605	3,475,547
Debt Service	390,018	329,559	249,559	249,559
Committed for Capital Projects	1,471,825	2,578,767	2,921,255	14,182,205
Unrestricted/Reserves: Other Funds	10,623,558	11,202,672	7,783,807	8,414,768
Unassigned: General Fund	<u>39,357,381</u>	<u>45,594,404</u>	<u>43,780,573</u>	<u>32,237,143</u>
	<u>\$ 55,431,727</u>	<u>\$ 63,891,329</u>	<u>\$ 57,598,799</u>	<u>\$ 58,559,222</u>

Inter-fund transfers excluded from this summary report



**West Metro Fire Protection District  
2024 Budget  
Summary by Fund**

	Governmental Funds				Internal Service Funds				Total All Funds
	10-General Fund	12-Capital Projects	21 - Debt Service	14 - COTFI Special Revenue	15- CMCB	16 - Fleet Services	17-Apparatus Replacement	18 - Training Center	
<b>Revenues</b>									
Property Taxes	82,363,585		3,203,720						85,567,305
Specific Ownership Taxes	5,165,748								5,165,748
FEMA Grant	1,286,548			2,314,666					3,601,214
Other Grants	154,000								154,000
Operating Revenue - ISF						2,719,105	125,000	1,155,058	3,999,163
Emergency Medical Services	18,662,500								18,662,500
Permits	577,665								577,665
Contractual Services	4,004,221				377,753				4,381,974
Investment income/ Interest	1,200,000						19,000		1,219,000
Other Revenue	766,753						30,000		796,753
<b>Total Revenues</b>	<b>114,181,020</b>	<b>-</b>	<b>3,203,720</b>	<b>2,314,666</b>	<b>377,753</b>	<b>2,719,105</b>	<b>174,000</b>	<b>1,155,058</b>	<b>124,125,322</b>
<b>Expenses</b>									
Administration Division	10,740,554								10,740,554
Operations Division	80,711,108								80,711,108
Life Safety Division	4,217,691								4,217,691
Grants				2,314,666					2,314,666
Capital Projects		10,749,415				73,580		316,850	11,139,845
Debt Service			3,203,720						3,203,720
Operating Expenses - ISF					377,753	2,565,664	5,997,550	1,896,348	10,837,315
<b>Total Expenditures</b>	<b>95,669,353</b>	<b>10,749,415</b>	<b>3,203,720</b>	<b>2,314,666</b>	<b>377,753</b>	<b>2,639,244</b>	<b>5,997,550</b>	<b>2,213,198</b>	<b>123,164,899</b>
<b>Interfund Transfers</b>									
Interfund Transfer in (out)	(18,182,205)	14,182,205					4,000,000		
<b>Total Interfund Transfers</b>	<b>(18,182,205)</b>	<b>14,182,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>329,462</b>	<b>3,432,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,861</b>	<b>(1,823,550)</b>	<b>(1,058,140)</b>	<b>960,423</b>
<b>Beginning Fund Balance Projected 1/1/2024</b>	<b>49,565,433</b>	<b>1,331,887</b>	<b>249,559</b>	<b>0</b>	<b>73,356</b>	<b>1,095,496</b>	<b>2,701,114</b>	<b>2,581,955</b>	<b>57,598,799</b>
<b>Ending Fund Balance projected 12/31/2024</b>	<b>49,894,895</b>	<b>4,764,677</b>	<b>249,559</b>	<b>0</b>	<b>73,356</b>	<b>1,175,357</b>	<b>877,564</b>	<b>1,523,815</b>	<b>58,559,222</b>

Director Don Sherman moved and Director Mike Feeley seconded to approve the following resolution:

**BEFORE THE BOARD OF DIRECTORS  
OF THE WEST METRO FIRE PROTECTION DISTRICT  
STATE OF COLORADO**

**RESOLUTION 2024-01**

**A RESOLUTION TO ADOPT THE BUDGET FOR 2024**

**WHEREAS**, the Board of Directors (Board) of the West Metro Fire Protection District (District) has appointed a budget committee to prepare and submit a proposed budget to this governing body at the proper time; and

**WHEREAS**, the administrative staff of the District submitted a proposed budget to the Board on October 13, 2023, for Board consideration; and

**WHEREAS**, upon due and proper notice in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 21, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WEST METRO FIRE PROTECTION DISTRICT THAT:**

1. Estimated expenditures for each fund are as follows:

General Fund	<u>\$ 113,851,558</u>
Capital Projects Fund	<u>\$ 10,749,415</u>
GO Bond Debt Service Fund	<u>\$ 3,203,720</u>
Special Revenue Fund CO-TF1	<u>\$ 2,314,666</u>
Apparatus & Vehicle Replacement Fund	<u>\$ 5,997,550</u>
Fleet Maintenance Fund	<u>\$ 2,639,244</u>
Training Center Fund	<u>\$ 2,213,198</u>
CMCB	<u>\$ 377,753</u>

2. Estimated revenues for each fund are as follows:

<b>General Fund:</b>	
From Unappropriated Reserve	\$
From Sources other than Property Tax	\$ 31,487,973
From the General Property Tax Levy	\$ <u>82,363,585</u>
Total General Fund	\$ <u>113,851,558</u>
<b>Capital Projects Fund:</b>	
From Unappropriated Reserve	\$
From Sources other than Property Tax	\$ <u>10,749,415</u>
Total Capital Projects Fund	\$ <u>10,749,415</u>
<b>General Obligation Debt Service Fund:</b>	
From Unappropriated Reserve	\$
From Sources other than Property Tax	\$
From the General Property Tax Levy	\$ <u>3,203,720</u>
Total GO Debt Service Fund	\$ <u>3,203,720</u>
<b>Special Revenue Fund CO-TF1:</b>	
From Unappropriated Reserve	\$
From Sources other than Property Tax	\$ <u>2,314,666</u>
Total Special Revenue Fund CO-TF1	\$ <u>2,314,666</u>
<b>Apparatus &amp; Vehicle Replacement Fund:</b>	
From Unappropriated Reserve	\$ 1,823,550
From Sources other than Property Tax	\$ <u>4,174,000</u>
Total Apparatus & Vehicle Replacement Fund	\$ <u>5,997,550</u>
<b>Fleet Maintenance Fund:</b>	
From Unappropriated Reserve	\$
From Sources other than Property Tax	\$ <u>2,639,244</u>
Total Fleet Maintenance Fund	\$ <u>2,639,244</u>
<b>Training Center Fund:</b>	
From Unappropriated Reserve	\$ 1,058,140
From Sources other than Property Tax	\$ <u>1,155,058</u>
Total Training Center Fund	\$ <u>2,213,198</u>
<b>CMCB:</b>	
From Unappropriated Reserve	\$
From Sources other than Property Tax	\$ <u>377,753</u>
Total CMCB Fund	\$ <u>377,753</u>

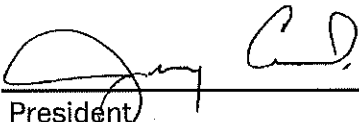


3. The budget as submitted and hereinabove summarized by fund, is hereby approved and adopted as the budget of the West Metro Fire Protection District for the year stated above.
4. The budget hereby approved and adopted shall be filed with the Division of Local Government, as required by state law, and shall be made a part of the public records of the District.

The roll having been called, the vote was as follows:

Bill Clayton	Yes
Don Sherman	Yes
Carolyn Wolfrum	Yes
Mike Feeley	Yes
Amira Watters	Yes
Michael Williams	Yes
Jerry Cassel	Yes

The Resolution was adopted by majority vote of the board of directors of the West Metro Fire Protection District this 9<sup>th</sup> day of January 2024.

By:   
\_\_\_\_\_  
President

**ATTEST:**

  
\_\_\_\_\_  
Secretary

Director Bill Clayton moved and Director Amira Watters seconded to approve the following resolution:

**BEFORE THE BOARD OF DIRECTORS  
OF THE WEST METRO FIRE PROTECTION DISTRICT  
STATE OF COLORADO**

**RESOLUTION 2024-02**

**A RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2024**

**WHEREAS**, the Board of Directors (“Board”) of the West Metro Fire Protection District (District) has adopted the annual budget in accordance with the Local Government Budget Law on January 9, 2024; and

**WHEREAS**, the Board has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of this District

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WEST METRO FIRE PROTECTION DISTRICT THAT:**


The following sums are hereby appropriated from the revenues of each fund to each fund, for the purposes stated:

General Fund	<u>\$ 113,851,558</u>
Capital Projects Fund	<u>\$ 10,749,415</u>
GO Bond Debt Service Fund	<u>\$ 3,203,720</u>
Special Revenue Fund CO-TF1	<u>\$ 2,314,666</u>
Apparatus & Vehicle Replacement Fund	<u>\$ 5,997,550</u>
Fleet Maintenance Fund	<u>\$ 2,639,244</u>
Training Center Fund	<u>\$ 2,213,198</u>
CMCB	<u>\$ 377,753</u>

The roll having been called; the vote was as follows:

Bill Clayton	Yes
Don Sherman	Yes
Carolyn Wolfrum	Yes
Mike Feeley	Yes
Amira Watters	Yes
Michael Williams	Yes
Jerry Cassel	Yes

The Resolution was adopted by majority vote of the board of directors of the West Metro Fire Protection District this 9<sup>th</sup> day of January 2024.

By:   
\_\_\_\_\_  
President

**ATTEST:**

  
\_\_\_\_\_  
Secretary

Director Don Sherman moved and Director Mike Williams seconded to approve the following resolution:

**BEFORE THE BOARD OF DIRECTORS  
OF THE WEST METRO FIRE PROTECTION DISTRICT  
STATE OF COLORADO**

**RESOLUTION 2024-03**

**A RESOLUTION TO APPROPRIATE THE DISTRICT'S COMPREHENSIVE FUND BALANCE  
RESERVE FOR 2024**

**WHEREAS**, the Board of Directors ("Board") of the West Metro Fire Protection District (District) has adopted the annual budget in accordance with the Local Government Budget Law on January 9, 2024; and

**WHEREAS**, the Board of Directors (Board) of the West Metro Fire Protection District (District) has adopted a comprehensive fund balance policy in accordance with the Governmental Accounting Standards Board (GASB) statement 54 in 2011.

**WHEREAS**, the District has no Non-Spendable Fund Balance for amounts that are not in a spendable form, or are legally or contractually required to be maintained intact; such amount of Non-Spendable Fund Balance will remain as deemed appropriate for amounts that are not in a spendable form, or are legally or contractually required to be maintained intact; and

**WHEREAS**, the District has a Restricted Fund Balance for amounts that are restricted for specific purposes, including its Emergency Reserves required by Article X, Section 20 of the Colorado Constitution (also known as TABOR); such amount of Restricted Fund Balance will remain stagnant at 3% of total expense as required by TABOR, anticipating a total of \$3,475,547; and

**WHEREAS**, the District has a Committed Fund Balance for amounts that can only be used for specific purposes pursuant by formal actions by the Board; and

**WHEREAS**, the amount of Committed Fund Balance necessary for capital improvements that will be used in the District's Capital Projects Fund shall be \$14,182,205 and if deemed necessary for multi-year financial obligations in the General Fund; and

**WHEREAS**, the District has an Unassigned Fund Balance for amounts that have not been assigned to other funds and have not been restricted, committed, or assigned to specific purposes within the General Fund; such amount of the Unassigned Fund Balance shall be \$32,237,143.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WEST METRO FIRE PROTECTION DISTRICT THAT:**

The following sums are hereby appropriated from the fund balance reserves for the 2024 budget year, for the purposes stated:

Restricted Fund Balance	\$ <u>3,475,547</u>
Committed Fund Balance	\$ <u>14,182,205</u>
Unassigned Fund Balance	\$ <u>32,237,143</u>

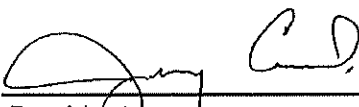
**BE IT FURTHER RESOLVED THAT:**

The Board or command staff has the authority to assign amounts from the Unassigned Fund Balance to be used for specific proposes. The amount of any Assigned Fund shall be considered at the command staff level. In no event shall the Assigned Fund Balance cause a deficit in the Unassigned Fund Balance in the General Fund.


The roll having been called; the vote was as follows:

Bill Clayton	Yes
Don Sherman	Yes
Carolyn Wolfrum	Yes
Mike Feeley	Yes
Amira Watters	Yes
Michael Williams	Yes
Jerry Cassel	Yes

The Resolution was adopted by majority vote of the board of directors of the West Metro Fire Protection District this 9<sup>th</sup> day of January 2024.

