



# West Metro Fire Protection District

Proudly serving Douglas & Jefferson Counties, Colorado



## 2024 Annual Budget

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## **Financial Structure, Process and Policy**

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### **Financial Structure and Process**

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

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

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

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

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

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

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

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

### **2024 Budget Timeline**

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

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



## **Budget/Financial Policies**

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

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

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

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

## **Fund Accounting**

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

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

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

## **Basis of Accounting and Budgeting**

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

## **Fund Balances and contingency**

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

## **Debt Administration**

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

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

## **Cash Management**

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

## Capital Expenditures

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

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

## Summary of Policies

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

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

## 2024 Budget Highlights

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The District's overall revenue budget for 2024 is up by \$21,354,093 and total budgeted expenses are up by \$15,209,425 compared to the 2023 budget. Below are major factors for the budget increase:

### Revenue:

- General fund property taxes are estimated to increase by \$15,357,000 compared to 2023. This number will be updated after the District receives the final certification of values from the counties.
- The 2024 total grants budget is up by \$1,628,000. This is mainly due to the SAFER (*Staffing for Adequate Fire and Emergency Response*) grant awarded to the District in 2023. The grant has a potential payout of \$5,027,472 over a three-year period. The District estimates to receive \$1,286,548 from this grant during the budget year 2024.
- EMS revenue budget for 2024 is projected to go up by \$2,372,500 compared to 2023. The growing demand in EMS services and the anticipated increase in the Medicaid supplemental payment program are major contributors for the increase.

### Expenses:

- Total Salaries for 2024 are expected to go up by \$3,345,000. The District plans to hire 13 new recruits, 4 civilian full time, 1 fleet mechanic, and 1 part time fleet support technician positions in 2024. All active full-time employees during 2023 will get a 5% salary increase in 2024.
- Employee benefits are up by \$1,161,528 due to projected staffing and salary increases in 2024. Health insurance premiums and employer pension contribution rates are also anticipated to go slightly up next year.
- The 2024 capital projects budget increased by \$7,576,715 mainly due to the \$7,000,000 budget set aside for the construction of a new storage facility at West Mississippi Avenue near station 7. The District also has major station remodel projects scheduled in 2024 including station 2, 13, and 14. More details on capital projects can be found on pages 38 to 41.
- Apparatus replacement budget is up by \$1,062,344 due to rising prices, advance orders and carry overs from 2023 caused by supply chain issues. Details on apparatus budget on page 52.
- Maintenance costs increased \$1,137,885 mostly from rising fleet maintenance service demands and costs. The fleet service fees have been adjusted to reflect the current market.

At the end of the 2024 budget year, the District projects a fund balance of \$57,450,937. This includes \$3,725,106 in restricted funds for emergency reserves and debt services; \$14,182,205 committed for capital projects; \$8,414,768 assigned to internal service funds; and \$31,128,858 unassigned under the general fund.



