



West Metro Fire Protection District

Proudly serving Douglas & Jefferson Counties, Colorado



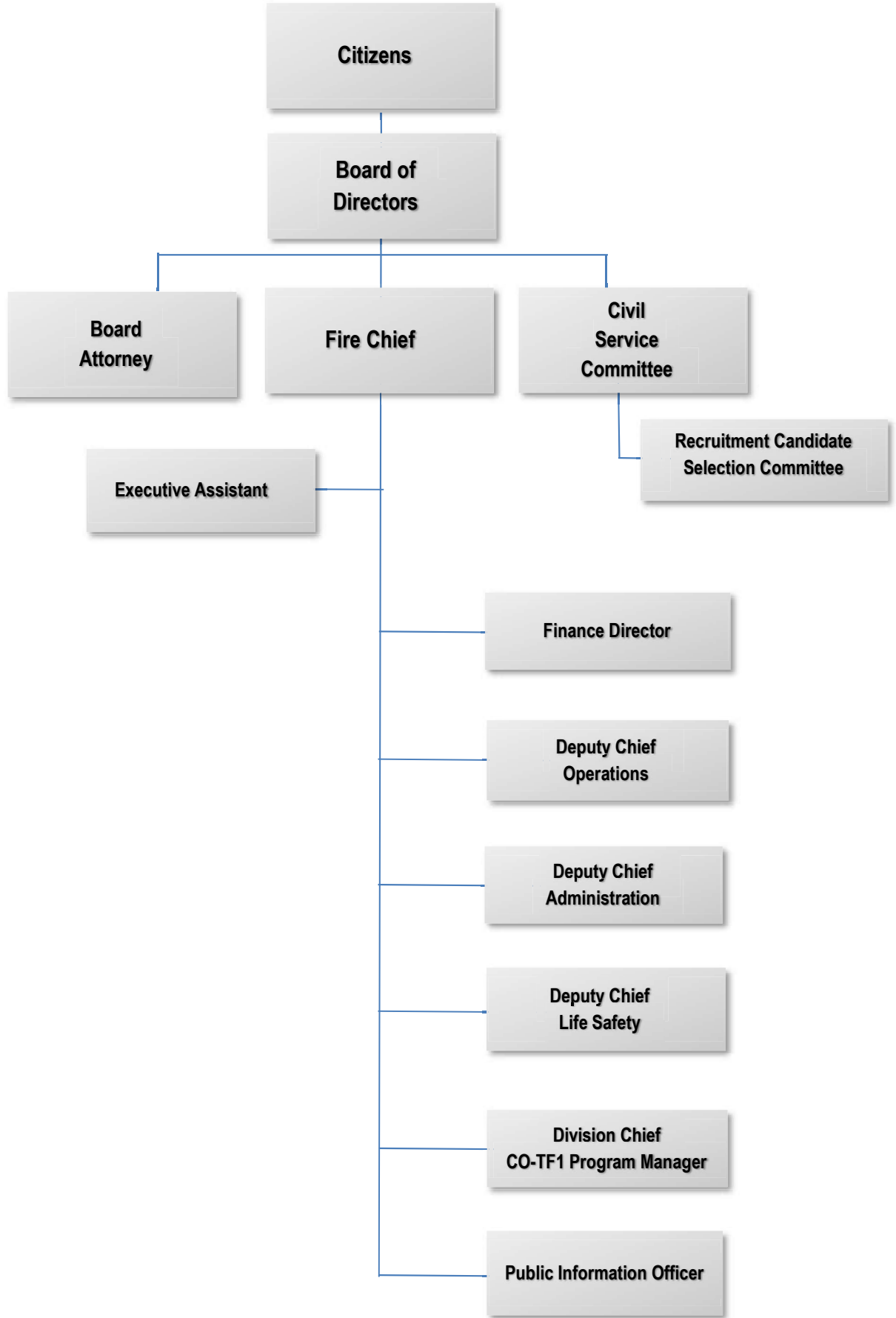
2025 Annual Budget

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WHO WE ARE

Mission, Vision, Values

Mission

The West Metro Fire Rescue family is committed to protecting the community's quality of life through prevention, preparedness, and all-hazards emergency response.

Vision

West Metro Fire Rescue endeavors to be a high quality, responsive, adaptive, learning organization, anticipating and responding to evolving community needs.

Values

Respectful:

Valuing life, property, and the needs of our community.
Honoring and supporting the people in our organization.
Desiring a culture of community.

Responsible:

Sustaining a highly trained, well-equipped community response force.
Focused on sustainable fiscal management.
Desiring a culture of stewardship.

Resourceful:

Drawing on the talents of our stakeholders.
Seeking innovative ideas.
Desiring a culture of empowerment.



Financial Structure, Process and Policy

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. Internal budgets reviews are finalized during the first week of September.

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 19th. 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. Final assessed valuation numbers are received from the counties during the first week of December with the requirement that mill levies be certified to the counties by December 15th.

2025 Budget Timeline

- **June 4 – June 13, 2024** - Budget worksheets made ready for distribution to all assigned departments or programs through the budget workflow module.
- **June 13, 2024** - Budget instructions and resources made available on the District's shared network.
- **August 5, 2024** - Preliminary budget proposals (worksheets and narratives) submitted by department or program heads for review and approval.
- **August 30, 2024** - Review by Fire Chief, Deputy Chief of Administration, and Finance Director. Internal budget hearings completed.
- **September 6, 2024** - Final budget updates and submittals due after the internal budget hearings
- **September 13, 2024** - Final internal budget reviews and approvals completed.
- **October 15, 2024** - Proposed 2024 Budget document submitted to the board of directors.
- **October 15, 2024** - Proposed 2024 Budget presented to the board of directors at the regular monthly meeting.
- **November 19, 2024** - Public budget hearing and other board meetings held as needed.
- **December 3, 2024** - Adoption of budget by the board of directors at a special board meeting.
- **December 13, 2024** - Certification of the mill levy completed and filed with the counties.
- **January 31, 2025** - Certified budget filed with Colorado Department of Local Affairs.
- **March 3, 2025** - Budget document and application submitted to Government Finance Officers Association (GFOA) to be considered for the GFOA's Distinguished Budget presentation Award program.

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 2025 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 using fund accounting that allows to track and report the financial position and results of operation 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.

2025 Budget Highlights

For the 2025 budget year, the District has a total projected revenue of \$124,064,229. This has shown a slight decrease of \$61,093 compared to the 2024 budget. Below are some major highlights for the 2025 revenue budget.

Revenue:

- Property tax revenue for the general fund is estimated to show a \$2 million decline compared to 2024. This is due to the impact of the recent state legislation HB24B-1001. Assuming no reduction was made to the assessment rates, the District would have received approximately \$6 million higher in tax revenue for the 2025 budget year. Detail calculations are presented on page 14.
- Contractual revenue budget is projected to go up by \$1.1 million mostly due to the NREL contract renewal that increased the annual service revenue by \$1.07 million. The District anticipates to receive a total of \$13.76 million over the 5-year contract term.
- The total fleet services revenue budget is up by \$444,691. This is based on the projected demand for fleet services and rising prices in vehicle parts.
- EMS revenue budget for 2025 is projected to slightly go down by \$237,500 compared to 2024. This is mainly due to the anticipated decline in the reimbursements from the Medicaid supplemental payment program. Recent directives of the program have limited the allowable costs for reimbursement.

The total budgeted expenses for 2025 are up by \$11,672,656 compared to the 2024 budget. Below are major factors for the budget increase:

Expenses:

- Total Salaries for 2025 are expected to go up by \$5.26 million. The District plans to hire 30 new recruits as well as add 7 new full-time positions in 2025 as shown below. A 5% salary increase is also proposed in the budget to all currently active employees.

