

## MEMORANDUM

TO: North Metro Fire Rescue District Board of Directors

FROM: Lisa C. Willis, Chief Financial Officer

DATE: November 14, 2025

RE: 2026 Proposed Budget Overview

The District has prepared a 2026 Proposed Budget in alignment with North Metro Fire Rescue District's strategic and financial goals and objectives. The following goals have guided our budget development process and the prudent management of the District's financial assets:

- **Colorado legislative changes continue to impact the District's property tax revenues.** The legislation, SB24B-1001, included reductions to the assessment rates, most notably reducing the Residential Assessment rate to 6.25%. Due to increases to the actual value of the properties in the District, the net decrease to non-oil and gas property taxes was approximately \$200,000. The majority of the decline in the District's property taxes is from the Oil and Gas property classification which decreased by \$2.3 million.
- **Diversify revenue by investigating new types of revenue for the District.** Staff is in the process of updating and expanding Impact Fee calculations to help determine whether a broader application of these fees is appropriate. This expansion of Impact Fees would ensure new development contributes proportionally to the cost of providing fire and emergency services.
- **Maintain Board-directed reserves at a level equivalent to approximately 30 percent of annual budgeted operating expenses.** This level of reserves funding provides adequate protection against unanticipated emergencies and sufficient reserves to meet operational cash flow needs until property taxes are received.
- **Provide exceptional financial planning, budgeting, accounting and reporting.** To further advance the District's financial budgeting and reporting, a new fund has been added for 2026. The expenses of the District's Cigna graded funded Health Insurance plan have previously been recorded in the General Fund.
  - The District's and employees' contributions and Cigna's administrative and plan claims costs will be recorded in the Medical Insurance Reserve Fund.
  - For 2026, there will also be an interfund transfer of the historical net activity of the graded funded health insurance plan from the General Fund balance to the fund balance of the Medical Insurance Reserve Fund.

The establishment of this additional fund will remove employer health insurance costs from the general fund, thereby significantly reducing overall benefit expenditures. To create a more direct comparison of total expenditures, the expenditures from the Medical Insurance Reserve Fund have been combined with the general fund in the budget charts.

The isolation of the graded funded activity into this new fund yields a transparent reporting of the net employer/employee contributions and the insurance claims and fees and carryover fund balance.

- **Adequately fund a sustainable long-term capital program.** The District will meet this goal by ensuring that the Capital Improvements Fund is sufficiently funded to support the District's 10-year projected capital needs. The District updates its 10-year Capital Plan annually.

- Funds in excess of the Board-directed General Fund Reserve will be transferred to the Capital Improvements Fund. We have budgeted for an inter-fund transfer of \$14,350,000 in 2026.
- The major projects included in the 2026 Capital Improvements Fund budget include:
  - Design and build a new fire station (Station 68) to address the growth of the southwest portion of the District while enhancing response capabilities to the Rocky Mountain Metropolitan Airport.
  - Procure land for a new fire station (Station 69) to address the response deficiencies in the Palisade Park area in Broomfield.
  - Design and build a fleet storage facility to address the need for storage of vehicles in process of repairs and reserve vehicles.
  - Upgrade of waste disposal at the Training Center by replacing the current septic system with a sewer system.
  - Replacement of the Fire Chief's vehicle, Facilities Maintenance Manager's vehicle and Fleet Maintenance service truck.
  - Purchase of two fire engines for Stations 61 and 68.
  - Purchase of two medic units for Stations 62 and 66.
- **Ensure adequate personnel essential to meeting the District's mission.**
  - Increase the number of employees the District will send to paramedic school from two to five. This will ensure adequate paramedic staffing and help to prevent employee burnout. The cost for the increase will be noted in the travel/training account for medical services as well as an increase to Operations overtime for backfilled employees.
- **To continue the support of the District's strategic goal to "recruit, develop and retain a strong workforce."** The 2026 Proposed Budget includes a 5% cost of living increase per the amended 2023-2026 Collective Bargaining Agreement and Administrative Pay Plan. These adjustments to employee pay and benefits help the District remain competitive in the Denver Metro labor market.