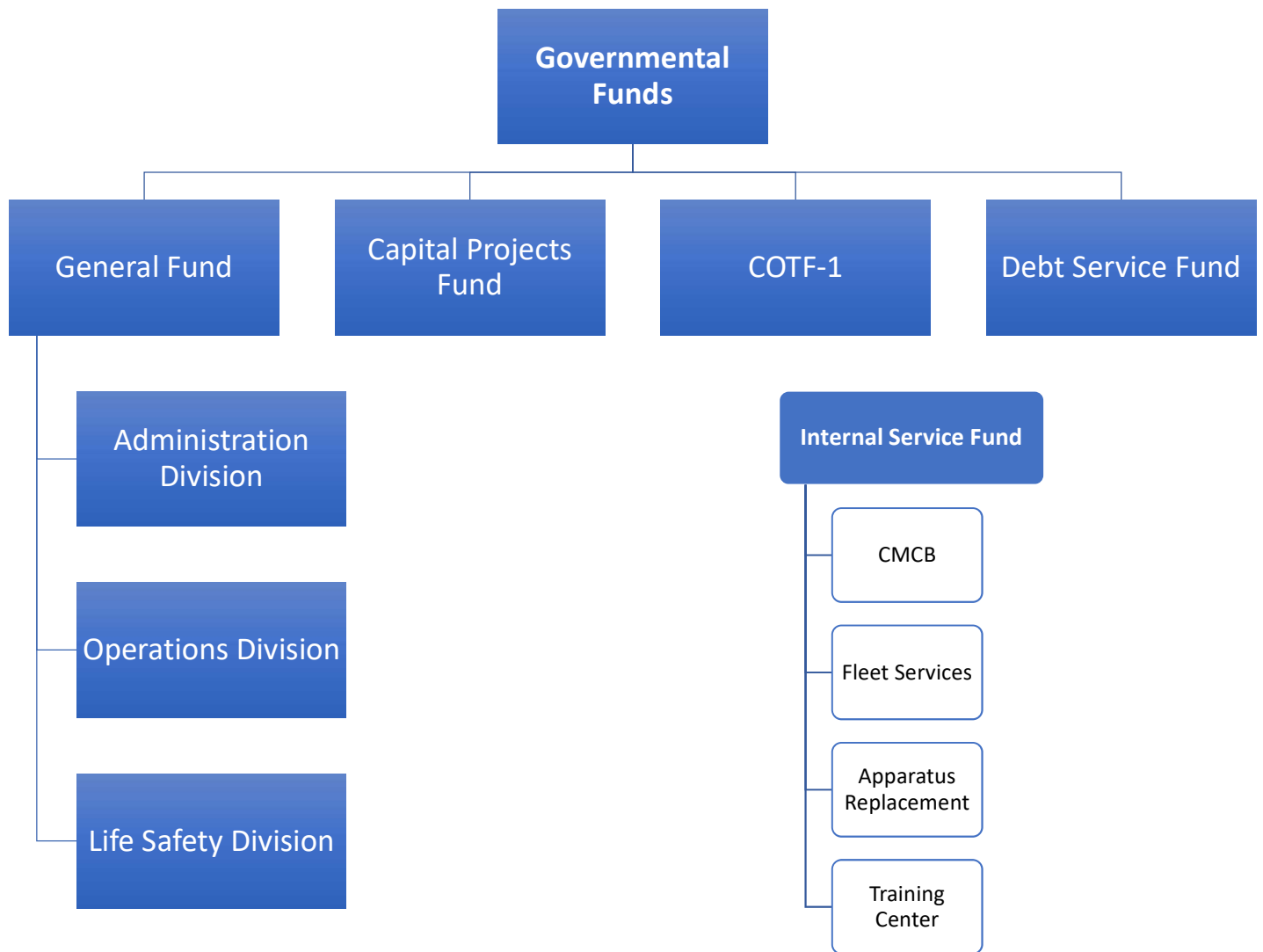
**WEST METRO FIRE PROTECTION DISTRICT  
2024 Budget**

**SUMMARY OF ALL FUNDS**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
BEGINNING FUND BALANCES	\$ 51,248,783	\$ 55,431,727	\$ 63,891,329	\$ 57,598,799
REVENUES				
Property Taxes	62,729,110	68,843,555	69,100,919	84,459,020
Specific Ownership Taxes	5,033,679	4,935,884	5,034,462	5,165,748
EMS	15,708,920	17,650,720	16,290,000	18,662,500
Permits	724,747	814,118	748,464	577,665
Contractual Services	4,056,532	4,118,753	4,304,942	4,381,974
Intergovernmental Revenue	2,193,936	2,621,886	540,000	789,453
Training Revenue	1,257,618	1,111,210	1,113,700	1,155,811
Fleet Revenue	1,805,791	1,981,711	1,830,200	2,718,353
Grants	2,189,239	4,137,036	2,296,653	3,755,214
Other Revenue	306,726	65,350	403,604	1,351,300
Reimbursements	2,760,067	1,804,529	-	-
Total Revenues	98,766,365	108,084,752	101,662,944	123,017,037
EXPENDITURES				
Salaries	54,858,953	56,889,954	59,788,072	63,133,079
Benefits	16,487,288	16,928,922	18,118,376	19,279,904
Operating Expenses	7,405,126	8,048,192	8,640,821	8,616,211
Utilities	850,054	906,110	976,178	1,048,305
Equipment	1,181,392	1,268,130	1,338,810	1,616,750
Maintenance	4,008,400	4,441,462	5,135,764	6,273,649
Capital Outlay	2,011,506	2,455,658	4,171,000	11,747,715
Treasurers Fees	940,940	1,032,645	1,044,201	1,270,921
Apparatus Replacement	1,668,483	2,086,887	3,135,206	4,197,550
Capital Lease	211,346	296,053	211,346	311,066
Debt Service	3,155,250	3,145,000	3,150,700	3,154,750
Depreciation	1,804,683	2,126,137	2,245,000	2,515,000
Total Expenditures	94,583,421	99,625,150	107,955,474	123,164,899
Change in Fund Balance	4,182,944	8,459,602	(6,292,530)	(147,862)
ENDING FUND BALANCES	\$ 55,431,727	\$ 63,891,329	\$ 57,598,799	\$ 57,450,937
FUND BALANCES				
Nonspendable: Prepaid items	\$ 870,251	\$ 1,322,322	\$ -	\$ -
Restricted for:				
Emergency Reserves	2,718,694	2,863,605	2,863,605	3,475,547
Debt Service	390,018	329,559	249,559	249,559
Committed for Capital Projects	1,471,825	2,578,767	2,921,255	14,182,205
Unrestricted/Reserves: Other Funds	10,623,558	11,202,672	7,783,807	8,414,768
Unassigned: General Fund	39,357,381	45,594,404	43,780,573	31,128,858
	\$ 55,431,727	\$ 63,891,329	\$ 57,598,799	\$ 57,450,937



