West Metro Fire Protection District

Proudly serving Jefferson & Douglas Counties, Colorado









2027 Annual Budget

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West Metro
Fire Rescue

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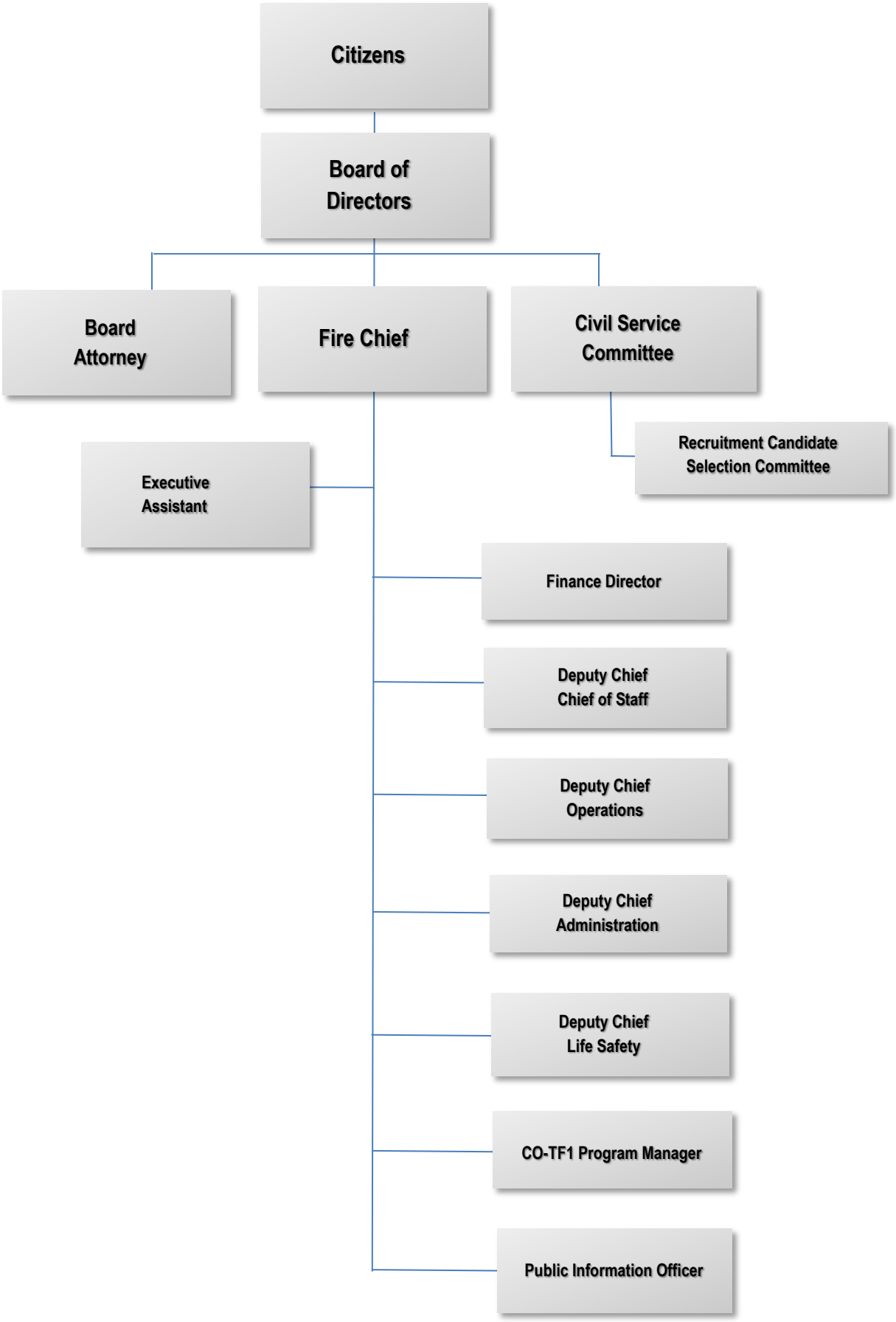
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West Metro Fire Rescue



WEST METRO FIRE PROTECTION DISTRICT
NAMES AND TITLES OF ELECTED AND APPOINTED OFFICIALS

Elected Board of Directors:

President- District 7	Bill Clayton
Vice President- District 5	Carolyn Wolfrum
Secretary- District 1	Don Sherman
Treasurer - District 4	Amira Watters
Director - District 2	Steven Haire
Director- District 3	Joe Zimmermann
Director - District 6	Mike Williams

Appointed Officials:

Fire Chief	Jeremy Metz
Deputy Chief of Staff	Michael Kirkpatrick
Deputy Chief of Operations	Gary Armstrong
Deputy Chief of Administration	Todd Heinl
Deputy Chief of Life Safety	Steve Aseltine
Division Chief of Emergency Medical Services	Jasen McConaghy
Division Chief of Support Services	Jay Jackson
Division Chief of Training	Ben Tennessen
Division Chief of Risk Management/Accreditation	Mike Parker
Division Chief of Special Ops/Emergency Management	Sean Jewell
USAR CO-TF1 Program Manager	Brian Ertle
Finance Director	Bruk Mulaw
Human Resources Specialist	Erin Cummins
Wellness/Workers' Compensation Manager	Bob Stratman
Information Technology Division Director	Eric Bates
Fleet Services Manager	Nick Deaver
Facilities Maintenance Manager	Chris Schleef

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 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 a financial roadmap to ensure the District achieves the priorities and objectives outlined in its Strategic Plan. 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 the first week of August. Preliminary assessed valuations are received from the Jefferson and Douglas Counties by the end of August. 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 budgeted expenditures support 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 15 for review and consideration. Upon receipt of the proposed budget, the Board authorizes the District to post a notice of public hearing in the local newspaper. The public hearing is held on the third Tuesday of November. A copy of the budget document is made available for public inspection both on the District's website and at the front desk of the District's administration building.

Following the public hearing, the Board of Directors adopts the 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 15.

2027 Budget Timeline

- **June 4 – June 15, 2026** - Budget worksheets created and distributed to all assigned departments or programs through the budget workflow module.
- **June 15, 2026** - Budget instructions and resources provided on the District's shared network.
- **August 3, 2026** - Preliminary budget proposals (worksheets and narratives) submitted by department or program heads for review and approval.
- **August 28, 2026** - Preliminary reviews and internal budget hearings completed.
- **September 8, 2026** – Suggested budget updates finalized and submitted for final review.
- **September 14, 2026** - Final internal budget reviews and approvals completed by the Fire Chief, Deputy Chief of Administration, and Finance Director.
- **October 15, 2026** - Proposed 2026 Budget document submitted to the board of directors.
- **October 20, 2026** - Proposed 2026 Budget presented to the board of directors at the regular monthly meeting.
- **November 17, 2026** - Public budget hearing and other board meetings held as needed.
- **December 1, 2026** - Adoption of budget by the board of directors at a special board meeting.
- **December 15, 2026** - Certification of the mill levy completed and filed with the counties.
- **January 29, 2027** - Certified budget filed with Colorado Department of Local Affairs.
- **March 1, 2027** - An application submitted to the Government Finance Officers Association (GFOA) for review of the budget document and consideration for the budget presentation award.

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 2027 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 a comprehensive audited financial report is 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 two categories: governmental funds and proprietary funds. Governmental funds account for core government functions funded primarily by taxes and grants, using a focus on current financial resources and modified accrual accounting. Proprietary funds, on the other hand, are used to account for business-like activities that are self-supported by user charges and fees, using full accrual accounting to focus on economic resources.

The District maintains and appropriates funds 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 (ISFs).

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.

Budgets for internal services funds are accounted for on a full accrual basis to cover projected revenues and expenses, including direct and indirect costs like depreciation.

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. Pursuant to the Colorado State Constitution, Article X Section 20 (TABOR), the District maintains a restricted emergency reserve equivalent to a minimum of 3% of the general fund annual expenditure. The emergency reserve is designated exclusively for declared emergencies and excludes economic downturns and revenue shortfalls. Additionally, the District has a policy to maintain reserves for multi-year obligations approved by the Board of Directors. The District's unrestricted fund balance also includes an operating reserve and built-in contingency sufficient to cover unanticipated future financial needs. 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 refunding bonds were issued to refinance the 2006 and 2007 General Obligation (GO) bonds, which provided funding for the construction of a training center, and other major renovation and expansion works on the District's fire 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 δ 32-1-1101(6) C.R.S. The District is fully in compliance and has only accessed less than 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 and Staff Vehicles (7 years), Equipment (5 Years).

Summary of Policies

The District's financial policies provide guidance for financial decision making and ensure compliance with regulations, best practices, and long-term strategic goals. The District's major financial policies are summarized below *(Last revision and approval date for all 12/2/2025)*

- **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.
- **Procurement and Purchasing policy B-2502:** The District will follow regulations and established procedures for acquiring goods and services in a fair, transparent, and cost-effective manner.
- **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.

2027 Budget Highlights

Revenues:

For the 2027 budget year, the District projects total revenue of $153,935,843, reflecting an increase of $27,785,956 compared to the 2026 budget. Major changes in the 2027 revenue budget are summarized as follows:

- A sales tax revenue of $30 million is projected from voter-approved ballot initiative authorizing the District to levy a 0.75% sales tax.

- Property tax revenue for the General Fund is projected to decrease by $5.6 million. The decrease is primarily attributable to the Colorado House Bill 24B-1001, which reduced taxable property values and assessment rates, resulting in lower anticipated property tax collections for the 2027 budget year. Detailed calculations on the estimated reduction of assessed values and tax revenues are presented on page 15.

- Grants and reimbursement revenue is projected to increase by $1.6 million in 2027, driven primarily by the increasing trends in FEMA and wildland deployments. The additional revenue is expected to be offset by corresponding increases in overtime and other deployment-related expenses.

- EMS revenue budget for 2027 is projected to increase by $921,538. Growing demand for emergency medical service calls and the billing rate adjustments implemented in 2026 are the main contributors to the projected increase. The table below shows the comparison between the District's old and new EMS billing rates.