Status	Division	Position/Title	Number of FTEs
Civilian	HR	HR Technician	1
Civilian	Life Safety	Fire Protection Engineer	1
Uniform	Life Safety	Assistant Fire Marshall Code Enforcement Inspector	2
Uniform	Operations	Staffing Captain	1
Uniform	Operations	Wildland Support Specialist	1
Uniform	Training	Professional Development Lieutenant	1
Uniform	Operations	New Recruits (18 in spring, 12 in fall)	30

- Employee benefits are up by \$1.28 million, mainly due to projected staffing and salary increases in 2025. Additionally, health insurance premiums are projected to go up by 7.5% and employer pension contribution rates are increasing by 0.5% next year.
- The apparatus replacement budget is up by \$2.85 million due to a planned increase in vehicle purchase orders to address the lingering supply chain issues, rising prices, and delays in delivery. The budget also includes \$526,654 carryover from 2024 for two ambulance purchases. Details of the apparatus budget are presented on page 54
- Maintenance costs for 2025 are anticipated to increase by \$1 million mostly from rising fleet maintenance service demands and costs.
- Projected expenses for election, training and education, general liability insurance, and contractual services are other notable contributors for the budget increase in 2025 with a combined increase of \$1 million compared to the 2024 budget.

At the end of the 2025 budget year, the District projects a fund balance of \$62,200,428. This includes \$3,922,889 in restricted funds for emergency reserves and debt services; \$7,686,400 committed for capital projects; \$10,637,979 assigned to internal service funds; and \$39,953,160 unassigned under the general fund.

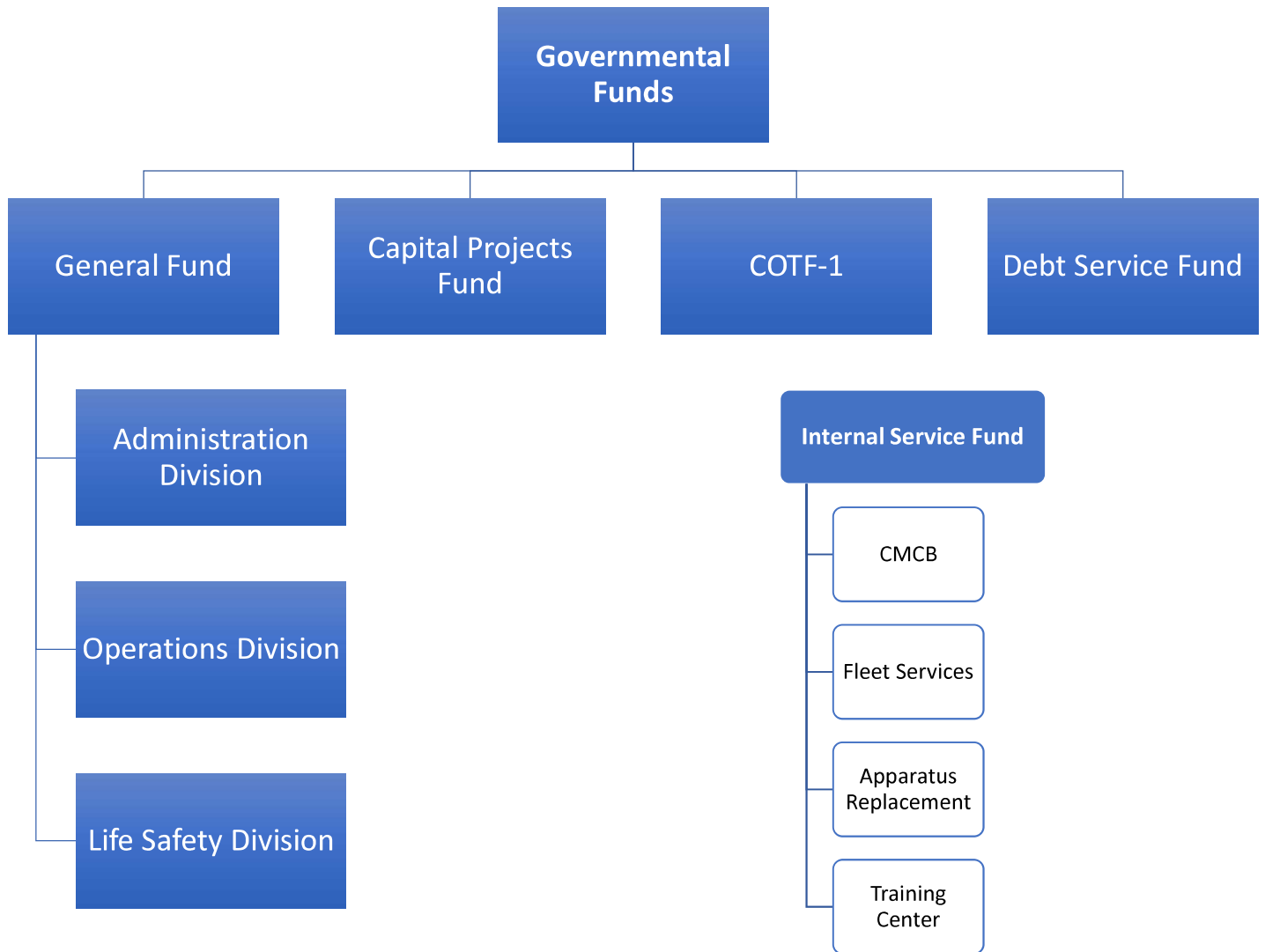
**WEST METRO FIRE PROTECTION DISTRICT
2025 Budget**

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	68,395,044
Benefits	16,928,922	17,236,918	19,279,904	20,555,697
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>134,837,556</u>
Change in Fund Balance	<u>8,459,602</u>	<u>9,009,445</u>	<u>960,423</u>	<u>(10,773,326)</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>\$ 62,200,428</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	3,647,534
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>39,953,160</u>
	<u>\$ 63,349,425</u>	<u>\$ 72,013,331</u>	<u>\$ 72,973,754</u>	<u>\$ 62,200,428</u>

Inter-fund transfers excluded from this summary report

West Metro Fire Protection District Fund Structure



**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	
Revenues									
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
Total Revenues	113,328,872	46,865	3,198,644	2,277,917	461,392	3,178,352	198,715	1,373,473	124,064,229
Expenses									
Administration Division	12,271,963								12,271,963
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
Total Expenditures	103,898,076	10,099,400	3,198,644	2,277,917	459,228	3,430,244	8,850,335	2,623,712	134,837,556
Interfund Transfers									
Interfund Transfer in (out)	(17,686,400)	7,686,400	-	-	-	-	10,000,000	-	-
Total Interfund Transfers	(17,686,400)	7,686,400	-	-	-	-	10,000,000	-	-
Change in Fund Balance	(8,255,603)	(2,366,135)	-	-	2,164	(251,892)	1,348,380	(1,250,239)	(10,773,326)
Beginning Fund Balance Projected 1/1/2025	59,542,697	7,028,785	275,355	0	85,745	1,405,470	1,677,405	2,958,298	72,973,754
Ending Fund Balance projected 12/31/2025	51,287,094	4,662,650	275,355	0	87,909	1,153,578	3,025,785	1,708,059	62,200,428

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

HB24B-1001: Estimated Impact on Property Tax Revenue - Budget Year 2025

	Tax Year 2022 rates SB21-293	Tax Year 2024 rates SB23-233/HB 24B-1001
Assessment Rates		
Residential	6.95%	6.70%
Non-residential	29%	27.90%
Jefferson County		
2024 Assessed Value	6,651,720,305	6,058,759,448
2024 At 7.2% RAR	6,831,334,816	6,364,854,222
Est Revenue 7.2%RAR	83,401,389	77,627,481
Estimated Revenue Reduction - Jefferson County		(5,773,909)
Douglas County		
2024 Assessed Value	251,697,420	229,093,269
2024 At 7.2% RAR	259,855,592	244,413,837
Est Revenue 7.2%RAR	3,172,486	2,980,937
Estimated Revenue Reduction - Douglas County		(191,549)
Total Estimated Revenue (assuming 7.2% RAR)	86,573,876	80,608,418
Total Estimated Revenue reduction HB24B-1001		(5,965,458)