Inter-fund transfers excluded from this summary report



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

	Governmental Funds				Internal Service Funds				Total All Funds
	10-General Fund	12-Capital Projects	21 - Debt Service	14 - COTF1 Special Revenue	15- CMCB	16 - Fleet Services	17-Apparatus Replacement	18 - Training Center	
<b>Revenues</b>									
Property Taxes	81,255,300		3,203,720						84,459,020
Specific Ownership Taxes	5,165,748								5,165,748
FEMA Grant	1,286,548			2,314,666					3,601,214
Other Grants	154,000								154,000
Operating Revenue - ISF						2,719,105	125,000	1,155,058	3,999,163
Emergency Medical Services	18,662,500								18,662,500
Permits	577,665								577,665
Contractual Services	4,004,221				377,753				4,381,974
Investment income/ Interest	1,200,000						19,000		1,219,000
Other Revenue	766,753	-	-	-		-	30,000	-	796,753
<b>Total Revenues</b>	<b>113,072,735</b>	<b>-</b>	<b>3,203,720</b>	<b>2,314,666</b>	<b>377,753</b>	<b>2,719,105</b>	<b>174,000</b>	<b>1,155,058</b>	<b>123,017,037</b>
<b>Expenses</b>									
Administration Division	10,740,554								10,740,554
Operations Division	80,711,108								80,711,108
Life Safety Division	4,217,691								4,217,691
Grants				2,314,666					2,314,666
Capital Projects		10,749,415				73,580		316,850	11,139,845
Debt Service			3,203,720						3,203,720
Operating Expenses - ISF	-	-	-	-	377,753	2,565,664	5,997,550	1,896,348	10,837,315
<b>Total Expenditures</b>	<b>95,669,353</b>	<b>10,749,415</b>	<b>3,203,720</b>	<b>2,314,666</b>	<b>377,753</b>	<b>2,639,244</b>	<b>5,997,550</b>	<b>2,213,198</b>	<b>123,164,899</b>
<b>Interfund Transfers</b>									
Interfund Transfer in (out)	(18,182,205)	14,182,205	-	-	-	-	4,000,000	-	-
<b>Total Interfund Transfers</b>	<b>(18,182,205)</b>	<b>14,182,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>(778,823)</b>	<b>3,432,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,861</b>	<b>(1,823,550)</b>	<b>(1,058,140)</b>	<b>(147,862)</b>
<b>Beginning Fund Balance Projected 1/1/2024</b>	<b>49,565,433</b>	<b>1,331,887</b>	<b>249,559</b>	<b>0</b>	<b>73,356</b>	<b>1,095,496</b>	<b>2,701,114</b>	<b>2,581,955</b>	<b>57,598,799</b>
<b>Ending Fund Balance projected 12/31/2024</b>	<b>48,786,610</b>	<b>4,764,677</b>	<b>249,559</b>	<b>0</b>	<b>73,356</b>	<b>1,175,357</b>	<b>877,564</b>	<b>1,523,815</b>	<b>57,450,937</b>

