

CHARGE

into Fire Safety™

Lithium-Ion Batteries in Your Home

- BUY only listed products.
- CHARGE devices safely.
- RECYCLE batteries responsibly.



FIRE
PREVENTION
WEEK™

fpw.org

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FIRE PREVENTION WEEK



SOUTHMETROCRR.ORG

THE CAMPAIGN

Charge into Fire Safety: 3 Steps

Buy only listed products. When buying a product that uses a lithium-ion battery, look for a safety certification mark such as UL, ETL, or CSA. This means it meets important safety standards.

Reduce your risk of lithium-ion battery fires.
Purchase products that meet safety standards
of a Nationally Recognized Testing Lab (NRTL).



TAKE CHARGE OF SAFETY at SouthMetroCRR.org



THE CAMPAIGN

Charge into Fire Safety: 3 Steps

Charge devices safely. Always use the cords that came with the product to charge. Follow the instructions from the manufacturer. Buy new chargers from the manufacturer or one that the manufacturer has approved. Charge your device on a hard surface. Don't overcharge your device. Unplug it or remove the battery when it's fully charged.



THE CAMPAIGN

Charge into Fire Safety: 3 Steps

Recycle batteries responsibly. Don't throw lithium-ion batteries in the trash or regular recycling bins because they could start a fire. Recycle your device or battery at a safe battery recycling location. Visit call2recycle.org to find a recycling spot near you.



Never trash batteries.
Lithium-ion batteries may cause trash fires.
Find a safe E-Waste recycling drop-off location.



SOCIAL MEDIA



Reduce your risk of lithium-ion battery fires.
Purchase products that meet safety standards of
a Nationally Recognized Testing Lab (NRTL).

Click here to [TAKE CHARGE OF SAFETY](https://SouthMetroCRR.org) at SouthMetroCRR.org



Reduce your risk of lithium-ion battery fires.
Charge devices safely by unplugging them
once they're fully charged.

Click here to [TAKE CHARGE OF SAFETY](https://SouthMetroCRR.org) at SouthMetroCRR.org



Never trash batteries.
Lithium-ion batteries may cause trash fires.
Find a safe battery recycling drop-off location.

Click here to [TAKE CHARGE OF SAFETY](https://SouthMetroCRR.org) at SouthMetroCRR.org



Reduce your risk of lithium-ion battery fires.
Charge devices safely by using the cable that
came with the product.

Click here to [TAKE CHARGE OF SAFETY](https://SouthMetroCRR.org) at SouthMetroCRR.org

EVOLVING WITH SCIENCE



THANK YOU



BUY LISTED. CHARGE SAFELY. RECYCLE RESPONSIBLY.



South Metro Fire Rescue

Board of Directors
2026 Proposed Budget
October 6, 2025

Agenda

- Introduction
- Discuss Changes from 9/15 Budget Workshop
- Present 2026 Proposed Budget
- Discussion Topics
 - Timeline
 - Abatement
 - Salary & Benefit Costs
 - Key Impacts to Workforce Plan & Long Term Plan
 - No Academies
 - 3.5% Compensation Increase
 - Overtime
 - Permanent Reductions
- Next Steps



Executive Summary of Changes Compared to 9/15 Budget Workshop

	9/15/2025 Preliminary Budget	10/6/2025 Proposed Budget
Beginning Fund Balance	51,267,078	51,292,078
Revenues		
Property Taxes	153,932,625	153,932,625
Abatements	1,431,157	1,431,157
Specific Ownership Tax	10,080,409	10,111,072
Ambulance Transport Fees	18,679,809	18,679,809
Medicaid Supplemental Fee		-
Permit/Plan Review Fees	2,261,911	2,499,250
Other Income	3,986,845	3,413,099
JACC Revenue	300,000	320,800
Leases (GASB 87)	194,980	346,685
SBITA (GASB 96)	1,354,571	240,000
Total Revenues	192,222,308	190,974,497
Expenses		
Salaries	(112,647,285)	(110,118,114)
Attrition - Freeze staff vacant positions 1/2 yr	520,869	518,629
Project Meeting OT - Contingent	450,169	450,169
Operating Exp - Permanent	1,297,802	1,262,037
Operating Exp - Contingent	2,195,373	2,181,373
Benefits	(44,495,678)	(42,636,941)
Overtime	(11,221,531)	(16,368,353)
Treasurers fees	(2,330,457)	(2,330,457)
Operating Expenses - Baseline budget	(23,650,004)	(22,343,884)
JACC Expenses	(300,000)	(320,800)
Leases (GASB 87)	(194,980)	(346,685)
SBITA (GASB 96)	(1,354,571)	(240,000)
Leases (Annual) :Equipment,	(548,700)	(550,602)
Total Expenses	(190,694,020)	(190,843,628)
Gain/Loss	1,528,288	130,869
CPF Transfer	(4,783,966)	(4,783,966)
Change to Fund Balance	(3,255,677)	(4,653,097)
Ending Fund Balance	48,011,400	46,638,981
Reserve Threshold (%)	25%	24%

10/6/2025 Variance	10/6/2025 Notes
25,001	
-	
-	
30,663	Current Trend
-	
-	
237,339	Added projected growth from Parker service, plus revenue growth from CPI-tied 2% rate increase (to be proposed)
(573,746)	Conservative interest projection anticipating possible rate reductions
20,800	Added reimbursement for Mobile Data Terminal licenses
151,705	
(1,114,571)	
(1,247,811)	
2,529,171	Includes Korn Ferry data, Line Attrition, No Academies, and EMS QM Restructure
(2,240)	Updated Benefit to match Current Budget
-	
(35,765)	Reallocated Finance - Business Services Reduction to Legal Counsel (Condo Project)
(14,000)	Performance & Professional Development keeping \$14k of Business/Meeting Expense for Promotion Testing
1,858,736	Represents 38.9% of net salaries
(5,146,822)	Current trends + estimated additions for projected line attrition & no academies
-	
1,306,120	Flat to 2025
(20,800)	Mobile Data Terminal licenses
(151,705)	
1,114,571	
(1,902)	
(149,608)	
(1,397,419)	
-	
(1,397,419)	
(1,372,419)	
-1%	



2026 Proposed Budget Requirements

October 15th: Deadline to submit proposed 2026 budget to the governing board of the local government

Section 29-2-103(3)(1)(e) and 29-1-113 reference a written budget message that includes “a description of the services to be delivered during the budget year.”

The South Metro Fire Rescue Fire Protection District is a career department with approximately 800 full-time employees, predominately firefighters staffing 30 fire stations and providing all-hazards capabilities including fire suppression, emergency medical services (EMS; including advanced life support and patient transport), hazardous materials, technical rescue, aircraft rescue and firefighting, and water rescue and recovery. The District also has staff and uniformed personnel that provide: a) oversight of operations; b) support functions including dispatch, finance, human resources, information technology, fleet, logistics, and facilities; and c) fire prevention, education, emergency management, and community relations services.