All based on August Preliminary Certification of Values

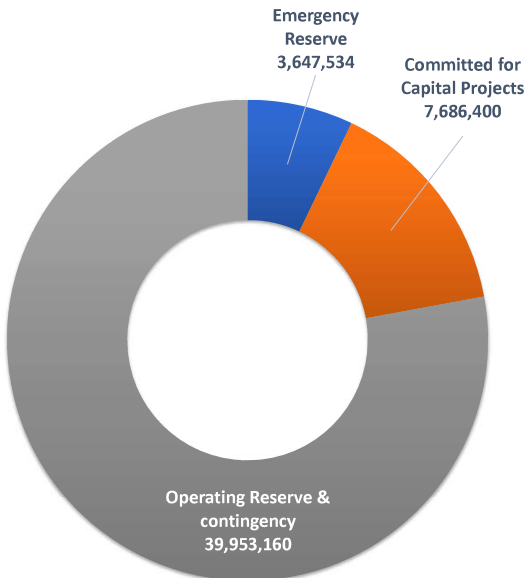
(Actual values reduced by: \$55k for each residential property; \$30k for each commercial property)

Mill Levy Summary	Rate
Mill Levy (Base)	12.382
Adjustment for 7.2% RaR vs 6.70%	0.633
Adjusted Operating Mill Levy	13.015

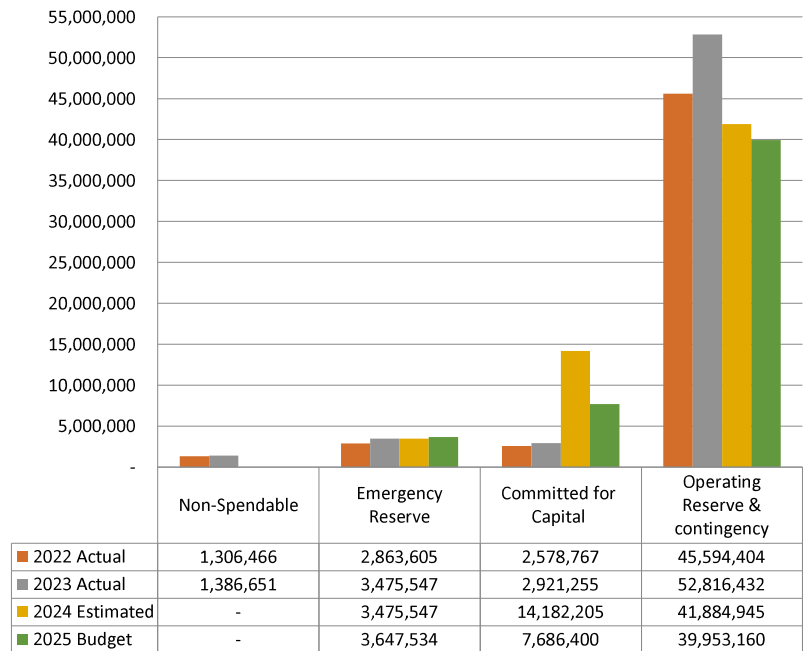
West Metro Fire Protection District General Fund 2025 Budget Fund Balance by Year

DESCRIPTION	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Non-Spendable Fund Balance	1,306,466	1,386,651		
Restricted Fund Balance				
Emergency Reserve	2,863,605	3,475,547	3,475,547	3,647,534
Committed Fund Balance				
Committed for Capital Projects	2,578,767	2,921,255	14,182,205	7,686,400
Unassigned Fund Balance				
Operating Reserve & contingency	45,594,404	52,816,432	41,884,945	39,953,160
Total Fund Balance	\$ 52,343,242	\$ 60,599,885	\$ 59,542,697	\$ 51,287,094
Non-Spendable Fund Balance %	1.34%	1.37%	0.00%	0.00%
Restricted Fund Balance %	2.95%	3.43%	3.04%	3.22%
Committed Fund Balance %	2.65%	2.88%	12.42%	6.78%
Unassigned Fund Balance %	46.91%	52.15%	36.68%	35.25%
Total Fund Balance % of Revenue	53.85%	59.84%	52.15%	45.26%
General Fund Revenue	97,201,638	101,275,707	114,181,020	113,328,872

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>
Revenue					
Property Tax Revenue					
4110	Property Taxes-Jefferson County	63,632,183	63,705,948	79,368,023	77,627,481
4111	Property Taxes-Douglas County	2,080,946	2,078,532	2,995,562	2,980,937
Total Property Tax Revenue		65,713,129	65,784,480	82,363,585	80,608,418
Specific Ownership Tax Revenue					
4210	Specific Ownership Taxes-Jefferson	4,742,348	4,946,827	4,962,438	5,157,036
4211	Specific Ownership - Douglas	193,536	203,137	203,310	221,654
Total Specific Ownership Tax Revenue		4,935,884	5,149,963	5,165,748	5,378,690
Grants & Refunds					
4310	Intergovernmental Revenue	447,458	505,727	664,453	558,918
4315	State of CO On-Behalf Payments	-	-	-	-
4322	FEMA Grant	-	417,785	1,286,548	1,080,000
4325	Other Grants	1,969,874	617,892	154,000	187,960
Total Grants		2,417,332	1,541,404	2,105,001	1,826,878
Emergency Medical Services (EMS) Revenue					
4410	Emergency Medical Services (EMS)	12,128,620	12,818,812	10,262,500	10,575,000
4411	EMS Bad Debt	(3,126,299)	(2,309,616)	-	-
4415	EMS Medicaid Reimbursement	8,341,385	7,966,497	8,000,000	7,600,000
4420	EMS-Other Rev Collections	307,014	193,953	400,000	250,000
Total Emergency Medical Services Revenue		17,650,720	18,669,645	18,662,500	18,425,000
Permit Revenue					
4530	Construction Permit	633,599	544,576	423,101	420,000
4540	Operational Permit	105,527	81,089	105,500	84,800
Total Permit Revenue		739,126	625,665	528,601	504,800
Contractual Revenue					
4510	Contractual Services	3,899,044	4,205,435	3,988,221	5,006,104
4511	Blood Billings CSP	10,800	8,910	12,000	8,500
4512	Special Events Billings	-	7,693	4,000	7,500
4515	Emergency Fire Funds	1,804,529	2,067,354	-	-
4740	Life Safety Fees	129,559	110,615	76,000	70,000
4545	Modified Detail	74,992	63,213	49,064	50,000
Total Contractual Revenue		5,918,924	6,463,220	4,129,285	5,142,104
Interest/Investment Revenue					
4610	Interest	887,563	2,507,530	1,200,000	1,200,000
4611	Unrealized Gain/Loss on Invest	(1,118,023)	475,761	-	-
Total Interest/Investment Revenue		(230,460)	2,983,291	1,200,000	1,200,000
Other Revenue					
4710	Miscellaneous	44,718	52,583	25,300	240,982
4590	Recruit Application fee	11,470	-	-	-
4810	Donations	795	5,455	1,000	2,000
Total Other Revenue		56,983	58,038	26,300	242,982
Total Revenue		97,201,638	101,275,707	114,181,020	113,328,872

**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>
Expenses					
Salaries & Payroll Taxes					
5110	Salaries	46,719,202	49,183,411	53,938,716	58,098,371
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	875,815
5320	FICA	37,417	36,622	60,000	55,000
Total Salaries & Payroll Taxes		54,549,205	57,374,283	60,640,998	65,676,548
Pension Benefits					
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	5,480,151
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
Total Pension Benefits		5,342,654	5,252,965	6,138,420	6,406,061
Health/Life/Disability					
5480	Medical Program/RHS	3,047,433	3,070,973	3,387,448	3,371,383
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
Total Health/Life/Disability		10,576,909	10,934,229	11,998,488	12,996,240
Other Employee Benefits					
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)
Total Other Employee Benefits		496,077	468,799	424,917	334,291
Total Salaries & Payroll Benefits		70,964,846	74,030,276	79,202,823	85,413,140

