South Metro Fire Rescue

Board of Directors

2027 Proposed Budget

November 16, 2026

2027 Budget Hearing Notice

C.R.S. 29-1-106 directs the publication of a notice of a hearing for the purpose of considering the proposed budget. The following notices were duly published:

PUBLIC NOTICE

South Metro Fire Rescue Fire Protection District

NOTICE is hereby given that a proposed budget has been submitted to the Board of Directors of South Metro Fire Rescue Fire Protection District for the calendar year of 2027. A copy of such proposed budget has been filed in the office of the District at 9195 E. Mineral Avenue, Centennial, Colorado, where the same is open for public inspection.

NOTICE is further given that such proposed 2027 budget 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 2, 2026, at 6:00 p.m. Any elector within the District may, at any time prior to the final adoption of the budget, inspect the budget 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 4813
Publication: October 29, 2026
Publisher: Littleton Independent

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SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT
By: /s/ Stephanie Corbo
Chief Financial Officer

Legal Notice No.: DC 3901
Publication: October 29, 2026
Publisher: Douglas County News Press

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SOUTH METRO FIRE RESCUE FIRE PROTECTION DISTRICT
By: /s/ Stephanie Corbo
Chief Financial Officer

Legal Notice No.: Jeff 2261
Publication: October 29, 2026
Publisher: Jeffco Transcript

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- Submit Budget to State

Proposed Budget by Fund

2027 Proposed Budget: General Fund

Key Assumptions:

- Property Taxes with Abatements are projected actual collection
- Adoption of Fire Marshall's Office & Ambulance Fee Rates
- Compensation increase based on Collective Bargaining Agreement (Line) & Korn Ferry (Staff)
    - 3 Academies = 64 FTEs
    - 42 FTE Line Attrition
- Total benefits cost ratio = 38.4% of salaries

General Fund - Changes vs. Proposed Budget

	11/2/2026 Budget Hearing	11/16/2026 Proposed Budget	11/16/2026 Variance	11/16/2026 Notes
Beginning Fund Balance	**69,953,831**	**69,953,831**	-	
Revenues				
Property Taxes	199,417,319	199,417,319	-	
Abatements	1,611,617	1,611,617	-	
Specific Ownership Tax	12,050,376	12,050,376	-	
Ambulance Transport Fees	18,887,634	18,887,634	-	
Medicaid Supplemental Fee	2,000,000	2,000,000	-	
Permit/Plan Review Fees	2,637,443	2,637,443	-	
Other Income	-	-	-	
Net Investment Income	1,748,846	1,748,846	-	
Dispatch Fees	175,600	175,600	-	
Rental Income	162,034	162,034	-	
Sale of Assets	40,000	40,000	-	
Miscellaneous Income	153,520	153,520	-	
Grant Proceeds	451,200	451,200	-	
Reimbursements	2,173,845	2,173,845	-	
JACC Revenue	320,800	320,800	-	
Leases (GASB 87)	1,500,000	1,500,000	-	
SBITA (GASB 96)	1,500,000	1,500,000	-	
Total Revenues	**244,830,234**	**244,830,234**	-	
Expenses				
Salaries	(118,462,178)	(118,462,178)	-	
Alternate Response Staff	(390,000)	(390,000)	-	
Seasonal Wildland Upstaffing Request	(357,245)	(357,245)	-	
Benefits	(45,548,395)	(45,548,395)	-	
Overtime: Minimum Staffing	(9,881,476)	(9,881,476)	-	
Overtime: Project/Meeting	(3,881,744)	(3,881,744)	-	
Overtime: Reimburseable Callout/Cover	(1,815,795)	(1,815,795)	-	
Overtime: FLSA	(805,706)	(805,706)	-	
Overtime: On Call Hours	(151,820)	(151,820)	-	
Treasurers fees	(3,015,435)	(3,015,435)	-	
Operating Expenses - Baseline budget	(24,484,726)	(24,484,726)	-	
Operating Expenses - Cyclical Adjustment	-	-	-	
Professional Development - Succession Support	(134,133)	(134,133)	-	
JACC Expenses	(320,800)	(320,800)	-	
Leases (GASB 87)	(1,500,000)	(1,500,000)	-	
SBITA (GASB 96)	(1,500,000)	(1,500,000)	-	
Leases (Annual) :Equipment,	(575,961)	(575,961)	-	
Total Expenses	**(212,825,414)**	**(212,825,414)**	-	
Gain/Loss	**32,004,820**	**32,004,820**	-	
CPF Transfer	**(22,506,213)**	**(22,506,213)**	-	
Change to Fund Balance	**9,498,607**	**9,498,607**	-	
Ending Fund Balance	**79,452,438**	**79,452,438**	-	
Reserve Threshold (23% Target)	**37.3%**	**37.3%**	-	

Non-Operationalized Expenses | Offsetting Revenues & Expenses

2027 Proposed Budget: General Fund

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027
Beginning Fund Balance	**54,854,825**	**56,233,744**	**56,233,744**	**56,233,744**	**69,953,830**
Revenues					
Property Taxes	154,077,725	203,856,720	199,173,255	201,558,132	199,417,318
Abatements	-	-	-	-	1,611,617
Specific Ownership Taxes	10,183,787	10,111,072	7,051,647	11,988,861	12,050,376
Ambulance Transport Fees	16,864,655	18,679,809	10,807,110	18,369,420	18,887,634
Medicaid Supplemental Fee	7,020,710	-	-	7,467,443	2,000,000
Permit/Plan Review Fees	2,557,747	2,536,003	1,610,255	2,647,772	2,637,443
Net Investment Income	3,087,945	1,200,000	848,138	1,200,000	1,748,846
Dispatch Fees	152,339	167,865	128,868	167,865	175,600
Rental Income	202,579	162,034	117,158	155,033	162,034
Sale of Assets	372,752	30,000	36,720	36,720	40,000
Miscellaneous Revenue	252,820	152,000	127,905	182,874	153,520
Grant Proceeds	281,339	156,200	170,048	170,048	451,200
Reimbursements	3,152,351	1,545,000	459,254	1,545,000	2,173,845
JACC Revenues	270,500	320,800	320,800	320,800	320,800
Leases (GASB 87)	-	346,685	-	346,685	1,500,000
SBITA (GASB 96)	417,817	1,240,000	-	1,240,000	1,500,000
Total Revenues	**198,895,066**	**240,504,188**	**220,851,158**	**247,396,653**	**244,830,233**
Expenses					
Salaries	(105,340,477)	(112,842,034)	(71,658,213)	(110,236,929)	(118,462,178)
Alternate Response	-	-	-	-	(390,000)
Seasonal Wildland Upstaffing Request	-	-	-	-	(357,245)
Benefits	(38,725,402)	(44,070,160)	(28,585,559)	(42,100,629)	(45,548,395)
Overtime: Minimum Staffing	(9,359,940)	(11,007,780)	(5,413,004)	(9,689,363)	(9,881,476)
Overtime: Project/Meeting	(2,785,128)	(3,316,534)	(2,123,510)	(3,344,517)	(3,881,744)
Overtime: Reimbursable Callout/Cover	(1,531,743)	(1,200,000)	(769,251)	(1,200,000)	(1,815,795)
Overtime: FLSA	(759,449)	(774,717)	(545,415)	(773,618)	(805,706)
Overtime: On Call Hours	(44,525)	(69,322)	(29,826)	(48,205)	(151,820)
Treasurer's Fees	(2,310,769)	(3,057,851)	(2,987,869)	(3,023,372)	(3,015,434)
Operating Expenses	(20,453,535)	(21,301,847)	(13,297,819)	(21,301,847)	(24,484,726)
Professional Development	-	(500,000)	-	(500,000)	(134,133)
JACC Expenses	(255,071)	(320,800)	(191,143)	(320,800)	(320,800)
Leases (GASB 87)	-	(346,685)	-	(346,685)	(1,500,000)
SBITA (GASB 96)	(417,817)	(1,240,000)	-	(1,240,000)	(1,500,000)
Leases (Annual) :Equipment,	(532,291)	(550,602)	(334,531)	(550,602)	(575,960)
Total Expenses	**(182,516,147)**	**(200,598,332)**	**(125,936,140)**	**(194,676,567)**	**(212,825,412)**
Capital Projects Fund Transfer	**(15,000,000)**	**(39,000,000)**	**(39,000,000)**	**(39,000,000)**	**(22,506,213)**
Gain/Loss	**1,378,919**	**905,856**	**55,915,018**	**13,720,086**	**9,498,608**
Ending Fund Balance	**56,233,744**	**57,139,600**	**112,148,762**	**69,953,830**	**79,452,438**
Reserve Threshold (%)	**30.8%**	**28.5%**	**89.1%**	**35.9%**	**37.3%**

Non-Operationalized Expenses

Offsetting Revenues & Expenses

2027 Proposed Budget: Capital Projects Fund

Key Assumptions:

- Academy equipment based on 64 recruits
- Includes capital required to maintain current assets (full replacement schedule over 80 years)
- Apparatus / Vehicles: 2 engines, 2 ladder trucks, 3 District Chief / Battalion Chief trucks, 8 light fleet vehicles
- Facilities capital allocation include Mineral Headquarters Dispatch remodel, Station 16 renovation, Station 33 rebuild, Fleet Center, and design of new Sterling Ranch Station