2026 Proposed Budget Comparison

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Beginning Fund Balance	49,908,875	54,854,826	54,854,826	51,292,078	-6.5%	-6.5%
Revenues						
Property Taxes	163,300,275	154,553,966	153,197,255	153,932,625	-0.4%	0.5%
Abatements	-	666,134	-	1,431,157	114.8%	
Specific Ownership Tax	10,189,828	10,080,409	10,149,636	10,111,072	0.3%	-0.4%
Ambulance Transport Fees	14,951,172	18,816,657	17,722,009	18,679,809	-0.7%	5.4%
Medicaid Supplemental Fee	7,234,628	7,234,628	7,020,710	-	-100.0%	-100.0%
Permit/Plan Review Fees	2,030,546	2,239,516	2,333,567	2,499,250	11.6%	7.1%
Other Income	6,985,784	3,972,371	5,653,315	3,413,099	-14.1%	-39.6%
JACC Revenue	597,515	270,500	270,500	320,800	18.6%	18.6%
Leases (GASB 87)	336,533	194,980	194,980	346,685	77.8%	77.8%
SBITA (GASB 96)	1,201,040	-	-	240,000		
Total Revenues	206,827,321	198,029,161	196,541,972	190,974,497	-3.6%	-2.8%
Expenses						
Salaries	(95,280,939)	(108,837,957)	(105,802,318)	(110,118,114)	1.2%	4.1%
Attrition - Freeze staff vacant positions 1/2 yr	-	-	-	518,629		
Project Meeting OT - Contingent	-	-	-	450,169		
Operating Exp - Permanent	-	-	-	1,262,037		
Operating Exp - Contingent	-	-	-	2,181,373		
Benefits	(38,317,336)	(40,756,133)	(39,206,344)	(42,636,941)	4.6%	8.8%
Overtime	(12,612,654)	(10,842,059)	(14,281,696)	(16,368,353)	51.0%	14.6%
Treasurers fees	(2,451,545)	(2,318,277)	(2,297,959)	(2,330,457)	0.5%	1.4%
Operating Expenses - Baseline budget	(20,551,534)	(22,738,461)	(22,568,443)	(22,343,884)	-16.9%	-1.0%
JACC Expenses	(625,666)	(372,842)	(372,842)	(320,800)	-14.0%	-14.0%
Leases (GASB 87)	(336,533)	(194,980)	(529,999)	(346,685)	77.8%	-34.6%
SBITA (GASB 96)	(1,201,040)	-	(194,980)	(240,000)		23.1%
Leases (Annual) :Equipment,	(504,123)	(531,200)	-	(550,602)	3.7%	
Total Expenses	(171,881,370)	(186,591,908)	(185,254,581)	(190,843,628)	2.3%	3.0%
Gain/Loss	34,945,951	11,437,253	11,287,391	130,869	-98.9%	-98.8%
CPF Transfer	(30,000,000)	(15,000,000)	(15,000,000)	(4,783,966)	-68.1%	-68.1%
Change to Fund Balance	4,945,951	(3,562,747)	(3,712,609)	(4,653,097)	30.6%	25.3%
Ending Fund Balance	54,854,826	51,292,078	51,142,217	46,638,981	-9.1%	-8.8%
Reserve Threshold (%)	32%	27%	28%	24%	-11.1%	-11.5%

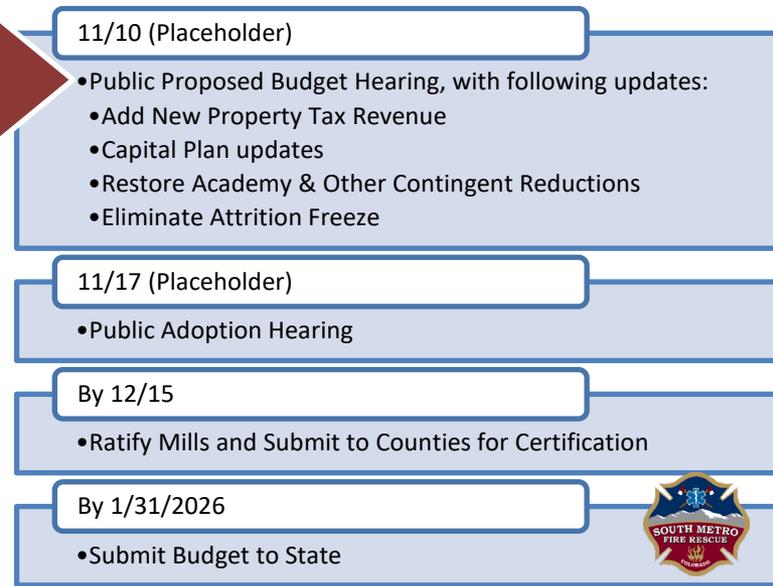
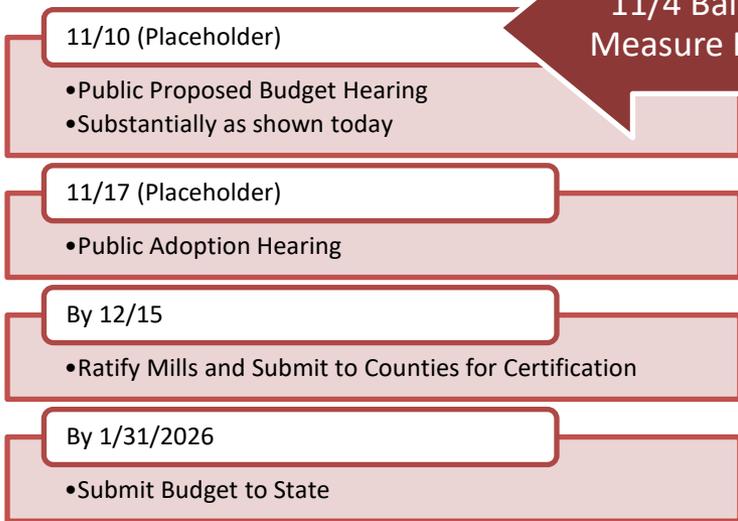
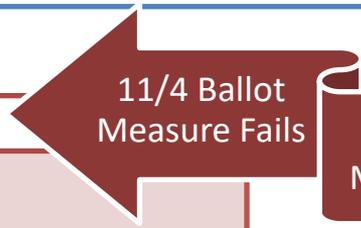
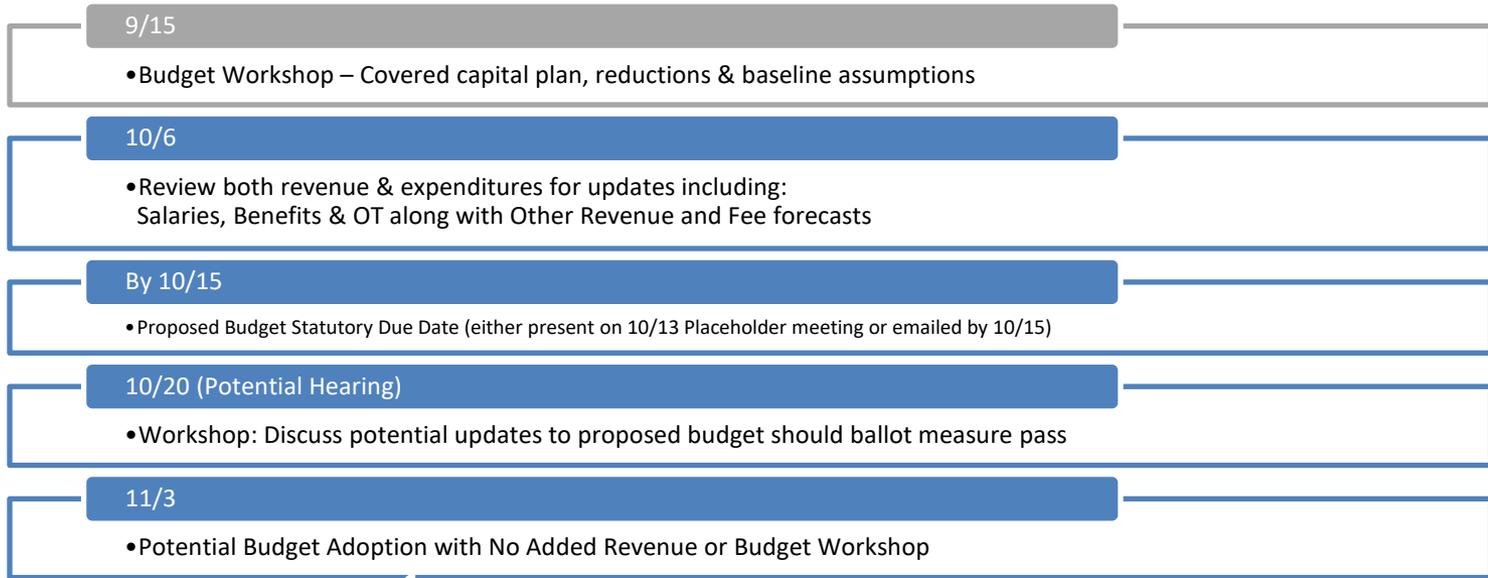


Budget Timeline & Assumptions

- Timeline
- Abatement
- Salary & Benefit Costs
- Key Impacts to Workforce Plan & Long Term Plan
 - No Academies
 - 3.5% Compensation Increase
 - OT
- Permanent & Contingent Reductions



Timeline



Discussion & Direction Regarding Abatement

- **Property Tax Abatements in 2026 is ~ \$1.4M**
 - **Direction if the Ballot does NOT pass**
 - **Direction if the Ballot DOES pass**

