

**WEST METRO FIRE PROTECTION DISTRICT  
2025 Budget**

Budget update for one additional deputy chief position. Total increase to general fund budget \$282,408.

**SUMMARY OF ALL FUNDS**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
BEGINNING FUND BALANCES	\$ 55,431,727	\$ 63,349,425	\$ 72,013,331	\$ 72,973,754
REVENUES				
Property Taxes	68,843,555	68,922,990	85,567,305	83,807,062
Specific Ownership Taxes	4,935,884	5,149,964	5,165,748	5,378,690
EMS	17,650,720	18,669,646	18,662,500	18,425,000
Permits	814,118	688,878	577,665	554,800
Contractual Services	4,118,753	4,501,982	4,381,974	5,483,496
Intergovernmental Revenue	2,621,886	3,738,547	789,453	683,918
Training Revenue	1,111,210	1,193,600	1,155,811	1,310,160
Fleet Revenue	1,981,711	2,037,592	2,718,353	3,163,044
Grants	4,137,036	2,812,496	3,755,214	3,545,877
Other Revenue	65,350	3,492,148	1,351,300	1,712,183
Reimbursements	1,804,529	2,067,354	-	-
Total Revenues	<u>108,084,752</u>	<u>113,275,197</u>	<u>124,125,322</u>	<u>124,064,229</u>
EXPENDITURES				
Salaries	56,889,954	59,475,963	63,133,079	68,624,088
Benefits	16,928,922	17,236,918	19,279,904	20,609,061
Operating Expenses	8,048,192	7,004,775	8,616,211	10,065,993
Utilities	906,110	894,521	1,048,305	1,019,768
Equipment	1,268,130	1,197,900	1,616,750	1,956,793
Maintenance	4,441,462	4,932,470	6,273,649	7,302,950
Capital Outlay	2,455,658	3,758,751	11,747,715	11,448,954
Treasurers Fees	1,032,645	1,033,840	1,270,921	1,257,271
Apparatus Replacement	2,086,887	3,049,770	4,197,550	7,150,335
Capital Lease	296,053	303,250	311,066	-
Debt Service	3,145,000	3,150,700	3,154,750	3,149,750
Depreciation	2,126,137	2,226,894	2,515,000	2,535,000
Total Expenditures	<u>99,625,150</u>	<u>104,265,752</u>	<u>123,164,899</u>	<u>135,119,964</u>
Change in Fund Balance	<u>8,459,602</u>	<u>9,009,445</u>	<u>960,423</u>	<u>(11,055,734)</u>
Less: Investment in Long-term Capital Assets	<u>(541,904)</u>	<u>(345,539)</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCES	<u>\$ 63,349,425</u>	<u>\$ 72,013,331</u>	<u>\$ 72,973,754</u>	<u>\$ 61,918,020</u>
FUND BALANCES				
Nonspendable: Prepaid items	\$ 1,322,322	\$ 1,405,487	\$ -	\$ -
Restricted for:				
Emergency Reserves	2,863,605	3,475,547	3,475,547	3,656,007
Debt Service	329,559	271,355	275,355	275,355
Committed for Capital Projects	2,578,767	2,921,255	14,182,205	7,686,400
Unrestricted/Reserves: Other Funds	10,660,768	11,123,255	13,155,702	10,637,979
Unassigned: General Fund	<u>45,594,404</u>	<u>52,816,432</u>	<u>41,884,945</u>	<u>39,662,280</u>
	<u>\$ 63,349,425</u>	<u>\$ 72,013,331</u>	<u>\$ 72,973,754</u>	<u>\$ 61,918,020</u>

