



**SOUTH METRO FIRE RESCUE**  
**Special Board of Directors' Meeting**  
**November 17, 2025, at 6:00 p.m.**  
**9195 East Mineral Avenue, Centennial, CO**  
**Board Room**

**A. CALL TO ORDER**

**B. PLEDGE OF ALLEGIANCE**

**C. ROLL CALL**

**D. APPROVAL OF THE AGENDA**

**E. CONFLICT OF INTEREST DISCLOSURE**

**F. PUBLIC COMMENT**

*Public Conduct at Meetings.* Comments by members of the public shall be made only during the “Public Comment” portion of the meeting or a specified “Public Hearing,” and shall be limited to three minutes per individual and five minutes per group spokesperson unless additional opportunity is given at the Board’s discretion. Each member of the public wishing to speak shall identify themselves by name, address, and agenda item, if any, to be addressed. Disorderly conduct, harassment, or obstruction of or interference with meetings by physical action, verbal utterance, nuisance or any other means are prohibited. Such conduct may result in removal of person(s) responsible for such behavior from the meeting, a request for assistance from law enforcement, and criminal charges filed against such person(s).

**G. PRESENTATION**

Review of the 2025 Arapahoe County Hazard Mitigation Plan (HMP) – Dan Stutz, SMFR Emergency Manager and Ashley Capelle, OEM Deputy Director Arapahoe County

<https://public.powerdms.com/SMFR/documents/3588122>

**H. CONSENT AGENDA**

*Consent Agenda items are provided for study in the Board packets and introduced in the General Session for the Board's review. They can be adopted by a single motion. All resolutions and proposed actions must be read by title prior to a vote on the motion. Any Consent Agenda items may be removed at the request of a Director and heard separately or tabled.*

1. SMFR Resolution No. 2025-13 Delegating Authority to the Fire Chief to Expend Funds and Execute Contracts on Behalf of the District – Curtis

**I. PUBLIC HEARING**

1. SMFR Resolution No. 2025-14: 2025 Resolution to Amend 2025 Budget and Appropriate Sums – Corbo
  - a. General Fund
    - I. Elections – May & November
    - II. Legal
    - III. GASB 87/96 Software Leases
  - b. Self-Insured Medical Fund

**J. ACTION ITEMS**

1. SMFR Resolution No. 2025-10: A Resolution Repealing and Readopting a Fee Schedule for Ambulance and EMS Services
2. SMFR Resolution No. 2025-11: A Resolution Repealing and Adopting an Updated Fee Schedule for Fire Code Inspections
3. 2026 Budget
  - a. SMFR Resolution No. 2025-09: A Resolution to Adopt 2026 Budget and Appropriate Sums
  - b. SMFR Resolution No. 2025-12: Resolution to Set Mill Levies

**K. DISCUSSION/POTENTIAL ACTION ITEMS**

*With a two-thirds (2/3) vote of the board members in attendance, the board has the discretion to amend the Agenda to move any Discussion/Potential Action Item to an Action Item.*

1. Facilities Update - Weller

**L. INFORMATION ITEMS**

1. Strategic Plan Update – Dell’Orfano

**M. EXECUTIVE SESSION (upon motion)**

**N. NEXT MEETING(S)**

Board of Directors’ Study Session to be held on December 1, 2025, 6:00 p.m. at 9195 East Mineral Avenue, Centennial, CO

Regular Board of Directors’ Meeting to be held on December 8, 2025, 6:00 p.m. at 9195 East Mineral Avenue, Centennial, CO.

**O. ADJOURNMENT**

# BOARD OF DIRECTORS AGENDA ITEM

## STAFF REPORT



**Meeting Date:** 11/17/2025

**Agenda Item Type:** Action Item

**Agenda Item:** Review of the 2025 Arapahoe County Hazard Mitigation Plan (HMP)

**Submitted By:** Dan Stutz SMFR Emergency Manager

**Approved:** John Curtis, Fire Chief

### SUMMARY:

SMFR is a participating partner in Arapahoe County's 2025 HMP update process. A DRAFT copy on the HMP is currently out for public review and comment. I will present some basic information on the current process and status of our involvement with the county HMP processes. AC OEM Deputy Director Ashley Capelle will give a brief presentation on the HMP and will answer questions as needed.

### BACKGROUND:

Arapahoe, Douglas, and Jefferson counties are all currently doing their FEMA required 5 yr HMP updates. The district only needs to be a participating signatory on one HMP to be a gateway for possible future FEMA grant funding for projects anywhere in our district. With that in mind, it's anticipated that SMFR will only be signing Arapahoe County's HMP, and we will be participating as stakeholder partners only in meetings with Douglas and Jefferson counties. The HMPs include useful information about Demographics, Risk assessment, Hazard Identification, and possible Hazard Mitigation actions.

### COST:

N/A

### STRATEGIC INITIATIVE:

Click or tap here to enter text.

### RECOMMENDED ACTION/MOTION:

Recommended motion:

I suggest the Board review the DRAFT HMP prior to the Nov 17 meeting so we can answer any questions they may have. I also suggest the Board adopt and sign the final HMP in December.

### ALTERNATIVE OPTIONS:

N/A

### ATTACHMENTS:

A DRAFT copy of the 2025 Arapahoe County HMP can be found at:

<https://public.powerdms.com/SMFR/documents/3588122>

# BOARD OF DIRECTORS AGENDA ITEM

## STAFF REPORT



**Meeting Date:** 11/17/2025

**Agenda Item Type:** Consent Item

**Agenda Item:** Resolution No. 2025-13 Delegating Authority to the Fire Chief to Expend Funds and Execute Contracts on Behalf of the District

**Submitted By:** John Curtis, Fire Chief

**Approved:** Board Finance Committee

### SUMMARY:

This Resolution is an update to the version adopted by the board in 2018 in order to modify the spending limits of the Fire Chief.

### BACKGROUND:

Resolution No. 2018-13 authorized the Fire Chief to expend budgeted funds up to \$500,000 without additional board approval. Since then, the board's Finance and Audit Committee is recommending the Resolution be modified to authorize different limits depending on the type of expenditure and whether the expenditure is budgeted or unbudgeted. The recommended levels are:

- \$500,000 for budgeted expenditures in the General, Building Rental, and Capital Improvement Funds;
- \$100,000 for unbudgeted expenditures in the General, Building Rental, and Capital Improvement Funds (but are still within the fund's total appropriations);
- \$100,000 for budgeted or unbudgeted expenditures relating to construction projects within the General, Building Rental, and Capital Improvement Funds (but are still within the fund's total appropriations).

The remainder of the proposed Resolution remains the same as Resolution 2018-13.

### FINANCIAL IMPACT:

This Resolution establishes lower thresholds of spending by the Fire Chief and greater oversight from the Board which may control the amount of future spending.

### STRATEGIC INITIATIVE:

A strategic goal is to be fiscally responsible which includes establishing controls on the type and amount of spending from various positions and functions within the organization.

**RECOMMENDED ACTION/MOTION:**

Recommended motion:

“I move to approve Resolution No. 2025-13 Delegating Authority to the Fire Chief to Expend Funds and Execute Contracts on Behalf of the District”

**ALTERNATIVE OPTIONS:**

Click or tap here to enter text.

**ATTACHMENTS:**

Resolution No. 2025-13 Delegating Authority to the Fire Chief to Expend Funds and Execute Contracts on Behalf of the District

# **SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT**

## **RESOLUTION NO. 2025-13**

### **DELEGATING AUTHORITY TO THE FIRE CHIEF TO EXPEND FUNDS AND EXECUTE CONTRACTS ON BEHALF OF THE DISTRICT**

WHEREAS, the South Metro Fire Rescue Fire Protection District (“District”) is a quasi-municipal corporation and political subdivision of the State of Colorado; and

WHEREAS, pursuant to Section 32-1-1001(1)(h), C.R.S., the Board of Directors of the District (the “Board”) is responsible for the management, control and supervision of all of the business and affairs of the District; and

WHEREAS, the Board hereby determines that it is convenient and appropriate for the Board to delegate authority to the Fire Chief to expend funds related to the day-to-day functioning of the District and to act on behalf of the District by signing and executing certain contracts, agreements and applications related to the administration and operation of the District, subject to the limitations contained in this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the South Metro Fire Rescue Fire Protection District, as follows:

1. **Delegation and Authorization to Expend Funds**. Until revoked by the Board, the Board hereby delegates and authorizes the District’s Fire Chief to expend funds without additional approval of the Board for expenditures of the District totaling up to:
  - a. \$500,000 per transaction for expenditures that have been specifically budgeted and appropriated within the total expenditures that are budgeted and appropriated in the General Fund, Building Rental Fund, and Capital Improvement Fund, not including construction projects;
  - b. \$100,000 per transaction for expenditures that have not been specifically budgeted and appropriated, but which are within the total expenditures that are budgeted and appropriated in the General Fund, Building Rental Fund, and Capital Improvement Fund, not including construction projects;
  - c. \$100,000 per transaction for construction projects, whether specifically budgeted or not, but which are within the total expenditures that are budgeted and appropriated in the General Fund, Building Rental Fund, or the Capital improvement Fund.

The expenditure of funds shall comply with all applicable laws, rules and regulations, and District policies.

2. **Delegation and Authorization to Execute Contracts.** Until revoked by the Board, the Board hereby delegates and authorizes the District's Fire Chief to sign and execute on behalf of the District, and without additional approval by the Board, any contract, agreement or application to participate in programs involving the administration and operational functions of the District. Contracts will be executed in accordance with District policies.

3. **Additional Delegation.** The Fire Chief may at his or her discretion, further delegate the authority to expend funds and execute contracts. Such delegations must be in writing and periodically reviewed in accordance with District policies.

4. **Repeal of Prior Resolutions.** All Resolutions of the Board inconsistent with this Resolution, including without limitation Resolution No. 2018-13, are hereby repealed to the extent of such inconsistency and all actions of the officers, agents and employees of the District which are in furtherance of or in conformance with the purposes and intent of this Resolution are hereby in all respects ratified, approved and confirmed.

5. **Severability.** If any part, section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining provisions.

6. **Effective Date.** This Resolution shall take effect and be enforced immediately upon its approval by the Board.

ADOPTED this 17th day of November, 2025.

SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

By \_\_\_\_\_  
Jim Albee, Chair

Attest:

\_\_\_\_\_  
Sue Roche, Secretary

# BOARD OF DIRECTORS AGENDA ITEM

## STAFF REPORT



**Meeting Date:** 11/17/2025

**Agenda Item Type:** Action Item

**Agenda Item:** Public Hearing: Resolution 2025-14: Resolution to Amend 2025 Budget and Appropriate Sums

**Submitted By:** Stephanie Corbo, CFO

**Approved:** Fire Chief John Curtis

### SUMMARY:

Resolution to amend and appropriate the 2025 budget.

### BACKGROUND:

Increase General Fund expenditure appropriation to include the following initiatives: Higher than estimated Board of Directors election costs, November ballot costs, higher legal counsel costs, and additional Governmental Accounting Standards Board recognition of lease and Subscription Based Information Technology Agreement (SBITA) expenditures as a non-cash transaction that would also be balanced out by matching revenues recognized.

Increase Self-Insurance Fund expenditure appropriations to include higher medical payments and stop loss insurance/administration fees as a result of more employees electing Cigna insurance coverage.

### FINANCIAL IMPACT:

Increase General Fund expenditure appropriation \$2,008,814: \$56,000 for board election; \$500,000 for November ballot costs; \$110,121 for additional legal counsel costs; and \$1,342,593 for additional lease and SBITA expenditures.

Increase Self-Insurance Fund expenditure appropriation \$4,733,972 for additional medical payments and stop loss insurance/administration fees. Self-Insurance Fund revenues appropriation will also be increased \$2,250,266 due to increased medical premium revenue. Projected Fund Balance will decrease by \$2,483,706.

### STRATEGIC INITIATIVE:

Strategic, Sustainable Fiscal Stewardship

### RECOMMENDED ACTION/MOTION:

Conduct public hearing. Anticipated board decision on December 8, 2025 meeting.

### ALTERNATIVE OPTIONS:

Click or tap here to enter text.

### ATTACHMENTS:

Resolution 2025-14

**RESOLUTION TO AMEND 2025 BUDGET AND APPROPRIATE SUMS**  
**Resolution No. 2025-014**

WHEREAS, the Board of Directors of the South Metro Fire Rescue Fire Protection District adopted the budget and appropriated funds for the 2025 fiscal year as follows:

General Fund	\$	201,591,909
Self-Insurance Fund		15,681,971

WHEREAS, additional transfers totaling \$6,742,786 are necessary resulting in expenditures in excess of appropriations for the 2025 fiscal year; and

WHEREAS, funds are available for such expenditures from funds of the South Metro Fire Rescue Fire Protection District.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the South Metro Fire Rescue Fire Protection District hereby adopts a supplemental budget and appropriation for the 2025 fiscal year as follows:

General Fund	\$	203,600,723
Self-Insurance Fund		20,415,943

BE IT FURTHER RESOLVED, that such sums are hereby appropriated for expenditure from any available funds in accordance with the provisions of § 29-1-109, C.R.S.

Dated this 8th day of December, 2025.

\_\_\_\_\_  
Jim Albee, Chairman  
Board of Directors  
South Metro Fire Rescue Fire Protection District

Attest: \_\_\_\_\_  
William Shriver, Treasurer  
Board of Directors  
South Metro Fire Rescue Fire Protection District

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Colorado            }  
County of Douglas         } ss

This Affidavit of Publication for the Douglas County News Press, a Weekly newspaper, printed and published for the County of Douglas, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made on 11/13/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

**PUBLICATION DATES:** November 13, 2025

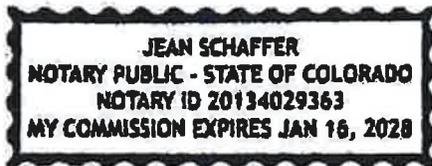


For The Douglas County News Press

State of Colorado            }  
County of Douglas         } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/13/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-662105  
Jean Schaffer  
Notary Public  
My commission ends January 16, 2028



Public Notice

NOTICE PROPOSED  
2025 BUDGET AMENDMENT HEARING  
SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

NOTICE is hereby given that a proposed amendment to the 2025 budget has been submitted to the Board of Directors, a copy of which has been filed in the office of the District, where the same is open for public inspection.

NOTICE is further given that adoption of such proposed 2025 budget amendment will be considered at a public hearing of the Board of Directors of the District to be held at 9195 E. Mineral Avenue, Centennial, Colorado on Monday, November 17, 2025, at 6:00 p.m. Any elector within the District may, at any time prior to the final adoption of the budget amendment, inspect the amendment and file or register any objections thereto.

SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

By: /s/ Stephanie Corbo  
Chief Financial Officer

Legal Notice No. DC 2350  
Publication: November 13, 2025  
Publisher: Douglas County News Press

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Colorado        }  
County of Jefferson     } ss

This Affidavit of Publication for the Jeffco Transcript, a Weekly newspaper, printed and published for the County of Jefferson, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made on 11/13/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

**PUBLICATION DATES:** November 13, 2025

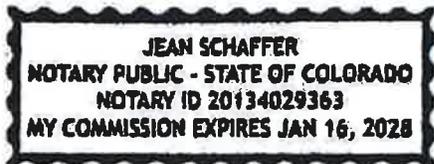


For The Jeffco Transcript

State of Colorado        }  
County of Jefferson     } ss

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20134029363-282089  
\_\_\_\_\_  
Jean Schaffer  
Notary Public  
My commission ends January 16, 2028



Public Notice

NOTICE PROPOSED  
2025 BUDGET AMENDMENT HEARING  
SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

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SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

By: /s/ Stephanie Corbo  
Chief Financial Officer

Legal Notice No. Jeff 1816  
Publication: November 13, 2025  
Publisher: Jeffco Transcript

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Colorado        }  
County of Arapahoe       } ss

This Affidavit of Publication for the Littleton Independent, a Weekly newspaper, printed and published for the County of Arapahoe, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made on 11/13/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

**PUBLICATION DATES:** November 13, 2025

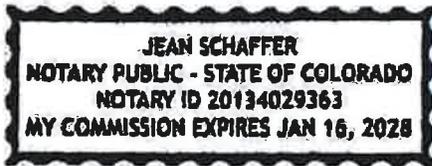


For The Littleton Independent

State of Colorado        }  
County of Arapahoe       } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/13/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-237475  
\_\_\_\_\_  
Jean Schaffer  
Notary Public  
My commission ends January 16, 2028



Public Notice

NOTICE PROPOSED  
2025 BUDGET AMENDMENT HEARING  
SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

NOTICE is hereby given that a proposed amendment to the 2025 budget has been submitted to the Board of Directors, a copy of which has been filed in the office of the District where the same is open for public inspection

NOTICE is further given that adoption of such proposed 2025 budget amendment will be considered at a public hearing of the Board of Directors of the District to be held at 9195 E. Mineral Avenue, Centennial, Colorado on Monday, November 17, 2025, at 6:00 p.m. Any elector within the District may, at any time prior to the final adoption of the budget amendment, inspect the amendment and file or register any objections thereto.

SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

By, /s/ Stephanie Corbo  
Chief Financial Officer

Legal Notice No. Litt 3231  
Publication: November 13, 2025  
Publisher: Littleton Independent

# BOARD OF DIRECTORS AGENDA ITEM

## STAFF REPORT



**Meeting Date:** 11/17/2025

**Agenda Item Type:** Action Item

**Agenda Item:** Resolution No. 2025-10: A Resolution Repealing and Readopting a Fee Schedule for Ambulance and EMS Services

**Submitted By:** Stephanie Corbo, CFO

**Approved:** Fire Chief John Curtis

### **SUMMARY:**

Resolutions to adopt the 2026 Ambulance and EMS Services Transport Fees.

### **BACKGROUND:**

South Metro Fire Rescue periodically adjusts ambulance transport fees to appropriately recover costs. Staff recommends setting the rate at \$1,900 per transport plus \$31 per mile in alignment with median regional rates and not to exceed allowable rates relative to Medicaid rates. This is an increase from current rates of \$1,800 per transport and \$28 per mile.

### **FINANCIAL IMPACT:**

The proposed fees result in budgeted revenues of \$18,679,809 for ambulance transport fees.

### **STRATEGIC INITIATIVE:**

Strategic, Sustainable Fiscal Stewardship

### **RECOMMENDED ACTION/MOTION:**

Recommended motion:

"I move to approve Resolution No. 2025-10: A Resolution Repealing and Readopting a Fee Schedule for Ambulance and EMS Services."

### **ALTERNATIVE OPTIONS:**

Click or tap here to enter text.

### **ATTACHMENTS:**

Resolution 2025-10: 2026 Ambulance Transport Fees

**SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2025-10**

**A RESOLUTION REPEALING AND READOPTING A FEE SCHEDULE FOR  
AMBULANCE AND EMS SERVICES**

WHEREAS, the South Metro Fire Rescue Fire Protection District (the "District") is a quasi-municipal corporation and political subdivision of the State of Colorado and a duly organized and existing special district pursuant to Title 32, Article 1, Colorado Revised Statutes; and

WHEREAS, Sections 32-1-1002 (d) and (e), C.R.S., authorize fire protection districts to adopt and enforce fire codes and to fix and from time to time increase or decrease fees and charges for ambulance and emergency medical services and extrication, rescue and safety services provided in furtherance of ambulance or emergency medical services ("Ambulance and EMS Services"); and

WHEREAS, the Board previously adopted a fee schedules for Ambulance and EMS Services; and

WHEREAS, after a review and analysis of the costs of providing Ambulance and EMS Services the District has determined that the repeal of all previous fee schedules for Ambulance and EMS Services and adoption of the 2026 Ambulance and EMS Services Fee Schedule is necessary to help offset the costs incurred by the District for Ambulance and EMS Services;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
DIRECTORS OF THE SOUTH METRO FIRE RESCUE FIRE PROTECTION  
DISTRICT AS FOLLOWS:**

1. **Repeal of Previous Fee Schedules.** The Board hereby repeals all previous fee schedules for Ambulance and EMS Services adopted by the Board, including without limitation the fee schedules adopted by reference in Resolution No. 2024-13.
2. **Adoption of Fee Schedule.** The Board hereby adopts the Fee Schedule attached hereto as Exhibit A.
3. **Payment Processing Fees.** The Board hereby authorizes the Fire Chief to approve the collection of fees associated with the processing of credit card transactions and/or checks, provided that such fees do not exceed 4.5% of each transaction.
4. **Fire Chief to Adjust Fees.** The Fire Chief may periodically adjust the Fee Schedule by Order of the Fire Chief without further Board action, so long as such adjustments do not exceed the increase of the most recent Denver-Aurora-Lakewood urban consumer price index (CPI-U). In addition, the Fire Chief may delegate such authority to the Chief Financial Officer.
5. **Fire Chief Authority to Reduce or Waive Fees.** The Fire Chief is authorized to reduce or waive the fees in the Fee Schedule based upon adopted standards regarding indigency, ability to pay, and policies for collection of delinquent accounts. The

Fire Chief may delegate such authority to the Chief Financial Officer.

6. **Severability.** If any part, section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining provisions.

7. **Effective Date.** This Resolution shall take effect and be enforced as of January 1, 2026.

Adopted this 17th day of November 2025.

SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

By: \_\_\_\_\_  
Jim Albee, President  
Board of Directors  
South Metro Fire Rescue Fire Protection District

Attest:

\_\_\_\_\_  
William Shriver, Treasurer  
Board of Directors  
South Metro Fire Rescue Fire Protection District

EXHIBIT A

Fee Schedule

Basic Fee: \$1,900.00

Fee per Mile: \$31.00

# BOARD OF DIRECTORS AGENDA ITEM STAFF REPORT



**Meeting Date:** 11/17/2025

**Agenda Item Type:** Action Item

**Agenda Item:** Resolution 2025-11: A Resolution Repealing and Adopting an Updated Fee Schedule for Fire Code Inspections

**Submitted By:** Stephanie Corbo, CFO

**Approved:** Fire Chief John Curtis

## **SUMMARY:**

Resolution to set the 2026 Permit and Plan Review Fees.

## **BACKGROUND:**

South Metro Fire Rescue periodically adjusts Permit and Plan Review Fees to appropriately recover costs. The 3.5% increase adopted in this resolution addresses increased salary cost, but does not include updating the fee model to account for changes associated with incorporating services provided within the Town of Parker.

## **FINANCIAL IMPACT:**

The proposed fees result in budgeted revenues of \$2,536,003 for Permit/Plan Review Fees.