	Mileage	BLS1	ALS1	ALS2
WMFR – Old rate	$18	$1,275	$1,326	$1,650
WMFR – Current rate	$25	$1,350	$1,650	$1,950

  ALS1 calls are the District's predominant billing charges and are aligned with the average market rate. ALS2 calls are the lowest-frequency calls but incur the highest cost due to the number of ALS procedures and medications used to treat patients.

- Other revenues are estimated to increase by $533,680, primarily due to projected growth in investment income resulting from higher interest rates on short-term investments. This increase is partially offset by an estimated $85,275 decline in specific ownership tax revenue, reflecting a slowing trend in new vehicle registrations amid the impacts of tariffs and inflation.

Expenses:

The total budgeted expenditures for 2027, excluding inter-fund transfers, are projected at $174,563,479, reflecting an increase of $21,546,784 compared to the 2026 budget. The main changes in the proposed 2027 budget are summarized below:

- $5.7 million increase in budgeted salaries. Major contributing factors for this include:
  - New hires proposed for 2027

Status	Division	Full time position/Title	# of FTEs
Civilian	Life Safety	Fire Inspector	3
Uniform	Operations	New Recruits (Spring academy)	24

  - Personnel cost for 27 new recruits from 2026 Fall academy accounted for full 12 months in 2027 budget compared to only five months in 2026.
  - Increase in extra-duty costs related to deployments and backfill
  - Projected increase of $2.5 million for cost of leaving adjustments

- Employee benefits budget is up by $1.9 million, mainly due to the projected staffing and benefit increases in 2027. Health insurance premiums for the District are projected to go up by 7% and the employer pension contribution rate is set to increase by half a percent.

- The 2027 capital outlay budget increased by $7.6 million, mostly due to funding for initial design work of future station 2, and construction of a new fire station at 7475 W 5th Avenue. Other major capital expenditures planned for 2027 include the replacement of frontline SCBA packs, ballistic protective gear, and LIFEPAK cardiac monitors to ensure firefighter safety, maintain operational readiness, and support reliable emergency medical responses. More details on capital projects can be found on pages 42 and 43.

- Operating and maintenance expenditures are projected to increase by $2.6 million, primarily driven by higher contractual service costs associated with deployments and increased operational service demands. Additional factors contributing to the increase include training and equipment needs for new recruits, scheduled maintenance and upgrades of existing assets, and inflationary increases in the cost of goods and services.

At the end of the 2027 budget year, the District projects an ending fund balance of $56,828,782. This includes $4,784,544 in restricted funds for emergency reserves and debt services; $7,671,216 committed for capital projects; $6,845,030 assigned to internal service funds; and $37,527,992 unassigned under the general fund.

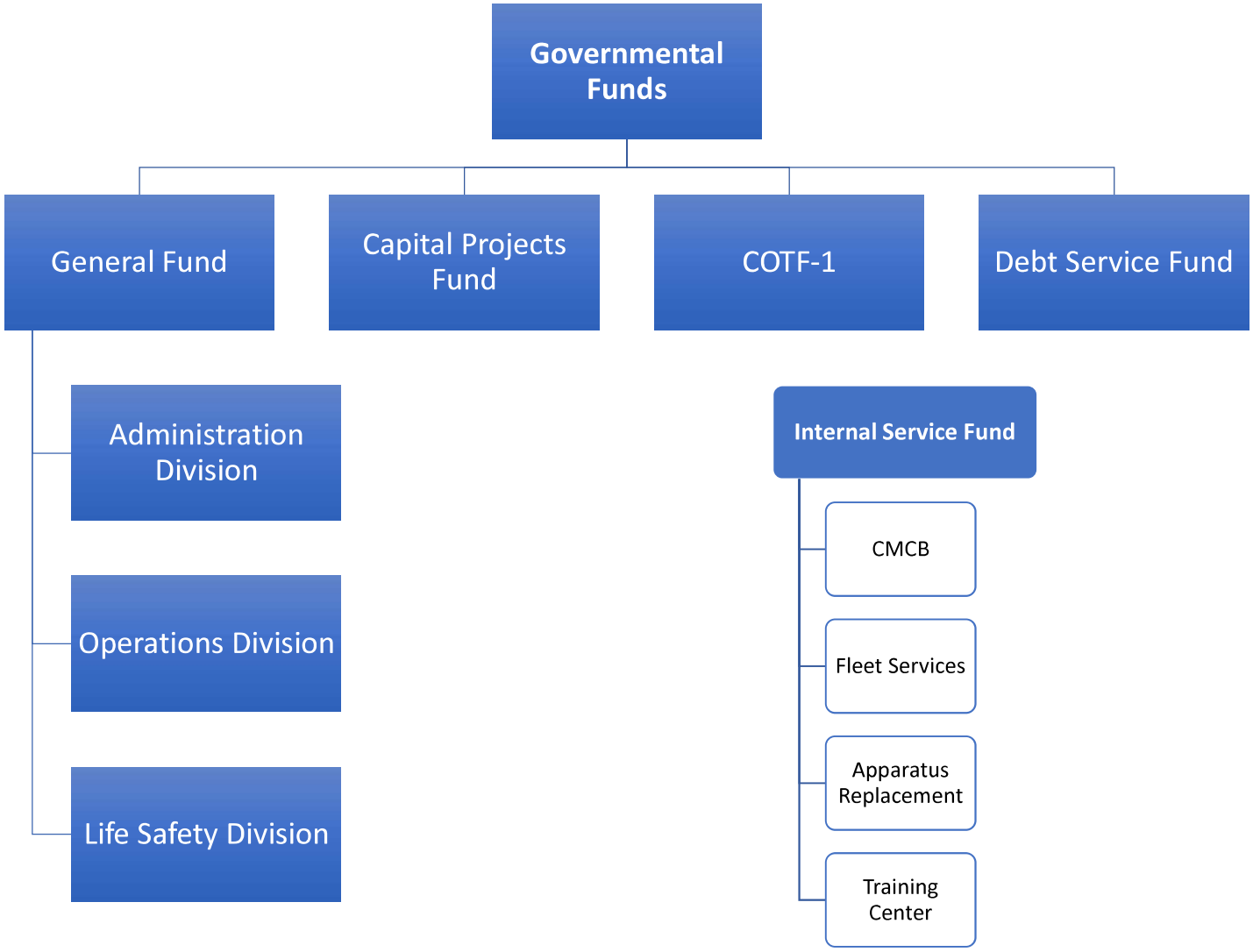
WEST METRO FIRE PROTECTION DISTRICT
2027 Budget

SUMMARY OF ALL FUNDS

	2024 Actual	2025 Actual	2026 Estimated	2027 Budget
BEGINNING FUND BALANCES	$ 72,013,331	$ 94,942,598	$ 104,323,224	$ 77,456,417
REVENUES				
Property Taxes	88,302,975	83,460,397	89,741,656	84,324,303
Sales Tax	-	-	-	30,000,000
Specific Ownership Taxes	5,421,766	5,819,666	5,505,275	5,420,000
EMS	18,943,348	17,439,139	13,314,915	14,236,453
Permits	679,909	696,324	594,188	603,800
Contractual Services	4,585,777	5,582,547	5,667,859	5,699,618
Intergovernmental Revenue	899,944	963,266	792,157	730,925
Training Revenue	1,086,593	1,224,890	1,134,545	1,268,497
Fleet Revenue	2,677,470	3,348,740	3,384,552	3,474,287
Grants	6,961,932	6,790,904	4,556,392	4,685,930
Other Revenue	4,356,560	4,856,893	1,458,350	1,992,030
Reimbursements	2,675,735	1,983,319	-	1,500,000
Total Revenues	136,592,009	132,166,085	126,149,888	153,935,843
EXPENDITURES				
Salaries	64,862,371	69,324,628	72,698,701	78,434,884
Benefits	17,937,248	19,108,826	22,792,596	24,681,978
Operating Expenses	10,481,963	10,912,340	9,314,126	10,508,889
Utilities	923,766	941,729	1,033,281	989,495
Equipment	1,117,550	1,728,551	1,776,057	2,018,351
Maintenance	5,378,658	6,761,819	7,230,695	8,063,374
Capital Outlay	4,779,492	2,989,948	26,969,157	34,602,673
Treasurers & Tax Collection Fees	1,324,545	1,251,897	1,346,289	1,764,852
Apparatus Replacement	58,561	91,649	4,059,992	7,546,582
Capital Lease	311,068	108,194	-	-
Debt Service	3,154,750	3,149,750	3,155,800	3,312,400
Depreciation & change in capital assets	3,332,770	6,416,128	2,640,000	2,640,000
Total Expenditures	113,662,742	122,785,459	153,016,695	174,563,479
Change in Fund Balance	22,929,267	9,380,626	(26,866,806)	(20,627,635)
ENDING FUND BALANCES	$ 94,942,598	$ 104,323,224	$ 77,456,417	$ 56,828,782
ENDING FUND BALANCES				
Nonspendable: Prepaid items	$ 1,906,637	$ 1,732,835	$ -	$ -
Restricted for:				
Emergency Reserves	3,656,007	4,030,730	4,030,730	4,476,018
Debt Service	282,782	308,525	308,525	308,525
Committed for Capital Projects	12,504,732	17,821,922	19,566,216	7,671,216
Unrestricted/Reserves: Other Funds	10,255,182	14,967,726	22,026,460	6,845,030
Unassigned: General Fund	66,337,258	65,461,485	31,524,485	37,527,992
	$ 94,942,598	$ 104,323,224	$ 77,456,417	$ 56,828,782