# **WEST METRO FIRE PROTECTION DISTRICT**

## **General Fund**

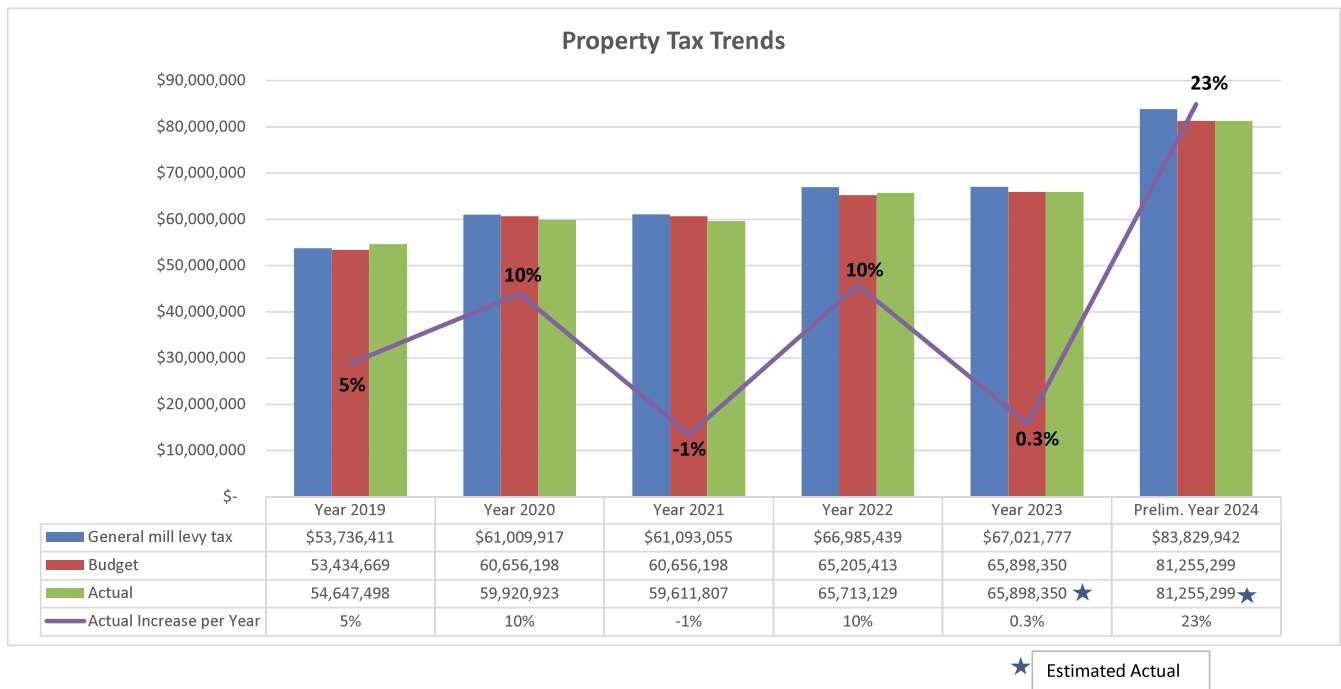


The General Fund is used to account for all activities of the District that are not budgeted for in other funds. Primary among these activities is the recording of District revenue through property tax levies, EMS medical billing revenues, permits and contracts. Expenditures within this budget consist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



**WEST METRO FIRE PROTECTION DISTRICT**  
**2024 Budget Tax Summary**  
**\*\*\*PRELIMINARY\*\*\***

	Jefferson & Douglas Counties <u>2023</u>	Jefferson County <u>2024</u>	Douglas County <u>2024</u>	Total <u>2024</u>
<b><u>Property Tax Revenue Summary</u></b>				
Revenue Needed From General Property Tax:	\$ 65,898,348	\$ 78,543,711	\$ 2,711,589	\$ 81,255,299
Add: Provision for Non-Collectable	1,123,429	2,429,187	145,456	2,574,643
Less: Property Tax Refund	-	-	-	-
Amount of Property Tax Needed	<u>\$ 67,021,777</u>	<u>\$ 80,972,898</u>	<u>\$ 2,909,119</u>	<u>\$ 83,829,942</u>
<b><u>Assessed Value</u></b>	<u>\$ 5,255,486,729</u>	<u>\$ 6,248,867,915</u>	<u>\$ 225,959,450</u>	<u>\$ 6,474,827,365</u>
Percentage Increase				23.20%
<b><u>MILL LEVY SUMMARY</u></b>				
GENERAL FUND Operating Levy	12.382	12.382	12.382	12.382
Abatements	0.047	0.093	0.093	0.093
Adj for 7.2% residential rate	<u>0.324</u>	<u>0.483</u>	<u>0.400</u>	<u>0.472</u>
TOTAL MILL LEVY	<u>12.753</u>	<u>12.958</u>	<u>12.875</u>	<u>12.947</u>