## **STRATEGIC INITIATIVE:**

Strategic, Sustainable Fiscal Stewardship

## **RECOMMENDED ACTION/MOTION:**

Recommended motion:

“I move to approve Resolution 2025-11: A Resolution Repealing and Adopting an Updated Fee Schedule for Fire Code Inspections”

## **ALTERNATIVE OPTIONS:**

Click or tap here to enter text.

## **ATTACHMENTS:**

Resolution 2025-11: 2026 Permit/Plan Review Fees

**SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2025-11**

**A RESOLUTION REPEALING AND ADOPTING AN UPDATED FEE SCHEDULE FOR FIRE CODE INSPECTIONS**

WHEREAS, the South Metro Fire Rescue Fire Protection District (the "District") is a quasi-municipal corporation and political subdivision of the State of Colorado and a duly organized and existing special district pursuant to Title 32, Article 1, Colorado Revised Statutes; and

WHEREAS, Sections 32-1-1002 (d) and (e), C.R.S., authorize fire protection districts to adopt and enforce fire codes and to fix and from time to time increase or decrease fees and charges for fire code inspections; and

WHEREAS, the District incurs certain costs in order to provide inspections and plan reviews pursuant to the International Fire Code ("Fire Code Inspections"); and

WHEREAS, the Board previously adopted various fee schedules for Fire Code Inspections in an effort to offset the reasonable costs of providing Fire Code Inspections; and

WHEREAS, due to increased costs, the Board hereby finds that it is necessary and desirable to repeal the previously adopted fee schedules and re-adopt a new cumulative fee schedule, which will help offset the reasonable costs incurred by the District for providing Fire Code Inspections.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT AS FOLLOWS:**

1. **Repeal of Previous Fee Schedules.** The Board hereby repeals all previous fee schedules for Fire Code Inspections adopted by the Board, including without limitation the fee schedules adopted by reference in Resolution No. 2024-14.
2. **Adoption of Updated Fee Schedule.** The Board hereby adopts the Fee Schedule attached hereto as Exhibit A.
3. **Fire Chief to Adjust Fees.** The Fire Chief may periodically adjust the Fee Schedule by written Order of the Fire Chief without further Board action, so long as such adjustments are related to the costs to provide Fire Code Inspection services and do not exceed the increase of the most recent Denver-Aurora-Lakewood urban consumer price index (CPI-U). By written Order, the Fire Chief may delegate such authority to the Chief

Financial Officer. The Board shall be informed of any additional corrections or adjustments in order to determine if a readoption by the Board is necessary.

4. **Fire Marshal Authority to Reduce or Waive Fees.** The Fire Marshal is authorized to reduce or waive the fees in the Fee Schedule based upon the circumstances of specific projects which are determined, in his or her sole discretion, to result in reduced or nominal costs to the District for the services provided.

5. **Waiver for Governmental Entities.** The Fire Chief is authorized to reduce or waive the fees in the Fee Schedule, except punitive fees, for governmental entities, including, but not limited to counties, municipalities, schools and special districts, when determined by the Fire Chief in his sole discretion that either (i) the governmental entity provides reciprocal services or benefits to be of approximately equal benefit to the District, or (ii) the governmental entity's project or special event will result in reduced or nominal costs to the District for the services provided. Punitive fees include, without limitation, re-inspection, after hours inspection, and re-submittals after the first re-submittal.

6. **Severability.** If any part, section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining provisions.

7. **Effective Date.** This Resolution shall take effect and be enforced as of January 1, 2026.

Adopted this 17th day of November 2025.

SOUTH METRO FIRE RESCUE FIRE  
PROTECTION DISTRICT

By: \_\_\_\_\_  
Jim Albee, President  
Board of Directors  
South Metro Fire Rescue Fire Protection District

Attest:

\_\_\_\_\_  
William Shriver, Treasurer  
Board of Directors  
South Metro Fire Rescue Fire Protection District

# EXHIBIT A

## Fee Schedule

South Metro Fire Rescue – Fees – Effective Date: January 1, 2026

Plan Review & Inspection Fee Schedule				
Work Item	Current Rate	Proposed Rate	\$ Change	% Change
<b>FIRE PROTECTION SYSTEMS</b>				
NFPA 13 System Modification: ≤ 50 Sprinkler Heads	\$ 332.92	\$ 344.57	\$ 11.65	3.5%
NFPA 13 System Modification: 51-300 Sprinkler Heads	\$ 400.30	\$ 414.31	\$ 14.01	3.5%
NFPA 13 System Modification: > 300 Sprinkler Heads	\$ 815.44	\$ 843.98	\$ 28.54	3.5%
NFPA 13R System Modification	\$ 932.83	\$ 965.48	\$ 32.65	3.5%
NFPA 13D System Modification	\$ 509.44	\$ 527.27	\$ 17.83	3.5%
Hydraulic Calculation Modifier (in addition for all) - Modification	\$ 760.38	\$ 786.99	\$ 26.61	3.5%
Fire Alarm System (sprinkler monitoring only)	\$ 419.60	\$ 434.29	\$ 14.69	3.5%
Fire Alarm System Modification Base Fee	\$ 445.53	\$ 461.12	\$ 15.59	3.5%
Plus Additional Device (per device)	\$ 5.91	\$ 6.12	\$ 0.21	3.5%
Fire Alarm Control Panel Replacement	\$ 629.87	\$ 651.92	\$ 22.05	3.5%
Plus Additional Device (per device)	\$ 5.91	\$ 6.12	\$ 0.21	3.5%
Alternative Suppression Systems / Dry Chemical Suppression Systems	\$ 891.79	\$ 923.00	\$ 31.21	3.5%
Suppression Component Only	\$ 569.24	\$ 589.16	\$ 19.92	3.5%
Alarm Component Only	\$ 489.79	\$ 506.93	\$ 17.14	3.5%
Underground Fire Line (UFL)	\$ 601.18	\$ 622.22	\$ 21.04	3.5%
Fire Pump	\$ 625.17	\$ 647.05	\$ 21.88	3.5%
Back Flow Preventer	\$ 273.38	\$ 282.95	\$ 9.57	3.5%
Hood & Duct Fire Protection (per hood)	\$ 382.65	\$ 396.04	\$ 13.39	3.5%
Standpipe	\$ 891.64	\$ 922.85	\$ 31.21	3.5%
Temporary Standpipe	\$ 360.24	\$ 372.85	\$ 12.61	3.5%
Foam System	\$ 774.86	\$ 801.98	\$ 27.12	3.5%
<b>WATER SUPPLY</b>				
Commercial Water Distribution System	\$ 157.67	\$ 163.19	\$ 5.52	3.5%
Residential Water Distribution System	\$ 366.46	\$ 379.29	\$ 12.83	3.5%
Cistern for Fire Protection	\$ 792.00	\$ 819.72	\$ 27.72	3.5%
<b>BUILDING SYSTEMS</b>				
Radio Amplification (Emergency Responder Radio Coverage System)	\$ 340.12	\$ 352.02	\$ 11.90	3.5%
Battery System (UPS)	\$ 473.70	\$ 490.28	\$ 16.58	3.5%
Photovoltaic System	\$ 426.12	\$ 441.03	\$ 14.91	3.5%
Medical Gas System (per system)	\$ 969.06	\$ 1,002.98	\$ 33.92	3.5%
Refrigeration System (per system)	\$ 407.39	\$ 421.65	\$ 14.26	3.5%
Spray Booths or Spray Rooms	\$ 353.16	\$ 365.52	\$ 12.36	3.5%
Smoke Control System	\$ 3,521.39	\$ 3,644.64	\$ 123.25	3.5%
Mixing Rooms	\$ 353.16	\$ 365.52	\$ 12.36	3.5%
Generators	\$ 546.18	\$ 565.30	\$ 19.12	3.5%
Combustible Dust Collection	\$ 736.64	\$ 762.42	\$ 25.78	3.5%
Access Control Systems	\$ 327.17	\$ 338.62	\$ 11.45	3.5%
<b>DEMOLITIONS</b>				
Building Demolition	\$ 170.22	\$ 176.18	\$ 5.96	3.5%
Tenant Improvement Demolition	\$ 464.83	\$ 481.10	\$ 16.27	3.5%
Fire Alarm Demolition	\$ 333.62	\$ 345.30	\$ 11.68	3.5%
Sprinkler System Demolition	\$ 255.05	\$ 263.98	\$ 8.93	3.5%
Access Control Demolition	\$ 268.97	\$ 278.38	\$ 9.41	3.5%

## South Metro Fire Rescue – Fees – Effective Date: January 1, 2026

### Plan Review & Inspection Fee Schedule

Work Item	Current Rate	Proposed Rate	\$ Change	% Change
<b>OPERATIONAL PERMITS</b>				
Event Permit - < 150 on site at one time	no fee	no fee	no fee	no fee
Event Permit - > 150 but < 500 on site at one time	\$ 130.00	\$ 134.55	\$ 4.55	3.5%
Event Permit - > 500 but < 1,000 on site at one time	\$ 195.00	\$ 201.83	\$ 6.82	3.5%
Event Permit - > 1,000 on site at one time	\$ 260.00	\$ 269.10	\$ 9.10	3.5%
Additional Event Inspection Fee	\$ 60.00	\$ 62.10	\$ 2.10	3.5%
<i>Seasonal Events (same setup multiple times within the calendar year) is equal to the "Total Actual Cost" above for the appropriate threshold, plus one (1) "additional event inspection fee".</i>	varies	varies	varies	varies
Tent Permit (absent a special event)	\$ 130.00	\$ 134.55	\$ 4.55	3.5%
Mobile Food Preparation Vehicle Permit (annual)	\$ 95.00	\$ 98.33	\$ 3.32	3.5%
Fireworks Display	\$ 1,298.63	\$ 1,344.08	\$ 45.45	3.5%
Fireworks Sales (includes temporary tent fees when combined with firework sales)	\$ 679.92	\$ 703.72	\$ 23.80	3.5%
Indoor Pyrotechnics Display (proximate audience pyrotechnics including fire effects)	\$ 569.58	\$ 589.52	\$ 19.94	3.5%
Carnival or Special Amusement Building	\$ 575.09	\$ 595.22	\$ 20.13	3.5%
Explosives manufacturing, storage, sales, or use	\$ 1,065.30	\$ 1,102.59	\$ 37.29	3.5%
Open Burning	\$ 486.35	\$ 503.37	\$ 17.02	3.5%
Special Use	\$ 307.44	\$ 318.20	\$ 10.76	3.5%
<b>HAZARDOUS MATERIALS</b>				
AST Installation	\$ 472.34	\$ 488.87	\$ 16.53	3.5%
AST Removal	\$ 390.33	\$ 403.99	\$ 13.66	3.5%
UST Installation	\$ 793.09	\$ 820.85	\$ 27.76	3.5%
UST Removal	\$ 312.10	\$ 323.02	\$ 10.92	3.5%
Compressed Gas Systems (per system)	\$ 446.13	\$ 461.74	\$ 15.61	3.5%
LP- Gas Temporary Installation (Temporary Heat, Construction Site Install, etc.)	\$ 366.49	\$ 379.32	\$ 12.83	3.5%
LP- Gas Permanent Installation	\$ 366.49	\$ 379.32	\$ 12.83	3.5%
LP-Gas Tank Cages (i.e. propane exchange)	\$ 289.91	\$ 300.06	\$ 10.15	3.5%
HazMat Chemical Inventory	\$ 431.51	\$ 446.61	\$ 15.10	3.5%
HazMat Management Plan	\$ 279.44	\$ 289.22	\$ 9.78	3.5%
<b>MISCELLANEOUS FEES</b>				
Parker (inspection cost will be charged on an hourly basis)	\$ 237.96	\$ 246.29	\$ 8.33	3.5%
High Piled Combustible Storage	\$ 377.81	\$ 391.03	\$ 13.22	3.5%
Vehicle Access Gates	\$ 320.65	\$ 331.87	\$ 11.22	3.5%
Temporary Access Road Agreement	\$ 382.13	\$ 395.50	\$ 13.37	3.5%
Alternative Materials & Methods	\$ 149.96	\$ 155.21	\$ 5.25	3.5%
Photoluminescent Egress Path Marking	\$ 450.31	\$ 466.07	\$ 15.76	3.5%
Fire Safety Emergency Plan	\$ 110.16	\$ 114.02	\$ 3.86	3.5%
Change of Use	\$ 568.11	\$ 587.99	\$ 19.88	3.5%
Pool	\$ 381.45	\$ 394.80	\$ 13.35	3.5%
<b>OTHER FEES AND PENALTIES</b>				
Construction-Related False Alarm Inspection Fee	\$ 275.00	\$ 284.63	\$ 9.63	3.5%
Re-Inspection Fee / Release of Stop Work Order	\$ 275.00	\$ 284.63	\$ 9.63	3.5%
Work Without a Permit or Approval - Two times the amount of the original permit fee.	varies	varies	varies	varies
Technical Assistance Fee - Based on the actual cost of South Metro Fire Rescue.	varies	varies	varies	varies
Hazardous Materials Response Fee - Based on the actual cost to South Metro Fire Rescue.	varies	varies	varies	varies
<b>STANDARD HOURLY RATE FEES</b>				
Plan Review Re-Submittal or Review of Amendments to Existing Permits (per hour, 1-hour minimum)	\$ 92.96	\$ 96.22	\$ 3.25	3.5%
Inspection Outside of South Metro Fire Rescue Business Hours (per hour/per inspector)	\$ 92.96	\$ 96.22	\$ 3.25	3.5%
Fire Watch (per hour/per inspector)	\$ 92.96	\$ 96.22	\$ 3.25	3.5%

# South Metro Fire Rescue – Fees – Effective Date: January 1, 2026

New Construction and Tenant Improvements (Includes New Fire Sprinklers and New Fire Alarms)														
IBC Class	IBC/CBC Occupancy Type	Project Size Threshold	Proposed Base				Current Cost for Each Additional 100 SF				Proposed Cost for Each Additional 100 SF			
			Current Base Cost	Proposed Base Cost	\$ Change	% Change	Current Cost for Each Additional 100 SF	Proposed Cost for Each Additional 100 SF	\$ Change	% Change				
A-1	Assembly—Fixed Seating	3,000	\$ 1,264.55	\$ 1,308.81	\$ 44.26	3.5%	\$ 2.07	\$ 2.14	\$ 0.07	3.5%				
	Assembly—Fixed Seating	15,000	\$ 1,512.09	\$ 1,565.01	\$ 52.92	3.5%	\$ 2.37	\$ 2.45	\$ 0.08	3.5%				
	Assembly—Fixed Seating	30,000	\$ 1,868.46	\$ 1,933.86	\$ 65.40	3.5%	\$ 3.94	\$ 4.08	\$ 0.14	3.5%				
	Assembly—Fixed Seating	60,000	\$ 3,049.60	\$ 3,156.34	\$ 106.74	3.5%	\$ 2.21	\$ 2.29	\$ 0.08	3.5%				
	Assembly—Fixed Seating	150,000	\$ 5,030.60	\$ 5,206.67	\$ 176.07	3.5%	\$ 1.55	\$ 1.60	\$ 0.05	3.5%				
A-2	Assembly—Food & Drink	300,000	\$ 7,347.79	\$ 7,604.96	\$ 257.17	3.5%	\$ 2.44	\$ 2.53	\$ 0.09	3.5%				
	Assembly—Food & Drink	750	\$ 615.87	\$ 637.43	\$ 21.56	3.5%	\$ 4.01	\$ 4.15	\$ 0.14	3.5%				
	Assembly—Food & Drink	3,750	\$ 735.76	\$ 761.51	\$ 25.75	3.5%	\$ 4.48	\$ 4.63	\$ 0.16	3.5%				
	Assembly—Food & Drink	7,500	\$ 904.14	\$ 935.79	\$ 31.65	3.5%	\$ 7.83	\$ 8.10	\$ 0.27	3.5%				
	Assembly—Food & Drink	15,000	\$ 1,491.14	\$ 1,543.33	\$ 52.19	3.5%	\$ 4.06	\$ 4.20	\$ 0.14	3.5%				
A-3	Assembly—Worship, Amusement	37,500	\$ 2,404.53	\$ 2,488.69	\$ 84.16	3.5%	\$ 2.84	\$ 2.94	\$ 0.10	3.5%				
	Assembly—Worship, Amusement	75,000	\$ 3,474.45	\$ 3,596.05	\$ 121.61	3.5%	\$ 4.63	\$ 4.79	\$ 0.16	3.5%				
	Assembly—Worship, Amusement	2,000	\$ 1,017.75	\$ 1,053.37	\$ 35.62	3.5%	\$ 2.54	\$ 2.62	\$ 0.09	3.5%				
	Assembly—Worship, Amusement	10,000	\$ 1,221.28	\$ 1,264.03	\$ 42.74	3.5%	\$ 3.10	\$ 3.21	\$ 0.11	3.5%				
	Assembly—Worship, Amusement	20,000	\$ 1,531.56	\$ 1,585.16	\$ 53.60	3.5%	\$ 4.38	\$ 4.54	\$ 0.15	3.5%				
A-4	Assembly—Indoor Sport Viewing	40,000	\$ 2,408.10	\$ 2,482.39	\$ 84.28	3.5%	\$ 3.13	\$ 3.24	\$ 0.11	3.5%				
	Assembly—Indoor Sport Viewing	100,000	\$ 4,289.11	\$ 4,439.23	\$ 150.12	3.5%	\$ 2.16	\$ 2.24	\$ 0.08	3.5%				
	Assembly—Indoor Sport Viewing	200,000	\$ 6,450.59	\$ 6,676.36	\$ 225.77	3.5%	\$ 3.22	\$ 3.33	\$ 0.11	3.5%				
	Assembly—Indoor Sport Viewing	1,500	\$ 1,300.11	\$ 1,345.61	\$ 45.50	3.5%	\$ 4.25	\$ 4.40	\$ 0.15	3.5%				
	Assembly—Indoor Sport Viewing	7,500	\$ 1,555.26	\$ 1,609.69	\$ 54.43	3.5%	\$ 4.94	\$ 5.11	\$ 0.17	3.5%				
A-5	Assembly—Outdoor Activities	15,000	\$ 1,926.65	\$ 1,994.08	\$ 67.43	3.5%	\$ 7.98	\$ 8.26	\$ 0.28	3.5%				
	Assembly—Outdoor Activities	30,000	\$ 3,125.24	\$ 3,234.63	\$ 109.38	3.5%	\$ 4.65	\$ 4.82	\$ 0.16	3.5%				
	Assembly—Outdoor Activities	75,000	\$ 5,218.09	\$ 5,400.72	\$ 182.63	3.5%	\$ 3.25	\$ 3.37	\$ 0.11	3.5%				
	Assembly—Outdoor Activities	150,000	\$ 7,655.97	\$ 7,923.93	\$ 267.96	3.5%	\$ 5.11	\$ 5.29	\$ 0.18	3.5%				
	Assembly—Outdoor Activities	7,500	\$ 2,552.05	\$ 2,641.38	\$ 89.32	3.5%	\$ 1.71	\$ 1.77	\$ 0.06	3.5%				
A	A Occupancy Tenant Improvements	37,500	\$ 3,064.13	\$ 3,171.38	\$ 107.24	3.5%	\$ 2.27	\$ 2.35	\$ 0.08	3.5%				
	A Occupancy Tenant Improvements	75,000	\$ 3,912.98	\$ 4,049.94	\$ 136.95	3.5%	\$ 2.70	\$ 2.80	\$ 0.09	3.5%				
	A Occupancy Tenant Improvements	150,000	\$ 5,943.97	\$ 6,152.01	\$ 208.04	3.5%	\$ 2.40	\$ 2.48	\$ 0.08	3.5%				
	A Occupancy Tenant Improvements	375,000	\$ 11,323.63	\$ 11,719.96	\$ 396.33	3.5%	\$ 1.62	\$ 1.68	\$ 0.06	3.5%				
	A Occupancy Tenant Improvements	750,000	\$ 17,426.86	\$ 18,036.80	\$ 609.94	3.5%	\$ 2.32	\$ 2.41	\$ 0.08	3.5%				
B	Business—Chemicals	500	\$ 488.35	\$ 505.44	\$ 17.09	3.5%	\$ 4.79	\$ 4.96	\$ 0.17	3.5%				
	Business—Chemicals	2,500	\$ 853.51	\$ 893.94	\$ 40.42	3.5%	\$ 5.39	\$ 5.58	\$ 0.19	3.5%				
	Business—Chemicals	5,000	\$ 718.55	\$ 743.70	\$ 25.15	3.5%	\$ 9.23	\$ 9.56	\$ 0.32	3.5%				
	Business—Chemicals	10,000	\$ 1,180.23	\$ 1,221.54	\$ 41.31	3.5%	\$ 4.92	\$ 5.09	\$ 0.17	3.5%				
	Business—Chemicals	25,000	\$ 1,919.37	\$ 1,986.55	\$ 67.18	3.5%	\$ 3.44	\$ 3.56	\$ 0.12	3.5%				
B	Business	50,000	\$ 2,777.38	\$ 2,874.59	\$ 97.21	3.5%	\$ 5.56	\$ 5.75	\$ 0.19	3.5%				
	Business	300	\$ 754.83	\$ 781.25	\$ 26.42	3.5%	\$ 12.28	\$ 12.71	\$ 0.43	3.5%				
	Business	1,500	\$ 902.33	\$ 933.91	\$ 31.58	3.5%	\$ 13.43	\$ 13.90	\$ 0.47	3.5%				
	Business	3,000	\$ 1,103.78	\$ 1,142.41	\$ 38.63	3.5%	\$ 24.43	\$ 25.29	\$ 8.86	3.5%				
	Business	6,000	\$ 1,836.94	\$ 1,901.23	\$ 64.29	3.5%	\$ 11.89	\$ 12.31	\$ 0.42	3.5%				
B	Business	15,000	\$ 2,906.70	\$ 3,008.43	\$ 101.73	3.5%	\$ 8.36	\$ 8.65	\$ 0.29	3.5%				
	Business	30,000	\$ 4,161.68	\$ 4,307.33	\$ 145.66	3.5%	\$ 13.88	\$ 14.36	\$ 0.49	3.5%				
	Business	2,000	\$ 518.81	\$ 536.97	\$ 18.16	3.5%	\$ 1.29	\$ 1.33	\$ 0.05	3.5%				
	Business	10,000	\$ 621.30	\$ 643.04	\$ 21.75	3.5%	\$ 1.64	\$ 1.70	\$ 0.06	3.5%				
	Business	20,000	\$ 786.13	\$ 813.65	\$ 27.51	3.5%	\$ 2.17	\$ 2.25	\$ 0.08	3.5%				
B	Business	40,000	\$ 1,220.01	\$ 1,262.71	\$ 42.70	3.5%	\$ 1.66	\$ 1.72	\$ 0.06	3.5%				
	Business	100,000	\$ 2,214.71	\$ 2,292.22	\$ 77.51	3.5%	\$ 1.14	\$ 1.18	\$ 0.04	3.5%				
	Business	200,000	\$ 3,353.54	\$ 3,470.92	\$ 117.37	3.5%	\$ 1.67	\$ 1.73	\$ 0.06	3.5%				
	B Occupancy Tenant Improvements	250	\$ 250.73	\$ 259.51	\$ 8.78	3.5%	\$ 4.85	\$ 5.02	\$ 0.17	3.5%				
	B Occupancy Tenant Improvements	1,250	\$ 299.11	\$ 309.58	\$ 10.47	3.5%	\$ 5.19	\$ 5.38	\$ 0.18	3.5%				
E	Educational—School	2,500	\$ 363.65	\$ 376.38	\$ 12.73	3.5%	\$ 9.92	\$ 10.26	\$ 0.35	3.5%				
	Educational—School	5,000	\$ 611.04	\$ 632.42	\$ 21.39	3.5%	\$ 4.45	\$ 4.60	\$ 0.16	3.5%				
	Educational—School	12,500	\$ 944.67	\$ 977.73	\$ 33.06	3.5%	\$ 3.17	\$ 3.28	\$ 0.11	3.5%				
	Educational—School	25,000	\$ 1,339.60	\$ 1,386.49	\$ 46.89	3.5%	\$ 5.36	\$ 5.55	\$ 0.19	3.5%				
	Educational—School	5,000	\$ 1,351.12	\$ 1,398.41	\$ 47.29	3.5%	\$ 1.31	\$ 1.36	\$ 0.05	3.5%				
E	Educational—Day Care	25,000	\$ 1,612.69	\$ 1,669.13	\$ 56.44	3.5%	\$ 1.49	\$ 1.54	\$ 0.05	3.5%				
	Educational—Day Care	50,000	\$ 1,987.18	\$ 2,056.73	\$ 69.55	3.5%	\$ 2.56	\$ 2.65	\$ 0.09	3.5%				
	Educational—Day Care	100,000	\$ 3,266.90	\$ 3,381.25	\$ 114.34	3.5%	\$ 1.36	\$ 1.40	\$ 0.05	3.5%				
	Educational—Day Care	250,000	\$ 5,312.17	\$ 5,498.10	\$ 185.93	3.5%	\$ 0.92	\$ 0.95	\$ 0.03	3.5%				
	Educational—Day Care	500,000	\$ 7,633.21	\$ 7,900.37	\$ 267.16	3.5%	\$ 1.53	\$ 1.58	\$ 0.05	3.5%				
E	Educational—Day Care	750	\$ 642.44	\$ 664.92	\$ 22.49	3.5%	\$ 4.25	\$ 4.40	\$ 0.15	3.5%				
	Educational—Day Care	3,750	\$ 769.93	\$ 796.88	\$ 26.95	3.5%	\$ 5.31	\$ 5.50	\$ 0.19	3.5%				
	Educational—Day Care	7,500	\$ 969.61	\$ 1,003.55	\$ 33.94	3.5%	\$ 7.31	\$ 7.57	\$ 0.26	3.5%				
	Educational—Day Care	15,000	\$ 1,517.50	\$ 1,570.61	\$ 53.11	3.5%	\$ 5.40	\$ 5.59	\$ 0.19	3.5%				
	Educational—Day Care	37,500	\$ 2,732.84	\$ 2,828.49	\$ 95.65	3.5%	\$ 3.71	\$ 3.84	\$ 0.13	3.5%				
E	Educational—Day Care	75,000	\$ 4,121.93	\$ 4,266.20	\$ 144.27	3.5%	\$ 5.49	\$ 5.69	\$ 0.19	3.5%				
	E Occupancy Tenant Improvements	1,000	\$ 534.46	\$ 553.16	\$ 18.71	3.5%	\$ 2.61	\$ 2.70	\$ 0.09	3.5%				
	E Occupancy Tenant Improvements	5,000	\$ 639.48	\$ 661.86	\$ 22.38	3.5%	\$ 2.79	\$ 2.89	\$ 0.10	3.5%				
	E Occupancy Tenant Improvements	10,000	\$ 779.05	\$ 806.32	\$ 27.27	3.5%	\$ 5.27	\$ 5.46	\$ 0.18	3.5%				
	E Occupancy Tenant Improvements	20,000	\$ 1,305.46	\$ 1,351.15	\$ 45.69	3.5%	\$ 2.41	\$ 2.49	\$ 0.08	3.5%				
F-1	Factory Industrial—Moderate Hazard	50,000	\$ 2,026.75	\$ 2,097.68	\$ 70.94	3.5%	\$ 1.70	\$ 1.76	\$ 0.06	3.5%				
	Factory Industrial—Moderate Hazard	100,000	\$ 2,673.60	\$ 2,774.18	\$ 100.58	3.5%	\$ 2.87	\$ 2.97	\$ 0.10	3.5%				
	Factory Industrial—Moderate Hazard	2,500	\$ 814.45	\$ 842.95	\$ 28.51	3.5%	\$ 2.97	\$ 3.07	\$ 0.10	3.5%				
	Factory Industrial—Moderate Hazard	12,500	\$ 1,112.17	\$ 1,151.09	\$ 38.93	3.5%	\$ 4.98	\$ 5.16	\$ 0.17	3.5%				
	Factory Industrial—Moderate Hazard	25,000	\$ 1,736.11	\$ 1,796.88	\$ 60.76	3.5%	\$ 0.98	\$ 1.01	\$ 0.03	3.5%				
F-2	Factory Industrial—Moderate Hazard	50,000	\$ 1,980.80	\$ 2,050.13	\$ 69.33	3.5%	\$ 0.59	\$ 0.61	\$ 0.02	3.5%				
	Factory Industrial—Moderate Hazard	125,000	\$ 2,420.17	\$ 2,504.88	\$ 84.71	3.5%	\$ 0.57	\$ 0.59	\$ 0.02	3.5%				
	Factory Industrial—Moderate Hazard	250,000	\$ 3,135.32	\$ 3,245.06	\$ 109.74	3.5%	\$ 1.25	\$ 1.29	\$ 0.04	3.5%				
	Factory Industrial—Low Hazard	2,500	\$ 714.11	\$ 739.11	\$ 24.99	3.5%	\$ 1.40	\$ 1.45	\$ 0.05	3.5%				
	Factory Industrial—Low Hazard	12,500	\$ 852.83	\$ 882.68	\$ 29.85	3.5%	\$ 1.59	\$ 1.65	\$ 0.06	3.5%				
F	Factory Industrial—Low Hazard	25,000	\$ 1,052.97	\$ 1,089.83	\$ 36.85	3.5%	\$ 2.68	\$ 2.77	\$ 0.09	3.5%				
	Factory Industrial—Low Hazard	50,000	\$ 1,722.63	\$ 1,782.92	\$ 60.29	3.5%	\$ 1.49	\$ 1.54	\$ 0.05	3.5%				
	Factory Industrial—Low Hazard	125,000	\$ 2,938.62	\$ 2,997.98	\$ 59.35	3.5%	\$ 1.01	\$ 1.04	\$ 0.04	3.5%				
	Factory Industrial—Low Hazard	250,000	\$ 4,098.36	\$ 4,241.80	\$ 143.44	3.5%	\$ 1.64	\$ 1.70	\$ 0.06	3.5%				
	F Occupancy Tenant Improvements	1,000	\$ 524.98	\$ 543.36	\$ 18.37	3.5%	\$ 2.58	\$ 2.67	\$ 0.09	3.5%				
F	F Occupancy Tenant Improvements	5,000	\$ 627.69	\$ 649.66	\$ 21.97	3.5%	\$ 2.99	\$ 3.10	\$ 0.10	3.5%				
	F Occupancy Tenant Improvements	10,000	\$ 776.74	\$ 803.92	\$ 27.19	3.5%	\$ 4.80	\$ 4.97	\$ 0.17	3.5%				
	F Occupancy Tenant Improvements	20,000	\$ 1,257.88	\$ 1,301.91	\$ 44.03	3.5%	\$ 2.84	\$ 2.94	\$ 0.10	3.5%				
	F Occupancy Tenant Improvements	50,000	\$ 2,109.95	\$ 2,183.80	\$ 73.85	3.5%	\$ 1.97	\$ 2.04	\$ 0.07	3.5%				
	F Occupancy Tenant Improvements	100,000	\$ 3,096.33	\$ 3,204.70	\$ 108.37	3.5%	\$ 3.10	\$ 3.20	\$ 0.11	3.5%				