2027 Proposed Budget: Capital Projects Fund

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027
Beginning Fund Balance	**25,465,771**	**33,537,527**	**33,537,527**	**33,537,527**	**52,654,104**
Revenues					
Interest Revenue	1,283,286	1,166,587	1,541,514	1,851,935	1,306,625
Reimbursements	55,686	500,000	-	-	313,700
Parker Excise Tax	994,385	662,259	376,063	673,087	668,882
Total Revenues	**2,333,357**	**2,328,846**	**1,917,577**	**2,525,022**	**2,289,207**
Expenditures					
Equipment	(1,645,169)	(2,573,552)	(2,320,828)	(2,573,552)	(7,117,140)
Facilities	(2,832,191)	(17,747,758)	(443,848)	(17,747,758)	(20,865,320)
Vehicles	(4,784,241)	(2,087,135)	(956,184)	(2,087,135)	(8,660,463)
Total Expenditures	**(9,261,601)**	**(22,408,445)**	**(3,720,860)**	**(22,408,445)**	**(36,642,923)**
Total Interfund Transfers	**15,000,000**	**39,000,000**	**39,000,000**	**39,000,000**	**22,506,213**
Gain/Loss	**8,071,756**	**18,920,401**	**37,196,717**	**19,116,577**	**(11,847,503)**
Ending Fund Balance	**33,537,527**	**52,457,928**	**70,734,244**	**52,654,104**	**40,806,601**
Parker Restricted Fund Balance	3,560,035	4,222,295	4,598,358	4,895,382	4,891,177
Unrestricted Fund Balance	29,977,492	48,235,633	66,135,886	47,758,722	35,915,424

*2027 Proposed Budget Beginning Fund Balance is based on 2026 Forecasted Ending Fund Balance

2027 Capital Expense Detail (1/2)

Equipment	
Tech Equipment: Dispatch 2 backup centers computers refresh	105,000
Tech Equipment: Centennial Air Communication Systems	70,000
Tech Equipment: MCU station alerting upgrades	132,000
Tech Equipment: Overhead Speakers & White Noise	150,000
Tech Equipment: Audio-Visual Replacement	50,000
Technology: UKG Implementation	99,828
Tech Equipment: ERP Re-implementation	232,100
EMS equipment - Zoll Monitors	528,114
EMS Equipment - Zoll AED for apparatus	39,236
EMS Equipment - Zoll AED for facilities	32,312
EMS Equipment -Mechanical CPR	259,133
Stryker Cots, Powerloads & Stair Chair	380,790
Bunker Gear Lifecycle Replacement *(See BunkerGearExpiring)*	897,535
Bunker Gear Recruits X 2 sets	634,721
Radios: portable - create 5 year cycle	1,429,000
DVR (In-vehicle Radio Repeater)	51,827
Wellness Clinic Equipment	5,183
Annual Station and Gym Equipment replacement	24,627
SCBA Station Equipment & Maintenance	177,160
SCBA Academy Masks	131,328
SCBA Academy Regulators	240,000
POSI function test machine - overhaul and shipping (5)	34,025
Replacement/reserve hose.	78,750
Suppression Equipment: Holmatro Cutters	278,267
Suppression Equipment: Holmatro Spreaders	265,943
Suppression Equipment: Holmatro Rams	136,772
Suppression Equipment: Holmatro Power Units	72,826
Suppression Equipment: Rescue 42s	8,853
Suppression Equipment: Chainsaws Ventillation	24,425
Suppression Equipment: Chainsaws Wildland	19,375
Suppression Equipment: Pumps for Wildland	16,020
Suppression Equipment: Ladders	61,290
Other Equipment Replacement	77,740
Generator	160,662
HazMat Equipment: BioMeme Detection Monitor	63,800
HazMat Equipment: AccuRad	27,500
HazMat Equipment: VipIR	121,000
Total Equipment	**7,117,140**

2027 Capital Expense Detail (2/2)

Facilities	
JSF and TJ burn can enclosure (have received quote)	200,000
HQ Remodel/ Mineral Basement Remodel (Dispatch)	1,500,000
Existing facilities maintenance: 1% of Asset Value	3,314,720
Station Replacements	
Station 16 Renovation - roll into 2027	1,750,000
Station 33 Rebuild - shift out one year	3,600,600
New Construction	
Sterling Ranch (Engine Medic, 6 FTE/shift, OHD)	500,000
Fleet Center New Build - Relocation Phase 1 - roll back	10,000,000
Facilities Total	**20,865,320**
Vehicles	
Vehicles	7,110,000
Upfitting (Fleet Purchases)	1,244,250
Light Fleet (Formerly 5-Year Leases)	306,213
Vehicles Total	**8,660,463**
Total Capital Projects	**36,642,922**

2027 Proposed Budget: Cherry Hills Pension Fund

Key Assumptions:

- Property tax revenues based on 98.46% collection of 0.500 Cherry Hills mill levy per current trend
- Expenses based on required contribution provided in July 2026 actuarial study from Gabriel, Roeder, Smith & Company (GRS)
- Estimated expenses to remain flat through 2028 per above study

2027 Proposed Budget: Cherry Hills Pension Fund

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027
Beginning Fund Balance	**1,222,106**	**1,455,373**	**1,455,373**	**1,455,373**	**1,693,287**
Revenues					
Property Taxes	370,847	373,031	386,269	388,432	415,612
Specific Ownership Taxes	20,210	20,428	12,776	19,398	19,398
Net Investment Earnings	64,516	50,658	41,755	52,645	50,946
Total Revenues	**455,573**	**444,117**	**440,800**	**460,475**	**485,956**
Expenditures					
Contribution to Pension Plan	(216,735)	(216,735)	-	(216,735)	(216,735)
Treasurer's Fees	(5,571)	(5,928)	(5,800)	(5,826)	(6,234)
Total Expenditures	**(222,306)**	**(222,663)**	**(5,800)**	**(222,561)**	**(222,969)**
Gain/Loss	**233,267**	**221,454**	**435,000**	**237,914**	**262,987**
Ending Fund Balance	**1,455,373**	**1,676,827**	**1,890,373**	**1,693,287**	**1,956,274**

2027 Proposed Budget: Building Rental Fund

Key Assumptions:

- Rental revenue remains flat based on current lease agreement
- Common Area Maintenance (CAM) revenue driven by proposed expenditure budget
- Expenditures decreased based on capital outlay, outside repairs & services, and routine maintenance
- Closing date for MHQ Condo Project not set

2027 Proposed Budget: Building Rental Fund

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027
Beginning Fund Balance	**463,834**	**396,563**	**396,563**	**396,563**	**289,818**
Revenues					
Rental Income	656,041	683,524	490,525	662,984	689,837
Net Investment Earnings	4,060	-	-	-	-
Total Revenues	**660,101**	**683,524**	**490,525**	**662,984**	**689,837**
Expenditures					
Operating	(5,686)	(12,500)	(3,754)	(10,309)	(13,000)
Utilities	(304,239)	(325,000)	(236,399)	(357,333)	(408,000)
Outside Services	(336)	(9,000)	(683)	(9,000)	(9,000)
Outside Repairs and Services	(165,892)	(204,000)	(137,683)	(126,390)	(130,000)
Capital Outlay	(109,938)	(130,000)	(20,100)	(130,000)	(75,000)
Routine Maintenance	(141,281)	(139,500)	(102,862)	(136,697)	(113,000)
Total Expenditures	**(727,372)**	**(820,000)**	**(501,479)**	**(769,729)**	**(748,000)**
Gain/Loss	**(67,271)**	**(136,476)**	**(10,955)**	**(106,745)**	**(58,163)**
Ending Fund Balance	**396,563**	**260,087**	**385,608**	**289,818**	**231,655**

2027 Proposed Budget: Employee Health Fund

Key Assumptions:

- Medical premiums revenue based on:
  - Budgeted General Fund premium expenditures
  - Assumes current employee enrollment and vacant positions elect Kaiser
  - Medical premiums increase ~2.7% vs. 2026 Budget
    - Employee & SMFR premiums
    - Cigna rates increase ~2.2% and Kaiser rates increase ~6.7%
      - Includes $615,000 health insurance employee and employer premium buy down
- Medical payments expenditures are based on Benefits Consultant Estimates (Gallagher)

2027 Proposed Budget: Employee Health Fund

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027
Beginning Fund Balance	**4,036,869**	**3,821,085**	**3,821,085**	**3,821,085**	**4,615,938**
Revenues					
Medical & Dental Premiums	16,757,206	19,377,521	13,725,027	18,209,903	19,907,147
Stop Loss Refunds & Reimbursements	70,658	-	200	200	-
Net Investment Earnings	255,152	260,000	147,657	210,934	190,000
Miscellaneous	1,355,945	710,000	702,616	875,086	690,000
Total Revenues	**18,438,961**	**20,347,521**	**14,575,500**	**19,296,123**	**20,787,147**
Expenditures					
Medical & Dental Payments	(17,355,591)	(18,661,787)	(11,141,331)	(17,214,764)	(19,568,191)
Stop Loss Insurance & Admin Fees	(1,299,154)	(1,411,430)	(957,088)	(1,286,506)	(1,388,790)
Total Expenditures	**(18,654,745)**	**(20,073,217)**	**(12,098,419)**	**(18,501,270)**	**(20,956,981)**
Gain/Loss	**(215,784)**	**274,304**	**2,477,081**	**794,853**	**(169,834)**
Ending Fund Balance	**3,821,085**	**4,095,389**	**6,298,166**	**4,615,938**	**4,446,104**
Reserve Threshold (16.7%)	**20.5%**	**20.4%**	**52.1%**	**24.9%**	**21.2%**

