



# Behavioral Health & Wellbeing

2024



# Health & Wellbeing Officer

CHRIS MACKLIN – “MY WHY”



- 🏠 Injury Rehabilitation
- 🏋️ Strength and Conditioning
- 🏃 Annual Fitness Assessments – VO2
- 🏢 Annual Physicals/Occupational Health
- 💡 Behavioral Health
- 🏠 Substance Misuse Program
- 🧠 Neurofeedback Services
- 👥 Employee Assistance Program
- 👥 Peer Support – Chaplaincy
- 🏃 Modified Duty
- 🏠 Transition Services
- 📅 Work Comp Administration

# Employee Assistance Program

## SMFR Self Pay

*6 visits per year per issue:*

Brower Psychological

Code 4

Parker Counseling Services

Nicoletti-Flater

Southeast Psychological  
Services

Badge Responder Services

## Colorado Behavioral Health Trust

Reimburses Firefighters for BH care not covered by the insurance or EAP program.

Couples counseling if related to occupation covered at 100%

## Path4EMS

Providers vetted by program, members and spouse receive \$1500.00 towards counseling services

# Behavioral Health Programs

## Substance Misuse

*Voluntary:*

Confidential

Peer Alcohol Counselor

Badge 2 Badge AA

FF Treatment Centers (Cigna)

Counseling Services and testing covered within EAP

*Mandatory:*

Collaboration with HR

Member pays for testing

## Peer Support & Chaplaincy

*Peer Support:*

Organized by Shift/Staff

36 Members

K9 Program

*Chaplaincy:*

Organized by Shift/Staff

7 Members

## Neurofeedback

In house vendor model

250+ members trained to date

Covered in Cigna plan with expanded hold harmless agreement

# Additional Services and Growth

## Modified Duty


- Professional Development
- Safe spaces
- Thoughtful assignment
- Prioritize wellbeing and healing

## WC Administration

- Business Functions of WC
- Employer role

## Transition Services

- Identity
- Retirement
- Promotion
- Discipline
- Illness/Injury
- Life crisis



“The fundamental human experience is that of compassion.”

JOSEPH CAMPBELL – THE HERO'S JOURNEY: JOSEPH CAMPBELL ON HIS LIFE & WORK

Post Traumatic Stress Disorder Injury

Post Traumatic Growth

The Hero's Journey



# South Metro Fire Rescue

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Board of Directors  
2025 Proposed Budget  
November 4, 2024



# Public Notifcation

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- Provided with more than 1 week for both the 2025 Budget and the 2024 Budget Amendment
- Affidavit will be provided



# Agenda

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- Changes from 10/07 Budget Presentation
- Present 2025 Proposed Budget by fund
- Review Fee Recommendations
  - Ambulance Transport Fee & Mileage Rate
  - Fire Marshals Office Fee Schedule
- Next Steps & Budget Timeline



# Executive Summary of General Fund Changes Compared to 10/7 Budget Presentation

	10/7/2024	11/4/2024		
Updated from Prior Presentation	Proposed Budget	Proposed Budget	Variance \$	Notes
<b>Beginning Fund Balance</b>	<b>51,000,199</b>	<b>50,650,199</b>	<b>(350,000)</b>	<b>Rollover projects - Fire Chief selection and funding consultant</b>
<b>Revenues</b>				
Property Taxes	\$ 154,553,966	\$ 154,553,966	\$ -	
Abatements	670,341	670,341	-	
Specific Ownership Tax	10,080,409	10,080,409	-	
Ambulance Transport Fees	15,284,843	19,995,178	4,710,335	Ambulance transport rates change
Medicaid Supplemental Fee	7,234,628	7,234,628	-	
Permit/Plan Review Fees	2,239,516	2,239,516	-	
Other Income	3,972,371	3,972,371	-	
JACC Revenue	250,000	270,500	20,500	Reimbursement for MDC licensing
Leases (GASB 87)	194,980	194,980	-	
<b>Total Revenues</b>	<b>194,481,055</b>	<b>199,211,890</b>	<b>4,730,835</b>	
<b>Expenses</b>				
Salaries	(107,001,537)	(108,837,957)	(1,836,420)	Moved Longevity Pay from Benefits to Salaries; Recruits @ 85% FF4
Benefits	(42,416,840)	(40,756,133)	1,660,707	Moved Longevity Pay from Benefits to Salaries; Recruits @ 85% FF4
Overtime	(10,842,060)	(10,842,060)	-	
Treasurers fees	(2,318,309)	(2,318,309)	-	
Operating Expenses	(22,413,286)	(22,413,286)	-	
JACC Expenses	(250,000)	(270,500)	(20,500)	MDC licensing
Leases (Contract Obligation)	(194,980)	(194,980)	-	
Leases (Annual) :Equipment	(531,200)	(531,200)	-	
<b>Total Expenses</b>	<b>(185,968,211)</b>	<b>(186,164,424)</b>	<b>(196,213)</b>	
<b>Gain/Loss</b>	<b>8,512,843</b>	<b>13,047,466</b>	<b>4,534,622</b>	
<b>CPF Transfer</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>-</b>	
<b>Change to Fund Balance</b>	<b>(6,487,157)</b>	<b>(1,952,534)</b>	<b>4,534,622</b>	
<b>Ending Fund Balance</b>	<b>44,513,042</b>	<b>48,697,665</b>	<b>4,184,622</b>	
<b>Reserve Threshold (%)</b>	<b>24%</b>	<b>26%</b>		
<i>Amount +/-) 23% Reserve</i>	<i>1,740,354</i>	<i>5,879,847</i>		



# **Executive Summary of Changes Compared to 10/7 Budget Presentation**

## **General Fund:**

### **Revenue Increase: \$2.5M**

Increased Ambulance fees from 10/7 model

From \$1,415 to \$1,800 Ambulance Transport base fee

From \$18.50 to \$28.00 mileage fee

### **Expense Net Increase: \$0.2M**

Moved Longevity from Benefits to Salaries and adjusted the recruits to be at 85% of Fire Fighter 4. The salary change generated an increase of benefits that are based on income

## **Capital Fund:**

### **Removed Capital \$ and included placeholders awaiting quotes**

JSF Gym Floor

HG Basement Remodel

## **Schedule of other Funds**

**Self Insured, Building Rental and Cherry Hills Pension**



# 2025 Proposed General Fund Budget Comparison

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
<b>Revenues</b>						
Property Taxes	124,029,742	161,912,193	161,625,733	154,553,966	(4.54%)	(4.38%)
Abatements	-	-	-	670,341		
Specific Ownership Tax	9,841,160	9,690,566	9,980,603	10,080,409	4.02%	1.00%
Ambulance Transport Fees	14,092,457	14,357,722	14,839,653	19,995,178	39.26%	34.74%
Medicaid Supplemental Fee	7,433,403	7,842,240	7,234,628	7,234,628	(7.75%)	0.00%
Permit/Plan Review Fees	2,241,971	2,243,109	1,973,142	2,239,516	(0.16%)	13.50%
Other Income	8,406,494	4,633,010	3,978,647	3,972,371	(14.26%)	(0.16%)
JACC Revenue	250,000	675,000	675,000	270,500	(59.93%)	(59.93%)
Leases (GASB 87)	181,751	194,980	194,980	194,980	0.00%	0.00%
<b>Total Revenues</b>	<b>166,476,978</b>	<b>201,548,820</b>	<b>200,502,387</b>	<b>199,211,890</b>	<b>(1.16%)</b>	<b>(0.64%)</b>
<b>Expenses</b>						
Salaries	(90,328,520)	(98,666,561)	(95,213,252)	(108,837,957)	10.31%	14.31%
Benefits	(36,419,766)	(39,313,569)	(37,107,458)	(40,756,133)	3.67%	9.83%
Overtime	(8,190,684)	(9,856,418)	(11,772,795)	(10,842,060)	10.00%	(7.91%)
Treasurers Fees	(1,862,832)	(2,428,683)	(2,428,683)	(2,318,309)	(4.54%)	(4.54%)
Operating Expenses	(20,543,603)	(21,434,594)	(21,434,594)	(22,413,286)	4.57%	4.57%
Rollover Projects	-	-	(350,000)	-		(100.00%)
JACC Expenses	(252,457)	(745,000)	(745,000)	(270,500)	(63.69%)	(63.69%)
Leases (Contract Obligation)	(181,751)	(194,980)	(194,980)	(194,980)	0.00%	0.00%
Leases (Annual)	(814,979)	(514,300)	(514,300)	(531,200)	3.29%	3.29%
<b>Total Expenses</b>	<b>(158,594,591)</b>	<b>(173,154,104)</b>	<b>(169,761,062)</b>	<b>(186,164,424)</b>	<b>7.51%</b>	<b>9.66%</b>
<b>Other Financing Sources (Uses)</b>						
Transfers To Other Funds	-	(30,000,000)	(30,000,000)	(15,000,000)	(50.00%)	(50.00%)
Transfers From Other Funds	-	-	-	-		
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(30,000,000)</b>	<b>(30,000,000)</b>	<b>(15,000,000)</b>	<b>(50.00%)</b>	<b>(50.00%)</b>
<b>Net Change in Fund Balance</b>	<b>7,882,387</b>	<b>(1,605,284)</b>	<b>741,324</b>	<b>(1,952,534)</b>		
<b>Ending Fund Balance</b>	<b>49,908,875</b>	<b>48,303,591</b>	<b>50,650,199</b>	<b>48,697,664</b>	<b>0.82%</b>	<b>(3.85%)</b>
<b>Reserve Threshold (%)</b>	<b>31%</b>	<b>28%</b>	<b>30%</b>	<b>26%</b>		