Inter-fund transfers excluded from this summary report

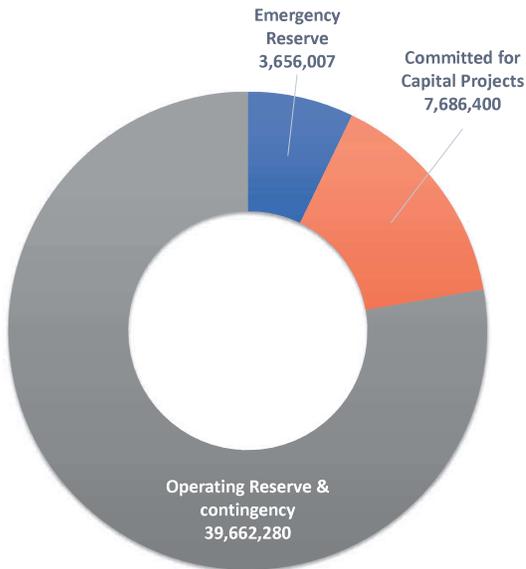
**West Metro Fire Protection District  
2025 Budget  
Summary by Fund**

	Governmental Funds				Internal Service Funds				Total All Funds
	10-General Fund	12-Capital Projects	21 - Debt Service	14 - COTFL Special Revenue	15- CMCB	16 - Fleet Services	17-Apparatus Replacement	18 - Training Center	
<b>Revenues</b>									
Property Taxes	80,608,418		3,198,644						83,807,062
Specific Ownership Taxes	5,378,690								5,378,690
FEMA Grant	1,080,000			2,277,917					3,357,917
Other Grants	187,960								187,960
Operating Revenue - ISF						3,178,352	125,000	1,309,408	4,612,760
Emergency Medical Services	18,425,000								18,425,000
Permits	504,800								504,800
Contractual Services	5,701,022				461,392				6,162,414
Investment income/ Interest	1,200,000	46,865					43,715	64,065	1,354,645
Other Revenue	242,982	-	-	-			30,000	-	272,982
<b>Total Revenues</b>	<b>113,328,872</b>	<b>46,865</b>	<b>3,198,644</b>	<b>2,277,917</b>	<b>461,392</b>	<b>3,178,352</b>	<b>198,715</b>	<b>1,373,473</b>	<b>124,064,229</b>
<b>Expenses</b>									
Administration Division	12,554,371								12,554,371
Operations Division	86,553,835								86,553,835
Life Safety Division	5,072,278								5,072,278
Grants				2,277,917					2,277,917
Capital Projects		10,099,400				202,514		887,040	11,188,954
Debt Service			3,198,644						3,198,644
Operating Expenses - ISF					459,228	3,227,730	8,850,335	1,736,672	14,273,965
<b>Total Expenditures</b>	<b>104,180,484</b>	<b>10,099,400</b>	<b>3,198,644</b>	<b>2,277,917</b>	<b>459,228</b>	<b>3,430,244</b>	<b>8,850,335</b>	<b>2,623,712</b>	<b>135,119,964</b>
<b>Interfund Transfers</b>									
Interfund Transfer in (out)	(17,686,400)	7,686,400	-	-	-	-	10,000,000	-	-
<b>Total Interfund Transfers</b>	<b>(17,686,400)</b>	<b>7,686,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(8,538,011)</b>	<b>(2,366,135)</b>	<b>-</b>	<b>-</b>	<b>2,164</b>	<b>(251,892)</b>	<b>1,348,380</b>	<b>(1,250,239)</b>	<b>(11,055,734)</b>
<b>Beginning Fund Balance Projected 1/1/2025</b>	<b>59,542,697</b>	<b>7,028,785</b>	<b>275,355</b>	<b>0</b>	<b>85,745</b>	<b>1,405,470</b>	<b>1,677,405</b>	<b>2,958,298</b>	<b>72,973,754</b>
<b>Ending Fund Balance projected 12/31/2025</b>	<b>51,004,686</b>	<b>4,662,650</b>	<b>275,355</b>	<b>0</b>	<b>87,909</b>	<b>1,153,578</b>	<b>3,025,785</b>	<b>1,708,059</b>	<b>61,918,020</b>