Inter-fund transfers excluded from this summary report

West Metro Fire Protection District
Fund Structure



West Metro Fire Protection District
2027 Budget
Summary by Fund

	Governmental Funds				Internal Service Funds				
	10-General Fund	12-Capital Projects	*21 - Debt Service*	*14 - COTF1 Special Revenue*	*15- CMCB*	*16 - Fleet Services*	*17-Apparatus Replacement*	*18 - Training Center*	**Total All Funds**
Revenues									
Property Taxes	80,960,712		3,363,591						84,324,303
Sales Tax	30,000,000								30,000,000
Specific Ownership Taxes	5,420,000								5,420,000
FEMA Grant				4,559,430					4,559,430
Other Grants & Reimbursments	732,425								732,425
Operating Revenue - ISF						3,474,987	125,000	1,267,797	4,867,784
Emergency Medical Services	14,236,453								14,236,453
Permits	603,800								603,800
Contractual Services	6,827,314				475,634				7,302,948
Investment income/ Interest	1,800,000								1,800,000
Other Revenue	68,700						20,000		88,700
Total Revenues	**140,649,404**	**-**	**3,363,591**	**4,559,430**	**475,634**	**3,474,987**	**145,000**	**1,267,797**	**153,935,843**
Expenses									
Administration Division	13,527,591								13,527,591
Operations Division	98,193,286								98,193,286
Life Safety Division	5,738,872								5,738,872
Grants				4,559,430					4,559,430
Capital Projects		33,635,861				154,902		331,910	34,122,673
Debt Service			3,363,591						3,363,591
Operating Expenses - ISF					475,634	3,421,617	9,346,582	1,814,203	15,058,036
Total Expenditures	**117,459,749**	**33,635,861**	**3,363,591**	**4,559,430**	**475,634**	**3,576,519**	**9,346,582**	**2,146,113**	**174,563,479**
	-	-		-		-	-	-	-
Interfund Transfers									
Interfund Transfer in (out)	(31,740,861)	21,740,861					10,000,000		-
Total Interfund Transfers	**(31,740,861)**	**21,740,861**	**-**	**-**	**-**	**-**	**10,000,000**	**-**	-
Change in Fund Balance	**(8,551,204)**	**(11,895,000)**			**-**	**(101,532)**	**798,418**	**(878,315)**	**(20,627,635)**
Beginning Fund Balance Projected 1/1/2027	**50,555,215**	**19,566,216**	**308,525**	**-**	**-**	**1,399,318**	**4,194,995**	**1,432,148**	**77,456,417**
Ending Fund Balance projected 12/31/2027	**42,004,010**	**7,671,216**	**308,525**	**-**	**-**	**1,297,786**	**4,993,413**	**553,833**	**56,828,782**

WEST METRO FIRE PROTECTION DISTRICT

General Fund



The General Fund is the primary operating fund of the District, used to account for all activities of the District that are not budgeted for in other funds. The primary revenue sources for the fund include property taxes, EMS billings, specific ownership tax, contractual services, and permit fees. Expenditures within the general fund budget consist of costs related to administration, operations, and life safety divisions.

WEST METRO FIRE PROTECTION DISTRICT
Property Tax Revenue Estimations

Mill Levy = 12.382

Jefferson County	Aug 2026 - Preliminary (Budget year 2027)	Prior year Assessment (Budget year 2026)	Year-over-Year comparison
Assessment Rates			
Residential (single family)	**6.80%**	**6.25%**	**0.55%**
Non-residential	**25% comm/26% all other**	**27.00%**	**-2.00%**
Actual Value			
Residential	69,190,324,686	68,827,909,777	362,414,909
70K value Reduction	(5,431,580,000)	-	(5,431,580,000)
Net Actual Value - Residential	63,758,744,686	68,827,909,777	(5,069,165,091)
Commercial	5,647,853,728	5,499,258,289	148,595,439
All others non-residential	1,914,424,636	1,817,661,444	96,763,192
Total Actual	**71,321,023,050**	**76,144,829,510**	**(4,823,806,460)**
Assessed Value			
Assessed Value - HB 24B-1001	6,234,701,972	6,266,437,491	(31,735,519)
Assessed Value at 7.2% RAR	6,489,736,700	6,920,302,273	(430,565,573)
Estimated Revenue (7.2%RAR)	**77,995,021**	**83,394,642**	**(5,399,621)**

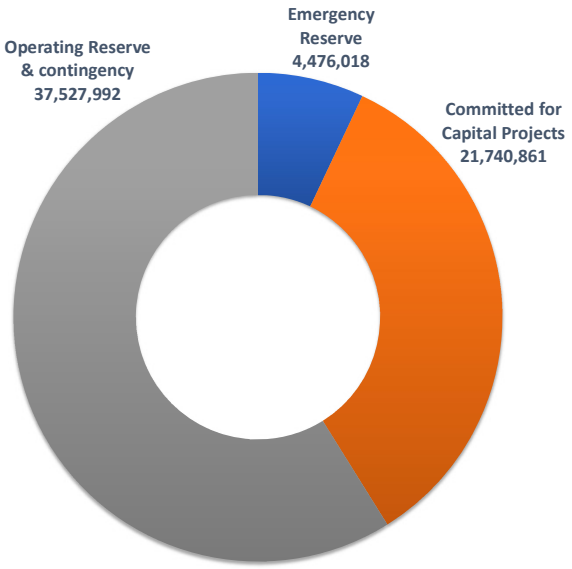
Douglas County	Aug 2026 - Preliminary (Budget year 2027)	Prior year Assessment (Budget year 2026)	Year-over-Year comparison
Assessment Rates			
Residential (single family)	**6.80%**	**6.25%**	**0.55%**
Non-residential	**25% comm/26% all other**	**27.00%**	**-2.00%**
Actual Value			
Residential	3,546,351,460	3,245,295,695	301,055,765
70K value Reduction	(503,370,000)	-	(503,370,000)
Net Actual Value - Residential	3,042,981,460	3,245,295,695	(202,314,235)
Commercial	51,984,996	49,373,041	2,611,955
All others non-residential	47,361,975	44,049,397	3,312,578
Total Actual	**3,142,328,431**	**3,338,718,133**	**(196,389,702)**
Assessed Value			
Assessed Value - County	232,232,300	228,054,940	4,177,360
Assessed Value at 7.2% RAR	244,404,415	258,885,258	(14,480,843)
Estimated Revenue (7.2%RAR)	**2,965,691**	**3,142,228**	**(176,537)**

West Metro Fire Protection District
General Fund 2027 Budget
Fund Balance by Year

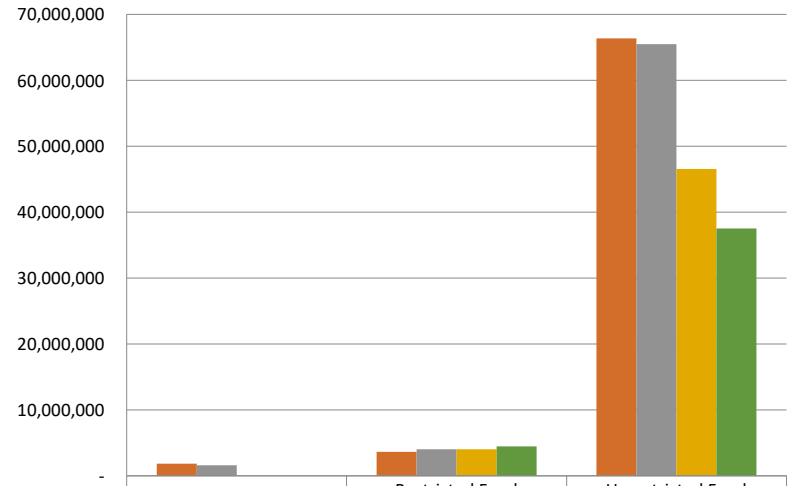
DESCRIPTION	2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Non-Spendable Fund Balance	1,842,011	1,622,856		
Restricted Fund Balance				
Emergency Reserve	3,656,007	4,030,730	4,030,730	4,476,018
Committed Fund Balance				
Committed for Capital Projects			21,740,861 *	
Unassigned Fund Balance				
Operating Reserve & contingency	66,337,258	65,461,485	24,783,624	37,527,992
Total Fund Balance	**$ 71,835,276**	**$ 71,115,071**	**$ 50,555,215**	**$ 42,004,010**
Non-Spendable Fund Balance %	1.64%	1.37%	0.00%	0.00%
Restricted Fund Balance %	3.25%	3.40%	3.00%	3.00%
Committed Fund Balance %	0.00%	0.00%	16.18%	0.00%
Unassigned Fund Balance %	59.04%	55.17%	18.45%	25.15%
Total Fund Balance % of budget	**63.93%**	**59.94%**	**37.63%**	**28.15%**
General Fund budget	**112,366,727**	**118,649,998**	**134,357,665**	**149,200,610**

**** Committed for FY2027 from the estimated ending fund balance of FY2026***

Fund Balance Allocation



General Fund Total Fund Balance by Year



	Non-Spendable	Restricted Fund Balance	Unrestricted Fund Balance
2024 Actual	1,842,011	3,656,007	66,337,258
2025 Actual	1,622,856	4,030,730	65,461,485
2026 Estimated	-	4,030,730	46,524,485
2027 Budget	-	4,476,018	37,527,992