Assessed value based on SB22-238

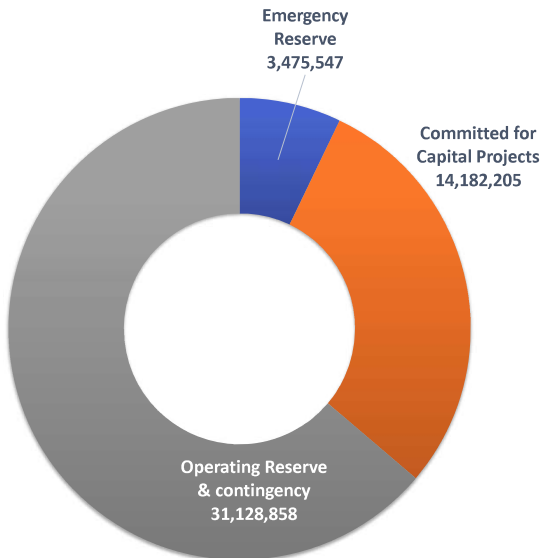
# West Metro Fire Protection District

## General Fund 2024 Budget

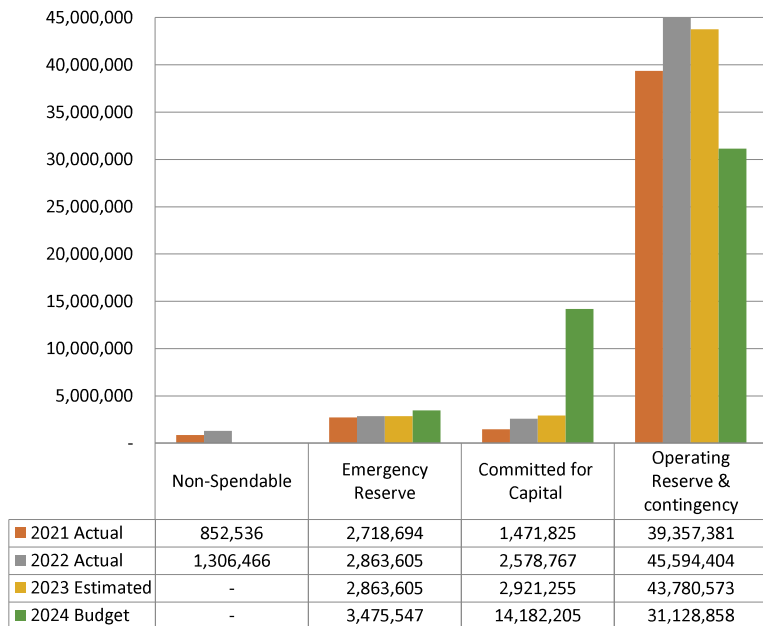
### Fund Balance by Year

DESCRIPTION	2021 Actual	2022 Actual	2023	2024 Budget
			Estimated	
<b>Non-Spendable Fund Balance</b>	852,536	1,306,466		
<b>Restricted Fund Balance</b>				
Emergency Reserve	2,718,694	2,863,605	2,863,605	3,475,547
<b>Committed Fund Balance</b>				
Committed for Capital Projects	1,471,825	2,578,767	2,921,255	14,182,205
<b>Unassigned Fund Balance</b>				
Operating Reserve & contingency	39,357,381	45,594,404	43,780,573	31,128,858
<b>Total Fund Balance</b>	<b>\$ 44,400,436</b>	<b>\$ 52,343,242</b>	<b>\$ 49,565,433</b>	<b>\$ 48,786,610</b>
Non-Spendable Fund Balance %	0.96%	1.40%	0.00%	0.00%
Restricted Fund Balance %	3.08%	3.07%	3.09%	3.07%
Committed Fund Balance %	1.67%	2.77%	3.15%	12.54%
Unassigned Fund Balance %	44.54%	48.90%	47.19%	27.53%
<b>Total Fund Balance % of Revenue</b>	<b>50.24%</b>	<b>56.14%</b>	<b>53.43%</b>	<b>43.15%</b>
<b>Revenues General Fund</b>	<b>88,370,332</b>	<b>93,236,432</b>	<b>92,773,340</b>	<b>113,072,735</b>
<b>Expenses General Fund</b>	<b>84,971,750</b>	<b>90,623,136</b>	<b>95,453,500</b>	<b>113,851,558</b>