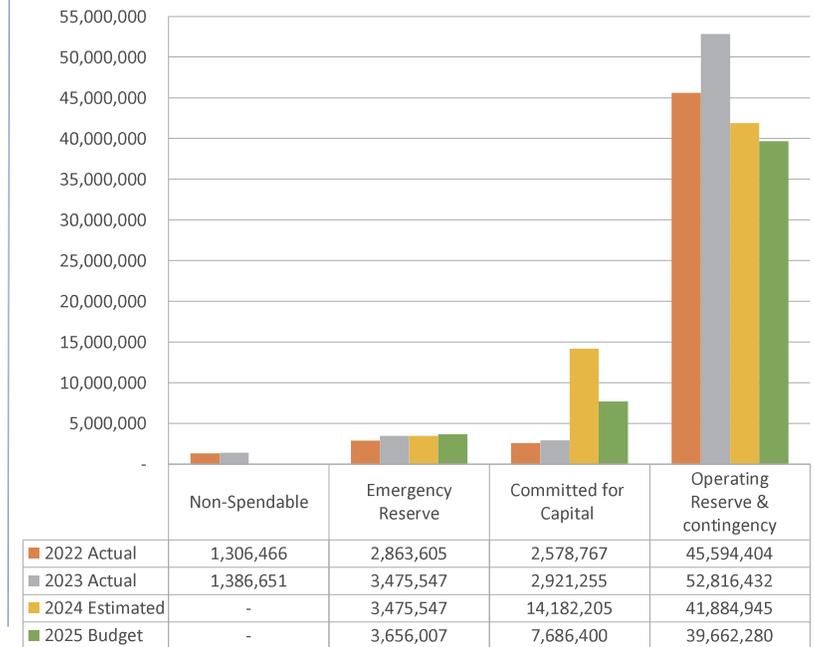
## West Metro Fire Protection District General Fund 2025 Budget Fund Balance by Year

DESCRIPTION	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
<b>Non-Spendable Fund Balance</b>	1,306,466	1,386,651		
<b>Restricted Fund Balance</b>				
Emergency Reserve	2,863,605	3,475,547	3,475,547	3,656,007
<b>Committed Fund Balance</b>				
Committed for Capital Projects	2,578,767	2,921,255	14,182,205	7,686,400
<b>Unassigned Fund Balance</b>				
Operating Reserve & contingency	45,594,404	52,816,432	41,884,945	39,662,280
<b>Total Fund Balance</b>	<b>\$ 52,343,242</b>	<b>\$ 60,599,885</b>	<b>\$ 59,542,697</b>	<b>\$ 51,004,686</b>
Non-Spendable Fund Balance %	1.34%	1.37%	0.00%	0.00%
Restricted Fund Balance %	2.95%	3.43%	3.04%	3.23%
Committed Fund Balance %	2.65%	2.88%	12.42%	6.78%
Unassigned Fund Balance %	46.91%	52.15%	36.68%	35.00%
<b>Total Fund Balance % of Revenue</b>	<b>53.85%</b>	<b>59.84%</b>	<b>52.15%</b>	<b>45.01%</b>
<b>General Fund Revenue</b>	<b>97,201,638</b>	<b>101,275,707</b>	<b>114,181,020</b>	<b>113,328,872</b>