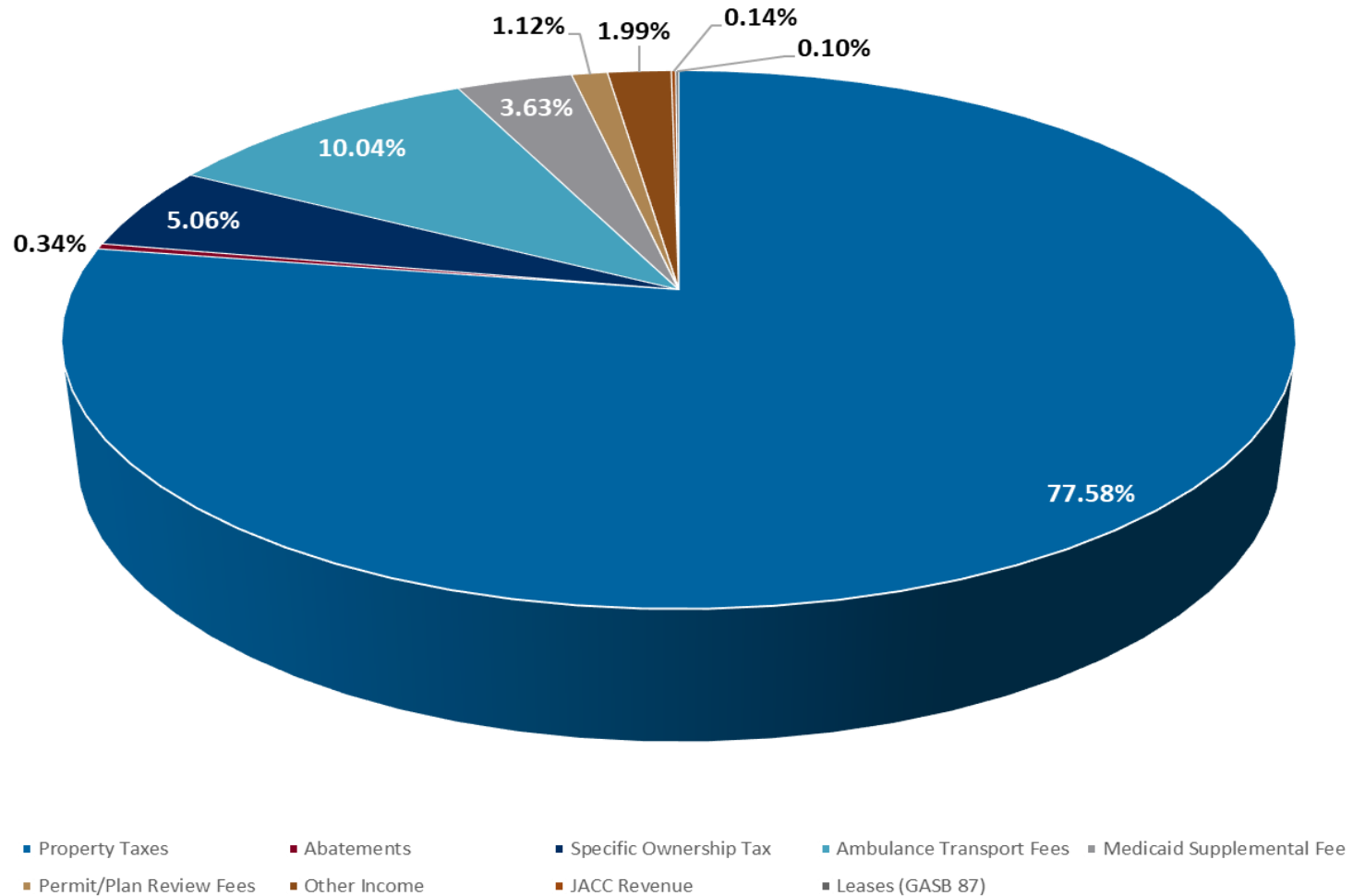


# Deeper Dive into General Fund Budget Components



# Revenues

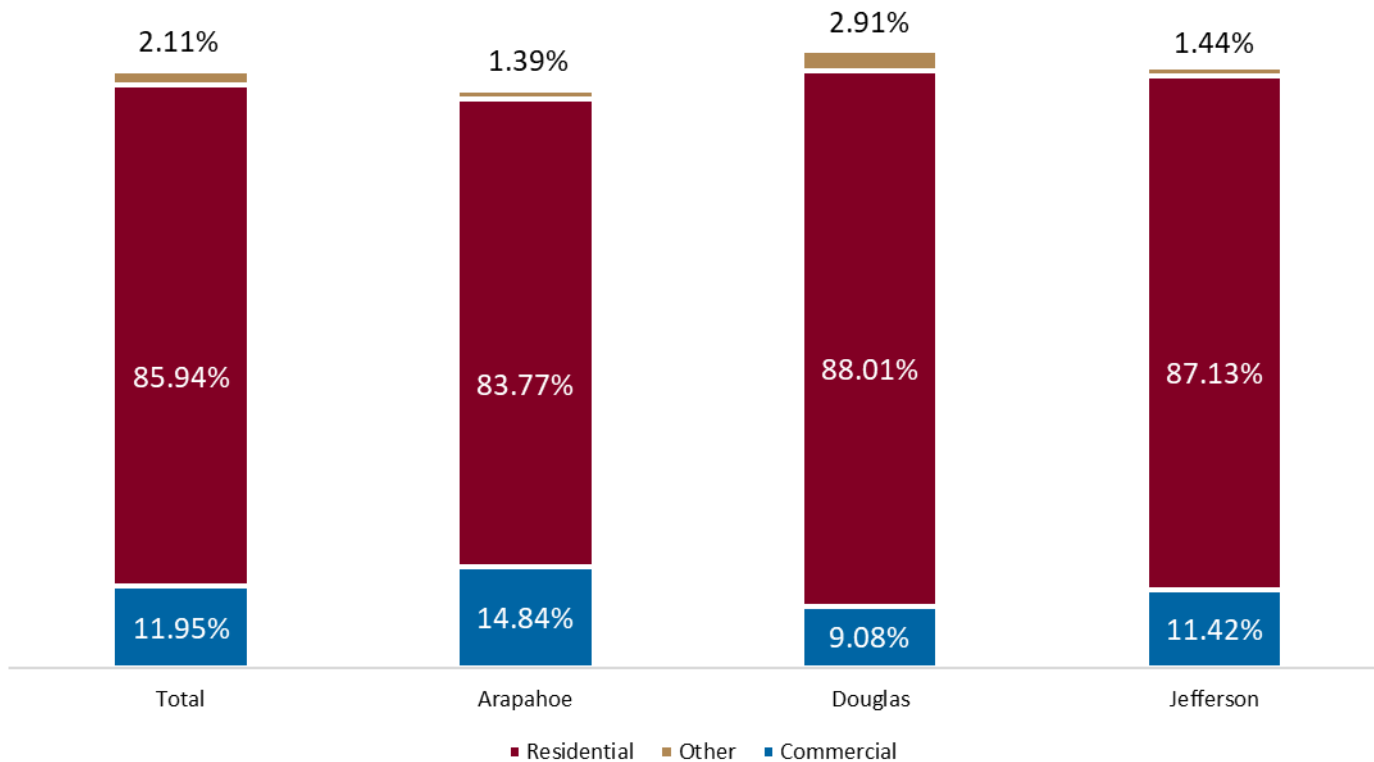
**Revenues for 2025 Total \$199.2 Million**  
**1.16% Decrease from 2024 Budget**