By:   
\_\_\_\_\_  
President

**ATTEST:**

  
\_\_\_\_\_  
Secretary

Director Mike Feeley moved and Director Amira Watters seconded to approve the following resolution:

**BEFORE THE BOARD OF DIRECTORS  
OF THE WEST METRO FIRE PROTECTION DISTRICT  
STATE OF COLORADO**

**RESOLUTION 2024-04**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY  
THE COSTS OF GOVERNMENT FOR THE WEST METRO FIRE PROTECTION DISTRICT, FOR THE  
2024 BUDGET YEAR.**

**WHEREAS**, on January 9, 2024, the Board of Directors (“Board”) of the West Metro Fire Protection District (“District”) adopted the District's annual budget in accordance with the Local Government Budget Law;

**WHEREAS**, the amount of money necessary to balance the District's budget for general operating purposes from property tax revenue is \$82,363,585;

**WHEREAS**, the amount of money necessary to balance the District's budget for voter-approved Debt Service Fund is \$3,203,720 and,

**WHEREAS**, the 2023, valuation for assessment for the District as certified by the Jefferson County Assessor is \$5,921,533,184 (General) and \$5,277,250,830 (Bond);

**WHEREAS**, the 2023, valuation for assessment for the District as certified by the Douglas County Assessor is \$223,123,910;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WEST METRO FIRE PROTECTION DISTRICT:**

Section 1. That, for the purpose of meeting all general operating expenses of the District during the District's 2024 budget year, there is hereby levied a tax of **12.807 mills** (including 0.089 mills for abatements) upon each dollar of the total valuation for assessment of all taxable property within the **West Metro Fire Protection District - General** for the tax year 2023.

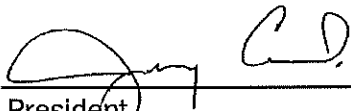
Section 2. That for the purpose of meeting all the District's debt service payments during the 2024 budget year, there is hereby levied a tax of **0.594 mills** upon each dollar of the total valuation for assessment of all taxable property within the **West Metro Fire Protection District – Sub District Bond** for the tax year 2023.

Section 3. That the District's Secretary is hereby authorized and directed to certify to the County Commissioners of Jefferson County and Douglas County, Colorado, the mill levies for the District as hereinabove determined and set, and to execute such form or forms as may be required by the County Commissioners for such purposes; provided, however, that in the event that the final notice of assessed valuation will cause an adjustment to such mill levy in order to raise the amounts permitted by law, the District's Budget Officer is authorized to make such adjustment based upon the final assessed valuations received from the County Assessors. In no event shall such adjustments result in any unauthorized non-voter approved increase in the mill levy.


The roll having been called, the vote was as follows:

Bill Clayton	Yes
Don Sherman	Yes
Carolyn Wolfrum	Yes
Mike Feeley	Yes
Amira Watters	Yes
Michael Williams	Yes
Jerry Cassel	Yes

The Resolution was adopted by majority vote of the board of directors of the West Metro Fire Protection District this 9<sup>th</sup> day of January 2024.

By:   
\_\_\_\_\_  
President

**ATTEST:**

  
\_\_\_\_\_  
Secretary

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Jefferson County, Colorado.

On behalf of the West Metro Fire Protection District (Tax Entity Code: 4900),  
(taxing entity)<sup>A</sup>

the Board of Directors,  
(governing body)<sup>B</sup>

of the West Metro Fire Protection District,  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 6,012,824,826 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 5,921,533,184 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 1/9/2024 for budget/fiscal year 2024.  
(no later than Dec. 15) (mm/dd/yyyy) (yyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>12.718</u> mills	\$ <u>75,310,059.00</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>0.00</u> > mills	\$ < <u>0.00</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>12.718</b> mills	<b>\$ 75,310,059.00</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>0.089</u> mills	\$ <u>527,016.00</u>
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>12.807</b> mills	<b>\$ 75,837,075.00</b>

Contact person: Bruk Mulaw Phone: (303) 539-9520  
Signed: [Signature] Title: Finance Director

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).



### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Jefferson County, Colorado.

On behalf of the West Metro Fire Protection District: BOND (Tax Entity Code: 4935),

the Board of Directors (taxing entity)<sup>A</sup>

of the West Metro Fire Protection District (governing body)<sup>B</sup>

(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 5,343,423,703 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 5,277,250,830 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 1/9/2024 for budget/fiscal year 2024 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< _____ > mills	\$ < _____ >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>_____ mills</b>	<b>\$ _____</b>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>0.594</u> mills	<u>\$3,134,687.00</u>
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>0.594</b> mills	<b>\$3,134,687.00</b>

Contact person: Bruk Mulaw Phone: (303) 539-9520  
Signed:  Title: Finance Director

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- |    |                   |                                    |
|----|-------------------|------------------------------------|
| 1. | Purpose of Issue: | Bond Refunding for 2006A and 2006B |
|    | Series:           | 2013                               |
|    | Date of Issue:    | 12/12/2013                         |
|    | Coupon Rate:      | 4.25% to 5.25%                     |
|    | Maturity Date:    | 12/1/2026                          |
|    | Levy:             | 0.502                              |
|    | Revenue:          | \$2,649,180                        |
|    |                   |                                    |
| 2. | Purpose of Issue: | Bond Refunding for 2007            |
|    | Series:           | 2016                               |
|    | Date of Issue:    | 4/21/2016                          |
|    | Coupon Rate:      | 4.0% to 4.25%                      |
|    | Maturity Date:    | 12/1/2027                          |
|    | Levy:             | 0.092                              |
|    | Revenue:          | \$485,507                          |

**CONTRACTS<sup>K</sup>:**

- |    |                      |       |
|----|----------------------|-------|
| 3. | Purpose of Contract: | _____ |
|    | Title:               | _____ |
|    | Date:                | _____ |
|    | Principal Amount:    | _____ |
|    | Maturity Date:       | _____ |
|    | Levy:                | _____ |
|    | Revenue:             | _____ |
|    |                      |       |
| 4. | Purpose of Contract: | _____ |
|    | Title:               | _____ |
|    | Date:                | _____ |
|    | Principal Amount:    | _____ |
|    | Maturity Date:       | _____ |
|    | Levy:                | _____ |
|    | Revenue:             | _____ |

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

**TO The County Commissioners of Douglas County, Colorado  
 On behalf of the West Metro Fire Protection District  
 the Board of Directors  
 of the West Metro Fire Protection District**

**Hereby** officially certifies the following mills to be levied against the taxing entity's **GROSS** assessed valuation of: **\$223,123,910** Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area the tax levies must be calculated using the NET AV. The taxing entity 's total property tax revenue will be derived from the mill levy multiplied against the **NET** assessed valuation of: **\$223,123,910**

**Submitted:** *Bruk Mulaw* for budget/fiscal year 2024

<b>PURPOSE</b>	<b>LEVY</b>	<b>REVENUE</b>
1. General Operating Expenses	12.718 mills	\$2,837,690
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction	-0.000 mills	-\$0
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>12.718 mills</b>	<b>\$2,837,690</b>
3. General Obligation Bonds and Interest	0.594 mills	\$132,535
4. Contractual Obligations	0.000 mills	\$0
5. Capital Expenditures	0.000 mills	\$0
6. Refunds/Abatements	0.089 mills	\$19,858
7. Other	0.000 mills	\$0
8. Judgment	0.000 mills	\$0
<b>TOTAL:</b>	<b>13.401 mills</b>	<b>\$2,990,083</b>

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.). Use additional pages as necessary.

The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND, CONTRACT, OTHER, AND/OR JUDGMENT:**

**BONDS**

- 1. Purpose of Issue: Bond Refunding for 2007
- Series: 2016
- Date of Issue: 2016-04-21
- Coupon Rate: 4.0% to 4.25%

Maturity Date:	2027-12-01
Levy:	0.092
Revenue:	\$20,527
2. Purpose of Issue:	Bond Refunding for 2006A & 2006B
Series:	2013
Date of Issue:	2013-04-30
Coupon Rate:	4.25%-5.25%
Maturity Date:	2026-12-01
Levy:	0.502
Revenue:	\$112,008

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**CONTRACTS**

No Contracts Available

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**OTHER**

1. Purpose:	Mill Levy over ride
Levy:	0.000
Revenue:	\$0

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**JUDGMENT**

No Judgment Available

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**Explanation of Change:**

Generated On Wed, 10 Jan 2024

# WEST METRO FIRE PROTECTION DISTRICT

## General Fund



The General Fund is used to account for all activities of the District that are not budgeted for in other funds. Primary among these activities is the recording of District revenue through property tax levies, EMS medical billing revenues, permits and contracts. Expenditures within this budget consist of administrative, operations, and life safety.

**WEST METRO FIRE PROTECTION DISTRICT**

**SB23B-001: Estimated Tax Revenue and Backfill for Tax year 2023/ Budget year 2024**

Property Class	Jefferson County - 2023 Assessed Values			Douglas County - 2023 Assessed Values		
	Based on 2022 assessment rates	SB22-238 Assessment	SB23B-001 Assessment	Based on 2022 assessment rates	Current SB238 Assessment	SB23B-001 Assessment
Residential	4,550,999,557	4,092,786,639	4,053,462,008	219,704,957	200,443,381	198,517,689
Non Residential	1,949,309,471	1,862,369,693	1,862,369,693	20,558,323	19,645,959	19,646,133
Renewable Personal Property (PP)	310,443	310,443	310,443	-	-	-
All other PP	100,494,609	96,682,744	96,682,744	5,086,805	4,961,361	4,960,088
Total Assessed Value (AV)	6,601,114,080	6,052,149,520	6,012,824,826	245,350,086	225,050,702	223,123,910
TIF Adjustment (1.52% of Gross AV)	100,223,532	91,888,702	91,291,642	-	-	-
<b>Net Taxable Assessment</b>	<b>6,500,890,548</b>	<b>5,960,260,818</b>	<b>5,921,533,184</b>	<b>245,350,086</b>	<b>225,050,702</b>	<b>223,123,910</b>
<i>2022 Mill Levy = 12.753</i>						
<b>Property Tax Revenue</b>	<b>82,905,857</b>	<b>76,011,206</b>	<b>75,517,313</b>	<b>3,128,950</b>	<b>2,870,072</b>	<b>2,845,499</b>
<b>Revenue Reduction vs2022</b>	<b>NA</b>	<b>6,894,651</b>	<b>7,388,544</b>	<b>NA</b>	<b>258,878</b>	<b>283,450</b>
<b>Estimated Backfill 2023</b>		<b>6,205,186</b>	<b>493,894</b>		<b>232,990</b>	<b>24,572</b>

Property Tax Revenue 2024 Budget	Jeffeson County	Douglas County	Total
Prop Tax Revenue SB23B-001	\$ 75,834,450	\$ 2,857,449	\$ 78,691,899
Estimated Backfill	6,699,079	257,563	6,956,642
<b>Gross Total</b>	<b>82,533,529</b>	<b>3,115,012</b>	<b>85,648,541</b>
<i>Provision for non Collectible 3%</i>	(2,476,006)	(93,450)	(2,569,456)
<i>Estimated Revenue loss (after back fill)</i>	(689,500)	(26,000)	(715,500)
<b>Property Tax Revenue 2024 Budget</b>	<b>\$ 79,368,023</b>	<b>\$ 2,995,562</b>	<b>\$ 82,363,585</b>

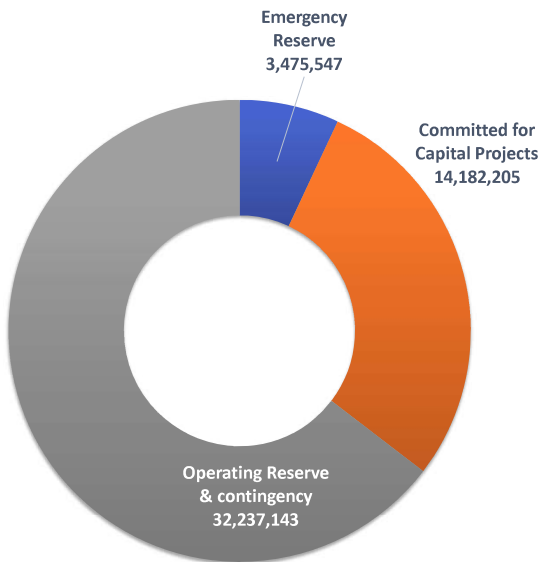
**Mill Levy Summary**

Mill Levy (Base)	12.382
Adjust for 7.2% vs 6.95% RaR	0.336
Abatements	0.089
<b>Adjusted Operating Mill Levy</b>	<b>12.807</b>

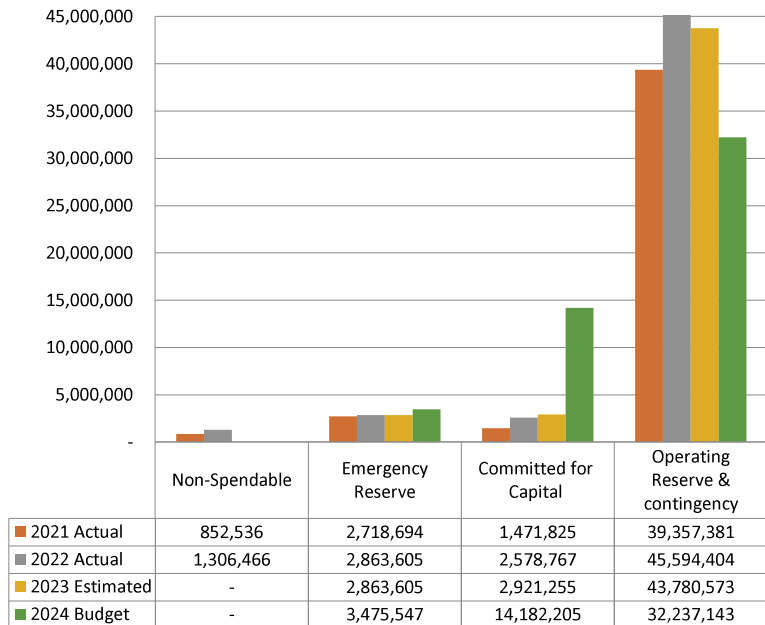
# West Metro Fire Protection District General Fund 2024 Budget Fund Balance by Year