During our budget study session on Tuesday, December 2, we will use a number of charts and worksheets to describe how the 2026 Proposed Budget fits into the District's long-term goals as well as to understand the increases and decreases over last year's budget. The General and Capital Improvements Funds will be presented at the December 2 meeting. The remaining other funds will be presented to the Board at the budget hearing on November 17.

The budget is presented in a comparison format with explanations for accounts with changes greater than \$10,000 and 10% noted. This budget format includes dollar and percent change for each account. The analysis of the 2025 Approved Budget as compared to the 2026 Proposed Budget includes footnotes for all accounts which have a change of greater than \$10,000 and 10%.

We have prepared 11 charts (found under tab 13 in your notebook) which should provide greater analysis and insight into the 2026 Proposed Budget.

**Chart 1 - NMFRD General Fund Revenue, General & Medical Ins Reserve Fund Expenditures and Capital Improvements Projects Expenditures 2021-2026** - This chart compares the revenue and expenditures for the General and Medical Insurance Reserve Funds to the total expenditures for the Capital Improvements Fund. A healthy separation between revenue and expenses is visible on this chart, as well as the annual capital expenditures funded by general mill property taxes.

**Chart 2 - NMFRD General & Medical Ins Reserve Fund Expenditures 2021-2026** - The expenses of the District's Cigna graded funded Health Insurance plan are recorded in the General Fund for all years through 2025. For 2026, the District's and employees' contributions and Cigna's administrative and plan claims costs will be recorded in the Medical Insurance Reserve Fund. To create a more direct comparison of total expenditures, the expenditures from the Medical Insurance Reserve Fund have been combined with the general fund in the budget charts. This chart illustrates how the expenditures are reflected in the two funds in 2026 but combined into one expenditure line in the other charts.

**Chart 3 - NMFRD Fund Balance - General and Capital Improvements Funds 2021-2026** - This chart compares the General Fund balance and accumulating Capital Improvements Fund balance designed to sustain the long-term capital needs of the District. The chart includes a dashed line noting the board-directed reserve goal of a General Fund balance that meets or exceeds 30% of annual operating expenditures.

**Chart 4 - NMFRD General Fund Revenue, General & Medical Ins Reserve Fund Expenditures and Transfers from General to Capital Improvements Projects Fund 2021-2026** - This chart compares the revenue and expenditures for the General Fund to the Interfund Transfers to the Capital Improvements Fund. When the District increased the general mill levy in 2015, it was set to a level that would allow for operating costs and the accumulation of capital reserves. This accumulation is accomplished via interfund transfers from the General Fund to the Capital Improvements Fund. The long-term plan for this accumulation of capital reserves acknowledged that as the District's operating costs grew, the interfund transfers to the Capital Improvements Fund would decline. The decline began in 2025 and continues with a reduction from 2025 of \$16.75 million to \$14.35 million in 2026.

**Chart 5 - NMFRD Revenues 2021-2026** - This chart shows the major revenue categories for 2021-2026.

**Chart 6 - NMFRD 2026 Budgeted Expenses by Type** - This chart shows the major expense types for 2026 by percentage.

**Chart 7 NMFRD Property Tax Revenue by Classification 2021-2026** - This chart shows the totals by major property tax revenue classification.

**Chart 8 NMFRD Oil & Gas Property Tax Revenue by County 2021-2026** - This chart shows the totals by major property tax revenue classification.

**Chart 9 - NMFRD 2025 Approved Budget vs. 2026 Proposed Budget, Salary Change Breakdown** - This worksheet shows the salary expense accounts by division for 2025 and 2026, the total change to the accounts as well as the components of the salary changes presented in both dollars and percentages. There are footnotes to describe the different components of salary change.

Additionally, this worksheet details the full-time employees by division for 2026. There are two reductions to total employees for 2026. We have eliminated the additional PIO position as we have transitioned into one full time employee. We have also eliminated an EVT mechanic position due to the dissolution of the Fleet Services agreement with Adams County Fire.