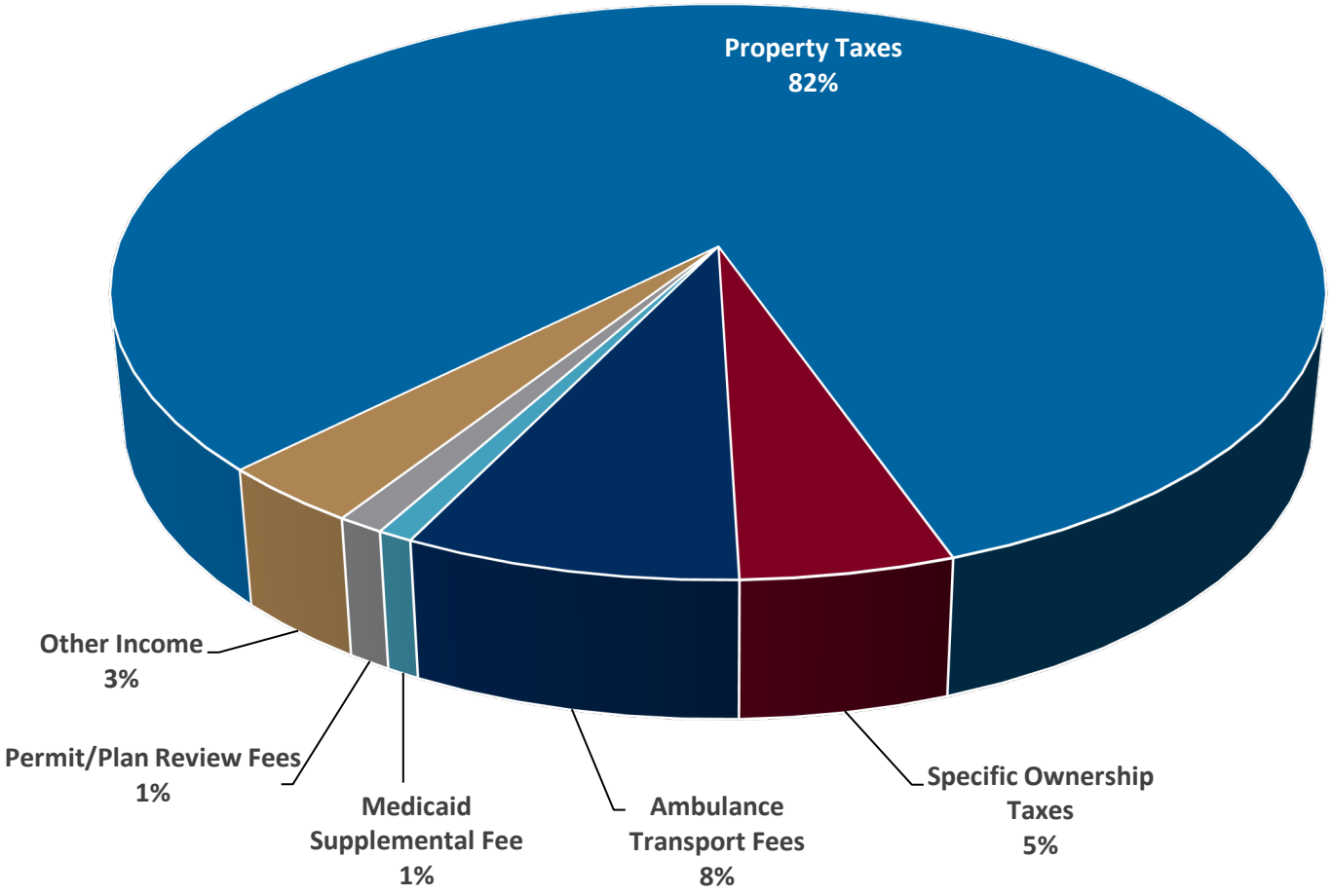
2027 Proposed Budget: South Metro Fire Rescue – All Funds

	General Fund	Capital Projects Fund	Cherry Hills Pension Fund	Building Rental Fund	Employee Health Fund	South Metro Fire Rescue Total
Beginning Fund Balance	69,953,830	52,654,104	1,693,287	289,818	4,615,938	**129,206,977**
Total Revenues	244,830,233	2,289,207	485,956	689,837	20,787,147	**269,082,380**
Total Expenditures	(212,825,412)	(36,642,923)	(222,969)	(748,000)	(20,956,981)	**(271,396,285)**
Total Interfund Transfers	(22,506,213)	22,506,213	-	-	-	**-**
Gain/Loss	**9,498,608**	**(11,847,503)**	**262,987**	**(58,163)**	**(169,834)**	**(2,313,905)**
Ending Fund Balance	**79,452,438**	**40,806,601**	**1,956,274**	**231,655**	**4,446,104**	**126,893,072**

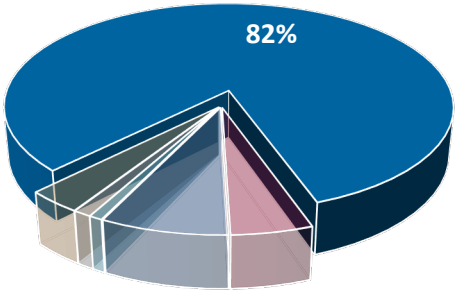
Deeper Dive into Budget Components: General Fund

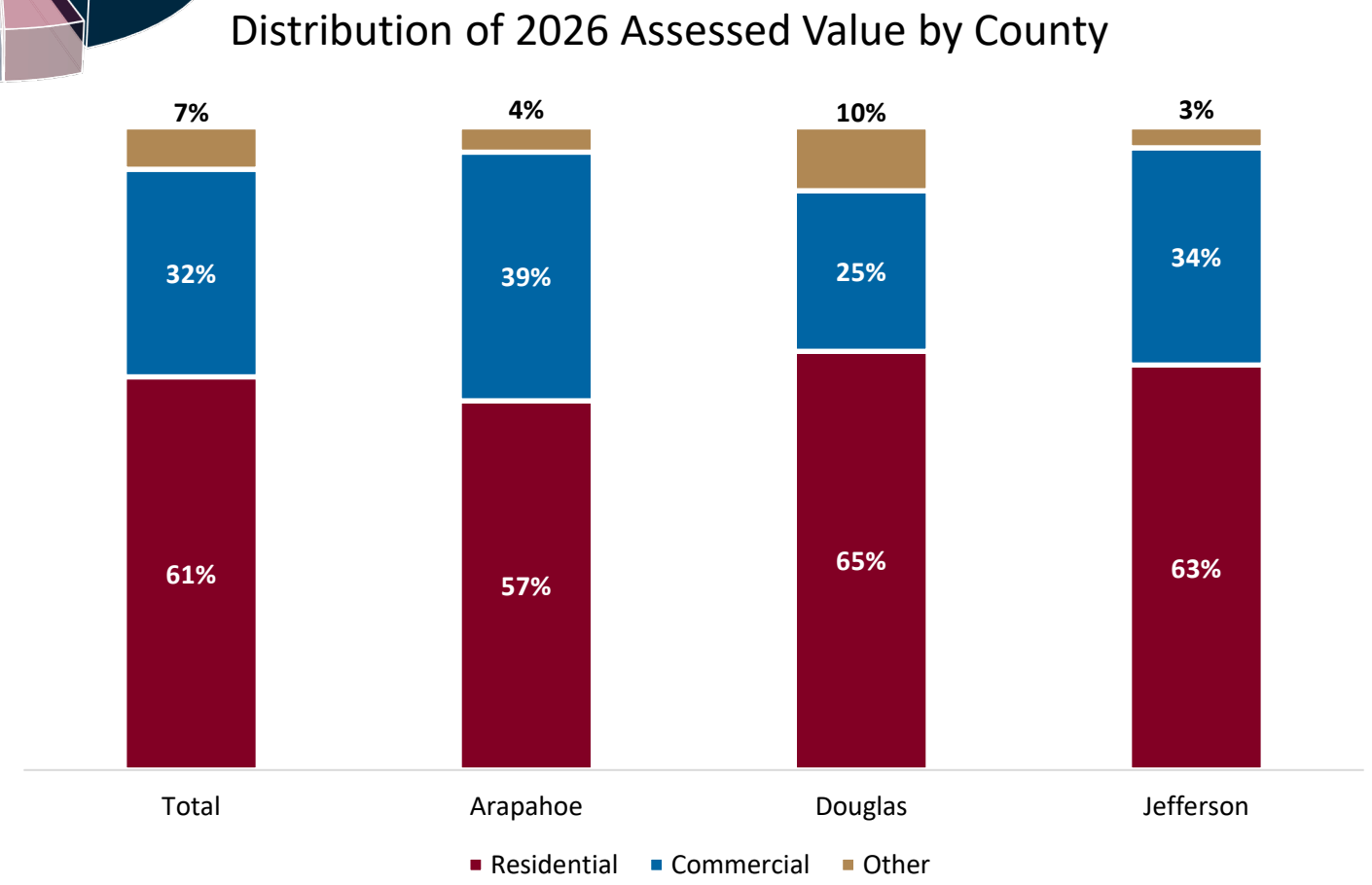
General Fund Revenues

General Fund revenues for 2027 total $244.8 million
1.8% increase from 2026 Budget



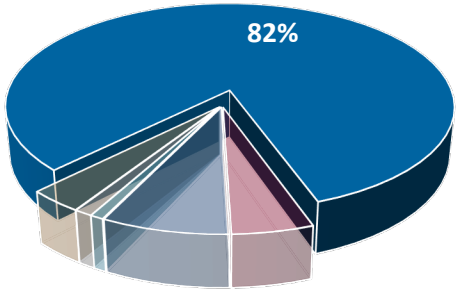
Components of General Fund Property Taxes
Assessed Property Value by County





General Fund Property Taxes

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Revenues							
Property Taxes	154,077,725	203,856,720	199,173,255	201,558,132	199,417,318	(2.2%)	(1.1%)
Abatements	-	-	-	-	1,611,617		
Total Property Taxes	**154,077,725**	**203,856,720**	**199,173,255**	**201,558,132**	**201,028,935**	**(1.4%)**	**(0.3%)**