West Metro Fire Protection District
2027 Budget
General Fund Summary

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Revenue					
	Property Tax Revenue				
4110	Property Taxes-Jefferson County	81,968,399	77,231,910	83,394,642	77,995,021
4111	Property Taxes-Douglas County	3,119,574	3,004,026	3,142,228	2,965,691
	Total Property Tax Revenue	**85,087,973**	**80,235,936**	**86,536,870**	**80,960,712**
	Sales Tax Revenue	**-**	**-**	**-**	**30,000,000**
	Specific Ownership Tax Revenue				
4210	Specific Ownership Taxes-Jefferson	5,197,565	5,578,069	5,277,742	5,200,000
4211	Specific Ownership - Douglas	224,201	241,597	227,533	220,000
	Total Specific Ownership Tax Revenue	**5,421,766**	**5,819,666**	**5,505,275**	**5,420,000**
	Grants & Refunds				
4310	Intergovernmental Revenue	691,663	700,893	667,157	605,925
4322	FEMA Grant	1,274,422	1,894,273	1,071,000	-
4325	Other Grants	726,668	146,910	123,754	126,500
	Total Grants	**2,692,753**	**2,742,076**	**1,861,911**	**732,425**
	Emergency Medical Services (EMS) Revenue				
4410	Emergency Medical Services (EMS)	11,337,484	10,707,339	11,191,315	12,036,000
4415	EMS Medicaid Reimbursement	7,602,673	6,629,098	2,000,000	2,000,000
4420	EMS-Other Rev Collections	3,191	102,702	123,600	200,453
	Total Emergency Medical Services Revenue	**18,943,349**	**17,439,139**	**13,314,915**	**14,236,453**
	Permit Revenue				
4530	Construction Permit	451,555	458,275	435,000	480,000
4540	Operational Permit	139,368	140,161	92,900	123,800
	Total Permit Revenue	**590,923**	**598,436**	**527,900**	**603,800**
	Contractual Revenue				
4510	Contractual Services	4,114,822	5,160,018	5,163,096	5,146,289
4511	Blood Billings CSP	9,810	8,325	8,500	12,000
4512	Special Events Billings	7,165	7,560	7,560	5,695
4515	Emergency Fire Funds	2,711,200	1,983,319	1,000,000	1,500,000
4740	Life Safety Fees	121,706	155,038	92,000	103,330
4545	Modified Detail	88,986	97,888	66,288	60,000
	Total Contractual Revenue	**7,053,689**	**7,412,148**	**6,337,444**	**6,827,314**
	Interest/Investment Revenue				
4610	Interest	3,388,072	3,192,810	1,200,000	1,800,000
4611	Unrealized Gain/Loss on Invest	193,819	214,077	-	-
	Total Interest/Investment Revenue	**3,581,890**	**3,406,887**	**1,200,000**	**1,800,000**
	Other Revenue				
4710	Miscellaneous	227,172	273,430	134,350	66,700
4810	Donations	2,603	2,075	2,000	2,000
	Total Other Revenue	**229,775**	**275,505**	**136,350**	**68,700**
	Total Revenue	**123,602,117**	**117,929,793**	**115,420,665**	**140,649,404**

West Metro Fire Protection District
2027 Budget
General Fund Summary

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Expenses					
	Salaries & Payroll Taxes				
5110	Salaries	51,850,768	56,070,847	61,606,943	66,430,580
5115	Muster Out Pay	961,670	835,617	-	-
5120	Extra Duty	5,747,499	5,835,850	4,319,550	4,647,546
5130	Acting Pay	722,840	669,213	824,667	871,000
5140	Technician Pay	121,682	114,221	110,700	110,700
5150	Holiday Pay	193,795	242,572	262,500	313,000
5180	Sick Leave Sold	969,318	1,026,664	1,105,250	1,173,000
5190	Vacations Sold	623,763	696,903	728,000	791,000
5310	Medicare	778,451	837,098	930,121	1,000,752
5320	FICA	57,032	41,044	62,700	60,000
	Total Salaries & Payroll Taxes	**62,026,818**	**66,370,029**	**69,950,431**	**75,397,578**
	Pension Benefits				
5410	Pension - LFD Old Hires	201,280	201,280	201,280	211,033
5420	Pension - Bancroft Old Hires	103,425	26,616	26,616	23,954
5430	Pension - Uniform	4,885,191	5,459,105	5,823,160	6,805,346
5460	Pension - Civilian	451,364	498,669	665,664	810,790
5470	Pension - WRFPD Volunteers	25,000	33,810	33,811	33,811
5999	Pension - WMFR Volunteers	21,604	21,604	21,604	21,604
5490	Pension - Administration	753	1,116	1,500	1,500
	Total Pension Benefits	**5,688,617**	**6,242,200**	**6,773,634**	**7,908,038**
	Health/Life/Disability				
5480	RHS & 457 ER Contribution	3,099,646	3,205,378	4,376,019	4,547,577
5510	Health Insurance	6,500,412	6,754,486	8,400,000	8,613,689
5520	Life/Disability Insurance	1,684,279	1,913,327	2,131,547	2,411,901
	Total Health/Life/Disability	**11,284,336**	**11,873,191**	**14,907,566**	**15,573,167**
	Other Employee Benefits				
5530	Workers Compensation	932,803	975,626	1,032,000	1,117,000
5560	Unemployment	15,620	1,262	17,000	15,000
5999	Benefits Allocation	(649,538)	(823,360)	(854,401)	(910,533)
	Total Other Employee Benefits	**298,884**	**153,528**	**194,599**	**221,467**
	Total Salaries & Payroll Benefits	**79,298,655**	**84,638,948**	**91,826,230**	**99,100,250**

West Metro Fire Protection District
2027 Budget
General Fund Summary

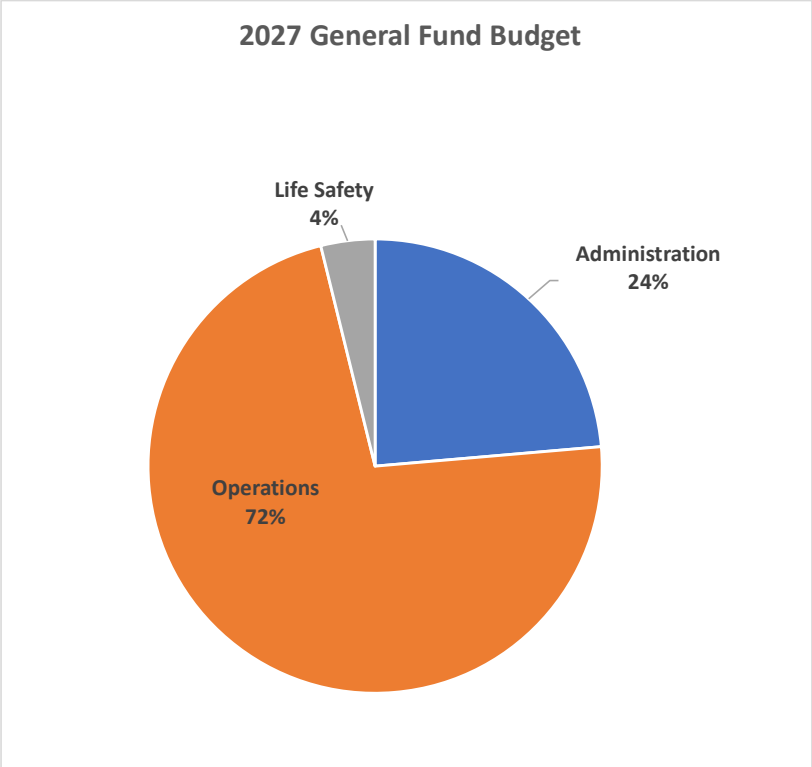
		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Operating Expenses					
	Operations/Materials				
5540	Uniform Allowance	122,410	222,191	292,250	306,780
5610	Training & Education	478,384	532,691	594,458	603,044
5615	Higher Education	230,376	160,862	254,000	200,000
5630	Physical Wellness	18,555	25,447	42,000	43,400
5640	Travel	391,991	361,329	322,898	365,536
6120	General Supplies	308,533	378,231	418,896	473,582
6121	Non-Expendable EMS Supplies	69,834	34,996	41,000	41,000
6122	Expendable EMS Supplies	584,095	587,287	621,440	673,600
6140	Postage	4,091	3,682	5,140	5,260
6150	Licenses	3,382	4,104	2,790	2,645
6160	Dues & Subscriptions	53,421	58,048	63,233	82,940
6170	Advertising	-	3,639	51,000	16,500
6180	Meetings	55,573	72,724	64,335	65,686
6185	Bank Charges	9,518	22,927	27,000	24,000
6210	Election	120	18,625	465,000	88,700
	Total Operations/Materials	**2,330,284**	**2,486,783**	**3,265,439**	**2,992,672**
	Professional/Contractual Fees				
6310	Audit	79,575	83,000	87,800	88,000
6320	Legal	115,584	109,476	154,000	155,000
6330	Contract Labor	3,259,785	3,290,753	3,132,607	2,702,131
	Total Professional/Contractual Fees	**3,454,944**	**3,483,229**	**3,374,407**	**2,945,131**
	General Liability Insurance				
6410	General Liability Insurance	652,789	721,955	833,658	952,490
	Total General Liability Insurance	**652,789**	**721,955**	**833,658**	**952,490**
	Tax Collection & Treasurer Fees				
6390	Sales Tax Collection & Admin fee	-	-	-	500,000
6530	Treasurer Fees-Jefferson County	1,229,526	1,158,479	1,250,920	1,169,926
6531	Treasurer Fees-Douglas County	46,794	45,052	47,133	44,485
	Total Collection & Treasurer Fees	**1,276,320**	**1,203,531**	**1,298,053**	**1,714,411**
	Utilities				
7110	Data & Voice Service	262,994	221,680	214,440	173,160
7120	Electric/Gas	369,530	398,486	430,466	432,771
7130	Sewer/Water	84,024	88,226	100,040	98,906
7140	Trash	47,238	48,681	58,970	51,135
	Total Utilities	**763,787**	**757,073**	**803,915**	**755,973**

West Metro Fire Protection District
2027 Budget
General Fund Summary

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Maintenance				
7210	Maintenance - Building	457,611	499,419	552,348	710,991
7220	Maintenance Equipment & Software	1,021,802	1,221,288	1,533,772	2,024,794
7230	New Equipment	805,531	1,215,446	1,273,775	1,365,369
7240	Rental Equipment	30,607	36,474	37,196	43,127
8190	New Equipment - Apparatus	46,366	135,322	10,000	157,846
8210	Fuel	274,775	371,842	450,000	475,000
8240	Fleet Maintenance - IS Fund	2,659,986	3,242,095	3,218,988	3,299,795
	Total Maintenance	**5,296,677**	**6,721,886**	**7,076,078**	**8,076,921**
	Training Center Rental				
9940	Training Center Rental	800,000	842,000	834,000	921,900
	Total Training Center Rental	**800,000**	**842,000**	**834,000**	**921,900**
	Capital Lease				
9211	Capital Lease Principal	302,910	107,772	-	-
9212	Lease Interest	8,158	422	-	-
	Total Capital Lease	**311,068**	**108,194**	**-**	**-**
	Operating Transfer Out				
9230	Apparatus Replacement	4,000,000	10,000,000	5,000,000	10,000,000
9910	Capital Projects	14,182,205	7,686,400	20,045,884	21,740,861
	Total Operating Transfer In/Out	**18,182,205**	**17,686,400**	**25,045,884**	**31,740,861**
	Total Operating Expenses	**33,068,072**	**34,011,051**	**42,531,435**	**50,100,360**
	Total Overall Expenses	**112,366,727**	**118,649,998**	**134,357,665**	**149,200,610**
	Net Change in Fund Balance	**11,235,390**	**(720,205)**	**(18,937,000)**	**(8,551,204)**
	General Fund - Ending Fund Balance	**71,835,276**	**71,115,071**	**50,555,215**	**42,004,010**