# South Metro Fire Rescue – Fees – Effective Date: January 1, 2026

New Construction and Tenant Improvements (Includes New Fire Sprinklers and New Fire Alarms)										
IBC Class	IBC/CBC Occupancy Type	Project Size		Proposed Base			Current Cost for Each Additional Proposed Cost for			
		Threshold	Current Base Cost	Cost	\$ Change	% Change	100 SF	100 SF	\$ Change	% Change
H-1	High Hazard Group H-1	500	\$ 1,189.41	\$ 1,231.04	\$ 41.63	3.5%	\$ 11.71	\$ 12.12	\$ 0.41	3.5%
	High Hazard Group H-1	2,500	\$ 1,423.80	\$ 1,473.63	\$ 49.83	3.5%	\$ 13.52	\$ 14.00	\$ 0.47	3.5%
	High Hazard Group H-1	5,000	\$ 1,761.62	\$ 1,823.28	\$ 61.66	3.5%	\$ 21.94	\$ 22.70	\$ 0.77	3.5%
	High Hazard Group H-1	10,000	\$ 2,858.93	\$ 2,958.99	\$ 100.06	3.5%	\$ 12.78	\$ 13.23	\$ 0.45	3.5%
	High Hazard Group H-1	25,000	\$ 4,776.53	\$ 4,943.71	\$ 167.18	3.5%	\$ 8.87	\$ 9.18	\$ 0.31	3.5%
H-2	High Hazard Group H-2	50,000	\$ 6,996.19	\$ 7,241.06	\$ 244.87	3.5%	\$ 14.00	\$ 14.49	\$ 0.49	3.5%
	High Hazard Group H-2	250	\$ 1,052.79	\$ 1,089.64	\$ 36.85	3.5%	\$ 20.67	\$ 21.39	\$ 0.72	3.5%
	High Hazard Group H-2	1,250	\$ 1,260.01	\$ 1,304.11	\$ 44.10	3.5%	\$ 23.68	\$ 24.51	\$ 0.83	3.5%
	High Hazard Group H-2	2,500	\$ 1,554.58	\$ 1,608.99	\$ 54.41	3.5%	\$ 39.17	\$ 40.54	\$ 1.37	3.5%
	High Hazard Group H-2	5,000	\$ 2,634.43	\$ 2,723.13	\$ 88.70	3.5%	\$ 22.10	\$ 22.88	\$ 0.77	3.5%
H-3	High Hazard Group H-3	12,500	\$ 4,192.74	\$ 4,339.49	\$ 146.75	3.5%	\$ 15.39	\$ 15.93	\$ 0.54	3.5%
	High Hazard Group H-3	25,000	\$ 6,116.39	\$ 6,330.46	\$ 214.07	3.5%	\$ 24.46	\$ 25.31	\$ 0.86	3.5%
	High Hazard Group H-3	250	\$ 950.72	\$ 984.00	\$ 33.28	3.5%	\$ 18.71	\$ 19.36	\$ 0.65	3.5%
	High Hazard Group H-3	1,250	\$ 1,138.32	\$ 1,178.16	\$ 39.84	3.5%	\$ 21.50	\$ 22.25	\$ 0.75	3.5%
	High Hazard Group H-3	2,500	\$ 1,406.73	\$ 1,455.96	\$ 49.24	3.5%	\$ 25.31	\$ 26.54	\$ 1.24	3.5%
H-4	High Hazard Group H-4	5,000	\$ 2,289.66	\$ 2,369.80	\$ 80.14	3.5%	\$ 30.14	\$ 30.85	\$ 0.71	3.5%
	High Hazard Group H-4	12,500	\$ 3,800.75	\$ 3,933.78	\$ 133.03	3.5%	\$ 14.00	\$ 14.49	\$ 0.49	3.5%
	High Hazard Group H-4	25,000	\$ 5,550.15	\$ 5,744.40	\$ 194.26	3.5%	\$ 22.20	\$ 22.98	\$ 0.78	3.5%
	High Hazard Group H-4	500	\$ 1,045.02	\$ 1,081.60	\$ 36.58	3.5%	\$ 10.18	\$ 10.54	\$ 0.36	3.5%
	High Hazard Group H-4	2,500	\$ 1,248.16	\$ 1,291.84	\$ 43.69	3.5%	\$ 11.12	\$ 11.51	\$ 0.39	3.5%
H-5	High Hazard Group H-5	5,000	\$ 1,526.72	\$ 1,580.16	\$ 53.44	3.5%	\$ 20.33	\$ 21.04	\$ 0.71	3.5%
	High Hazard Group H-5	10,000	\$ 2,543.21	\$ 2,632.22	\$ 89.01	3.5%	\$ 9.82	\$ 10.16	\$ 0.34	3.5%
	High Hazard Group H-5	25,000	\$ 4,015.79	\$ 4,156.34	\$ 140.55	3.5%	\$ 6.90	\$ 7.14	\$ 0.24	3.5%
	High Hazard Group H-5	50,000	\$ 5,741.94	\$ 5,942.91	\$ 200.97	3.5%	\$ 11.49	\$ 11.89	\$ 0.40	3.5%
	High Hazard Group H-5	2,000	\$ 2,209.03	\$ 2,286.34	\$ 77.32	3.5%	\$ 5.44	\$ 5.63	\$ 0.19	3.5%
H	High Hazard Group H-5	10,000	\$ 2,642.93	\$ 2,735.43	\$ 92.50	3.5%	\$ 6.35	\$ 6.58	\$ 0.22	3.5%
	High Hazard Group H-5	20,000	\$ 3,278.26	\$ 3,393.00	\$ 114.74	3.5%	\$ 10.09	\$ 10.44	\$ 0.35	3.5%
	High Hazard Group H-5	40,000	\$ 5,298.23	\$ 5,483.67	\$ 185.44	3.5%	\$ 6.05	\$ 6.26	\$ 0.21	3.5%
	High Hazard Group H-5	100,000	\$ 8,931.79	\$ 9,244.41	\$ 312.61	3.5%	\$ 4.19	\$ 4.34	\$ 0.15	3.5%
	High Hazard Group H-5	200,000	\$ 13,126.48	\$ 13,585.91	\$ 459.43	3.5%	\$ 6.56	\$ 6.79	\$ 0.23	3.5%
I-1	H Occupancy Tenant Improvements	250	\$ 589.41	\$ 610.04	\$ 20.63	3.5%	\$ 11.54	\$ 11.94	\$ 0.40	3.5%
	H Occupancy Tenant Improvements	1,250	\$ 705.21	\$ 729.89	\$ 24.68	3.5%	\$ 12.96	\$ 13.42	\$ 0.45	3.5%
	H Occupancy Tenant Improvements	2,500	\$ 866.33	\$ 896.65	\$ 30.32	3.5%	\$ 22.35	\$ 23.13	\$ 0.78	3.5%
	H Occupancy Tenant Improvements	5,000	\$ 1,425.06	\$ 1,474.94	\$ 49.88	3.5%	\$ 11.84	\$ 12.26	\$ 0.41	3.5%
	H Occupancy Tenant Improvements	12,500	\$ 2,313.44	\$ 2,394.41	\$ 80.97	3.5%	\$ 8.24	\$ 8.53	\$ 0.29	3.5%
I-2	H Occupancy Tenant Improvements	25,000	\$ 3,343.62	\$ 3,460.65	\$ 117.03	3.5%	\$ 13.38	\$ 13.85	\$ 0.47	3.5%
	Institutional—17+ persons, ambulatory	1,500	\$ 1,016.64	\$ 1,052.22	\$ 35.58	3.5%	\$ 3.32	\$ 3.43	\$ 0.12	3.5%
	Institutional—17+ persons, ambulatory	7,500	\$ 1,216.59	\$ 1,259.18	\$ 42.58	3.5%	\$ 3.83	\$ 3.96	\$ 0.13	3.5%
	Institutional—17+ persons, ambulatory	15,000	\$ 1,502.83	\$ 1,555.43	\$ 52.60	3.5%	\$ 6.32	\$ 6.54	\$ 0.22	3.5%
	Institutional—17+ persons, ambulatory	30,000	\$ 2,450.97	\$ 2,536.76	\$ 85.78	3.5%	\$ 3.56	\$ 3.68	\$ 0.12	3.5%
I-3	Institutional—17+ persons, ambulatory	75,000	\$ 4,055.18	\$ 4,197.11	\$ 141.93	3.5%	\$ 2.48	\$ 2.57	\$ 0.09	3.5%
	Institutional—17+ persons, ambulatory	150,000	\$ 5,919.62	\$ 6,126.81	\$ 207.19	3.5%	\$ 3.94	\$ 4.08	\$ 0.14	3.5%
	Institutional—6+ persons, non-ambulatory	5,000	\$ 2,541.76	\$ 2,630.72	\$ 88.96	3.5%	\$ 2.47	\$ 2.56	\$ 0.09	3.5%
	Institutional—6+ persons, non-ambulatory	25,000	\$ 3,035.72	\$ 3,141.97	\$ 106.25	3.5%	\$ 2.72	\$ 2.82	\$ 0.10	3.5%
	Institutional—6+ persons, non-ambulatory	50,000	\$ 3,715.82	\$ 3,845.87	\$ 130.05	3.5%	\$ 4.95	\$ 5.13	\$ 0.17	3.5%
I-4	Institutional—6+ persons, non-ambulatory	100,000	\$ 6,190.15	\$ 6,406.80	\$ 216.66	3.5%	\$ 2.39	\$ 2.47	\$ 0.08	3.5%
	Institutional—6+ persons, non-ambulatory	250,000	\$ 9,770.86	\$ 10,112.84	\$ 341.98	3.5%	\$ 1.68	\$ 1.74	\$ 0.06	3.5%
	Institutional—6+ persons, non-ambulatory	500,000	\$ 13,954.46	\$ 14,442.87	\$ 488.41	3.5%	\$ 2.78	\$ 2.88	\$ 0.10	3.5%
	Institutional—6+ persons, restrained	5,000	\$ 1,408.94	\$ 1,458.25	\$ 49.31	3.5%	\$ 1.40	\$ 1.45	\$ 0.05	3.5%
	Institutional—6+ persons, restrained	25,000	\$ 1,688.73	\$ 1,747.84	\$ 59.11	3.5%	\$ 1.63	\$ 1.69	\$ 0.06	3.5%
I	Institutional—6+ persons, restrained	50,000	\$ 2,097.11	\$ 2,170.51	\$ 73.40	3.5%	\$ 2.53	\$ 2.62	\$ 0.09	3.5%
	Institutional—6+ persons, restrained	100,000	\$ 3,362.37	\$ 3,480.05	\$ 117.68	3.5%	\$ 1.62	\$ 1.67	\$ 0.06	3.5%
	Institutional—6+ persons, restrained	250,000	\$ 5,786.67	\$ 5,989.21	\$ 202.53	3.5%	\$ 1.11	\$ 1.14	\$ 0.04	3.5%
	Institutional—6+ persons, restrained	500,000	\$ 8,568.34	\$ 8,868.23	\$ 299.89	3.5%	\$ 1.72	\$ 1.78	\$ 0.06	3.5%
	Institutional—6+ persons, day care	750	\$ 725.18	\$ 750.56	\$ 25.38	3.5%	\$ 4.80	\$ 4.96	\$ 0.17	3.5%
M	Institutional—6+ persons, day care	3,750	\$ 869.06	\$ 899.48	\$ 30.42	3.5%	\$ 5.84	\$ 6.04	\$ 0.20	3.5%
	Institutional—6+ persons, day care	7,500	\$ 1,088.30	\$ 1,126.39	\$ 38.09	3.5%	\$ 8.46	\$ 8.75	\$ 0.30	3.5%
	Institutional—6+ persons, day care	15,000	\$ 1,723.47	\$ 1,783.79	\$ 60.32	3.5%	\$ 5.81	\$ 6.01	\$ 0.20	3.5%
	Institutional—6+ persons, day care	37,500	\$ 3,029.93	\$ 3,135.98	\$ 106.05	3.5%	\$ 3.98	\$ 4.12	\$ 0.14	3.5%
	Institutional—6+ persons, day care	75,000	\$ 4,523.67	\$ 4,681.99	\$ 158.33	3.5%	\$ 6.03	\$ 6.24	\$ 0.21	3.5%
M	I Occupancy Tenant Improvements	1,000	\$ 488.35	\$ 505.44	\$ 17.09	3.5%	\$ 2.39	\$ 2.47	\$ 0.08	3.5%
	I Occupancy Tenant Improvements	5,000	\$ 583.51	\$ 603.94	\$ 20.42	3.5%	\$ 2.69	\$ 2.78	\$ 0.09	3.5%
	I Occupancy Tenant Improvements	10,000	\$ 717.47	\$ 742.58	\$ 25.11	3.5%	\$ 4.62	\$ 4.78	\$ 0.16	3.5%
	I Occupancy Tenant Improvements	20,000	\$ 1,180.30	\$ 1,221.61	\$ 41.31	3.5%	\$ 2.47	\$ 2.56	\$ 0.09	3.5%
	I Occupancy Tenant Improvements	50,000	\$ 1,921.38	\$ 1,988.63	\$ 67.25	3.5%	\$ 1.70	\$ 1.76	\$ 0.06	3.5%
R-1	I Occupancy Tenant Improvements	100,000	\$ 2,777.38	\$ 2,874.59	\$ 97.21	3.5%	\$ 2.77	\$ 2.87	\$ 0.10	3.5%
	Mercantile	10,000	\$ 2,619.61	\$ 2,711.29	\$ 91.69	3.5%	\$ 1.30	\$ 1.34	\$ 0.05	3.5%
	Mercantile	50,000	\$ 3,138.32	\$ 3,248.16	\$ 109.84	3.5%	\$ 1.48	\$ 1.53	\$ 0.05	3.5%
	Mercantile	100,000	\$ 3,876.35	\$ 4,012.02	\$ 135.67	3.5%	\$ 2.42	\$ 2.50	\$ 0.08	3.5%
	Mercantile	200,000	\$ 6,290.57	\$ 6,510.74	\$ 220.17	3.5%	\$ 1.42	\$ 1.47	\$ 0.05	3.5%
R-2	Mercantile	500,000	\$ 10,548.61	\$ 10,917.81	\$ 369.20	3.5%	\$ 0.98	\$ 1.01	\$ 0.03	3.5%
	Mercantile	1,000,000	\$ 15,426.63	\$ 15,966.57	\$ 539.93	3.5%	\$ 1.54	\$ 1.60	\$ 0.05	3.5%
	M Occupancy Tenant Improvements	500	\$ 350.72	\$ 362.99	\$ 12.28	3.5%	\$ 3.41	\$ 3.53	\$ 0.12	3.5%
	M Occupancy Tenant Improvements	2,500	\$ 418.72	\$ 433.37	\$ 14.66	3.5%	\$ 3.69	\$ 3.82	\$ 0.13	3.5%
	M Occupancy Tenant Improvements	5,000	\$ 511.43	\$ 529.33	\$ 17.90	3.5%	\$ 6.89	\$ 7.13	\$ 0.24	3.5%
R-2	M Occupancy Tenant Improvements	10,000	\$ 855.80	\$ 885.75	\$ 29.95	3.5%	\$ 3.20	\$ 3.31	\$ 0.11	3.5%
	M Occupancy Tenant Improvements	25,000	\$ 1,338.81	\$ 1,385.67	\$ 46.86	3.5%	\$ 2.26	\$ 2.33	\$ 0.08	3.5%
	M Occupancy Tenant Improvements	50,000	\$ 1,900.60	\$ 1,967.12	\$ 66.52	3.5%	\$ 3.80	\$ 3.94	\$ 0.13	3.5%
	M Occupancy Tenant Improvements	3,500	\$ 1,003.22	\$ 1,038.34	\$ 35.11	3.5%	\$ 1.41	\$ 1.46	\$ 0.05	3.5%
	M Occupancy Tenant Improvements	17,500	\$ 1,199.67	\$ 1,241.66	\$ 41.99	3.5%	\$ 1.58	\$ 1.64	\$ 0.06	3.5%
R-2	Residential—Transient	35,000	\$ 1,474.91	\$ 1,526.53	\$ 51.62	3.5%	\$ 2.74	\$ 2.83	\$ 0.10	3.5%
	Residential—Transient	70,000	\$ 2,430.77	\$ 2,515.85	\$ 85.08	3.5%	\$ 1.43	\$ 1.48	\$ 0.05	3.5%
	Residential—Transient	175,000	\$ 3,930.04	\$ 4,067.59	\$ 137.55	3.5%	\$ 1.01	\$ 1.04	\$ 0.04	3.5%
	Residential—Transient	350,000	\$ 5,692.41	\$ 5,891.64	\$ 199.23	3.5%	\$ 1.63	\$ 1.69	\$ 0.06	3.5%
	Residential—Permanent, 2+ Dwellings	3,500	\$ 1,146.50	\$ 1,186.63	\$ 40.13	3.5%	\$ 1.60	\$ 1.66	\$ 0.06	3.5%
R-2	Residential—Permanent, 2+ Dwellings	17,500	\$ 1,372.70	\$ 1,420.75	\$ 48.04	3.5%	\$ 1.76	\$ 1.82	\$ 0.06	3.5%
	Residential—Permanent, 2+ Dwellings	35,000	\$ 1,679.93	\$ 1,738.73	\$ 58.80	3.5%	\$ 3.16	\$ 3.27	\$ 0.11	3.5%
	Residential—Permanent, 2+ Dwellings	70,000	\$ 2,796.34	\$ 2,883.86	\$ 87.52	3.5%	\$ 1.59	\$ 1.65	\$ 0.06	3.5%
	Residential—Permanent, 2+ Dwellings	175,000	\$ 4,464.61	\$ 4,620.87	\$ 156.26	3.5%	\$ 1.12	\$ 1.16	\$ 0.04	3.5%
	Residential—Permanent, 2+ Dwellings	350,000	\$ 6,421.08	\$ 6,645.82	\$ 224.74	3.5%	\$ 1.83	\$ 1.89	\$ 0.06	3.5%
R-2	Residential—Permanent, 2+, Additional Identical Buildings	3,500	\$ 714.63	\$ 739.64	\$ 25.01	3.5%	\$ 1.02	\$ 1.05	\$ 0.04	3.5%
	Residential—Permanent, 2+, Additional Identical Buildings	17,500	\$ 858.29	\$ 888.33	\$ 30.04	3.5%	\$ 1.31	\$ 1.36	\$ 0.05	3.5%
	Residential—Permanent, 2+, Additional Identical Buildings	35,000	\$ 1,088.00	\$ 1,126.08	\$ 38.08	3.5%	\$ 1.68	\$ 1.74	\$ 0.06	3.5%
	Residential—Permanent, 2+, Additional Identical Buildings	70,000	\$ 1,675.97	\$ 1,734.63	\$ 58.66	3.5%	\$ 1.38	\$ 1.43	\$ 0.05	3.5%
	Residential—Permanent, 2+, Additional Identical Buildings	175,000	\$ 3,123.70	\$ 3,233.03	\$ 109.33	3.5%	\$ 0.93	\$ 0.96	\$ 0.0	