2024 Fund Balance Budget



General Fund Total Fund Balance by Year



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

		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Revenue</b>					
<b>Property Tax Revenue</b>					
4110	Property Taxes-Jefferson County	57,659,120	63,632,183	63,838,900	78,543,711
4111	Property Taxes-Douglas County	1,952,687	2,080,946	2,059,450	2,711,589
<b>Total Property Tax Revenue</b>		<b>59,611,807</b>	<b>65,713,129</b>	<b>65,898,350</b>	<b>81,255,300</b>
<b>Specific Ownership Tax Revenue</b>					
4210	Specific Ownership Taxes-Jefferson	4,834,462	4,742,348	4,834,462	4,962,438
4211	Specific Ownership - Douglas	199,217	193,536	200,000	203,310
<b>Total Specific Ownership Tax Revenue</b>		<b>5,033,679</b>	<b>4,935,884</b>	<b>5,034,462</b>	<b>5,165,748</b>
<b>Grants &amp; Refunds</b>					
4310	Intergovernmental Revenue	626,311	447,458	415,000	664,453
4315	State of CO On-Behalf Payments	-	-	-	-
4322	FEMA Grant	-	-	-	1,286,548
4325	Other Grants	106,909	1,969,874	62,000	154,000
<b>Total Grants</b>		<b>733,220</b>	<b>2,417,332</b>	<b>477,000</b>	<b>2,105,001</b>
<b>Emergency Medical Services (EMS) Revenue</b>					
4410	Emergency Medical Services (EMS)	11,862,854	12,128,620	8,790,000	10,262,500
4411	EMS Bad Debt	(3,602,622)	(3,126,299)	-	-
4415	EMS Medicaid Reimbursement	6,996,375	8,341,385	7,000,000	8,000,000
4420	EMS-Other Rev Collections	452,313	307,014	500,000	400,000
<b>Total Emergency Medical Services Revenue</b>		<b>15,708,920</b>	<b>17,650,720</b>	<b>16,290,000</b>	<b>18,662,500</b>
<b>Permit Revenue</b>					
4530	Construction Permit	505,364	633,599	581,946	423,101
4540	Operational Permit	175,463	105,527	130,411	105,500
<b>Total Permit Revenue</b>		<b>680,827</b>	<b>739,126</b>	<b>712,357</b>	<b>528,601</b>
<b>Contractual Revenue</b>					
4510	Contractual Services	3,700,915	3,899,044	3,914,160	3,988,221
4511	Blood Billings CSP	14,805	10,800	15,000	12,000
4512	Special Events Billings	2,599	-	2,800	4,000
4515	Emergency Fire Funds	2,760,067	1,804,529	-	-
4740	Life Safety Fees	93,072	129,559	106,928	76,000
4545	Modified Detail	43,920	74,992	36,107	49,064
<b>Total Contractual Revenue</b>		<b>6,615,378</b>	<b>5,918,924</b>	<b>4,074,995</b>	<b>4,129,285</b>
<b>Interest/Investment Revenue</b>					
4610	Interest	258,161	887,563	250,000	1,200,000
4611	Unrealized Gain/Loss on Invest	(382,108)	(1,118,023)	-	-
<b>Total Interest/Investment Revenue</b>		<b>(123,947)</b>	<b>(230,460)</b>	<b>250,000</b>	<b>1,200,000</b>
<b>Other Revenue</b>					
4710	Miscellaneous	96,140	44,718	33,676	25,300
4590	Recruit Application fee	12,350	11,470	-	-
4810	Donations	1,960	795	2,500	1,000
<b>Total Other Revenue</b>		<b>110,450</b>	<b>56,983</b>	<b>36,176</b>	<b>26,300</b>
<b>Total Revenue</b>		<b>88,370,332</b>	<b>97,201,638</b>	<b>92,773,340</b>	<b>113,072,735</b>

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

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





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

				2023	
		2021 Actual	2022 Actual	Estimated	2024 Budget
<b>Operating Expenses</b>					
<b>Operations/Materials</b>					
5540	Uniform Allowance	207,008	198,258	267,408	251,200
5610	Training & Education	326,134	284,248	586,274	490,639
5615	Higher Education	75,646	184,892	173,000	180,000
5630	Physical Wellness	-	10,489	-	30,000
5640	Travel	379,393	357,628	222,580	267,305
6110	Office supplies	8,877	12,580	11,800	-
6120	General Supplies	277,885	331,569	379,035	405,576
6121	Non-Expendable EMS Supplies	27,522	42,857	47,500	41,000
6122	Expendable EMS Supplies	477,796	600,241	556,996	638,000
6130	Printing	-	-	600	-
6140	Postage	2,797	3,223	3,750	5,500
6150	Licenses	4,325	8,059	4,730	6,255
6160	Dues & Subscriptions	122,769	175,981	49,300	57,211
6170	Advertising	108	2,040	250	1,750
6180	Meetings	13,660	21,703	60,424	54,040
6185	Bank Charges	24,716	13,400	27,360	12,900
6190	Miscellaneous	794	-	-	-
6210	Election	-	27,734	27,450	31,250
<b>Total Operations/Materials</b>		<b>1,949,429</b>	<b>2,274,900</b>	<b>2,418,457</b>	<b>2,472,626</b>
<b>Professional/Contractual Fees</b>					
6300	Professional Services	451,589	-	-	-
6310	Audit	61,821	56,525	75,000	83,850
6320	Legal	92,922	168,187	131,000	156,000
6330	Contract Labor	2,509,616	3,154,069	3,419,612	3,581,068
<b>Total Professional/Contractual Fees</b>		<b>3,115,948</b>	<b>3,378,782</b>	<b>3,625,612</b>	<b>3,820,918</b>
<b>General Liability Insurance</b>					
6410	General Liability Insurance	499,463	438,615	582,448	649,781
6420	Insurance Recovery	4,308	-	-	-
<b>Total General Liability Insurance</b>		<b>503,771</b>	<b>438,615</b>	<b>582,448</b>	<b>649,781</b>
<b>Collection &amp; Treasurer Fees</b>					
6530	Treasurer Fees-Jefferson County	864,887	954,483	962,184	1,178,156
6531	Treasurer Fees-Douglas County	31,006	32,877	30,898	44,545
<b>Total Collection &amp; Treasurer Fees</b>		<b>895,892</b>	<b>987,360</b>	<b>993,082</b>	<b>1,222,701</b>
<b>Utilities</b>					
7110	Data & Voice Service	277,899	254,566	274,512	262,200
7120	Electric/Gas	322,340	374,331	374,458	443,319
7130	Sewer/Water	69,321	72,251	84,747	89,625
7140	Trash	31,447	36,877	35,359	39,346
<b>Total Utilities</b>		<b>701,007</b>	<b>738,025</b>	<b>769,076</b>	<b>834,490</b>