# Components of Property Taxes

## Actual Property Value by County

Distribution of 2024 Actual Value by County  
HB24-1001

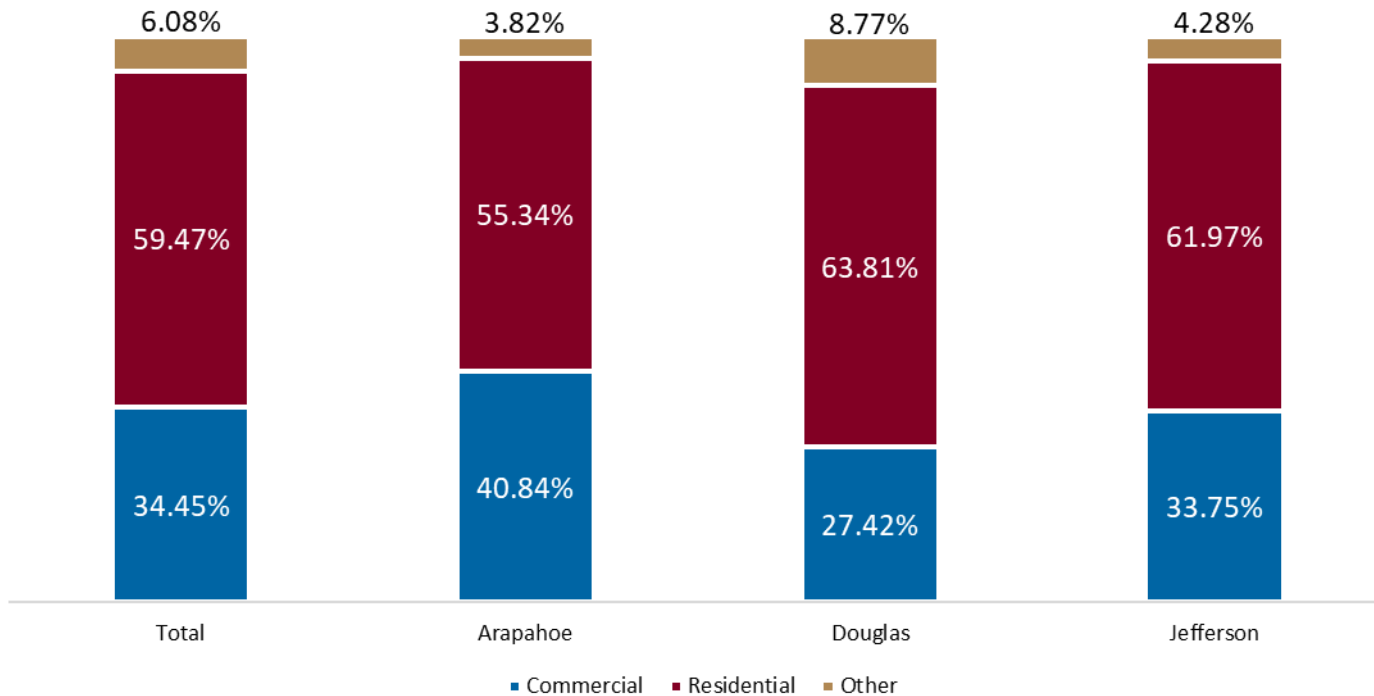




# Components of Property Taxes

## Assessed Property Value by County

Distribution of 2024 Assessed Value by County  
HB24-1001

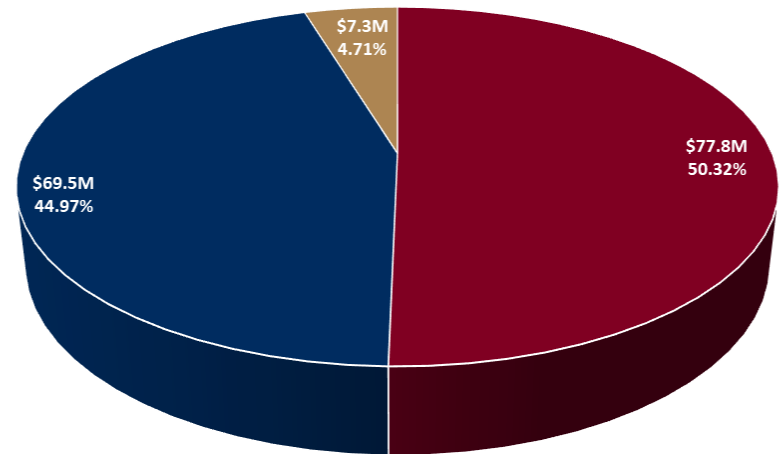


# Property Taxes

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
<b>Revenues</b>						
Property Taxes	124,029,742	161,912,193	161,625,733	154,553,966	(4.54%)	(4.38%)
Abatements	-	-	-	670,341		

**Preliminary Certification of Valuations show property tax revenue increasing 24.61% from 2023**

- Arapahoe County increased 20.55% from 2023
- Douglas County increased 28.96% from 2023
- Jefferson County increased 29.47% from 2023



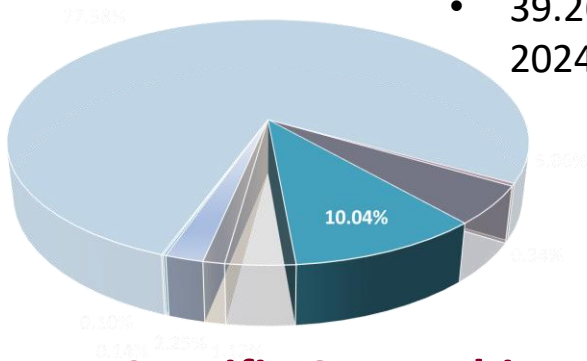
■ Arapahoe ■ Douglas ■ Jefferson

# Components of Other Revenue Categories

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
<b>Revenues</b>						
Specific Ownership Tax	9,841,160	9,690,566	9,980,603	10,080,409	4.02%	1.00%
Ambulance Transport Fees	14,092,457	14,357,722	14,839,653	19,995,178	39.26%	34.74%
Medicaid Supplemental Fee	7,433,403	7,842,240	7,234,628	7,234,628	(7.75%)	0.00%
Permit/Plan Review Fees	2,241,971	2,243,109	1,973,142	2,239,516	(0.16%)	13.50%

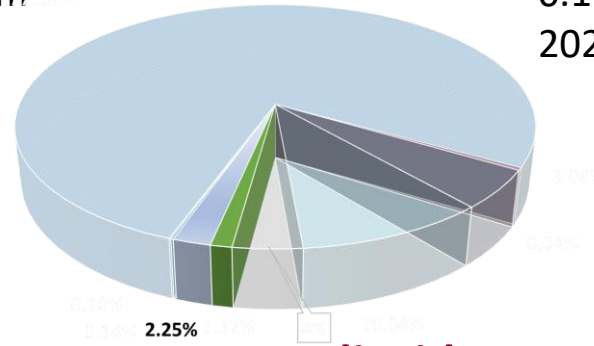
## Ambulance Transport | \$20.0M

- 39.26% increase from 2024 budget



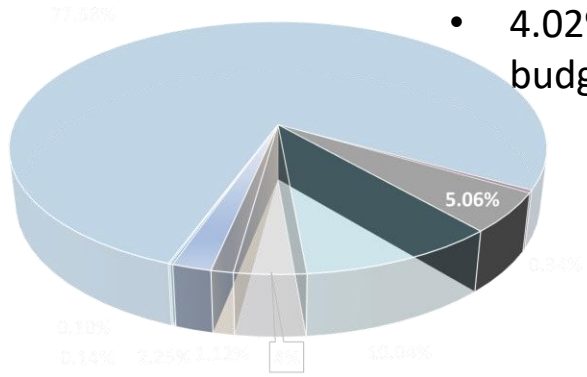
## Permit/Plan Review Fees | \$2.2M

- 0.16% decrease from 2024 Budget



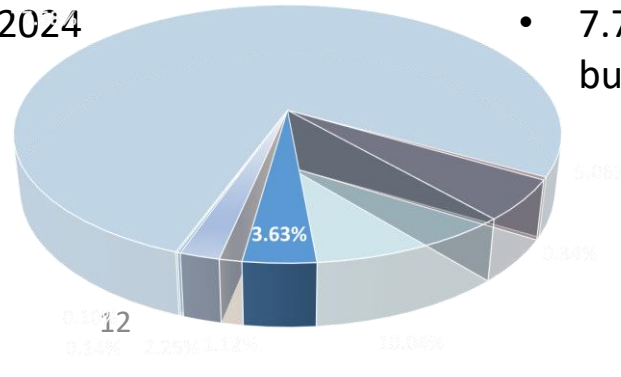
## Specific Ownership Tax | \$10.1M

- 4.02% increase to 2024 budget



## Medicaid Payment | \$7.2M

- 7.75% decrease from 2024 budget

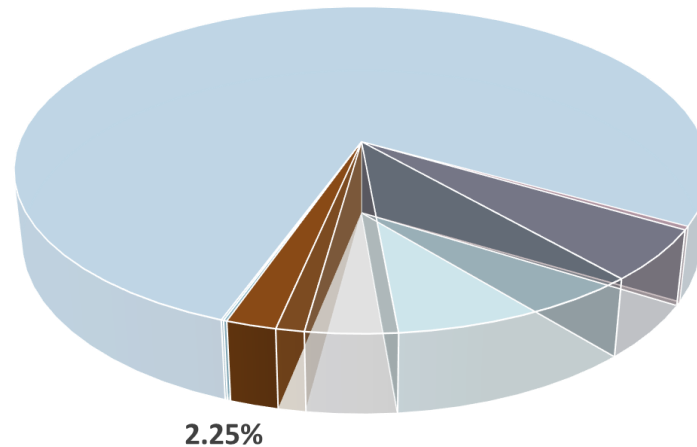


# Other Income

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
<b>Revenues</b>						
Other Income	8,406,494	4,633,010	3,978,647	3,972,371	(14.26%)	(0.16%)
JACC Revenue	250,000	675,000	675,000	270,500	(59.93%)	(59.93%)
Leases (GASB 87)	181,751	194,980	194,980	194,980	0.00%	0.00%