# South Metro Fire Rescue – Fees – Effective Date: January 1, 2026

## New Construction and Tenant Improvements (Includes New Fire Sprinklers and New Fire Alarms)

IBC Class	IBC/CBC Occupancy Type	Project Size Threshold	Proposed Base				Current Cost for Each Additional 100 SF				Proposed Cost for Each Additional 100 SF			
			Current Base Cost	Cost	\$ Change	% Change	100 SF	100 SF	\$ Change	% Change	100 SF	100 SF	\$ Change	% Change
R	R Occupancy Tenant Improvements	250	\$ 250.73	\$ 259.51	\$ 8.78	3.5%	\$ 4.85	\$ 5.02	\$ 0.17	3.5%				
	R Occupancy Tenant Improvements	1,250	\$ 299.11	\$ 309.58	\$ 10.47	3.5%	\$ 5.19	\$ 5.38	\$ 0.18	3.5%				
	R Occupancy Tenant Improvements	2,500	\$ 363.65	\$ 376.38	\$ 12.73	3.5%	\$ 9.92	\$ 10.26	\$ 0.35	3.5%				
	R Occupancy Tenant Improvements	5,000	\$ 611.04	\$ 632.42	\$ 21.39	3.5%	\$ 4.45	\$ 4.60	\$ 0.16	3.5%				
	R Occupancy Tenant Improvements	12,500	\$ 944.67	\$ 977.73	\$ 33.06	3.5%	\$ 3.17	\$ 3.28	\$ 0.11	3.5%				
	R Occupancy Tenant Improvements	25,000	\$ 1,339.60	\$ 1,386.49	\$ 46.89	3.5%	\$ 5.26	\$ 5.55	\$ 0.19	3.5%				
S	Storage	2,500	\$ 1,017.71	\$ 1,053.33	\$ 35.62	3.5%	\$ 1.99	\$ 2.06	\$ 0.07	3.5%				
	Storage	12,500	\$ 1,217.67	\$ 1,260.29	\$ 42.62	3.5%	\$ 2.31	\$ 2.39	\$ 0.08	3.5%				
	Storage	25,000	\$ 1,504.91	\$ 1,557.58	\$ 52.67	3.5%	\$ 3.77	\$ 3.91	\$ 0.13	3.5%				
	Storage	50,000	\$ 2,449.03	\$ 2,534.75	\$ 85.72	3.5%	\$ 2.14	\$ 2.22	\$ 0.08	3.5%				
	Storage	125,000	\$ 4,054.32	\$ 4,196.22	\$ 141.90	3.5%	\$ 1.48	\$ 1.53	\$ 0.05	3.5%				
	Storage	250,000	\$ 5,902.81	\$ 6,109.40	\$ 206.60	3.5%	\$ 2.36	\$ 2.44	\$ 0.08	3.5%				
	S Occupancy Tenant Improvements	500	\$ 350.72	\$ 362.99	\$ 12.28	3.5%	\$ 3.41	\$ 3.53	\$ 0.12	3.5%				
S Occupancy Tenant Improvements	2,500	\$ 418.72	\$ 433.37	\$ 14.66	3.5%	\$ 3.69	\$ 3.82	\$ 0.13	3.5%					
S Occupancy Tenant Improvements	5,000	\$ 511.43	\$ 529.33	\$ 17.90	3.5%	\$ 6.89	\$ 7.13	\$ 0.24	3.5%					
S Occupancy Tenant Improvements	10,000	\$ 855.80	\$ 885.75	\$ 29.95	3.5%	\$ 3.20	\$ 3.31	\$ 0.11	3.5%					
S Occupancy Tenant Improvements	25,000	\$ 1,338.81	\$ 1,385.67	\$ 46.86	3.5%	\$ 2.26	\$ 2.33	\$ 0.08	3.5%					
S Occupancy Tenant Improvements	50,000	\$ 1,900.60	\$ 1,967.12	\$ 66.52	3.5%	\$ 3.80	\$ 3.94	\$ 0.13	3.5%					
U	Accessory	500	\$ 493.74	\$ 511.02	\$ 17.28	3.5%	\$ 4.84	\$ 5.01	\$ 0.17	3.5%				
	Accessory	2,500	\$ 589.98	\$ 610.63	\$ 20.65	3.5%	\$ 5.47	\$ 5.66	\$ 0.19	3.5%				
	Accessory	5,000	\$ 726.09	\$ 751.50	\$ 25.41	3.5%	\$ 9.31	\$ 9.64	\$ 0.33	3.5%				
	Accessory	10,000	\$ 1,192.08	\$ 1,233.81	\$ 41.72	3.5%	\$ 5.02	\$ 5.19	\$ 0.18	3.5%				
	Accessory	25,000	\$ 1,945.23	\$ 2,013.31	\$ 68.08	3.5%	\$ 3.51	\$ 3.64	\$ 0.12	3.5%				
	Accessory	50,000	\$ 2,822.64	\$ 2,921.43	\$ 98.79	3.5%	\$ 5.65	\$ 5.85	\$ 0.20	3.5%				
	Automatic Sprinkler System, 13 Combustible	1,250	\$ 1,229.51	\$ 1,272.54	\$ 43.03	3.5%	\$ 4.88	\$ 5.05	\$ 0.17	3.5%				
Automatic Sprinkler System, 13 Combustible	6,250	\$ 1,474.44	\$ 1,526.04	\$ 51.61	3.5%	\$ 5.91	\$ 6.12	\$ 0.21	3.5%					
Automatic Sprinkler System, 13 Combustible	12,500	\$ 1,844.36	\$ 1,908.92	\$ 64.55	3.5%	\$ 8.61	\$ 8.91	\$ 0.30	3.5%					
Automatic Sprinkler System, 13 Combustible	25,000	\$ 2,921.19	\$ 3,023.43	\$ 102.24	3.5%	\$ 5.86	\$ 6.07	\$ 0.21	3.5%					
Automatic Sprinkler System, 13 Combustible	62,500	\$ 5,118.56	\$ 5,297.71	\$ 179.15	3.5%	\$ 4.07	\$ 4.22	\$ 0.14	3.5%					
Automatic Sprinkler System, 13 Combustible	125,000	\$ 7,962.30	\$ 7,930.48	\$ 268.18	3.5%	\$ 6.13	\$ 6.35	\$ 0.21	3.5%					
Automatic Sprinkler System, 13 Non-Combustible	5,000	\$ 1,164.07	\$ 1,204.82	\$ 40.74	3.5%	\$ 1.17	\$ 1.21	\$ 0.04	3.5%					
Automatic Sprinkler System, 13 Non-Combustible	25,000	\$ 1,397.93	\$ 1,446.86	\$ 48.93	3.5%	\$ 1.41	\$ 1.46	\$ 0.05	3.5%					
Automatic Sprinkler System, 13 Non-Combustible	50,000	\$ 1,751.61	\$ 1,812.91	\$ 61.31	3.5%	\$ 1.99	\$ 2.06	\$ 0.07	3.5%					
Automatic Sprinkler System, 13 Non-Combustible	100,000	\$ 2,747.83	\$ 2,844.00	\$ 96.17	3.5%	\$ 1.45	\$ 1.50	\$ 0.05	3.5%					
Automatic Sprinkler System, 13 Non-Combustible	250,000	\$ 4,919.23	\$ 5,091.41	\$ 172.17	3.5%	\$ 1.00	\$ 1.04	\$ 0.04	3.5%					
Automatic Sprinkler System, 13 Non-Combustible	500,000	\$ 7,423.63	\$ 7,683.46	\$ 259.83	3.5%	\$ 1.48	\$ 1.53	\$ 0.05	3.5%					
Automatic Sprinkler System, 13R	1,500	\$ 1,035.22	\$ 1,071.45	\$ 36.23	3.5%	\$ 3.46	\$ 3.58	\$ 0.12	3.5%					
Automatic Sprinkler System, 13R	7,500	\$ 1,242.90	\$ 1,286.40	\$ 43.50	3.5%	\$ 4.44	\$ 4.59	\$ 0.16	3.5%					
Automatic Sprinkler System, 13R	15,000	\$ 1,574.50	\$ 1,629.61	\$ 55.11	3.5%	\$ 5.66	\$ 5.86	\$ 0.20	3.5%					
Automatic Sprinkler System, 13R	30,000	\$ 2,424.03	\$ 2,508.87	\$ 84.84	3.5%	\$ 4.64	\$ 4.80	\$ 0.16	3.5%					
Automatic Sprinkler System, 13R	75,000	\$ 4,511.53	\$ 4,669.43	\$ 157.90	3.5%	\$ 3.17	\$ 3.28	\$ 0.11	3.5%					
Automatic Sprinkler System, 13R	150,000	\$ 6,890.26	\$ 7,131.42	\$ 241.16	3.5%	\$ 4.60	\$ 4.76	\$ 0.16	3.5%					
Automatic Sprinkler System, 13D	600	\$ 106.71	\$ 110.44	\$ 3.73	3.5%	\$ -	\$ -	\$ -	0.0%					
Automatic Sprinkler System, 13D	3,000	\$ 106.71	\$ 110.44	\$ 3.73	3.5%	\$ -	\$ -	\$ -	0.0%					
Automatic Sprinkler System, 13D	6,000	\$ 1,036.19	\$ 1,072.46	\$ 36.27	3.5%	\$ 8.70	\$ 9.00	\$ 0.30	3.5%					
Automatic Sprinkler System, 13D	12,000	\$ 1,558.35	\$ 1,612.90	\$ 54.54	3.5%	\$ 8.16	\$ 8.44	\$ 0.29	3.5%					
Automatic Sprinkler System, 13D	30,000	\$ 3,027.24	\$ 3,133.19	\$ 105.95	3.5%	\$ 5.53	\$ 5.72	\$ 0.19	3.5%					
Automatic Sprinkler System, 13D	60,000	\$ 4,687.18	\$ 4,851.23	\$ 164.05	3.5%	\$ 7.81	\$ 8.09	\$ 0.27	3.5%					
Fire Alarm System	2,000	\$ 945.56	\$ 978.65	\$ 33.09	3.5%	\$ 2.34	\$ 2.42	\$ 0.08	3.5%					
Fire Alarm System	10,000	\$ 1,132.92	\$ 1,172.58	\$ 39.65	3.5%	\$ 2.82	\$ 2.92	\$ 0.10	3.5%					
Fire Alarm System	20,000	\$ 1,415.19	\$ 1,464.72	\$ 49.53	3.5%	\$ 4.19	\$ 4.34	\$ 0.15	3.5%					
Fire Alarm System	40,000	\$ 2,252.94	\$ 2,331.79	\$ 78.85	3.5%	\$ 2.77	\$ 2.87	\$ 0.10	3.5%					
Fire Alarm System	100,000	\$ 3,913.05	\$ 4,050.01	\$ 136.96	3.5%	\$ 1.90	\$ 1.97	\$ 0.07	3.5%					
Fire Alarm System	200,000	\$ 5,811.61	\$ 6,015.02	\$ 203.41	3.5%	\$ 2.91	\$ 3.01	\$ 0.10	3.5%					
Core Shell	1,000	\$ 606.88	\$ 628.12	\$ 21.24	3.5%	\$ 3.01	\$ 3.12	\$ 0.11	3.5%					
Core Shell	5,000	\$ 726.83	\$ 752.27	\$ 25.44	3.5%	\$ 3.68	\$ 3.81	\$ 0.13	3.5%					
Core Shell	10,000	\$ 910.35	\$ 942.21	\$ 31.86	3.5%	\$ 5.28	\$ 5.46	\$ 0.18	3.5%					
Core Shell	20,000	\$ 1,437.83	\$ 1,488.16	\$ 50.32	3.5%	\$ 3.68	\$ 3.81	\$ 0.13	3.5%					
Core Shell	50,000	\$ 2,542.04	\$ 2,631.02	\$ 88.97	3.5%	\$ 2.51	\$ 2.60	\$ 0.09	3.5%					
Core Shell	100,000	\$ 3,803.20	\$ 3,936.31	\$ 133.11	3.5%	\$ 3.80	\$ 3.93	\$ 0.13	3.5%					
High Rise	45,000	\$ 24,681.09	\$ 25,544.93	\$ 863.84	3.5%	\$ 2.77	\$ 2.86	\$ 0.10	3.5%					
High Rise	225,000	\$ 29,669.66	\$ 30,708.10	\$ 1,038.44	3.5%	\$ 3.80	\$ 3.93	\$ 0.13	3.5%					
High Rise	450,000	\$ 38,204.84	\$ 39,542.01	\$ 1,337.17	3.5%	\$ 4.15	\$ 4.30	\$ 0.15	3.5%					
High Rise	900,000	\$ 56,923.33	\$ 58,915.65	\$ 1,992.32	3.5%	\$ 4.13	\$ 4.27	\$ 0.14	3.5%					
High Rise	2,250,000	\$ 112,609.64	\$ 116,550.98	\$ 3,941.34	3.5%	\$ 2.80	\$ 2.90	\$ 0.10	3.5%					
High Rise	4,500,000	\$ 175,770.40	\$ 181,922.37	\$ 6,151.96	3.5%	\$ 3.91	\$ 4.04	\$ 0.14	3.5%					

# BOARD OF DIRECTORS AGENDA ITEM

## STAFF REPORT



**Meeting Date:** 11/17/2025

**Agenda Item Type:** Action Item

**Agenda Item:** Adoption of 2026 Proposed Budget and Certification of Property Tax Mill Levies

**Submitted By:** Stephanie Corbo, CFO

**Approved:** Fire Chief John Curtis

### SUMMARY:

Resolutions to adopt and appropriate the 2026 budget for all funds and certify mill levies.

### BACKGROUND:

By state law C.R.S. 29-1-103, the Board of Directors must adopt the budget and certify mill levies for the following year by December 15.

Summary of 2026 Proposed Budget

	General Fund	Capital Projects Fund	Cherry Hills Pension Fund	Building Rental Fund	Self-Insurance Fund	South Metro Fire Rescue Total
Beginning Fund Balance	51,292,078	29,534,230	1,431,821	413,836	4,463,281	87,135,246
Total Revenues	240,504,188	2,328,846	444,117	683,524	20,347,521	264,308,196
Total Expenditures	(200,598,332)	(22,408,445)	(222,663)	(820,000)	(20,073,217)	(244,122,657)
Total Interfund Transfers	(39,000,000)	39,000,000	-	-	-	-
Gain/Loss	905,856	18,920,401	221,454	(136,476)	274,304	20,185,539
Ending Fund Balance	52,197,934	48,454,631	1,653,275	277,360	4,737,585	107,320,785

Interfund Transfer from General Fund to Capital Projects Fund is recorded as an Expenditure in the General Fund and a Revenue in the Capital Projects Fund on the adopting resolution.

### FINANCIAL IMPACT:

The proposed mill levies result in budgeted revenues of \$203,856,720. The proposed budget includes total revenues of \$264,308,196 and total expenditures of \$244,122,539 for a net impact of \$107,320,785.

### STRATEGIC INITIATIVE:

Strategic, Sustainable Fiscal Stewardship

### RECOMMENDED ACTION/MOTION:

Staff recommends the Board adopt the proposed 2026 budget and certify the 12.250 South Metro Fire Rescue mill levy and the 0.500 Cherry Hills Fire Bond mill levy.

“I move to approve Resolution No. 2025-09: Resolution to Adopt 2026 Budget and Appropriate Sums”

“I move to approve Resolution No. 2025-12: Resolution to Set Mill Levies”

### **ALTERNATIVE OPTIONS:**

Click or tap here to enter text.

### **ATTACHMENTS:**

1. BOD Budget Presentation 11.17.2025
2. Resolution 2025-09: 2026 Budget Adoption
3. Resolution 2025-12: 2026 Mill Levies

**RESOLUTION TO ADOPT 2026 BUDGET AND APPROPRIATE SUMS**  
**Resolution No. 2025-09**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT, COLORADO FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the South Metro Fire Rescue Fire Protection District appointed Fire Chief John Curtis and Stephanie Corbo, Chief Financial Officer to prepare and submit a proposed budget to said governing body by the proper time; and

WHEREAS, the above individuals did submit a proposed budget to the governing body on or before October 15, 2025 for its consideration; and

WHEREAS, the Board of Directors has made provision therein for total available funds in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below so as not to impair the operations of the District; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 10, 2025 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, certain facts and the best information available at the time of adoption of the 2026 budget were used in order to comply with the timely submittal of the mill levy to the County Commissioners of Douglas, Arapahoe and Jefferson County for certification for the 2026 budget. The budget for 2026 is adopted as presented.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT, COLORADO;

Section 1. That the estimated expenditures for each fund are as follows:

General Fund	\$ 239,598,332
Capital Projects Fund	22,408,445
Building Rental Fund	820,000
Cherry Hills Pension Fund	222,663
Self-Insured Medical Fund	20,073,217
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 283,122,657</b>

Section 2. That the budgets as submitted and hereinabove summarized by fund, hereby are approved and adopted as the budgets of the South Metro Fire Rescue Fire Protection District for the year stated above.

Section 3. That the budgets as submitted and hereinabove summarized by fund, and as set forth in detail in the budget schedules provided to the Board herewith, hereby are approved

Section 4. That the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

General Fund	\$ 240,504,188
Capital Projects Fund	41,328,846
Building Rental Fund	683,524
Cherry Hills Pension Fund	444,117
Self-Insured Medical Fund	20,347,521
<b>TOTAL ALL REVENUES</b>	<b>\$ 303,308,196</b>

Section 5. In the event of recertification of property values by the County Assessor's Offices after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budgets and certifications of mill levies to reflect the recertification of property values without the need for additional Board authorization. Any such modification to the budgets or certifications of mill levies as contemplated by this Section shall be deemed ratified by the Board.