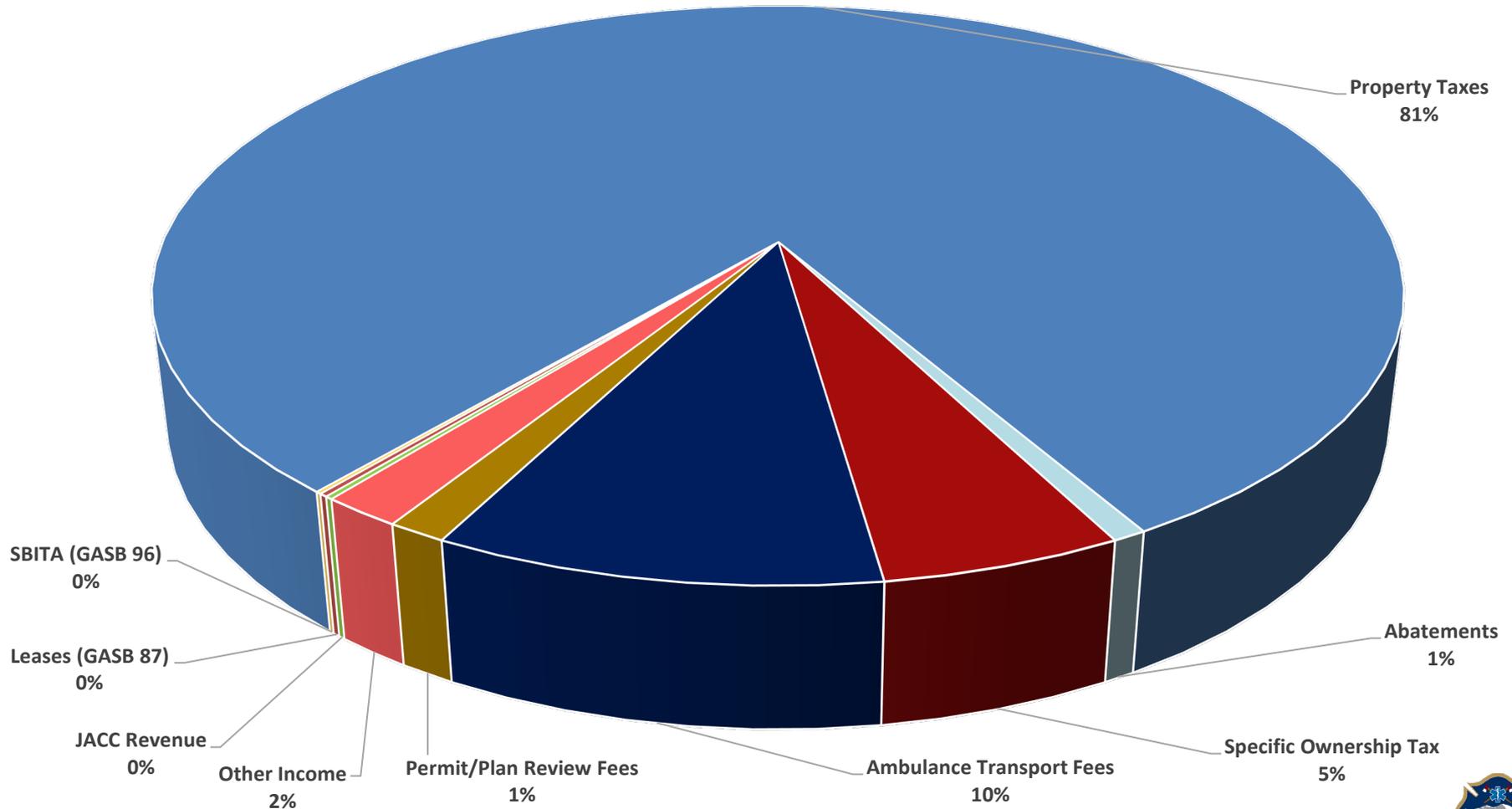


Deeper Dive into Budget Components



Revenues

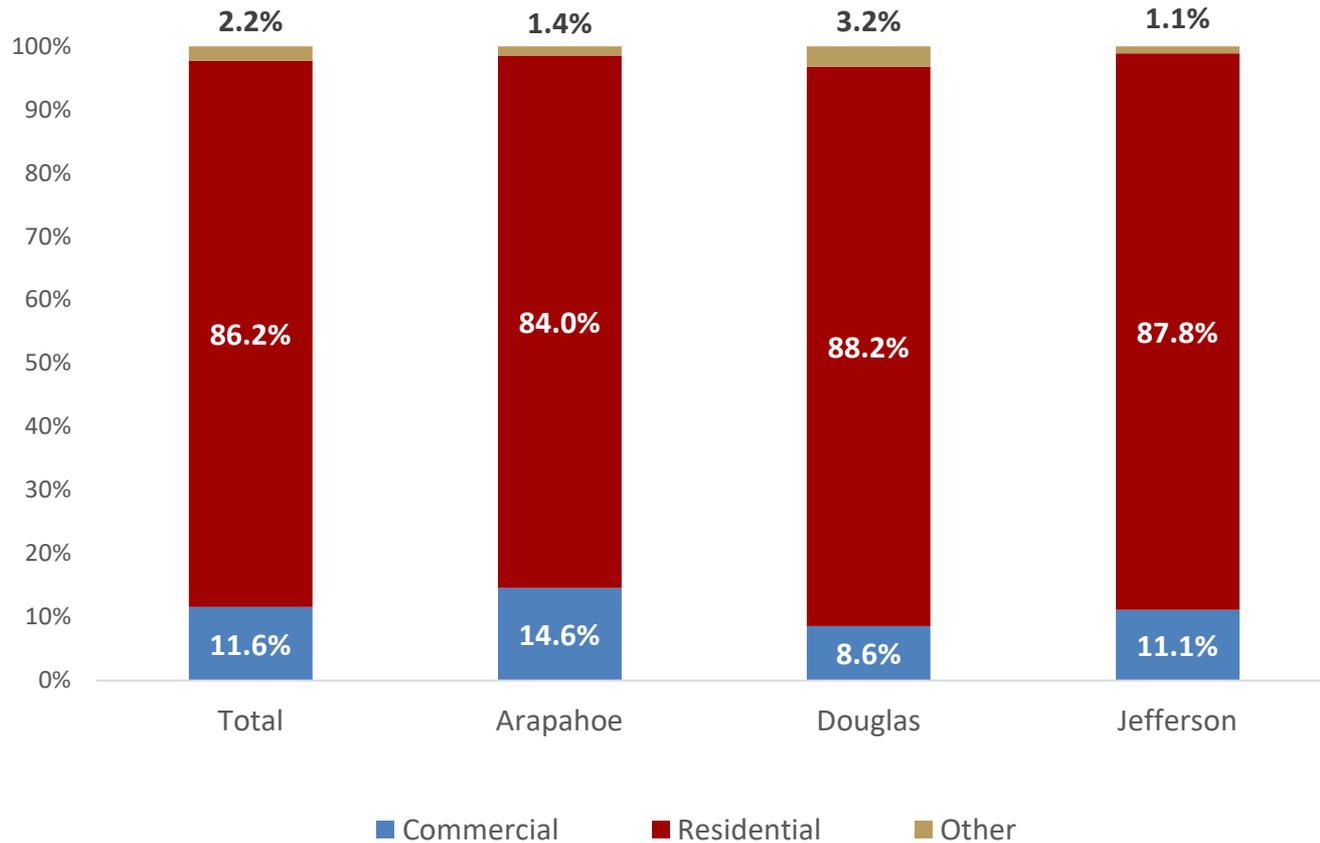
Revenues for 2026 Total \$191.0 Million
3.6% decrease from 2025 Budget