## Other Income | \$4.0M

- Net Investment Income: \$1,802,000
- Reimbursements: \$1,550,000
- Rental Income: \$187,371
- Dispatch Fees: \$140,000
- Miscellaneous Income: \$148,000
- Grant Proceeds: \$120,000
- Sale of Assets: \$25,000



## JACC | \$0.3M

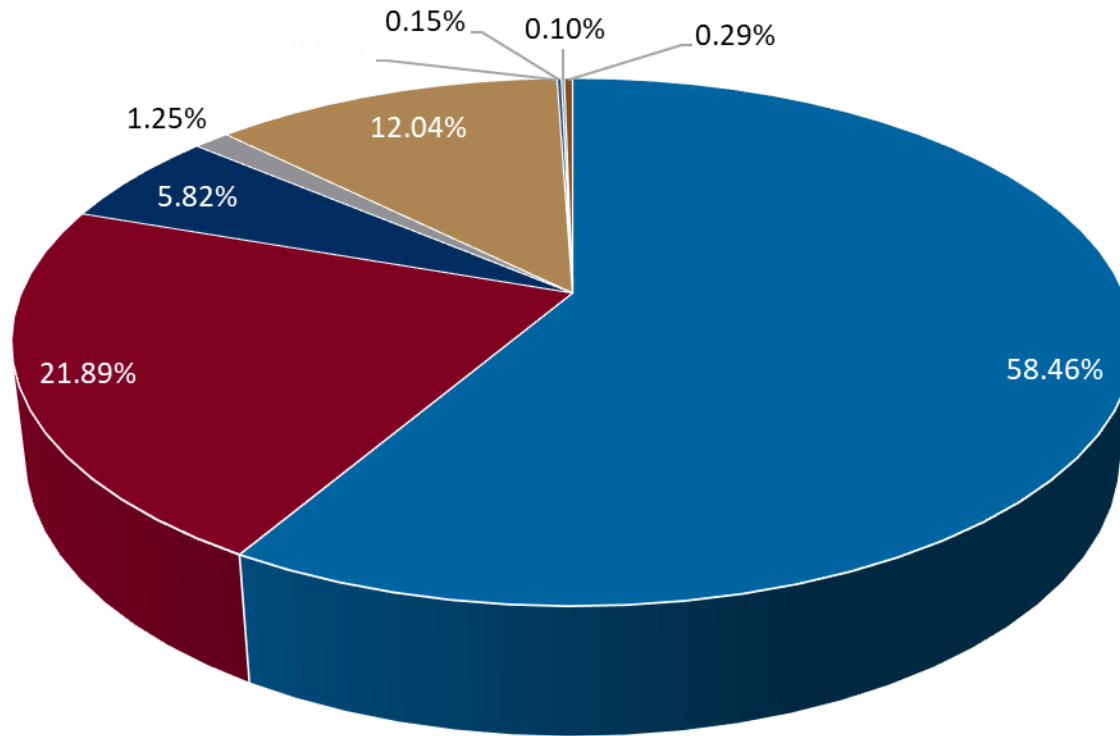
Program is 100% reimbursable. Expected expenses and revenue to increase as dispatch equipment is replaced in coming years

## Lease (GASB) | \$0.2M

Leases (GASB 87) has an offsetting expense account and nets to \$0 but is needed to ensure budget allocation and to adhere to the new GASB pronouncement

# Expenses

## Expenses for 2025 Total \$186.2 Million

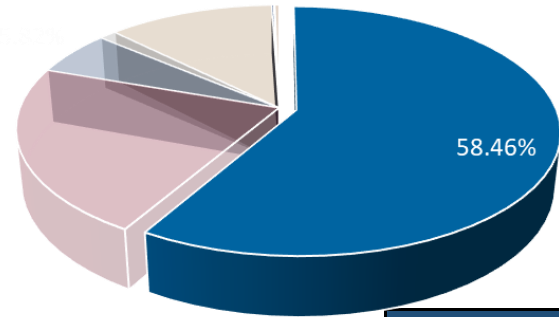


- Salaries
- Benefits
- Overtime
- Treasurers Fees
- Operating Expenses
- Rollover Projects
- JACC Expenses
- Leases (Contract Obligation)
- Leases (Annual)



# Components of Total Salaries

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
Salaries	(90,328,520)	(98,666,561)	(95,213,252)	(108,837,957)	10.31%	14.31%

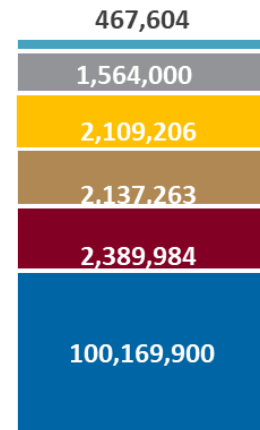


**Total Salaries | \$108.8M**

Increase of \$10.2M from 2024 Budget

FTE Count	
Line	619
Staff	181
<b>Total</b>	<b>800</b>

2025 Increase from 2024	Amount
CBA	9,733,294
Promotions, Step	(64,297)
Staff Market Increase*	1,398,568
Attrition	(824,822)
Education	(346,561)
Buyouts, holidays, other	275,214
<b>Total</b>	<b>\$ 10,171,396</b>



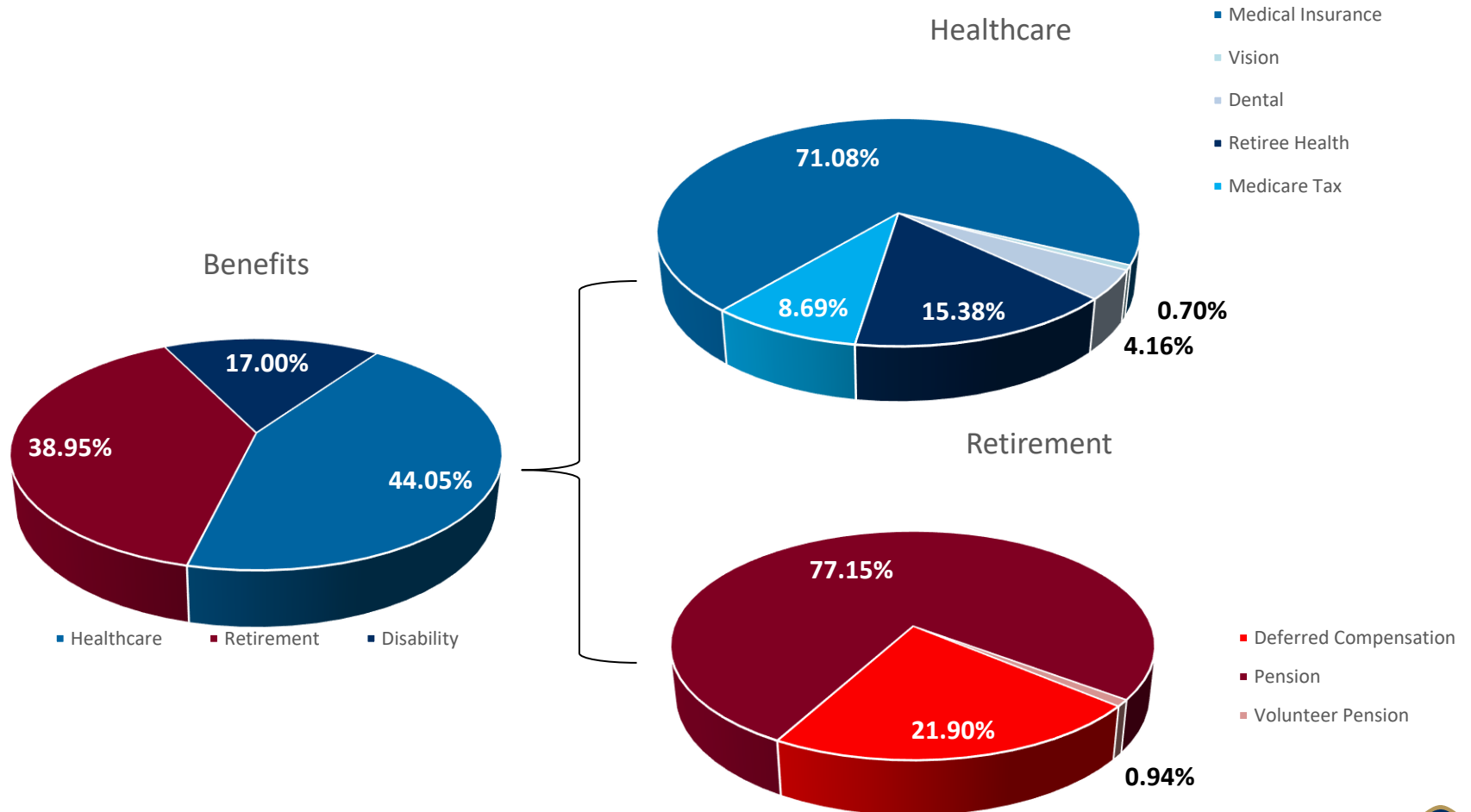
- Salaries
- Annual Leave Buyouts
- Holiday Premium
- Longevity
- Educational Differential
- Other Differentials