Adopted this 17th day of November, 2025.

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Jim Albee, Chairman  
Board of Directors  
South Metro Fire Rescue Fire Protection District

Attest: \_\_\_\_\_  
William Shriver, Treasurer  
Board of Directors  
South Metro Fire Rescue Fire Protection District

**RESOLUTION TO SET MILL LEVIES**  
**Resolution No. 2025-12**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Metro Fire Rescue Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on November 17, 2025; and

WHEREAS, the amount of money generated from property taxes necessary to balance the budget for general operation expense is \$204,229,752; and

WHEREAS, the valuation for assessment for the South Metro Fire Rescue Fire Protection District as certified by the County Assessors is \$16,850,613,496 for the General Fund; and

WHEREAS, the valuation for assessment for the Cherry Hills Fire Bond as certified by the Arapahoe County Assessor is \$790,378,918 for the Cherry Hills Pension Fund; and

WHEREAS, the voters of the South Metro Fire Rescue Fire Protection District approved 2025 Ballot Issue 7A, approving an increase of the district's total mills by 3 mills for a total property tax rate of 12.250 mills, on November 4, 2025;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT, COLORADO;

Section 1. That for the purpose of meeting all general operating expenses of the South Metro Fire Rescue Fire Protection District during the 2026 budget year, there is hereby levied a tax of 12.250 mills upon each dollar of the total valuation for assessment of all taxable property within the South Metro Fire Rescue Fire Protection District.

Section 2. That for the purpose of meeting all operating expenses related to the benefit payments and administration of the Cherry Hills Old Hire Pension Plan of the South Metro Fire Rescue Fire Protection District during the 2026 budget year, there is hereby levied a tax of 0.500 mills upon each dollar of the total valuation for assessment of all taxable property within the Cherry Hills Fire Bond taxing entity.

In the event of recertification of property values by the County Assessor's Offices after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budgets and certifications of mill levies to reflect the recertification of property values without the need for additional Board authorization. Any such modification to the budgets or certifications of mill levies as contemplated by this Section shall be deemed ratified by the Board.

The Board of Directors hereby authorizes and directs the District Chief Financial Officer to certify to the County Commissioners of Douglas, Arapahoe, and Jefferson Counties, Colorado, the mill levies for the South Metro Fire Rescue Fire Protection District as hereinabove determined and set.

Adopted this 17th day of November, 2025.

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Jim Albee, Chairman  
Board of Directors  
South Metro Fire Rescue Fire Protection District

Attest: \_\_\_\_\_  
William Shriver, Treasurer  
Board of Directors  
South Metro Fire Rescue Fire Protection District



# South Metro Fire Rescue

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Board of Directors  
2026 Proposed Budget  
November 17, 2025

# Agenda

- Changes from 11/10 Proposed Budget
  - Revised Volunteer Benefit Contribution
  - Updated Capital Fund Transfer
- 2026 Proposed Budget by Fund
- Timeline
  - Next Steps: Recommend Formal Adoption Today, 11/17
  - Submit Mill Levies to Boards of County Commissioners by 12/15
  - Submit Final Budget Document to State by 1/31
- Appendix
  - Long Term Plans & Outlook
  - Deep Dive Financial Summary – General Fund
  - Fund Balance Classifications



# Proposed Budget by Fund



# 2026 Proposed Budget: General Fund

## Key Assumptions:

- Property Taxes includes 3 additional mills & HB24B-1001 Assessment Rate, and does not include Abatements
- Adopt Fire Marshall Office & Ambulance Fee Rates
- Compensation Increase based on Collective Bargaining Agreement (Line) & Korn Ferry (Staff)
  - Academies & Line Attrition
- Permanent Reductions
- Additional Staff, Alternate Response & Professional Development
- Increased Capital Transfer



# 2026 Proposed Budget: General Fund Fee Schedules

As discussed at the 10/6 Budget Workshop,  
Proposed Fee Schedules are As Follows:

- Ambulance Fees:
  - \$1900 / trip
  - \$31 / mile
- Fire Marshal's Office:
  - 3.5% Increase to All Fees
  - Increase Tied to Salary, Main Cost Component
  - See Separate Document in Packet for Detailed Fee Schedule



# General Fund - Changes Compared to 11/10 Proposed Budget

	11/10/2025 Proposed Budget	11/17/2025 New Revenue Budget
<b>Beginning Fund Balance</b>	<b>51,292,078</b>	<b>51,292,078</b>
<b>Revenues</b>		
Property Taxes	203,856,720	203,856,720
Abatements	-	-
Specific Ownership Tax	10,111,072	10,111,072
Ambulance Transport Fees	18,679,809	18,679,809
Medicaid Supplemental Fee	-	-
Permit/Plan Review Fees	2,536,003	2,536,003
Other Income	3,413,099	3,413,099
JACC Revenue	320,800	320,800
Leases (GASB 87)	346,685	346,685
SBITA (GASB 96)	1,240,000	1,240,000
<b>Total Revenues</b>	<b>240,504,188</b>	<b>240,504,188</b>
<b>Expenses</b>		
Salaries	(111,849,125)	(111,849,125)
Attrition - Freeze staff vacant positions 1/2 yr	-	-
Project Meeting OT - Contingent	-	-
Operating Exp - Permanent	1,042,037	1,042,037
Operating Exp - Contingent	-	-
New Staff FTE requested for 2026	(948,220)	(948,401)
Alternate Response Staff	(675,000)	(675,000)
Benefits	(43,410,101)	(43,439,668)
Overtime	(16,368,353)	(16,368,353)
Treasurers fees	(3,057,851)	(3,057,851)
Operating Expenses - Baseline budget	(22,343,884)	(22,343,884)
JACC Expenses	(320,800)	(320,800)
Leases (GASB 87)	(346,685)	(346,685)
SBITA (GASB 96)	(1,240,000)	(1,240,000)
Leases (Annual) :Equipment,	(550,602)	(550,602)
<b>Total Expenses</b>	<b>(200,568,584)</b>	<b>(200,598,332)</b>
<b>Gain/Loss</b>	<b>39,935,604</b>	<b>39,905,856</b>
<b>CPF Transfer</b>	<b>(26,000,000)</b>	<b>(39,000,000)</b>
<b>Change to Fund Balance</b>	<b>13,935,604</b>	<b>905,856</b>
<b>Ending Fund Balance</b>	<b>65,227,682</b>	<b>52,197,934</b>
<b>Reserve Threshold (%)</b>	<b>33%</b>	<b>26%</b>

11/17/2025 Variance	11/17/2025 Notes
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
(181)	Slight adjustment due to refined Benefit ratio
(29,567)	Increased Volunteer Pension Contribution based on Actuarial Study and Pension Board Direction
-	
-	
-	
-	
-	
-	
(29,748)	
(29,748)	
(13,000,000)	
(13,029,748)	
(13,029,748)	
-7%	



# 2026 Proposed Budget: General Fund

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026
<b>Beginning Fund Balance</b>	49,908,875	54,854,826	54,854,826	54,854,826	51,292,078
<b>Revenues</b>					
Property Taxes	163,300,275	154,553,966	152,452,020	153,197,255	203,856,720
Abatements	-	666,134	-	-	-
Specific Ownership Tax	10,189,828	10,080,409	7,604,995	10,149,636	10,111,072
Ambulance Transport Fees	14,951,172	18,816,657	10,374,049	17,722,009	18,679,809
Medicaid Supplemental Fee	7,234,628	7,234,628	-	7,020,710	-
Permit/Plan Review Fees	2,030,546	2,239,516	1,342,303	2,333,567	2,536,003
Other Income	6,985,784	3,972,371	4,303,581	5,653,315	3,413,099
JACC Revenue	597,515	270,500	270,500	270,500	320,800
Leases (GASB 87)	336,533	194,980	-	194,980	346,685
SBITA (GASB 96)	1,201,040	-	-	-	1,240,000
<b>Total Revenues</b>	<b>206,827,321</b>	<b>198,029,161</b>	<b>176,347,447</b>	<b>196,541,972</b>	<b>240,504,188</b>
<b>Expenses</b>					
Salaries	(95,280,939)	(108,837,957)	(76,907,398)	(105,802,318)	(111,849,125)
Attrition - Freeze staff vacant positions 1/2 yr	-	-	-	-	-
Project Meeting OT - Contingent	-	-	-	-	-
Operating Exp - Permanent	-	-	-	-	1,042,037
Operating Exp - Contingent	-	-	-	-	-
New Staff FTE requested for 2026	-	-	-	-	(948,401)
Alternate Response Staff	-	-	-	-	(675,000)
Benefits	(38,317,336)	(40,756,133)	(29,227,599)	(39,206,344)	(43,439,668)
Overtime	(12,612,654)	(10,842,059)	(10,783,684)	(14,281,696)	(16,368,353)
Treasurers fees	(2,451,545)	(2,318,277)	(2,285,624)	(2,297,959)	(3,057,851)
Operating Expenses - Baseline budget	(20,551,534)	(22,738,461)	(14,710,485)	(22,568,443)	(22,343,884)
JACC Expenses	(625,666)	(372,842)	(180,582)	(372,842)	(320,800)
Leases (GASB 87)	(336,533)	(194,980)	-	(194,980)	(346,685)
SBITA (GASB 96)	(1,201,040)	-	-	-	(1,240,000)
Leases (Annual) :Equipment,	(504,123)	(531,200)	(406,084)	(529,999)	(550,602)
<b>Total Expenses</b>	<b>(171,881,370)</b>	<b>(186,591,908)</b>	<b>(134,501,455)</b>	<b>(185,254,581)</b>	<b>(200,598,332)</b>
<b>Gain/Loss</b>	<b>34,945,951</b>	<b>11,437,253</b>	<b>41,845,991</b>	<b>11,287,391</b>	<b>39,905,856</b>
<b>CPF Transfer</b>	<b>(30,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(15,000,000)</b>	<b>(39,000,000)</b>
<b>Net Change to Fund Balance</b>	<b>4,945,951</b>	<b>(3,562,747)</b>	<b>26,845,991</b>	<b>(3,712,609)</b>	<b>905,856</b>
<b>Ending Fund Balance</b>	<b>54,854,826</b>	<b>51,292,078</b>	<b>81,700,817</b>	<b>51,142,217</b>	<b>52,197,934</b>
<b>Reserve Threshold (%)</b>	<b>32%</b>	<b>27%</b>	<b>61%</b>	<b>28%</b>	<b>26%</b>

	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Beginning Fund Balance</b>	-6.5%	-6.5%
<b>Revenues</b>		
Property Taxes	31.9%	33.1%
Abatements	-100.0%	-
Specific Ownership Tax	0.3%	-0.4%
Ambulance Transport Fees	-0.7%	5.4%
Medicaid Supplemental Fee	-100.0%	-100.0%
Permit/Plan Review Fees	13.2%	8.7%
Other Income	-14.1%	-39.6%
JACC Revenue	18.6%	18.6%
Leases (GASB 87)	77.8%	77.8%
SBITA (GASB 96)	-	-
<b>Total Revenues</b>	<b>21.4%</b>	<b>22.4%</b>
<b>Expenses</b>		
Salaries	2.8%	5.7%
Attrition - Freeze staff vacant positions 1/2 yr	-	-
Project Meeting OT - Contingent	-	-
Operating Exp - Permanent	-	-
Operating Exp - Contingent	-	-
New Staff FTE requested for 2026	-	-
Alternate Response Staff	-	-
Benefits	6.6%	10.8%
Overtime	51.0%	14.6%
Treasurers fees	31.9%	33.1%
Operating Expenses - Baseline budget	-6.3%	-1.0%
JACC Expenses	-14.0%	-14.0%
Leases (GASB 87)	77.8%	77.8%
SBITA (GASB 96)	-	-
Leases (Annual) :Equipment,	3.7%	3.9%
<b>Total Expenses</b>	<b>7.5%</b>	<b>8.3%</b>
<b>Gain/Loss</b>	<b>248.9%</b>	<b>253.5%</b>
<b>CPF Transfer</b>	<b>160.0%</b>	<b>160.0%</b>
<b>Net Change to Fund Balance</b>	<b>-125.4%</b>	<b>-124.4%</b>
<b>Ending Fund Balance</b>	<b>1.8%</b>	<b>2.1%</b>
<b>Reserve Threshold (%)</b>	<b>-5%</b>	<b>-6%</b>

# 2026 Proposed Budget: Capital Projects Fund

## Key Assumptions:

- Fully Fund Capital Plan
  - Academy Recruit Equipment
  - Includes Capital Required to Fully Maintain Current Assets
  - Station 33 Rebuild
  - Fleet Center & Logistics Relocation
  - Extraction & PPE Equipment
  - Alternate Response Vehicle
  - No Separate Provision for Tariffs



# 2026 Proposed Budget: Capital Projects Fund

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Proposed Budget 2026*
<b>Beginning Fund Balance</b>	<b>11,475,611</b>	<b>25,465,773</b>	<b>25,465,773</b>	<b>25,465,773</b>	<b>29,534,230</b>
<b>Revenues</b>					
Interest Revenue	1,454,377	585,000	604,345	1,267,052	1,166,587
Reimbursements	-	-	55,686	55,686	500,000
Parker Excise Tax	413,856	150,000	557,347	655,702	662,259
<b>Total Revenues</b>	<b>1,868,233</b>	<b>735,000</b>	<b>1,217,378</b>	<b>1,978,440</b>	<b>2,328,846</b>
<b>Expenses</b>					
Equipment	(4,475,402)	(1,773,189)	(1,524,273)	(1,773,189)	(2,573,552)
Facilities	(8,598,787)	(4,280,070)	(1,986,678)	(2,980,070)	(17,747,758)
Vehicles	(4,803,882)	(5,613,284)	(4,765,106)	(5,613,284)	(2,087,135)
Parker Dedicated Projects	-	-	-	-	-
<b>Total Expenses</b>	<b>(17,878,071)</b>	<b>(11,666,543)</b>	<b>(8,276,057)</b>	<b>(10,366,543)</b>	<b>(22,408,445)</b>
<b>Total Interfund Transfers</b>	<b>30,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>39,000,000</b>
<b>Gain/Loss</b>	<b>13,990,162</b>	<b>4,068,457</b>	<b>7,941,320</b>	<b>6,611,897</b>	<b>18,920,401</b>
<b>Ending Fund Balance</b>	<b>25,465,773</b>	<b>29,534,230</b>	<b>33,407,093</b>	<b>32,077,670</b>	<b>48,454,631</b>
Restricted Fund Balance - Parker Capital Projects	2,565,650	2,715,650	3,122,997	3,371,352	3,377,909
Assigned Fund Balance - Capital Projects	22,900,123	26,818,580	30,284,096	28,706,317	45,076,722
<b>Assigned Reserve (%)</b>	<b>128.1%</b>	<b>229.9%</b>	<b>365.9%</b>	<b>276.9%</b>	<b>201.2%</b>

\*2026 Proposed Budget Beginning Fund Balance is based on 2025 Budgeted Ending Fund Balance



# 2026 Capital Expense Requests

Per 11/17/25 Budget Presentation	2026
<b>Equipment</b>	
Vmware servers Dispatch replacement	500,000
ERP Enhancements (PowerApps )	75,000
Bunker Gear Lifecycle Replacement ( <i>See BunkerGearExpiring</i> )	583,000
Bunker Gear Recruits X 2 sets	373,120
New FTE PPE Outfitting for Alt Resp & New Stations	62,629
DVR (In-vehicle Radio Repeater)	75,000
Annual Station and Gym Equipment replacement	23,759
SCBA Station Equipment & Maintenance	172,000
Extrication Tool Complement - Engine 36	73,000
Replacement/reserve hose.	68,695
K-Saw (Cutoff Saw) phased 5 year replacement (11 per year @ \$3199 Each)	36,350
Other Equipment Replacement	75,000
Generator	155,000
Blackline Atmospheric Meter Replace (5 year warranty cycle ongoing)	301,000
<b>Total Equipment</b>	<b>2,573,552</b>
<b>Facilities</b>	
Lease (warehouse) for 60 months - moved to G&A	
HQ Remodel/ Mineral Basement Remodel (Clinic/IT)	750,000
Existing facilities maintenance / remodels 33 Infrastructure @ \$9M 1%	3,147,158
<b>Station Replacements</b>	
Station 16 Renovation	250,000
Station 33 Rebuild	3,600,600
<b>New Construction</b>	
<i>Fleet Center New Build - Relocation Phase 1</i>	<i>10,000,000</i>
<b>Facilities Total</b>	<b>17,747,758</b>
<b>Vehicles</b>	
Alternate Response Model add 1	356,385
Vehicles	1,505,000
Upfitting	225,750
<b>Vehicles Total</b>	<b>2,087,135</b>
<b>Total Capital Projects</b>	<b>22,408,445</b>



# 2026 Proposed Budget: Cherry Hills Pension Fund

## Key Assumptions:

- Property Tax Revenues based on Full Collection of 0.5 Cherry Hills Mill Levy per Current Trend
- Expenses based on Required Contribution Provided in most recent Actuarial Study from Gabriel, Roeder, Smith & Company (GRS) dated 2024/01/01
- Estimated Expenses to remain flat through 2028 per above study



# 2026 Proposed Budget: Cherry Hills Pension Fund

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Proposed Budget 2026
<b>Beginning Fund Balance</b>	988,343	1,222,105	1,222,105	1,222,105	1,431,821
<b>Revenues</b>					
Property Taxes	366,556	371,836	369,497	373,032	373,032
Specific Ownership Taxes	21,658	22,880	15,086	20,262	20,428
Net Investment Earnings	67,792	60,000	47,908	60,572	50,657
<b>Total Revenues</b>	<b>456,006</b>	<b>454,716</b>	<b>432,491</b>	<b>453,866</b>	<b>444,117</b>
<b>Expenditures</b>					
Contribution to Pension Plan	(216,735)	(239,422)	-	(216,735)	(216,735)
Treasurer's Fees	(5,509)	(5,578)	(5,549)	(5,595)	(5,928)
<b>Total Expenditures</b>	<b>(222,244)</b>	<b>(245,000)</b>	<b>(5,549)</b>	<b>(222,330)</b>	<b>(222,663)</b>
<b>Gain/Loss</b>	<b>233,762</b>	<b>209,716</b>	<b>426,942</b>	<b>231,536</b>	<b>221,454</b>
<b>Ending Fund Balance</b>	<b>1,222,105</b>	<b>1,431,821</b>	<b>1,649,047</b>	<b>1,453,642</b>	<b>1,653,275</b>



# 2026 Proposed Budget: Building Rental Fund

## Key Assumptions:

- Rental Revenue remains flat based on current lease agreement
- CAM Revenue driven by Proposed Expenditure Budget
- Expenditures Increase based on Rising Utility, Repair & Maintenance Costs
- Closing Date for HQ Condo Project not set



# 2026 Proposed Budget: Building Rental Fund

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Proposed Budget 2026
<b>Beginning Fund Balance</b>	<b>464,540</b>	<b>463,836</b>	<b>463,836</b>	<b>463,836</b>	<b>413,836</b>
<b>Revenues</b>					
Net Investment Earnings	5,798	-	-	-	-
Rental Income	644,566	702,500	505,761	674,776	683,524
<b>Total Revenues</b>	<b>650,364</b>	<b>702,500</b>	<b>505,761</b>	<b>674,776</b>	<b>683,524</b>
<b>Expenditures</b>					
Operating	(9,730)	(12,500)	(8,054)	(12,500)	(12,500)
Utilities	(262,517)	(312,250)	(205,954)	(304,980)	(325,000)
Outside Services	(11,271)	(9,000)	(336)	(9,000)	(9,000)
Outside Repairs and Services	(154,379)	(207,750)	(164,025)	(182,965)	(204,000)
Capital Outlay	(79,150)	(75,000)	(12,219)	(75,000)	(130,000)
Routine Maintenance	(134,021)	(136,000)	(100,883)	(135,610)	(139,500)
<b>Total Expenditures</b>	<b>(651,068)</b>	<b>(752,500)</b>	<b>(491,471)</b>	<b>(720,055)</b>	<b>(820,000)</b>
<b>Gain/Loss</b>	<b>(704)</b>	<b>(50,000)</b>	<b>14,290</b>	<b>(45,279)</b>	<b>(136,476)</b>
<b>Ending Fund Balance</b>	<b>463,836</b>	<b>413,836</b>	<b>478,126</b>	<b>418,557</b>	<b>277,360</b>



# 2026 Proposed Budget: Self-Insurance Fund

## Key Assumptions:

- Medical Premiums Revenue is Based on:
  - Budgeted General Fund Premium Expenditures
  - Current Employee Enrollment
  - Medical Premiums increase 16.4% (\$2.7M) vs. 2025 Forecast
    - Employee & SMFR Premiums
    - Cigna rates increase 12.7% (\$2.2M)
    - Additional participants increase 3.7% (\$0.5M)
      - Full workforce plan vs forecast (actuals only)
      - Adds Academies with 90/10 split Cigna/Kaiser
- Medical Payments Expenditures are based on Benefits Consultant Estimates (Gallagher)



# 2026 Proposed Budget: Self-Insurance Fund

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Proposed Budget 2026
<b>Beginning Fund Balance</b>	<b>3,163,907</b>	<b>4,036,870</b>	<b>4,036,870</b>	<b>4,036,870</b>	<b>4,463,281</b>
<b>Revenues</b>					
Medical Premiums	17,781,838	14,983,382	12,505,254	16,648,946	19,377,521
Stop Loss Refunds & Reimbursements	382,090	-	70,658	70,658	-
Net Investment Earnings	295,458	125,000	210,991	278,592	260,000
Miscellaneous	1,680,785	1,000,000	613,897	1,292,227	710,000
<b>Total Revenues</b>	<b>20,140,171</b>	<b>16,108,382</b>	<b>13,400,800</b>	<b>18,290,425</b>	<b>20,347,521</b>
<b>Expenditures</b>					
Medical Payments	(18,006,501)	(14,528,830)	(8,462,589)	(16,792,237)	(18,661,787)
Stop Loss Insurance & Admin Fees	(1,260,707)	(1,153,141)	(971,387)	(1,293,766)	(1,411,430)
<b>Total Expenditures</b>	<b>(19,267,208)</b>	<b>(15,681,971)</b>	<b>(9,433,976)</b>	<b>(18,086,003)</b>	<b>(20,073,217)</b>
<b>Gain/Loss</b>	<b>872,963</b>	<b>426,411</b>	<b>3,966,824</b>	<b>204,422</b>	<b>274,304</b>
<b>Ending Fund Balance</b>	<b>4,036,870</b>	<b>4,463,281</b>	<b>8,003,694</b>	<b>4,241,292</b>	<b>4,737,585</b>