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

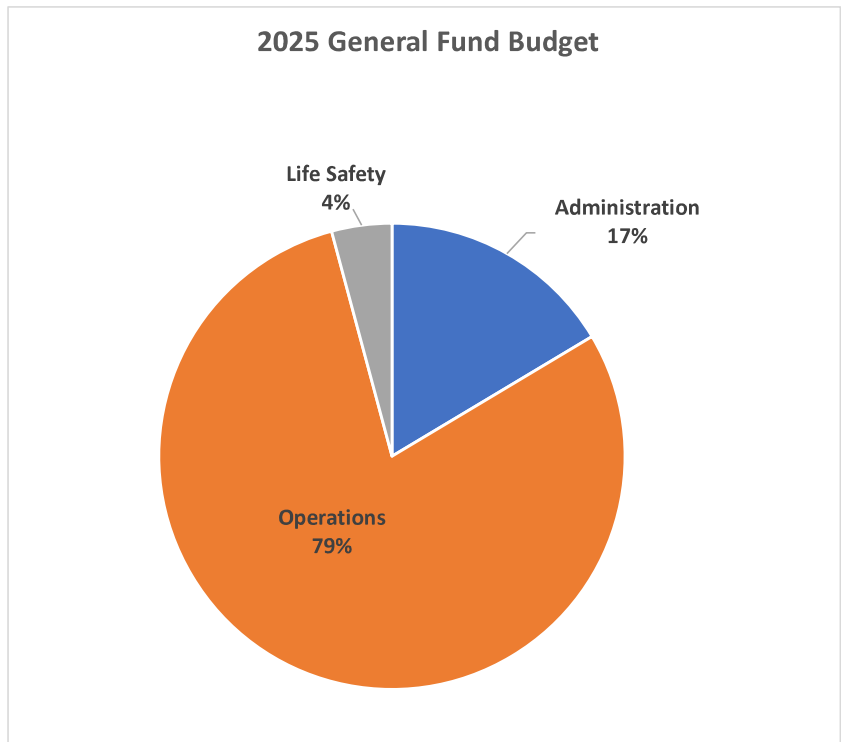
		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Operating Expenses					
Operations/Materials					
5540	Uniform Allowance	198,258	224,642	251,200	292,000
5610	Training & Education	284,248	423,159	490,639	656,628
5615	Higher Education	184,892	236,238	180,000	308,034
5630	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
Total Operations/Materials		2,274,900	2,278,690	2,472,626	3,423,713
Professional/Contractual Fees					
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
Total Professional/Contractual Fees		3,378,782	2,940,447	3,820,918	4,012,949
General Liability Insurance					
6410	General Liability Insurance	438,615	335,918	649,781	772,731
6420	Insurance Recovery	-	-	-	-
Total General Liability Insurance		438,615	335,918	649,781	772,731
Collection & Treasurer Fees					
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
Total Collection & Treasurer Fees		987,360	988,427	1,222,701	1,209,127
Utilities					
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
Total Utilities		738,025	722,882	834,490	802,867

**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>	
Maintenance					
7210	Maintenance - Building	526,679	562,313	607,658	643,977
7220	Maintenance Equipment & Software	760,087	850,257	1,363,801	1,559,374
7230	New Equipment	938,047	724,176	925,200	1,317,772
7240	Rental Equipment	27,220	30,425	32,388	31,840
8190	New Equipment - Apparatus	124,804	64,068	168,100	184,054
8210	Fuel	540,072	467,065	560,000	550,000
8240	Fleet Maintenance - IS Fund	1,924,575	2,027,614	2,697,803	3,134,532
	Total Maintenance	4,841,484	4,725,918	6,354,949	7,421,549
Training Center Rental					
9940	Training Center Rental	760,000	772,000	800,000	842,000
	Total Training Center Rental	760,000	772,000	800,000	842,000
Capital Lease					
9211	Capital Lease Principal	273,522	287,653	302,908	-
9212	Lease Interest	22,531	15,597	8,158	-
	Total Capital Lease	296,054	303,250	311,066	-
Operating Transfer In/Out					
9230	Apparatus Replacement	2,000,000	3,000,000	4,000,000	10,000,000
9910	Transfer for Capital Projects	2,578,767	2,921,255	14,182,205	7,686,400
	Total Operating Transfer In/Out	4,578,767	5,921,255	18,182,205	17,686,400
	Total Operating Expenses	18,293,986	18,988,788	34,648,736	36,171,336
	Total Overall Expenses	89,258,832	93,019,064	113,851,558	121,584,476
	Net Change in Fund Balance	7,942,806	8,256,643	329,462	(8,255,603)
	Unrestricted Ending Fund Balance	48,173,171	55,737,687	56,067,150	47,639,559

**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>
Summary by Division				
Revenues				
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
	97,201,638	101,275,707	114,181,020	113,328,872
Expenses				
Administration	11,046,300	11,347,318	24,922,759	19,958,363
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
	89,258,832	93,019,064	113,851,558	121,584,476



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 is responsible for the financial planning, management, and safeguarding of the District's resources. The division ensures fiscal responsibility, accurate reporting, and compliance with all applicable laws and regulations. The core functions of the division include budgeting, financial accounting and reporting, payroll administration, treasury and cash 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 five 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 the 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 buildings 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
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>
Revenues				
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	-
Total Revenues	528,844	496,876	436,508	247,884
Expenses				
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	705,593
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
	11,046,300	11,347,318	24,922,759	19,958,363

**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>
Revenues					
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	-	-
Total Revenues		528,844	496,876	436,508	247,884
Expenses					
5110	Salaries	3,009,921	3,103,057	3,616,354	4,017,042
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	875,815
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	5,480,151
5460	Pension - Civilian	305,926	381,457	559,000	641,300
5480	Medical Program/RHS	3,047,433	3,070,973	3,387,448	3,371,383
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>
Expenses (continued)					
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
Total Expenses		11,046,300	11,347,318	24,922,759	19,958,363

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 location at 6225-6245 W. Mississippi Ave adjacent to Station 7. The property was acquired in 2023 to build an apparatus and equipment storage facility for the District. Construction will begin in 2025.

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 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
2025 Budget
OPERATIONS DIVISION
Budget Summary by Cost Unit**

	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Revenues				
20 - Operations	20,633,058	21,829,688	21,649,638	22,883,724
31 - EMS	26,429	72,233	281,500	91,000
39 - Emergency Fire Fund	1,804,529	2,067,354	42,000	125,960
41 - Equipment/Apparatus	20,000	20,000	-	-
42 - SCBA	13,668	14,076	14,520	14,956
45 - Bunker Washer	49,654	50,342	52,500	56,400
47 - Communications	510,204	605,838	347,055	433,073
Total Revenues	23,057,543	24,659,531	22,387,213	23,605,112
Expenses				
20 - Operations	63,719,667	66,302,191	74,010,641	84,184,707
21 - Staffing	36,715	39,083	43,282	44,112
22 - Volunteers - Pension	46,604	46,604	55,415	55,415
28 - Old Station 8	7,633	10,039	16,769	16,309
29 - District Chiefs	7,611	2,052	6,000	2,000
30 - 6325 W Mississippi Ave	-	-	43,200	9,500
31 - EMS	2,582,885	3,267,877	3,138,192	3,530,827
32 - Safety	12,455	20,737	41,937	54,350
33 - Hazardous Materials	128,305	198,218	222,486	210,382
34 - Tech Rescue	80,653	151,946	206,203	189,261
35 - Wildland Fire	133,503	157,911	228,210	278,851
36 - Dive Team	48,090	42,483	54,408	45,424
37 - Wildland Fire Mitigation	43,762	36,075	82,515	155,290
38 - Emergency Management	-	6,502	14,608	8,894
39 - Emergency Fire Fund	1,439,540	1,643,093	-	-
41 - Equipment/Apparatus	790,427	120,594	232,750	258,444
42 - SCBA	156,766	116,606	173,967	198,573
43 - Fire Hose	20,471	10,214	11,350	19,400
44 - Ladder	3,204	6,644	10,600	9,768
45 - Bunker Washer	1,134	465,528	576,046	972,243
47 - Communications	1,609,185	1,647,672	1,743,590	1,687,774
50 - Training	2,485,250	2,525,669	2,210,658	2,862,314
51 - Accreditation	608,149	666,895	879,996	934,760
52 - 3301 S. Field St	16,113	13,996	35,921	35,905
17 Fire Stations	549,820	588,035	672,362	789,331
Total Expenses	74,527,943	78,086,665	84,711,107	96,553,835