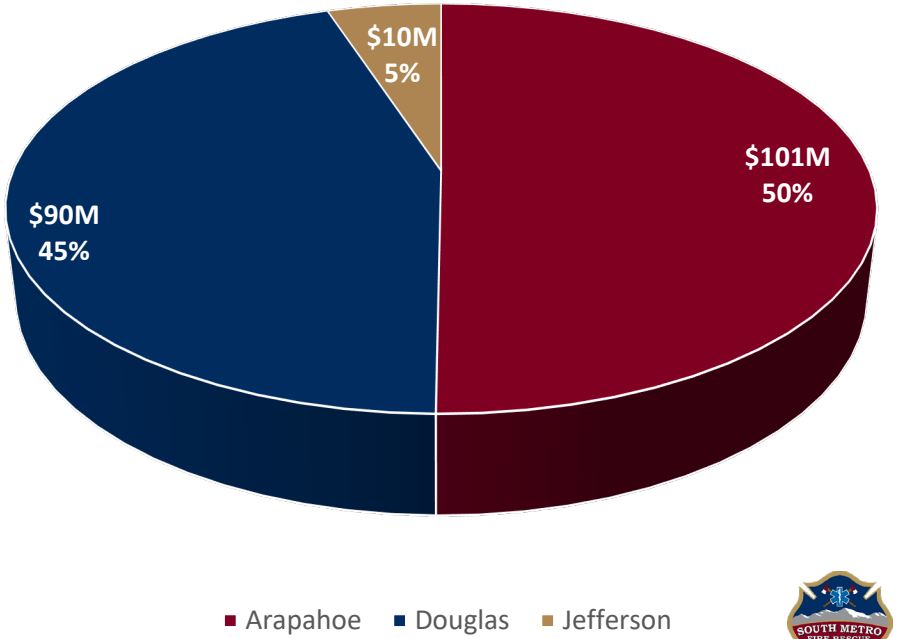


Preliminary **Certification of Valuations** show 2026 assessed values down 0.54% from 2025 assessed values. 2027 budget assumes final assessment values come in 0.48% lower than preliminary values, based on the prior year, as well as a collection rate of 98.75%, based on historical trends.

Arapahoe County preliminary valuations **decreased** 1.18% from 2025 final valuations

Douglas County preliminary valuations **increased** 0.23% from 2025 final valuations

Jefferson County preliminary valuations **decreased** 1.03% from 2025 final valuations

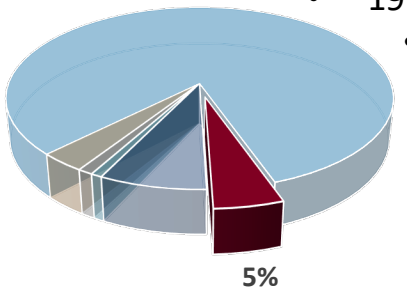


General Fund Additional Revenues (1 of 2)

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Revenues							
Specific Ownership Taxes	10,183,787	10,111,072	7,051,647	11,988,861	12,050,376	19.2%	0.5%
Ambulance Transport Fees	16,864,655	18,679,809	10,807,110	18,369,420	18,887,634	1.1%	2.8%
Medicaid Supplemental Fee	7,020,710	-	-	7,467,443	2,000,000		(73.2%)
Permit/Plan Review Fees	2,557,747	2,536,003	1,610,255	2,647,772	2,637,443	4.0%	(0.4%)
Total Additional Revenues (1 of 2)	**36,626,899**	**31,326,884**	**19,469,012**	**40,473,496**	**35,575,453**	**13.6%**	**(12.1%)**

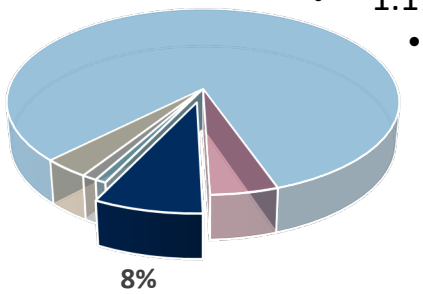
Specific Ownership Taxes | $12.1M

- 19.2% increase from 2026 budget
  - Driven by SMFR share of countywide certified property tax levies



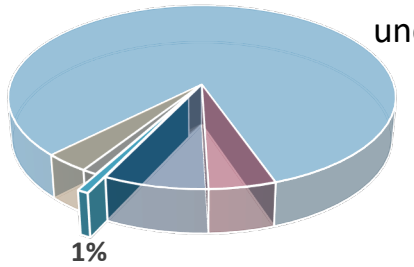
Ambulance Transport Fees | $18.9M

- 1.1% increase from 2026 budget
  - Rate increase of 7.0%
    - $2,032.50/transport
    - $33.16/mile



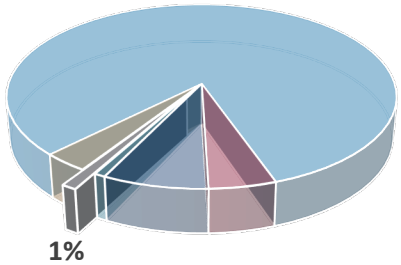
Medicaid Supplemental Fee | $2.0M

- Not budgeted for in 2026 due to uncertainty around funding



Permit/Plan Review Fees | $2.6M

- 4.0% increase from 2026 budget
  - Rate increase of 4.0%



General Fund Additional Revenues (2 of 2)

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Revenues							
Net Investment Income	3,087,945	1,200,000	848,138	1,200,000	1,748,846	45.7%	45.7%
Dispatch Fees	152,339	167,865	128,868	167,865	175,600	4.6%	4.6%
Rental Income	202,579	162,034	117,158	155,033	162,034	0.0%	4.5%
Sale of Assets	372,752	30,000	36,720	36,720	40,000	33.3%	8.9%
Miscellaneous Revenue	252,820	152,000	127,905	182,874	153,520	1.0%	(16.1%)
Grant Proceeds	281,339	156,200	170,048	170,048	451,200	188.9%	165.3%
Reimbursements	3,152,351	1,545,000	459,254	1,545,000	2,173,845	40.7%	40.7%
JACC Revenues	270,500	320,800	320,800	320,800	320,800	0.0%	0.0%
Leases (GASB 87)	-	346,685	-	346,685	1,500,000	332.7%	332.7%
SBITA (GASB 96)	417,817	1,240,000	-	1,240,000	1,500,000	21.0%	21.0%
Total Revenues	**8,190,442**	**5,320,584**	**2,208,891**	**5,365,025**	**8,225,845**	**54.6%**	**53.3%**

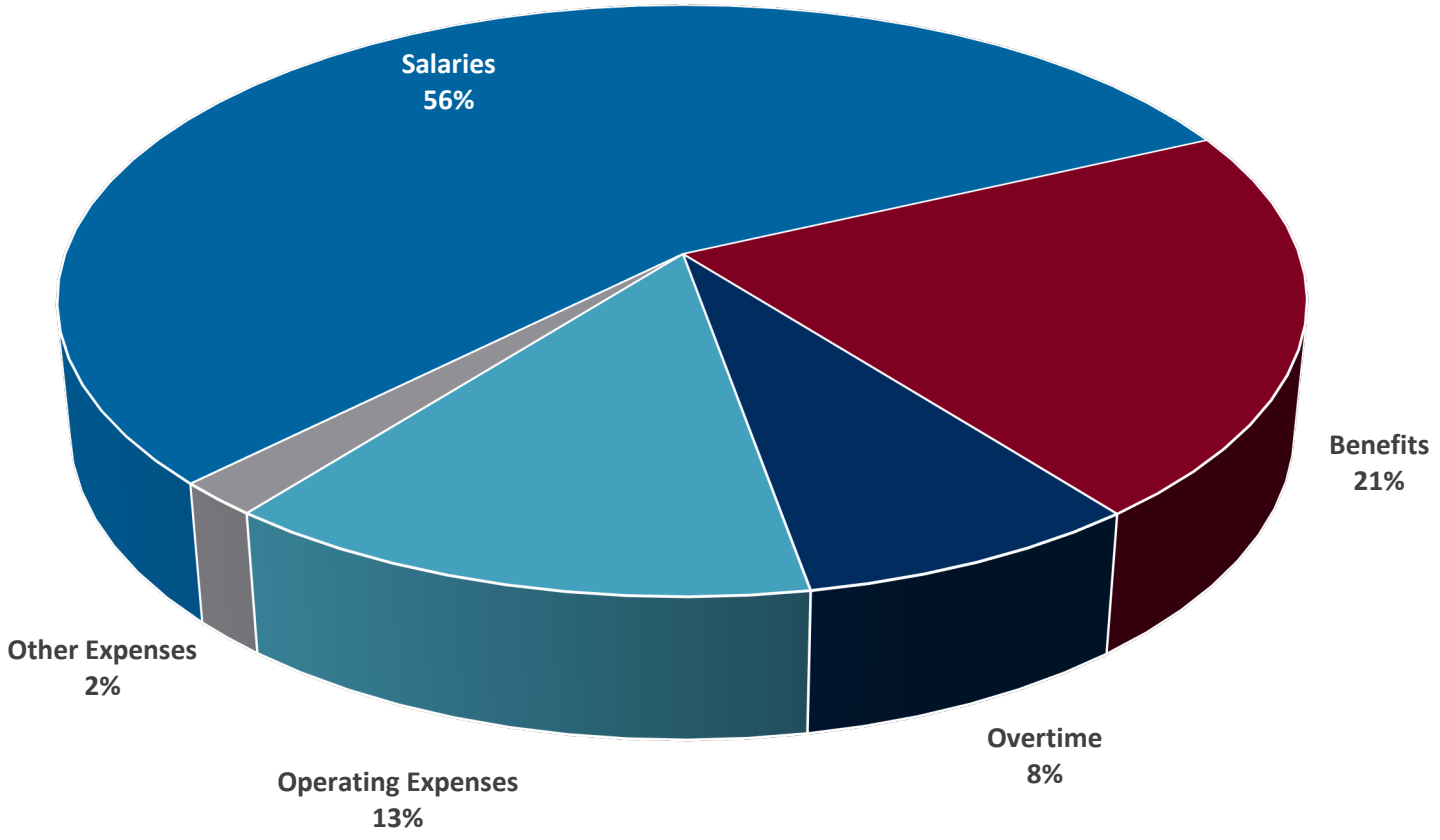
Offsetting Revenues & Expenses

Other Income (All Items Listed Above)| $8.2M

Net Investment Income: assumes 2.5% annual percentage rate (APR) on the forecasted 2026 ending fund balance
Dispatch Fees: annual cost-share model billed to partnering agencies allocated based on call volume
Rental Income: based on current annual space and tower rental agreements
Sale of Assets: based on anticipated sale of Fleet capital assets (4 vehicles @ $10,000/each)
Miscellaneous Revenue: consists of EMT class fees, annual bank rewards and other miscellaneous revenue items
Grant Proceeds: based on anticipated grants (Cancer and Heart) and Dispatch contribution revenues
Reimbursements: consists of Wildland, USAR, and other intergovernmental reimbursable expenses
JACC Revenues: restricted annual contribution from Arapahoe 911 Authority for CAD support
Leases and SBITA (GASB 87 & GASB 96): annual expense appropriation for yearend accounting entries (net zero)