# Components of Benefits

## Benefits | \$40.8M

Fringe Benefit Rate: 37.5%



# Components of Benefits

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
Benefits	(36,419,766)	(39,313,569)	(37,107,458)	(40,756,133)	3.67%	9.83%

**Benefits | \$40.8M**

**Benefit increases from Budget 2024: \$1.4M or 3.67%**

**Fringe Benefit Rate: 37.45%**

## **Main Drivers from Budget 2024:**

- Pension: \$1.3M increase to \$12.3M
- FPPA Death and Disability: \$0.5M increase to \$3.0M, 17.4% YoY
- Workers Compensation: \$0.3M increase to \$2.8M, 10.5% YoY
- Deferred Compensation: \$0.4M increase to \$3.5M, 11.1% YoY
- Medical Insurance: \$1.0M decrease to \$13.5M
  - Assumes medical plan design with 3 plans in Cigna and 3 plans in Kaiser





# Overtime Breakdown

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
<b>Expenses</b>						
Overtime	(8,190,684)	(9,856,418)	(11,772,795)	(10,842,060)	10.00%	(7.91%)

- Wildland & USAR Reimbursement: \$1.0M

Overtime Breakdown	
Minimum Staffing	5,835,088
Project Meeting/OT	3,202,972
FLSA	750,749
Wildland Deployment	850,000
USAR Deployment	150,000
On Call hours	53,250
<b>Total</b>	<b>\$ 10,842,060</b>



# Operating Expenses

	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	% Change vs 2024 Budget	% Change vs 2024 Forecast
<b>Expenses</b>						
Treasurers Fees	(1,862,832)	(2,428,683)	(2,428,683)	(2,318,309)	(4.54%)	(4.54%)
Operating Expenses	(20,543,603)	(21,434,594)	(21,434,594)	(22,413,286)	4.57%	4.57%
Rollover Projects	-	-	(350,000)	-		(100.00%)
JACC Expenses	(252,457)	(745,000)	(745,000)	(270,500)	(63.69%)	(63.69%)
Leases (Contract Obligation)	(181,751)	(194,980)	(194,980)	(194,980)	0.00%	0.00%
Leases (Annual)	(814,979)	(514,300)	(514,300)	(531,200)	3.29%	3.29%

- Treasurers Fees: Estimated at 1.5% of overall Property Tax revenue
- Operating Expenses: 2.0% increase; includes \$400K Board Election & \$150K PFAS Foam
- JACC was appropriated as separate fund in 2024 but should remain in General Fund on its own line; anticipated to increase as equipment is replaced – increase due to MDC licensing
- Lease (Contract Obligations): Line offset revenues due to GASB 87
- Annual leases for both equipment and warehouse ~3% increase



# 2025 Capital Expense Requests

Equipment	
Thermal Imaging Cameras (TIC)	18,000
Annual Station and Gym Equipment replacement	23,000
(1) PortaCount Model 8048-T @ \$17,300 + 5 Year Maint. Plan @ \$5,700	23,000
Year one of K-Saw (Cutoff Saw) phased 5 year replacment (11 per year @ \$3199/ea)	35,189
ERP Enhancements (Powerapp )	50,000
Reserve Extrication Tools (request was removed in 2024)	50,000
Replacement/reserve hose.	66,500
Replace the DSX Door Security System (Current system is from 2005 not supported)	150,000
SCBA Equipment 202:39's Compressor/(2) Fill Stations/(12) ASME Cylinders/(3) Racks	167,000
Bunker Gear Recruits X 2 sets	328,000
HPE Server / Storage - SMFR Business Core system replacement	350,000
Bunker Gear Lifecycle Replacement	512,500
<b>Total Equipment</b>	<b>1,773,189</b>
Facilities	
JSF Gym Floor (Waiting for quotes)	-
JSF and TJ burn can enclosure (have received quote)	150,000
HQ Remodel/ Mineral Basement Remodel (Waiting for quotes)	-
Existing facilities maintenance / remodels	1,267,875
Land for station 16	1,500,000
Station 1 (15)	1,472,195
<b>Facilities Total</b>	<b>4,390,070</b>
Vehicles	
1 BC/ DC Replacement	150,000
2 Dive Units	1,000,000
1 Boat	200,000
Upfitting	202,500
<b>Vehicles Total</b>	<b>1,552,500</b>
<b>Total Capital Projects</b>	<b>\$ 7,715,759</b>



# Long Term Plan

	Proposed					Forecast					
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Revenues</b>											
Property Taxes	\$ 154,553,966	159,799,203	159,880,141	168,353,788	170,037,326	175,988,633	177,748,519	183,969,717	185,809,414	192,312,744	194,235,871
Abatements (9.25 to 9.29)	670,341										
Specific Ownership Tax	10,080,409	10,181,213	10,283,026	10,385,856	10,489,714	10,594,611	10,700,558	10,807,563	10,915,639	11,024,795	11,135,043
Ambulance Transport Fees	19,995,178	20,595,033	21,212,884	21,849,271	22,504,749	23,179,891	23,875,288	24,591,546	25,329,293	26,089,172	26,871,847
Medicaid Supplemental Fee	7,234,628	7,306,974	7,380,044	7,453,844	7,528,383	7,603,667	7,679,703	7,756,500	7,834,065	7,912,406	7,991,530
Permit/Plan Review Fees	2,239,516	2,261,912	2,284,531	2,307,376	2,330,450	2,353,754	2,377,292	2,401,065	2,425,075	2,449,326	2,473,819
Other Income	3,972,371	4,012,095	4,052,216	4,092,738	4,133,666	4,175,002	4,216,752	4,258,920	4,301,509	4,344,524	4,387,969
JACC Revenue	270,500	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Transfer (to)/from Other Fund											
Leases (GASB 87)	194,980	194,980	194,980	194,980	194,980	194,980	194,980	194,980	194,980	454,335	454,335
<b>SBITA (GASB 96)</b>											
<b>Total Revenues</b>	<b>199,211,890</b>	<b>204,601,410</b>	<b>205,537,821</b>	<b>214,887,853</b>	<b>217,469,267</b>	<b>224,340,538</b>	<b>227,043,092</b>	<b>234,230,292</b>	<b>237,059,976</b>	<b>244,837,302</b>	<b>247,800,415</b>
<b>Expenses</b>											
Salaries	(108,837,957)	(112,647,285)	(117,153,177)	(120,667,772)	(124,287,805)	(128,016,439)	(131,856,932)	(135,812,640)	(139,887,020)	(144,083,630)	(148,406,139)
Benefits	(40,756,133)	(42,130,085)	(43,815,288)	(45,129,747)	(46,483,639)	(47,878,148)	(49,314,493)	(50,793,928)	(52,317,745)	(53,887,278)	(55,503,896)
Overtime	(10,842,060)	(11,221,532)	(11,670,393)	(12,020,505)	(12,381,120)	(12,752,554)	(13,135,130)	(13,529,184)	(13,935,060)	(14,353,112)	(14,783,705)
Treasurers fees	(2,318,309)	(2,396,988)	(2,398,202)	(2,525,307)	(2,550,560)	(2,639,829)	(2,666,228)	(2,759,546)	(2,787,141)	(2,884,691)	(2,913,538)
Operating Expenses	(22,413,286)	(22,708,552)	(23,162,723)	(23,625,977)	(24,098,497)	(24,580,467)	(25,072,076)	(25,573,517)	(26,084,988)	(26,606,688)	(27,138,821)
Rollover Projects-Chief Selection and Mill Levy Marketing											
JACC Expenses	(270,500)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Leases (Contract Obligation)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(454,335)	(454,335)
<b>SBITA (GASB 96)</b>											
Leases (Annual) :Equipment,	(531,200)	(548,700)	(566,900)	(585,800)	(605,400)	(625,700)	(646,800)	(668,700)	(688,761)	(709,424)	(709,424)
<b>Total Expenses</b>	<b>(186,164,424)</b>	<b>(192,098,121)</b>	<b>(199,211,663)</b>	<b>(205,000,088)</b>	<b>(210,852,001)</b>	<b>(216,938,117)</b>	<b>(223,136,639)</b>	<b>(229,582,496)</b>	<b>(236,145,695)</b>	<b>(243,229,157)</b>	<b>(250,159,858)</b>
<b>Gain/Loss</b>	<b>13,047,466</b>	<b>12,503,289</b>	<b>6,326,159</b>	<b>9,887,766</b>	<b>6,617,266</b>	<b>7,402,422</b>	<b>3,906,452</b>	<b>4,647,796</b>	<b>914,281</b>	<b>1,608,145</b>	<b>(2,359,443)</b>
<b>CPF Transfer</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>
<b>Change to Fund Balance</b>	<b>(1,952,534)</b>	<b>(2,496,711)</b>	<b>(8,673,841)</b>	<b>(5,112,234)</b>	<b>(8,382,734)</b>	<b>(7,597,578)</b>	<b>(11,093,548)</b>	<b>(10,352,204)</b>	<b>(14,085,719)</b>	<b>(13,391,855)</b>	<b>(17,359,443)</b>
<b>Ending Fund Balance</b>	<b>48,697,665</b>	<b>46,200,953</b>	<b>37,527,112</b>	<b>32,414,878</b>	<b>24,032,144</b>	<b>16,434,566</b>	<b>5,341,018</b>	<b>(5,011,186)</b>	<b>(19,096,905)</b>	<b>(32,488,759)</b>	<b>(49,848,203)</b>
<b>Reserve Threshold (%)</b>	<b>26%</b>	<b>24%</b>	<b>19%</b>	<b>16%</b>	<b>11%</b>	<b>8%</b>	<b>2%</b>	<b>-2%</b>	<b>-8%</b>	<b>-13%</b>	<b>-20%</b>
<b>Amount to/from 23% Reserve</b>	<b>5,879,847</b>	<b>2,018,385</b>	<b>(8,291,570)</b>	<b>(14,735,143)</b>	<b>(24,463,816)</b>	<b>(33,461,201)</b>	<b>(45,980,409)</b>	<b>(57,815,160)</b>	<b>(73,410,414)</b>	<b>(88,431,465)</b>	<b>(107,384,970)</b>