The Board's adoption of the 2026 budget includes the approval of the total Full Time Employees (FTEs) of 196 for 2026. This approval of the total FTEs will be included in the Budget resolution which will be presented for board action on December 11.

**Chart 10 NMFRD – Emergency Services Staffing 2026** - This worksheet shows the 2026 minimum staffing and vacation and sick coverage. The Board’s adoption of the 2026 budget includes the approval of the minimum line staffing level of 120 employees with 30 additional employees for sick and vacation coverage for a total of 150 line employees. This approval of the minimum staffing will be included in the Budget resolution which will be presented for board action on December 11.

**Chart 11 NMFRD Summary of Benefit Accounts 2025 vs 2026** - This worksheet shows the benefit expense accounts for all divisions for 2025 and 2026, the total percentage and dollar change to the accounts as well as the percentage of wages for 2025 and 2026 for the benefits, which are based on wages. There are footnotes to describe the changes to benefits.

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>FIRE DISTRICT - GENERAL OPERATIONS FUND LEVY</b> |                      |                      |                               |
|---|----------------------|----------------------|-------------------------------|
|   | <b>2025 APPROVED</b> | <b>2026 PROPOSED</b> | <b>2026<br/>MILL<br/>LEVY</b> |
| <b>TOTAL ASSESSED VALUATION (FIRE DISTRICT)</b>     | \$3,033,164,450      | \$2,850,673,893      |                               |
| General Mill Levy Revenue                           | 44,363,063           | \$41,693,956         | 14.626                        |
| Refund & Abatement Mill Levy Revenue                | \$141,352            | \$316,407            | 0.111                         |
| <b>TOTAL REVENUES &amp; MILL LEVY</b>               | \$44,504,415         | \$42,010,363         | 14.737                        |

| <b>FIRE DISTRICT - ASSESSED VALUATION BREAKDOWN:</b> |                      |                      |  |
|--|----------------------|----------------------|--|
|  | <b>2025 APPROVED</b> | <b>2026 PROPOSED</b> |  |
| ADAMS COUNTY   | \$794,732,134        | \$721,572,448        |  |
| BOULDER COUNTY                                       | \$9,251,287          | \$9,911,549          |  |
| BROOMFIELD COUNTY                                    | \$2,157,536,721      | \$1,982,217,087      |  |
| JEFFERSON COUNTY                                     | \$70,781,728         | \$78,666,159         |  |
| WELD COUNTY  | \$862,580            | \$58,306,650         |  |
| <b>TOTAL ASSESSED VALUATION</b>                      | \$3,033,164,450      | \$2,850,673,893      |  |

| <b>REFUNDS/ABATEMENTS &amp; TAX CREDITS</b>                          |                      |                      |                               |
|--|----------------------|----------------------|-------------------------------|
|  | <b>2025 APPROVED</b> | <b>2026 PROPOSED</b> | <b>2026<br/>MILL<br/>LEVY</b> |
| ADAMS COUNTY   | \$47,600             | \$192,256            |                               |
| BOULDER COUNTY   | \$0                  | \$697                |                               |
| BROOMFIELD COUNTY  | \$92,624             | \$121,661            |                               |
| JEFFERSON COUNTY   | \$1,128              | \$1,793              |                               |
| WELD COUNTY  | \$0                  | \$0                  |                               |
| <b>REFUNDS/ABATEMENTS &amp; TAX CREDITS (NET) LEVY &amp; REVENUE</b> | \$141,352            | \$316,407            | 0.111                         |