# 2026 Proposed Budget: South Metro Fire Rescue – All Funds

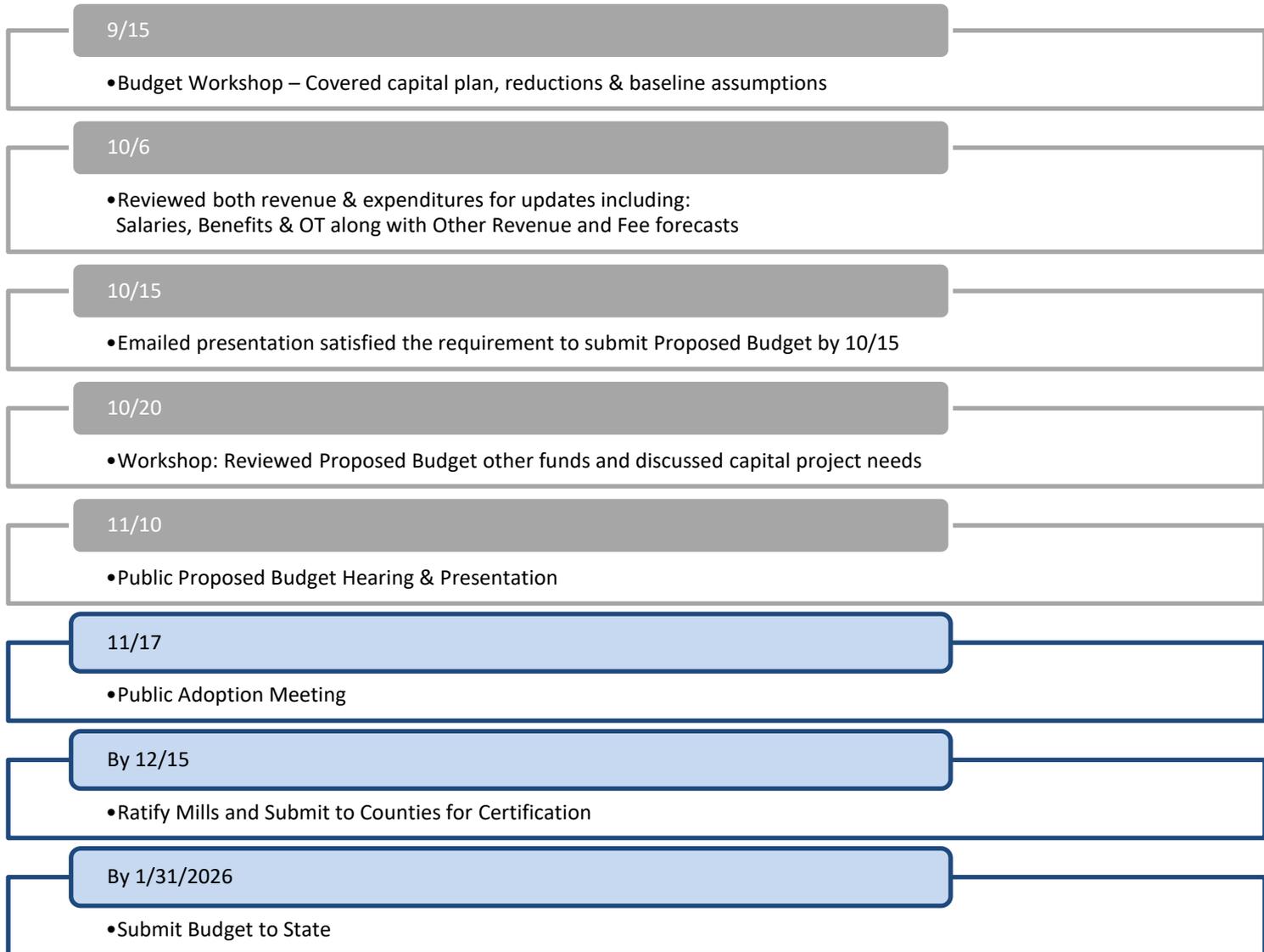
	General Fund	Capital Projects Fund	Cherry Hills Pension Fund	Building Rental Fund	Self-Insurance Fund	South Metro Fire Rescue Total
Beginning Fund Balance	51,292,078	29,534,230	1,431,821	413,836	4,463,281	87,135,246
Total Revenues	240,504,188	2,328,846	444,117	683,524	20,347,521	264,308,196
Total Expenditures	(200,598,332)	(22,408,445)	(222,663)	(820,000)	(20,073,217)	(244,122,657)
Total Interfund Transfers	(39,000,000)	39,000,000	-	-	-	-
<b>Gain/Loss</b>	<b>905,856</b>	<b>18,920,401</b>	<b>221,454</b>	<b>(136,476)</b>	<b>274,304</b>	<b>20,185,539</b>
Ending Fund Balance	52,197,934	48,454,631	1,653,275	277,360	4,737,585	107,320,785



# Communication Plan



# Timeline



# Next Steps

**December 15:** Deadline to submit mill levies to the Boards 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 mill levies to the Boards of County Commissioners (§29-1-108(2), C.R.S.).

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





# Appendix

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# Long Term Plans & Outlook

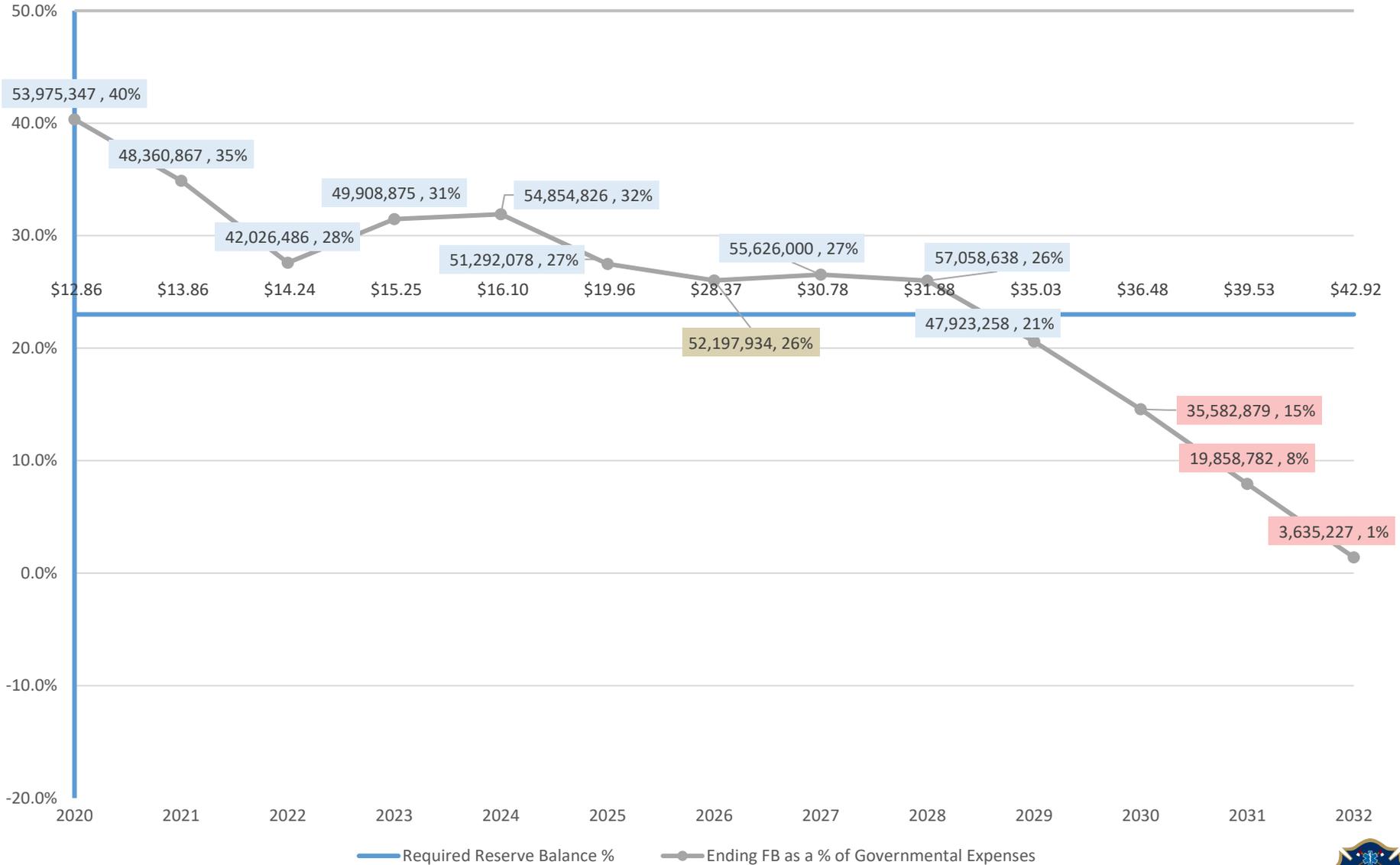


# General Fund: Long Term Plan

	Forecast									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Revenues</b>										
Property Taxes	203,856,720	201,818,153	208,881,789	210,970,606	218,354,578	220,538,123	228,256,958	230,539,527	238,608,411	240,994,495
Abatements	-	-	-	-	-	-	-	-	-	-
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	2,536,003	2,561,363	2,586,977	2,612,847	2,638,975	2,665,365	2,692,019	2,718,939	2,746,128	2,773,590
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
Leases (GASB 87)	346,685	194,980	194,980	194,980	194,980	194,980	194,980	194,980	194,980	194,980
SBITA (GASB 96)	1,240,000	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
<b>Total Revenues</b>	<b>240,504,188</b>	<b>239,078,684</b>	<b>246,881,733</b>	<b>249,728,903</b>	<b>257,890,700</b>	<b>260,872,097</b>	<b>269,409,376</b>	<b>272,531,568</b>	<b>281,721,207</b>	<b>284,991,091</b>
<b>Expenses</b>										
Salaries	(111,849,125)	(116,323,090)	(120,161,752)	(124,127,090)	(128,223,284)	(132,454,652)	(136,825,656)	(141,340,902)	(146,005,152)	(150,823,322)
Operating Exp - Permanent	1,042,037	1,076,425	1,111,947	1,148,641	1,186,546	1,225,702	1,266,150	1,307,933	1,351,095	1,395,681
New Staff FTE requested for 2026	(948,401)	(986,337)	(1,018,886)	(1,052,509)	(1,087,242)	(1,123,121)	(1,160,184)	(1,198,470)	(1,238,019)	(1,278,874)
Alternate Response Staff	(675,000)	(702,000)	(725,166)	(749,096)	(1,547,633)	(1,598,705)	(1,651,462)	(1,705,961)	(1,762,257)	(1,820,412)
Benefits	(43,439,668)	(45,177,255)	(46,668,104)	(48,208,151)	(49,799,020)	(51,442,388)	(53,139,987)	(54,893,606)	(56,705,095)	(58,576,364)
Overtime	(16,368,353)	(17,023,088)	(17,584,849)	(18,165,149)	(18,764,599)	(19,383,831)	(20,023,498)	(20,684,273)	(21,366,854)	(22,071,960)
Professional Development- Succession Support	(500,000)	(516,500)	(533,545)	(551,151)	(569,339)	(588,128)	(607,536)	(627,585)	(648,295)	(669,689)
Treasurers fees	(3,057,851)	(3,027,272)	(3,133,227)	(3,164,559)	(3,275,319)	(3,308,072)	(3,423,854)	(3,458,093)	(3,579,126)	(3,614,917)
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)	(194,980)	(194,980)
SBITA (GASB 96)	(1,240,000)	(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)
<b>Total Expenses</b>	<b>(200,598,332)</b>	<b>(209,650,620)</b>	<b>(219,449,095)</b>	<b>(232,864,283)</b>	<b>(244,231,079)</b>	<b>(250,596,195)</b>	<b>(259,632,931)</b>	<b>(268,258,695)</b>	<b>(277,520,603)</b>	<b>(286,716,410)</b>
Gain/Loss	39,905,856	29,428,064	27,432,638	16,864,620	13,659,621	10,275,903	9,776,445	4,272,873	4,200,604	(1,725,319)
CPF Transfer	(39,000,000)	(26,000,000)	(26,000,000)	(26,000,000)	(26,000,000)	(26,000,000)	(26,000,000)	(26,000,000)	(26,000,000)	(26,000,000)
Change to Fund Balance	905,856	3,428,064	1,432,638	(9,135,380)	(12,340,379)	(15,724,097)	(16,223,555)	(21,727,127)	(21,799,396)	(27,725,319)
Ending Fund Balance	52,197,934	55,625,998	57,058,636	47,923,256	35,582,877	19,858,780	3,635,225	(18,091,902)	(39,891,298)	(67,616,618)
Reserve Threshold (%)	26%	27%	26%	21%	15%	8%	1%	-7%	-14%	-24%



# General Fund: Fund Balance & Reserve



# Capital Projects Fund: Long Term Plan (1/2)

	Forecast									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Equipment</b>										
Technology Refresh - Lifecycle Replacement		-	-	-	500,000	516,500	533,545	551,151	569,339	588,128
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 (PowerApps )	75,000									
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)	583,000	722,687	746,535	771,171	796,620	822,908	850,064	878,116	907,094	937,028
Bunker Gear Recruits X 2 sets	373,120	385,433	398,152	411,291	424,864	438,884	453,368	468,329	483,784	499,748
Schedule change 63 FTE Bunker Gear X 2 sets			209,030	215,928	223,054					
New FTE PPE Outfitting for Alt Resp & New Stations	62,629			388,327	60,628		428,053			
New FTE PPE Outfitting for MED 3		48,522								
New Transport Medic FTE Equipment		113,102								
Radios: portable & mobile on vehicles		1,429,000	1,000,000		2,500,000	2,000,000				
DVR (In-vehicle Radio Repeater)	75,000	51,650								
Annual Station and Gym Equipment replacement	23,759	24,543	25,353	26,190	27,054	27,947	28,869	29,822	30,806	31,822
SCBAs Airpacks Replacement			2,500,000	3,500,000						
SCBA Station Equipment & Maintenance	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)				584,712					731,300	
Reserve Extrication Tools					100,000					117,626
Extrication Tool Complement - Engine 36	73,000									
Replacement/reserve hose.	68,695	70,961	73,303	75,722	80,828	83,496	89,033	91,971	95,006	98,142
K-Saw (Cutoff Saw) phased 5 year replacement (11 per year @ \$3	36,350	37,550	38,789	40,069						
Other Equipment Replacement	75,000	77,475	80,032	82,673	85,401	88,219	91,130	94,138	97,244	100,453
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	301,000					354,053				
<b>Total Equipment</b>	<b>2,573,552</b>	<b>3,923,197</b>	<b>8,666,593</b>	<b>8,593,339</b>	<b>5,335,610</b>	<b>4,858,915</b>	<b>2,768,488</b>	<b>2,417,351</b>	<b>7,378,496</b>	<b>2,727,694</b>



# Capital Projects Fund: Long Term Plan (2/2)

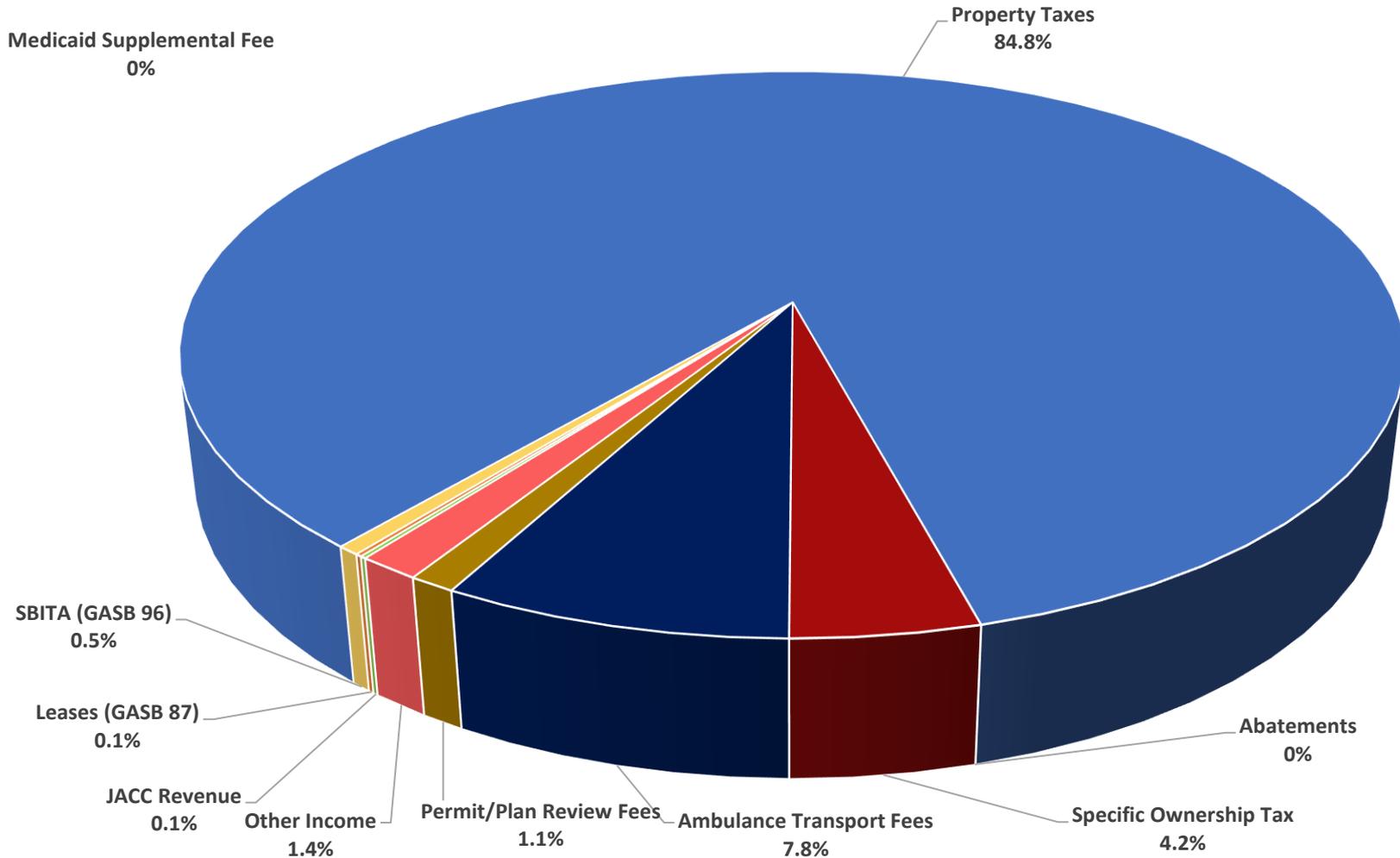
	Forecast										
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
<b>Facilities</b>											
Lease (warehouse) for 60 months - moved to G&A											
Logistics warehouse lease OPEX - moved to G&A											
JSF Gym Floor (placeholder)											
JSF and TJ burn can enclosure (have received quote)											
HQ Remodel/ Mineral Basement Remodel (Clinic/IT)	750,000										
HQ Remodel/ Mineral Basement Remodel (Dispatch)		1,500,000									
Existing facilities maintenance / remodels 33 Infrastructure @ \$9M	3,147,158	3,334,883	3,533,806	3,744,594	3,967,956	4,204,641	4,455,444	4,721,208	5,002,824	5,301,238	
MFTC Training Center											
Sleep Hygiene Project											
Remodel at JSF											
<b>Station Replacements</b>											
Land for station 16											
Station 16 Renovation	250,000	1,750,000									
Station 33 Rebuild	3,600,600	3,600,600	3,600,600								
Station 1 (15)											
Station 13 Rebuild									5,625,253	5,625,253	
Station 44 Relocate to Lone Tree							5,031,533	5,031,533	5,031,533		
<b>New Construction</b>											
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	
Fleet Center New Build - Relocation Phase 1	10,000,000	10,000,000									
Phase 2: Logs/Facility Relocation			5,000,000	5,000,000							
<b>Facilities Total</b>	<b>17,747,758</b>	<b>20,185,483</b>	<b>16,399,993</b>	<b>13,010,181</b>	<b>17,734,019</b>	<b>13,705,117</b>	<b>18,987,453</b>	<b>14,752,741</b>	<b>20,659,610</b>	<b>15,926,491</b>	
<b>Vehicles</b>											
Sterling Ranch Apparatus & upfitting			3,311,098								
Anthology Apparatus & upfitting					3,533,236						
Alternate Response Model add 1	356,385				405,808						
MED 3 apparatus and upfitting		368,146									
New Transport Medic with upfitting		368,146									
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	
<b>Vehicles Total</b>	<b>2,087,135</b>	<b>8,912,791</b>	<b>13,799,654</b>	<b>6,551,550</b>	<b>9,764,944</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>22,408,445</b>	<b>33,021,472</b>	<b>38,866,240</b>	<b>28,155,070</b>	<b>32,834,573</b>	<b>24,643,502</b>	<b>26,494,118</b>	<b>23,846,668</b>	<b>34,660,280</b>	<b>25,330,761</b>	
Interest Revenues	1,166,587	1,211,371	1,082,840	805,145	788,455	654,530	722,207	745,484	835,706	658,019	
Reimbursements	500,000										
GF Transfer	39,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	
Transfer from/(to) Facilities Infrastructure Reserve	-	-	-	-	-	-	-	-	-	-	
Remove/Borrow Against excise Tax	-	-	-	-	2,497,627	2,497,627	2,497,627	710,032	717,132	724,303	
<b>Anticipated Assigned Fund Balance - Capital Projects</b>	<b>45,076,722</b>	<b>39,266,621</b>	<b>27,483,222</b>	<b>26,133,296</b>	<b>22,584,805</b>	<b>27,093,461</b>	<b>29,819,177</b>	<b>33,428,025</b>	<b>26,320,582</b>	<b>28,372,144</b>	
<b>Parker Excise Tax - Beginning Balance</b>	<b>662,259</b>	<b>668,882</b>	<b>675,571</b>	<b>682,327</b>	<b>689,150</b>	<b>696,041</b>	<b>703,002</b>	<b>710,032</b>	<b>717,132</b>	<b>724,303</b>	
Capital Projects	-	-	-	-	2,497,627	2,497,627	2,497,627	710,032	717,132	724,303	
<b>Ending Fund Balance</b>	<b>3,377,909</b>	<b>4,046,791</b>	<b>4,722,362</b>	<b>5,404,689</b>	<b>3,596,212</b>	<b>1,794,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