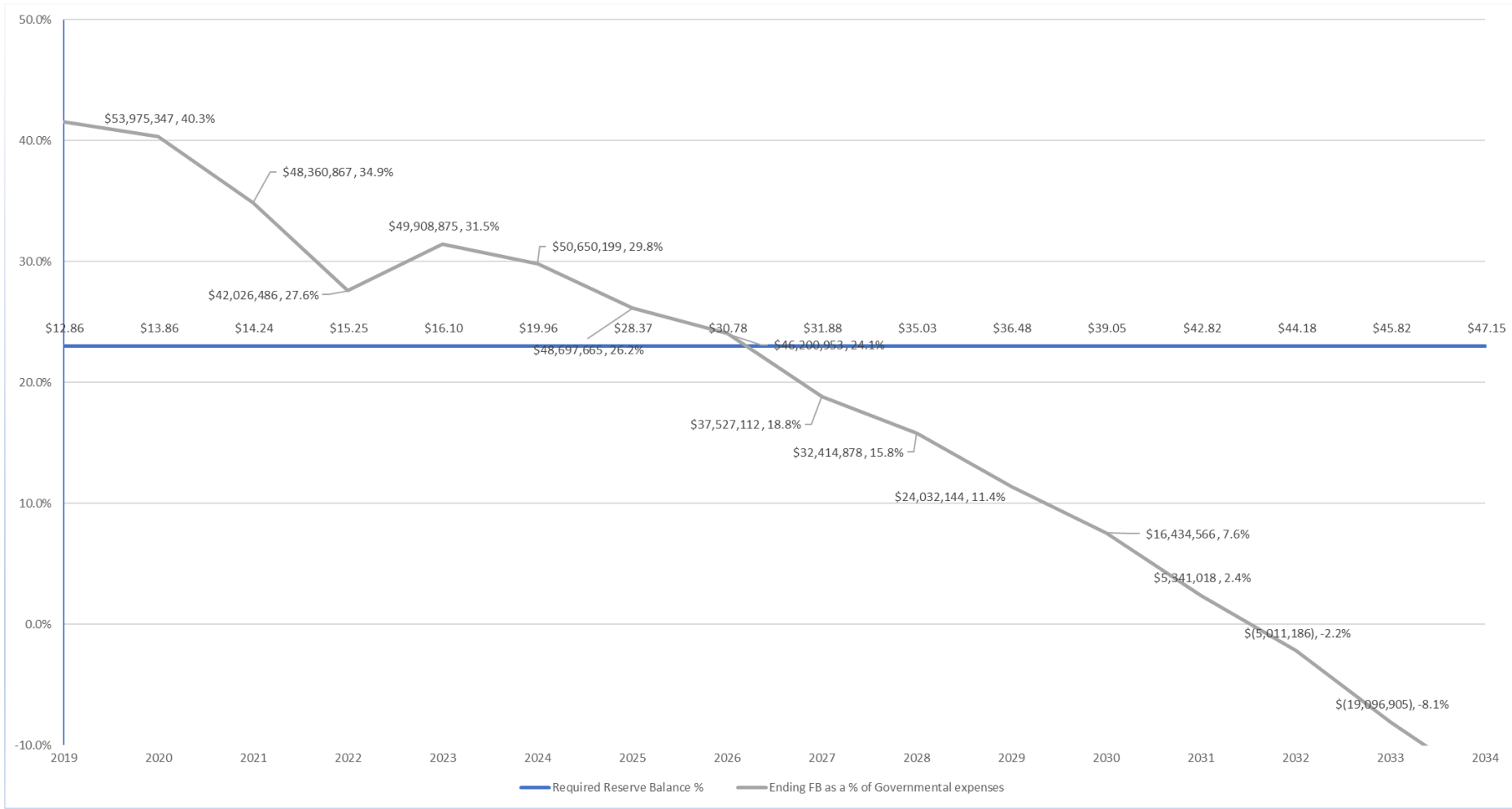
# Capital Plan

	Projection										
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Equipment</b>											
Technology Refresh - Lifecycle Replacement			-	-	-	500,000	515,000	530,450	546,364	562,754	579,637
HPE Server / Storage - SMFR Business Core system replacement	350,000										
Replace the DSX Door Security System	150,000	150,000									
Vmware servers Dispatch replacement		500,000									
Dispatch 2 backup centers computers refresh			105,000								
Centennial Air Communication Systems			70,000								
Palo Alto Firewall replacement (mineral, Station 45, 22)				250,000	250,000						
Dispatch Center computers replacements				130,000							
Getax Docking Stations replacement (size changes)				150,000							
MDC replacement (tablets)				300,000	300,000						
MCU station alerting upgrades					300,000						
ERP Enhancements (Powerapp)	50,000										
EMS equipment - Lifepaks											
Tech Gen											
Dispatch Console replacement (radios, software, etc)				1,200,000							
Bunker Gear Lifecycle Replacement (See BunkerGearExpiring)	512,500	527,875	543,711	560,023	576,823	594,128	611,952	630,310	649,220	668,696	688,757
Bunker Gear Recruits X 2 sets	328,000	337,840	347,975	358,414	369,167	380,242	391,649	403,399	415,501	427,966	440,805
Radios: mobile on vehicles			1,429,000	1,000,000		2,500,000	2,000,000				
Annual Station and Gym Equipment replacement	23,000	23,690	24,401	25,133	25,887	26,663	27,463	28,287	29,136	30,010	30,910
SCBAs Replacement				2,500,000	3,500,000						
SCBA Equipment 2025 Ask: 39's Compressor/(2) Fill Stations/(1) PortaCount Model 8048-T @ \$17,300 + 5 Year Maint. Plan @	167,000	172,000	177,160	50,000	50,000	100,000	103,000	106,090	109,273	112,551	115,927
Thermal Imaging Cameras (TIC) and 3 Reserve Thermal Imaging	18,000										
Reserve Extrication Tools (request was removed in 2024)	50,000										
Replacement/reserve hose.	66,500										
Year one of K-Saw (Cutoff Saw) phased 5 year replacement (11)	35,189	36,245	37,332	38,452	39,606						
Other Equipment Replacement		291,755	322,840	450,000	450,000	400,000	397,000	393,910	390,727	387,449	384,073
Centennial prop equipment (not budgeted/fully reimbursed)											
<b>Total Equipment</b>	<b>1,773,189</b>	<b>2,039,405</b>	<b>3,057,419</b>	<b>7,012,022</b>	<b>5,861,482</b>	<b>4,501,033</b>	<b>4,046,064</b>	<b>2,092,446</b>	<b>2,140,219</b>	<b>2,189,426</b>	<b>2,240,109</b>
<b>Facilities</b>											
Logistics warehouse lease OPEX - moved to G&A											
JSF Gym Floor	-										
JSF and TJ burn can enclosure (have received quote)	150,000										
HQ Remodel/ Mineral Basement Remodel	-										
Existing facilities maintenance / remodels	1,267,875	1,331,269	1,397,832	1,467,724	1,541,110	1,618,165	1,699,074	1,784,027	1,801,868	1,819,886	1,838,085
IMTC Training Center											
Sleep Hygiene Project											
Remodel at JSF											
Land for station 16	1,500,000										
Fleet Rebuild						15,000,000	15,000,000				
Station 1 (15)	1,472,195										
Station 2 placeholder											
Station 3 placeholder				519,629	4,936,475	4,936,475					
Station 4 placeholder							572,891	5,442,464	5,442,464		
Station 5 (Anthology, SR, or LT)										767,729	6,909,557
Station Rebuilds		494,885	4,701,405	5,221,034	4,936,475	4,936,475	572,891	5,442,464	5,442,464	767,729	6,909,557
<b>Facilities Total</b>	<b>4,390,070</b>	<b>1,826,154</b>	<b>6,099,237</b>	<b>6,688,758</b>	<b>6,477,585</b>	<b>21,554,640</b>	<b>17,271,965</b>	<b>7,226,491</b>	<b>7,244,331</b>	<b>2,587,615</b>	<b>8,747,643</b>
Vehicles	1,350,000	8,105,000	5,167,192	4,463,292	5,697,000	5,066,000	5,286,495	4,120,153	5,805,719	5,758,413	5,805,719
Upfitting	202,500	1,215,750	775,079	669,494	854,550	759,900	792,974	618,023	870,858	863,762	870,858
<b>Vehicles Total</b>	<b>1,552,500</b>	<b>9,320,750</b>	<b>5,942,270</b>	<b>5,132,786</b>	<b>6,551,550</b>	<b>5,825,900</b>	<b>6,079,469</b>	<b>4,738,176</b>	<b>6,676,577</b>	<b>6,622,175</b>	<b>6,676,577</b>
<b>Total Capital Projects</b>	<b>7,715,759</b>	<b>13,186,309</b>	<b>15,098,926</b>	<b>18,833,566</b>	<b>18,890,617</b>	<b>31,881,573</b>	<b>27,397,498</b>	<b>14,057,113</b>	<b>16,061,127</b>	<b>11,399,216</b>	<b>17,664,328</b>
Revenues	585,000	662,531	724,436	740,074	662,737	582,040	174,552	-	-	-	-
GF Transfer	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
<b>Total Expenses</b>	<b>7,715,759</b>	<b>13,186,309</b>	<b>15,098,926</b>	<b>18,833,566</b>	<b>18,890,617</b>	<b>31,881,573</b>	<b>27,397,498</b>	<b>14,057,113</b>	<b>16,061,127</b>	<b>11,399,216</b>	<b>17,664,328</b>
<b>Anticipated Balance</b>	<b>26,501,233</b>	<b>28,977,455</b>	<b>29,602,965</b>	<b>26,509,474</b>	<b>23,281,594</b>	<b>6,982,060</b>	<b>(5,240,886)</b>	<b>(4,297,999)</b>	<b>(5,359,126)</b>	<b>(1,758,342)</b>	<b>(4,422,670)</b>