West Metro Fire Protection District
2027 Budget
General Fund Summary

	2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Summary by Division				
Revenues				
Administration	462,723	262,907	205,869	233,869
Operations	25,670,105	24,705,232	19,516,955	20,831,068
Life Safety	828,399	862,869	717,538	797,830
Non Departmental	96,640,890	92,098,785	94,980,303	118,786,637
	123,602,117	**117,929,793**	**115,420,665**	**140,649,404**
Expenses				
Administration	24,371,360	19,002,647	32,974,834	35,268,452
Operations	83,724,483	94,974,219	96,225,688	108,193,286
Life Safety	4,270,884	4,673,133	5,157,144	5,738,872
	112,366,727	**118,649,998**	**134,357,665**	**149,200,610**



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
2027 Budget
ADMINISTRATION DIVISION
Budget Summary by Cost Unit

	2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Revenues				
00 - General Administration	410,848	262,907	205,869	233,869
74 - Wellness	51,875	-	-	-
Total Revenues	**462,723**	**262,907**	**205,869**	**233,869**
Expenses				
00 - General Administration	18,595,354	12,545,934	25,720,282	27,507,774
60 - Chief's Office	848,995	1,207,391	1,218,077	1,336,688
61 - Awards Committee	11,284	10,867	11,000	22,000
62 - Board of Directors	30,834	32,460	24,970	21,875
63 - Peer Support	8,986	12,526	38,108	29,613
64 - Honor Guard	23,053	18,260	31,020	38,474
65 - Finance	953,298	1,061,865	1,159,440	1,220,761
69 - Human Resources	907,939	921,500	1,146,930	1,080,761
70 - Recruit Candidate Selection	101,992	77,117	142,465	132,850
71 - Civil Service	103,022	138,899	151,120	160,840
73 - Information Technologies	1,461,960	1,522,784	1,650,391	2,015,981
74 - Wellness	589,674	596,025	589,465	592,178
75 - Public Information office	40,726	34,349	120,134	72,503
76 - Facilities	694,244	822,670	971,432	1,036,154
	24,371,360	**19,002,647**	**32,974,834**	**35,268,452**

West Metro Fire Protection District
2027 Budget
ADMINISTRATION DIVISION
Budget Summary by Object Class

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Revenues					
4325	Other Grants	109,635	85,156	62,000	90,000
4510	Contractual Services	336,450	164,271	143,869	143,869
4710	Miscellaneous	16,639	13,480	-	-
Total Revenues		**462,723**	**262,907**	**205,869**	**233,869**
Expenses					
5110	Salaries	3,577,727	4,250,232	4,435,326	4,646,073
5115	Muster Out Pay	151,628	239,185	-	-
5120	Extra Duty	200,334	176,167	275,560	272,704
5180	Sick Leave Sold	162,453	187,889	183,000	223,000
5190	Vacations Sold	94,123	113,246	107,000	128,000
5310	Medicare	778,451	837,098	930,121	1,000,752
5320	FICA	57,032	41,044	62,700	60,000
5410	Pension - LFD Old Hires	201,280	201,280	201,280	211,033
5420	Pension - Bancroft Old Hires	103,425	26,616	26,616	23,954
5430	Pension-Uniform	4,885,191	5,459,105	5,823,160	6,805,346
5460	Pension - Civilian	451,364	498,669	665,664	810,790
5480	RHS & 457 ER Contribution	3,099,646	3,205,378	4,376,019	4,547,577
5490	Pension - Administrations	753	1,116	1,500	1,500
5510	Health Insurance	6,500,412	6,754,486	8,400,000	8,613,689
5520	Life/Disability Insurance	1,684,279	1,913,327	2,131,547	2,411,901
5530	Workers Compensation	932,803	975,626	1,032,000	1,117,000
5540	Uniform Allowance	122,410	222,191	292,250	306,780
5560	Unemployment	15,620	1,262	17,000	15,000
5610	Training & Education	46,480	46,271	77,735	74,320
5615	Higher Education	230,376	160,862	254,000	200,000
5630	Physical Wellness	18,555	25,447	42,000	43,400
5640	Travel	69,148	63,050	85,965	80,225
5999	Benefits Allocation	(17,708,892)	(18,670,018)	(22,212,048)	(24,035,316)
6120	General Supplies	64,347	109,661	115,460	124,531
6140	Postage	4,063	3,682	3,440	3,560
6150	Licenses	-	371	405	635
6160	Dues & Subscriptions	16,802	26,507	19,810	23,769
6170	Advertising	-	3,639	51,000	16,500
6180	Meetings	27,276	43,718	36,100	34,516
6185	Bank Charges	9,518	22,927	27,000	24,000
6210	Election	120	18,625	465,000	88,700

West Metro Fire Protection District
2027 Budget
ADMINISTRATION DIVISION
Budget Summary by Object Class

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Expenses (continued)					
6310	Audit	79,575	83,000	87,800	88,000
6320	Legal	115,584	109,476	154,000	155,000
6330	Contract Labor	876,000	826,527	1,129,310	862,617
6410	General Liability Insurance	639,761	702,042	813,745	931,594
6390	Sales Tax Collection & Admin fee	-	-	-	500,000
6530	Treasurer Fees-Jeffco	1,229,526	1,158,479	1,250,920	1,169,926
6531	Treasurer Fees-Douglas County	46,794	45,052	47,133	44,485
7110	Data & Voice Service	262,674	218,640	210,600	169,800
7120	Electric/Gas	130,350	114,215	117,600	112,140
7130	Sewer/Water	12,645	14,659	14,256	15,135
7140	Trash	14,283	9,806	17,304	7,286
7210	Maintenance - Building	361,254	378,191	378,298	425,575
7220	Maintenance Equipment	84,192	102,291	156,100	162,590
7225	Software	346,475	390,242	406,546	754,123
7230	New Equipment	175,312	184,716	197,833	227,430
7240	Rental Equipment	18,004	20,252	20,896	27,952
9910	Operating Transfer to Capital Projects	14,182,205	7,686,400	20,045,884	21,740,861
Total Expenses		**24,371,360**	**19,002,647**	**32,974,834**	**35,268,452**

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 and use resources 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 internal service fund reimbursements 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. This division is consolidated to the Operations cost unit in 2027.

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 Reserve 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.

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 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 cost unit added in 2023 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 has 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 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 the **Support Services** division manages cost units 10-02-28, 10-02-41, 10-02-42, 10-02-45, 10-02-47, and 10-02-52.

West Metro Fire Protection District
2027 Budget
OPERATIONS DIVISION
Budget Summary by Cost Unit

	2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Revenues				
20 - Operations	22,033,493	21,870,688	17,880,023	18,719,799
31 - EMS	300,574	93,624	52,060	67,695
37 - Wildland Fire Mitigation	-	61,754	61,754	36,500
39 - Emergency Fire Fund	2,675,735	1,983,319	1,000,000	1,500,000
42 - SCBA	14,520	14,956	15,404	15,876
45 - Bunker Washer	53,544	57,013	66,000	70,538
47 - Communications	592,239	623,878	441,714	420,660
Total Revenues	**25,670,105**	**24,705,232**	**19,516,955**	**20,831,068**
Expenses				
20 - Operations	71,581,611	82,022,617	84,357,320	95,191,422
21 - Staffing	43,961	39,780	42,642	-
22 - Volunteers - Pension	46,604	55,414	55,415	55,415
28 - Old Station 8	9,856	11,812	16,750	18,192
29 - District Chiefs	526	752	3,100	2,950
30 - Reserve Storage	4,306	4,178	15,850	35,300
31 - EMS	3,234,762	3,118,450	3,495,823	3,749,167
32 - Safety	23,584	24,898	41,920	44,836
33 - Hazardous Materials	179,288	176,256	205,282	186,658
34 - Tech Rescue	93,354	149,483	201,720	201,112
35 - Wildland Fire	189,044	233,977	238,971	234,850
36 - Dive Team	74,229	42,315	46,706	61,697
37 - Wildland Fire Mitigation	38,098	170,098	77,588	48,086
38 - Emergency Management	16,640	9,885	19,623	19,250
39 - Emergency Fire Fund	2,121,501	1,564,308	-	-
41 - Equipment/Apparatus	72,232	159,463	85,922	232,356
42 - SCBA	130,697	135,968	185,856	193,073
43 - Fire Hose	10,881	16,182	19,800	6,050
44 - Ladder	4,950	5,204	10,083	10,158
45 - Bunker Washer	439,039	839,482	973,310	1,064,300
47 - Communications	1,703,859	1,756,300	1,256,634	1,607,839
50 - Training	2,308,578	2,851,679	2,850,801	3,034,729
51 - Accreditation	789,381	910,291	1,248,183	1,335,910
52 - 3301 S. Field St	16,315	15,474	35,134	20,508
All Fire Stations	591,188	659,953	741,256	839,429
Total Expenses	**83,724,484**	**94,974,219**	**96,225,688**	**108,193,286**

West Metro Fire Protection District
2027 Budget
OPERATIONS DIVISION
Budget Summary by Object Class