DESCRIPTION	2023			
	2021 Actual	2022 Actual	Estimated	2024 Budget
<b>Non-Spendable Fund Balance</b>	852,536	1,306,466		
<b>Restricted Fund Balance</b>				
Emergency Reserve	2,718,694	2,863,605	2,863,605	3,475,547
<b>Committed Fund Balance</b>				
Committed for Capital Projects	1,471,825	2,578,767	2,921,255	14,182,205
<b>Unassigned Fund Balance</b>				
Operating Reserve & contingency	39,357,381	45,594,404	43,780,573	32,237,143
<b>Total Fund Balance</b>	<b>\$ 44,400,436</b>	<b>\$ 52,343,242</b>	<b>\$ 49,565,433</b>	<b>\$ 49,894,895</b>
Non-Spendable Fund Balance %	0.96%	1.40%	0.00%	0.00%
Restricted Fund Balance %	3.08%	3.07%	3.09%	3.04%
Committed Fund Balance %	1.67%	2.77%	3.15%	12.42%
Unassigned Fund Balance %	44.54%	48.90%	47.19%	28.23%
<b>Total Fund Balance % of Revenue</b>	<b>50.24%</b>	<b>56.14%</b>	<b>53.43%</b>	<b>43.70%</b>
<b>General Fund Revenue</b>	<b>88,370,332</b>	<b>93,236,432</b>	<b>92,773,340</b>	<b>114,181,020</b>

**2024 Fund Balance Budget**



**General Fund Total Fund Balance by Year**



**West Metro Fire Protection District  
2024 Budget  
General Fund Summary**

		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Revenue</b>					
<b>Property Tax Revenue</b>					
4110	Property Taxes-Jefferson County	57,659,120	63,632,183	63,838,900	79,368,023
4111	Property Taxes-Douglas County	1,952,687	2,080,946	2,059,450	2,995,562
<b>Total Property Tax Revenue</b>		<b>59,611,807</b>	<b>65,713,129</b>	<b>65,898,350</b>	<b>82,363,585</b>
<b>Specific Ownership Tax Revenue</b>					
4210	Specific Ownership Taxes-Jefferson	4,834,462	4,742,348	4,834,462	4,962,438
4211	Specific Ownership - Douglas	199,217	193,536	200,000	203,310
<b>Total Specific Ownership Tax Revenue</b>		<b>5,033,679</b>	<b>4,935,884</b>	<b>5,034,462</b>	<b>5,165,748</b>
<b>Grants &amp; Refunds</b>					
4310	Intergovernmental Revenue	626,311	447,458	415,000	664,453
4315	State of CO On-Behalf Payments	-	-	-	-
4322	FEMA Grant	-	-	-	1,286,548
4325	Other Grants	106,909	1,969,874	62,000	154,000
<b>Total Grants</b>		<b>733,220</b>	<b>2,417,332</b>	<b>477,000</b>	<b>2,105,001</b>
<b>Emergency Medical Services (EMS) Revenue</b>					
4410	Emergency Medical Services (EMS)	11,862,854	12,128,620	8,790,000	10,262,500
4411	EMS Bad Debt	(3,602,622)	(3,126,299)	-	-
4415	EMS Medicaid Reimbursement	6,996,375	8,341,385	7,000,000	8,000,000
4420	EMS-Other Rev Collections	452,313	307,014	500,000	400,000
<b>Total Emergency Medical Services Revenue</b>		<b>15,708,920</b>	<b>17,650,720</b>	<b>16,290,000</b>	<b>18,662,500</b>
<b>Permit Revenue</b>					
4530	Construction Permit	505,364	633,599	581,946	423,101
4540	Operational Permit	175,463	105,527	130,411	105,500
<b>Total Permit Revenue</b>		<b>680,827</b>	<b>739,126</b>	<b>712,357</b>	<b>528,601</b>
<b>Contractual Revenue</b>					
4510	Contractual Services	3,700,915	3,899,044	3,914,160	3,988,221
4511	Blood Billings CSP	14,805	10,800	15,000	12,000
4512	Special Events Billings	2,599	-	2,800	4,000
4515	Emergency Fire Funds	2,760,067	1,804,529	-	-
4740	Life Safety Fees	93,072	129,559	106,928	76,000
4545	Modified Detail	43,920	74,992	36,107	49,064
<b>Total Contractual Revenue</b>		<b>6,615,378</b>	<b>5,918,924</b>	<b>4,074,995</b>	<b>4,129,285</b>
<b>Interest/Investment Revenue</b>					
4610	Interest	258,161	887,563	250,000	1,200,000
4611	Unrealized Gain/Loss on Invest	(382,108)	(1,118,023)	-	-
<b>Total Interest/Investment Revenue</b>		<b>(123,947)</b>	<b>(230,460)</b>	<b>250,000</b>	<b>1,200,000</b>
<b>Other Revenue</b>					
4710	Miscellaneous	96,140	44,718	33,676	25,300
4590	Recruit Application fee	12,350	11,470	-	-
4810	Donations	1,960	795	2,500	1,000
<b>Total Other Revenue</b>		<b>110,450</b>	<b>56,983</b>	<b>36,176</b>	<b>26,300</b>
<b>Total Revenue</b>		<b>88,370,332</b>	<b>97,201,638</b>	<b>92,773,340</b>	<b>114,181,020</b>



**West Metro Fire Protection District  
2024 Budget  
General Fund Summary**

		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Expenses</b>					
<b>Salaries &amp; Payroll Taxes</b>					
5110	Salaries	43,624,613	46,718,932	51,398,778	53,938,716
5115	Muster Out Pay	1,108,869	943,105	-	-
5120	Extra Duty	4,912,597	3,912,773	2,474,216	3,060,025
5130	Acting Pay	597,399	591,100	666,570	710,725
5140	Technician Pay	116,513	122,970	145,800	129,600
5150	Holiday Pay	115,225	109,879	127,500	140,200
5180	Sick Leave Sold	976,821	937,277	1,100,500	1,165,683
5190	Vacations Sold	507,760	497,972	670,500	619,600
5310	Medicare	648,493	677,780	774,659	816,449
5320	FICA	55,081	37,417	70,000	60,000
<b>Total Salaries &amp; Payroll Taxes</b>		<b>52,663,370</b>	<b>54,549,205</b>	<b>57,428,523</b>	<b>60,640,998</b>
<b>Pension Benefits</b>					
5410	Pension - LFD Old Hires	199,140	199,140	201,280	201,280
5420	Pension - Bancroft Old Hires	734,844	734,844	103,425	103,425
5430	Pension - Uniform	3,809,856	4,054,956	4,729,000	5,218,000
5460	Pension - Civilian	268,711	305,926	398,000	559,000
5470	Pension - WRFPD Volunteers	25,000	25,000	25,000	33,811
5999	Pension - WMFR Volunteers	21,604	21,604	21,604	21,604
5490	Pension - Administration	1,132	1,184	1,300	1,300
<b>Total Pension Benefits</b>		<b>5,060,286</b>	<b>5,342,654</b>	<b>5,479,609</b>	<b>6,138,420</b>
<b>Health/Life/Disability</b>					
5480	Medical Program/RHS	2,960,029	3,047,433	3,289,791	3,387,448
5510	Health Insurance	6,285,468	6,211,296	6,640,458	6,789,640
5520	Life/Disability Insurance	1,142,283	1,318,180	1,595,122	1,821,400
<b>Total Health/Life/Disability</b>		<b>10,387,780</b>	<b>10,576,909</b>	<b>11,525,371</b>	<b>11,998,488</b>
<b>Other Employee Benefits</b>					
5530	Workers Compensation	1,028,321	993,424	1,068,000	1,080,600
5560	Unemployment	-	-	12,000	12,000
5999	Benefits Allocation	(587,421)	(497,346)	(659,018)	(667,683)
<b>Total Other Employee Benefits</b>		<b>440,900</b>	<b>496,077</b>	<b>420,982</b>	<b>424,917</b>
<b>Total Salaries &amp; Payroll Benefits</b>		<b>68,552,335</b>	<b>70,964,846</b>	<b>74,854,485</b>	<b>79,202,823</b>

**West Metro Fire Protection District  
2024 Budget  
General Fund Summary**

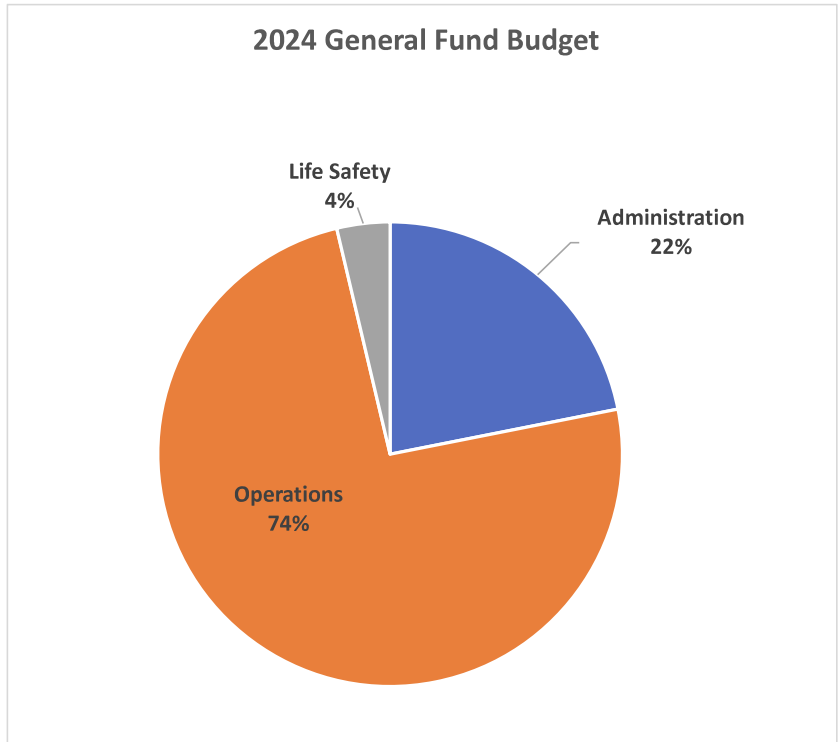
		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Operating Expenses</b>					
<b>Operations/Materials</b>					
5540	Uniform Allowance	207,008	198,258	267,408	251,200
5610	Training & Education	326,134	284,248	586,274	490,639
5615	Higher Education	75,646	184,892	173,000	180,000
5630	Physical Wellness	-	10,489	-	30,000
5640	Travel	379,393	357,628	222,580	267,305
6110	Office supplies	8,877	12,580	11,800	-
6120	General Supplies	277,885	331,569	379,035	405,576
6121	Non-Expendable EMS Supplies	27,522	42,857	47,500	41,000
6122	Expendable EMS Supplies	477,796	600,241	556,996	638,000
6130	Printing	-	-	600	-
6140	Postage	2,797	3,223	3,750	5,500
6150	Licenses	4,325	8,059	4,730	6,255
6160	Dues & Subscriptions	122,769	175,981	49,300	57,211
6170	Advertising	108	2,040	250	1,750
6180	Meetings	14,454	21,703	60,424	54,040
6185	Bank Charges	24,716	13,400	27,360	12,900
6190	Miscellaneous	-	-	-	-
6210	Election	-	27,734	27,450	31,250
<b>Total Operations/Materials</b>		<b>1,949,429</b>	<b>2,274,900</b>	<b>2,418,457</b>	<b>2,472,626</b>
<b>Professional/Contractual Fees</b>					
6300	Professional Services	451,589	-	-	-
6310	Audit	61,821	56,525	75,000	83,850
6320	Legal	92,922	168,187	131,000	156,000
6330	Contract Labor	2,509,616	3,154,069	3,419,612	3,581,068
<b>Total Professional/Contractual Fees</b>		<b>3,115,948</b>	<b>3,378,782</b>	<b>3,625,612</b>	<b>3,820,918</b>
<b>General Liability Insurance</b>					
6410	General Liability Insurance	499,463	438,615	582,448	649,781
6420	Insurance Recovery	4,308	-	-	-
<b>Total General Liability Insurance</b>		<b>503,771</b>	<b>438,615</b>	<b>582,448</b>	<b>649,781</b>
<b>Collection &amp; Treasurer Fees</b>					
6530	Treasurer Fees-Jefferson County	864,887	954,483	962,184	1,178,156
6531	Treasurer Fees-Douglas County	31,006	32,877	30,898	44,545
<b>Total Collection &amp; Treasurer Fees</b>		<b>895,892</b>	<b>987,360</b>	<b>993,082</b>	<b>1,222,701</b>
<b>Utilities</b>					
7110	Data & Voice Service	277,899	254,566	274,512	262,200
7120	Electric/Gas	322,340	374,331	374,458	443,319
7130	Sewer/Water	69,321	72,251	84,747	89,625
7140	Trash	31,447	36,877	35,359	39,346
<b>Total Utilities</b>		<b>701,007</b>	<b>738,025</b>	<b>769,076</b>	<b>834,490</b>

