



West Metro Fire Protection District

Proudly serving Jefferson & Douglas Counties, Colorado



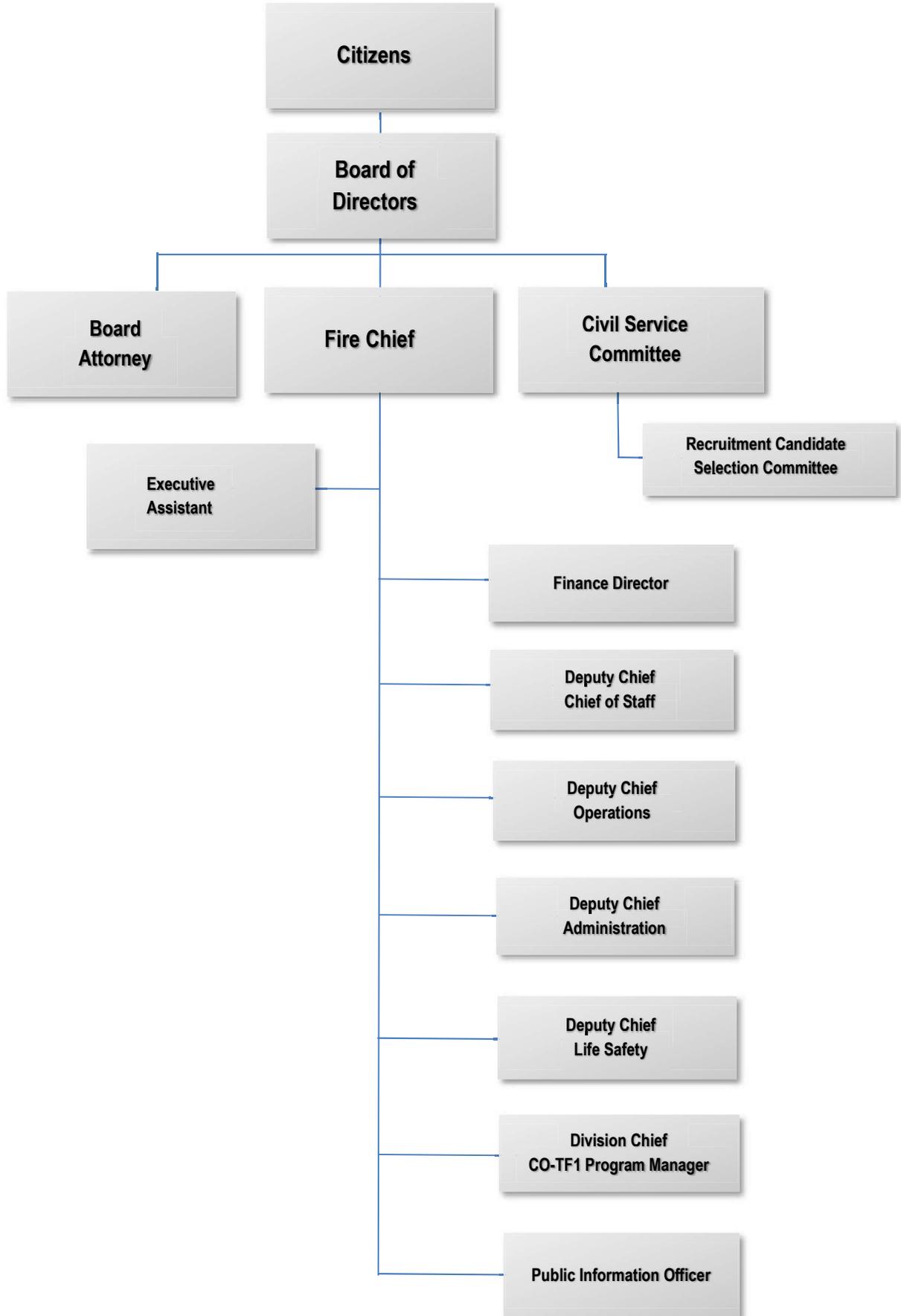
2026 Annual Budget

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**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 Heintl
Deputy Chief of Life Safety	Steve Aseltine
Division Chief of Emergency Medical Services	Jasen McConaghy
Division Chief of USAR CO-TF1	John Grothe
Division Chief of Support Services	Jay Jackson
Division Chief of Training	Doug Hutchinson
Division Chief of Risk Management/Accreditation	Mike Parker
Division Chief of Special Ops/Emergency Management	Sean Jewell
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 Schleaf

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 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 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 18th. 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.

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.

2026 Budget Timeline

- **June 4 – June 13, 2025** - Budget worksheets created and distributed to all assigned departments or programs through the budget workflow module.
- **June 13, 2025** - Budget instructions and resources provided on the District's shared network.
- **August 4, 2025** - Preliminary budget proposals (worksheets and narratives) submitted by department or program heads for review and approval.
- **August 29, 2025** - Preliminary reviews and internal budget hearings completed.
- **September 5, 2025** – Suggested budget updates finalized and submitted for final review.
- **September 15, 2025** - Final internal budget reviews and approvals completed by the Fire Chief, Deputy Chief of Administration, and Finance Director.
- **October 15, 2025** - Proposed 2026 Budget document submitted to the board of directors.
- **October 21, 2025** - Proposed 2026 Budget presented to the board of directors at the regular monthly meeting.
- **November 18, 2025** - Public budget hearing and other board meetings held as needed.
- **December 2, 2025** - Adoption of budget by the board of directors at a special board meeting.
- **December 12, 2025** - Certification of the mill levy completed and filed with the counties.
- **January 31, 2026** - Certified budget filed with Colorado Department of Local Affairs.
- **March 2, 2026** - An application submitted to the Government Finance Officers Association (GFOA) for review of the budget document against best practices 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 2026 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 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 the 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. As a policy, the District maintains a restricted emergency reserve equivalent to a minimum of 3% of the general fund annual expenditure under the Colorado State Constitution, Article X Section 20 (TABOR). This reserve is designated exclusively for declared emergencies and excludes economic downturns and revenue shortfalls. 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 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:

- **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.

2026 Budget Highlights

Revenues:

For the 2026 budget year, the District projects total revenue of \$126,149,888, reflecting an increase of \$2,085,658 compared to the 2025 budget. Major changes in the 2026 revenue budget are summarized as follows:

- The Property tax revenue for the general fund is estimated to increase by \$5.9 million compared to the 2025 budget. This is mainly due to a 3.5% increase in residential value within the District from the recent assessments by the counties. Additionally, the 2025 tax revenues were significantly impacted by the Colorado HB24B-1001, which temporarily reduced the value of each residential property by \$55,000 and commercial property by \$30,000. These reductions are not applicable to the 2026 budget year. Detail comparisons are presented on page 15.
- The 2026 grants and reimbursement budget is up by \$1 million. This is mostly due to the increasing trends in wildland deployments. The projected increase in grant and reimbursement revenue will be offset by the corresponding increase in overtime and other deployment costs.
- The total fleet services revenue budget is up by \$221,508. This is based on the projected demand for fleet services and rising prices in vehicle parts caused by tariffs and inflation.
- EMS revenue budget for 2026 is projected to decrease by \$5.1 million compared to 2025. This is mainly due to the anticipated decline in the reimbursements from the Medicaid supplemental payment program. The One Big Beautiful Bill Act (OBBBA) is expected to significantly impact the Medicaid program by implementing federal spending cuts and changing eligibility rules.

For budget year 2026, the District is proposing change in EMS billing rates as shown below. The District has not made any updates to its EMS rates since January 2020.

	Mileage	BLS1	ALS1	ALS2
WMFR Current	\$18	\$1,275	\$1,326	\$1,650
WMFR Proposed	\$23	\$1,350	\$1,500	\$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.

Expenses:

The total budgeted expenditures for 2026, excluding inter-fund transfers, are projected at \$153,016,695, reflecting an increase of \$17,896,731 compared to the 2025 budget. The main changes in the 2026 budget are summarized below:

- \$4.1 million increase in budgeted salaries. Major contributing factors for this include:
 - New hires proposed for 2026

Status	Division	Full time position/Title	# of FTEs
Civilian	Fire Chief	Digital Communications Specialist	1
Civilian	EMS	EMT/Paramedic – Support ARM1 staffing	1
Uniform	Operations	New Recruits (fall academy)	25

- A 4% salary increase proposed to all currently active employees
- Proposed changes to contract wage schedules as listed below:

Rank/Title	Current	Proposed for 2026
FF – Field Instructor (new title/pay class)	108% of base FF plus \$225/month Tech pay	112% of base FF
Engineer	111% of base FF	115% of base FF
Lieutenant	122% of base FF	125% of base FF
Captain	133% of base FF	136% of base FF
Mechanics EVT certification pay	\$25 per certificate	\$40 per certificate

- Employee benefits are up by \$2.18 million, mainly due to the projected staffing and salary increases in 2026. Uniformed personnel will also receive up to \$190 per month in employer matching contribution to their 457 retirement plan. This is a new addition to the benefits package, and it is projected to increase the budget by \$950,000. Additionally, health insurance premiums for the District are projected to go up by 11% and the employer pension contribution rate is set to increase by 0.5%.
- The 2026 capital outlay budget increased by \$15.5 million mainly due to the funding for the design and construction work of a new fire station at 7475 W 5th Avenue. Other major capital expenditures in 2026 include the construction of the storage facility at W Mississippi Avenue and the partial cardiac monitor (Lifepak) replacement. More details on capital projects can be found on pages 42 to 44.
- The apparatus replacement budget decreased by \$3 million due to fewer vehicle purchases scheduled in 2026 compared to 2025. Details of the apparatus budget are presented on page 56.