**2025 Fund Balance Budget**



**General Fund Total Fund Balance by Year**



**West Metro Fire Protection District  
2025 Budget  
General Fund Summary**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
<b>Expenses</b>					
<b>Salaries &amp; Payroll Taxes</b>					
5110	Salaries	46,719,202	49,183,411	53,938,716	58,322,415
5115	Muster Out Pay	943,105	851,334	-	-
5120	Extra Duty	3,912,773	4,118,923	3,060,025	3,808,304
5130	Acting Pay	590,830	672,162	710,725	747,709
5140	Technician Pay	122,970	129,492	129,600	124,200
5150	Holiday Pay	109,879	155,334	140,200	177,200
5180	Sick Leave Sold	937,277	970,794	1,165,683	1,103,950
5190	Vacations Sold	497,972	544,612	619,600	686,000
5310	Medicare	677,780	711,599	816,449	880,815
5320	FICA	37,417	36,622	60,000	55,000
<b>Total Salaries &amp; Payroll Taxes</b>		<b>54,549,205</b>	<b>57,374,283</b>	<b>60,640,998</b>	<b>65,905,592</b>
<b>Pension Benefits</b>					
5410	Pension - LFD Old Hires	199,140	201,280	201,280	201,280
5420	Pension - Bancroft Old Hires	734,844	103,425	103,425	26,616
5430	Pension - Uniform	4,054,956	4,519,467	5,218,000	5,516,679
5460	Pension - Civilian	305,926	381,457	559,000	641,300
5470	Pension - WRFPD Volunteers	25,000	25,000	33,811	33,811
5999	Pension - WMFR Volunteers	21,604	21,604	21,604	21,604
5490	Pension - Administration	1,184	732	1,300	1,300
<b>Total Pension Benefits</b>		<b>5,342,654</b>	<b>5,252,965</b>	<b>6,138,420</b>	<b>6,442,589</b>
<b>Health/Life/Disability</b>					
5480	Medical Program/RHS	3,047,433	3,070,973	3,387,448	3,388,219
5510	Health Insurance	6,211,296	6,354,358	6,789,640	7,554,950
5520	Life/Disability Insurance	1,318,180	1,508,898	1,821,400	2,069,908
<b>Total Health/Life/Disability</b>		<b>10,576,909</b>	<b>10,934,229</b>	<b>11,998,488</b>	<b>13,013,076</b>
<b>Other Employee Benefits</b>					
5530	Workers Compensation	993,424	1,023,724	1,080,600	1,082,000
5560	Unemployment	-	-	12,000	16,000
5999	Benefits Allocation	(497,346)	(554,925)	(667,683)	(763,709)
<b>Total Other Employee Benefits</b>		<b>496,077</b>	<b>468,799</b>	<b>424,917</b>	<b>334,291</b>
<b>Total Salaries &amp; Payroll Benefits</b>		<b>70,964,846</b>	<b>74,030,276</b>	<b>79,202,823</b>	<b>85,695,548</b>