| ACCOUNT #   |      |     | 2024   | 2025              | 2025              | 2026              |            |
|---|------|-----|--|-------------------|-------------------|-------------------|------------|
|   |      |     | ACTUAL                                       | APPROVED          | ANTICIPATED       | PROPOSED          |            |
| <b>GENERAL FUND BEG BALANCE</b>                   |      |     | 14,415,367                                   | 20,671,602        | 22,355,970        | 23,127,067        |            |
| <b>REVENUES</b>                                   |      |     |  |                   |                   |                   |            |
| 000   | 3100 | 000 | PROPERTY TAX REVENUE                         | 45,549,290        | 44,281,893        | 44,281,893        | 41,800,312 |
| 000   | 3100 | 100 | BACKFILL PROPERTY TAX REVENUE - SB21-293     | 2,863,355         | 0                 | 0                 | 0          |
| 000   | 3110 | 000 | SPECIFIC OWNERSHIP TAX REVENUE               | 2,323,636         | 2,200,000         | 2,300,000         | 2,200,000  |
| 000   | 3120 | 000 | DELINQUENT TAX REVENUE                       | 17,068            | 30,000            | 15,500            | 30,000     |
| 000   | 3125 | 000 | DELINQUENT TAX REVENUE - INT REV             | 43,875            | 0                 | 40,000            | 0          |
| 000   | 3200 | 000 | INTEREST REVENUE                             | 1,104,442         | 501,000           | 850,000           | 751,000    |
| 000   | 3230 | 000 | INSPECTION & PERMIT REVENUE                  | 487,962           | 415,000           | 480,000           | 500,000    |
| 000   | 3250 | 000 | MEDIC TRANSPORT REVENUE                      | 3,762,186         | 3,250,000         | 3,900,000         | 3,750,000  |
| 000   | 3250 | 200 | MEDICAID SUPPLEMENTAL REIMBURSEMENT          | 2,626,082         | 2,200,000         | 2,570,292         | 2,800,000  |
| 000   | 3259 | 000 | GRANT REVENUE                                | 572,016           | 210,000           | 873,071           | 0          |
| 000   | 3260 | 000 | OTHER REVENUE                                | 122,169           | 71,000            | 100,000           | 71,000     |
| 000   | 3264 | 000 | TIF REVENUE                                  | 4,758,024         | 4,700,000         | 5,100,000         | 4,600,000  |
| 000   | 3265 | 000 | WILD LAND REVENUE                            | 697,836           | 350,000           | 970,000           | 350,000    |
| 000   | 3266 | 000 | NATURAL DISASTER REVENUE                     | 153,136           | 35,000            | 130,000           | 35,000     |
| 000   | 3268 | 000 | VEHICLE MAINT OUTSIDE SERVICES REVENUE       | 0                 | 5,000             | 4,000             | 5,000      |
| 000   | 3268 | 100 | VEHICLE MAINT OUTSIDE SRVC-ADAMS COUNTY FIRE | 435,184           | 455,000           | 455,000           | 0          |
| 000   | 3269 | 000 | TRNG CTR OUTSIDE SVCS REV                    | 12,050            | 15,000            | 5,000             | 15,000     |
| 000   | 3269 | 100 | TRNG CTR OUTSIDE SVCS REV-SPECIAL COURSES    | 0                 | 10,000            | 0                 | 0          |
| 000   | 3269 | 150 | TRNG CTR OUTSIDE SVCS REV-NA JOINT           | 247,306           | 200,000           | 310,000           | 300,000    |
| 000   | 3269 | 200 | TRNG CTR - THORNTON CONTRACT                 | 187,570           | 189,759           | 189,759           | 199,246    |
| <b>TOTAL REVENUES</b>                             |      |     | <b>65,963,187</b>                            | <b>59,118,652</b> | <b>62,574,515</b> | <b>57,406,558</b> |            |
| <b>TOTAL FUNDS AVAILABLE</b>                      |      |     | <b>80,378,554</b>                            | <b>79,790,254</b> | <b>84,930,485</b> | <b>80,533,625</b> |            |
| <b>TOTAL OPERATING &amp; MAINTENANCE EXPENSES</b> |      |     | <b>37,957,744</b>                            | <b>47,486,935</b> | <b>43,987,572</b> | <b>44,616,726</b> |            |
| <b>FUND TO FUND TRANSFERS:</b>                    |      |     |  |                   |                   |                   |            |
| 100   | 8501 | 000 | ABSENCE RESERVE                              | 500,000           | 750,000           | 500,000           | 500,000    |