At the end of the 2026 budget year, the District projects a fund balance of \$57,020,058. This includes \$3,933,788 in restricted funds for emergency reserves and debt services; \$20,045,884 committed for capital projects; \$14,224,023 assigned to internal service funds; and \$18,816,362 unassigned under the general fund.

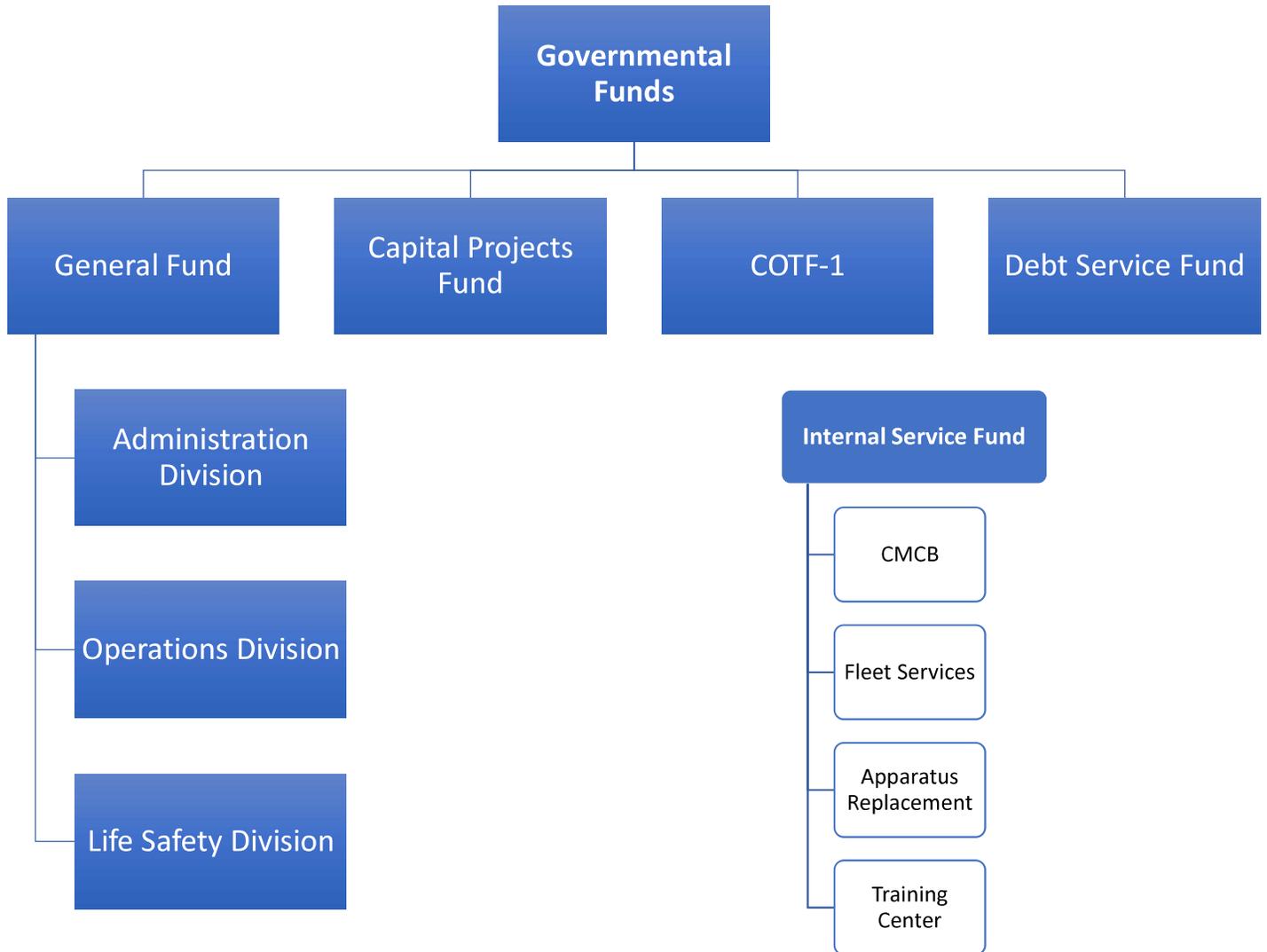
**WEST METRO FIRE PROTECTION DISTRICT
2026 Budget**

SUMMARY OF ALL FUNDS

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
BEGINNING FUND BALANCES	\$ 63,349,425	\$ 72,013,331	\$ 94,942,598	\$ 83,886,865
REVENUES				
Property Taxes	68,922,990	88,302,975	83,807,062	89,741,656
Specific Ownership Taxes	5,149,964	5,421,766	5,378,690	5,505,275
EMS	18,669,646	18,943,348	18,425,000	13,314,915
Permits	688,878	679,909	554,800	594,188
Contractual Services	4,501,982	4,585,777	5,483,496	5,667,859
Intergovernmental Revenue	738,547	899,944	683,918	792,157
Training Revenue	1,193,600	1,086,593	1,310,160	1,134,545
Fleet Revenue	2,037,592	2,677,470	3,163,044	3,384,552
Grants	2,812,496	6,961,932	3,545,877	4,556,392
Other Revenue	3,492,148	4,356,560	1,712,183	1,458,350
Reimbursements	2,067,354	2,675,735	-	-
Total Revenues	<u>110,275,197</u>	<u>136,592,009</u>	<u>124,064,230</u>	<u>126,149,888</u>
EXPENDITURES				
Salaries	59,475,963	64,862,371	68,624,088	72,698,701
Benefits	17,236,918	17,937,248	20,609,061	22,792,596
Operating Expenses	7,004,775	10,481,963	10,065,993	9,314,126
Utilities	894,521	923,766	1,019,768	1,033,281
Equipment	1,197,900	1,117,550	1,956,793	1,776,057
Maintenance	4,932,470	5,378,658	7,302,950	7,230,695
Capital Outlay	3,758,751	4,779,492	11,448,954	26,969,157
Treasurers Fees	1,033,840	1,324,545	1,257,271	1,346,289
Apparatus Replacement	49,770	58,561	7,150,335	4,059,992
Capital Lease	303,250	311,068	-	-
Debt Service	3,150,700	3,154,750	3,149,750	3,155,800
Depreciation & change in capital assets	2,572,433	3,332,770	2,535,000	2,640,000
Total Expenditures	<u>101,611,291</u>	<u>113,662,742</u>	<u>135,119,964</u>	<u>153,016,695</u>
Change in Fund Balance	<u>8,663,906</u>	<u>22,929,267</u>	<u>(11,055,733)</u>	<u>(26,866,806)</u>
ENDING FUND BALANCES	<u>\$ 72,013,331</u>	<u>\$ 94,942,598</u>	<u>\$ 83,886,865</u>	<u>\$ 57,020,058</u>
FUND BALANCES				
Nonspendable: Prepaid items	\$ 1,405,487	\$ 1,906,637	\$ -	\$ -
Restricted for:				
Emergency Reserves	3,475,547	3,656,007	3,656,007	3,656,007
Debt Service	271,355	282,782	277,782	277,782
Committed for Capital Projects	2,214,331	12,504,732	10,138,597	20,045,884
Unrestricted/Reserves: Other Funds	8,908,923	10,255,182	12,015,233	14,224,023
Unassigned: General Fund	<u>55,737,687</u>	<u>66,337,258</u>	<u>57,799,246</u>	<u>18,816,362</u>
	<u>\$ 72,013,331</u>	<u>\$ 94,942,598</u>	<u>\$ 83,886,865</u>	<u>\$ 57,020,058</u>