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Revenues					
4325	Other Grants	68,950	61,754	61,754	36,500
4410	Emergency Medical Services	14,591,655	13,738,537	11,191,315	12,036,000
4411	EMS Bad Debt	(3,254,171)	(3,031,198)	-	-
4415	EMS Medicaid Reimb	7,602,673	6,629,098	2,000,000	2,000,000
4420	EMS-Other Rev coll	3,191	102,702	123,600	200,453
4510	Contractual Services	3,778,372	4,995,747	5,019,227	5,002,420
4511	Blood Billings CSP	9,810	8,325	8,500	12,000
4512	Special Events Billings	7,165	7,560	7,560	5,695
4515	Emergency Fire Funds	2,711,200	1,983,319	1,000,000	1,500,000
4720	Miscellaneous	151,259	209,388	105,000	38,000
	Total Revenues	**25,670,105**	**24,705,232**	**19,516,956**	**20,831,068**
Expenses					
5110	Salaries	45,642,641	48,860,782	53,927,242	58,082,791
5115	Muster Out Pay	636,801	596,432	-	-
5120	Extra Duty	5,418,526	5,497,087	3,878,840	4,169,025
5130	Acting Pay	713,558	651,059	800,667	837,500
5140	Technician Pay	101,762	97,038	89,100	89,100
5150	Holiday Pay	190,860	240,847	257,500	307,500
5180	Sick Leave Sold	695,305	700,693	790,000	793,000
5190	Vacations Sold	407,584	451,951	486,000	520,000
5470	Pension - WMFPD Volunteers	25,000	33,810	33,811	33,811
5610	Training & Education	418,668	463,721	495,523	492,370
5640	Travel	312,124	280,134	216,230	242,312
5999	Benefits Allocation	16,209,682	16,929,909	20,245,574	21,893,640
6120	General Supplies	205,740	240,423	272,566	291,941
6121	Non-Expendable EMS Supplies	69,834	34,996	41,000	41,000
6122	Expendable EMS Supplies	584,095	587,287	621,440	673,600
6140	Postage	28	-	1,700	1,700
6150	Licenses	3,382	3,733	2,385	2,010
6160	Dues & Subscriptions	19,708	16,088	26,408	33,008
6180	Meetings	25,350	26,078	24,405	26,055
6330	Contract Labor	2,357,935	2,449,435	1,992,697	1,826,714
6410	General Liability Insurance	13,027	19,913	19,913	20,896

West Metro Fire Protection District
2027 Budget
OPERATIONS DIVISION
Budget Summary by Object Class

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Expenses (continued)					
7110	Data & Voice Service	320	3,040	3,840	3,360
7120	Electric/Gas	239,180	284,271	312,866	320,631
7130	Sewer/Water	71,379	73,567	85,784	83,772
7140	Trash	32,955	38,875	41,666	43,849
7210	Maintenance - Building	96,357	121,228	174,049	285,416
7220	Maintenance Equipment	380,869	436,535	689,703	975,161
7225	Software	165,294	192,379	161,799	118,655
7230	New Equipment	591,574	938,378	1,016,393	1,128,604
7240	Rental Equipment	2,750	5,077	3,600	1,325
8110	Maintenance - Vehicles	669	25	-	-
8190	New Equipment - Apparatus	46,366	135,322	10,000	157,846
8210	Fuel	274,106	371,817	450,000	475,000
8240	Fleet Maintenance - IS Fund	2,659,986	3,242,095	3,218,988	3,299,795
9211	Capital Lease Principal	302,910	107,772	-	-
9212	Lease Interest	8,158	422	-	-
9230	Apparatus Replacement	4,000,000	10,000,000	5,000,000	10,000,000
9940	Training Center Rental	800,000	842,000	834,000	921,900
	Total Expenses	**83,724,484**	**94,974,219**	**96,225,688**	**108,193,286**

WEST METRO FIRE PROTECTION DISTRICT

Stations



10-02-01 Station 1 is located at 6401 West 14th Avenue. The primary response area encompasses 6th Avenue to the south, 26th Avenue to the north, Sheridan Boulevard to the east, and Carr Street to the west. A minimum of nine personnel operate out of an engine, squad, and two medic units. 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 to the south, 26th Avenue to the north, Garrison Street to the east, and Denver West Colorado Mills Boulevard to the west. A minimum of eight personnel operate out of a tower, engine, and a Safety and Medical (SAM) unit. Station 2 personnel are trained to the level of Hazardous Materials (Hazmat) Technician.

10-02-03 Station 3 is located at 95 Garrison Street. The primary response area encompasses Mississippi Avenue to the south, Colfax Avenue to the north, Wadsworth Boulevard to the east, and Quail Street to the west. A minimum of seven 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 encompasses Jewell Avenue to the south, 6th Avenue to the north, Kipling Parkway to the east, and C-470 to the west. A minimum of five personnel operate out of an engine, medic unit, and brush truck.

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 to the north, Union Street to the east, and Quaker Street to the west. A minimum of five personnel operate out of an engine, a medic unit, a brush truck, and a hazmat unit. Station 5 personnel are trained to the level of Hazmat Technician.

10-02-06 Station 6 is located at 15100 West 6th Avenue. The primary response area encompasses Colorado Mills Mall, Red Rocks Community College, and three major highways: I-70, C-470, and 6th Avenue. A minimum of four 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, 6th Avenue to the north, Sheridan Boulevard to the east, and Carr Street to the west. A minimum of seven personnel operate out of an engine, a medic unit, and an Advanced Resource Medic (ARM) unit. The ARM unit staffs an advanced practice provider and a community EMT/paramedic. Station 7 is among the busiest 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 six personnel operate out of an engine, medic unit, and Dive 2. Station 8 personnel are trained dive rescue technicians and respond both within and outside the District as part of the Metro Dive Team. Station 8 is also home to the District 2 chief, who is responsible for Stations 3, 4, 7, 8, and 9.

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 four personnel operate out of an engine and brush truck. Station 9 is the primary wildland interface station and coordinates the District's wildland firefighting training. Station 9 houses Brush Engine 39, which responds to wildland fires across the United States.

10-02-10 Station 10 is located at 3535 S. Kipling Street. It 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 Avenue to the south, Morrison Road to the north, Sheridan to the east, and C-470 to the west. A minimum of 10 personnel operate a tower, engine, medic unit, heavy rescue, and a SAM unit. The personnel at Station 10 are trained technical rescue technicians who respond to incidents involving building collapse, high-angle and low-angle rope rescue, trench rescue, confined space rescue, and swift water 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 four personnel operate out of an engine and brush truck. Station 11 manages hose purchasing and maintenance 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 five 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 five personnel respond out of an engine, medic unit, 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 five personnel respond out of a ladder truck and brush truck, while also serving as the primary response for backcountry rescues throughout the District. 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 the 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 five personnel respond out of an engine, medic unit, 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 six personnel respond out of an engine and medic unit. Station 16 is also home to the 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 five 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 future location of a new fire station 18. The District acquired the property located at 7475 W 5th Avenue in 2024. Design and construction works are projected to be completed by 2030.

West Metro Fire Protection District
2027 Budget

FIRE STATIONS

	2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Expenses				
Station 1	41,776	41,214	44,470	54,801
Station 2	37,539	35,864	41,448	40,307
Station 3	29,448	31,357	32,004	35,830
Station 4	38,895	36,179	40,618	60,009
Station 5	32,803	35,813	40,617	74,223
Station 6	25,807	20,824	29,473	37,869
Station 7	42,850	44,967	39,978	50,871
Station 8	44,844	50,238	48,082	70,293
Station 9	26,063	33,278	31,236	28,922
Station 10	66,503	77,077	71,518	75,813
Station 11	24,112	24,021	21,618	27,585
Station 12	29,132	34,857	35,500	38,108
Station 13	25,751	27,480	32,452	33,116
Station 14	33,036	35,840	44,132	42,854
Station 15	36,035	30,206	34,449	44,317
Station 16	24,061	27,366	44,742	36,378
Station 17	32,253	35,277	35,309	44,204
7475 W 5th Ave (Future Stn 18)	280	38,095	73,610	43,930
Total Expenses	**591,188**	**659,953**	**741,256**	**839,429**

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
2027 Budget
LIFE SAFETY DIVISION
Budget Summary by Cost Unit

	2024 Actual	2025 Actual	2026 Estimated	2027 Budget
Revenues				
120 - Fire Prevention	801,655	851,362	686,188	767,130
122 - Community Education	2,430	851	-	-
124 - Family Support Network	2,603	2,075	2,000	2,000
023 - Family Fire Muster	21,711	8,581	29,350	28,700
	828,399	**862,869**	**717,538**	**797,830**
Expenses				
120 - Fire Prevention	3,325,163	3,681,028	4,074,684	4,533,150
121 - Investigations	841,354	878,254	951,900	1,023,467
122 - Community Education	58,322	67,956	79,520	114,945
123 - Child passenger Safety	17,747	16,954	20,080	33,890
124 - Family Support Network	5,738	4,147	5,000	6,200
023 - Family Fire Muster	22,560	24,794	25,960	27,220
Total Expenses	**4,270,884**	**4,673,133**	**5,157,144**	**5,738,872**

West Metro Fire Protection District
2027 Budget
LIFE SAFETY DIVISION
Budget Summary by Object Class

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4530	Construction Permit	451,555	458,275	435,000	480,000
4540	Operational Permit	139,368	140,161	92,900	123,800
4545	Modified Detail	88,986	97,888	66,288	60,000
4710	Miscellaneous Revenue	24,181	9,432	29,350	28,700
4740	Life Safety Fees	121,706	155,038	92,000	103,330
4810	Donations	2,603	2,075	2,000	2,000
	Total Revenues	**828,399**	**862,869**	**717,538**	**797,830**
	Expenses				
5110	Salaries	2,630,400	2,959,833	3,244,375	3,701,716
5115	Muster Out Pay	173,241	-	-	-
5120	Extra Duty	128,639	162,596	165,150	205,817
5130	Acting Pay	9,282	18,154	24,000	33,500
5140	Technician Pay	19,920	17,183	21,600	21,600
5150	Holiday Pay	2,934	1,725	5,000	5,500
5180	Sick Leave Sold	111,559	138,082	132,250	157,000
5190	Vacations Sold	122,056	131,706	135,000	143,000
5610	Training & Education	13,236	22,699	21,200	36,354
5640	Travel	10,719	18,145	20,703	42,999
5999	Benefits Allocation	871,275	938,353	1,133,678	1,252,747
6120	General Supplies	38,446	28,147	30,870	57,110
6160	Dues & Subscriptions	16,911	15,453	17,015	26,163
6180	Meetings	2,947	2,928	3,830	5,115
6330	Contract Labor	25,850	14,791	10,600	12,800
7220	Maintenance Equipment	1,478	4,565	3,735	2,025
7225	Software	43,493	95,276	115,889	12,241
7230	New Equipment	38,644	92,352	59,549	9,335
7240	Rental Equipment	9,853	11,145	12,700	13,850
	Total Expenses	**4,270,884**	**4,673,133**	**5,157,144**	**5,738,872**

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. Each year, the District reviews and prioritizes multi-year capital project plans of departments and programs. Several factors including the District's strategic plan, funding, and capital improvement policy are considered when prioritizing and approving the capital project needs and requests.