**West Metro Fire Protection District  
2024 Budget  
General Fund Summary**

		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Maintenance</b>					
7210	Maintenance - Building	432,768	526,679	623,229	607,658
7220	Maintenance Equipment & Software	726,079	760,087	1,318,210	1,363,801
7230	New Equipment	811,599	938,047	907,763	925,200
7240	Rental Equipment	19,452	27,220	30,177	32,388
8190	New Equipment - Apparatus	57,910	124,804	131,000	168,100
8210	Fuel	362,614	540,072	560,160	560,000
8240	Fleet Maintenance - IS Fund	1,741,182	1,924,575	1,735,200	2,697,803
<b>Total Maintenance</b>		<b>4,151,604</b>	<b>4,841,484</b>	<b>5,305,740</b>	<b>6,354,949</b>
<b>Training Center Rental</b>					
9940	Training Center Rental	760,000	760,000	772,000	800,000
<b>Total Training Center Rental</b>		<b>760,000</b>	<b>760,000</b>	<b>772,000</b>	<b>800,000</b>
<b>Capital Lease</b>					
9211	Capital Lease Principal	184,678	273,522	197,562	302,908
9212	Lease Interest	26,668	22,531	13,784	8,158
<b>Total Capital Lease</b>		<b>211,346</b>	<b>296,054</b>	<b>211,346</b>	<b>311,066</b>
<b>Operating Transfer In/Out</b>					
9230	Apparatus Replacement	1,300,000	2,000,000	3,000,000	4,000,000
9910	Transfer for Capital Projects	1,471,800	2,578,767	2,921,255	14,182,205
<b>Total Operating Transfer In/Out</b>		<b>2,771,800</b>	<b>4,578,767</b>	<b>5,921,255</b>	<b>18,182,205</b>
<b>Total Operating Expenses</b>		<b>15,060,796</b>	<b>18,293,986</b>	<b>20,599,015</b>	<b>34,648,736</b>
<b>Total Overall Expenses</b>		<b>83,613,132</b>	<b>89,258,832</b>	<b>95,453,500</b>	<b>113,851,558</b>
<b>Net Change in General Fund Balance</b>		<b>4,757,200</b>	<b>7,942,806</b>	<b>(2,680,160)</b>	<b>329,462</b>

**West Metro Fire Protection District  
2024 Budget  
General Fund Summary**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>Summary by Division</b>				
<b>Revenues</b>				
Administration	461,517	528,844	386,508	436,508
Operations	21,864,708	23,057,543	19,905,128	22,387,213
Life Safety	832,828	956,709	883,892	676,965
Non Departmental	65,211,279	72,658,542	71,597,812	90,680,334
	<b>88,370,332</b>	<b>97,201,638</b>	<b>92,773,340</b>	<b>114,181,020</b>
<b>Expenses</b>				
Administration	9,239,467	11,046,300	12,457,100	24,922,759
Operations	70,435,650	74,527,943	79,333,203	84,711,108
Life Safety	3,938,015	3,684,589	3,663,197	4,217,691
	<b>83,613,132</b>	<b>89,258,832</b>	<b>95,453,500</b>	<b>113,851,558</b>



# WEST METRO FIRE PROTECTION DISTRICT

## Administration Division



The Administration Division of the General Fund accounts for the salaries of civilian and uniformed personnel that are assigned to administrative work for the District. Within the Administration Division are various cost centers that expend in accordance with specific objectives. Following is the list of administration divisions and their descriptions:

**10-01-00 Administration:** This cost center includes the office of the deputy chief of administration. Administrative costs, including general liability insurance, county treasurer fees and various office costs that benefit the entire District are assigned to this budgetary division.

**10-01-60 Chief's Office:** The fire chief and administrative support staff expenses are charged to this cost center.

**10-01-61 Awards Committee:** The Awards Committee is responsible for the recognition of both members of West Metro Fire Rescue and members of the community for outstanding accomplishments and acts beyond the call of duty.

**10-01-62 Board of Directors:** The District operates under a publicly elected board of directors. The board is responsible for policymaking, adopting the budget, appointing committees, managing long-range planning, and hiring the fire chief. The District is divided into seven director districts, with directors elected on a non-partisan basis to four-year staggered terms. The board meets on the third Tuesday of each month.

**10-01-63 Peer Support:** Peer Support Program aims to provide emotional, psychological, and social support to the firefighters and emergency personnel within the organization. The nature of emergency service work exposes firefighters to traumatic incidents, high stress, and challenging situations, which can have a significant impact on mental well-being. The Peer Support Program is designed to address these issues through a network of trained peers who are familiar with the unique challenges of the job.

**10-01-64 Honor Guard:** The Honor Guard provides escorts and posting of colors at various functions when requested, as well as maintains fire service traditions and dignity at District functions.

**10-01-65 Finance:** The Finance division provides financial accounting, payroll, budgeting, and financial reporting services. Additionally, the finance division is responsible for treasury, debt, and investment management.

**10-01-69 Human Resources:** The Human Resources division is responsible for recruitment, benefits, compensation, employee relations, and employment policies and procedures. This division completes and coordinates the in and out processes for both civilian and uniformed personnel.

**10-01-70 Recruit Candidate Selection (RCS):** The RCS administers the recruiting process for prospective firefighters. The recruiting process involves several stages of testing and creates a hiring list for the District. The RCS covers the written exam, physical ability test, oral board, and evaluation process. The rigorous testing process allows West Metro to hire the most qualified individuals.

**10-01-71 Civil Service:** The Civil Service committee of nine community members is appointed by the District's board of directors. They are responsible for establishing standards of employment and termination, and they direct the promotional exam process utilized in the selection of engineers, lieutenants, captains, and assistant chiefs.

**10-01-73 Information Technologies (IT):** The Information Technologies division is responsible for managing and maintaining the District's computer networks, security, phone and radio systems. The IT division is comprised of four civilian positions tasked with providing technological solutions and support to the District's employees and guests.

**10-01-74 Wellness:** The Wellness division is responsible for the overall health, physical fitness, and wellbeing of employees. The Wellness division is also entrusted with the comprehensive management of all aspects of worker's compensation for the District.

**10-01-75 Public Information:** The public information officer (communications/media relations specialist) disseminates District's news, safety and emergency information to the community and the media, while protecting and promoting the brand, image and value of the District.

**10-01-76 Facilities:** Facilities maintenance is responsible for the overall maintenance of all building and properties owned by the District.

**10-01-99 Benefit Allocation:** Benefits are paid by this budgetary division and are allocated to all cost centers with full time equivalents. Allocations are based on compensation, headcounts, and other system generated reports.

**West Metro Fire Protection District  
2024 Budget  
ADMINISTRATION DIVISION  
Budget Summary by Cost Unit**

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
<b>Revenues</b>				
00 - General Administration	395,042	412,499	386,508	386,508
70 - Recruit Candidate Selection	12,350	11,470	-	-
74 - Wellness	54,125	104,875	-	50,000
<b>Total Revenues</b>	<b>461,517</b>	<b>528,844</b>	<b>386,508</b>	<b>436,508</b>
<b>Expenses</b>				
00 - General Administration	5,020,420	6,522,629	7,227,241	18,926,769
60 - Chief's Office	579,029	602,960	659,533	687,757
61 - Awards Committee	11,698	12,998	11,320	6,520
62 - Board of Directors	21,628	17,438	31,968	27,255
63 - Peer Support	12,489	42,062	44,540	34,068
64 - Honor Guard	15,424	18,657	29,100	35,840
65 - Finance	964,746	820,847	906,226	986,425
69 - Human Resources	494,391	580,654	790,326	864,147
70 - Recruit Candidate Selection	3,813	52,950	3,600	146,868
71 - Civil Service	95,430	85,648	120,080	136,440
73 - Information Technologies	1,309,162	1,413,702	1,379,918	1,540,300
74 - Wellness	141,377	183,341	419,734	553,514
75 - Public Information office	31,134	33,468	32,848	47,727
76 - Facilities	514,140	658,948	800,665	929,129
99 - Benefits Allocations	24,584	-	-	-
	<b>9,239,467</b>	<b>11,046,300</b>	<b>12,457,100</b>	<b>24,922,759</b>



**West Metro Fire Protection District  
2024 Budget  
ADMINISTRATION DIVISION  
Budget Summary by Object Class**

		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Revenues</b>					
4325	Other Grants	56,909	176,047	62,000	112,000
4510	Contractual Services	330,201	330,223	324,508	324,508
4590	Recruit Application fee	12,350	11,470	-	-
4710	Miscellaneous	62,057	11,104	-	-
<b>Total Revenues</b>		<b>461,517</b>	<b>528,844</b>	<b>386,508</b>	<b>436,508</b>
<b>Expenses</b>					
5110	Salaries	2,888,123	3,009,651	3,173,442	3,616,354
5115	Muster Out Pay	234,321	120,049	-	-
5120	Extra Duty	70,055	83,496	229,140	272,546
5130	Acting Pay	-	270	-	-
5150	Holiday Pay	406	-	-	-
5180	Sick Leave Sold	117,883	143,513	137,000	157,683
5190	Vacations Sold	101,401	84,502	111,000	110,000
5310	Medicare	648,493	677,780	774,659	816,449
5320	FICA	55,081	37,417	70,000	60,000
5410	Pension - LFD Old Hires	199,140	199,140	201,280	201,280
5420	Pension - Bancroft Old Hires	734,844	734,844	103,425	103,425
5430	Pension-Uniform	3,809,856	4,054,956	4,729,000	5,218,000
5460	Pension - Civilian	268,711	305,926	398,000	559,000
5480	Medical Program/RHS	2,960,029	3,047,433	3,289,791	3,387,448
5490	Pension - Administrations	1,132	1,184	1,300	1,300
5510	Health Insurance	6,285,468	6,211,296	6,640,458	6,789,640
5520	Life/Disability Insurance	1,142,283	1,318,180	1,595,122	1,821,400
5530	Workers Compensation	1,028,321	993,424	1,068,000	1,080,600
5540	Uniform Allowance	207,008	198,258	267,408	251,200
5560	Unemployment	-	-	12,000	12,000
5610	Training & Education	31,626	32,843	62,760	69,350
5615	Higher Education	-	-	173,000	180,000
5630	Physical Wellness	-	10,489	-	30,000
5640	Travel	11,005	34,985	64,720	77,480
5999	Benefits Allocation	(16,199,547)	(16,619,646)	(17,845,601)	(18,967,011)
6110	Office supplies	6,872	11,757	10,500	-
6120	General Supplies	67,336	85,669	79,428	118,870
6130	Printing	-	-	600	-
6140	Postage	2,716	3,223	3,600	3,800
6160	Dues & Subscriptions	33,780	88,900	17,490	17,136
6170	Advertising	108	2,040	250	1,750
6180	Meetings	11,243	13,321	26,540	24,660
6185	Bank Charges	24,716	13,400	27,360	12,900
6210	Election	-	27,734	27,450	31,250

**West Metro Fire Protection District  
2024 Budget  
ADMINISTRATION DIVISION  
Budget Summary by Object Class**

		<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
<b>Expenses (continued)</b>					
6310	Audit	61,821	56,525	75,000	83,850
6320	Legal	92,922	168,187	131,000	156,000
6330	Contract Labor	356,773	480,117	766,684	1,019,060
6410	General Liability Insurance	499,463	421,442	577,448	633,781
6530	Treasurer Fees-Jeffco	864,887	954,483	962,184	1,178,156
6531	Treasurer Fees-Douglas County	31,006	32,877	30,898	44,545
7110	Data & Voice Service	275,279	254,126	273,552	261,720
7120	Electric/Gas	103,336	112,401	127,200	122,180
7130	Sewer/Water	9,491	10,695	13,310	13,300
7140	Trash	9,486	10,971	11,320	12,000
7210	Maintenance - Building	301,604	450,123	481,975	477,780
7220	Maintenance Equipment	289,820	385,522	129,600	133,780
7225	Software	-	-	299,317	339,903
7230	New Equipment	111,876	186,121	189,595	188,950
7240	Rental Equipment	17,495	17,911	17,640	17,040
9910	Operating Transfer for Capital Projects	1,471,800	2,578,767	2,921,255	14,182,205
<b>Total Expenses</b>		<b>9,239,467</b>	<b>11,046,300</b>	<b>12,457,100</b>	<b>24,922,759</b>

# WEST METRO FIRE PROTECTION DISTRICT

## Operations Division



The Operations division accounts for the salaries of uniformed personnel assigned to all line resources. Within the Operations division are various support services and cost centers that expend in accordance with specific objectives. Following is the list of Operations divisions and their descriptions:

**10-02-20 Operations:** The Operations cost center includes salaries and benefits of all uniformed personnel assigned to line resources available for responding to fire and emergency services within the District as well as neighboring areas under a mutual aid support. The Operations division oversees the day-to-day delivery of emergency responses. All apparatus replacement and maintenance internal service fund costs are charged to Operations.