Inter-fund transfers excluded from this summary report

West Metro Fire Protection District Fund Structure



**West Metro Fire Protection District
2026 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	86,536,870		3,204,786						89,741,656
Specific Ownership Taxes	5,505,275								5,505,275
FEMA Grant	1,071,000			2,361,639					3,432,639
Other Grants & Reimbursements	1,123,754								1,123,754
Operating Revenue - ISF						3,385,252	125,000	1,133,845	4,644,097
Emergency Medical Services	13,314,915								13,314,915
Permits	527,900								527,900
Contractual Services	6,004,601				488,703				6,493,304
Investment income/ Interest	1,200,000								1,200,000
Other Revenue	136,350						30,000		166,350
Total Revenues	115,420,665	-	3,204,786	2,361,639	488,703	3,385,252	155,000	1,133,845	126,149,888
Expenses									
Administration Division	12,928,950								12,928,950
Operations Division	91,225,688								91,225,688
Life Safety Division	5,157,144								5,157,144
Grants				2,361,639					2,361,639
Capital Projects		23,529,808				349,070		2,830,279	26,709,157
Debt Service			3,204,786						3,204,786
Operating Expenses - ISF					488,703	3,264,296	5,859,992	1,816,341	11,429,332
Total Expenditures	109,311,782	23,529,808	3,204,786	2,361,639	488,703	3,613,366	5,859,992	4,646,620	153,016,695
Interfund Transfers									
Interfund Transfer in (out)	(25,045,884)	20,045,884					5,000,000		-
Total Interfund Transfers	(25,045,884)	20,045,884	-	-	-	-	5,000,000	-	-
Change in Fund Balance	(18,937,000)	(3,483,924)			-	(228,114)	(704,992)	(3,512,776)	(26,866,806)
Beginning Fund Balance Projected 1/1/2026	61,455,253	12,153,305	277,782	-	65,624	1,296,437	4,662,906	3,975,559	83,886,865
Ending Fund Balance projected 12/31/2026	42,518,253	8,669,381	277,782	-	65,624	1,068,323	3,957,914	462,783	57,020,058

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
Property Tax Revenue Estimations

Mill Levy = 12.382

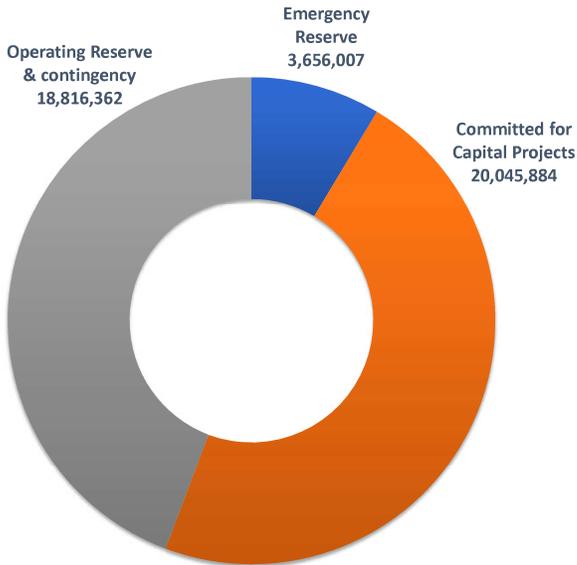
Jefferson County	Aug 2025 - Preliminary (Budget year 2026)	Prior year Assessment (Budget year 2025)	Year-over-Year comparison
Assessment Rates			
Residential (single family)	6.25%	6.70%	-0.45%
Non-residential	27.00%	27.90%	-0.90%
Actual Value			
Residential	68,834,985,865	66,394,788,393	2,440,197,472
55K value Reduction	-	(5,196,015,000)	5,196,015,000
Net Actual Value - Residential	68,834,985,865	61,198,773,393	7,636,212,472
Commercial	5,657,918,256	5,375,068,118	282,850,138
30K value Reduction	-	(71,580,000)	71,580,000
Net Actual Value - Commercial	5,657,918,256	5,303,488,118	354,430,138
All others non-residential	1,832,339,498	1,692,950,178	139,389,320
Total Actual	76,325,243,619	68,195,211,689	8,130,031,930
Assessed Value			
Assessed Value - HB 24B-1001	6,313,975,706	6,041,411,935	272,563,771
Assessed Value at 7.2% RAR	6,967,907,710	6,347,405,802	620,501,907
Estimated Revenue (7.2%RAR)	83,394,642	77,518,605	5,876,037

Douglas County	Aug 2025 - Preliminary (Budget year 2026)	Prior year Assessment (Budget year 2025)	Year-over-Year comparison
Assessment Rates			
Residential (single family)	6.25%	6.70%	-0.45%
Non-residential	27.00%	27.90%	-0.90%
Actual Value			
Residential	3,246,079,114	3,263,047,676	(16,968,562)
55K value Reduction	-	(199,155,000)	199,155,000
Net Actual Value - Residential	3,246,079,114	3,063,892,676	182,186,438
Commercial	49,373,041	43,488,798	5,884,243
30K value Reduction	-	(570,000)	570,000
Net Actual Value - Commercial	49,373,041	42,918,798	6,454,243
All others non-residential	44,091,107	42,299,989	1,791,118
Total Actual	3,339,543,262	3,149,111,463	190,431,799
Assessed Value			
Assessed Value - County	228,115,190	229,055,080	(939,890)
Assessed Value at 7.2% RAR	258,952,926	244,374,554	14,578,372
Estimated Revenue (7.2%RAR)	3,142,228	2,980,458	161,770

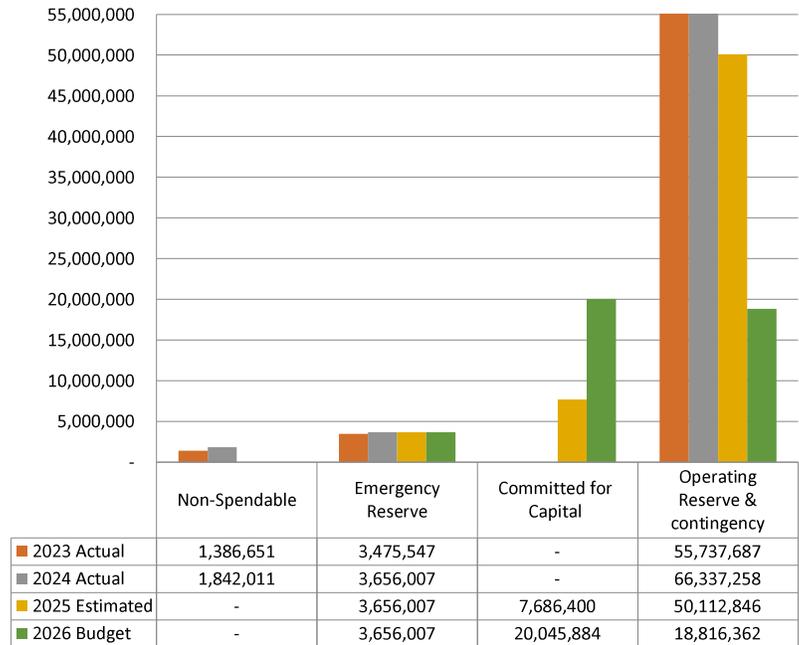
West Metro Fire Protection District General Fund 2026 Budget Fund Balance by Year

DESCRIPTION	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Non-Spendable Fund Balance	1,386,651	1,842,011		
Restricted Fund Balance				
Emergency Reserve	3,475,547	3,656,007	3,656,007	3,656,007
Committed Fund Balance				
Committed for Capital Projects			7,686,400	20,045,884
Unassigned Fund Balance				
Operating Reserve & contingency	55,737,687	66,337,258	50,112,846	18,816,362
Total Fund Balance	\$ 60,599,885	\$ 71,835,276	\$ 61,455,253	\$ 42,518,253
Non-Spendable Fund Balance %	1.37%	1.49%	0.00%	0.00%
Restricted Fund Balance %	3.43%	2.96%	3.23%	3.17%
Committed Fund Balance %	0.00%	0.00%	6.78%	17.37%
Unassigned Fund Balance %	55.04%	53.67%	44.22%	16.30%
Total Fund Balance % of Revenue	59.84%	58.12%	54.23%	36.84%
General Fund Revenue	101,275,707	123,602,117	113,328,872	115,420,665