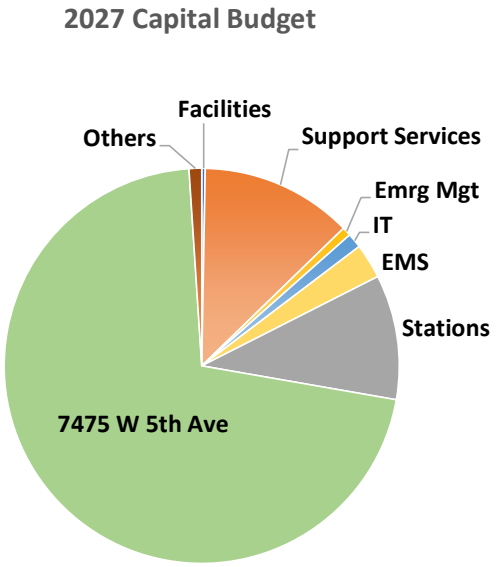
West Metro Fire Protection District
2027 Budget
Capital Projects Fund

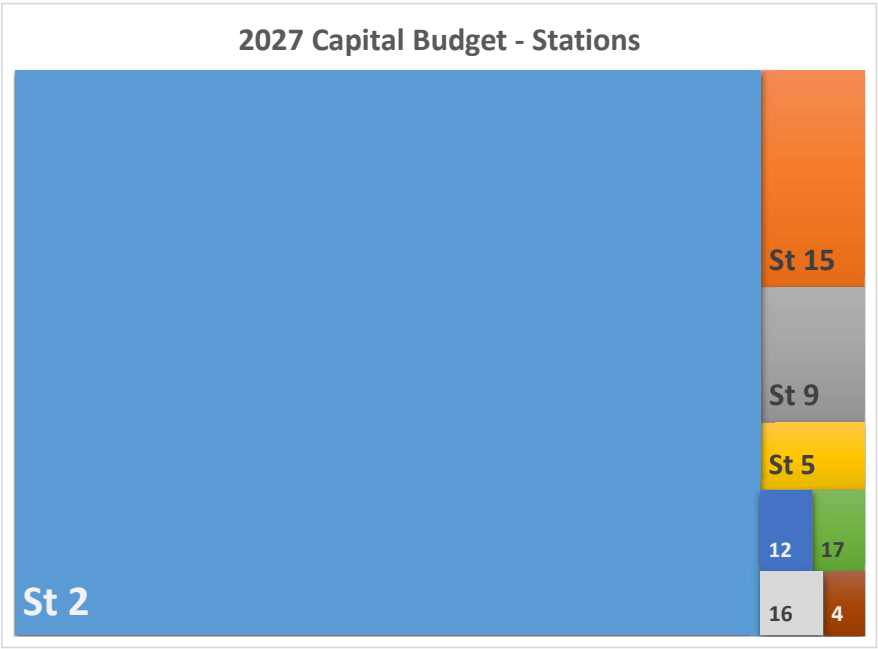
		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4610	Interest	340,736	572,267	-	-
4910	Operating Transfer In	14,182,205	7,686,400	20,045,884	21,740,861
	Total Revenues	**14,522,941**	**8,258,667**	**20,045,884**	**21,740,861**
	Expenses				
9245	Capital Projects	4,232,541	2,941,476	23,479,808	33,385,861
9390	Contingency	-	-	50,000	250,000
	Total Expenses	**4,232,541**	**2,941,476**	**23,529,808**	**33,635,861**

Division	Total Capital 2026
Admin	215,000
IT	400,500
Facilities	100,000
Support Services*	4,157,876
EMS Division	953,385
Station 2	3,000,000
Station 4	18,600
Station 5	50,000
Station 9	100,000
Station 12	30,000
Station 15	160,000
Station 16	28,500
Station 17	30,000
7475 W 5th Ave	23,800,000
Emrg Management	250,000
Dive Team	32,000
Hazmat	60,000
Contingency	250,000
Total	33,635,861

**** Support Services***

SCBA	*$4,140,000*
Communications	*$17,876*





2027 Capital Projects

Division Description	Capital Description	Carryover (from 2026)	2027 Approved	Total
Admin	Administration interior remodel design		$ 125,000	$ 125,000
Admin	Administration electrification design		$ 50,000	$ 50,000
Admin	Administration AC unit for investigation office		$ 20,000	$ 20,000
Admin	Administration concrete repair		$ 20,000	$ 20,000
IT	Server Infrastructure		$ 309,000	$ 309,000
IT	Switching infrastructure (station, HQ, training)		$ 91,500	$ 91,500
Facilities	Sleep number bed replacements	$ 75,000	$ 25,000	$ 100,000
Station 2	Land acquisition and station design implementation		$ 3,000,000	$ 3,000,000
Station 4	Large ceiling fan for Bay		$ 18,600	$ 18,600
Station 5	Replace fire panel		$ 50,000	$ 50,000
Station 9	Sewer line replacement		$ 100,000	$ 100,000
Station 12	Glass wall replace/remodel		$ 30,000	$ 30,000
Station 15	Bay bathroom remodel		$ 160,000	$ 160,000
Station 16	Training/day room window replacement		$ 28,500	$ 28,500
Station 17	West yard and drainage improvement (2026 approved but held)	$ 20,000	$ 10,000	$ 30,000
Station 18	Station construction	$ 16,800,000	$ 7,000,000	$ 23,800,000
EMS	ECG Monitor Lifepak 35		$ 500,000	$ 500,000
EMS	Ballistic gear (body armor $1000, helmet $900) x 130		$ 247,000	$ 247,000
EMS	LUCAS replacements X 3		$ 60,000	$ 60,000
EMS	Power Cots X 4		$ 146,385	$ 146,385
HazMat	Rament Spectroscopy Instrument		$ 60,000	$ 60,000
Dive Team	Stackable boat 2 and Achilles trailer		$ 32,000	$ 32,000
Emergency Management	Drone (Station 9)		$ 250,000	$ 250,000
Support Services:				
SCBA	Air packs (frontline, reserve, and training) x 246		$ 2,460,000	$ 2,460,000
SCBA	Bottles x 400		$ 600,000	$ 600,000
SCBA	Masks x 450		$ 900,000	$ 900,000
SCBA	RIT and Confined Space Packs x 32		$ 160,000	$ 160,000
SCBA	Replace fill stations		$ 20,000	$ 20,000
Communications	Replace Mount Morrison batteries		$ 17,876	$ 17,876
	Totals	$ 16,895,000	$ 16,490,861	$ 33,385,861

Summary	**2027 Budget**
2027 Total Approved	$ 16,490,861
2027 Contingency	$ 250,000
2027 Total (Approved + Contingency)	**$ 16,740,861**
Carryover from 2026	$ 16,895,000
Total Budget (2026 Carryover + 2027 Approved + Contigency)	**$ 33,635,861**

2027 - Funding from the General Fund	
2027 Total (Approved + Contingency)	$ 16,740,861
2027 Capital Reserve Funding	$ 5,000,000
Total	**$ 21,740,861**

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. The 2013 and 2016 refunding bonds will be fully paid off by the end of 2027.

Bond Issue Details and ratings available at: Electronic Municipal Market Access (EMMA)

West Metro Fire Protection District
2027 Budget
Debt Service Fund

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4110	Property Taxes-Jeffco	3,069,291	3,088,763	3,077,977	3,226,902
4111	Property Taxes-Douglas County	145,711	135,697	126,809	136,689
	Total Revenues	**3,215,002**	**3,224,460**	**3,204,786**	**3,363,591**
	Expenses				
6190	Miscellaneous	600	600	750	750
6530	Treasurer Fees-Jeffco	46,039	46,331	46,156	48,391
6531	Treasurer Fees-Douglas County	2,186	2,035	2,080	2,050
9114	Debt Service Principal 2013	2,400,000	2,495,000	2,595,000	-
9115	Debt Service Principal 2016	300,000	305,000	320,000	3,185,000
9124	Debt Service Interest 2013	299,600	203,600	103,800	-
9125	Debt Service Interest 2016	155,150	146,150	137,000	127,400
	Total Expenses	**3,203,575**	**3,198,716**	**3,204,786**	**3,363,591**

West Metro Fire Protection District

General Obligation Bond Debt Service

Payment Schedule

	Series 2013 Refunding Bonds			*Series 2016 Refunding Bonds*			
Year	*Principal*	*Interest*	*Total*	*Principal*	*Interest*	*Total*	*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)

FEMA cooperative grants support training and preparedness of the Task Force and are awarded on a fiscal-year basis. For budget reporting purposes, the grants are recognized based on calendar-year expenditures. The District is the sponsoring agency for the CO-TF1 program and maintains a Memorandum of Agreement with participating agencies. Costs related to actual responses are reimbursed separately for each deployment during a given year.