**10-02-21 Staffing:** The Staffing division is responsible for the administration, scheduling, and staffing of line operations and call back to maintain minimum staffing levels as mandated by District policies.

**10-02-28 Old Station 8:** Old station 8 serves as a union hall for Local 1309 through a lease agreement. The facility also provides some storage space for the Dive team.

**10-02-29 District Chiefs:** The District Chiefs division includes the Crew Empowerment program previously reported under Operations 10-02-20. Equipment and general supplies associated with all three District Chief offices are also covered under this cost center.

**10-02-30 W Mississippi Storage:** A new budget unit for the purchase of 6225-6245 W. Mississippi Ave adjacent to Station 7. It is proposed to complete construction of an apparatus and equipment storage facility in 2024.

**10-02-31 EMS:** The Emergency Medical Services (EMS) division manages the EMS day-to-day operations, special events, and paramedic training. All supplies and equipment for the ambulances are procured through this budget. The Mobile Integrated Healthcare program also falls within this division. Medic personnel salaries and benefits are budgeted in the Operations division.

**10-02-32 Safety:** The Safety division is responsible for the overall health and safety of all employees. The division consists of the risk management division chief and the safety captain who work in coordination with the wellness manager.

**10-02-33 Hazardous Materials:** The Hazardous Materials Team responds to incidents when a release of hazardous substances has occurred. This includes fuel, chemical spills, and nuclear releases.

**10-02-34 Technical Rescue:** The Technical Rescue Team provides the expertise needed when a threat of building collapse or the need for extrication exists at the scene of an automobile crash. The individuals on this team are specially trained to perform high and low angle rope rescues of unprepared hikers and climbers.

**10-02-35 Wildland:** Urban interface lands or areas that are highly susceptible to the dangers of wildfire cover nearly 40% of the District. This wildland division provides the critical expertise to help control these fires by training and preparing firefighters with skills to respond to wildland fires. The team responds to any call by state and federal agencies to help with large wildland and forest fires.

**10-02-36 Dive Team:** The Dive Team provides surface and underwater rescue, search and support capabilities both to the District and mutual aid agencies. The team is able to operate autonomously or in conjunction with other departments to accomplish this mission. Together with Westminster Fire, South Metro Fire, Thornton's police and fire department, they form the Metro Dive Team, a mutually supportive entity that allows for the ability to train and operate on a common platform.

**10-02-37 Wildland Mitigation:** Through the wildland mitigation the District engages communities to assist and help facilitate mitigation efforts to prevent catastrophic fire loss in District.

**10-02-38 Emergency Management:** A new cost unit added in 2023 budget to capture expenses and activities directly related to emergency management, including the UAS/Drone program. Previously, these expenses were accounted for in the operations budget (10-02-20).

**10-02-41 Equipment/Apparatus:** This division provides all equipment needed for operation including PPE, loose equipment, SCBA, and other apparatus related equipment.

**10-02-42 SCBA:** The Self-Contained Breathing Apparatus (SCBA) division is responsible for repairing and maintaining the District's SCBA equipment. The District entered into a contractual arrangement with an outside vendor to provide these services.

**10-02-43 Fire Hose:** The Hose division is responsible for evaluating, testing, purchasing, repairing, and maintaining hose and related supplies for the District.

**10-02-44 Ladder:** The Ladder division is responsible for the testing, maintenance, and purchasing of all District fire service ground ladders, including the ladders at the Training Center. This work is done at the Fleet Services facility.

**10-02-45 Bunker Washer:** Gear Wash Cleaners provide the advanced bunker gear cleaning for the District. For safety reasons, bunkers need to be washed to remove smoke and other contaminants when they have been exposed. Clean bunker gear also helps the District maintain a professional appearance.

**10-02-47 Communications:** The communication division provides for all physical equipment needed for radio communication and manages leases and contracts related to communication services including the contract with Jeffecom 911.

**10-02-50 Training:** The Training division supports the training and professional career development of all employees of the District.

**10-02-51 Accreditation:** Accreditation supports the continuous improvement process, performance measures, and quality service standards in all areas of the District's service delivery. The accreditation process involves self-assessment, independent peer review, as well as an updated risk assessment and standards of coverage.

**10-02-52 3301 S Field Street (Old Station 10):** South Field Street provides workspace for the Facilities division and rental space for bunker gear cleaning service.

The District's **Special Operations** is responsible for cost units 10-02-33 through 10-02-38, and cost units 10-02-28, 10-02-41, 10-02-42, 10-02-45, 10-02-47, and 10-02-52 fall under **Support Services**.

**West Metro Fire Protection District  
2024 Budget  
OPERATIONS DIVISION  
Budget Summary by Cost Unit**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>Revenues</b>				
20 - Operations	18,684,949	20,633,058	19,486,792	21,649,638
28 - Old Station 8	10,759	-	-	-
31 - EMS	93,897	26,429	25,476	281,500
39 - Emergency Fire Fund	2,760,067	1,804,529	-	42,000
41 - Equipment/Apparatus	-	20,000	-	-
42 - SCBA	13,272	13,668	14,076	14,520
45 - Bunker Washer	28,000	49,654	48,900	52,500
47 - Communications	273,764	510,204	329,884	347,055
<b>Total Revenues</b>	<b>21,864,708</b>	<b>23,057,543</b>	<b>19,905,128</b>	<b>22,387,213</b>
<b>Expenses</b>				
20 - Operations	60,480,448	63,719,667	69,319,355	74,010,641
21 - Staffing	36,811	36,715	45,948	43,282
22 - Volunteers - Pension	46,604	46,604	46,604	55,415
28 - Old Station 8	5,502	7,633	24,285	16,769
29 - District Chiefs	-	7,611	7,800	6,000
30 - 6325 W Mississippi Ave	-	-	-	43,200
31 - EMS	1,899,548	2,582,885	2,805,799	3,138,192
32 - Safety	2,394	12,455	41,394	41,937
33 - Hazardous Materials	125,240	128,305	177,108	222,486
34 - Tech Rescue	54,042	80,653	261,232	206,203
35 - Wildland Fire	148,292	133,503	185,400	228,210
36 - Dive Team	22,386	48,090	39,262	54,408
37 - Wildland Fire Mitigation	49,063	43,762	50,725	82,515
38 - Emergency Management	-	-	10,250	14,608
39 - Emergency Fire Fund	2,237,968	1,439,540	-	-
41 - Equipment/Apparatus	751,067	790,427	193,000	232,750
42 - SCBA	134,478	156,766	177,899	173,967
43 - Fire Hose	17,259	20,471	9,925	11,350
44 - Ladder	2,207	3,204	3,300	10,600
45 - Bunker Washer	1,724	1,134	650,618	576,046
47 - Communications	1,593,983	1,609,185	1,791,498	1,743,590
50 - Training	1,864,143	2,485,250	2,166,208	2,210,658
51 - Accreditation	407,242	608,149	667,387	879,996
52 - 3301 S. Field St	14,613	16,113	32,280	35,921
17 Fire Stations	540,635	549,820	625,927	672,362
<b>Total Expenses</b>	<b>70,435,650</b>	<b>74,527,943</b>	<b>79,333,203</b>	<b>84,711,107</b>

**West Metro Fire Protection District  
2024 Budget  
OPERATIONS DIVISION  
Budget Summary by Object Class**

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
<b>Revenues</b>				
4325 Other Grants	-	20,000	-	42,000
4410 Emergency Medical Services	11,862,854	12,128,620	8,790,000	10,262,500
4411 EMS Bad Debt	(3,602,622)	(3,126,299)	-	-
4415 EMS Medicaid Reimb	6,996,375	8,341,385	7,000,000	8,000,000
4420 EMS-Other Rev coll	452,313	307,014	500,000	400,000
4510 Contractual Services	3,370,714	3,568,821	3,589,652	3,663,713
4511 Blood Billings CSP	14,805	10,800	15,000	12,000
4512 Special Events Billings	2,599	-	2,800	4,000
4515 Emergency Fire Funds	2,760,067	1,804,529	-	-
4720 Miscellaneous	7,604	2,672	7,676	3,000
<b>Total Revenues</b>	<b>21,864,708</b>	<b>23,057,543</b>	<b>19,905,128</b>	<b>22,387,213</b>

<b>Expenses</b>				
5110 Salaries	38,428,257	41,567,422	46,116,483	47,654,625
5115 Muster Out Pay	455,667	659,669	-	-
5120 Extra Duty	4,785,040	3,749,330	2,109,371	2,644,919
5130 Acting Pay	592,253	585,013	660,070	702,725
5140 Technician Pay	90,638	98,670	105,300	105,300
5150 Holiday Pay	113,854	108,934	126,000	138,000
5180 Sick Leave Sold	755,299	692,888	853,000	876,000
5190 Vacations Sold	332,734	325,529	477,000	411,750
5470 Pension - WMFPD Volunteers	25,000	25,000	25,000	33,811
5610 Training & Education	282,299	233,978	496,829	406,829
5615 Higher Education	75,646	184,892	-	-
5640 Travel	362,696	306,423	142,260	171,675
5999 Benefits Allocation	14,798,731	15,377,949	16,366,004	17,438,707
6110 Office supplies	2,005	823	1,300	-
6120 General Supplies	187,114	216,924	259,907	244,714
6121 Non-Expendable EMS Supplies	27,522	42,857	47,500	41,000
6122 Expendable EMS Supplies	477,796	600,241	556,996	638,000
6140 Postage	81	-	150	1,700
6150 Licenses	4,325	8,059	4,730	6,255
6160 Dues & Subscriptions	76,498	74,158	17,690	23,625
6180 Meetings	2,875	7,940	28,784	24,610
6300 Professional Services	451,589	-	-	-
6330 Contract Labor	2,113,642	2,462,260	2,499,928	2,545,458
6410 General Liability Insurance	-	17,172	5,000	16,000

**West Metro Fire Protection District  
2024 Budget  
OPERATIONS DIVISION  
Budget Summary by Object Class**

	<b>2023</b>			<b>2024 Budget</b>
	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>Estimated</b>	
<b>Expenses (continued)</b>				
6420 Insurance Recovery	4,308	-	-	-
7110 Data & Voice Service	2,620	440	960	480
7120 Electric/Gas	219,003	261,930	247,258	321,139
7130 Sewer/Water	59,830	61,555	71,437	76,325
7140 Trash	21,961	25,906	24,039	27,346
7210 Maintenance - Building	131,164	76,556	141,254	129,878
7220 Maintenance Equipment	433,026	372,921	680,407	650,861
7225 Software	-	-	157,615	181,300
7230 New Equipment	687,169	736,987	698,288	658,009
7240 Rental Equipment	1,957	12	2,937	3,098
8190 New Equipment - Apparatus	57,910	124,804	131,000	168,100
8210 Fuel	362,614	540,072	560,160	560,000
8240 Fleet Maintenance - IS Fund	1,741,182	1,924,575	1,735,200	2,697,803
9211 Capital Lease Principal	184,678	273,522	197,562	302,908
9212 Lease Interest	26,668	22,531	13,784	8,158
9230 Apparatus Replacement	1,300,000	2,000,000	3,000,000	4,000,000
9940 Training Center Rental	760,000	760,000	772,000	800,000
<b>Total Expenses</b>	<b>70,435,650</b>	<b>74,527,943</b>	<b>79,333,203</b>	<b>84,711,107</b>



# WEST METRO FIRE PROTECTION DISTRICT

## Stations



**10-01-01 Station 1** is located at 6401 West 14<sup>th</sup> Avenue. The primary response area consists of 6<sup>th</sup> Avenue on the south, 26<sup>th</sup> Avenue on the north, Sheridan Boulevard on the east, and Carr Street to the west. A minimum of 9 personnel operate out of an Engine, two Medic units and a Safety and Medical (SaM) unit. Station 1 is among the busiest in the District.

**10-01-02 Station 2** is located at 1545 Robb Street. The primary response area consists of 2<sup>nd</sup> Avenue on the south, 26<sup>th</sup> Avenue on the north, Garrison on the east, and Denver West on the west. A minimum of 7 personnel operate out of a Tower, Engine, and Hazmat unit. Station 2 personnel are trained to the Hazmat Technician level and are part of the Adams – Jeffco Hazmat Response team.

**10-01-03 Station 3** is located at 95 Garrison Street. The primary response area consists of Mississippi Avenue on the south, Colfax on the north, Wadsworth on the east, and Quail Street on the west. A minimum of 7 personnel operate out of an Engine and two Medic units. Station 3 is among the busiest in the District.

**10-01-04 Station 4** is located at 13155 West Alameda Parkway. The primary response area consists of Jewell Avenue on the south, 6<sup>th</sup> Avenue to the north, Kipling Parkway on the east, and C470 to the west. A minimum of 5 personnel operate out of an Engine, Medic, and Brush unit. Station 4 is also home to the District 2 Chief, who is responsible for stations 3, 4, 7, 8, and 9.

**10-01-05 Station 5** is located at 14055 West 20<sup>th</sup> Avenue. The primary response area consists of Colfax Avenue to the south, Clear Creek on the north, Union Street to the east, and Quaker Street to the west. A minimum of 5 personnel operate out of an Engine, Medic, and Hazmat unit. Station 5 personnel are trained to the Hazmat Technician level and are part of the Adams – Jeffco Hazmat Response team.