**West Metro Fire Protection District  
2025 Budget  
General Fund Summary**

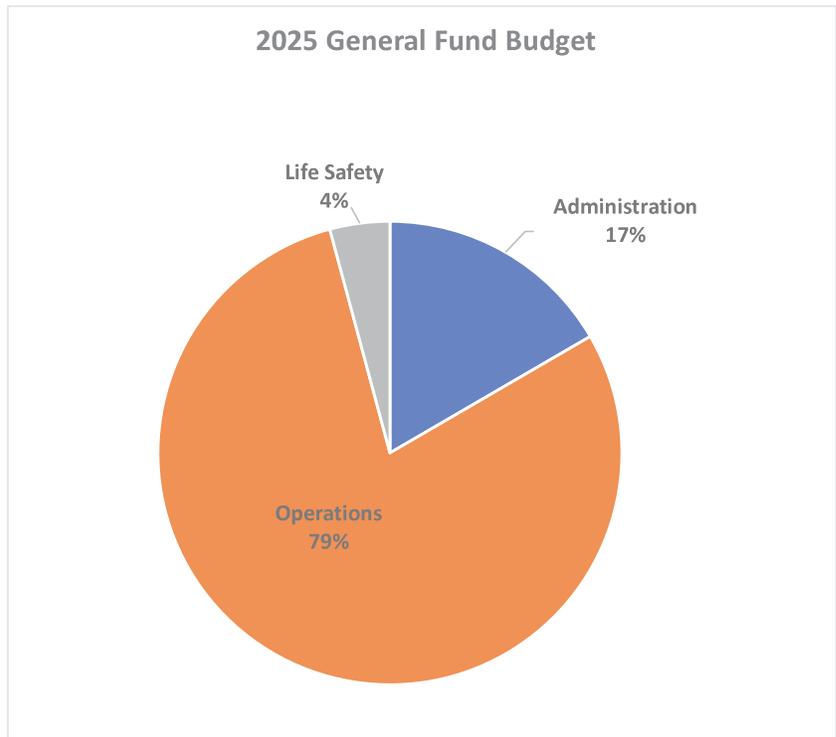
		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
<b>Operating Expenses</b>					
<b>Operations/Materials</b>					
5540	Uniform Allowance	198,258	224,642	251,200	292,000
5610	Training & Education	284,248	423,159	490,639	656,628
5615	Higher Education	184,892	236,238	180,000	308,034
5630	Physical Wellness	10,489	36,537	30,000	35,000
5640	Travel	357,628	385,408	267,305	366,454
6110	Office supplies	12,580	5,288	-	-
6120	General Supplies	331,569	309,176	405,576	479,921
6121	Non-Expendable EMS Supplies	42,857	33,705	41,000	41,000
6122	Expendable EMS Supplies	600,241	492,735	638,000	612,000
6130	Printing	-	-	-	-
6140	Postage	3,223	3,186	5,500	5,300
6150	Licenses	8,059	5,082	6,255	3,700
6160	Dues & Subscriptions	175,981	56,643	57,211	66,053
6170	Advertising	2,040	-	1,750	5,500
6180	Meetings	21,703	57,460	54,040	68,923
6185	Bank Charges	13,400	5,622	12,900	9,000
6210	Election	27,734	3,811	31,250	474,200
<b>Total Operations/Materials</b>		<b>2,274,900</b>	<b>2,278,690</b>	<b>2,472,626</b>	<b>3,423,713</b>
<b>Professional/Contractual Fees</b>					
6310	Audit	56,525	74,000	83,850	82,600
6320	Legal	168,187	71,460	156,000	156,000
6330	Contract Labor	3,154,069	2,794,988	3,581,068	3,774,349
<b>Total Professional/Contractual Fees</b>		<b>3,378,782</b>	<b>2,940,447</b>	<b>3,820,918</b>	<b>4,012,949</b>
<b>General Liability Insurance</b>					
6410	General Liability Insurance	438,615	335,918	649,781	772,731
6420	Insurance Recovery	-	-	-	-
<b>Total General Liability Insurance</b>		<b>438,615</b>	<b>335,918</b>	<b>649,781</b>	<b>772,731</b>
<b>Collection &amp; Treasurer Fees</b>					
6530	Treasurer Fees-Jefferson County	954,483	955,589	1,178,156	1,164,413
6531	Treasurer Fees-Douglas County	32,877	32,838	44,545	44,714
<b>Total Collection &amp; Treasurer Fees</b>		<b>987,360</b>	<b>988,427</b>	<b>1,222,701</b>	<b>1,209,127</b>
<b>Utilities</b>					
7110	Data & Voice Service	254,566	260,333	262,200	219,180
7120	Electric/Gas	374,331	350,968	443,319	445,351
7130	Sewer/Water	72,251	69,470	89,625	91,633
7140	Trash	36,877	42,112	39,346	46,702
<b>Total Utilities</b>		<b>738,025</b>	<b>722,882</b>	<b>834,490</b>	<b>802,867</b>