# Long-Term Plan

## Change in Fund Balance and Reserve



# 2025 Budget – All other Funds



# Capital Fund

Capital Projects Fund					
	2023 Actual	2024 Budget	2024 YTD Actual	2024 Forecast	2025 Budget
<b>REVENUE</b>					
Net Investment Earnings	348,550	150,000	746,855	822,347	585,000
Excise Tax	728,625	551,040	277,204	369,605	150,000
Reimbursements	1,695,000				
Transfers from Other Funds		30,000,000	30,000,000	30,000,000	15,000,000
<b>Total Revenue</b>	<b>\$ 2,772,175</b>	<b>\$ 30,701,040</b>	<b>\$ 31,024,059</b>	<b>\$ 31,191,952</b>	<b>\$ 15,735,000</b>
<b>EXPENDITURES</b>					
Building Projects	2,601,148	9,351,932	5,887,856	8,625,421	4,390,070
Equipment	4,662,873	3,845,000	4,013,240	4,571,511	1,773,189
Vehicles and Apparatus	4,076,553	8,335,000	3,210,741	8,335,000	1,552,500
Leases-building and equipment	76,203				
<b>Total Expenditures</b>	<b>\$ 11,416,777</b>	<b>\$ 21,531,932</b>	<b>\$ 13,111,837</b>	<b>\$ 21,531,932</b>	<b>\$ 7,715,759</b>
<b>Net Income</b>	<b>\$ (8,644,602)</b>	<b>\$ 9,169,108</b>	<b>\$ 17,912,222</b>	<b>\$ 9,660,020</b>	<b>\$ 8,019,241</b>
<b>Funds Available - End of Year</b>	<b>\$ 11,475,611</b>	<b>\$ 20,644,719</b>	<b>\$ 29,387,833</b>	<b>\$ 21,135,631</b>	<b>\$ 29,154,872</b>





# Self Insured Fund

Self Insured Fund										
	2023 Actual		2024 Budget		2024 YTD Actual	2024 Forecast	2025 Budget			
REVENUE										
Medical: General Fund Employer	\$	16,780,283	\$	17,711,623	\$	12,648,639	\$	16,864,852	\$	14,102,833
Dental Premium	\$	796,263	\$	746,717	\$	645,605	\$	860,807	\$	880,549
Misc Revenue	\$	1,055,168	\$	1,000,000	\$	1,488,455	\$	1,488,455	\$	1,000,000
Stop Loss	\$	11,386	\$	10,000	\$	-	\$	-		
Net Investment Earnings	\$	168,708	\$	50,000	\$	219,677	\$	287,500	\$	125,000
Total Revenue	\$	18,811,808	\$	19,518,340	\$	15,002,376	\$	19,501,614	\$	16,108,382
EXPENDITURES										
H.S.A Contribution	\$	509,000	\$	515,750	\$	417,500	\$	417,500	\$	403,750
Claims: Medical	\$	14,426,134	\$	15,270,522	\$	11,924,152	\$	15,898,869	\$	13,274,040
Claims: Dental	\$	721,418	\$	800,000	\$	535,322	\$	713,763	\$	851,040
Administration Cost	\$	1,229,286	\$	1,287,474	\$	843,373	\$	1,124,497	\$	1,153,141
Total Expense	\$	16,885,838	\$	17,873,746	\$	13,720,347	\$	18,154,629	\$	15,681,971
Net Income	\$	1,925,970	\$	1,644,594	\$	1,282,029	\$	1,346,984	\$	426,411
Fund Balance	\$	2,047,907	\$	3,692,501	\$	3,329,936	\$	3,394,891	\$	3,821,302



# Building Rental Fund

Building Rental Fund										
	2023 Actual		2024 Budget		2024 YTD Actual		2024 Forecast		2025 Budget	
REVENUE										
Lease Rental Income	\$	631,582	\$	655,540	\$	498,261	\$	680,000	\$	702,500
Lease Interest Income		7,529		-		-		-		-
Total Revenue	\$	639,111	\$	655,540	\$	498,261	\$	680,000	\$	702,500
EXPENDITURES										
Building and Grounds Maintenan		613,793		663,500		466,085		621,447		677,500
Capital Outlay		43,984		66,500		29,798		95,000		75,000
Total Expenditures	\$	657,777	\$	730,000	\$	495,883	\$	716,447	\$	752,500
Net Income	\$	(18,666)	\$	(74,460)	\$	2,378	\$	(36,447)	\$	(50,000)
Funds Available - End of Year	\$	464,540	\$	381,338	\$	466,918	\$	428,093	\$	378,093



# Cherry Hills Pension Fund

Cherry Hills Pension Fund										
	2023 Actual		2024 Budget		2024 YTD Actual	2024 Forecast	2025 Budget			
REVENUE										
Property Taxes	\$	281,353	\$	367,678	\$	363,082	\$	371,716		
Specific Ownership Taxes		18,577		17,000		15,840		21,121	23,000	
Investment Income		56,643		15,000		50,780		67,707	60,000	
Total Revenue	\$	356,573	\$	399,678	\$	429,702	\$	451,910	\$	454,716
EXPENDITURES										
Administration		220,962		222,250		5,454		222,189		245,000
Total Expenditures	\$	220,962	\$	222,250	\$	5,454	\$	222,189	\$	245,000
Net Income	\$	135,611	\$	177,428	\$	424,248	\$	229,721	\$	209,716
Funds Available - End of Year	\$	988,344	\$	1,158,294	\$	1,412,592	\$	1,218,065	\$	1,427,780



# Fee Discussion

# 2025 Fee Recommendations

- Ambulance Transport Fee
  - \$1,800 and \$28 mileage
  - Revenue ~ \$5M over 2024
- Fire Marshal's Office Fee Schedule
  - Document will be provided
  - Revenue ~ \$260K over 2024



# Ambulance Transport Fee

## Ambulance and EMS Service Fees

Previous market information provided to the board showing neighboring agency fees in

- West Metro: \$1,650
- Denver Paramedics: \$1,653
- Arvada: \$1750 this year
- Falck Aurora: \$2200 (AFD receives 10%)
- Average: \$1,813

Additional market information has been obtained from Digitech, SMFR's ambulance biller.  
An average fee of \$2,142.50 and \$31.03 for mileage:

	Rate Study							
Procedure Code	South Metro	CO Agency 1	CO Agency 2	CO Agency 3	CO Agency 4	Average	Increase (\$)	Increase (%)
ALS2	\$1,374.02	\$2,270.00	\$1,750.00	\$2,050.00	\$2,500.00	\$2,142.50	\$768.48	55.9%
Mileage	\$17.51	\$29.00	\$24.00	\$36.13	\$35.00	\$31.03	\$13.52	77.2%