2026 Fund Balance Budget



General Fund Total Fund Balance by Year



**West Metro Fire Protection District
2026 Budget
General Fund Summary**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenue					
Property Tax Revenue					
4110	Property Taxes-Jefferson County	63,705,948	81,968,399	77,627,481	83,394,642
4111	Property Taxes-Douglas County	2,078,532	3,119,574	2,980,937	3,142,228
Total Property Tax Revenue		65,784,480	85,087,973	80,608,418	86,536,870
Specific Ownership Tax Revenue					
4210	Specific Ownership Taxes-Jefferson	4,946,827	5,197,565	5,157,036	5,277,742
4211	Specific Ownership - Douglas	203,137	224,201	221,654	227,533
Total Specific Ownership Tax Revenue		5,149,963	5,421,766	5,378,690	5,505,275
Grants & Refunds					
4310	Intergovernmental Revenue	505,727	691,663	558,918	667,157
4315	State of CO On-Behalf Payments	-	-	-	-
4322	FEMA Grant	417,785	1,274,422	1,080,000	1,071,000
4325	Other Grants	617,892	726,668	187,960	123,754
Total Grants		1,541,404	2,692,753	1,826,878	1,861,911
Emergency Medical Services (EMS) Revenue					
4410	Emergency Medical Services (EMS)	12,818,812	14,591,655	10,575,000	11,191,315
4411	EMS Bad Debt	(2,309,616)	(3,254,171)	-	-
4415	EMS Medicaid Reimbursement	7,966,497	7,602,673	7,600,000	2,000,000
4420	EMS-Other Rev Collections	193,953	3,191	250,000	123,600
Total Emergency Medical Services Revenue		18,669,645	18,943,349	18,425,000	13,314,915
Permit Revenue					
4530	Construction Permit	544,576	451,555	420,000	435,000
4540	Operational Permit	81,089	139,368	84,800	92,900
Total Permit Revenue		625,665	590,923	504,800	527,900
Contractual Revenue					
4510	Contractual Services	4,205,435	4,264,155	5,006,104	5,163,096
4511	Blood Billings CSP	8,910	9,810	8,500	8,500
4512	Special Events Billings	7,693	7,165	7,500	7,560
4515	Emergency Fire Funds	2,067,354	2,675,735	-	1,000,000
4740	Life Safety Fees	110,615	121,706	70,000	92,000
4545	Modified Detail	63,213	88,986	50,000	66,288
Total Contractual Revenue		6,463,220	7,167,557	5,142,104	6,337,444
Interest/Investment Revenue					
4610	Interest	2,507,530	3,388,072	1,200,000	1,200,000
4611	Unrealized Gain/Loss on Invest	475,761	193,819	-	-
Total Interest/Investment Revenue		2,983,291	3,581,890	1,200,000	1,200,000
Other Revenue					
4710	Miscellaneous	52,583	113,304	240,982	134,350
4590	Recruit Application fee	-	-	-	-
4810	Donations	5,455	2,603	2,000	2,000
Total Other Revenue		58,038	115,907	242,982	136,350
Total Revenue		101,275,707	123,602,117	113,328,872	115,420,665

**West Metro Fire Protection District
2026 Budget
General Fund Summary**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Expenses					
Salaries & Payroll Taxes					
5110	Salaries	49,183,411	51,850,768	58,322,415	61,606,943
5115	Muster Out Pay	851,334	961,670	-	-
5120	Extra Duty	4,118,923	5,747,499	3,808,304	4,319,550
5130	Acting Pay	672,162	724,841	748,909	825,967
5140	Technician Pay	129,492	121,682	124,200	110,700
5150	Holiday Pay	155,334	191,793	176,000	261,200
5180	Sick Leave Sold	970,794	969,318	1,103,950	1,105,250
5190	Vacations Sold	544,612	623,763	686,000	728,000
5310	Medicare	711,599	778,451	880,815	930,121
5320	FICA	36,622	57,032	55,000	62,700
Total Salaries & Payroll Taxes		57,374,283	62,026,818	65,905,592	69,950,431
Pension Benefits					
5410	Pension - LFD Old Hires	201,280	201,280	201,280	201,280
5420	Pension - Bancroft Old Hires	103,425	103,425	26,616	26,616
5430	Pension - Uniform	4,519,467	4,885,191	5,516,679	5,823,160
5460	Pension - Civilian	381,457	451,364	641,300	665,664
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	732	753	1,300	1,500
Total Pension Benefits		5,252,965	5,688,617	6,442,590	6,773,634
Health/Life/Disability					
5480	Medical Program/RHS	3,070,973	3,099,646	3,388,219	4,376,019
5510	Health Insurance	6,354,358	6,500,412	7,554,950	8,400,000
5520	Life/Disability Insurance	1,508,898	1,684,279	2,069,908	2,131,547
Total Health/Life/Disability		10,934,229	11,284,336	13,013,076	14,907,566
Other Employee Benefits					
5530	Workers Compensation	1,023,724	932,803	1,082,000	1,032,000
5560	Unemployment	-	15,620	16,000	17,000
5999	Benefits Allocation	(554,925)	(649,538)	(763,709)	(854,401)
Total Other Employee Benefits		468,799	298,884	334,291	194,599
Total Salaries & Payroll Benefits		74,030,276	79,298,655	85,695,549	91,826,230

**West Metro Fire Protection District
2026 Budget
General Fund Summary**

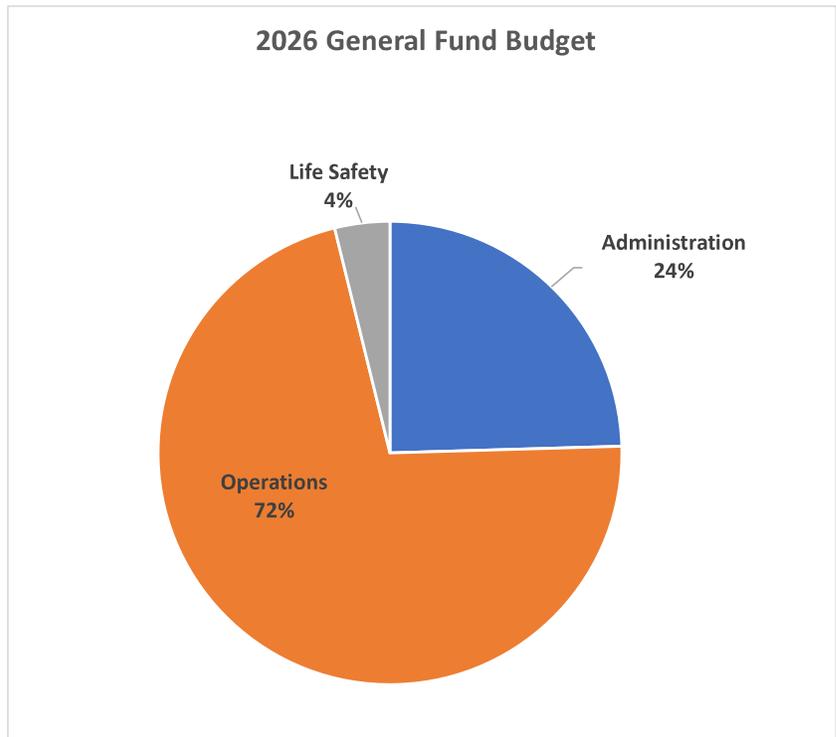
		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Operating Expenses					
Operations/Materials					
5540	Uniform Allowance	224,642	122,410	292,000	292,250
5610	Training & Education	423,159	478,384	656,628	594,458
5615	Higher Education	236,238	230,376	308,034	254,000
5630	Physical Wellness	36,537	18,555	35,000	42,000
5640	Travel	385,408	391,991	366,454	322,898
6120	General Supplies	314,464	308,532	479,921	418,896
6121	Non-Expendable EMS Supplies	33,705	69,834	41,000	41,000
6122	Expendable EMS Supplies	492,735	584,095	612,000	621,440
6130	Printing	-	-	-	-
6140	Postage	3,186	4,091	5,300	5,140
6150	Licenses	5,082	3,382	3,700	2,385
6160	Dues & Subscriptions	56,643	53,421	66,053	63,638
6170	Advertising	-	-	5,500	51,000
6180	Meetings	57,460	55,573	68,923	64,335
6185	Bank Charges	5,622	9,518	9,000	27,000
6210	Election	3,811	120	474,200	465,000
Total Operations/Materials		2,278,691	2,330,283	3,423,713	3,265,439
Professional/Contractual Fees					
6310	Audit	74,000	79,575	82,600	87,800
6320	Legal	71,460	115,584	156,000	154,000
6330	Contract Labor	2,794,988	3,259,785	3,774,349	3,132,607
Total Professional/Contractual Fees		2,940,447	3,454,944	4,012,949	3,374,407
General Liability Insurance					
6410	General Liability Insurance	335,918	652,789	772,731	833,658
Total General Liability Insurance		335,918	652,789	772,731	833,658
Collection & Treasurer Fees					
6530	Treasurer Fees-Jefferson County	955,589	1,229,526	1,164,413	1,250,920
6531	Treasurer Fees-Douglas County	32,838	46,794	44,714	47,133
Total Collection & Treasurer Fees		988,427	1,276,320	1,209,127	1,298,053
Utilities					
7110	Data & Voice Service	260,333	262,994	219,180	214,440
7120	Electric/Gas	350,968	369,530	445,351	430,466
7130	Sewer/Water	69,470	84,024	91,633	100,040
7140	Trash	42,112	47,238	46,702	58,970
Total Utilities		722,882	763,787	802,867	803,915