General Fund Expenditures

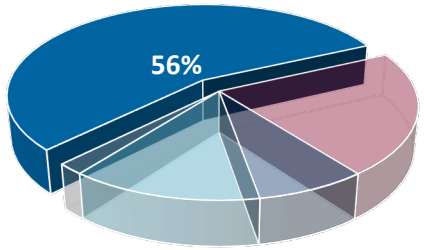
General Fund expenditures for 2027 total $212.8 million
6.1% increase from 2026 Budget



Components of Salaries

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Salaries							
Salaries with Attrition	(96,970,693)	(103,804,937)	(66,650,498)	(101,306,398)	(109,107,317)	5.1%	7.7%
Education Differentials	(1,610,471)	(1,711,082)	(1,088,613)	(1,664,017)	(1,830,966)	7.0%	10.0%
Other Differentials	(457,902)	(467,180)	(292,440)	(448,165)	(444,659)	(4.8%)	(0.8%)
Longevity	(2,128,986)	(2,271,555)	(1,443,851)	(2,207,361)	(2,300,741)	1.3%	4.2%
Holiday Pay	(2,092,020)	(2,197,295)	(1,390,434)	(2,221,004)	(2,292,912)	4.4%	3.2%
Vacation/Sick Buy Out	(2,080,404)	(2,389,984)	(792,377)	(2,389,984)	(2,485,583)	4.0%	4.0%
Total Salaries	**(105,340,476)**	**(112,842,033)**	**(71,658,213)**	**(110,236,929)**	**(118,462,178)**	**5.0%**	**7.5%**

Total Salaries | $118.5M



Salaries with Attrition: Based on 4.0% increase for Line (CBA) and average 3.6% increase for Staff (Korn Ferry) plus annual step increases for Line and Staff

Education/Other Differentials: Based on current workforce differential pay

Longevity: Based on current workforce plus increases for Line members reaching 4-, 10-, 15-, 20-, and 25-year seniority

Holiday Pay: Based on current forecast plus compensation increase for Line and Dispatch employees

Vacation/Sick Buy Out: Based on 2026 budget plus 4.0% for compensation increases

	2026	2027
Line Starting	627	613
Staff Authorized	180	181
Subtotal Personnel	807	794
Academy Authorized	40	64
Budget Attrition	36	42
Total Full Time Personnel	811	816
Temp Positions	3	2

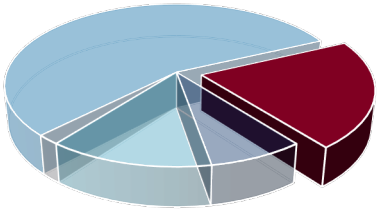
Components of Benefits

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Benefits							
Healthcare	(17,590,896)	(19,536,183)	(13,319,517)	(19,516,699)	(19,941,162)	2.1%	2.2%
Retirement	(14,991,871)	(17,261,393)	(10,369,187)	(15,908,052)	(17,728,246)	2.7%	11.4%
Disability	(6,142,634)	(7,272,583)	(4,896,855)	(6,675,878)	(7,878,987)	8.3%	18.0%
Total Benefits	**(38,725,401)**	**(44,070,159)**	**(28,585,559)**	**(42,100,629)**	**(45,548,395)**	**3.4%**	**8.2%**

Benefits | $45.5M

Fringe Benefit Rate: 38.4%

Decrease of 0.6% versus 2026 Budgeted Fringe Benefit Rate



Healthcare: 2.1% or $0.4 million increase versus 2026 budget driven by:

- Medical, Dental, and Vision Insurance increased 2.3% or $0.4 million based on current workforce benefit elections and increased medical premiums (Cigna and Kaiser) and dental premiums (Delta Dental)
  - Includes $615,000 health insurance employee and employer premium buy down
- Retirement Health Savings increased 6.2% or $0.2 million based on compensation increases
- Employer Taxes increased 6.3% or $0.1 million driven by compensation increases
- 42 attrition versus 36 attrition equates to $0.3 million in benefit attrition savings

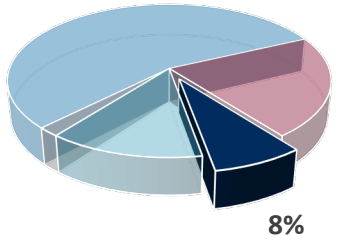
Retirement: 2.7% or $0.5 million increase versus 2026 budget driven by increased compensation and partially offset by correction of annual volunteer pension plan contribution

Disability: 8.3% or $0.6 million increase versus 2026 budget driven by increased compensation and FPPA Death and Disability contribution increasing from 4.0% to 4.2%

Overtime Breakdown

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Expenses							
Overtime: Minimum Staffing	(9,359,940)	(11,007,780)	(5,413,004)	(9,689,363)	(9,881,476)	(10.2%)	2.0%
Overtime: Project/Meeting	(2,785,128)	(3,316,534)	(2,123,510)	(3,344,517)	(3,881,744)	17.0%	16.1%
Overtime: Reimbursable Callout/Cover	(1,531,743)	(1,200,000)	(769,251)	(1,200,000)	(1,815,795)	51.3%	51.3%
Overtime: FLSA	(759,449)	(774,717)	(545,415)	(773,618)	(805,706)	4.0%	4.1%
Overtime: On Call Hours	(44,525)	(69,322)	(29,826)	(48,205)	(151,820)	119.0%	214.9%
Total Overtime	**(14,480,785)**	**(16,368,353)**	**(8,881,006)**	**(15,055,703)**	**(16,536,541)**	**1.0%**	**9.8%**

Overtime | $16.5M



Minimum Staffing: Based on baseline of 157,744 hours (2025 actuals) and hourly rate based on the 2026 year-to-date average overtime rate plus 4.0% for the Collective Bargaining Agreement annual increase

Project/Meeting: 17.0% or $0.6 million increase versus 2026 budget driven by:

- **Academy** – $0.2 million – 64 versus 40-person academy
- **Professional Development** – $0.1 million – succession support and annual assessment centers
- **Special Operations** – $0.1 million – Technical Rescue, Dive/Water Rescue, SWAT, USAR, etc.

Reimbursable Callout/Cover: Wildland and USAR deployments (offset under Reimbursements revenue)

FLSA: 4.0% increase or less than $0.1 million versus 2026 budget driven by annual compensation increase

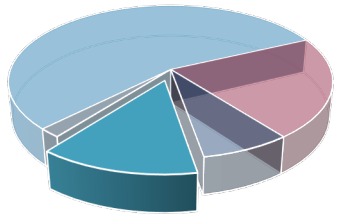
On Call Hours: 119.0% increase or $0.1 million versus 2026 budget driven by increased on call compensation from $1/hour to $3/hour

Operating Expenses

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Expenses							
Treasurer's Fees	(2,310,769)	(3,057,851)	(2,987,869)	(3,023,372)	(3,015,434)	(1.4%)	(0.3%)
Operating Expenses	(20,453,535)	(21,301,847)	(13,297,819)	(21,301,847)	(24,484,726)	14.9%	14.9%
Professional Development	-	(500,000)	-	(500,000)	(134,133)	(73.2%)	(73.2%)
Leases (Annual) :Equipment,	(532,291)	(550,602)	(334,531)	(550,602)	(575,960)	4.6%	4.6%
Total Expenses	**(23,296,595)**	**(25,410,300)**	**(16,620,219)**	**(25,375,821)**	**(28,210,253)**	**11.0%**	**11.2%**

Non-Operationalized Expenses

Operating Expenses | $28.2M



Treasurers Fees: 1.5% of budgeted Property Tax revenue, including abatements

Operating Expenses: 16.4% or $3.5 million increase versus 2026 budget driven by:

- **Board of Directors Election** – $0.6 million – based on historical election costs
- **Fuel** – $0.5 million – based on current trend of fuel prices
- **Academy** – $0.5 million – 64 versus 40-person academy
- **Reimbursable** – $0.3 million – Dispatch equipment (offset under Grant Proceeds)
- **Software** – $0.3 million – AppArmor (Comm), UltiPro (SMFR), Crowe (Finance), Asset Works (Fleet), etc.
- **Liability/Property Insurance** – $0.2 million – insurance premium increases
- **Legal Counsel** – $0.2 million – based on current trend of legal services
- **EAP & Other Programs** – $0.2 million – based on increased utilization by SMFR employees
- **Miscellaneous Expenses** – $0.7 million – multiple smaller increases including inflationary adjustments