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

	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Revenues				
4325 Other Grants	20,000	74,041	42,000	125,960
4410 Emergency Medical Services	12,128,620	12,818,812	10,262,500	10,575,000
4411 EMS Bad Debt	(3,126,299)	(2,309,616)	-	-
4415 EMS Medicaid Reimb	8,341,385	7,966,497	8,000,000	7,600,000
4420 EMS-Other Rev coll	307,014	193,953	400,000	250,000
4510 Contractual Services	3,568,821	3,830,300	3,663,713	4,820,220
4511 Blood Billings CSP	10,800	8,910	12,000	8,500
4512 Special Events Billings	-	7,693	4,000	7,500
4515 Emergency Fire Funds	1,804,529	2,067,354	-	-
4720 Miscellaneous	2,672	1,589	3,000	217,932
Total Revenues	23,057,543	24,659,531	22,387,213	23,605,112
Expenses				
5110 Salaries	41,567,422	43,877,951	47,654,625	50,857,739
5115 Muster Out Pay	659,669	682,790	-	-
5120 Extra Duty	3,749,330	3,912,073	2,644,919	3,315,798
5130 Acting Pay	585,013	664,397	702,725	736,909
5140 Technician Pay	98,670	106,092	105,300	102,600
5150 Holiday Pay	108,934	154,425	138,000	175,200
5180 Sick Leave Sold	692,888	721,662	876,000	818,500
5190 Vacations Sold	325,529	380,022	411,750	493,500
5470 Pension - WMFPD Volunteers	25,000	25,000	33,811	33,811
5610 Training & Education	233,978	368,432	406,829	554,123
5615 Higher Education	184,892	-	-	-
5640 Travel	306,423	312,443	171,675	248,831
5999 Benefits Allocation	15,377,949	15,720,543	17,438,707	18,441,150
6110 Office supplies	823	603	-	-
6120 General Supplies	216,924	205,174	244,714	342,927
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
6140 Postage	-	-	1,700	1,700
6150 Licenses	8,059	5,082	6,255	3,700
6160 Dues & Subscriptions	74,158	15,685	23,625	26,139
6180 Meetings	7,940	30,549	24,610	30,925
6330 Contract Labor	2,462,260	2,274,405	2,545,458	2,446,094
6410 General Liability Insurance	17,172	-	16,000	16,000

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

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Expenses (continued)				
7110 Data & Voice Service	440	400	480	3,360
7120 Electric/Gas	261,930	248,584	321,139	336,151
7130 Sewer/Water	61,555	61,706	76,325	79,533
7140 Trash	25,906	28,437	27,346	32,702
7210 Maintenance - Building	76,556	106,164	129,878	166,017
7220 Maintenance Equipment	372,921	302,672	650,861	717,360
7225 Software	-	144,686	181,300	190,343
7230 New Equipment	736,987	573,507	658,009	1,015,538
7240 Rental Equipment	12	2,747	3,098	3,600
8190 New Equipment - Apparatus	124,804	64,068	168,100	184,054
8210 Fuel	540,072	467,065	560,000	550,000
8240 Fleet Maintenance - IS Fund	1,924,575	2,027,614	2,697,803	3,134,532
9211 Capital Lease Principal	273,522	287,653	302,908	-
9212 Lease Interest	22,531	15,597	8,158	-
9230 Apparatus Replacement	2,000,000	3,000,000	4,000,000	10,000,000
9940 Training Center Rental	760,000	772,000	800,000	842,000
Total Expenses	74,527,943	78,086,665	84,711,107	96,553,835

WEST METRO FIRE PROTECTION DISTRICT

Stations



10-02-01 Station 1 is located at 6401 West 14th Avenue. The primary response area consists of 6th Avenue on the south, 26th 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.

10-02-02 Station 2 is located at 1545 Robb Street. The primary response area consists of 2nd Avenue on the south, 26th 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.

10-02-03 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.

10-02-04 Station 4 is located at 13155 West Alameda Parkway. The primary response area consists of Jewell Avenue on the south, 6th Avenue to the north, Kipling Parkway on the east, and C470 to the west. A minimum of 6 personnel operate out of an Engine, Medic, and Brush truck. Station 4 is also home to the District 2 Chief, who is responsible for stations 3, 4, 7, 8, and 9.

10-02-05 Station 5 is located at 14055 West 20th 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, a Brush truck, and Hazmat unit. Station 5 personnel are trained to the Hazmat Technician level.

10-02-06 Station 6 is located at 15100 West 6th Avenue. The primary response area consists of Colorado Mills Mall, Red Rocks Community College, three major highways: I-70, C-470, and 6th Avenue. A minimum of 4 personnel operate out of an Engine and a Tactical Tender.

10-02-07 Station 7 is located at 6315 West Mississippi Avenue. The primary response area consists of Jewell Avenue to the south, 1st 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 the ARM car. The ARM car also staffs a mid-level provider in addition to a firefighter paramedic. Station 7 is among the busiest of stations in the District.

10-02-08 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 Metro Dive Team.

10-02-09 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 truck. 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.

10-02-10 Station 10 is located at 3535 S Kipling Street and is adjacent to the West Metro Training Center and the Federal Emergency Management Agency's (FEMA) Urban Search and Rescue Colorado 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 7 personnel operate a Heavy Rescue, Medic unit, and a SaM unit. The personnel at station 10 are trained Technical Rescue technicians and respond to incidents involving building collapse, high/low angled rope rescue, trench and confined space rescue.

10-02-10 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 truck. Station 11 manages and maintains hose for the entire District.

10-02-12 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.

10-02-13 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 truck.

10-02-14 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 5 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.

10-02-15 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 truck.

10-02-16 Station 16 is located at 3880 Upham Street. The primary response area consists of 26th Avenue to the south, I-70 to the north, Sheridan to the east, and Garrison to the west. A minimum of 6 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.

10-02-17 Station 17 is located at 10901 West 38th Avenue. The primary response area consists of 26th 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 truck, and swift water response vehicle. The personnel at Station 17 are trained in swift water rescue.

10-02-18 (7475 W.5th Ave) this is the proposed future location of a new fire station (station 18). The District acquired the property located at 7475 W 5th Avenue in 2024 and plans to complete the design work of the new station in 2025.