Components of Property Taxes

Actual Property Value by County

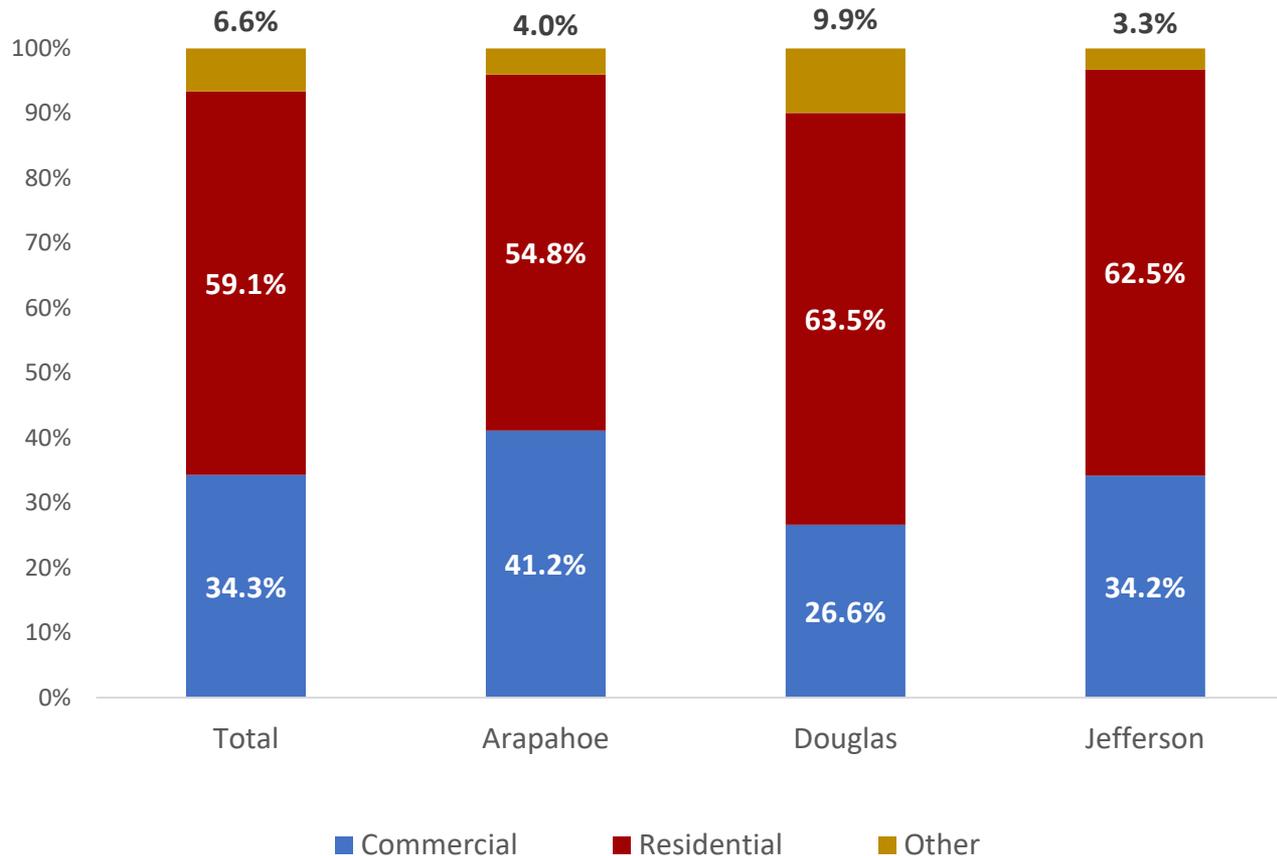
Distribution of 2025 Actual Value by County



Components of Property Taxes

Assessed Property Value by County

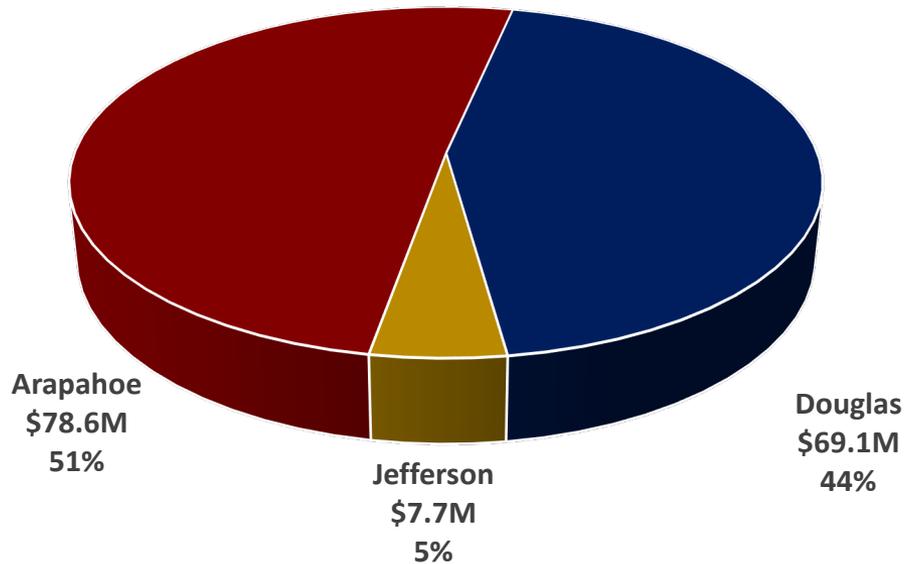
Distribution of 2025 Assessed Value by County



Property Taxes

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Revenues						
Property Taxes	163,300,275	154,553,966	153,197,255	153,932,625	-0.4%	0.5%
Abatements	-	666,134	-	1,431,157	114.8%	

- Preliminary Certification of Valuations show 2025 assessed values decrease 0.2% from 2024 assessed values
- Arapahoe County **increased** 0.6% from 2024
- Douglas County **decreased** 0.8% from 2024
- Jefferson County **increased** 6.0% from 2024

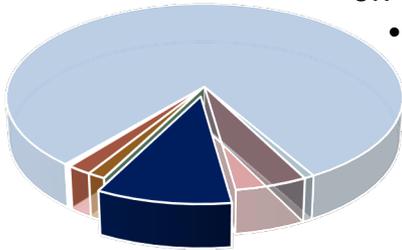


Additional Revenue Categories (1 of 2)

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Revenues						
Specific Ownership Tax	10,189,828	10,080,409	10,149,636	10,111,072	0.3%	-0.4%
Ambulance Transport Fees	14,951,172	18,816,657	17,722,009	18,679,809	-0.7%	5.4%
Medicaid Supplemental Fee	7,234,628	7,234,628	7,020,710	-	-100.0%	-100.0%
Permit/Plan Review Fees	2,030,546	2,239,516	2,333,567	2,499,250	11.6%	7.1%

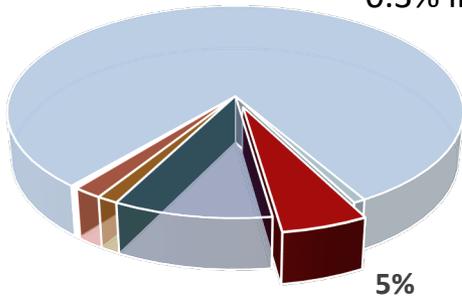
Ambulance Transport | \$18.7M

- 0.7% decrease from 2025 budget
- 2026 Rates:
 - \$1,900 per trip
 - \$31 per mile



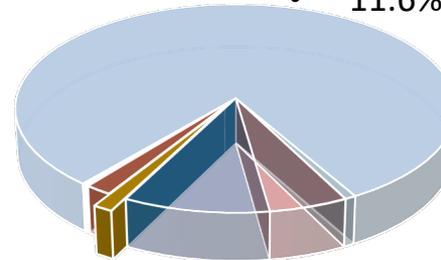
Specific Ownership Tax | \$10.1M

- 0.3% increase from 2025 budget



Permit/Plan Review Fees | \$2.5M

- 11.6% increase from 2025 Budget
- Rate increased by 2% (per CPI)
- 5% growth attributed to Parker transition



Medicaid Payment | \$0.0M

- 100% decrease from 2025 budget
- Federal government not guaranteeing this will be provided in 2026

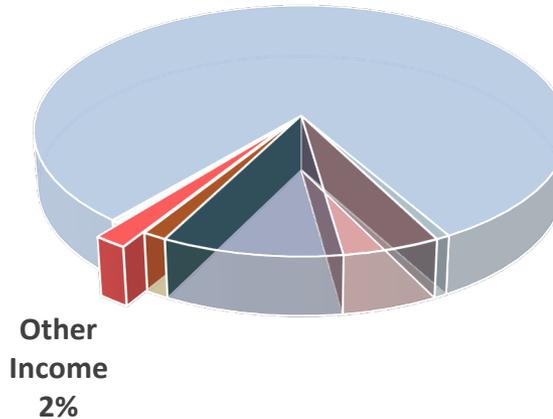


Additional Revenue Categories (2 of 2)

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Revenues						
Other Income	6,985,784	3,972,371	5,653,315	3,413,099	-14.1%	-39.6%
JACC Revenue	597,515	270,500	270,500	320,800	18.6%	18.6%
Leases (GASB 87)	336,533	194,980	194,980	346,685	77.8%	77.8%
SBITA (GASB 96)	1,201,040	-	-	240,000		