Professional Development: 73.2% or $0.4 million decrease versus 2026 budget driven by reduced scope

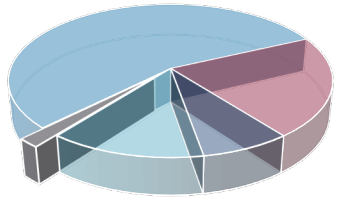
Leases (Annual): 4.6% or less than $0.1 million increase versus 2026 budget driven by annual warehouse lease agreement and anticipated annual operating expenses

Other Expenses

	Audit 2025	Budget 2026	YTD 2026	Forecast 2026	Budget 2027	% Change vs 2026 Budget	% Change vs 2026 Forecast
Expenses							
Alternate Response	-	-	-	-	(390,000)		
Seasonal Wildland Upstaffing Request	-	-	-	-	(357,245)		
JACC Expenses	(255,071)	(320,800)	(191,143)	(320,800)	(320,800)	0.0%	0.0%
Leases (GASB 87)	-	(346,685)	-	(346,685)	(1,500,000)	332.7%	332.7%
SBITA (GASB 96)	(417,817)	(1,240,000)	-	(1,240,000)	(1,500,000)	21.0%	21.0%
Total Expenses	**(672,888)**	**(1,907,485)**	**(191,143)**	**(1,907,485)**	**(4,068,045)**	**113.3%**	**113.3%**

Non-Operationalized Expenses
Offsetting Revenues & Expenses

Other Expenses | $4.1M



Alternate Response| $0.4M

- Alternate response models being explored by Leadership to deliver the right service at the right time

Seasonal Wildland Upstaffing | $0.4M

- Seasonal staffing and rotational Battalion Chief position to assist with Wildland deployments

JACC| $0.3M

- Restricted funds for maintaining Dispatch software and equipment
- Funded by annual contribution from Arapahoe County 911

Leases (GASB 87) | $1.5M / SBITA (GASB 96) | $1.5M

- These revenues offset paired expense accounts
- Estimated based on expected leases & SBITA for 2027