**West Metro Fire Protection District
2026 Budget
General Fund Summary**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>	
Maintenance					
7210	Maintenance - Building	562,313	457,611	643,977	552,348
7220	Maintenance Equipment & Software	850,257	1,021,802	1,559,374	1,533,772
7230	New Equipment	724,176	805,531	1,317,772	1,273,775
7240	Rental Equipment	30,425	30,607	31,840	37,196
8190	New Equipment - Apparatus	63,787	46,366	184,054	10,000
8210	Fuel	467,346	274,775	550,000	450,000
8240	Fleet Maintenance - IS Fund	2,027,614	2,659,986	3,134,532	3,218,988
	Total Maintenance	4,725,918	5,296,677	7,421,549	7,076,078
Training Center Rental					
9940	Training Center Rental	772,000	800,000	842,000	834,000
	Total Training Center Rental	772,000	800,000	842,000	834,000
Capital Lease					
9211	Capital Lease Principal	287,653	302,910	-	-
9212	Lease Interest	15,597	8,158	-	-
	Total Capital Lease	303,250	311,068	-	-
Operating Transfer In/Out					
9230	Apparatus Replacement	3,000,000	4,000,000	10,000,000	5,000,000
9910	Transfer for Capital Projects	2,921,255	14,182,205	7,686,400	20,045,884
	Total Operating Transfer In/Out	5,921,255	18,182,205	17,686,400	25,045,884
	Total Operating Expenses	18,988,789	33,068,072	36,171,336	42,531,435
	Total Overall Expenses	93,019,064	112,366,727	121,866,884	134,357,665
	Net Change in Fund Balance	8,256,643	11,235,390	(8,538,011)	(18,937,000)
	Unrestricted Ending Fund Balance	55,737,687	66,337,257	57,799,246	38,862,246

**West Metro Fire Protection District
2026 Budget
General Fund Summary**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Summary by Division				
Revenues				
Administration	496,876	462,723	247,884	205,869
Operations	24,659,531	25,670,105	23,605,112	19,516,956
Life Safety	829,057	828,399	649,850	717,538
Non Departmental	75,290,244	96,640,890	88,826,026	94,980,302
	101,275,707	123,602,117	113,328,872	115,420,665
Expenses				
Administration	11,347,318	24,371,360	20,240,771	32,974,834
Operations	78,086,665	83,724,483	96,553,835	96,225,688
Life Safety	3,585,081	4,270,884	5,072,278	5,157,144
	93,019,064	112,366,727	121,866,884	134,357,665



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
2026 Budget
ADMINISTRATION DIVISION
Budget Summary by Cost Unit**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
00 - General Administration	441,251	410,848	247,884	205,869
70 - Recruit Candidate Selection	-	-	-	-
74 - Wellness	55,625	51,875	-	-
Total Revenues	496,876	462,723	247,884	205,869
Expenses				
00 - General Administration	6,665,726	18,595,354	13,351,871	25,720,282
60 - Chief's Office	595,803	848,995	988,001	1,218,077
61 - Awards Committee	10,335	11,284	19,100	11,000
62 - Board of Directors	20,693	30,834	24,170	24,970
63 - Peer Support	27,754	8,986	33,744	38,108
64 - Honor Guard	13,246	23,053	34,440	31,020
65 - Finance	866,240	953,298	1,054,022	1,159,440
69 - Human Resources	848,825	907,939	1,106,663	1,146,930
70 - Recruit Candidate Selection	96,918	101,992	167,420	142,465
71 - Civil Service	106,330	103,022	148,015	151,120
73 - Information Technologies	1,237,888	1,461,960	1,549,454	1,650,391
74 - Wellness	114,366	589,674	695,455	589,465
75 - Public Information office	32,633	40,726	57,988	120,134
76 - Facilities	710,563	694,244	1,010,428	971,432
	11,347,318	24,371,360	20,240,771	32,974,834

**West Metro Fire Protection District
2026 Budget
ADMINISTRATION DIVISION
Budget Summary by Object Class**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues					
4325	Other Grants	113,743	109,635	62,000	62,000
4510	Contractual Services	375,135	336,450	185,884	143,869
4590	Recruit Application fee	-	-	-	-
4710	Miscellaneous	7,997	16,639	-	-
Total Revenues		496,876	462,723	247,884	205,869
Expenses					
5110	Salaries	3,103,057	3,577,727	4,241,086	4,435,326
5115	Muster Out Pay	58,588	151,628	-	-
5120	Extra Duty	81,224	200,334	303,580	275,560
5180	Sick Leave Sold	142,149	162,453	164,950	183,000
5190	Vacations Sold	87,226	94,123	105,000	107,000
5310	Medicare	711,599	778,451	880,815	930,121
5320	FICA	36,622	57,032	55,000	62,700
5410	Pension - LFD Old Hires	201,280	201,280	201,280	201,280
5420	Pension - Bancroft Old Hires	103,425	103,425	26,616	26,616
5430	Pension-Uniform	4,519,467	4,885,191	5,516,679	5,823,160
5460	Pension - Civilian	381,457	451,364	641,300	665,664
5480	Medical Program/RHS	3,070,973	3,099,646	3,388,219	4,376,019
5490	Pension - Administrations	732	753	1,300	1,500
5510	Health Insurance	6,354,358	6,500,412	7,554,950	8,400,000
5520	Life/Disability Insurance	1,508,898	1,684,279	2,069,908	2,131,547
5530	Workers Compensation	1,023,724	932,803	1,082,000	1,032,000
5540	Uniform Allowance	224,642	122,410	292,000	292,250
5560	Unemployment	-	15,620	16,000	17,000
5610	Training & Education	34,781	46,480	83,190	77,735
5615	Higher Education	236,238	230,376	308,034	254,000
5630	Physical Wellness	36,537	18,555	35,000	42,000
5640	Travel	55,255	69,148	98,440	85,965
5999	Benefits Allocation	(16,996,771)	(17,708,892)	(20,225,847)	(22,212,048)
6120	General Supplies	71,877	64,347	109,470	115,460
6140	Postage	3,186	4,063	3,600	3,440
6160	Dues & Subscriptions	30,885	16,802	22,289	20,215
6170	Advertising	-	-	5,500	51,000
6180	Meetings	24,548	27,276	32,410	36,100
6185	Bank Charges	5,622	9,518	9,000	27,000
6210	Election	3,811	120	474,200	465,000

**West Metro Fire Protection District
2026 Budget
ADMINISTRATION DIVISION
Budget Summary by Object Class**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Expenses (continued)					
6310	Audit	74,000	79,575	82,600	87,800
6320	Legal	71,460	115,584	156,000	154,000
6330	Contract Labor	504,481	876,000	1,274,955	1,129,310
6410	General Liability Insurance	335,918	639,761	756,731	813,745
6530	Treasurer Fees-Jeffco	955,589	1,229,526	1,164,413	1,250,920
6531	Treasurer Fees-Douglas County	32,838	46,794	44,714	47,133
7110	Data & Voice Service	259,933	262,674	215,820	210,600
7120	Electric/Gas	102,384	130,350	109,200	117,600
7130	Sewer/Water	7,764	12,645	12,100	14,256
7140	Trash	13,675	14,283	14,000	17,304
7210	Maintenance - Building	456,149	361,254	477,960	378,298
7220	Maintenance Equipment	90,247	84,192	153,100	156,100
7225	Software	266,297	346,475	374,762	406,546
7230	New Equipment	123,824	175,312	206,708	197,833
7240	Rental Equipment	16,114	18,004	15,340	20,896
9910	Operating Transfer for Capital Projects	2,921,255	14,182,205	7,686,400	20,045,884
Total Expenses		11,347,318	24,371,360	20,240,771	32,974,834

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.

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.

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
2026 Budget
OPERATIONS DIVISION
Budget Summary by Cost Unit**

	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Revenues				
20 - Operations	21,829,688	22,033,493	22,883,723	18,880,024
31 - EMS	72,233	300,574	91,000	52,060
39 - Emergency Fire Fund	2,067,354	2,675,735	125,960	61,754
41 - Equipment/Apparatus	20,000	-	-	-
42 - SCBA	14,076	14,520	14,956	15,404
45 - Bunker Washer	50,342	53,544	56,400	66,000
47 - Communications	605,838	592,239	433,073	441,714
Total Revenues	24,659,531	25,670,105	23,605,112	19,516,956
Expenses				
20 - Operations	66,302,191	71,581,611	84,184,707	84,357,320
21 - Staffing	39,083	43,961	44,112	42,642
22 - Volunteers - Pension	46,604	46,604	55,415	55,415
28 - Old Station 8	10,039	9,856	16,309	16,750
29 - District Chiefs	2,052	526	2,000	3,100
30 - 6325 W Mississippi Ave	-	4,306	9,500	15,850
31 - EMS	3,267,877	3,234,762	3,530,827	3,495,823
32 - Safety	20,737	23,584	54,350	41,920
33 - Hazardous Materials	198,218	179,288	210,382	205,282
34 - Tech Rescue	151,946	93,354	189,261	201,720
35 - Wildland Fire	157,911	189,044	278,851	238,971
36 - Dive Team	42,483	74,229	45,424	46,706
37 - Wildland Fire Mitigation	36,075	38,098	155,290	77,588
38 - Emergency Management	6,502	16,640	8,894	19,623
39 - Emergency Fire Fund	1,643,093	2,121,501	-	-
41 - Equipment/Apparatus	120,594	72,232	258,444	85,922
42 - SCBA	116,606	130,697	198,573	185,856
43 - Fire Hose	10,214	10,881	19,400	19,800
44 - Ladder	6,644	4,950	9,768	10,083
45 - Bunker Washer	465,528	439,039	972,243	973,310
47 - Communications	1,647,672	1,703,859	1,687,774	1,256,634
50 - Training	2,525,669	2,308,578	2,862,314	2,850,801
51 - Accreditation	666,895	789,381	934,760	1,248,183
52 - 3301 S. Field St	13,996	16,315	35,905	35,134
17 Fire Stations	588,035	591,188	789,331	741,256
Total Expenses	78,086,665	83,724,483	96,553,835	96,225,688