# Deeper Dive into Budget Components: General Fund



# General Fund Revenues

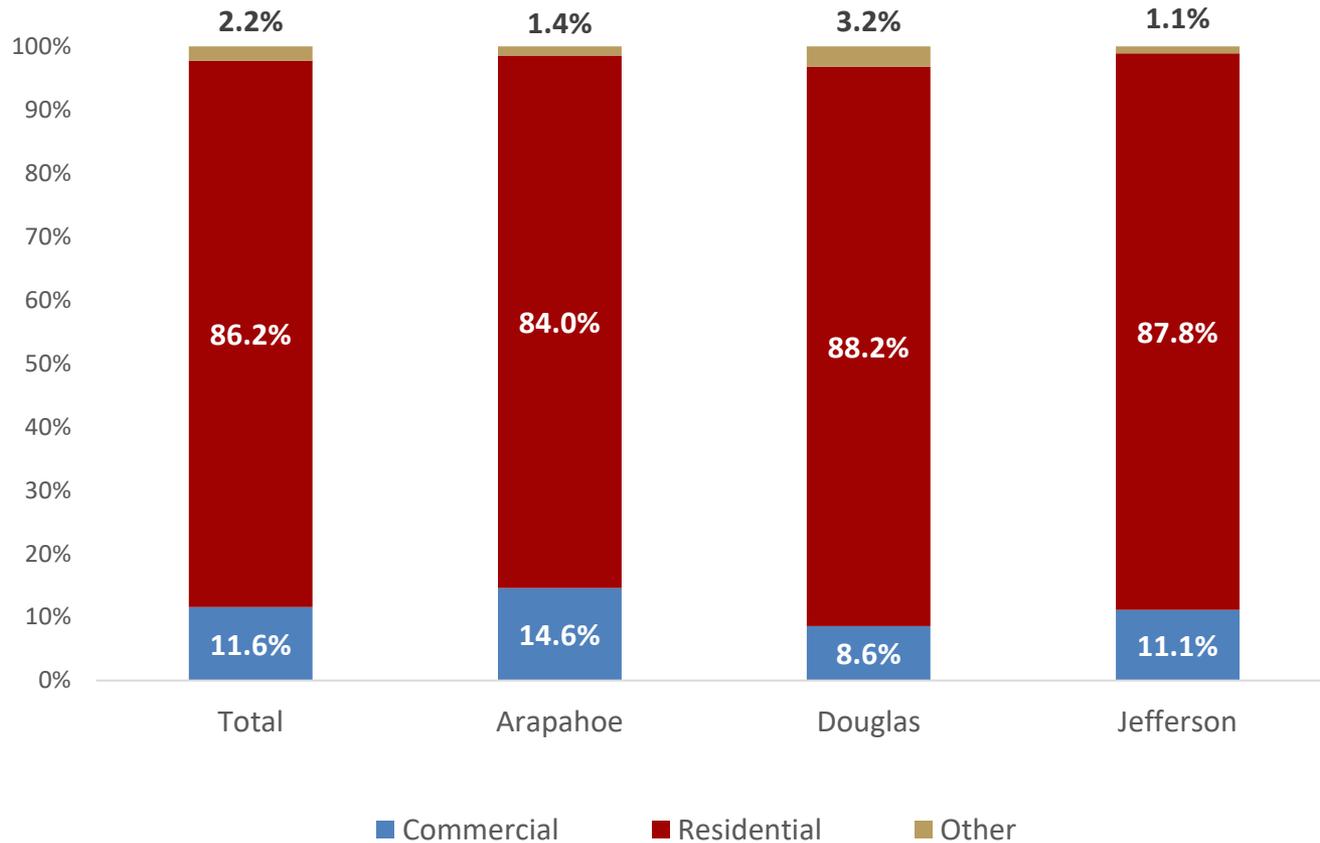
**General Fund Revenues for 2026 Total \$240.5 Million  
22.4% increase from 2025 Forecast**



# Components of General Fund Property Taxes

## Actual Property Value by County

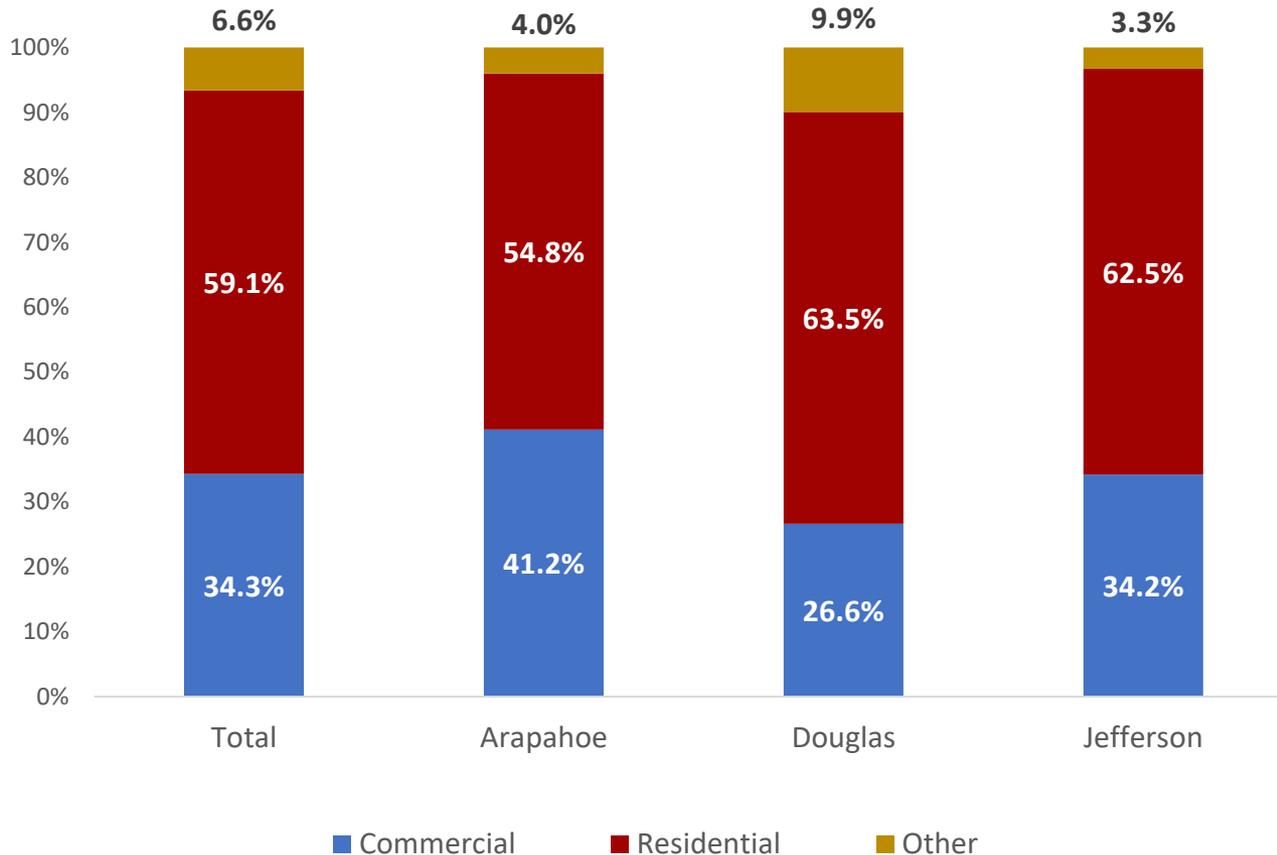
Distribution of 2025 Actual Value by County



# Components of General Fund Property Taxes

## Assessed Property Value by County

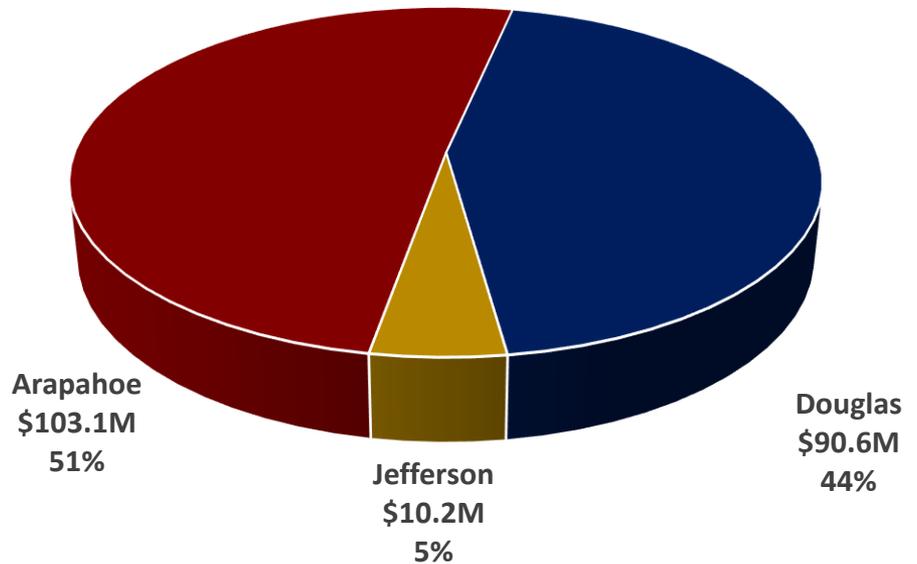
Distribution of 2025 Assessed Value by County



# General Fund Property Taxes

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Revenues</b>							
Property Taxes	163,300,275	154,553,966	152,452,020	153,197,255	203,856,720	31.9%	33.1%
Abatements	-	666,134	-	-	-	-100.0%	
Property Taxes + Abatements	163,300,275	155,220,100	152,452,020	153,197,255	203,856,720	31.3%	33.1%

- Preliminary Certification of Valuations show 2025 assessed values increase 0.2% from 2024 assessed values. 2026 assumes historical collection rate of 99.4%
- Arapahoe County **increased** 0.6% from 2024
- Douglas County **decreased** 0.8% from 2024
- Jefferson County **increased** 6.0% from 2024

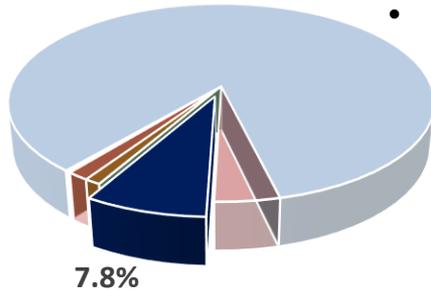


# Additional General Fund Revenue Categories (1 of 2)

	Audit 2024	Budget 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Revenues</b>						
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	2,536,003	13.2%	8.7%

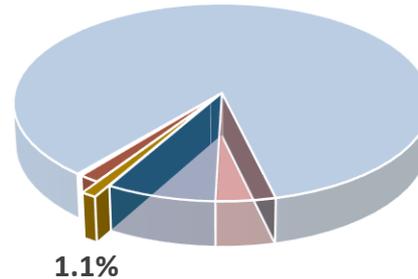
## Ambulance Transport | \$18.7M

- 5.4% increase from 2025 forecast
- 2026 Rates:
  - \$1,900 per trip
  - \$31 per mile



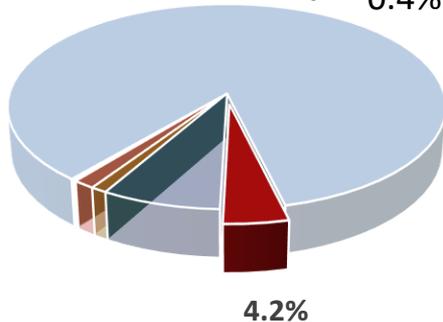
## Permit/Plan Review Fees | \$2.5M

- 8.7% increase from 2025 forecast
- Rate increased by 3.5% (matching salary growth)
- 5% growth attributed to Parker transition



## Specific Ownership Tax | \$10.1M

- 0.4% decrease from 2025 forecast



## Medicaid Payment | \$0.0M

- 100% decrease from 2025 forecast
- State government not guaranteeing this will be provided in 2026

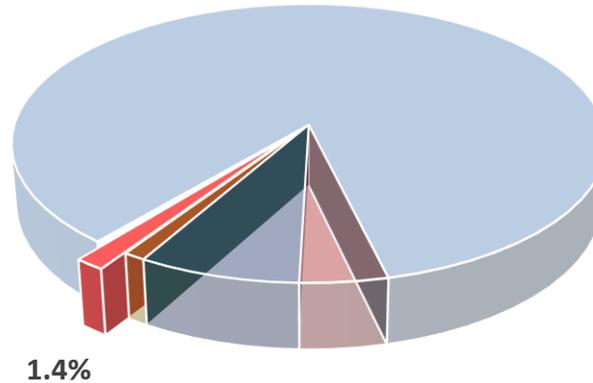


# Additional Revenue Categories (2 of 2)

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Revenues</b>							
Other Income	6,985,784	3,972,371	4,303,581	5,653,315	3,413,099	-14.1%	-39.6%
JACC Revenue	597,515	270,500	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	-	-	-	1,240,000		

## 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

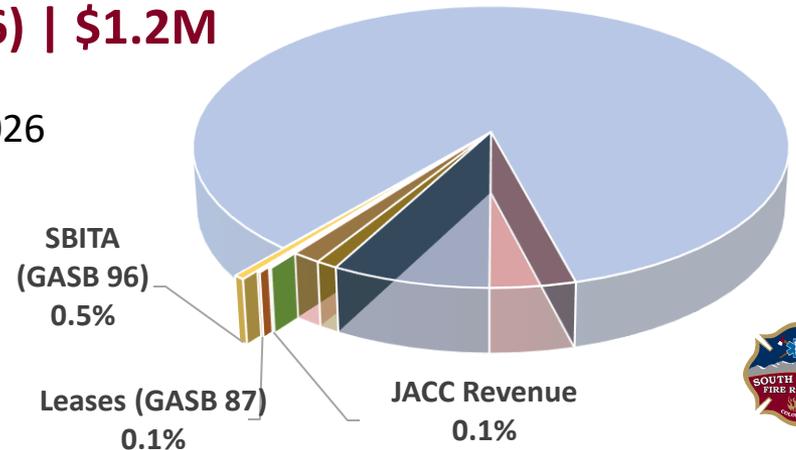


## Leases (GASB 87) | \$0.3M / SBITA (GASB 96) | \$1.2M

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

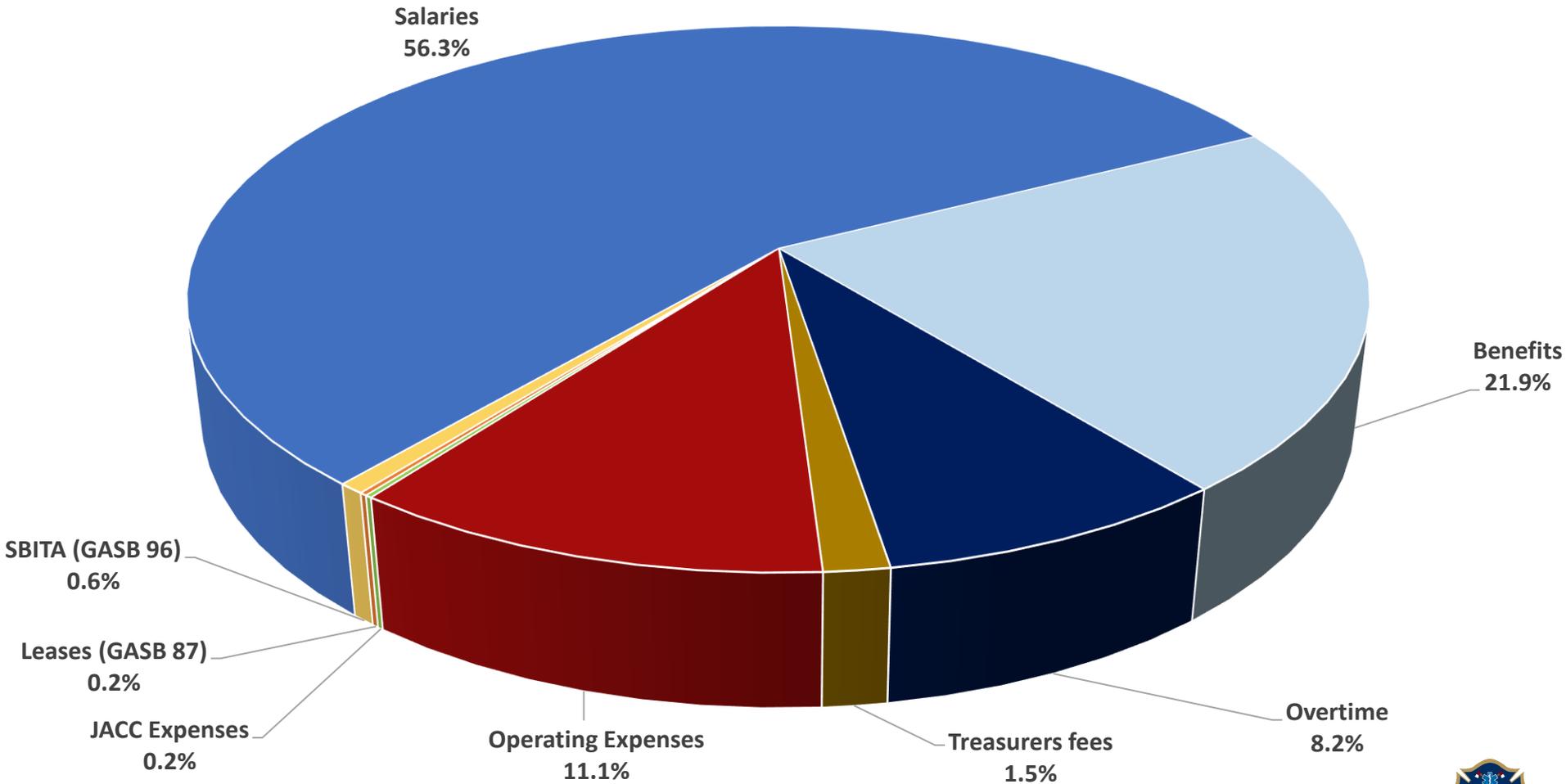
## JACC | \$0.3M

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



# Expenses

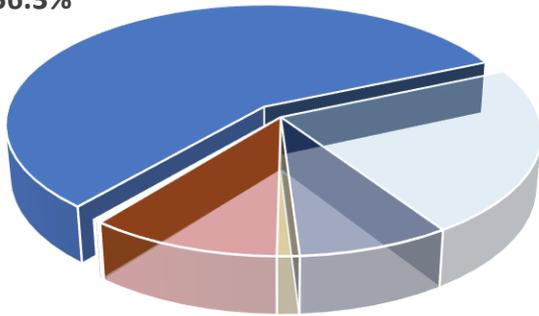
**Expenses for 2026 Total \$200.6 Million**  
**8.3% Increase from 2025 Forecast**



# Components of Total Salaries

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Expenses</b>							
Salaries	(95,280,939)	(108,837,957)	(76,907,398)	(105,802,318)	(112,908,784)	3.7%	6.7%

Salaries  
56.3%



## Total Salaries | \$112.9M

- 6.7% increase from 2025 forecast

## Components of Salaries

Other Differentials	471,607
Education Differentials	1,727,293
Holiday Premium	2,218,112
Longevity	2,293,076
Buyouts	2,412,626
Salaries with Attrition	103,786,070

FTE Count	
Line	627
Staff	180
<b>Total</b>	<b>807</b>

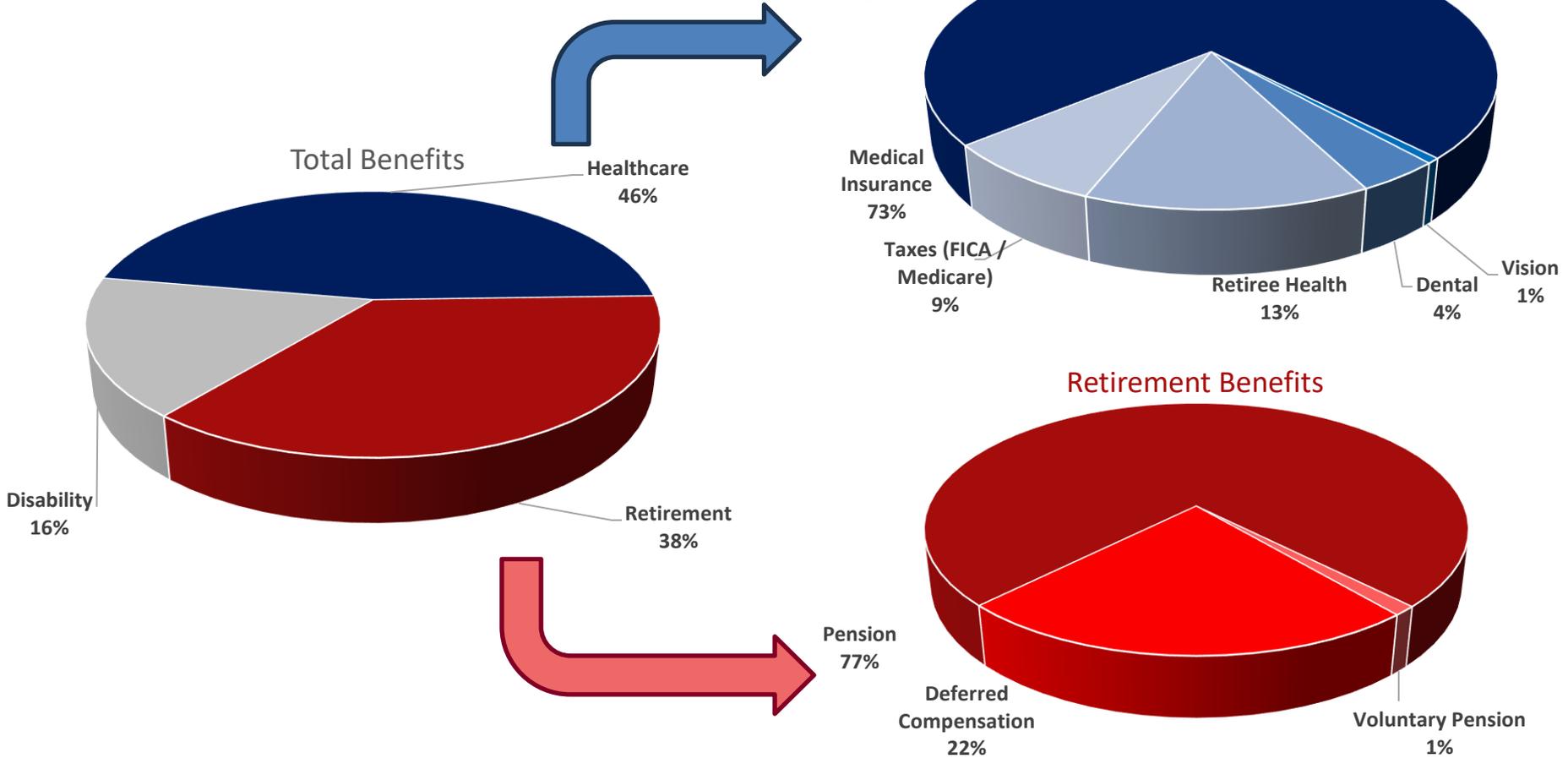
\*Count does not include 3 temporary staff positions or 40 academy recruits