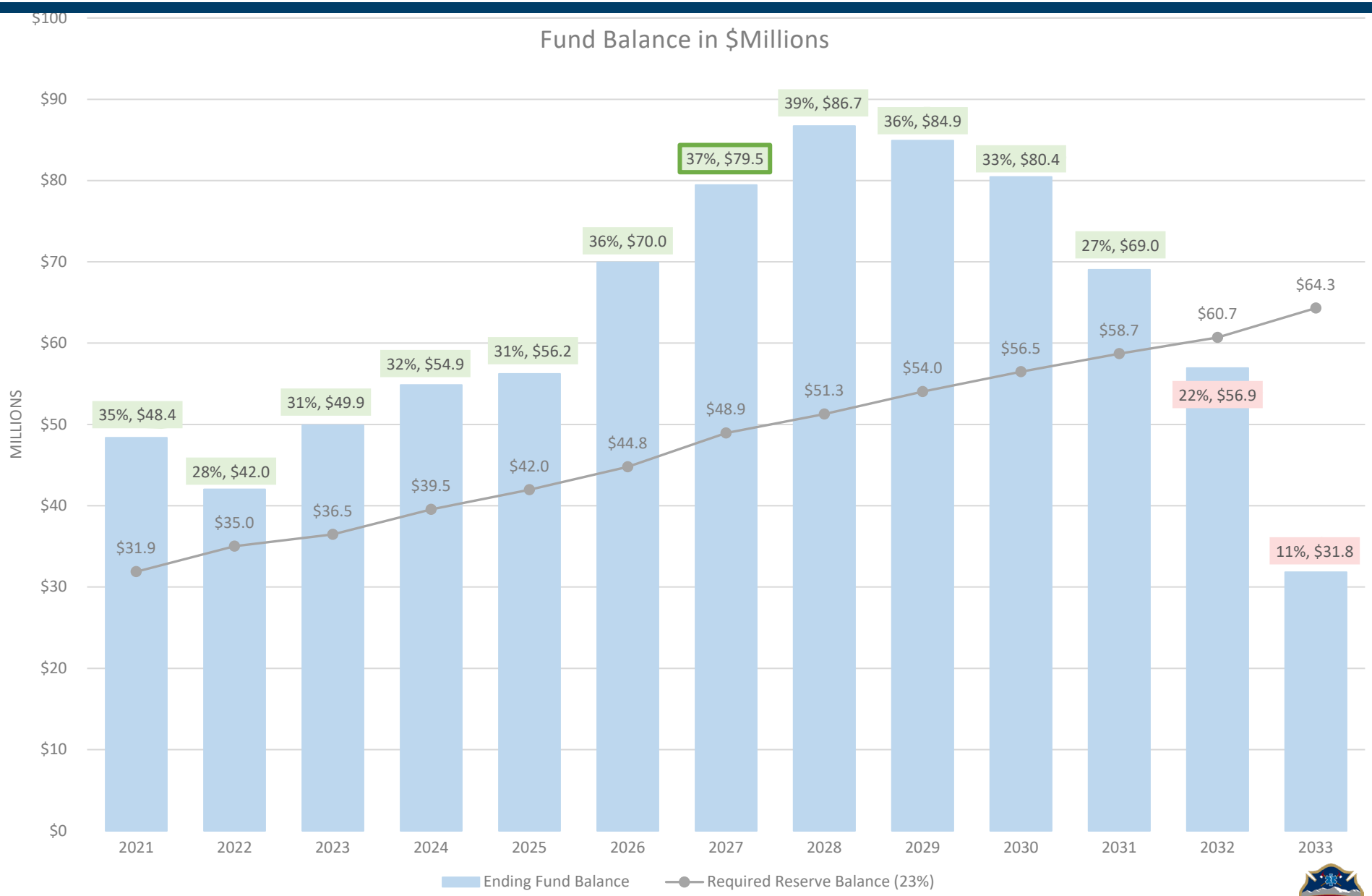
Long Term Plans & Outlook

General Fund: Long Term Plan

	Forecast									
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues										
Property Taxes	199,417,319	206,396,925	208,460,894	215,757,025	217,914,595	225,541,606	227,797,022	235,769,918	238,127,617	246,462,084
Abatements	1,611,617	1,611,617	1,611,617	1,611,617	1,611,617	1,611,617	1,611,617	1,611,617	1,611,617	1,611,617
Specific Ownership Tax	12,050,376	12,170,880	12,292,589	12,415,515	12,539,670	12,665,067	12,791,718	12,919,635	13,048,831	13,179,319
Ambulance Transport Fees	18,887,634	19,265,387	19,650,695	20,043,709	20,444,583	20,853,475	21,270,545	21,695,956	22,129,875	22,572,473
Medicaid Supplemental Fee	2,000,000	2,020,000	2,040,200	2,060,602	2,081,208	2,102,020	2,123,040	2,144,270	2,165,713	2,187,370
Permit/Plan Review Fees	2,637,443	2,742,941	2,852,659	2,966,765	3,085,436	3,208,853	3,337,207	3,470,695	3,609,523	3,753,904
Net Investment Income	1,748,846	1,986,311	2,167,838	2,123,287	2,011,157	1,726,236	1,423,668	795,454	111,057	-
Dispatch Fees	175,600	177,356	179,130	180,921	182,730	184,557	186,403	188,267	190,150	192,052
Rental Income	162,034	163,654	165,291	166,944	168,613	170,299	172,002	173,722	175,459	177,214
Sale of Assets	40,000	37,458	37,833	38,211	38,593	38,979	39,369	39,763	40,161	40,563
Miscellaneous Income	153,520	155,055	156,606	158,172	159,754	161,352	162,966	164,596	166,242	167,904
Grant Proceeds	451,200	455,712	460,269	464,872	469,521	474,216	478,958	483,748	488,585	493,471
Reimbursements	2,173,845	2,195,583	2,217,539	2,239,714	2,262,111	2,284,732	2,307,579	2,330,655	2,353,962	2,377,502
JACC Revenue	320,800	320,800	320,800	320,800	320,800	320,800	320,800	320,800	320,800	320,800
Leases (GASB 87)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
SBITA (GASB 96)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenues	**244,830,234**	**252,699,679**	**255,613,960**	**263,548,154**	**266,290,388**	**274,343,809**	**277,022,894**	**285,109,096**	**287,539,592**	**296,536,273**
Expenses										
Salaries	(118,462,178)	(122,789,602)	(127,275,107)	(131,924,467)	(136,743,668)	(141,738,915)	(146,916,638)	(152,283,503)	(157,846,420)	(163,612,550)
New Station Sterling Ranch 4FTE/shift w/benefits			(3,164,357)	(3,279,951)	(3,399,768)	(3,523,962)	(3,652,693)	(3,786,126)	(3,924,434)	(4,067,794)
New Station Anthology 6FTE/shift w/benefits							(5,343,712)	(5,538,918)	(5,741,255)	(5,950,984)
New Staff 1 per year; 4 in 2030 (Salary & Benefits)		(202,503)	(419,801)	(1,305,409)	(1,578,612)	(1,870,033)	(2,180,639)	(2,511,442)	(2,863,504)	(3,237,936)
Alternate Response	(390,000)	(404,247)	(419,014)	(1,013,414)	(1,050,434)	(1,088,807)	(1,128,581)	(1,169,808)	(1,212,541)	(1,256,835)
Med 3 Response		(727,645)	(754,226)	(1,563,556)	(1,620,673)	(1,679,877)	(1,741,243)	(1,804,851)	(1,870,783)	(1,939,123)
New Transport Medic		(1,466,425)	(1,519,994)	(1,575,520)	(1,633,074)	(1,692,731)	(1,754,567)	(1,818,662)	(1,885,098)	(1,953,961)
Seasonal Wildland Upstaffing Request	(357,245)	(370,296)	(383,823)	(397,845)	(412,379)	(427,444)	(443,059)	(459,244)	(476,021)	(493,411)
Benefits	(45,548,395)	(47,849,745)	(49,597,696)	(51,409,500)	(53,287,489)	(55,234,081)	(57,251,783)	(59,343,190)	(61,510,997)	(63,757,994)
Overtime: Minimum Staffing	(9,881,476)	(10,242,447)	(10,616,604)	(11,004,429)	(11,406,421)	(11,823,098)	(12,254,996)	(12,702,672)	(13,166,701)	(13,647,681)
Overtime: Project/Meeting	(3,881,744)	(4,023,545)	(4,170,526)	(4,322,876)	(4,480,791)	(4,644,475)	(4,814,138)	(4,989,999)	(5,172,284)	(5,361,228)
Overtime: Reimbursable Callout/Cover	(1,815,795)	(1,882,126)	(1,950,881)	(2,022,147)	(2,096,017)	(2,172,585)	(2,251,950)	(2,334,214)	(2,419,483)	(2,507,867)
Overtime: FLSA	(805,706)	(835,139)	(865,647)	(897,270)	(930,048)	(964,023)	(999,239)	(1,035,742)	(1,073,578)	(1,112,796)
Overtime: On Call Hours	(151,820)	(157,366)	(163,115)	(169,074)	(175,251)	(181,653)	(188,289)	(195,168)	(202,298)	(209,688)
Treasurers fees	(3,015,435)	(3,095,954)	(3,126,914)	(3,236,356)	(3,268,719)	(3,383,125)	(3,416,956)	(3,536,549)	(3,571,915)	(3,696,932)
Operating Expenses - Baseline budget	(24,484,726)	(25,461,634)	(26,391,748)	(27,355,839)	(28,355,148)	(29,390,962)	(30,464,614)	(31,577,487)	(32,731,013)	(33,926,677)
Operating Expenses - Cyclical Adjustment		621,918	-	644,637	-	668,186	-	692,595	-	717,895
Professional Development - Succession Support	(134,133)	(139,033)	(144,112)	(149,377)	(154,834)	(160,491)	(166,354)	(172,431)	(178,730)	(185,260)
Operating Expenses - Sterling Ranch & Anthology				(598,246)	(620,100)	(642,752)	(666,232)	(1,381,138)	(1,431,592)	(1,483,888)
JACC Expenses	(320,800)	(320,800)	(320,800)	(320,800)	(320,800)	(320,800)	(320,800)	(320,800)	(320,800)	(320,800)
Leases (GASB 87)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
SBITA (GASB 96)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Leases (Annual) :Equipment,	(575,961)	(585,800)	(605,400)	(625,700)	(646,800)	(668,700)	(688,761)	(709,424)	(709,424)	(709,424)
Total Expenses	**(212,825,414)**	**(222,932,388)**	**(234,889,765)**	**(245,527,139)**	**(255,181,026)**	**(263,940,328)**	**(279,645,244)**	**(289,978,773)**	**(301,308,871)**	**(311,714,934)**
Gain/Loss	**32,004,820**	**29,767,291**	**20,724,195**	**18,021,015**	**11,109,362**	**10,403,481**	**(2,622,350)**	**(4,869,677)**	**(13,769,279)**	**(15,178,661)**
CPF Transfer	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**	**(22,506,213)**
Change to Fund Balance	**9,498,607**	**7,261,078**	**(1,782,018)**	**(4,485,198)**	**(11,396,851)**	**(12,102,732)**	**(25,128,563)**	**(27,375,890)**	**(36,275,492)**	**(37,684,874)**
Ending Fund Balance	**79,452,438**	**86,713,516**	**84,931,498**	**80,446,299**	**69,049,448**	**56,946,716**	**31,818,154**	**4,442,264**	**(31,833,228)**	**(69,518,102)**
Reserve Threshold (23%)	**37.3%**	**38.9%**	**36.2%**	**32.8%**	**27.1%**	**21.6%**	**11.4%**	**1.5%**	**-10.6%**	**-22.3%**

Non-Operationalized Expenses
Offsetting Revenues & Expenses

General Fund: Fund Balance & Reserve



Capital Projects Fund: Long Term Plan (1/3)

	Forecast									
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Equipment										
Tech Equipment: HPE Server / Storage - SMFR Business Core syste	-	-	-	254,333	-	-	-	-	304,307	-
Tech Equipment: Replace the DSX Door Security System	-	-	-	-	-	-	-	-	376,684	-
Tech Equipment: Vmware servers Dispatch replacement	-	-	-	-	598,245	-	-	-	-	715,795
Tech Equipment: Dispatch 2 backup centers computers refresh	105,000	-	-	-	121,204	-	-	-	139,909	-
Tech Equipment: Centennial Air Communication Systems	70,000	-	-	-	-	-	-	-	93,272	-
Tech Equipment: Palo Alto Firewall replacement (mineral, Station	-	250,000	250,000	-	-	-	299,123	299,123	-	-
Tech Equipment: Dispatch Center computers replacements	-	130,000	-	-	-	150,062	-	-	-	173,220
Tech Equipment: Getax Docking Stations replacement (size chang	-	150,000	-	-	-	-	179,474	-	-	-
Tech Equipment: MDC replacement (tablets)	-	300,000	300,000	-	-	-	-	-	385,651	385,651
Tech Equipment: MCU station alerting upgrades	132,000	-	-	-	-	-	-	-	-	-
Tech Equipment: Phone System	-	-	-	-	-	-	-	-	-	357,898
Tech Equipment: Overhead Speakers & White Noise	150,000	-	-	-	-	-	-	-	-	-
Tech Equipment: Audio-Visual Replacement	50,000	-	50,000	100,000	50,000	-	57,716	115,432	57,716	-
Tech Equipment: Reuter-Hess Tower	-	-	-	-	-	-	-	-	-	1,500,000
Technology: UKG Implementation	99,828	-	-	-	-	-	-	-	-	-
Tech Equipment: ERP Enhancements (PowerApps)	-	-	-	-	-	-	-	-	-	-
Tech Equipment: ERP Re-implementation	232,100	-	-	-	-	-	-	-	-	-
EMS equipment - Zoll Monitors	528,114	533,433	156,447	-	-	-	-	-	-	-
EMS Equipment - CMAC Video Laryngoscope	-	-	187,092	-	-	-	-	223,854	-	-
EMS Equipment - ButterFly Ultrasound	-	-	-	-	136,400	-	-	-	-	163,201
EMS Equipment - Narxbox	-	87,671	-	-	-	-	104,897	-	-	-
EMS Equipment - Delta Blood Coolers	-	-	-	-	14,501	-	-	-	-	17,351
EMS Equipment - Zoll AED for apparatus	39,236	-	-	-	-	-	-	-	-	-
EMS Equipment - Zoll AED for facilities	32,312	-	-	-	-	-	-	-	-	-
EMS Equipment - Batteries for Zoll AEDs	-	-	-	-	-	28,277	-	-	-	-
EMS Equipment -Mechanical CPR	259,133	-	-	-	-	-	-	-	-	-
Stryker Cots, Powerloads & Stair Chair	380,790	315,760	245,471	-	-	-	-	-	-	-
Tech Gen	-	-	-	230,865	239,298	248,040	-	-	-	-
Dispatch Console replacement (radios, software, etc.)	-	1,200,000	-	-	-	-	-	-	-	-
Bunker Gear Lifecycle Replacement *(See BunkerGearExpiring)*	897,535	801,825	836,443	612,973	114,480	866,234	682,633	337,849	409,656	554,747
Bunker Gear Recruits X 2 sets	634,721	503,710	447,524	629,540	480,817	498,381	799,480	535,458	555,018	575,293
Schedule change 63 FTE Bunker Gear X 2 sets	-	-	-	-	-	-	-	-	-	-
New FTE PPE Outfitting for Alt Resp & New Stations	-	-	281,965	72,541	-	-	438,398	-	-	-
New FTE PPE Outfitting for MED 3	-	50,638	-	-	-	-	-	-	-	-
New Transport Medic FTE Equipment	-	113,851	-	-	-	-	-	-	-	-
Radios: portable - create 5 year cycle	1,429,000	1,000,000	-	-	-	2,500,000	2,000,000	-	-	-
Radios: mobile on vehicles - create 10 year cycle	-	-	-	1,000,000	1,000,000	-	-	-	-	-
DVR (In-vehicle Radio Repeater)	51,827	-	-	-	-	-	-	-	-	-
Wellness Clinic Equipment	5,183	21,488	5,568	23,086	5,982	24,804	6,428	6,662	6,906	7,158
Annual Station and Gym Equipment replacement	24,627	25,527	26,459	27,426	28,427	29,466	30,542	31,658	32,814	34,013
SCBAs Airpacks Replacement	-	4,878,168	-	-	-	-	-	-	-	-
SCBA Station Equipment & Maintenance	177,160	13,926	-	86,573	-	-	344,690	25,137	103,584	-
SCBA Academy Masks	131,328	104,221	92,596	130,256	99,484	103,118	165,418	110,790	114,837	119,032
SCBA Academy Regulators	240,000	190,462	169,217	238,041	181,806	188,447	302,298	202,467	209,863	217,529
(1) Porta Count Model 8048-T @ $17,300 + 5 Year Maint. Plan @ $	-	-	8,000	8,640	9,332	133,127	10,078	10,884	10,338	11,166
POSI function test machine - overhaul and shipping (5)	34,025	-	7,912	8,545	9,228	9,967	10,764	11,625	-	-
SCBA Incumbent Mask, Regulator and Bottle Replacement	-	4,398,289	1,136,140	-	-	-	-	-	-	-
Thermal Imaging Cameras (TIC)	-	262,410	277,220	-	-	-	345,307	364,797	-	-