**West Metro Fire Protection District
2026 Budget
OPERATIONS DIVISION
Budget Summary by Object Class**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
4325 Other Grants	74,041	68,950	125,960	61,754
4410 Emergency Medical Services	12,818,812	14,591,655	10,575,000	11,191,315
4411 EMS Bad Debt	(2,309,616)	(3,254,171)	-	-
4415 EMS Medicaid Reimb	7,966,497	7,602,673	7,600,000	2,000,000
4420 EMS-Other Rev coll	193,953	3,191	250,000	123,600
4510 Contractual Services	3,830,300	3,927,705	4,820,220	5,019,227
4511 Blood Billings CSP	8,910	9,810	8,500	8,500
4512 Special Events Billings	7,693	7,165	7,500	7,560
4515 Emergency Fire Funds	2,067,354	2,675,735	-	1,000,000
4720 Miscellaneous	1,589	37,392	217,932	105,000
Total Revenues	24,659,531	25,670,105	23,605,112	19,516,956
Expenses				
5110 Salaries	43,877,951	45,642,641	50,857,739	53,927,242
5115 Muster Out Pay	682,790	636,801	-	-
5120 Extra Duty	3,912,073	5,418,526	3,315,798	3,878,840
5130 Acting Pay	664,397	713,558	738,109	801,967
5140 Technician Pay	106,092	101,762	102,600	89,100
5150 Holiday Pay	154,425	190,860	174,000	256,200
5180 Sick Leave Sold	721,662	695,305	818,500	790,000
5190 Vacations Sold	380,022	407,584	493,500	486,000
5470 Pension - WMFPD Volunteers	25,000	25,000	33,811	33,811
5610 Training & Education	368,432	418,668	554,123	495,523
5640 Travel	312,443	312,124	248,831	216,230
5999 Benefits Allocation	15,720,543	16,209,682	18,441,150	20,245,574
6120 General Supplies	205,777	205,739	342,927	272,566
6121 Non-Expendable EMS Supplies	33,705	69,834	41,000	41,000
6122 Expendable EMS Supplies	492,735	584,095	612,000	621,440
6140 Postage	-	28	1,700	1,700
6150 Licenses	5,082	3,382	3,700	2,385
6160 Dues & Subscriptions	15,685	19,708	26,139	26,408
6180 Meetings	30,549	25,350	30,925	24,405
6330 Contract Labor	2,274,405	2,357,935	2,446,094	1,992,697
6410 General Liability Insurance	-	13,027	16,000	19,913

**West Metro Fire Protection District
2026 Budget
OPERATIONS DIVISION
Budget Summary by Object Class**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Expenses (continued)				
7110 Data & Voice Service	400	320	3,360	3,840
7120 Electric/Gas	248,584	239,180	336,151	312,866
7130 Sewer/Water	61,706	71,379	79,533	85,784
7140 Trash	28,437	32,955	32,702	41,666
7210 Maintenance - Building	106,164	96,357	166,017	174,049
7220 Maintenance Equipment	302,672	380,869	717,360	689,703
7225 Software	144,686	165,294	190,343	161,799
7230 New Equipment	573,507	591,574	1,015,538	1,016,393
7240 Rental Equipment	2,747	2,750	3,600	3,600
8190 New Equipment - Apparatus	63,787	46,366	184,054	10,000
8210 Fuel	467,346	274,775	550,000	450,000
8240 Fleet Maintenance - IS Fund	2,027,614	2,659,986	3,134,532	3,218,988
9211 Capital Lease Principal	287,653	302,910	-	-
9212 Lease Interest	15,597	8,158	-	-
9230 Apparatus Replacement	3,000,000	4,000,000	10,000,000	5,000,000
9940 Training Center Rental	772,000	800,000	842,000	834,000
Total Expenses	78,086,665	83,724,483	96,553,835	96,225,688

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 proposed future location of a new fire station (Station 18). The District acquired the property located at 7475 W 5th Avenue in 2024. Design and construction are projected to begin in 2026.

**West Metro Fire Protection District
2026 Budget**

FIRE STATIONS

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Expenses				
Station 1	39,534	41,776	46,468	44,470
Station 2	31,415	37,539	40,739	41,448
Station 3	28,353	29,448	30,644	32,004
Station 4	41,107	38,895	38,834	40,618
Station 5	39,508	32,803	43,268	40,617
Station 6	20,525	25,807	23,515	29,473
Station 7	44,481	42,850	48,145	39,978
Station 8	42,502	44,844	50,238	48,082
Station 9	23,879	26,063	35,153	31,236
Station 10	72,145	66,503	79,279	71,518
Station 11	26,069	24,112	29,117	21,618
Station 12	26,361	29,132	35,890	35,500
Station 13	23,737	25,751	27,054	32,452
Station 14	33,859	33,036	47,973	44,132
Station 15	32,001	36,035	39,544	34,449
Station 16	32,382	24,061	31,007	44,742
Station 17	30,176	32,253	39,084	35,309
7475 W 5th Ave (Future Stn 18)	-	280	103,380	73,610
Total Expenses	588,035	591,188	789,331	741,256

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
2026 Budget
LIFE SAFETY DIVISION
Budget Summary by Cost Unit**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
120 - Fire Prevention	799,631	801,655	624,800	686,188
122 - Community Education	370	2,430	-	-
124 - Family Support Network	5,455	2,603	2,000	2,000
023 - Family Fire Muster	23,601	21,711	23,050	29,350
	829,057	828,399	649,850	717,538
Expenses				
120 - Fire Prevention	2,864,642	3,325,163	4,059,575	4,074,684
121 - Investigations	602,466	841,354	871,863	951,900
122 - Community Education	56,229	58,322	73,600	79,520
123 - Child passenger Safety	31,863	17,747	37,540	20,080
124 - Family Support Network	6,401	5,738	4,800	5,000
023 - Family Fire Muster	23,480	22,560	24,900	25,960
Total Expenses	3,585,081	4,270,884	5,072,278	5,157,144

**West Metro Fire Protection District
2026 Budget
LIFE SAFETY DIVISION
Budget Summary by Object Class**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
4530 Construction Permit	544,576	451,555	420,000	435,000
4540 Operational Permit	81,089	139,368	84,800	92,900
4545 Modified Detail	63,213	88,986	50,000	66,288
4710 Miscellaneous Revenue	24,108	24,181	23,050	29,350
4740 Life Safety Fees	110,615	121,706	70,000	92,000
4810 Donations	5,455	2,603	2,000	2,000
Total Revenues	829,057	828,399	649,850	717,538
Expenses				
5110 Salaries	2,202,403	2,630,400	3,223,590	3,244,375
5115 Muster Out Pay	109,956	173,241	-	-
5120 Extra Duty	125,625	128,639	188,926	165,150
5130 Acting Pay	7,766	11,283	10,800	24,000
5140 Technician Pay	23,400	19,920	21,600	21,600
5150 Holiday Pay	910	933	2,000	5,000
5180 Sick Leave Sold	106,983	111,559	120,500	132,250
5190 Vacations Sold	77,364	122,056	87,500	135,000
5610 Training & Education	19,946	13,236	19,315	21,200
5640 Travel	17,710	10,719	19,183	20,703
5999 Benefits Allocation	742,907	871,275	1,042,592	1,133,678
6120 General Supplies	36,810	38,446	27,524	30,870
6160 Dues & Subscriptions	10,074	16,911	17,625	17,015
6180 Meetings	2,362	2,947	5,588	3,830
6330 Contract Labor	16,101	25,850	53,300	10,600
7220 Maintenance Equipment	660	1,478	6,140	3,735
7225 Software	45,696	43,493	117,669	115,889
7230 New Equipment	26,845	38,644	95,526	59,549
7240 Rental Equipment	11,564	9,853	12,900	12,700
Total Expenses	3,585,081	4,270,884	5,072,278	5,157,144

WEST METRO FIRE PROTECTION DISTRICT

Capital Projects Funds



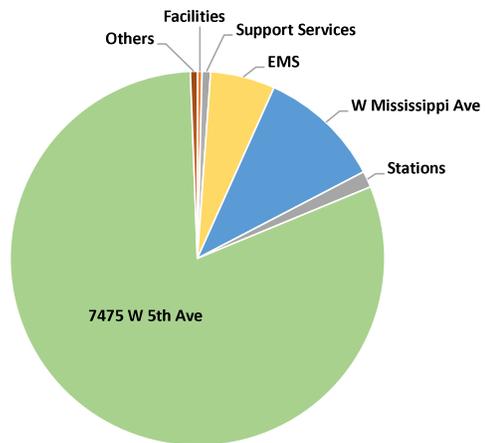
The Capital Projects Fund accounts for financial resources set aside for capital outlay expenditures, including the acquisition, construction, renovation or major maintenance of facilities and other capital assets of the District.