**10-01-06 Station 6** is located at 15100 West 6<sup>th</sup> Avenue. The primary response area consists of Colorado Mills Mall, Red Rocks Community College, three major highways: I-70, C-470, and 6<sup>th</sup> Avenue. A minimum of 4 personnel operate out of an Engine and a Tender unit.

**10-01-07 Station 7** is located at 6315 West Mississippi Avenue. The primary response area consists of Jewell Avenue to the south, 1<sup>st</sup> Avenue to the north, Sheridan Boulevard to the east, and Carr Street to the west. A minimum of 7 personnel operate out of an Engine, Medic unit, and ARM car. Station 7 is among the busiest of stations in the District.

**10-01-08 Station 8** is located at 9001 West Jewell Avenue. The primary response area consists of Carmody Estates, Cloverdale West, Green Gables, Heritage West, Lochwood, Palomino Park, and Sun Valley Estates. A minimum of 7 personnel operate out of a Tower, Engine, and Dive 2. Station 8 personnel are trained dive rescue technicians and respond in and out of District as part of the Denver Metro Dive Team.

**10-01-09 Station 9** is located at 101 Red Rocks Business Drive. The primary response area includes Bandimere Speedway, Bear Creek Lake Park, Dinosaur Ridge, the Historic Town of Morrison and Red Rocks Amphitheater. A minimum of 4 personnel operate out of an Engine and Brush unit. Station 9 is the primary wildland interface station and coordinates department wildland fire fighting training. Station 9 houses Engine 39 which responds to wildland fires across the United States.

**10-01-10 Station 10** is located at 3535 S Kipling Street and is adjacent to the West Metro Training facility and the Federal Emergency Management Agency's (FEMA) Urban Search and Rescue Task Force One. The primary response area consists of Belleview to the south, Morrison Road to the north, Sheridan to the east, and C-470 to the west. A minimum of 8 personnel operate a Heavy Rescue, Medic unit, Bureau 7 (Fire Investigator) and a SaM unit. The personnel at station 10 are trained in Technical Rescue Response and respond for building collapse, rope rescue, trench rescue, and confined space rescue.

**10-01-10 Station 11** is located at 15629 West Belleview Avenue. The primary response area is C-470, Highway 285, Willow Springs, Willow Brook, Friendly Hills, Foothills Green, open space, and the south end of the Town of Morrison. A minimum of 4 personnel operate out of an Engine and Brush unit. Station 11 manages and maintains hose for the entire District.

**10-01-12 Station 12** is located at 9990 West Alamo Place. The primary response area consists of Coal Mine Avenue to the south, Quincy to the north, Wadsworth Boulevard to the east, and Alkire to the west. A minimum of 5 personnel operate an Engine and Medic unit.

**10-01-13 Station 13** is located at 12613 West Indore Place. The primary response area consists of the C-470 corridor and the Ken Caryl Ranch and Valley. A minimum of 5 personnel respond out of an Engine, Medic, and Brush unit.

**10-01-14 Station 14** is located at 10305 West Chatfield Avenue. The primary response area consists of C-470 to the south, Coal Mine Avenue to the north, Wadsworth Boulevard to the east, and C-470 as it winds to the west. A minimum of 4 personnel respond out of a Ladder Truck. Station 14 personnel are trained in Technical Rescue response and are part of the West Metro Technical Rescue Team. Station 14 is also home to District 3 Chief who is responsible for stations 10, 11, 12, 13, 14, and 15.

**10-01-15 Station 15** is located at 6220 North Roxborough Park Road. The primary response area consists of the Roxborough Community, Roxborough State Park, and Waterton Canyon. A minimum of 5 personnel respond out of an Engine, Medic, and Brush unit.

**10-01-16 Station 16** is located at 3880 Upham Street. The primary response area consists of 26<sup>th</sup> Avenue to the south, I-70 to the north, Sheridan to the east, and Garrison to the west. A minimum of 5 personnel respond out of an Engine and Medic unit. Station 16 is also home to District 1 Chief who is responsible for stations 1, 2, 5, 6, 16, and 17.

**10-01-17 Station 17** is located at 10901 West 38<sup>th</sup> Avenue. The primary response area consists of 26<sup>th</sup> Avenue to the south, Clear Creek to the north, Garrison Street to the east, and Young Field Street to the west. A minimum of 5 personnel respond out of an Engine, Medic unit, Brush unit, and Swift water response vehicle. The personnel at Station 17 are trained in swift water rescue.

# West Metro Fire Protection District 2024 Budget

## FIRE STATIONS

	<b>2023</b>			<b>2024 Budget</b>
	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>Estimated</b>	
<b>Expenses</b>				
Station 1	35,294	40,166	41,452	43,054
Station 2	26,144	37,081	37,830	41,261
Station 3	27,789	30,311	28,876	30,907
Station 4	25,366	32,277	40,373	40,246
Station 5	35,737	34,861	42,397	47,772
Station 6	19,311	18,292	22,079	30,201
Station 7	39,236	41,095	57,176	47,687
Station 8	27,761	38,430	42,607	43,097
Station 9	23,344	25,538	30,019	33,677
Station 10	52,283	58,213	68,593	73,191
Station 11	24,749	28,426	26,155	28,644
Station 12	18,615	19,935	27,624	33,276
Station 13	77,866	24,809	26,055	30,079
Station 14	24,039	25,217	38,576	38,383
Station 15	28,234	34,012	34,776	36,826
Station 16	30,061	34,711	30,655	32,065
Station 17	24,804	26,444	30,685	41,996
<b>Total Expenses</b>	<b>540,635</b>	<b>549,820</b>	<b>625,927</b>	<b>672,362</b>

# WEST METRO FIRE PROTECTION DISTRICT

## Life Safety Division



The Life Safety division is tasked with preventing or reducing property damage, injury, and loss of life due to fire. This division oversees inspections of buildings and businesses to check for compliance with safety standards. Building permits are issued after the appropriate plan review has been completed by uniformed personnel working in the division. Fire systems are inspected annually, and other permits are issued to include hazardous materials permits and firework tent sales.

The Investigations unit, under Life Safety division, is a team of uniformed personnel charged with investigating all fires within the District. The mission of the Fire Investigations unit includes proper examination of the fire or explosion scene, successful prosecution of offenders, and intervention in connection with juvenile fire setter education.

Other Community support programs under Life Safety division include community education, Child passenger safety, family fire muster and support network.

**West Metro Fire Protection District  
2024 Budget  
LIFE SAFETY DIVISION  
Budget Summary by Cost Unit**

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
<b>Revenues</b>				
120 - Fire Prevention	817,873	943,590	855,392	653,665
122 - Community Education	345	1,043	-	-
124 - Family Support Network	1,960	795	2,500	1,000
023 - Family Fire Muster	12,650	11,281	26,000	22,300
	<b>832,828</b>	<b>956,709</b>	<b>883,892</b>	<b>676,965</b>
<b>Expenses</b>				
120 - Fire Prevention	3,237,559	3,003,929	2,892,563	3,246,719
121 - Investigations	644,481	592,907	627,295	830,736
122 - Community Education	21,862	45,308	74,420	78,586
123 - Child passenger Safety	30,567	18,946	38,920	29,800
124 - Family Support Network	2,000	2,336	5,300	5,100
023 - Family Fire Muster	1,546	21,162	24,700	26,750
<b>Total Expenses</b>	<b>3,938,015</b>	<b>3,684,589</b>	<b>3,663,197</b>	<b>4,217,691</b>

**West Metro Fire Protection District  
2024 Budget  
LIFE SAFETY DIVISION  
Budget Summary by Object Class**

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
<b>Revenues</b>				
4530 Construction Permit	505,364	633,599	581,946	423,101
4540 Operational Permit	175,463	105,527	130,411	105,500
4545 Modified Detail	43,920	74,992	36,107	49,064
4710 Miscellaneous Revenue	13,049	12,237	26,000	22,300
4740 Life Safety Fees	93,072	129,559	106,928	76,000
4810 Donations	1,960	795	2,500	1,000
<b>Total Revenues</b>	<b>832,828</b>	<b>956,709</b>	<b>883,892</b>	<b>676,965</b>
<b>Expenses</b>				
5110 Salaries	2,308,234	2,141,860	2,108,853	2,667,737
5115 Muster Out Pay	418,882	163,387	-	-
5120 Extra Duty	57,502	79,947	135,705	142,560
5130 Acting Pay	5,146	5,817	6,500	8,000
5140 Technician Pay	25,875	24,300	40,500	24,300
5150 Holiday Pay	965	946	1,500	2,200
5180 Sick Leave Sold	103,638	100,876	110,500	132,000
5190 Vacations Sold	73,625	87,941	82,500	97,850
5610 Training & Education	12,209	17,426	26,685	14,460
5640 Travel	5,692	16,220	15,600	18,150
5999 Benefits Allocation	834,998	765,955	842,183	882,224
6120 General Supplies	23,435	28,977	39,700	41,992
6160 Dues & Subscriptions	12,490	12,922	14,120	16,450
6180 Meetings	336	441	5,100	4,770
6330 Contract Labor	39,201	211,692	153,000	16,550
7220 Maintenance Equipment	3,233	1,645	6,560	8,260
7225 Software	-	-	44,711	49,697
7230 New Equipment	12,554	14,939	19,880	78,241
7240 Rental Equipment	-	9,297	9,600	12,250
<b>Total Expenses</b>	<b>3,938,015</b>	<b>3,684,589</b>	<b>3,663,197</b>	<b>4,217,691</b>

# WEST METRO FIRE PROTECTION DISTRICT

## Capital Projects Funds



The Capital Projects Fund accounts for financial resources set aside for capital outlay expenditures, including the acquisition, construction, renovation or major maintenance of facilities and other capital assets of the District.

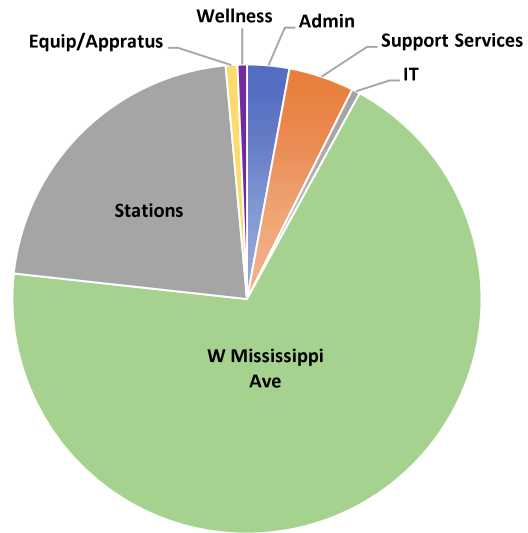


## West Metro Fire Protection District 2024 Budget Capital Projects Fund

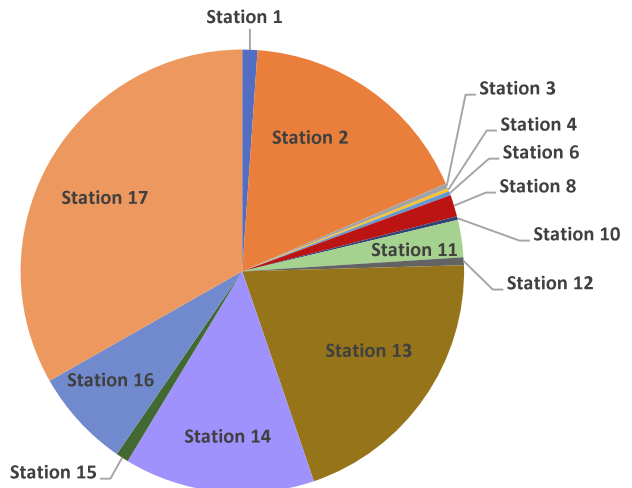
	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Revenues</b>				
4610 Interest	-	35,739	-	-
4910 Operate Trans In -Cap Projects	1,471,800	2,578,767	2,921,255	14,182,205
<b>Total Revenues</b>	<b>1,471,800</b>	<b>2,614,506</b>	<b>2,921,255</b>	<b>14,182,205</b>
<b>Expenses</b>				
9245 Capital Projects	1,741,811	2,135,058	3,324,270	10,239,205
9390 Contingency	-	-	211,300	510,210
<b>Total Expenses</b>	<b>1,741,811</b>	<b>2,135,058</b>	<b>3,535,570</b>	<b>10,749,415</b>

Division	Total Capital 2024
Admin	297,500
IT	58,000
Facilities	9,000
Wellness	66,000
Support Services	456,958
W Mississippi Ave	7,000,000
EMS Division	8,000
Station 1	24,665
Station 2	386,850
Station 3	8,000
Station 4	5,000
Station 6	7,000
Station 8	35,000
Station 10	6,000
Station 11	60,000
Station 12	12,800
Station 13	449,000
Station 14	308,000
Station 15	20,672
Station 16	160,000
Station 17	737,760
Tech Rescue	24,000
Equip/Apparatus	81,000
Life Safety	18,000
Contingency	510,210
<b>Total</b>	<b>10,749,415</b>