West Metro Fire Protection District
2027 Budget
COTF1/USAR Special Revenue Fund

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4322	FEMA Grant	1,539,179	4,514,970	2,361,639	2,412,430
4324	Deployment - Other	3,273,896	234,751	-	2,147,000
	Total Revenues	**4,813,075**	**4,749,721**	**2,361,639**	**4,559,430**
	Expenses				
5110	Salaries	622,125	666,449	689,331	598,861
5120	Extra Duty	419,925	271,795	10,000	325,000
5180	Sick Leave Sold	32,146	28,808	35,000	35,000
5190	Vacations Sold	39,171	8,426	38,500	38,000
5610	Training & Education	3,867	3,880	40,000	30,000
5630	Physical Wellness	18,919	12,706	42,000	30,000
5640	Travel	255,424	169,427	120,000	110,000
5999	Benefits Allocation	150,950	171,202	198,808	210,569
6120	General Supplies	99,422	67,542	185,000	185,000
6330	Contract Labor	2,564,042	2,914,889	150,000	1,952,000
6410	General Liability Insurance	71,349	57,746	130,000	110,000
7110	Data & Voice Service	42,557	39,367	75,000	72,000
7210	Maintenance - Building	633	-	5,000	3,000
7220	Maintenance Equipment	22,589	68,715	50,000	40,000
7230	New Equipment	29,974	133,230	160,000	195,000
7240	Rental Equipment	136,008	136,008	170,000	140,000
8210	Fuel	34,452	27,178	3,000	5,000
9220	Capital Expenditures	201,147	-	260,000	480,000
	Total Expenses	**4,744,699**	**4,777,368**	**2,361,639**	**4,559,430**

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
2026 Budget
CMCB Internal Service Fund (ISF)

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4510	Contractual Services	320,033	406,645	488,703	475,634
	Total Revenues	**320,033**	**406,645**	**488,703**	**475,634**
	Expenses				
5110	Salaries	217,401	243,892	283,264	295,251
5180	Sick Leave Sold	2,035	4,504	6,000	7,500
5540	Uniform Allowance	-	-	1,000	1,000
5610	Training & Education	1,500	1,500	5,500	7,500
5640	Travel	9,015	8,560	14,450	13,550
5999	Benefits Allocation	45,583	51,335	63,903	67,683
6120	General Supplies	1,560	652	5,550	5,000
6140	Postage	-	-	500	500
6160	Dues & Subscriptions	51,907	72,271	82,336	51,450
6180	Meetings	3,912	7,032	7,200	7,200
6320	Legal	142	5,075	2,000	2,000
6330	Contract Labor	2,685	818	10,000	10,000
7230	New Equipment	4,414	1,710	7,000	7,000
	Total Expenses	**340,153**	**397,349**	**488,703**	**475,634**

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
2027 Budget
Fleet Maintenance Internal Service Fund (ISF)

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4550	Labor Billings WMFR	1,596,903	1,644,402	1,746,540	1,702,528
4551	Parts/Materials WMFR	996,679	1,530,201	1,472,448	1,521,378
4555	Labor/Billings Outside Depts.	9,800	59,956	71,604	93,444
4556	Parts/Materials Outside Depts.	7,194	43,805	26,328	81,048
4557	Shop Fees	66,894	70,376	67,632	75,890
4610	Interest	31,583	31,540	-	-
	Total Revenues	**2,709,053**	**3,380,280**	**3,385,252**	**3,474,987**
	Expenses				
5110	Salaries	978,494	1,066,895	1,069,285	1,100,098
5115	Muster Out Pay	-	92,248	-	-
5120	Extra Duty	24,851	53,411	38,076	41,304
5130	Acting Pay	3,163	2,542	5,000	5,000
5180	Sick Leave Sold	37,480	31,758	43,000	40,000
5190	Vacations Sold	30,923	29,383	35,000	35,000
5540	Uniform Allowance	13,562	14,371	17,214	21,932
5610	Training & Education	13,056	2,460	7,060	10,450
5620	Testing	1,372	1,120	1,200	1,800
5640	Travel	1,990	5,143	6,638	11,156
5999	Benefits Allocation	326,770	347,762	426,017	448,324
6120	General Supplies	33,207	35,735	40,908	37,452
6160	Dues & Subscriptions	1,017	2,163	2,986	3,036
6180	Meetings	216	928	600	600
6410	General Liability Insurance	43,217	60,070	43,416	27,000
7120	Electric/Gas	16,662	16,649	17,640	21,756
7130	Sewer/Water	6,046	5,285	5,434	6,380
7140	Trash	2,367	2,578	2,652	2,928
7210	Maintenance - Building	32,483	36,785	36,603	41,554
7220	Maintenance Equipment	5,720	37,850	29,730	35,360
7225	Software	28,617	26,281	34,629	38,313
7230	New Equipment	26,393	32,819	52,856	48,374
8110	Maintenance - Vehicles	412,430	558,109	623,476	678,508
8115	Outside Work - Parts	3,293	10,680	18,444	35,400
8120	Parts - Tires Tubes	343,334	549,752	532,596	548,256
8190	New Equipment - Apparatus	10,339	9,169	13,836	21,636
8910	Depreciation	107,722	108,475	160,000	160,000
9210	Capital Improvements	(3,644)	16,639	349,070	154,902
	Total Expenses	**2,501,079**	**3,157,060**	**3,613,366**	**3,576,519**

Fleet Services Capital Improvement Budget 2027	Total	
Concrete	$	33,100
ARI-Hetra lift	$	50,464
Forklift	$	35,000
Remodel of Kitchen	$	-
Tire Balancer	$	-
Service Truck With Crane	$	-
Contingency	$	36,338
Total 2027 Capital Improvement Budget - Fleet Services	**$**	**154,902**

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 old vehicles.

West Metro Fire Protection District
2027 Budget
Apparatus Replacement Internal Service Fund

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4310	Intergovernmental Revenue	4,000,000	10,000,000	5,000,000	10,000,000
4315	State Reimbursements/Grants	351,769	262,373	125,000	125,000
4610	Interest	131,009	216,181	-	-
4825	Sales of Assets (Loss)	(139,900)	60,801	30,000	20,000
	Total Revenues	**4,342,877**	**10,539,355**	**5,155,000**	**10,145,000**
	Expenses				
8910	Depreciation	1,555,750	1,278,289	1,800,000	1,800,000
9230	Apparatus Replacement	58,561	91,649	$4,059,992	$7,546,582
	Total Expenses	**1,614,310**	**1,369,938**	**5,859,992**	**9,346,582**

Vehicle	QTY	Unit Cost	Total
Aerial (platform)	1	$2,457,698	$2,457,698
Aerial (ladder)	1	$2,001,934	$2,001,934
Type 1 Velocity engine (500 gallon)	1	$1,259,758	$1,259,758
Interface engine (750 gallon)	1	$869,014	$869,014
Ambulance Type 1	1	$362,178	$362,178
Ford F250 (single resource)	1	$100,000	$100,000
Ford F350 (REMS)	1	$100,000	$100,000
Box Truck - Facilities	1	$60,000	$60,000
Ford F350 (pre-owned for facilities)	1	$50,000	$50,000
Chevy Colorado - Special Ops	1	$45,000	$45,000
MDC	1	$50,000	$50,000
REMS ATV Trailer	1	$16,000	$16,000
Other costs (topper, lighting)	1	$100,000	$100,000
Contigency	1	$75,000	$75,000
Total 2027 Apparatus Replacement Budget			**$7,546,582**

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
2027 Budget
Training Center Internal Service Fund (ISF)

		2024 Actual	2025 Actual	2026 Estimated	2027 Budget
	Revenues				
4240	Training Revenue - Outside	150,585	246,882	163,837	203,837
4250	Facilities Rental - WM	800,000	842,000	834,000	921,900
4251	Facilities Rental - CO-TF1	136,008	136,008	136,008	142,061
4610	Interest	162,523	138,674	-	-
	Total Revenues	**1,249,116**	**1,363,564**	**1,133,845**	**1,267,797**
	Expenses				
5110	Salaries	388,210	411,428	439,664	458,462
5120	Extra Duty	8,844	15,747	15,650	17,330
5130	Acting Pay	919	568	3,000	3,000
5180	Sick Leave Sold	19,490	18,166	25,000	25,000
5190	Vacations Sold	10,377	8,584	12,500	12,500
5540	Uniform Allowance	2,121	2,613	5,000	5,000
5610	Training & Education	352	69	2,000	2,160
5640	Travel	7,103	5,703	9,430	9,430
5999	Benefits Allocation	126,235	138,805	165,673	179,330
6120	General Supplies	40,914	49,752	109,530	93,650
6140	Postage	162	-	450	300
6160	Dues & Subscriptions	858	746	1,000	1,000
6180	Meetings	2,020	2,766	14,000	9,500
6330	Contract Labor	180	2,843	11,300	4,680
7110	Data & Voice Service	3,648	4,297	4,080	4,992
7120	Electric/Gas	62,213	90,058	95,688	95,424
7130	Sewer/Water	12,473	11,742	16,080	14,880
7140	Trash	14,014	14,680	12,792	15,162
7210	Maintenance - Building	69,118	73,247	88,910	88,792
7220	Maintenance Equipment	25,940	38,435	53,200	53,611
7230	New Equipment	24,083	24,595	46,300	38,500
7240	Rental Equipment	3,839	3,782	5,094	1,500
8910	Depreciation	606,273	619,584	680,000	680,000
9210	Capital Improvements	349,449	31,977	2,830,279	331,910
	Total Expenses	**1,778,837**	**1,570,187**	**4,646,620**	**2,146,113**

Training Center Capital Improvement Budget 2027	Total	
Training Center Interior Paint	$	16,299
Training Center Exterior Paint	$	17,299
USAR and TC Parking Ballards at all bays	$	18,250
North Parking Lot Concrete (Partial)	$	86,085
General Contingency (increased by 20% each year = 81,648 prior yr x 1.20)	$	97,977
HVAC Compressors Replaced x 4 (Contingency)	$	64,000
Hydrant System Contingency	$	32,000
Total 2027 Capital Improvement Budget - Training Center	**$**	**331,910**

West Metro Fire Protection District



West Metro Fire Protection District

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

Questions or Requests

Addressed to:
Finance Director,
Bruk Mulaw