# SMFR Ambulance Transport Payor Mix

## Analytical Scorecard - Overall Summary By Financial Group

### South Metro Fire Authority

**Dates of Service:** From: 01/01/2024 To: 09/30/2024

\*\*\*Additional filter criteria listed on last page of report\*\*\*

	Transp	Gross Chrg	Contractual Adj	Net Chrg	Bad Debt Adj	Paid	Due	Transp Mix	Coll% Gross	Coll% Net	Gross Chrg Transp	Net Chrg Transp	Paid Trans
ATTORNEY FACILITY	6 19	10,458.62 28,962.59	0.00 8,956.16	10,458.62 20,006.43	0.00 0.00	3,045.71 7,156.40	7,412.91 12,850.03	0% 0%	29% 25%	29% 36%	1,743.10 1,524.35	1,743.10 1,052.97	507.62 376.65
INSURANCE	2646	3,296,759.65	70,811.09	3,225,948.56	0.00	2,201,324.35	1,024,624.21	15%	67%	68%	1,245.94	1,219.18	831.94
MEDICAID	2699	4,129,310.36	3,004,109.12	1,125,201.24	0.00	1,072,805.51	52,395.73	15%	26%	95%	1,529.94	416.90	397.48
MEDICAID HMO	276	427,808.43	293,027.76	134,780.67	0.00	80,743.02	54,037.65	2%	19%	60%	1,550.03	488.34	292.55
MEDICARE	3443	4,576,101.95	2,983,515.16	1,592,586.79	0.00	1,437,145.97	155,440.82	20%	31%	90%	1,329.10	462.56	417.41
MEDICARE HMO	4896	6,356,307.23	4,282,692.12	2,073,615.11	0.00	1,776,546.62	297,068.49	28%	28%	86%	1,298.27	423.53	362.86
MILITARY	72	165,853.76	56,277.34	109,576.42	0.00	68,446.87	41,129.55	0%	41%	62%	2,303.52	1,521.89	950.65
NF	115	173,855.51	-915.58	174,771.09	0.00	75,489.39	99,281.70	1%	43%	43%	1,511.79	1,519.75	656.43
PATIENT	3260	6,250,760.65	14,933.43	6,235,827.22	1,526,340.22	1,082,494.02	3,626,992.98	19%	17%	17%	1,917.41	1,912.83	332.05
VETERANS ADMINISTRATI ON	87	142,440.32	4,699.68	137,740.64	0.00	69,151.45	68,589.19	0%	49%	50%	1,637.25	1,583.23	794.84
WC	29	55,838.97	6,725.14	49,113.83	0.00	29,371.45	19,742.38	0%	53%	60%	1,925.48	1,693.58	1,012.81
<b>Grand Total</b>	<b>17548</b>	<b>25,614,458.04</b>	<b>10,724,831.42</b>	<b>14,889,626.62</b>	<b>1,526,340.22</b>	<b>7,903,720.76</b>	<b>5,459,565.64</b>	<b>100%</b>	<b>31%</b>	<b>53%</b>	<b>1,459.68</b>	<b>848.51</b>	<b>450.41</b>

Provided by Digitech.



# Budget Timeline and Next Steps

**November 4<sup>th</sup>:** Present 2025 Proposed Budget and Fee Schedules (Public hearing)

**November 18<sup>th</sup>:** Budget Work session

**December 9<sup>th</sup>:** Adopt 2025 Budget and Fee Schedules at Board meeting

**December 10<sup>th</sup>** Last day Assessors can make changes to assessed or actual valuations.

**December 13<sup>th</sup>** Deadline to certify mill levy to the Board of County Commissioners (§39-5- 128(1), C.R.S.). Local governments levying a property tax must adopt their budgets and make appropriations before certifying the mill levy to the Board of County Commissioners (§29-1-108(2), C.R.S.). *NOTE: December 15th is a Sunday so submittal should be on December 13<sup>th</sup>*

**December 22<sup>nd</sup>** Deadline for Board of County Commissioners to levy taxes and to certify the levies to the Assessor.

**January 31<sup>st</sup>** File certified copy of adopted budget with the state







# Questions

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# **SMFR Property Exclusion**

## **Castle Cliff Estates**

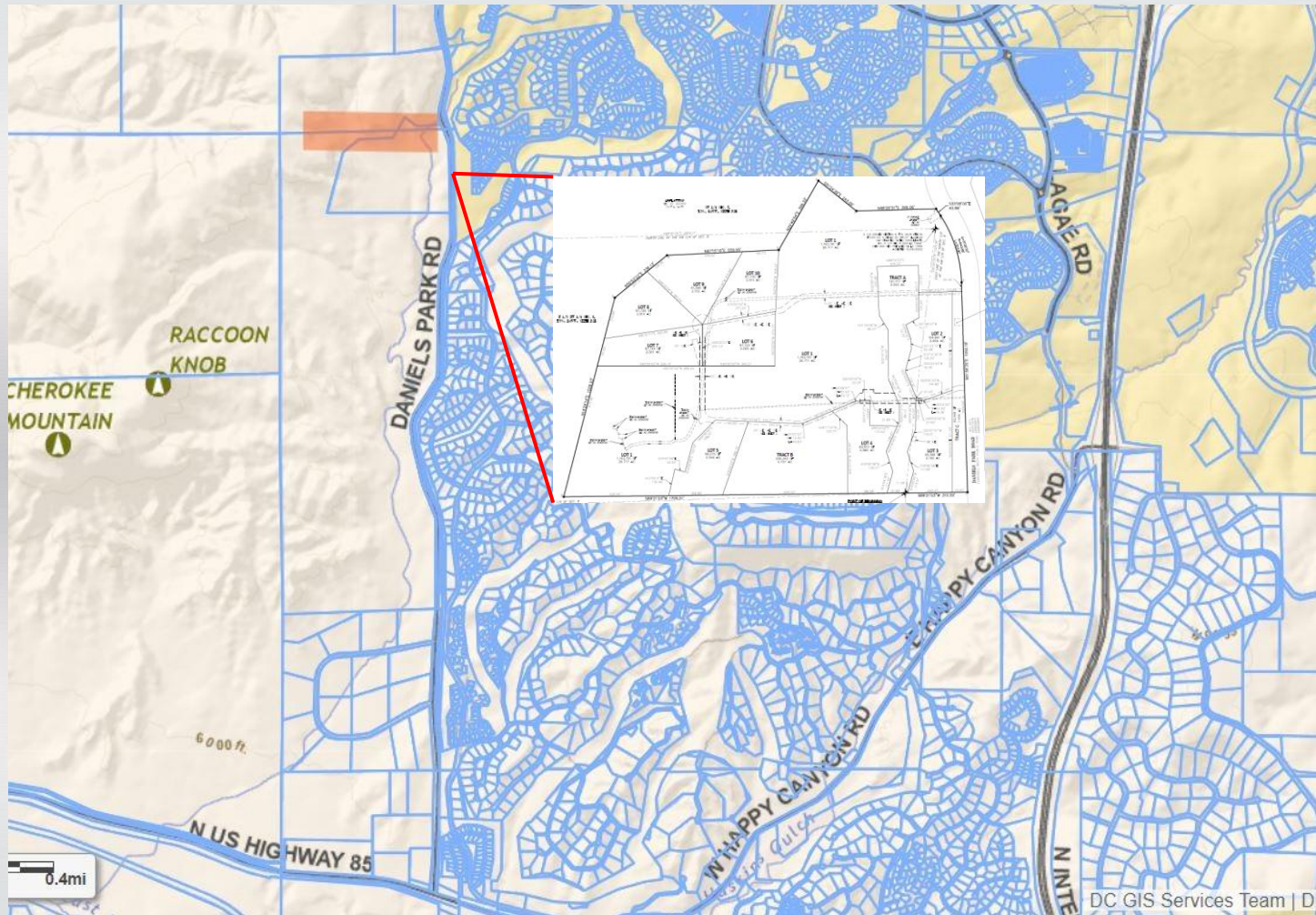
**(Daniels Park Rd)**



**November 4, 2024**

**Final Approval**

# Location



## Castle Cliff Estates

- 55 acres
- 10 lots
- Split jurisdictions
  - SMFR: 2 acres
  - WDCFPD: 53 acres





# Process

## ✓ Resolution

- Exclude
- Include
- Ø petition

## ✓ SMFR: exclusion initial adoption

## ✓ WDCFPD: inclusion approval

- Notice to Court, SMFR

## ✓ SMFR: community notice

- Property owners
- General posting

## ☐ SMFR: exclusion final adoption

- Public hearing

## ☐ Both: Motions to Court

## ☐ Court Order to Clerk and Recorder

## • Ø Election

- SMFR: 9.25 mills
- WDCFPD: 8.35 mills



# Criteria

## **Best interest of property, district, county**

- Still able to provide economical and sufficient service to all properties within the District's boundaries.
- No effect on employment and other economic conditions in the District and surrounding area.
- The additional cost to be levied on other property within the District if exclusion is granted will be negligible.
- There is economically feasible alternative.



# Criteria

- Cost and benefit to the property considered
  - Lower mill levy
  - Single code enforcement
- SMFR v. WDCFPD
  - Logical issues
    - Land gain/loss
    - Revenue gain/loss
    - Split jurisdiction
  - Philosophical issues
    - Actual response
    - ISO
    - Board of Director agreement



# Recommendation

I move to approve the final adoption of Resolution No. 2024-07:  
Resolution and Order of Exclusion (Castle Cliff Estates)





# Questions?