**2024 Capital Budget by Division**



**2024 Capital Budget by Station**



Fund #	Division #	Dept./Unit#	Division/unit Description	Capital Description	2024 Projects Approved	2024 Q3 Contingency
10	1	0	Admin	Replacement UPS batteries	\$ 13,000	
10	1	0	Admin	Admin tenant improvement	\$ 210,000	
10	1	0	Admin	Admin tenant finish FF&E	\$ 59,500	
10	1	0	Admin	Asphalt reseal and stripe		\$ 15,000
10	2	1	Station 1	Replace kitchen countertops and backsplash	\$ 15,865	
10	2	1	Station 1	Interior paint		\$ 8,800
10	2	2	Station 2.	Enclose Patio for gym area	\$ 375,000	
10	2	2	Station 2.	Concrete Crack Caulking	\$ 11,850	
10	2	3	Station 3.	Electrical panel upgrade	\$ 8,000	
10	2	4	Station 4.	2024 Station signage		\$ 5,000
10	2	6	Station 6.	2024 Parking Lot reseal	\$ 7,000	
10	2	8	Station 8	PARKING LOT SEAL/COAT & STRIPING (increased to \$9k)	\$ 9,000	
10	2	8	Station 8	APPARATUS BAY "BA CEILING FAN" (added \$3,000 for elec.)	\$ 20,000	
10	2	8	Station 8	LED APPARATUS BAY LIGHT UPGRADE		\$ 6,000
10	2	10	Station 10	Re-grout and seal upstairs showers	\$ 6,000	
10	2	11	Station 11	(2024) Concrete pad partial replacement	\$ 60,000	
10	2	12	Station 12	24 P1 Replace Lighting to LED Fixtures	\$ 12,800	
10	2	13	Station 13	Water pressure tank	\$ 25,000	
10	2	13	Station 13	Skylight replacement	\$ 14,000	
10	2	13	Station 13	Patio enclosure and bathroom remodel	\$ 410,000	
10	2	14	Station 14	Bathroom remodel	\$ 290,000	

Fund #	Division #	Dept./Unit#	Division/unit Description	Capital Description	2024 Projects Approved	2024 Q3 Contingency
10	2	14	Station 14	Exterior paint	\$ 18,000	
10	2	15	Station 15	Expansion Joint Caulking	\$ 5,600	
10	2	15	Station 15	Replace Water dept carpet	\$ 15,072	
10	2	16	Station 16	Asphalt remove and replace and stripe	\$ 85,000	
10	2	16	Station 16	Roof Replacement	\$ 75,000	
10	2	17	Station 17	New Plymovents x 3	\$ 27,790	
10	2	17	Station 17	New Garage Door Openers	\$ 10,500	
10	2	17	Station 17	Remodel Overage into 2024	\$ 685,000	
10	2	17	Station 17	Remodel Furniture	\$ 14,470	
10	2	28	Old station 8	Remodel bathrooms	\$ 75,000	
10	2	28	Old station 8	Paint exterior	\$ 20,000	
10	2	28	Old station 8	Roof Replacement	\$ 170,000	
10	2	30	Mississippi Storage	New construction for apparatus and equipment storage facility	\$ 7,000,000	
10	2	31	EMS Division	I-simulate monitor	\$ 8,000	
10	2	34	Technical Rescue	New Tech PPE	\$ 24,000	
10	2	41	Equipment	Thermal Imaging Camers (TIC) (Tower 2, Rescue 10, Truck 14, SaM 1&2)	\$ 81,000	
10	2	47	Comm	Harris Console / API Upgrade	\$ 51,863	
10	2	47	Comm	Locution Upgrade	\$ 45,895	
10	2	47	Comm	Station LOLA upgrade	\$ 19,200	
10	2	52	Field St	Window replacement	\$ 75,000	
10	1	73	IT	Fiber Upgrades - Carry Over from 2023	\$ 35,000	

Fund #	Division #	Dept./Unit#	Division/unit Description	Capital Description	2024 Projects Approved	2024 Q3 Contingency
10	1	73	IT	Admin Training Rooms AV107 & 112 upgrades	\$ 23,000	
10	1	74	Wellness	Treadmill	\$ 7,000	
10	1	74	Wellness	Elliptical	\$ 7,500	
10	1	74	Wellness	Functional Trainer	\$ 6,500	
10	1	74	Wellness	St 2 and 13 gym remodel fitness equipment	\$ 45,000	
10	2	76	Facilities	Ice melt spreader	\$ 5,000	
10	2	76	Facilities	Snowplow blade	\$ 4,000	
10	3	120	Life Safety	2024 (P2) Basement storage locker	\$ 18,000	

2024 Capital Projects	\$	10,204,405
2024 Quarter 3		34,800
Contingency (5%)		510,210
<b>Total 2024 Capital Projects Budget</b>	<b>\$</b>	<b>10,749,415</b>

# WEST METRO FIRE PROTECTION DISTRICT

## General Obligation Debt Service Fund



The General Obligation (GO) Debt Service Fund is used to account for the collection of tax revenues and payment of principal and interest on GO bonds. Currently the District has two refunding bonds issued in 2013 and 2016. The refunding bonds were issued to refinance the 2006 and 2007 GO bonds, which provided funding for the construction of the training center, and other major renovation and expansion works on the District's fire stations.

**West Metro Fire Protection District  
2024 Budget  
Debt Service Fund**

		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>Revenues</b>					
4110	Property Taxes-Jeffco	3,003,137	3,019,019	3,092,309	3,076,357
4111	Property Taxes-Douglas County	114,166	111,408	110,260	127,363
4210	Specific Ownership Taxes-Jeffco	-	-	-	-
<b>Total Revenues</b>		<b>3,117,304</b>	<b>3,130,427</b>	<b>3,202,569</b>	<b>3,203,720</b>
<b>Expenses</b>					
6190	Miscellaneous	600	600	750	750
6530	Treasurer Fees-Jeffco	45,047	45,285	49,465	46,300
6531	Treasurer Fees-Douglas County	-	-	1,654	1,920
9114	Debt Service Principal 2013	2,155,000	2,220,000	2,310,000	2,400,000
9115	Debt Service Principal 2016	280,000	275,000	285,000	300,000
9124	Debt Service Interest 2013	545,450	480,800	392,000	299,600
9125	Debt Service Interest 2016	174,800	169,200	163,700	155,150
<b>Total Expenses</b>		<b>3,200,897</b>	<b>3,190,885</b>	<b>3,202,569</b>	<b>3,203,720</b>

**West Metro Fire Protection District**  
**General Obligation Bond Debt Service**

<b>Year</b>	<b>Series 2013 Refunding Bonds</b>			<b>Series 2016 Refunding Bonds</b>			<b>Total</b>
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
2013	115,000	446,587.36	561,587.36			0.00	2,833,499.86
2014	200,000	759,650.00	959,650.00			0.00	3,229,700.00
2015	205,000	755,650.00	960,650.00			0.00	3,232,475.00
2016	210,000	751,550.00	961,550.00	140,000.00	118,311.00	258,311.00	3,232,874.00
2017	1,945,000	747,350.00	2,692,350.00		190,800.00	190,800.00	3,162,062.00
2018	2,010,000	689,000.00	2,699,000.00	265,000.00	190,800.00	455,800.00	3,154,800.00
2019	2,040,000	658,850.00	2,698,850.00	265,000.00	185,500.00	450,500.00	3,149,350.00
2020	2,070,000	628,250.00	2,698,250.00	270,000.00	180,200.00	450,200.00	3,148,450.00
2021	2,155,000	545,450.00	2,700,450.00	280,000.00	174,800.00	454,800.00	3,155,250.00
2022	2,220,000	480,800.00	2,700,800.00	275,000.00	169,200.00	444,200.00	3,145,000.00
2023	2,310,000	392,000.00	2,702,000.00	285,000.00	163,700.00	448,700.00	3,150,700.00
2024	2,400,000	299,600.00	2,699,600.00	300,000.00	155,150.00	455,150.00	3,154,750.00
2025	2,495,000	203,600.00	2,698,600.00	305,000.00	146,150.00	451,150.00	3,149,750.00
2026	2,595,000	103,800.00	2,698,800.00	320,000.00	137,000.00	457,000.00	3,155,800.00
2027				3,185,000.00	127,400.00	3,312,400.00	3,312,400.00
<b>Total</b>	<b>22,970,000</b>	<b>7,462,137.36</b>	<b>30,432,137.36</b>	<b>5,890,000.00</b>	<b>1,939,011.00</b>	<b>7,829,011.00</b>	<b>47,366,860.86</b>

# WEST METRO FIRE PROTECTION DISTRICT

## CO-TF1 Special Revenue Fund



The Colorado Task Force One (COTF1) Special Revenue Fund is used to account for the operations of the Colorado Task Force that are reimbursed through the Department of Homeland Security Federal Emergency Management Administration (FEMA Grants)

The FEMA grants are utilized for training and preparation purposes. Grants are awarded on a fiscal year basis. FEMA cooperative grants are reported in this budget based on calendar year use. The District is the sponsoring agency for the CO-TF1 program and maintains MOA's with participating agencies. Costs related to actual responses and deployments are covered under separate grant numbers and are not included in the annual budget.



**West Metro Fire Protection District  
2024 Budget  
COTF1/USAR Special Revenue Fund**

		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>Revenues</b>					
4322	FEMA Grant	1,801,722	1,807,005	2,234,653	2,314,666
4324	Deployment - Other	280,608	368,455	-	-
<b>Total Revenues</b>		<b>2,082,330</b>	<b>2,175,460</b>	<b>2,234,653</b>	<b>2,314,666</b>
<b>Expenses</b>					
5110	Salaries	490,526	569,249	574,525	632,287
5115	Muster Out Pay		4,253	-	-
5120	Extra Duty	190,606	94,409	-	10,000
5150	Holiday Pay	175	-	-	-
5180	Sick Leave Sold	25,385	22,138	30,000	31,500
5190	Vacations Sold	16,569	28,506	25,000	29,500
5610	Training & Education	12,286	8,297	63,000	40,000
5630	Physical Wellness	32,504	27,050	55,000	42,000
5640	Travel	45,151	85,060	250,000	120,000
5999	Benefits Allocation	114,274	124,341	124,628	150,379
6120	General Supplies	73,879	195,875	230,000	155,000
6330	Contract Labor	566,071	516,791	250,000	125,000
6410	General Liability Insurance	38,034	49,299	37,000	130,000
7110	Data & Voice Service	29,116	53,625	91,000	80,000
7210	Maintenance - Building	-	-	6,000	5,000
7220	Maintenance Equipment	12,840	20,589	55,000	55,000
7230	New Equipment	90,166	24,827	95,000	210,000
7240	Rental Equipment	161,700	92,400	100,000	186,000
8210	Fuel	16,253	3,061	3,500	3,000
9220	Capital Expenditures	172,965	254,797	245,000	310,000
<b>Total Expenses</b>		<b>2,088,501</b>	<b>2,174,565</b>	<b>2,234,653</b>	<b>2,314,666</b>

**WEST METRO FIRE PROTECTION DISTRICT**  
**Colorado Metropolitan Certification Board**  
**Internal Service Fund**



The Colorado Metropolitan Certification Board (CMCB) is a collaborative effort among seven front-range fire agencies with a mission "to provide member departments and their firefighters a professional, dependable and equitable certification process". CMCB is accredited by Pro Board for Fire Service Training and certification.

The CMCB Internal Service Fund is managed by a full time CMCB director and the District's Training Division chief. All member agencies pay their own certification fees. Administrative expenses are allocated among members based on cost sharing agreement.

**West Metro Fire Protection District  
2024 Budget  
CMCB Internal Service Fund (ISF)**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>Revenues</b>				
4510 Contractual Services	172,465	242,544	372,982	377,753
<b>Total Revenues</b>	<b>172,465</b>	<b>242,544</b>	<b>372,982</b>	<b>377,753</b>
<b>Expenses</b>				
5110 Salaries	102,815	133,383	194,861	227,457
5120 Extra Duty	-	6,124	22,152	-
5180 Sick Leave Sold	1,320	2,003	2,000	4,500
5540 Uniform Allowance	102	91	1,000	1,000
5610 Training & Education	-	-	5,500	5,500
5640 Travel	3,138	6,067	8,815	14,660
5999 Benefits Allocation	28,104	29,038	39,654	46,116
6110 Office supplies	893	1,118	2,000	-
6120 General Supplies	541	97	1,500	5,120
6140 Postage	13	-	500	500
6160 Dues & Subscriptions	22,745	43,439	75,800	45,500
6180 Meetings	943	2,589	1,200	2,400
6320 Legal	-	-	4,000	4,000
6330 Contract Labor	9,574	12,000	8,000	15,000
7230 New Equipment	6,361	1,448	6,000	6,000
<b>Total Expenses</b>	<b>176,548</b>	<b>237,396</b>	<b>372,982</b>	<b>377,753</b>

# WEST METRO FIRE PROTECTION DISTRICT

## Fleet Maintenance

### Internal Service Fund



The Fleet Maintenance Internal Service Fund (ISF) was established in 2006 to provide maintenance and repair services for all District vehicles. As an ISF, it operates on a cost reimbursement basis through service charges to various divisions of the District and outside agencies. The Fleet division provides 24-hour service and has seven emergency vehicle technicians and one administrative assistant.