**West Metro Fire Protection District
2025 Budget**

FIRE STATIONS

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Expenses				
Station 1	40,166	39,534	43,054	46,468
Station 2	37,081	31,415	41,261	40,739
Station 3	30,311	28,353	30,907	30,644
Station 4	32,277	41,107	40,246	38,834
Station 5	34,861	39,508	47,772	43,268
Station 6	18,292	20,525	30,201	23,515
Station 7	41,095	44,481	47,687	48,145
Station 8	38,430	42,502	43,097	50,238
Station 9	25,538	23,879	33,677	35,153
Station 10	58,213	72,145	73,191	79,279
Station 11	28,426	26,069	28,644	29,117
Station 12	19,935	26,361	33,276	35,890
Station 13	24,809	23,737	30,079	27,054
Station 14	25,217	33,859	38,383	47,973
Station 15	34,012	32,001	36,826	39,544
Station 16	34,711	32,382	32,065	31,007
Station 17	26,444	30,176	41,996	39,084
7475 W 5th Ave (Future Stn 18)	-	-	-	103,380
Total Expenses	549,820	588,035	672,362	789,331

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
2025 Budget
LIFE SAFETY DIVISION
Budget Summary by Cost Unit**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues				
120 - Fire Prevention	943,590	799,494	653,665	624,800
122 - Community Education	1,043	370	-	-
124 - Family Support Network	795	5,455	1,000	2,000
023 - Family Fire Muster	11,281	23,601	22,300	23,050
	956,709	829,057	676,965	649,850
Expenses				
120 - Fire Prevention	3,003,929	2,864,642	3,256,719	4,059,575
121 - Investigations	592,907	602,466	820,736	871,863
122 - Community Education	45,308	56,229	78,586	73,600
123 - Child passenger Safety	18,946	31,863	29,800	37,540
124 - Family Support Network	2,336	6,401	5,100	4,800
023 - Family Fire Muster	21,162	23,480	26,750	24,900
Total Expenses	3,684,589	3,585,081	4,217,691	5,072,278

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

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues				
4530 Construction Permit	633,599	544,576	423,101	420,000
4540 Operational Permit	105,527	81,089	105,500	84,800
4545 Modified Detail	74,992	63,213	49,064	50,000
4710 Miscellaneous Revenue	12,237	24,108	22,300	23,050
4740 Life Safety Fees	129,559	110,615	76,000	70,000
4810 Donations	795	5,455	1,000	2,000
Total Revenues	956,709	829,057	676,965	649,850
Expenses				
5110 Salaries	2,141,860	2,202,403	2,667,737	3,223,590
5115 Muster Out Pay	163,387	109,956	-	-
5120 Extra Duty	79,947	125,625	142,560	188,926
5130 Acting Pay	5,817	7,766	8,000	10,800
5140 Technician Pay	24,300	23,400	24,300	21,600
5150 Holiday Pay	946	910	2,200	2,000
5180 Sick Leave Sold	100,876	106,983	132,000	120,500
5190 Vacations Sold	87,941	77,364	97,850	87,500
5610 Training & Education	17,426	19,946	14,460	19,315
5640 Travel	16,220	17,710	18,150	19,183
5999 Benefits Allocation	765,955	742,907	882,224	1,042,592
6120 General Supplies	28,977	36,810	41,992	27,524
6160 Dues & Subscriptions	12,922	10,074	16,450	17,625
6180 Meetings	441	2,362	4,770	5,588
6330 Contract Labor	211,692	16,101	16,550	53,300
7220 Maintenance Equipment	1,645	660	8,260	6,140
7225 Software	-	45,696	49,697	117,669
7230 New Equipment	14,939	26,845	78,241	95,526
7240 Rental Equipment	9,297	11,564	12,250	12,900
Total Expenses	3,684,589	3,585,081	4,217,691	5,072,278

WEST METRO FIRE PROTECTION DISTRICT

Capital Projects Funds

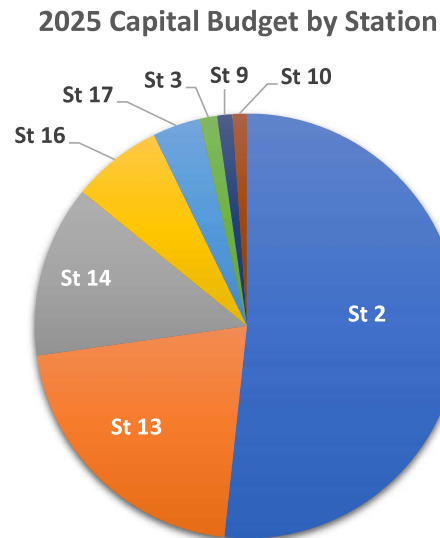
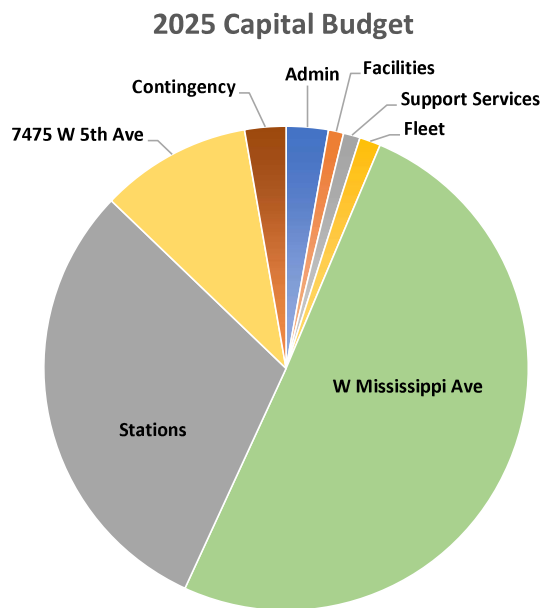


The Capital Projects Fund accounts for financial resources set aside for capital outlay expenditures, including the acquisition, construction, renovation or major maintenance of facilities and other capital assets of the District.

West Metro Fire Protection District 2025 Budget Capital Projects Fund

	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Revenues				
4610 Interest	35,739	97,929	-	46,865
4910 Operate Trans In -Cap Projects	2,578,767	2,921,255	14,182,205	7,686,400
Total Revenues	2,614,506	3,019,184	14,182,205	7,733,265
Expenses				
9245 Capital Projects	2,135,058	3,499,089	10,239,205	9,828,619
9390 Contingency	-	0	510,210	270,781
Total Expenses	2,135,058	3,499,089	10,749,415	10,099,400

Division	Total Capital 2024
Admin	278,250
IT	41,000
Facilities	101,000
Wellness	59,800
Support Services	108,900
W Mississippi Ave	5,000,000
EMS Division	51,000
Station 1	9,000
Station 2	1,500,000
Station 3	39,000
Station 4	22,300
Station 5	18,000
Station 6	6,567
Station 8	12,000
Station 9	33,574
Station 10	32,000
Station 12	25,000
Station 13	610,000
Station 14	380,000
Station 15	6,000
Station 16	200,500
Station 17	105,068
7475 W 5th Ave	1,000,000
Tech Rescue	6,060
HazMat	5,400
Wildland	14,000
Dive	24,200
Fleet	140,000
Contingency	270,781
Total	10,099,400