**West Metro Fire Protection District  
2025 Budget  
General Fund Summary**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
<b>Maintenance</b>				
7210	526,679	562,313	607,658	643,977
7220	760,087	850,257	1,363,801	1,559,374
7230	938,047	724,176	925,200	1,317,772
7240	27,220	30,425	32,388	31,840
8190	124,804	64,068	168,100	184,054
8210	540,072	467,065	560,000	550,000
8240	1,924,575	2,027,614	2,697,803	3,134,532
<b>Total Maintenance</b>	<b>4,841,484</b>	<b>4,725,918</b>	<b>6,354,949</b>	<b>7,421,549</b>
<b>Training Center Rental</b>				
9940	760,000	772,000	800,000	842,000
<b>Total Training Center Rental</b>	<b>760,000</b>	<b>772,000</b>	<b>800,000</b>	<b>842,000</b>
<b>Capital Lease</b>				
9211	273,522	287,653	302,908	-
9212	22,531	15,597	8,158	-
<b>Total Capital Lease</b>	<b>296,054</b>	<b>303,250</b>	<b>311,066</b>	<b>-</b>
<b>Operating Transfer In/Out</b>				
9230	2,000,000	3,000,000	4,000,000	10,000,000
9910	2,578,767	2,921,255	14,182,205	7,686,400
<b>Total Operating Transfer In/Out</b>	<b>4,578,767</b>	<b>5,921,255</b>	<b>18,182,205</b>	<b>17,686,400</b>
<b>Total Operating Expenses</b>	<b>18,293,986</b>	<b>18,988,788</b>	<b>34,648,736</b>	<b>36,171,336</b>
<b>Total Overall Expenses</b>	<b>89,258,832</b>	<b>93,019,064</b>	<b>113,851,558</b>	<b>121,866,884</b>
<b>Net Change in Fund Balance</b>	<b>7,942,806</b>	<b>8,256,643</b>	<b>329,462</b>	<b>(8,538,011)</b>
<b>Unrestricted Ending Fund Balance</b>	<b>48,173,171</b>	<b>55,737,687</b>	<b>56,067,150</b>	<b>47,357,151</b>

**West Metro Fire Protection District  
2025 Budget  
General Fund Summary**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
<b>Summary by Division</b>				
<b>Revenues</b>				
Administration	528,844	496,876	436,508	247,884
Operations	23,057,543	24,659,531	22,387,213	23,605,112
Life Safety	956,709	829,057	676,965	649,850
Non Departmental	72,658,542	75,290,244	90,680,334	88,826,026
	<b>97,201,638</b>	<b>101,275,707</b>	<b>114,181,020</b>	<b>113,328,872</b>
<b>Expenses</b>				
Administration	11,046,300	11,347,318	24,922,759	20,240,771
Operations	74,527,943	78,086,665	84,711,108	96,553,835
Life Safety	3,684,589	3,585,081	4,217,691	5,072,278
	<b>89,258,832</b>	<b>93,019,064</b>	<b>113,851,558</b>	<b>121,866,884</b>



**West Metro Fire Protection District  
2025 Budget  
ADMINISTRATION DIVISION  
Budget Summary by Cost Unit**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
<b>Revenues</b>				
00 - General Administration	412,499	441,251	386,508	247,884
70 - Recruit Candidate Selection	11,470	-	-	-
74 - Wellness	104,875	55,625	50,000	-
<b>Total Revenues</b>	<b>528,844</b>	<b>496,876</b>	<b>436,508</b>	<b>247,884</b>
<b>Expenses</b>				
00 - General Administration	6,522,629	6,665,726	18,926,769	13,351,871
60 - Chief's Office	602,960	595,803	687,757	988,001
61 - Awards Committee	12,998	10,335	6,520	19,100
62 - Board of Directors	17,438	20,693	27,255	24,170
63 - Peer Support	42,062	27,754	34,068	33,744
64 - Honor Guard	18,657	13,246	35,840	34,440
65 - Finance	820,847	866,240	986,425	1,054,022
69 - Human Resources	580,654	848,825	864,147	1,106,663
70 - Recruit Candidate Selection	52,950	96,918	146,868	167,420
71 - Civil Service	85,648	106,330	136,440	148,015
73 - Information Technologies	1,413,702	1,237,888	1,540,300	1,549,454
74 - Wellness	183,341	114,366	553,514	695,455
75 - Public Information office	33,468	32,633	47,727	57,988
76 - Facilities	658,948	710,563	929,129	1,010,428
	<b>11,046,300</b>	<b>11,347,318</b>	<b>24,922,759</b>	<b>20,240,771</b>