Other Income | \$3.4M

- Net Investment Income: \$1,200,000
- Reimbursements: \$1,545,000
- Rental Income: \$162,034
- Dispatch Fees: \$167,865
- Miscellaneous Income: \$152,000
- Grant Proceeds: \$156,000
- Sale of Assets: \$30,000

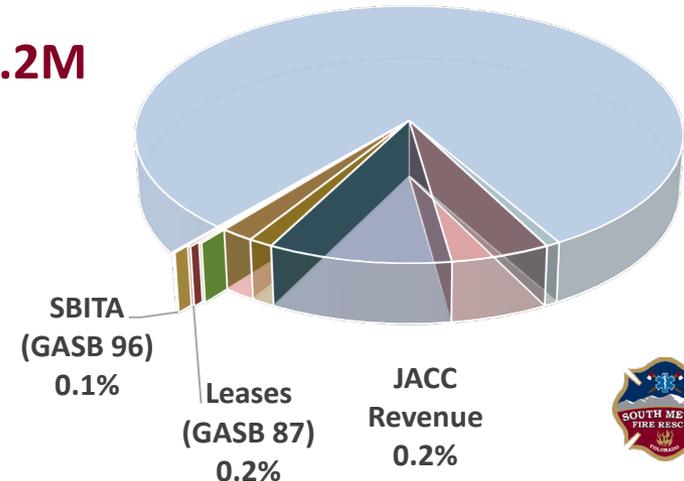


Leases (GASB 87) | \$0.3M / SBITA (GASB 96) | \$0.2M

- These revenues offset paired expense accounts
- Estimated based on expected leases & SBITA for 2026

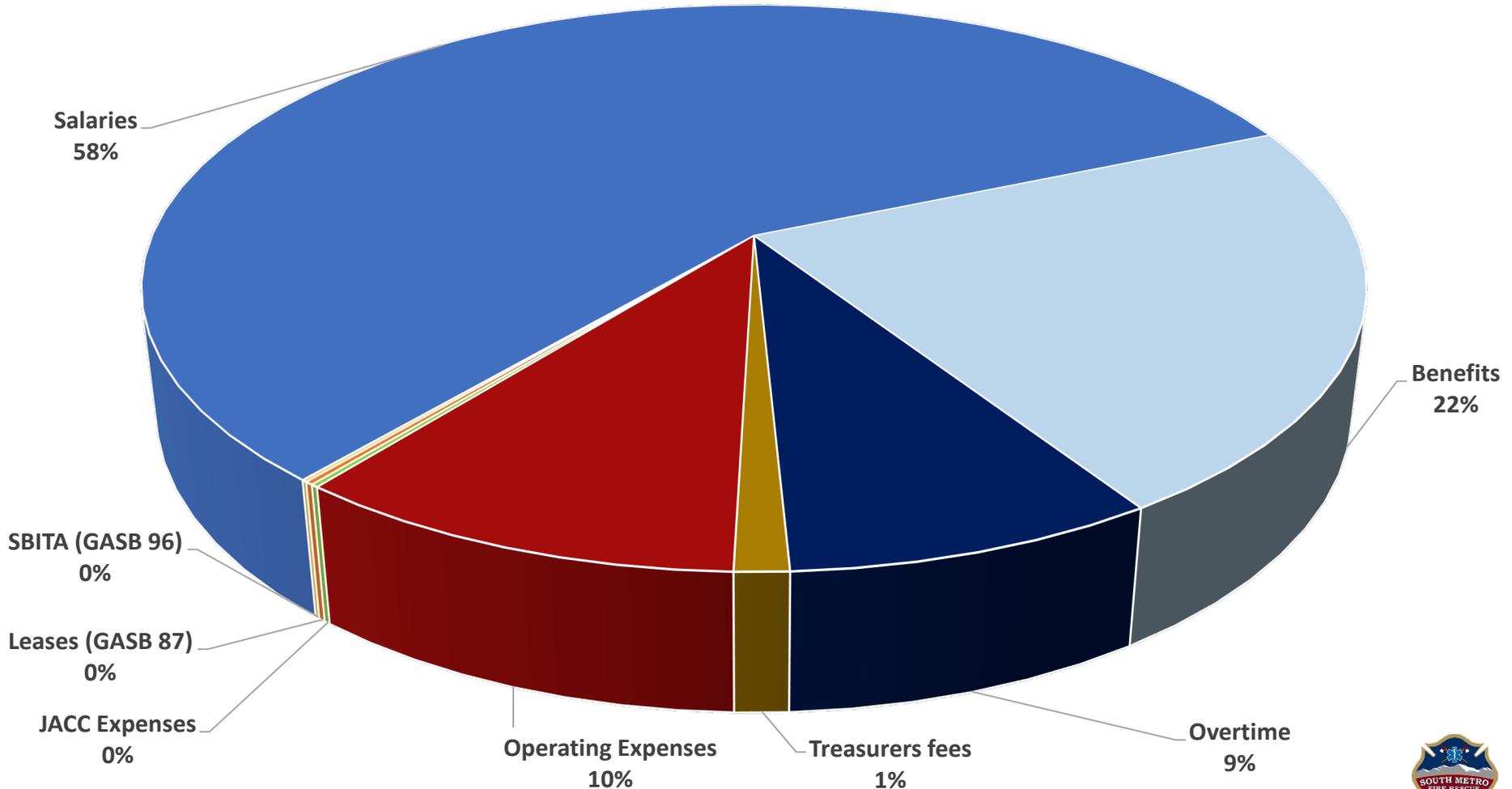
JACC | \$0.3M

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



Expenses

Expenses for 2026 Total \$190.8 Million
2.3% Increase from 2025 Budget

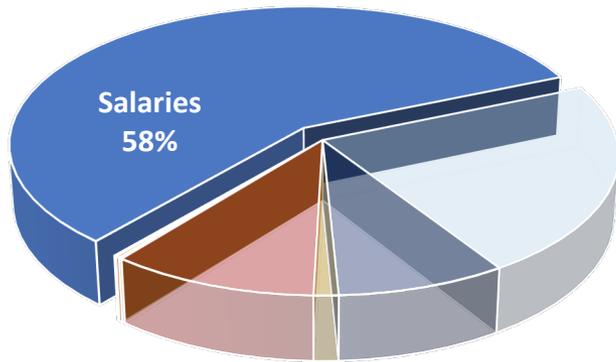


Components of Total Salaries

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Expenses						
Salaries	(95,280,939)	(108,837,957)	(105,802,318)	(110,118,114)	1.2%	4.1%