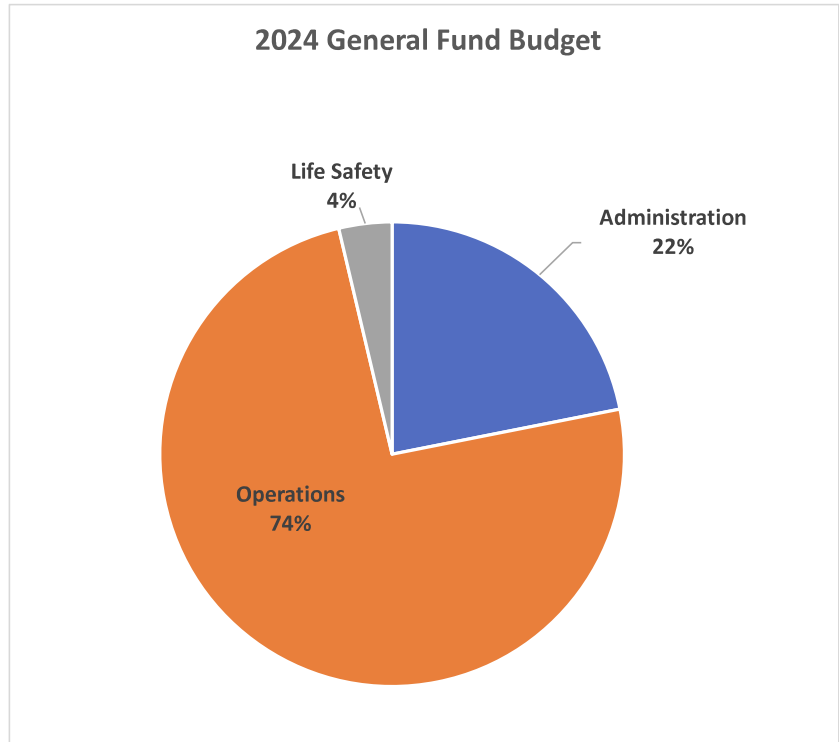
**West Metro Fire Protection District  
2024 Budget  
General Fund Summary**

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



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

	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
<b>Summary by Division</b>				
<b>Revenues</b>				
Administration	461,517	528,844	386,508	436,508
Operations	21,864,708	23,057,543	19,905,128	22,387,213
Life Safety	832,828	956,709	883,892	676,965
Non Departmental	65,211,279	72,658,542	71,597,812	89,572,049
	<b>88,370,332</b>	<b>97,201,638</b>	<b>92,773,340</b>	<b>113,072,735</b>
<b>Expenses</b>				
Administration	9,239,467	11,046,300	12,457,100	24,922,759
Operations	70,435,650	74,527,943	79,333,203	84,711,108
Life Safety	3,938,015	3,684,589	3,663,197	4,217,691
	<b>83,613,132</b>	<b>89,258,832</b>	<b>95,453,500</b>	<b>113,851,558</b>



*2024 Revenue Budget is based on preliminary valuation under SB22-238. Will be updated after final certification from the counties.*

# WEST METRO FIRE PROTECTION DISTRICT

## Administration Division



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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# WEST METRO FIRE PROTECTION DISTRICT

## Operations Division



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

# WEST METRO FIRE PROTECTION DISTRICT

## Stations



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# West Metro Fire Protection District 2024 Budget

## FIRE STATIONS

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

# **WEST METRO FIRE PROTECTION DISTRICT**

## **Life Safety Division**



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

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

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



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

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

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

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

# WEST METRO FIRE PROTECTION DISTRICT

## Capital Projects Funds



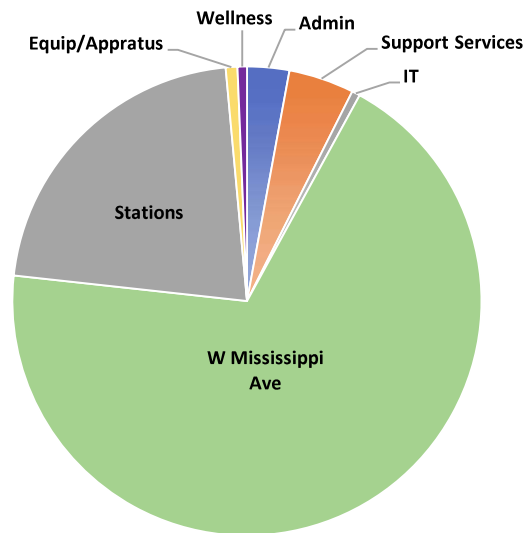
The Capital Projects Fund accounts for financial resources set aside for capital outlay expenditures, including the acquisition, construction, renovation or major maintenance of facilities and other capital assets of the District.