**West Metro Fire Protection District  
2025 Budget  
ADMINISTRATION DIVISION  
Budget Summary by Object Class**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
<b>Revenues</b>					
4325	Other Grants	176,047	113,743	112,000	62,000
4510	Contractual Services	330,223	375,135	324,508	185,884
4590	Recruit Application fee	11,470	-	-	-
4710	Miscellaneous	11,104	7,997	-	-
<b>Total Revenues</b>		<b>528,844</b>	<b>496,876</b>	<b>436,508</b>	<b>247,884</b>
<b>Expenses</b>					
5110	Salaries	3,009,921	3,103,057	3,616,354	4,241,086
5115	Muster Out Pay	120,049	58,588	-	-
5120	Extra Duty	83,496	81,224	272,546	303,580
5180	Sick Leave Sold	143,513	142,149	157,683	164,950
5190	Vacations Sold	84,502	87,226	110,000	105,000
5310	Medicare	677,780	711,599	816,449	880,815
5320	FICA	37,417	36,622	60,000	55,000
5410	Pension - LFD Old Hires	199,140	201,280	201,280	201,280
5420	Pension - Bancroft Old Hires	734,844	103,425	103,425	26,616
5430	Pension-Uniform	4,054,956	4,519,467	5,218,000	5,516,679
5460	Pension - Civilian	305,926	381,457	559,000	641,300
5480	Medical Program/RHS	3,047,433	3,070,973	3,387,448	3,388,219
5490	Pension - Administrations	1,184	732	1,300	1,300
5510	Health Insurance	6,211,296	6,354,358	6,789,640	7,554,950
5520	Life/Disability Insurance	1,318,180	1,508,898	1,821,400	2,069,908
5530	Workers Compensation	993,424	1,023,724	1,080,600	1,082,000
5540	Uniform Allowance	198,258	224,642	251,200	292,000
5560	Unemployment	-	-	12,000	16,000
5610	Training & Education	32,843	34,781	69,350	83,190
5615	Higher Education	-	236,238	180,000	308,034
5630	Physical Wellness	10,489	36,537	30,000	35,000
5640	Travel	34,985	55,255	77,480	98,440
5999	Benefits Allocation	(16,619,646)	(16,996,771)	(18,967,011)	(20,225,847)
6110	Office supplies	11,757	4,685	-	-
6120	General Supplies	85,669	67,192	118,870	109,470
6140	Postage	3,223	3,186	3,800	3,600
6160	Dues & Subscriptions	88,900	30,885	17,136	22,289
6170	Advertising	2,040	-	1,750	5,500
6180	Meetings	13,321	24,548	24,660	32,410
6185	Bank Charges	13,400	5,622	12,900	9,000
6210	Election	27,734	3,811	31,250	474,200

**West Metro Fire Protection District  
2025 Budget  
ADMINISTRATION DIVISION  
Budget Summary by Object Class**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
<b>Expenses (continued)</b>					
6310	Audit	56,525	74,000	83,850	82,600
6320	Legal	168,187	71,460	156,000	156,000
6330	Contract Labor	480,117	504,481	1,019,060	1,274,955
6410	General Liability Insurance	421,442	335,918	633,781	756,731
6530	Treasurer Fees-Jeffco	954,483	955,589	1,178,156	1,164,413
6531	Treasurer Fees-Douglas County	32,877	32,838	44,545	44,714
7110	Data & Voice Service	254,126	259,933	261,720	215,820
7120	Electric/Gas	112,401	102,384	122,180	109,200
7130	Sewer/Water	10,695	7,764	13,300	12,100
7140	Trash	10,971	13,675	12,000	14,000
7210	Maintenance - Building	450,123	456,149	477,780	477,960
7220	Maintenance Equipment	385,522	90,247	133,780	153,100
7225	Software	-	266,297	339,903	374,762
7230	New Equipment	186,121	123,824	188,950	206,708
7240	Rental Equipment	17,911	16,114	17,040	15,340
9910	Operating Transfer for Capital Projects	2,578,767	2,921,255	14,182,205	7,686,400
<b>Total Expenses</b>		<b>11,046,300</b>	<b>11,347,318</b>	<b>24,922,759</b>	<b>20,240,771</b>