Total Salaries | \$110.1M

- 1.2% increase from 2025 Budget



Components of Salaries



FTE Count	
Line	623
Staff	174
Total	797

*Count does not include 3 temporary staff positions

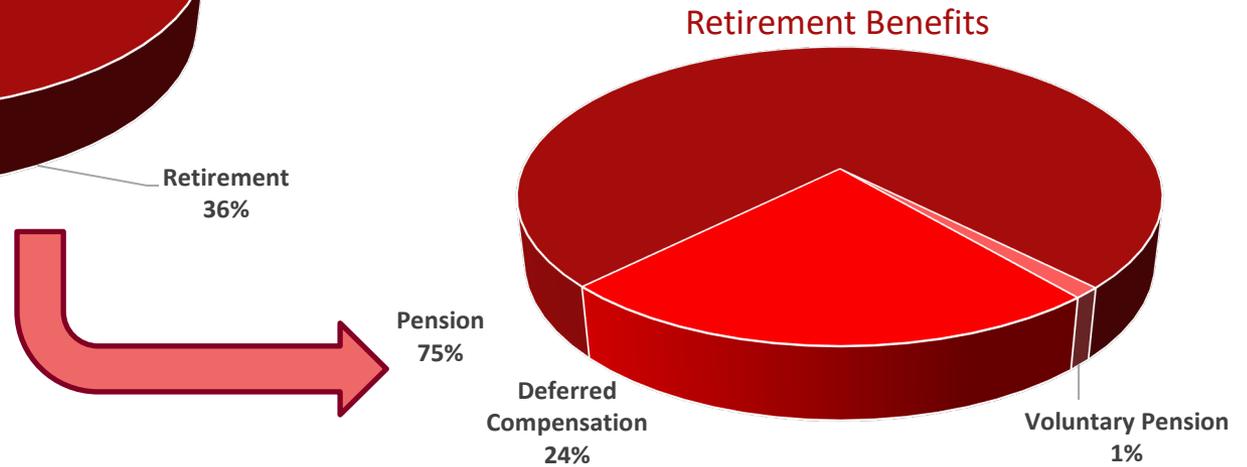
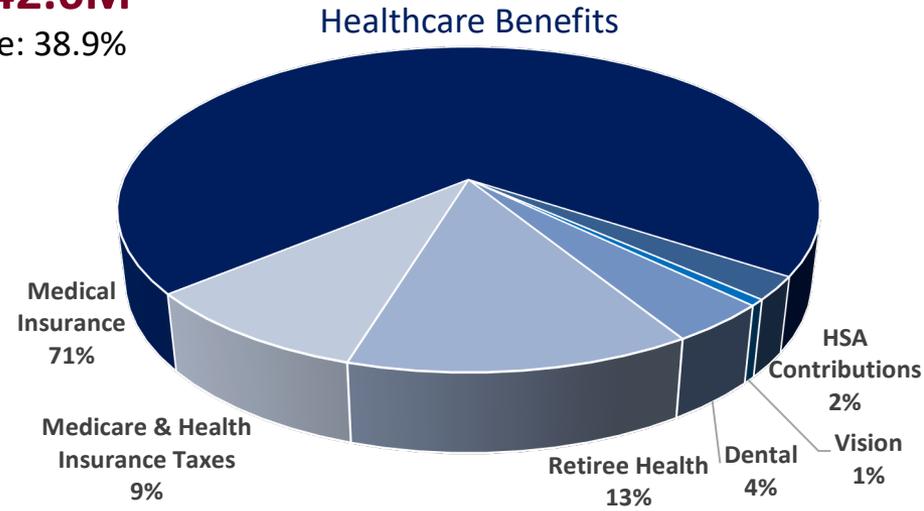
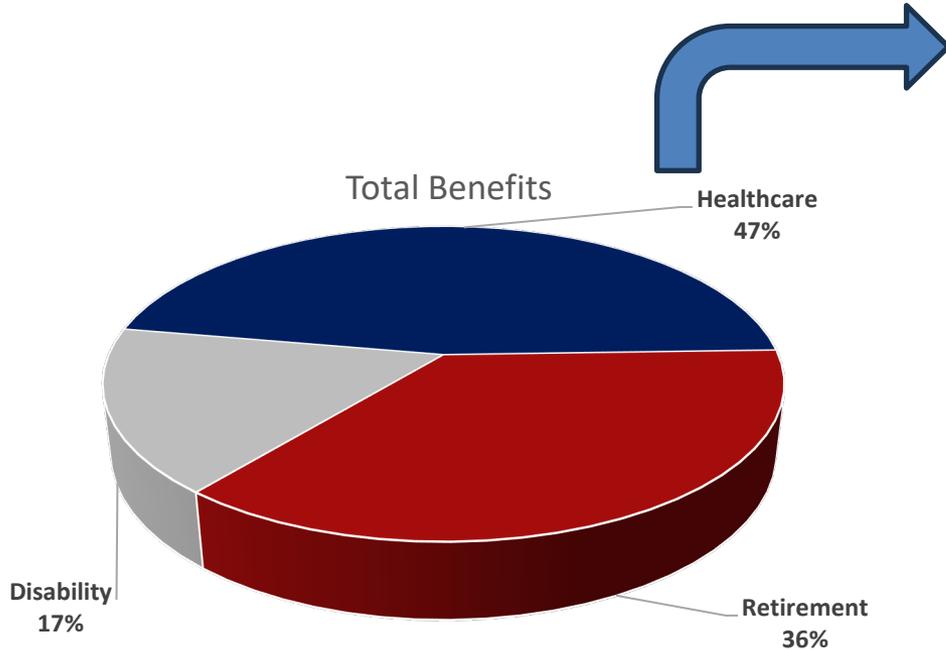
**Count is at the beginning of the year



Components of Benefits

Benefits | \$42.6M

Fringe Benefit Rate: 38.9%



Components of Benefits

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Expenses						
Benefits	(38,317,336)	(40,756,133)	(39,206,344)	(42,636,941)	4.6%	8.8%

Benefits | \$42.6M

Benefit increases from 2025 Budget: \$1.9M or 4.6%

Fringe Benefit Rate: 38.9%

Main Drivers:

- Medical Insurance and HSA Contribution: \$1.0M increase to \$14.0M, 7.5% YoY
 - Assumes medical plan design with 3 plans in Cigna and 3 plans in Kaiser
- FPPA Death and Disability: \$0.3M increase to \$3.3M, 8.6% YoY
- Pension: \$0.2M increase to \$11.7M
- Deferred Compensation: \$0.2M increase to \$3.7M, 5.0% YoY



Overtime Breakdown

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Expenses						
Project Meeting OT - Contingent	-	-	-	450,169		
Overtime	(12,612,654)	(10,842,059)	(14,281,696)	(16,368,353)	51.0%	14.6%

- Wildland & USAR Reimbursement: \$1.2M

Overtime Breakdown	
Minimum Staffing	\$ 11,127,414
Project Meeting/ OT	\$ 2,746,732
FLSA	\$ 774,717
Wildland Deployment	\$ 785,000
USAR Deployment	\$ 415,000
On Call hours	\$ 69,322
Total	\$ 15,918,184



Operating Expenses

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
Expenses						
Treasurers fees	(2,451,545)	(2,318,277)	(2,297,959)	(2,330,457)	0.5%	1.4%
Operating Expenses - Baseline budget	(20,551,534)	(22,738,461)	(22,568,443)	(22,343,884)	-16.9%	-1.0%
JACC Expenses	(625,666)	(372,842)	(372,842)	(320,800)	-14.0%	-14.0%
Leases (GASB 87)	(336,533)	(194,980)	(529,999)	(346,685)	77.8%	-34.6%
SBITA (GASB 96)	(1,201,040)	-	(194,980)	(240,000)		23.1%
Leases (Annual) :Equipment,	(504,123)	(531,200)	-	(550,602)	3.7%	

- Treasurers Fees: Estimated at 1.5% of overall Property Tax, including potential abatement
- Operating Expenses: 16.9% decrease; including 9.6% contingent reductions
- JACC: 14.0% decrease
- Leases (Contract Obligations recorded per GASB 87): 77.8% increase as we improve forecasting for this item, this expense directly offsets GASB 87 revenues
- SBITA (Agreement Obligations recorded per GASB 96): \$0.2M budgeted in 2026, not budgeted in 2025 because we were still learning how to project GASB 96, this expense directly offsets GASB 86 revenues
- Leases: 3.7% increase, includes equipment and warehouse



Permanent Reductions

- The reductions below were identified during budget submission.
- These reductions are recommended regardless of the ballot outcome.

Permanent Reductions	Amount
Board Election (Government Affairs)	\$400,000
Uniforms (Line Support)	\$220,000
Cardiac Screenings (Wellness)	\$159,500
PFAS Foam & Mitigation Services (Aircraft Rescue Ops)	\$135,000
Seminars/Conferences (SMFR)	\$94,928
Professional Services (Technology)	\$93,500
Travel/Lodging (SFMR)	\$83,017
Miscellaneous Reductions & Offsets (SMFR)	\$76,092
Total Permanent Reductions	\$1,262,037