2025 Capital Projects

Division	Capital Description	Carry Over (from 2024)	2025 Approved	Total
Admin	Office furniture		\$ 42,000	\$ 42,000
Admin	Fire Station mattresses (57)		\$ 71,250	\$ 71,250
Admin	Incident Command Tablets		\$ 100,000	\$ 100,000
Admin	Admin 3rd floor remodeling post-Jeffcom move		\$ 65,000	\$ 65,000
Fleet	Emergency Generator		\$ 92,000	\$ 92,000
Fleet	Security gate		\$ 48,000	\$ 48,000
Station 1	Interior painting		\$ 9,000	\$ 9,000
Station 2	Remodel - Gym, Kitchen, Bath	\$ 375,000	\$ 1,125,000	\$ 1,500,000
Station 3	Bay Paint		\$ 17,000	\$ 17,000
Station 3	Asphalt/Concrete Replacement		\$ 22,000	\$ 22,000
Station 4	Interior and exterior caulking		\$ 22,300	\$ 22,300
Station 5	Building Surge Protector		\$ 8,000	\$ 8,000
Station 5	Landscape Refresh		\$ 10,000	\$ 10,000
Station 6	Exterior Painting		\$ 6,567	\$ 6,567
Station 8	Second Floor Paint		\$ 12,000	\$ 12,000
Station 9	Landscaping Station 9		\$ 25,000	\$ 25,000
Station 9	Asphalt Repair/Resurface		\$ 8,574	\$ 8,574
Station 10	Commercial Bay Fans		\$ 32,000	\$ 32,000
Station 12	Replace Furnace		\$ 25,000	\$ 25,000
Station 13	Gym and Bathroom Remodel	\$ 410,000	\$ 100,000	\$ 510,000
Station 13	Upgrade fire alarm and sprinklers		\$ 100,000	\$ 100,000
Station 14	Replace Furnace		\$ 40,000	\$ 40,000
Station 14	Bathroom Remodel	\$ 290,000	\$ 50,000	\$ 340,000
Station 15	Replace Kitchen Range		\$ 6,000	\$ 6,000
Station 16	Paint Bays		\$ 24,000	\$ 24,000
Station 16	Training/Day Room Windows		\$ 26,500	\$ 26,500
Station 16	Bay Doors		\$ 150,000	\$ 150,000
Station 17	Gear grid to finish bunker room		\$ 7,068	\$ 7,068
Station 17	Exterior Painting		\$ 13,000	\$ 13,000
Station 17	Concrete Aprons		\$ 65,000	\$ 65,000
Station 17	South pad drainage and concrete repair		\$ 20,000	\$ 20,000
7475 W 5th Ave	Fire Station Development		\$ 1,000,000	\$ 1,000,000
Mississippi Storage	Estimated new construction costs	\$ 3,250,000	\$ 1,750,000	\$ 5,000,000
EMS Division	NarcBox Med Vaults		\$ 40,000	\$ 40,000
EMS Division	I-simulate monitor	\$ 8,000	\$ 3,000	\$ 11,000
HazMat Team Budget	New RKI 6000 (2ea)		\$ 5,400	\$ 5,400
Tech Rescue	Con-space airline covers		\$ 6,060	\$ 6,060
Wildland Program	Mark 3 Pumps (2)		\$ 14,000	\$ 14,000
Dive Team	SCUBA 1st & 2nd stage regulators		\$ 11,600	\$ 11,600
Dive Team	Whites Dive Dry Suit (6)		\$ 12,600	\$ 12,600
Support Services	TIC Cameras For Medics		\$ 70,400	\$ 70,400
Support Services	Chargers for reserve app.		\$ 12,000	\$ 12,000
SCBA	Window Tinting		\$ 5,500	\$ 5,500

2025 Capital Projects

(Continued)

Division	Capital Description	Carry Over (from 2024)	2025 Approved	Total
Communications	Motorola Dual Band Portable Radios		\$ 11,000	\$ 11,000
Field St	Temporary Generator Hookup		\$ 10,000	\$ 10,000
IT	Fiber Upgrades	\$ 35,000	\$ -	\$ 35,000
IT	FACP Radio Upgrades		\$ 6,000	\$ 6,000
Wellness Division	Treadmill		\$ 7,300	\$ 7,300
Wellness Division	Elliptical		\$ 7,500	\$ 7,500
Wellness Division	Station 2/13 exercise equipment post remodel	\$ 45,000	\$ -	\$ 45,000
Facilities	Dump Trailer		\$ 14,000	\$ 14,000
Facilities	Snow Blade for Facilities		\$ 6,000	\$ 6,000
Facilities	Replace snow/Red F350		\$ 10,000	\$ 10,000
Facilities	LED Bay Door Lights (qty)		\$ 31,000	\$ 31,000
Facilities	Plymovent Upgrades		\$ 40,000	\$ 40,000
Totals		\$ 4,413,000	\$ 5,415,619	\$ 9,828,619

Summary	2025 Budget
2024 Carryover to 2025	\$ 4,413,000
2025 Approved	\$ 5,415,619
2025 Contingency	\$ 270,781
2025 Total (Approved + Contingency)	\$ 5,686,400
Total (2024 Carryover + Approved + Contingency)	\$ 10,099,400

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 ([Moody's rating Aaa](#)). 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.

Bond Issue Details and ratings available at: [Electronic Municipal Market Access \(EMMA\)](#)

**West Metro Fire Protection District
2025 Budget
Debt Service Fund**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues					
4110	Property Taxes-Jeffco	3,019,019	3,027,543	3,076,357	3,066,838
4111	Property Taxes-Douglas County	111,408	110,967	127,363	131,806
4210	Specific Ownership Taxes-Jeffco	-	-	-	-
Total Revenues		3,130,427	3,138,509	3,203,720	3,198,644
Expenses					
6190	Miscellaneous	600	600	750	750
6530	Treasurer Fees-Jeffco	45,285	45,413	46,300	46,120
6531	Treasurer Fees-Douglas County	-	-	1,920	2,024
9114	Debt Service Principal 2013	2,220,000	2,310,000	2,400,000	2,495,000
9115	Debt Service Principal 2016	275,000	285,000	300,000	305,000
9124	Debt Service Interest 2013	480,800	392,000	299,600	203,600
9125	Debt Service Interest 2016	169,200	163,700	155,150	146,150
Total Expenses		3,190,885	3,196,713	3,203,720	3,198,644

West Metro Fire Protection District
General Obligation Bond Debt Service

Year	Series 2013 Refunding Bonds			Series 2016 Refunding Bonds			Total
	Principal	Interest	Total	Principal	Interest	Total	
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
Total	22,970,000	7,462,137.36	30,432,137.36	5,890,000.00	1,939,011.00	7,829,011.00	47,366,860.86

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
2025 Budget
COTF1/USAR Special Revenue Fund**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues					
4322	FEMA Grant	1,807,005	1,565,906	2,314,666	2,277,917
4324	Deployment - Other	368,455	225,912	-	-
Total Revenues		2,175,460	1,791,818	2,314,666	2,277,917
Expenses					
5110	Salaries	573,501	579,273	632,287	655,297
5120	Extra Duty	94,409	38,664	10,000	-
5180	Sick Leave Sold	22,138	27,083	31,500	33,000
5190	Vacations Sold	28,506	24,282	29,500	28,000
5610	Training & Education	8,297	6,358	40,000	40,000
5630	Physical Wellness	27,050	11,067	42,000	42,000
5640	Travel	85,060	75,330	120,000	180,000
5999	Benefits Allocation	124,341	137,526	150,379	171,620
6120	General Supplies	195,875	85,775	155,000	125,000
6330	Contract Labor	516,791	238,171	125,000	150,000
6410	General Liability Insurance	49,299	69,418	130,000	130,000
7110	Data & Voice Service	53,625	51,724	80,000	75,000
7210	Maintenance - Building	-	597	5,000	5,000
7220	Maintenance Equipment	20,589	21,906	55,000	50,000
7230	New Equipment	24,827	186,821	210,000	160,000
7240	Rental Equipment	92,400	136,008	186,000	170,000
8210	Fuel	3,061	-	3,000	3,000
9220	Capital Expenditures	254,797	101,815	310,000	260,000
Total Expenses		2,174,565	1,792,416	2,314,666	2,277,917

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



The Colorado Metropolitan Certification Board (CMCB) is a collaborative effort among nine 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.

Member agencies include: Aurora, Arvada, Castle Rock, Colorado Springs, Denver, Poudre, South Adams, South Metro, and West Metro.