# Components of Benefits

## Benefits | \$43.8M

Fringe Benefit Rate: 38.8%  
(vs. Total Salary)



# Components of Benefits –2026 Budget vs. Forecast

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Expenses</b>							
Benefits	(38,317,336)	(40,756,133)	(29,227,599)	(39,206,344)	(43,848,336)	7.6%	11.8%

**Benefits | \$43.8M**

**Benefits increase \$4.6M or 11.8% increase from 2025 forecast**

## Main Drivers:

Benefit Categories	2025 Forecast	2026 Budget	\$ Increase	% Increase
Medical Premiums	\$12,667,847	\$14,704,827	\$2,036,980	16.1%
Pension	\$11,659,852	\$12,607,715	\$947,863	8.1%
Workers Compensation	\$2,323,199	\$2,808,892	\$485,693	20.9%
FPPA Death & Disability	\$2,930,854	\$3,335,164	\$404,310	13.8%
Deferred Compensation	\$3,269,684	\$3,637,460	\$367,777	11.2%
Other	\$6,354,909	\$6,754,278	\$399,369	6.3%
<b>Total</b>	<b>\$39,206,344</b>	<b>\$43,848,336</b>	<b>\$4,641,992</b>	<b>11.8%</b>



# Components of Benefits – 2026 vs. 2025 Budget

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Expenses</b>							
Benefits	(38,317,336)	(40,756,133)	(29,227,599)	(39,206,344)	(43,848,336)	7.6%	11.8%

**Benefits | \$43.8M**

**Benefits increase \$3.1M or 7.6% increase from 2025 budget**

## Main Drivers:

Benefit Categories	2025 Budget	2026 Budget	\$ Increase	% Increase
Medical Premiums	\$13,277,507	\$14,704,827	\$1,427,319	10.7%
Pension	\$12,005,921	\$12,607,715	\$601,794	5.0%
FPPA Death & Disability	\$3,001,546	\$3,335,164	\$333,618	11.1%
Taxes (FICA & Medicare)	\$1,528,399	\$1,833,078	\$304,679	19.9%
Deferred Compensation	\$3,408,533	\$3,637,460	\$228,927	6.7%
Other	\$7,518,266	\$7,730,092	\$211,827	2.8%
<b>Total</b>	<b>\$40,740,171</b>	<b>\$43,848,336</b>	<b>\$3,108,165</b>	<b>7.6%</b>



# Components of Benefits – Fringe Benefit Rate

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Expenses</b>							
Salaries	(95,280,939)	(108,837,957)	(76,907,398)	(105,802,318)	(112,908,543)	3.7%	6.7%
Benefits	(38,317,336)	(40,756,133)	(29,227,599)	(39,206,344)	(43,787,755)	7.4%	11.7%

**Benefits | \$43.8M**

**Fringe Benefit Rate: 38.8%, 1.7% increase from 2025 forecast**

## Main Drivers:

Benefit Categories	2025 Forecast	2026 Budget	Increase
Medical Premiums	12.0%	13.0%	1.0%
Pension	11.0%	11.2%	0.2%
Workers Comp	2.2%	2.4%	0.2%
FPPA Death & Disability	2.8%	3.0%	0.2%
Deferred Compensation	3.1%	3.2%	0.1%
Other	6.0%	6.0%	0.0%
<b>Total</b>	<b>37.1%</b>	<b>38.8%</b>	<b>1.7%</b>



# Fringe Benefit Rate: Alternate Ratios

Throughout this presentation, our Fringe Benefit Rate has been calculated as:

All Benefits Line Items

Salaries Line Items

Using Alternate Components within that ratio may provide additional context:

	2025 Forecast	2026 Budget	Net Increase	Private Industry*	State & Local Governments*
Total Benefits vs Total Salary	37.1%	38.8%	1.7%	25.9%	48.9%
Total Benefits + Longevity vs Total Salary - Longevity	39.9%	41.7%	1.8%		
Total Benefits vs Total Salary + OT	32.6%	33.9%	1.3%		
Total Benefits + Longevity vs Total Salary + OT - Longevity	35.1%	36.3%	1.2%		
Total Benefits vs Total Comp - Holiday Pay - Buyouts	25.3%	26.0%	0.7%	19.7%	32.5%

\*As of June 2025, Bureau of Labor Statistics - Data is not provided at enough detail for us to calculate all possible ratios



# Overtime – 2026 Budget Breakdown

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Expenses</b>							
Overtime	(12,612,654)	(10,842,059)	(10,783,684)	(14,281,696)	(16,523,427)	52.4%	15.7%

- Reallocating from Salaries to Overtime to better align with current trends
- 15.7% increase from 2025 forecast

Overtime Breakdown	
Minimum Staffing	11,232,835
Project Meeting/OT	3,227,188
FLSA	782,057
Wildland Deployment	792,437
USAR Deployment	418,932
On Call hours	69,979
<b>Total</b>	<b>\$ 16,523,427</b>



# Overtime – Trend Breakdown by Rank

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Expenses</b>							
Overtime	(12,612,654)	(10,842,059)	(10,783,684)	(14,281,696)	(16,523,427)	52.4%	15.7%

Rank	2025 hours		Increase as %	Trend	2025 Forecast \$	2026 Budget \$*	Increase as %
	2024 hours	(annualized)					
District Chief	1,471	1,128	-23.3%	Down	128,330	155,327	21.0%
Batt. Chief	5,923	5,866	-1.0%	Down	618,085	748,111	21.0%
Div. Chief	1,494	974	-34.8%	Down	127,953	154,870	21.0%
EMS BC	1,285	1,686	31.2%	Up	177,662	215,037	21.0%
EMS Capt.	1,660	1,732	4.4%	Up	135,216	163,661	21.0%
Officer	34,693	34,880	0.5%	Up	2,460,323	2,977,899	21.0%
Paramedic	40,220	49,584	23.3%	Up	3,339,869	4,042,474	21.0%
Engineer	16,563	29,406	77.5%	Up	1,895,670	2,294,460	21.0%
Firefighter	12,479	24,183	93.8%	Up	1,398,222	1,692,365	21.0%
Proj/meeting OT					3,202,972	3,227,188	0.8%
FLSA					754,711	782,057	3.6%
On Call hours					42,682	69,979	64.0%
<b>Total</b>	<b>115,786.25</b>	<b>149,439</b>	<b>36.2%</b>	<b>Up</b>	<b>14,281,695</b>	<b>16,523,427</b>	<b>15.7%</b>

**Notes:**

The rank overtime hours includes Minimum staffing, Wildland & USAR deployment

Project Meeting OT, FLSA and On Call hours are not in telestaff and require additional work to pull out of UKG for this rank breakdown

OT was budgeted by category, not rank, so changes are shown equally across all ranks



# Operating Expenses

	Audit 2024	Budget 2025	YTD 2025	Forecast 2025	Budget 2026	% Change vs 2025 Budget	% Change vs 2025 Forecast
<b>Expenses</b>							
Operating Exp - Permanent	-	-	-	-	1,042,037		
Professional Development- Succession Support	-	-	-	-	(500,000)		
Operating Expenses - Baseline budget	(20,551,534)	(22,738,461)	(14,710,485)	(22,568,443)	(22,343,884)	-6.3%	-1.0%
<b>Operating Expenses Subtotal</b>	<b>(20,551,534)</b>	<b>(22,738,461)</b>	<b>(14,710,485)</b>	<b>(22,568,443)</b>	<b>(21,801,846)</b>	<b>-4.1%</b>	<b>-3.4%</b>
Treasurers fees	(2,451,545)	(2,318,277)	(2,285,624)	(2,297,959)	(3,057,851)	31.9%	33.1%
JACC Expenses	(625,666)	(372,842)	(180,582)	(372,842)	(320,800)	-14.0%	-14.0%
Leases (GASB 87)	(336,533)	(194,980)	-	(194,980)	(346,685)	77.8%	77.8%
SBITA (GASB 96)	(1,201,040)	-	-	-	(1,240,000)		
Leases (Annual) :Equipment,	(504,123)	(531,200)	(406,084)	(529,999)	(550,602)	3.7%	3.9%

- Operating Expenses: 3.4% decrease vs. 2025 forecast; including \$1M permanent reductions and professional development request
- Treasurers Fees: Estimated at 1.5% of overall Property Tax, including new mills, 33.1% increase vs. 2025 forecast
- JACC: 14.0% decrease vs. 2025 forecast
- Leases (Contract Obligations recorded per GASB 87): 77.8% increase vs. forecast as we improve forecasting for this item, this expense directly offsets GASB 87 revenues
- SBITA (Agreement Obligations recorded per GASB 96): \$1.2M 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: 3.9% increase vs. budget, includes equipment and warehouse



# Permanent Reductions

- **The reductions below were identified during budget submission.**

<b>Permanent Reductions</b>	<b>Amount</b>
Board Election (Government Affairs)	\$400,000
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
<b>Total Permanent Reductions</b>	<b>\$1,042,037</b>



# Fund Balance Classifications Overview

## Non-spendable Fund Balance

- **Definition:** Amounts that cannot be spent because they are not in spendable form or are legally required to remain intact.
- **Examples:** Inventories, prepaid expenses, long-term receivables, or the principal of a permanent endowment.

## 2. Restricted Fund Balance

- **Definition:** Amounts constrained for specific purposes by **external parties** or **laws/regulations**.
- **Examples:** Grants restricted for capital projects, bond proceeds with covenants, or funds restricted by enabling legislation (TABOR).

## 3. Committed Fund Balance

- **Definition:** Amounts that can only be used for specific purposes determined by the government's **highest level of decision-making authority** through formal action (e.g., resolution or ordinance).
- **Note:** Changes to these commitments require the same level of formal action.
- **Examples:** Capital improvements approved by board resolution, contractual obligations.

## 4. Assigned Fund Balance

- **Definition:** Amounts intended for specific purposes but not formally restricted or committed. Intent can be expressed by a governing body or its designee (e.g., Chief Financial Officer).
- **Examples:** Funds set aside for upcoming projects or to balance next year's budget.

## 5. Unassigned Fund Balance

- **Definition:** The **residual balance** available for any purpose. Only the **General Fund** should report a positive unassigned balance.
- **Note:** Other funds may report a **negative unassigned balance** if expenditures exceed resources classified as restricted, committed, or assigned.

**Governments Must Disclose:**

Who has authority to commit or assign funds

The process for modifying those decisions

The order in which funds are spent when multiple classifications are available



# BOARD OF DIRECTORS AGENDA ITEM

## STAFF REPORT



**Meeting Date:** 11/17/2025  
**Agenda Item Type:** Information Item  
**Agenda Item:** Strategic Plan Update  
**Submitted By:** Mike Dell'Orfano, Chief Government Affairs Officer  
**Approved:** John Curtis, Fire Chief

### SUMMARY:

Staff will provide an overview of the outreach plan for various stakeholder groups as part of the development of the strategic plan.

### BACKGROUND:

Information to be provided during board meeting.

### COST:

N/A

### STRATEGIC INITIATIVE:

N/A

### RECOMMENDED ACTION/MOTION:

N/A

### ALTERNATIVE OPTIONS:

N/A

### ATTACHMENTS:

Stakeholder Engagement Plan

# Recommended Engagement Plan

## Strategy Points:

- Confirm what we do have information, feedback, and opinions about
- Determine what we don't yet know that we need to know
- Ask the right people the right questions

## Step 1: Service Group Meeting

IN-PERSON | October 30th

Convene an internal group ("Service Group"), who focus their work on external partners, and ask them:

- What are our gaps in current service delivery (what are the needs that we aren't meeting that we could/should be meeting)?
- What do you see as the opportunities for future service delivery (expanding current services, implementing new services, technology, etc.)?
- Who should we ask to get the best ideas for our future service needs and delivery? (what stakeholders, besides the Board, is it critical to involve)?

## Step 2: Survey for All Employees and Partners

Online, no meetings | Month of November

Raftelis will design and launch 2 online short surveys

- 1 for all employees, focused on mission and values
- 1 for traditional key partners (including communities and partner agencies), focused on strengths, challenges, and opportunities

## Step 3: Interviews with Key Informed Stakeholders

VIRTUAL | Month of November

Conduct up to 20 in-depth interviews of mostly external stakeholders who understand the current services and needs of SMFR, can envision the future services and needs of SMFR, and are directly connected to SMFR (as a partner, stakeholder, consumer, etc.). These interviews would be confidential and non-attributable unless otherwise noted by the interviewee; Raftelis will aggregate themes *across* all interviews so that interviewees can speak candidly. This will include members of the Steering and Strategic Plan Committees. Note the Board of Directors will be interviewed as a group in Step 4.

## Step 4: Board Meeting Group Interview

IN-PERSON | December 1<sup>st</sup>

Raftelis will meet with the Board of Directors for a "focus group"/"group interview" to gain more specific insight into the Board's perceptions of the organization's strengths, challenges, and opportunities.

## Step 5: Craft Draft Framework based on Sense of Community Engagement

OFFLINE | First week of December

After a number of robust engagement activities, Raftelis will have enough information to draft the framework for the strategic plan. This would include a draft vision, mission, values, key focus areas, outcomes, and strategic goals as defined below.

Framework Element	Definition
<b>Vision</b>	Aspirational, intended to reflect what you hope the District will be known for (evergreen)
<b>Mission</b>	The role and purpose of the organization, frequently expressed in statements about “who we are, what we do, and why we do it” (evergreen)
<b>Values</b>	Values guide behavior, whether stated or unstated, and are exhibited when employees are “at their best”
<b>Key Focus Areas</b>	The “big issues that must go well” in order for the District to achieve the Vision (10- 15 years/evergreen)
<b>Outcomes</b>	What will change as a result of success in the Key Focus Areas and Strategic Goals
<b>Strategic Goals</b>	The big, difficult or complicated issues within each Key Focus Area that will drive the Outcomes (3 years – 10 years)

## Step 6: Review Draft Framework with Steering and Strategic Plan Committees

**VIRTUAL | December 10 (Steering Committee) and December 15 (Strategic Plan Committee)**

Raftelis will meet virtually with the Steering Committee on December 10<sup>th</sup>, then with the Strategic Plan Committee on December 15<sup>th</sup> to first review of the draft framework.

## Step 7: SMFR Reviews Draft Framework with Employees

**OFFLINE | Mid-late December**

After the draft strategic framework is completed, it will be distributed to employees to review the information and ask:

- Is there anything confusing?
- Is there anything missing?
- How can we improve this information?

Note that distribution will be managed by SMFR.

## Step 8: Retreat with Board members (IN-PERSON)

**IN-PERSON | Mid-to-Late January**

The Board will meet for a full day retreat (maybe 1.5 days) to review the proposed framework that has been refined based on Steps 6 and 7. The Board will work through a facilitated process to reach consensus on the strategic direction of the organization and refine the elements of the strategic plan.

## Step 9: Create Draft Plan

**OFFLINE | Early-Mid. February**

Following the retreat, Raftelis will draft the “pretty” version of the plan – a full glossy document that lays out the strategic plan from vision and mission to strategic objectives. Note implementation planning (internal-facing) will take place after the retreat based on participant availability, and can occur concurrently while the plan is being reviewed and finalized.

## **Step 10: Review Draft Plan with Steering Committee, Employees and External Stakeholders**

**IN-PERSON | Late February**

After the draft strategic plan is completed, host a stakeholder meeting (identified by Steering Committee – who is most important to have eyes on the draft plan?) *and* 3 employee meetings to review the content of the strategic plan and ask:

- Is there anything confusing?
- How can we make this better?

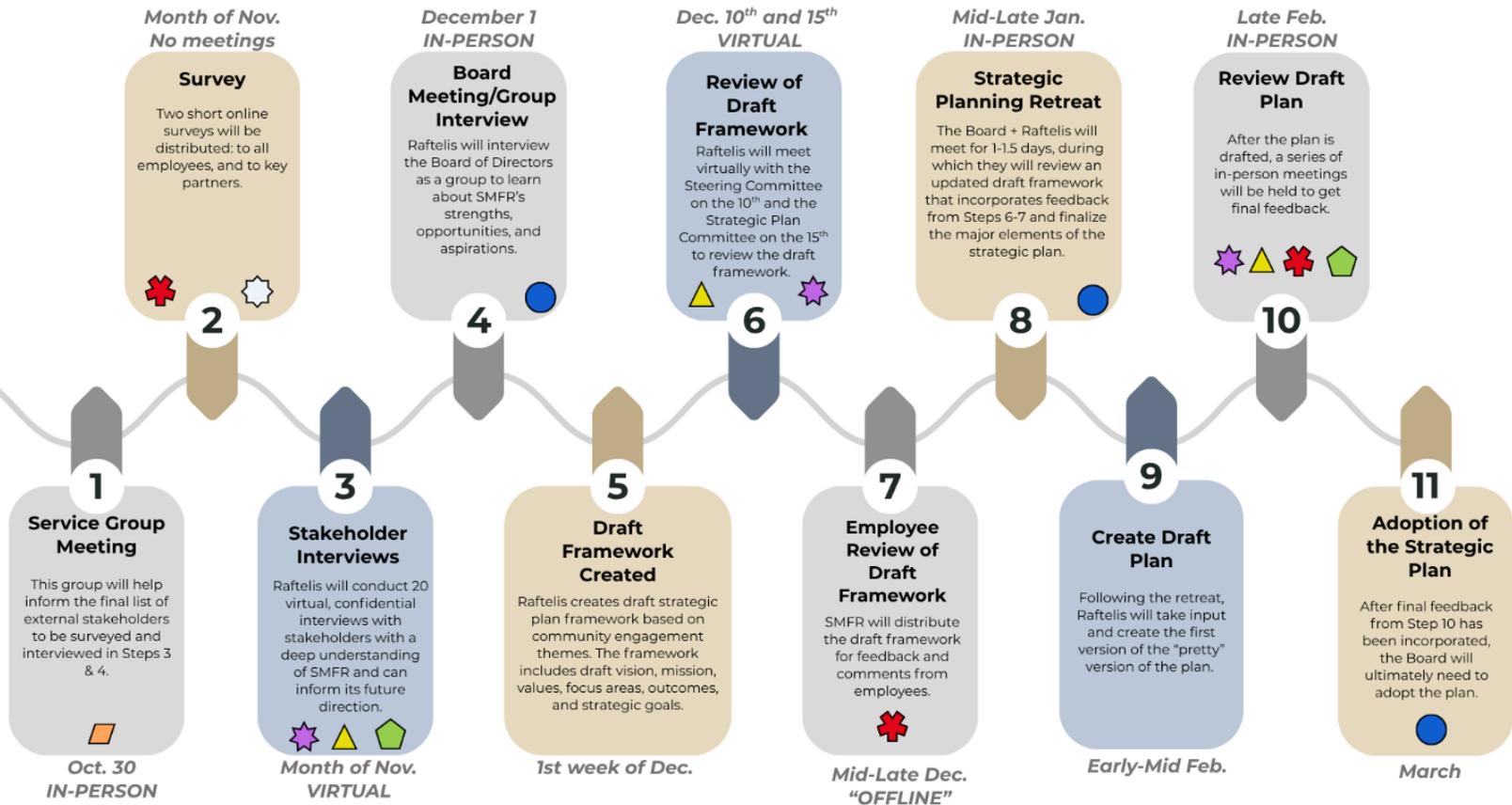
## **Step 11: Study Session and Adoption of the Strategic Plan by the Board**

**IN-PERSON | Month of March**

After feedback from Step 11 is incorporated, the Board will have an opportunity during a study session to provide final feedback. Ultimately, the Board will need to adopt the final plan during a regular meeting.

# Strategic Plan Engagement Touchpoints

-  Service Group
-  Steering Committee
-  Strategic Plan Committee
-  Board of Directors
-  Employees
-  External Stakeholders
-  Partners



# External Stakeholder Interviews

Josh	<b>Stermer</b>	Windcrest Senior Care Facility	Director of General Services
Clinton	<b>Mckinzie</b>	23rd Judicial Distrtict Attorney	Senior Deputy District Attorney
Tracy	<b>Opp</b>	Arapahoe County Child & Adult Protection Services	Adult Protection Mastery Case Worker
Nathan	<b>Fogg</b>	Arapahoe County Sheriffs Office	OEM Director
Alec	<b>Oughton</b>	Aurora Fire Department	Fire Chief
Dave	<b>Sanko</b>	Centura Hospital/EMS	Director
Seth	<b>Hoffman</b>	City of Lone Tree	City Manager
Mike	<b>Morgan</b>	Colorado Department of Fire Prevention & Control	Director
Meg	<b>Froelich</b>	CO House of Representatives	Representative, District 3
Mike	<b>Franier</b>	IAFF	V.P. 9th District
Deni	<b>Shinn</b>	Douglas County 911 Authority	Director
Jackie	<b>Millet</b>	Douglas County School District	Chief Operating Officer
Reggie	<b>Marinelli</b>	Jefferson County	Sherriff
Robert	<b>Spinuzza</b>	Littleton Public School District	School Safety
Camille	<b>Driver</b>	Lobbyist	Lobbyist
Denise	<b>Plante</b>	Media/KDVR/FOX31	Media Host
Kevin	<b>Bishop</b>	CO Office of Alternate Defense Counsel	LCSW
Josh	<b>Rivero</b>	Town of Parker	Mayor
Jason	<b>Crow</b>	US House	Congressman
Lori	<b>Moore-Merrell</b>	USFA	US Fire Administrator (retired)
Merle	<b>Taylor</b>	UC Health Highlands Ranch	President
Loren	<b>Furman</b>	Colorado Chamber	President/CEO