Capital Projects Fund: Long Term Plan (2/3)

	Forecast									
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Equipment										
Reserve Extrication Tools	-	-	-	-	-	-	-	-	-	-
Extrication Tool Complement - Engine 36	-	-	-	-	-	-	-	-	-	-
Replacement/reserve hose.	78,750	81,627	84,609	90,623	93,933	100,505	104,177	107,982	111,927	116,016
Suppression Equipment: Holmatro Cutters	278,267	122,488	129,402	-	-	30,514	161,184	-	35,978	456,108
Suppression Equipment: Holmatro Spreaders	265,943	76,624	53,966	-	-	31,814	67,220	35,507	412,620	118,884
Suppression Equipment: Holmatro Combi-Tool	-	-	133,823	56,551	179,227	126,228	-	211,319	-	78,615
Suppression Equipment: Holmatro Rams	136,772	-	65,420	23,037	-	-	-	57,391	30,315	-
Suppression Equipment: Holmatro Power Units	72,826	46,162	48,767	-	-	-	-	-	-	-
Suppression Equipment: Paratech Airbag Lift Kits	-	11,141	-	-	-	-	-	77,437	-	-
Suppression Equipment: Paratech Stabilization Strut Kits	-	12,221	-	-	-	-	-	84,946	-	-
Suppression Equipment: Rescue 42s	8,853	9,353	9,881	10,438	27,568	11,650	12,307	13,002	13,736	14,511
Suppression Equipment: Rotary Saws	-	-	-	-	-	-	-	-	-	-
Suppression Equipment: K-Saw (Cutoff Saw)	-	-	-	-	-	-	-	-	49,197	52,038
Suppression Equipment: Chainsaws Ventillation	24,425	8,064	5,111	-	32,325	-	-	-	-	-
Suppression Equipment: Chainsaws Wildland	19,375	5,848	1,545	3,263	-	-	-	-	-	-
Suppression Equipment: Pumps for Wildland	16,020	16,924	8,940	-	-	-	-	-	12,428	52,516
Suppression Equipment: Ballistic Vests	-	-	271,184	-	-	-	-	356,853	-	-
Suppression Equipment: Ballistic Helmets	-	-	143,374	-	-	-	-	188,667	-	-
Suppression Equipment: Ballistic Plates	-	-	-	-	-	-	-	235,998	-	-
Suppression Equipment: Fans	-	-	-	-	-	-	-	-	-	-
Suppression Equipment: Ladders	61,290	8,290	8,758	9,252	9,775	74,865	10,909	11,525	12,175	12,862
Other Equipment Replacement	77,740	80,580	83,523	86,574	89,737	93,015	96,413	99,935	103,585	107,369
Generator	160,662	166,531	172,615	178,920	185,456	192,231	199,253	206,532	214,076	221,897
HazMat Equipment: BioMeme Detection Monitor	63,800	-	-	-	-	-	-	-	-	-
HazMat Equipment: AccuRad	27,500	-	-	-	-	-	-	-	-	-
HazMat Equipment: VipIR	121,000	-	-	-	-	-	-	-	-	-
Suppression Equipment: Blackline Atmospheric Meter Replace (5 y	-	-	-	-	373,593	-	-	-	-	503,753
Total Equipment	**7,117,140**	**15,977,230**	**5,698,969**	**3,881,478**	**4,080,820**	**5,440,746**	**6,428,708**	**3,962,828**	**3,796,592**	**6,566,624**
Facilities										
JSF and TJ burn can enclosure (have received quote)	200,000									
HQ Remodel/ Mineral Basement Remodel (Clinic/IT)										
HQ Remodel/ Mineral Basement Remodel (Dispatch)	1,500,000									
HVAC - Mineral Building			3,000,000							
Major Mineral Maintenance										
Existing facilities maintenance: 1% of Asset Value	3,314,720	3,501,805	3,699,450	3,908,250	4,128,834	4,361,869	4,608,056	4,868,139	5,142,901	5,433,170
Station Replacements										
Station 16 Renovation - roll into 2027	1,750,000									
Station 33 Rebuild - shift out one year	3,600,600	3,600,600								
Station 44 Relocate to Lone Tree									5,932,474	5,932,474
New Construction										
Sterling Ranch (Engine Medic, 6 FTE/shift, OHD)	500,000	4,265,587	4,265,587	3,765,587						
Anthology (Engine Medic, 6 FTE/shift, OHD)						5,022,834	5,022,834	5,022,834		
Training Facility Center			5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000		
(Operational Savings from Logs)			(382,500)	(528,630)	(547,941)	(567,957)	(588,705)	(610,210)	(632,501)	(655,607)
Liquidation (Property: Quartermaster 2029)			(575,000)							
Fleet Center New Build - Relocation Phase 1 - roll back	10,000,000									
Phase 2: Logs/Facility Relocation		10,000,000								
Facilities Total	**20,865,320**	**21,367,992**	**15,007,537**	**12,145,206**	**8,580,893**	**13,816,745**	**14,042,185**	**14,280,762**	**10,442,873**	**10,710,037**

Savings linked to capital initiatives

Capital Projects Fund: Long Term Plan (3/3)

	Forecast									
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Vehicles										
Sterling Ranch Apparatus & upfitting					3,813,611					
Anthology Apparatus & upfitting								5,075,680		
Alternate Response Model add 1				421,763						
MED 3 apparatus and upfitting (single resource)		278,411								
New Transport Medic with upfitting (to replace reserve used initially)			507,086							
Wildland / Emergency Planning Overhead		278,411								
Wildland / Emergency Planning Crew Support F150			161,605							
Wildland / Emergency Planning Type 6 Engine			461,729							
Vehicles	7,110,000	9,120,484	5,697,000	5,066,000	6,125,031	6,348,779	6,580,700	6,821,093	7,070,267	7,328,544
Equipment for New Service Vehicles		257,855								
Upfitting (Fleet Purchases)	1,244,250	1,596,085	996,975	886,550	1,071,880	1,111,036	1,151,622	1,193,691	1,237,297	1,282,495
Light Fleet (Formerly 5-Year Leases)	306,213	317,399	328,994	341,012	353,469	366,381	379,765	393,638	408,017	422,922
Vehicles Total	**8,660,463**	**11,848,643**	**8,153,389**	**6,715,325**	**11,363,992**	**7,826,196**	**8,112,087**	**13,484,102**	**8,715,581**	**9,033,961**
Total Capital Projects	**36,642,922**	**49,193,865**	**28,859,895**	**22,742,009**	**24,025,705**	**27,083,688**	**28,582,980**	**31,727,692**	**22,955,047**	**26,310,623**
Interest Revenues	1,306,625	1,010,438	385,397	269,838	287,942	289,511	199,887	70,716	-	-
Reimbursements	313,700	-	663,600	1,000	598,245	-	-	-	-	715,795
GF Transfer	22,506,213	22,506,213	22,506,213	22,506,213	22,506,213	22,506,213	22,506,213	22,506,213	22,506,213	22,506,213
Transfer from/(to) Facilities Infrastructure Reserve	-	-	-	-	-	-	-	-	-	-
Remove/Borrow Against excise Tax	-	-	-	-	-	5,022,834	4,024,466	717,132	724,303	731,546
Anticipated Assigned Fund Balance - Capital Projects	**35,526,132**	**9,848,917**	**4,544,232**	**4,579,273**	**3,945,969**	**4,680,839**	**2,828,424**	**(5,605,207)**	**(5,329,737)**	**(7,686,805)**
Parker Excise Tax - Beginning Balance	668,882	675,571	682,327	689,150	696,041	703,002	710,032	717,132	724,303	731,546
Capital Projects	-	-	-	-	-	5,022,834	4,024,466	717,132	724,303	731,546
Ending Fund Balance	**4,891,177**	**5,566,748**	**6,249,075**	**6,938,225**	**7,634,266**	**3,314,434**	**-**	**-**	**-**	**-**

Non-Operationalized Expenses

Estimated Placeholder

Order Year | Commit Year | Receive & Pay Year

Timeline

Timeline

5/4-5/5/2026
- Budget Kickoff with Chief Curtis and ETeam- Review Preliminary Long Term Plan Scenarios, Discuss Budget Calendar, Identify Messaging to Divisions

5/18/2026
- Present Long Term Plan and Budget Calendar to Finance & Audit Committee

6/15/2026
- Budget Kickoff Work Session: 10 Year Plan Draft

July 2026
- Divisions Submit Operating Requests and Project/Meeting OT
- Divisions Submit Capital Requests: Including infrastructure, equipment, and vehicle requests

8/3/2026
- Budget Work Session
  - Non-Property Tax Revenue Discussions
  - Break Out Other Income

8/24/2026
- Q2 Reports

9/14/2026
- Budget Work Session:
  - Property Tax and Abatements
  - Operational Requests
  - Total Compensation Updates

10/5/2026
- Budget Work Session
  - Long Term Plan / Long Term Capital Plan – Balanced Target at least YE 2031
  - Updated Revenue & Expenditure Estimates

10/15/2026
- Propose Budget by E-mail (met statutory deadline)

10/19/2026
- 2027 Budget Review

11/2/2026
- 2027 Budget Hearing

11/16/2026
- Anticipated 2027 Budget Adoption

12/15/2026
- **Deadline to Ratify Mills and Submit to Counties for Certification**

1/1/2027
- Budget Live in D365

1/31/2027
- **Submit Budget to State**

Budget Timeline and Next Steps

December 15: Deadline to certify mill levy to the Board of County Commissioners (§39-5- 128(1), C.R.S.). Local governments levying a property tax must adopt their budgets and make appropriations before certifying the mill levy to the Board of County Commissioners (§29-1-108(2), C.R.S.).

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