2026 Capital Expense Requests

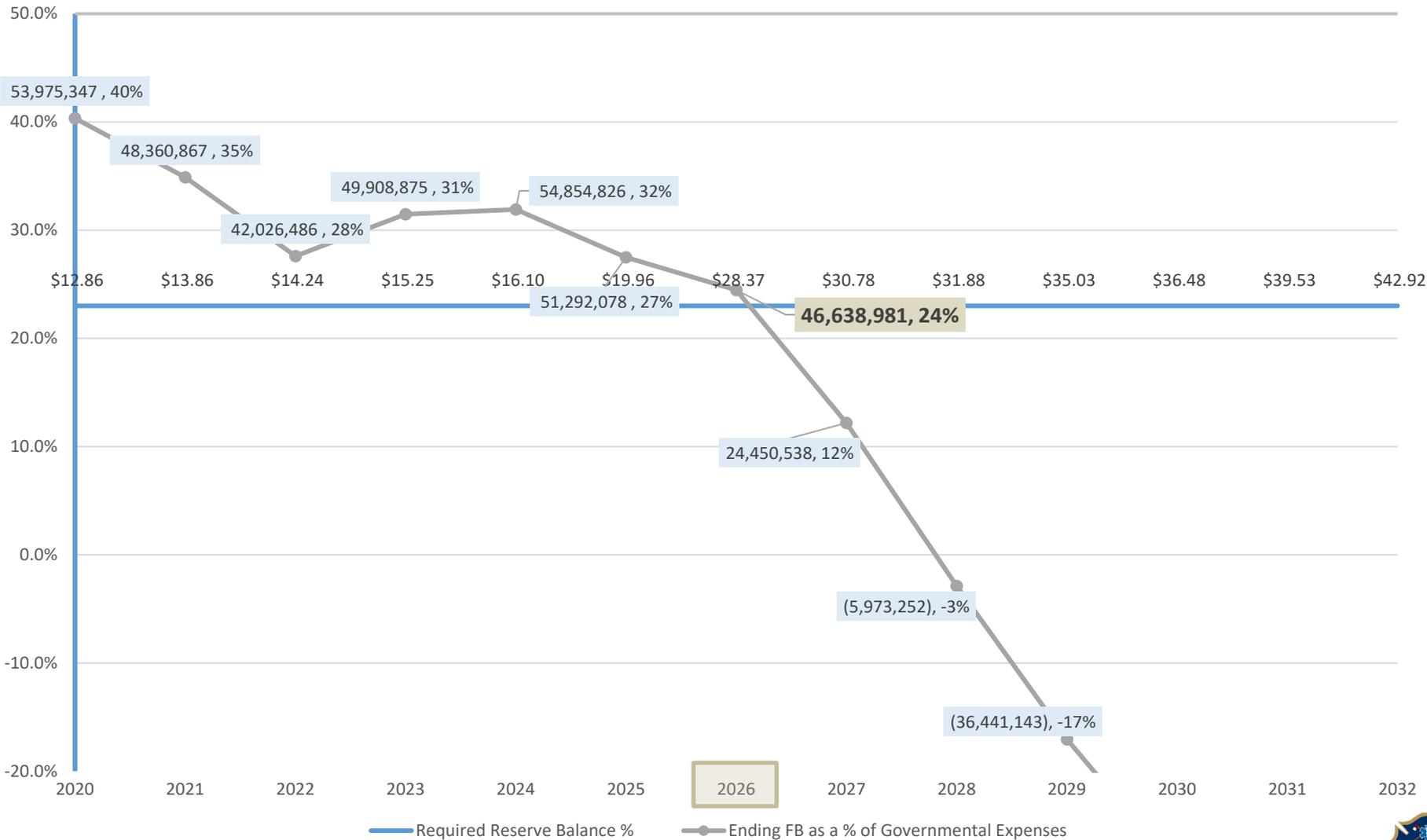
Per 10/6/25 Budget Presentation	2026
Equipment	
Vmware Servers Dispatch Replacement	500,000
Bunker Gear Lifecycle Replacement	543,250
SCBA Equipment: Equivalent to: <i>Compressor/(2) Fill Stations/(12) ASME Cylinders/(3) Racks/Purification/Ship/Set Up</i>	172,000
Replacement/Reserve Hose.	68,695
Other Equipment Replacement	154,950
Generator	155,000
Blackline Atmospheric Meter Replacement	259,931
Total Equipment	1,853,826
Facilities	
Existing facilities maintenance / remodels 33 Infrastructure @ \$9M 1%	1,199,390
Facilities Total	1,199,390
Facilities	
Vehicles	1,505,000
Upfitting	225,750
Vehicles Total	1,730,750
Total Capital Projects	4,783,966

* Tariffs Not Included



Long-Term Plan

Change in Fund Balance and Reserve



Budget Timeline and Next Steps

October 15: Deadline to submit proposed 2026 budget to the governing board of the local government

October 20: Budget Workshop regarding potential additional revenue and Potential Public Hearing

November 4: Election

November 10: Placeholder for Public Hearing

November 17: Placeholder for Public Hearing

December 15: 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.).

January 31: File certified copy of adopted budget with the state



Questions?





Appendix

Long Term Plan

	Forecast										
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Revenues											
Property Taxes	153,932,625	152,393,299	157,272,064	159,304,335	164,879,987	166,528,787	172,357,294	174,080,867	180,173,698	181,975,434	
Abatements	1,431,157	1,431,157	1,431,157	1,431,157	1,431,157	1,431,157	1,431,157	1,431,157	1,431,157	1,431,157	
Specific Ownership Tax	10,111,072	10,212,182	10,314,304	10,417,447	10,521,622	10,626,838	10,733,106	10,840,437	10,948,842	11,058,330	
Ambulance Transport Fees	18,679,809	19,240,204	19,817,410	20,411,932	21,024,290	21,655,019	22,304,669	22,973,809	23,663,023	24,372,914	
Medicaid Supplemental Fee		-	-	-	-	-	-	-	-	-	
Permit/Plan Review Fees	2,499,250	2,524,242	2,549,485	2,574,980	2,600,729	2,626,737	2,653,004	2,679,534	2,706,329	2,733,393	
Other Income	3,413,099	3,447,230	3,481,702	3,516,519	3,551,685	3,587,201	3,623,073	3,659,304	3,695,897	3,732,856	
JACC Revenue	320,800	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)	346,685	194,980	194,980	194,980	194,980	194,980	194,980	194,980	454,335	454,335	
SBITA (GASB 96)	240,000	1,354,571	1,354,571	1,354,571	1,354,571	1,354,571	1,354,571	1,354,571	1,354,571	1,354,571	
Total Revenues	190,974,497	191,047,865	197,120,673	199,455,921	205,809,020	208,255,289	214,901,855	217,464,660	224,677,852	227,362,991	
Expenses											
Salaries	(110,118,114)	(114,522,838)	(118,302,092)	(122,206,061)	(126,238,861)	(130,404,744)	(134,708,100)	(139,153,467)	(143,745,532)	(148,489,134)	
Attrition - Freeze staff vacant positions 1/2 yr	518,629	535,744	553,423	571,686	590,552	610,040	630,171	650,967	672,449	694,640	
Project Meeting OT - Contingent	450,169	465,024	480,370	496,222	512,598	529,513	546,987	565,038	583,684	602,946	
Operating Exp - Permanent	1,262,037	1,303,685	1,346,706	1,391,148	1,437,056	1,484,478	1,533,466	1,584,071	1,636,345	1,690,344	
Operating Exp - Contingent	2,181,373	2,253,358	2,327,719	2,404,534	2,483,883	2,565,851	2,650,524	2,737,992	2,828,345	2,921,681	
Benefits	(42,636,941)	(44,493,284)	(45,961,563)	(47,478,294)	(49,045,078)	(50,663,566)	(52,335,463)	(54,062,534)	(55,846,597)	(57,689,535)	
Overtime	(16,368,353)	(17,023,087)	(17,584,849)	(18,165,149)	(18,764,599)	(19,383,831)	(20,023,497)	(20,684,273)	(21,366,854)	(22,071,960)	
Treasurers fees	(2,330,457)	(2,285,899)	(2,365,906)	(2,389,565)	(2,473,200)	(2,497,932)	(2,585,359)	(2,611,213)	(2,702,605)	(2,729,632)	
Operating Expenses - Baseline budget	(22,343,884)	(23,081,232)	(23,842,913)	(24,629,729)	(25,442,510)	(26,282,113)	(27,149,422)	(28,045,353)	(28,970,850)	(29,926,888)	
JACC Expenses	(320,800)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	
Leases (GASB 87)	(346,685)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(194,980)	(454,335)	(454,335)	
SBITA (GASB 96)	(240,000)	(1,354,571)	(1,354,571)	(1,354,571)	(1,354,571)	(1,354,571)	(1,354,571)	(1,354,571)	(1,354,571)	(1,354,571)	
Leases (Annual) :Equipment,	(550,602)	(566,900)	(585,800)	(605,400)	(625,700)	(646,800)	(668,700)	(688,761)	(709,424)	(709,424)	
Total Expenses	(190,843,628)	(200,687,102)	(207,255,155)	(213,981,043)	(220,988,133)	(228,164,925)	(235,640,533)	(243,295,817)	(251,527,704)	(259,674,604)	
Gain/Loss	130,869	(9,639,236)	(10,134,482)	(14,525,122)	(15,179,113)	(19,909,636)	(20,738,678)	(25,831,157)	(26,849,852)	(32,311,614)	
CPF Transfer	(4,783,966)	(12,549,207)	(20,289,308)	(15,942,769)	(12,621,845)	(13,299,760)	(9,026,092)	(11,164,038)	(15,139,499)	(11,700,353)	
Change to Fund Balance	(4,653,097)	(22,188,443)	(30,423,790)	(30,467,891)	(27,800,958)	(33,209,396)	(29,764,770)	(36,995,195)	(41,989,351)	(44,011,967)	
Ending Fund Balance	46,638,981	24,450,538	(5,973,252)	(36,441,143)	(64,242,101)	(97,451,497)	(127,216,267)	(164,211,462)	(206,200,813)	(250,212,779)	
Reserve Threshold (%)	24%	12%	-3%	-17%	-29%	-43%	-54%	-67%	-82%	-96%	