**West Metro Fire Protection District
2025 Budget
CMCB Internal Service Fund (ISF)**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues				
4510 Contractual Services	242,544	305,059	377,753	461,392
Total Revenues	242,544	305,059	377,753	461,392
Expenses				
5110 Salaries	133,383	189,488	227,457	250,411
5120 Extra Duty	6,124	-	-	-
5180 Sick Leave Sold	2,003	3,966	4,500	6,000
5540 Uniform Allowance	91	-	1,000	1,000
5610 Training & Education	-	1,500	5,500	5,500
5640 Travel	6,067	6,837	14,660	14,620
5999 Benefits Allocation	29,038	41,580	46,116	55,777
6110 Office supplies	1,118	206	-	-
6120 General Supplies	97	444	5,120	5,320
6140 Postage	-	20	500	500
6160 Dues & Subscriptions	43,439	41,989	45,500	95,100
6180 Meetings	2,589	1,842	2,400	4,000
6320 Legal	-	-	4,000	4,000
6330 Contract Labor	12,000	4,797	15,000	15,000
7230 New Equipment	1,448	-	6,000	2,000
Total Expenses	237,396	292,670	377,753	459,228

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 eight emergency vehicle technicians and one administrative assistant.

**West Metro Fire Protection District
2025 Budget
Fleet Maintenance Internal Service Fund (ISF)**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues					
4550	Labor Billings WMFR	1,002,768	1,007,507	1,689,975	1,744,176
4551	Parts/Materials WMFR	898,411	980,853	923,329	1,322,724
4555	Labor/Billings Outside Depts.	36,712	7,939	15,050	12,780
4556	Parts/Materials Outside Depts.	20,265	6,281	6,253	15,732
4557	Shop Fees	-	9,898	84,499	68,384
4610	Interest	14,335	30,416	-	14,556
Total Revenues		1,972,491	2,042,894	2,719,106	3,178,352
Expenses					
5110	Salaries	811,869	812,958	984,064	1,072,757
5115	Muster Out Pay	8,070	10,671	-	94,926
5120	Extra Duty	50,258	52,194	37,500	30,096
5130	Acting Pay	3,211	2,737	3,500	4,000
5180	Sick Leave Sold	29,442	34,368	33,000	40,000
5190	Vacations Sold	14,436	27,705	24,000	31,000
5540	Uniform Allowance	9,545	9,386	12,683	15,228
5610	Training & Education	6,923	778	12,700	6,680
5620	Testing	705	785	900	1,200
5640	Travel	-	173	3,000	6,382
5999	Benefits Allocation	291,016	283,049	330,834	386,145
6120	General Supplies	25,794	26,325	27,671	32,796
6160	Dues & Subscriptions	1,801	2,501	1,370	2,144
6330	Contract Labor	7,456	11,661	9,333	-
6410	General Liability Insurance	61,776	53,322	20,000	58,656
7120	Electric/Gas	22,423	20,195	23,744	22,332
7130	Sewer/Water	3,752	4,924	3,263	4,217
7140	Trash	2,376	2,490	2,264	2,604
7210	Maintenance - Building	14,327	17,676	14,500	36,525
7220	Maintenance Equipment	26,719	6,447	10,850	36,561
7225	Software	-	26,940	27,150	27,228
7230	New Equipment	11,682	23,332	26,003	30,735
8110	Maintenance - Vehicles	382,724	346,592	375,658	529,826
8115	Outside Work - Parts	7,282	14,665	4,282	11,244
8120	Parts - Tires Tubes	154,318	475,442	418,136	576,120
8190	New Equipment - Apparatus	9,705	9,023	10,839	8,328
8910	Depreciation	113,839	155,416	115,000	160,000
9210	Capital Improvements	9,510	50,876	107,000	202,514
Total Expenses		2,080,960	2,482,631	2,639,244	3,430,244

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
2025 Budget
Apparatus Replacement Internal Service Fund**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues				
4310 Intergovernmental Revenue	2,000,000	3,000,000	4,000,000	10,000,000
4315 State of CO On-Behalf Payments	144,902	232,820	125,000	125,000
4610 Interest	38,061	91,348	19,000	43,715
4825 Sales of Assets (Loss)	-	(28,359)	30,000	30,000
Total Revenues	2,182,963	3,295,809	4,174,000	10,198,715

Expenses				
8910 Depreciation	1,436,098	1,476,590	1,800,000	1,700,000
9230 Apparatus Replacement	86,887	49,770	4,197,550	\$7,150,335
Total Expenses	1,522,985	1,526,360	5,997,550	8,850,335

Vehicle	QTY	Cost	Total
Engine	3	\$1,183,569	\$3,550,706
Engine - Refurbish	1	\$650,000	\$650,000
Ambulance Type 1	1	\$349,000	\$349,000
Ambulance Type 3	1	\$313,000	\$313,000
F250 D3	1	\$65,000	\$65,000
F250 SaM1	1	\$65,000	\$65,000
Chevy Colorado - INV	2	\$50,000	\$100,000
Chevy Colorado - PIO (2026)	1	\$50,000	\$50,000
Rav4 - IT	1	\$38,500	\$38,500
Ford Interceptor SUV	1	\$38,500	\$38,500
Maverick	1	\$38,500	\$38,500
Rav4 - LS	1	\$38,500	\$38,500
Facilities Truck	1	\$40,000	\$40,000
MDC	1	\$50,000	\$50,000
Other costs (topper, lighting)	1	\$105,000	\$105,000
Contingency	1	\$75,000	\$75,000
Subtotal			\$5,566,706
Wildfire Type III	1	\$600,000	\$600,000
Wildfire Type VI (carryover from 2024)	1	\$296,975	\$296,975
Wildfire Coordinator F250	1	\$100,000	\$100,000
Wildfire Mitigation Chevy Colorado	1	\$60,000	\$60,000
Wildfire Total			\$1,056,975
Total 2025 Apparatus			\$6,623,681
2024 Carryover for 2 ambulances	1	\$526,654	\$526,654.00
Total Budget			\$7,150,335

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
2025 Budget
Training Center Internal Service Fund (ISF)**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Revenues					
4240	Training Revenue - Outside	239,887	285,592	219,050	331,400
4250	Facilities Rental - WM	760,000	772,000	800,000	842,000
4251	Facilities Rental - CO-TF1	92,400	136,008	136,008	136,008
4610	Interest	51,204	133,871	-	64,065
4710	Miscellaneous	-	-	-	-
Total Revenues		1,143,491	1,327,470	1,155,058	1,373,473
Expenses					
5110	Salaries	420,900	283,501	397,248	413,244
5115	Muster Out Pay	78,648	-	-	-
5120	Extra Duty	38,805	6,309	33,525	31,765
5130	Acting Pay	1,531	1,858	3,000	3,000
5180	Sick Leave Sold	17,583	6,219	23,000	15,000
5190	Vacations Sold	5,930	403	18,000	10,000
5540	Uniform Allowance	692	701	2,900	4,500
5610	Training & Education	-	4,500	3,450	3,450
5640	Travel	3,349	4,736	10,980	15,875
5999	Benefits Allocation	141,055	91,344	140,354	150,167
6110	Office supplies	2,025	741	-	-
6120	General Supplies	49,973	42,453	84,465	92,025
6140	Postage	104	241	400	450
6160	Dues & Subscriptions	516	977	1,500	1,750
6180	Meetings	299	549	6,100	6,510
6330	Contract Labor	4,396	960	19,400	9,560
7110	Data & Voice Service	3,485	3,556	3,756	3,720
7120	Electric/Gas	62,394	66,078	78,996	82,904
7130	Sewer/Water	10,273	12,586	12,036	13,956
7140	Trash	9,755	10,087	9,756	12,168
7210	Maintenance - Building	63,901	83,136	81,862	85,814
7220	Maintenance Equipment	17,128	31,235	48,950	53,750
7230	New Equipment	34,510	26,527	40,520	44,000
7240	Rental Equipment	3,487	3,298	11,700	8,064
8910	Depreciation	576,200	594,889	600,000	675,000
9210	Capital Improvements	56,294	101,775	581,300	887,040
Total Expenses		1,603,233	1,378,659	2,213,198	2,623,712

West Metro Fire Protection District



West Metro Fire Protection District

433 South Allison Parkway
Lakewood, Colorado 80226
Phone: 303-989-4307
Web-site: www.WestMetroFire.org



Questions or Requests

Addressed to:
Finance Director,
Bruk Mulaw