**West Metro Fire Protection District
2026 Budget
Capital Projects Fund**

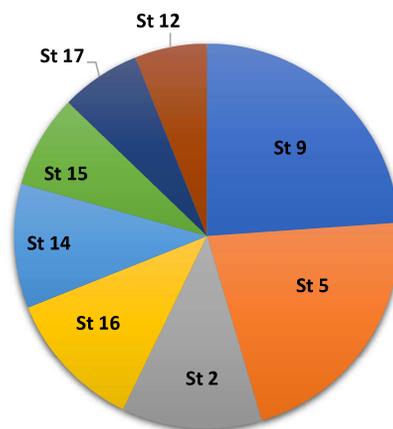
	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Revenues				
4610 Interest	97,929	340,736	46,865	-
4910 Operate Trans In -Cap Projects	2,921,255	14,182,205	7,686,400	20,045,884
Total Revenues	3,019,184	14,522,941	7,733,265	20,045,884
Expenses				
9245 Capital Projects	3,499,089	4,232,541	9,828,619	23,479,808
9390 Contingency	0	0	270,781	50,000
Total Expenses	3,499,089	4,232,541	10,099,400	23,529,808

Division	Total Capital 2026
Admin	14,000
IT	41,000
Facilities	96,204
Wellness	21,400
Support Services	170,540
W Mississippi Ave	2,500,000
EMS Division	1,311,804
Station 1	5,400
Station 2	35,000
Station 3	7,000
Station 4	7,400
Station 5	64,000
Station 9	71,000
Station 10	7,500
Station 12	18,000
Station 14	31,000
Station 15	23,348
Station 16	35,000
Station 17	20,000
7475 W 5th Ave	18,948,924
Tech Rescue	23,000
Wildland	10,000
Life Safety	6,988
Investigations	11,300
Contingency	50,000
Total	23,529,808

2026 Capital Budget



2026 Capital Budget by Station



2026 Capital Projects

Division Description	Capital Description	Carryover (from 2025)	2026 Approved	Total
Administration	Office furniture for new positions		\$ 14,000	\$ 14,000
Station 1	Parking lot asphalt crack repair, seal, and striping		\$ 5,400	\$ 5,400
Station 2	Paint outside trim and doors		\$ 15,000	\$ 15,000
Station 2	Clean and paint inside bays		\$ 20,000	\$ 20,000
Station 3	Partial replacement of carpet		\$ 7,000	\$ 7,000
Station 4	Concrete repairs on pad		\$ 7,400	\$ 7,400
Station 5	East patio concrete repair		\$ 15,000	\$ 15,000
Station 5	Fire alarm system replacement		\$ 19,000	\$ 19,000
Station 5	Paint exterior of the station		\$ 30,000	\$ 30,000
Station 9	Roof replacement		\$ 71,000	\$ 71,000
Station 10	Painting of SAM2 bay		\$ 7,500	\$ 7,500
Station 12	Painting the inside living areas of the station		\$ 18,000	\$ 18,000
Station 14	New plow for plow truck at Fleet		\$ 8,000	\$ 8,000
Station 14	Paint bay and wall repairs		\$ 23,000	\$ 23,000
Station 15	Interior painting and wood sanding/sealing		\$ 14,048	\$ 14,048
Station 15	Parking lot area crack fill and seal		\$ 9,300	\$ 9,300
Station 16	Concrete apron replacement		\$ 35,000	\$ 35,000
Station 17	Regrade west lawn and replace sprinkler system		\$ 20,000	\$ 20,000
7475 W. 5th Ave.	Station 18	\$ 948,924	\$ 18,000,000	\$ 18,948,924
Mississippi Storage	Estimated new construction costs	\$ 2,500,000		\$ 2,500,000
Special Ops - Tech Rescue	UTV rollover protection		\$ 18,000	\$ 18,000
Special Ops - Tech Rescue	Heavy chain bundle for Rescue 10		\$ 5,000	\$ 5,000
Special Ops - Wildland	Office desks for WL1 and WL2		\$ 10,000	\$ 10,000
Support Services - Communications	Radios (800 mHz)		\$ 52,416	\$ 52,416
Support Services - Communications	PCTEL radio equipment		\$ 118,124	\$ 118,124
IT	Fiber project to stations	\$ 35,000		\$ 35,000
IT	FACP radio dialers		\$ 6,000	\$ 6,000
Wellness	Functional trainer		\$ 6,600	\$ 6,600
Wellness	Treadmill		\$ 7,300	\$ 7,300
Wellness	Elliptical		\$ 7,500	\$ 7,500

2026 Capital Projects

Division Description	Capital Description	Carryover (from 2025)	2026 Approved	Total
Facilities	Blackout blinds for stations		\$ 15,000	\$ 15,000
Facilities	Sleep Number beds		\$ 75,000	\$ 75,000
Facilities	Snow blade for Tahoe for station plowing		\$ 6,204	\$ 6,204
Emergency Medical Services	Partial cardiac monitor (Lifepak) replacement		\$ 1,224,093	\$ 1,224,093
Emergency Medical Services	Power cots (prams)		\$ 67,711	\$ 67,711
Emergency Medical Services	LUCAS device		\$ 20,000	\$ 20,000
Life Safety	Opticom signal detector - Jewell Ave & Wright Street intersection		\$ 6,988	\$ 6,988
Investigations	Conex - damaged Li-ion battery and hazardous evidence storage + accessories		\$ 5,300	\$ 5,300
Investigations	Window tint - south and west office tinting		\$ 6,000	\$ 6,000
	Totals	\$ 3,483,924	\$ 19,995,884	\$ 23,479,808

Summary	2026 Budget
2026 Total Approved	\$ 19,995,884
2026 Contingency	\$ 50,000
2026 Total (Approved + Contingency)	\$ 20,045,884
Carryover from 2025	\$ 3,483,924
Total Budget (2025 Carryover + Approved + Contingency)	\$ 23,529,808

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 in 2026 and 2027 respectively.

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

**West Metro Fire Protection District
2026 Budget
Debt Service Fund**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues					
4110	Property Taxes-Jeffco	3,027,543	3,069,291	3,066,838	3,077,977
4111	Property Taxes-Douglas County	110,967	145,711	131,806	126,809
4210	Specific Ownership Taxes-Jeffco	-	-	-	-
Total Revenues		3,138,509	3,215,002	3,198,644	3,204,786
Expenses					
6190	Miscellaneous	600	600	750	750
6530	Treasurer Fees-Jeffco	45,413	46,039	46,120	46,156
6531	Treasurer Fees-Douglas County	-	2,186	2,024	2,080
9114	Debt Service Principal 2013	2,310,000	2,400,000	2,495,000	2,595,000
9115	Debt Service Principal 2016	285,000	300,000	305,000	320,000
9124	Debt Service Interest 2013	392,000	299,600	203,600	103,800
9125	Debt Service Interest 2016	163,700	155,150	146,150	137,000
Total Expenses		3,196,713	3,203,575	3,198,644	3,204,786

West Metro Fire Protection District
General Obligation Bond Debt Service
Payment Schedule

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
2026 Budget
COTF1/USAR Special Revenue Fund**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
4322 FEMA Grant	1,565,906	1,539,179	2,277,917	2,361,639
4324 Deployment - Other	225,912	3,273,896	-	-
Total Revenues	1,791,818	4,813,075	2,277,917	2,361,639
Expenses				
5110 Salaries	579,273	622,125	655,297	689,331
5120 Extra Duty	38,664	419,925	-	10,000
5180 Sick Leave Sold	27,083	32,146	33,000	35,000
5190 Vacations Sold	24,282	39,171	28,000	38,500
5610 Training & Education	6,358	3,867	40,000	40,000
5630 Physical Wellness	11,067	18,919	42,000	42,000
5640 Travel	75,330	255,424	180,000	120,000
5999 Benefits Allocation	137,526	150,950	171,620	198,808
6120 General Supplies	85,775	99,422	125,000	185,000
6330 Contract Labor	238,171	2,564,042	150,000	150,000
6410 General Liability Insurance	69,418	71,349	130,000	130,000
7110 Data & Voice Service	51,724	42,557	75,000	75,000
7210 Maintenance - Building	597	633	5,000	5,000
7220 Maintenance Equipment	21,906	22,589	50,000	50,000
7230 New Equipment	186,821	29,974	160,000	160,000
7240 Rental Equipment	136,008	136,008	170,000	170,000
8210 Fuel	-	34,452	3,000	3,000
9220 Capital Expenditures	101,815	201,147	260,000	260,000
Total Expenses	1,791,818	4,744,699	2,277,917	2,361,639