Capital Plan



	Forecast									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Equipment										
Technology Refresh - Lifecycle Replacement		-	-	-	500,000	516,500	533,545	551,151	569,339	588,128
HPE Server / Storage - SMFR Business Core system replacement										
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						
EMS equipment - Lifepaks Zoll Monitors									4,150,400	
Tech Gen				226,400	233,871	241,589				
Dispatch Console replacement (radios, software, etc.)			1,200,000							
Bunker Gear Lifecycle Replacement (See BunkerGearExpiring)	543,250	561,177	579,696	598,826	618,587	639,001	660,088	681,871	704,372	727,617
Bunker Gear Recruits X 2 sets		368,297	390,265	413,544	438,212	464,351	492,049	521,399	552,500	585,457
New FTE Equipment Outfitting for Alt Resp & New Stations				381,956	68,631					416,332
Radios: portable & mobile on vehicles		1,429,000	1,000,000		2,500,000	2,000,000				
Annual Station and Gym Equipment replacement	-			26,036	26,895	27,783	28,700	29,647	30,625	31,636
SCBAs Replacement			2,500,000	3,500,000						
SCBA Equipment 2025 Ask:39's Compressor/(2) Fill Stations/(12) A'	172,000	177,160	50,000	50,000	100,000	103,000	106,090	109,273	112,551	115,927
(1) Porta Count Model 8048-T @ \$17,300 + 5 Year Maint. Plan @ \$5,700					26,795					31,216
Thermal Imaging Cameras (TIC) and 3 Reserve Thermal Imaging Cameras - reserves are low						575,040				
Reserve Extrication Tools (request was removed in 2024)						299,500	309,384	319,593		
Replacement/reserve hose.	68,695	70,961	73,303	75,722	78,221	80,802	83,469	86,223	89,069	92,008
Year one of K-Saw (Cutoff Saw) phased 5 year replacement (11 per year @ \$3199 Ea		-	-	-						
Other Equipment Replacement	154,950	160,063	165,345	170,802	176,438	182,261	188,275	194,488	200,907	207,536
HVAC - Mineral Building			1,500,000	1,500,000						
Generator	155,000	160,115	165,399	170,857	176,495	182,320	188,336	194,551	200,971	207,603
Blackline Atmospheric Meter Replace (5 year warranty cycle ongo	259,931					305,745.09				
Total Equipment	1,853,825	3,101,774	8,454,009	7,964,144	4,944,146	5,617,891	2,589,935	2,688,197	6,610,735	3,003,460
Facilities										
Existing facilities maintenance / remodels 33 Infrastructure @ \$9M	1,199,390	1,270,933	1,346,743	1,427,075	1,512,199	1,602,400	1,697,982	1,799,265	1,906,590	2,020,316
Station Replacements										
Station 13 Rebuild									5,625,253	5,625,253
Station 44 Relocate to Lone Tree							5,031,533	5,031,533	5,031,533	
New Construction										
Sterling Ranch (Engine Medic, 6 FTE/shift, OHD)				4,265,587	4,265,587	4,265,587				
Anthology (Engine Medic, 6 FTE/shift, OHD)					4,500,476	4,500,476	4,500,476			
Training Facility Center					5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Facilities Total	1,199,390	1,270,933	1,346,743	5,692,662	15,278,262	15,368,463	16,229,991	11,830,798	17,563,376	12,645,569
Vehicles										
Anthology Apparatus & upfitting					3,227,576					
Alternate Response Model add 1					339,600					
Vehicles	1,505,000	7,110,000	9,120,484	5,697,000	5,066,000	5,286,495	4,120,153	5,805,719	5,758,413	5,805,719
Upfitting	225,750	1,066,500	1,368,073	854,550	759,900	792,974	618,023	870,858	863,762	870,858
Vehicles Total	1,730,750	8,176,500	10,488,557	6,551,550	9,393,076	6,079,469	4,738,176	6,676,577	6,622,175	6,676,577
Total Capital Projects	4,783,966	12,549,207	20,289,308	20,208,356	29,615,484	27,065,823	23,558,101	21,195,571	30,796,285	22,325,606

Contingent Reductions

- The reductions below were identified during budget submission.
- These reductions are recommended if the ballot does not pass.

Contingent Reductions	Amount
Academy Non-Personnel Expenses (SMFR)	\$472,134
Seminars/Conferences (SMFR)	\$332,583
Travel/Lodging (SFMR)	\$327,878
Tuition Assistance (Human Resources)	\$228,157
Professional Services (Technology)	\$176,500
Business/Meeting Expense (SMFR)	\$129,863
Zoll Monitors (EMS)	\$96,000
Supplies/Equipment/Services (Facilities)	\$65,000
Supplies/Equipment/Uniforms/PPE (Special Ops)	\$51,655
IT Equipment (Technology)	\$38,500
Professional Services (Finance)	\$30,238
SMFR Softwares (Technology)	\$30,000
Blue Card Certifications (Training)	\$26,000
Awards and Recognition (SMFR)	\$23,989
E-Learning Video Production (Professional Development)	\$21,630
Recruiting Efforts (Human Resources)	\$14,375
EMT Class Certifications (EMS Training)	\$13,200
Youth Initiatives (Training)	\$10,560
Handtevy Certifications (EMS Training)	\$9,250
Miscellaneous Reductions (SMFR)	\$83,861
Operating Expense Reductions Subtotal	\$2,181,373
Academy Personnel Expenses (SMFR)	\$1,431,753
Project/Meeting Overtime (SMFR)	\$450,169
Total Contingent Reductions	\$4,063,294



South Metro Fire Resuce Long Term Plan

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	9/15/2025	10/6/2025
	Preliminary Budget	Proposed Budget
Beginning Fund Balance	51,267,078	51,292,078
Revenues		
Property Taxes	153,932,625	153,932,625
Abatements	1,431,157	1,431,157
Specific Ownership Tax	10,080,409	10,111,072
Ambulance Transport Fees	18,679,809	18,679,809
Medicaid Supplemental Fee	-	-
Permit/Plan Review Fees	2,261,911	2,499,250
Other Income	3,986,845	3,413,099
JACC Revenue	300,000	320,800
Leases (GASB 87)	194,980	346,685
SBITA (GASB 96)	1,354,571	240,000
Total Revenues	192,222,308	190,974,497
Expenses		
Salaries	(112,647,285)	(110,118,114)
Attrition - Freeze staff vacant positions 1/2 yr	520,869	518,629
Project Meeting OT - Contingent	450,169	450,169
Operating Exp - Permanent	1,297,802	1,262,037
Operating Exp - Contingent	2,195,373	2,181,373
Benefits	(44,495,678)	(42,636,941)
Overtime	(11,221,531)	(16,368,353)
Treasurers fees	(2,330,457)	(2,330,457)
Operating Expenses - Baseline budget	(23,650,004)	(22,343,884)
JACC Expenses	(300,000)	(320,800)
Leases (GASB 87)	(194,980)	(346,685)
SBITA (GASB 96)	(1,354,571)	(240,000)
Leases (Annual) :Equipment,	(548,700)	(550,602)
Total Expenses	(190,694,020)	(190,843,628)
Gain/Loss	1,528,288	130,869
CPF Transfer	(4,783,966)	(4,783,966)
Change to Fund Balance	(3,255,677)	(4,653,097)
Ending Fund Balance	48,011,400	46,638,981
Reserve Threshold (%)	25%	24%