**West Metro Fire Protection District  
2024 Budget  
Fleet Maintenance Internal Service Fund (ISF)**

		<b>2023</b>			
		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>Estimated</b>	<b>2024 Budget</b>
<b>Revenues</b>					
4550	Labor Billings WMFR	1,022,088	1,002,768	1,024,800	1,689,975
4551	Parts/Materials WMFR	718,464	898,411	710,400	923,329
4555	Labor/Billings Outside Depts.	47,863	36,712	60,000	15,050
4556	Parts/Materials Outside Depts.	16,731	20,265	35,000	6,253
4557	Shop Fees	645	-	-	84,499
4610	Interest	-	14,335	-	-
<b>Total Revenues</b>		<b>1,805,790</b>	<b>1,972,491</b>	<b>1,830,200</b>	<b>2,719,106</b>
<b>Expenses</b>					
5110	Salaries	733,136	819,939	895,979	984,064
5120	Extra Duty	30,467	50,258	30,000	37,500
5130	Acting Pay	3,029	3,211	3,500	3,500
5180	Sick Leave Sold	24,408	29,442	28,000	33,000
5190	Vacations Sold	21,080	14,436	24,000	24,000
5540	Uniform Allowance	6,923	9,545	8,896	12,683
5610	Training & Education	8,000	6,923	12,000	12,700
5620	Testing	1,193	705	1,050	900
5640	Travel	1,718	-	2,450	3,000
5999	Benefits Allocation	288,155	291,016	324,788	330,834
6120	General Supplies	21,030	25,794	26,547	27,671
6160	Dues & Subscriptions	814	1,657	1,125	870
6180	Meetings	47	144	200	500
6330	Contract Labor	7,302	7,456	9,189	9,333
6410	General Liability Insurance	-	61,776	45,000	20,000
7120	Electric/Gas	16,874	22,423	21,450	23,744
7130	Sewer/Water	3,759	3,752	4,838	3,263
7140	Trash	1,882	2,376	1,884	2,264
7210	Maintenance - Building	10,312	14,327	13,690	14,500
7220	Maintenance Equipment	28,409	26,719	12,000	10,850
7225	Software	-	-	28,500	27,150
7230	New Equipment	11,998	11,682	18,360	26,003
8110	Maintenance - Vehicles	341,291	382,724	272,149	375,658
8115	Outside Work - Parts	6,161	7,282	25,000	4,282
8120	Parts - Tires Tubes	244,953	154,318	358,680	418,136
8190	New Equipment - Apparatus	7,069	9,705	9,090	10,839
8910	Depreciation	106,968	113,839	110,000	115,000
9210	Capital Improvements	6,840	9,510	73,580	107,000
<b>Total Expenses</b>		<b>1,933,819</b>	<b>2,080,960</b>	<b>2,361,946</b>	<b>2,639,244</b>

# **WEST METRO FIRE PROTECTION DISTRICT**

## **Apparatus/Vehicle Replacement**

### **Internal Service Fund**



The District maintains an Apparatus and Vehicle Replacement Internal Service Fund (ISF) that was established in 1996 as a commitment by the District to fund the apparatus and other vehicle replacements through interfund transfer from the General Fund operations.

Other sources of income for this ISF include reimbursement from use of vehicles on wildland deployments, prorated interest income on pooled investments, and sale of surplus vehicles.

**West Metro Fire Protection District  
2024 Budget  
Apparatus Replacement Internal Service Fund**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>Revenues</b>				
4310 Intergovernmental Revenue	1,300,000	2,000,000	3,000,000	4,000,000
4315 State of CO On-Behalf Paymnts	267,625	144,902	125,000	125,000
4610 Interest	-	38,061	10,500	19,000
4825 Sales of Assets	38,526	-	-	30,000
<b>Total Revenues</b>	<b>1,606,152</b>	<b>2,182,963</b>	<b>3,135,500</b>	<b>4,174,000</b>
<b>Expenses</b>				
8910 Depreciation	1,119,123	1,436,098	1,500,000	1,800,000
9230 Apparatus Replacement	368,483	86,887	3,135,206	4,197,550
<b>Total Expenses</b>	<b>1,487,607</b>	<b>1,522,985</b>	<b>4,635,206</b>	<b>5,997,550</b>

<b>Appartus</b>	<b>Qty</b>	<b>2024 Budget</b>
Engine	2	\$ 2,396,192
Ambulance	2	570,858
PowerCot/Load	2	125,000
MDC's	5	53,500
Admin Staff Cars	3	120,000
Brush Truck - Type 6	1	293,000
Carry over and Other Costs	1	639,000
<b>Total</b>		<b>\$ 4,197,550</b>

# **WEST METRO FIRE PROTECTION DISTRICT**

## **Training Center**

### **Internal Service Fund**



The Training Center Internal Service Fund (ISF) was established in 2011 to provide a fully functional facility for the District and outside agencies to use for meetings, events, and trainings. The training center houses conference rooms and outside training grounds for recruit academy and other emergency response practices.

The Training Center ISF receives revenue from hosting trainings and providing facility rental to the District, CO-TF1, and outside agencies. Included under Training Center budget are general training center facility services, technical rescue school, structural collapse tech class, and other outside training services.



**West Metro Fire Protection District  
2024 Budget  
Training Center Internal Service Fund (ISF)**

		<b>2023</b>			
		<b>2021 Actual</b>	<b>2022 Actual</b>	<b>Estimated</b>	<b>2024 Budget</b>
<b>Revenues</b>					
4240	Training Revenue - Outside	335,918	239,887	249,300	219,050
4250	Facilities Rental - WM	760,000	760,000	772,000	800,000
4251	Facilities Rental - CO-TF1	161,700	92,400	92,400	136,008
4610	Interest	-	51,204	-	-
4710	Miscellaneous	188,626	-	-	-
<b>Total Revenues</b>		<b>1,446,244</b>	<b>1,143,491</b>	<b>1,113,700</b>	<b>1,155,058</b>
<b>Expenses</b>					
5110	Salaries	447,756	420,900	369,607	397,248
5115	Muster Out Pay	4,086	78,648	-	-
5120	Extra Duty	66,646	38,805	115,925	33,525
5130	Acting Pay	2,496	1,531	3,000	3,000
5180	Sick Leave Sold	20,156	17,583	23,000	23,000
5190	Vacations Sold	14,929	5,930	18,000	18,000
5540	Uniform Allowance	536	692	2,400	2,900
5610	Training & Education	75	-	3,400	3,450
5640	Travel	3,133	3,349	10,980	10,980
5999	Benefits Allocation	155,291	141,055	169,947	140,354
6110	Office supplies	767	2,025	6,000	-
6120	General Supplies	59,285	49,973	122,599	84,465
6140	Postage	78	104	200	400
6160	Dues & Subscriptions	370	516	1,500	1,500
6180	Meetings	177	299	600	6,100
6330	Contract Labor	5,011	4,396	27,500	19,400
7110	Data & Voice Service	2,106	3,485	2,880	3,756
7120	Electric/Gas	71,916	62,394	66,600	78,996
7130	Sewer/Water	16,281	10,273	10,500	12,036
7140	Trash	7,114	9,755	7,950	9,756
7210	Maintenance - Building	53,717	63,901	86,496	81,862
7220	Maintenance Equipment	31,615	17,128	37,950	48,950
7230	New Equipment	14,003	34,510	29,900	40,520
7240	Rental Equipment	1,134	3,487	11,520	11,700
8910	Depreciation	578,592	576,200	635,000	600,000
9210	Capital Improvements	89,890	56,294	316,850	581,300
<b>Total Expenses</b>		<b>1,647,159</b>	<b>1,603,233</b>	<b>2,080,304</b>	<b>2,213,198</b>

## **GLOSSARY OF TERMS**

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The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary and list of acronyms have been included.

### **Accrual Basis of Accounting**

The method of accounting under which revenues are recorded when they are earned (whether or not the cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

### **Account**

A term used to identify an individual asset, liability, expenditure control, and revenue control or fund balance.

### **Administrative**

Department responsible for the performance of executive duties, management, and support services.

### **Appropriation**

An act by a legislative body authorizing the expenditure of a designated amount of funds or to incur obligations for specific purposes.

### **Assessed Valuation**

The total taxable value placed on real estate or other property as a basis for levying taxes.

### **Assets**

Property owned by the District that has monetary value.

### **Balanced Budget**

A budget in which the estimated government expenditure shall be equal to its estimated revenue in a financial year.

### **Board of Directors (BOD)**

Elected body of officials that govern the District. The District's highest level of decision-making authority.

### **Bond**

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large projects, such as buildings, streets, and bridges.

## **Glossary of Terms (Continued)**

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### **Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year.

### **Budget Document**

The official published statement prepared by the Finance Department that includes all budget information as approved by the Board of Directors. The instrument used by a budget-making authority to present a comprehensive financial program to the appropriating body.

### **Budget Basis of Accounting**

The basis of accounting used to prepare the budget. At West Metro Fire, this basis differs from a GAAP basis in enterprise funds, primarily on how capital expenditures and depreciation are budgeted.

### **Budget Message**

A general discussion of the proposed budget as presented in writing by the budget officer to the legislative body.

### **Budgetary Control**

The control or management of a governmental unit or enterprise in accordance with approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

### **Capital outlays**

Expenditures for the acquisition of capital assets.

### **Committed Fund**

A fund balance classification that includes amounts that can be used only for the specific purposes determined by a formal action of the District's board of directors.

### **Contingency**

The budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

### **Debt**

An obligation or liability resulting from the borrowing of money or from the purchase of goods and services.

### **Debt Service Funds**

Debt Service Funds are established to account for the transfers of resources from other governmental type funds for the payment of principal and interest of general long-term debt requiring the maintenance of a debt service fund.

## **Glossary of Terms (Continued)**

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### **Depreciation**

Expiration in service life of fixed assets attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. In accounting it involves a method of allocating capital/ fixed asset costs in to periodic expenses.

### **Emergency Reserves**

As defined in Colorado State Statutes in Article X, Section 20, “to use for declared emergencies only, each district shall reserve 3% or more of its fiscal year spending excluding bond debt service.

### **Expenses**

Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges, which are to benefit the current fiscal period.

### **Fiscal Year (FY)**

The time period used for the accounting year. The District’s fiscal year begins January 1<sup>st</sup> and ends on December 31<sup>st</sup>.

### **Fixed Assets (FA)/ Capital Assets**

Tangible or intangible items purchased at a price of over \$5,000 and have a useful life of more than one year.

### **Full Time Equivalent (FTE)**

Staffing levels are measured in FTEs to give a consistent comparison from year to year.

### **Fund**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities that are segregated for the purpose of carrying on specific activities.

### **Fund Balance**

The difference between assets and liabilities reported in a governmental fund.

### **Generally Accepting Accounting Principles (GAAP)**

The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

### **Government Finance Officers Association (GFOA)**

Organization offering support and a high level of training opportunities for government finance officers.

## **Glossary of Terms (Continued)**

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### **Major Fund**

A governmental fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues or expenditures are at least ten percent of the total budget. Any other government fund may be reported as a major fund, if that fund is particularly important to the financial statements.

### **Modified Accrual Basis**

A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure.” Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

### **Operating Budget**

The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, materials and supplies, fixed assets and debt service.

### **Object Classification**

A grouping of expenditures on the basis of good or services purchases.

### **Performance Measures**

Specific quantitative measures of work performed within an activity or program.

### **Prior Year Tax Levies**

Taxes levied for the fiscal periods preceding the current one.

### **Property Taxes**

Mandatory tax charged for the purpose of financing emergency services provided to District residents for their protection and assistance.

### **Resolution**

Formal action by the governing board to adopt the budget or other District matters

### **Resources**

The actual assets of the District, such as cash, taxes receivable, land, buildings, equipment, supplies, etc.

## **Glossary of Terms (Continued)**

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### **Refunds/Abatements**

The amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation.

### **Revenue**

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, grants, shared revenues and interest income.

### **Special Revenue Fund**

Funds that are established to account for the proceeds of specific revenue sources (other than special assessments, pension trusts, proprietary fund operations and revenues received for major capital projects) that are legally restricted for specific purposes.

### **Tax Base**

In Colorado, a designated amount of property tax that can be levied for operating expenses without annual voter approval.

### **Tax Levy**

The total amount to be raised by general property taxes

### **Tax Rate/ Mills**

The amount of tax levied for each \$1,000 of assessed property value

### **Tax Increment Financing (TIF)**

TIF is a public financing method that allows local governments to invest in public infrastructure and other improvements up-front. Local governments can then pay later for those investments. They can do so by capturing the future anticipated increase in tax revenues generated by the infrastructure or improvement projects.

### **Unassigned Fund**

Unassigned fund balance is the residual classification for the general fund after the amounts for the nonspendable, restricted, committed, and assigned classifications have been identified.

### **Zero Based Budgeting**

A method of budgeting in which all expenses must be justified for each fiscal year. The process of zero-based budgeting involves developing a new budget from scratch (i.e., starting from zero), versus starting with previous year budget and adjusting as needed. It is a budgeting approach where every function within an organization is analyzed for its needs and costs.

# West Metro Fire Protection District



## West Metro Fire Protection District

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## Questions or Requests

Addressed to:  
Finance Director,  
Bruk Mulaw