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)**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
4510 Contractual Services	305,059	320,033	461,392	488,703
Total Revenues	305,059	320,033	461,392	488,703
Expenses				
5110 Salaries	189,488	217,401	250,411	283,264
5120 Extra Duty	-	-	-	-
5180 Sick Leave Sold	3,966	2,035	6,000	6,000
5540 Uniform Allowance	-	-	1,000	1,000
5610 Training & Education	1,500	1,500	5,500	5,500
5640 Travel	6,837	9,015	14,620	14,450
5999 Benefits Allocation	41,580	45,583	55,777	63,903
6110 Office supplies	206	-	-	-
6120 General Supplies	444	1,560	5,320	5,550
6140 Postage	20	-	500	500
6160 Dues & Subscriptions	41,989	51,907	95,100	82,336
6180 Meetings	1,842	3,912	4,000	7,200
6320 Legal	-	142	4,000	2,000
6330 Contract Labor	4,797	2,685	15,000	10,000
7230 New Equipment	-	4,414	2,000	7,000
Total Expenses	292,670	340,153	459,228	488,703

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
2026 Budget
Fleet Maintenance Internal Service Fund (ISF)**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
4550 Labor Billings WMFR	1,007,507	1,596,903	1,744,176	1,746,540
4551 Parts/Materials WMFR	980,853	996,679	1,322,724	1,472,448
4555 Labor/Billings Outside Depts.	7,939	9,800	12,780	72,304
4556 Parts/Materials Outside Depts.	6,281	7,194	15,732	26,328
4557 Shop Fees	9,898	66,894	68,384	67,632
4610 Interest	30,416	31,583	14,556	-
Total Revenues	2,042,894	2,709,053	3,178,352	3,385,252
Expenses				
5110 Salaries	812,958	978,494	1,072,757	1,069,285
5115 Muster Out Pay	10,671	-	94,926	-
5120 Extra Duty	52,194	24,851	30,096	38,076
5130 Acting Pay	2,737	3,163	4,000	5,000
5180 Sick Leave Sold	34,368	37,480	40,000	43,000
5190 Vacations Sold	27,705	30,923	31,000	35,000
5540 Uniform Allowance	9,386	13,562	15,228	17,214
5610 Training & Education	778	13,056	6,680	7,060
5620 Testing	785	1,372	1,200	1,200
5640 Travel	173	1,990	6,382	6,638
5999 Benefits Allocation	283,049	326,770	386,145	426,017
6120 General Supplies	26,325	33,207	32,796	40,908
6160 Dues & Subscriptions	2,501	1,017	2,144	2,986
6180 Meetings		216		600
6330 Contract Labor	11,661	13,095	-	-
6410 General Liability Insurance	53,322	43,217	58,656	43,416
7120 Electric/Gas	20,195	16,662	22,332	17,640
7130 Sewer/Water	4,924	6,046	4,217	5,434
7140 Trash	2,490	2,367	2,604	2,652
7210 Maintenance - Building	17,676	19,389	36,525	36,603
7220 Maintenance Equipment	6,447	5,720	36,561	29,730
7225 Software	26,940	28,617	27,228	34,629
7230 New Equipment	23,332	26,393	30,735	52,856
8110 Maintenance - Vehicles	346,592	412,430	529,826	623,476
8115 Outside Work - Parts	14,665	3,293	11,244	18,444
8120 Parts - Tires Tubes	475,442	343,334	576,120	532,596
8190 New Equipment - Apparatus	9,023	10,339	8,328	13,836
8910 Depreciation	155,416	107,722	160,000	160,000
9210 Capital Improvements	50,876	(3,644)	202,514	349,070
Total Expenses	2,482,631	2,501,079	3,430,244	3,613,366

Fleet Services Capital Improvement Budget 2026	Total
Replace Fleet building lighting	\$ 10,000
Replacing the original shop air compressor at the Fleet Division	\$ 13,500
Adding an equipment storage conex to the Fleet Division	\$ 15,000
Concrete replacement	\$ 23,800
Hetra truck lifts: two are replaced one year, and four the next	\$ 29,000
Proactively replacing the Fleet Division's original HVAC system	\$ 55,000
Office furniture replacement	\$ 17,000
Engine replacement for 2 apparatus	\$ 125,132
Transmission replacement for 2 apparatus	\$ 35,908
Contingency	\$ 24,730
Total 2026 Capital Improvement Budget - Fleet Services	\$ 349,070

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
2026 Budget
Apparatus Replacement Internal Service Fund**

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues				
4310 Intergovernmental Revenue	3,000,000	4,000,000	10,000,000	5,000,000
4315 State Reimbursements/Grants	232,820	351,769	125,000	125,000
4610 Interest	91,348	131,009	43,715	-
4825 Sales of Assets (Loss)	(28,359)	(139,900)	30,000	30,000
Total Revenues	3,295,809	4,342,877	10,198,715	5,155,000
Expenses				
8910 Depreciation	1,476,590	1,555,750	1,700,000	1,800,000
9230 Apparatus Replacement	49,770	58,561	7,150,335	\$4,059,992
Total Expenses	1,526,360	1,614,310	8,850,335	5,859,992

<u>Vehicle</u>	<u>QTY</u>	<u>Unit Cost</u>	<u>Total</u>
Aerial (ladder truck)	1	\$1,802,062	\$1,802,062
Ambulance Type 3	3	\$342,839	\$1,028,517
Dive Truck	1	\$750,000	\$750,000
F250 SaM1	1	\$98,369	\$98,369
Chevy Colorado - INV	1	\$40,425	\$40,425
Ford Explorer - C4	1	\$42,070	\$42,070
Ford Maverick - IT	1	\$35,049	\$35,049
Toyota RAV4 - Dig Comm	1	\$38,500	\$38,500
MDC	1	\$50,000	\$50,000
Other costs (topper, lighting)	1	\$100,000	\$100,000
Contigency	1	\$75,000	\$75,000
Total 2026 Apparatus Replacement Budget			\$4,059,992

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
2026 Budget
Training Center Internal Service Fund (ISF)**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Revenues					
4240	Training Revenue - Outside	285,592	150,585	331,400	163,837
4250	Facilities Rental - WM	772,000	800,000	842,000	834,000
4251	Facilities Rental - CO-TF1	136,008	136,008	136,008	136,008
4610	Interest	133,871	-	64,065	-
4710	Miscellaneous	-	-	-	-
Total Revenues		1,327,470	1,249,116	1,373,473	1,133,845
Expenses					
5110	Salaries	283,501	388,210	413,244	439,664
5120	Extra Duty	6,309	8,844	31,765	15,650
5130	Acting Pay	1,858	919	3,000	3,000
5180	Sick Leave Sold	6,219	19,490	15,000	25,000
5190	Vacations Sold	403	10,377	10,000	12,500
5540	Uniform Allowance	701	2,121	4,500	5,000
5610	Training & Education	4,500	352	3,450	2,000
5640	Travel	4,736	7,103	15,875	9,430
5999	Benefits Allocation	91,344	126,235	150,167	165,673
6110	Office supplies	741	-	-	-
6120	General Supplies	42,453	40,914	92,025	109,530
6140	Postage	241	162	450	450
6160	Dues & Subscriptions	977	858	1,750	1,000
6180	Meetings	549	2,020	6,510	14,000
6330	Contract Labor	960	180	9,560	11,300
7110	Data & Voice Service	3,556	3,648	3,720	4,080
7120	Electric/Gas	66,078	62,213	82,904	95,688
7130	Sewer/Water	12,586	12,473	13,956	16,080
7140	Trash	10,087	14,014	12,168	12,792
7210	Maintenance - Building	83,136	69,118	85,814	88,910
7220	Maintenance Equipment	31,235	25,940	53,750	53,200
7230	New Equipment	26,527	24,083	44,000	46,300
7240	Rental Equipment	3,298	3,839	8,064	5,094
8910	Depreciation	594,889	606,273	675,000	680,000
9210	Capital Improvements	101,775	349,449	887,040	2,830,279
Total Expenses		1,378,659	1,778,837	2,623,712	4,646,620

Training Center Capital Improvement Budget 2026	Total
Replace laminate countertops	\$ 20,000
Isolation check valve replacement in pump house	\$ 24,000
Construction / installation of Class B section of new Class A building	\$ 30,000
Hydrant system contingency	\$ 30,000
Radios (800 mHz)	\$ 44,928
HVAC contingency	\$ 62,000
Contingency	\$ 81,648
Site preparation for Class A building	\$ 647,000
Approximately 78% of new Class A building	\$ 1,890,703
Total 2026 Capital Improvement Budget - Training Center	\$ 2,830,279

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