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

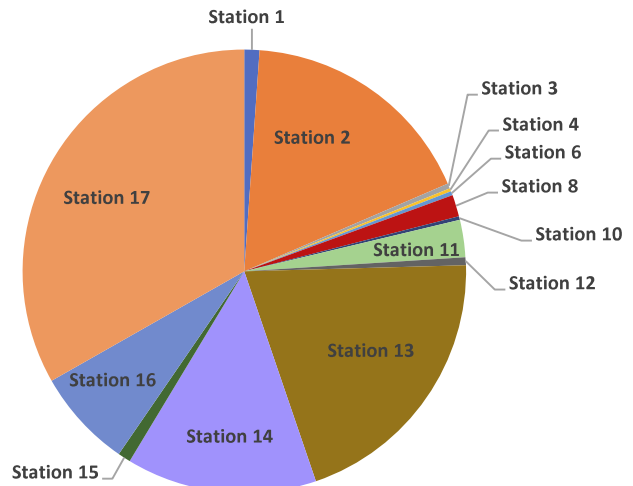
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
<b>Revenues</b>				
4610 Interest	-	35,739	-	-
4910 Operate Trans In -Cap Projects	1,471,800	2,578,767	2,921,255	14,182,205
<b>Total Revenues</b>	<b>1,471,800</b>	<b>2,614,506</b>	<b>2,921,255</b>	<b>14,182,205</b>
<b>Expenses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

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

**2024 Capital Budget by Division**



**2024 Capital Budget by Station**



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

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

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

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

# WEST METRO FIRE PROTECTION DISTRICT

## General Obligation Debt Service Fund



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



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

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

**WEST METRO FIRE PROTECTION DISTRICT  
GENERAL OBLIGATION BOND - DEBT SERVICE FUND  
2024 Budget Tax Summary  
\*\*\*PRELIMINARY\*\*\***

	<b>Jefferson &amp; Douglas Counties <u>2023</u></b>	<b>Jefferson County <u>2024</u></b>	<b>Douglas County <u>2024</u></b>	<b>Total <u>2024</u></b>
<b><u>Property Tax Revenue Summary</u></b>				
Revenue From General Obligation Bonds	\$ 3,151,450	\$ 3,029,356	\$ 125,406	\$ 3,154,762
Add: Provision for Treasurer and Admin Fee	<u>51,119</u>	<u>47,001</u>	<u>1,957</u>	<u>48,958</u>
Amount of Property Tax Revenue Needed	<u>\$ 3,202,569</u>	<u>\$ 3,076,357</u>	<u>\$ 127,363</u>	<u>\$ 3,203,720</u>
<b><u>Amount of Property Tax Need by GO Bond:</u></b>				
General Obligation 2013 Series	\$ 2,702,000	\$ 2,594,406	\$ 105,193.7	\$ 2,699,600
General Obligation 2016 Series	<u>\$ 448,700</u>	<u>\$ 437,414</u>	<u>\$ 17,736</u>	<u>\$ 455,150</u>
Treasury and Admin Fee	<u>\$ 51,119</u>	<u>\$ 47,050</u>	<u>\$ 1,920</u>	<u>\$ 48,970</u>
<b><u>Assessed Value</u></b>	<u>\$ 4,723,865,913</u>	<u>\$ 5,572,868,243</u>	<u>\$ 225,959,450</u>	<u>\$ 5,798,827,693</u>
<b><u>MILL LEVY SUMMARY</u></b>				
General Obligation 2013 Series	0.572	0.466	0.466	
General Obligation 2016 Series	0.095	0.078	0.078	
Treasury and Admin Fee	0.011	0.009	0.009	
<b>TOTAL MILL LEVY</b>	<b><u>0.678</u></b>	<b><u>0.553</u></b>	<b><u>0.553</u></b>	

# **WEST METRO FIRE PROTECTION DISTRICT**

## **CO-TF1 Special Revenue Fund**



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

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

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

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

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



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

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

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

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

# **WEST METRO FIRE PROTECTION DISTRICT**

## **Fleet Maintenance**

### **Internal Service Fund**



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

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

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



# **WEST METRO FIRE PROTECTION DISTRICT**

## **Apparatus/Vehicle Replacement**

### **Internal Service Fund**



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

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

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

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

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

# **WEST METRO FIRE PROTECTION DISTRICT**

## **Training Center**

### **Internal Service Fund**



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

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

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

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

# West Metro Fire Protection District



## West Metro Fire Protection District

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



## Questions or Requests

Addressed to:  
Finance Director,  
Bruk Mulaw