| 100   | 8502 | 000 | CAPITAL IMPROVEMENTS                         | 19,000,000        | 16,750,000        | 16,750,000        | 14,350,000 |
| 100   | 8504 | 000 | DEBT SERVICE                                 | (27,268)          | 0                 | (27,268)          | 0          |
| 100   | 8505 | 000 | MEDICAL RESERVE - EMPLOYER CONTRIBUTIONS     | 0                 | 0                 | 0                 | 4,500,000  |
| 100   | 8505 | 000 | MEDICAL RESERVE - FUND BALANCE               | 0                 | 0                 | 0                 | 2,575,684  |
| 100   | 8506 | 000 | DEBT SERVICE COP                             | 592,108           | 593,115           | 593,115           | 598,958    |
| <b>TOTAL FUND TO FUND TRANSFERS</b>               |      |     | <b>20,064,840</b>                            | <b>18,093,115</b> | <b>17,815,847</b> | <b>22,524,642</b> |            |
| <b>TOTAL FUND TRANSFERS AND EXPENDITURES</b>      |      |     | <b>58,022,584</b>                            | <b>65,580,050</b> | <b>61,803,419</b> | <b>67,141,368</b> |            |
| <b>GENERAL FUND END BALANCE</b>                   |      |     | <b>22,355,970</b>                            | <b>14,210,204</b> | <b>23,127,067</b> | <b>13,392,257</b> |            |
| <b>GENERAL FUND END BALANCE RESERVED FOR:</b>     |      |     |  |                   |                   |                   |            |
| <b>NONSPENDABLE</b>                               |      |     |  |                   |                   |                   |            |
|   |      |     | INVENTORY                                    | 179,160           | 175,000           | 175,000           | 175,000    |
|   |      |     | PREPAID ITEMS                                | 1,823,548         | 1,800,000         | 1,800,000         | 1,800,000  |
| <b>RESTRICTED</b>                                 |      |     |  |                   |                   |                   |            |
|   |      |     | TABOR RESERVE                                | 1,442,402         | 1,424,608         | 1,424,608         | 1,338,502  |
| <b>ASSIGNED</b>                                   |      |     |  |                   |                   |                   |            |
|   |      |     | BOARD DIRECTED                               | 14,424,015        | 8,234,912         | 8,234,912         | 10,078,755 |
|   |      |     | FUTURE MEDICAL CLAIMS                        | 804,735           | 2,575,684         | 2,575,684         | 0          |
| <b>UNASSIGNED</b>                                 |      |     | <b>3,682,110</b>                             | <b>0</b>          | <b>8,916,862</b>  | <b>0</b>          |            |
| <b>TOTAL GENERAL FUND END BALANCE</b>             |      |     | <b>22,355,970</b>                            | <b>14,210,204</b> | <b>23,127,067</b> | <b>13,392,257</b> |            |

| <b>DIVISION 100 - GENERAL EXPENSES</b>               |      |     |                                   |                  |                  |                    |                  |
|--|------|-----|-----------------------------------|------------------|------------------|--------------------|------------------|
|  |      |     |                                   | <b>2024</b>      | <b>2025</b>      | <b>2025</b>        | <b>2026</b>      |
| <b>ACCOUNT #</b>                                     |      |     |                                   | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>ANTICIPATED</b> | <b>PROPOSED</b>  |
| <b>PERSONNEL EXPENSES:</b>                           |      |     |                                   |                  |                  |                    |                  |
| 100  | 1355 | 000 | CONTRIBUTION TO UNFUNDED OLD HIRE | 500,000          | 500,000          | 500,000            | 500,000          |
| <b>TOTAL PERSONNEL EXPENSES</b>                      |      |     |                                   | <b>500,000</b>   | <b>500,000</b>   | <b>500,000</b>     | <b>500,000</b>   |
| <b>GENERAL EXPENSES: OTHER</b>                       |      |     |                                   |                  |                  |                    |                  |
| 100  | 3500 | 000 | BOARD MEETING EXPENSES            | 6,095            | 7,000            | 6,500              | 7,000            |
| 100  | 3520 | 000 | LEGAL EXPENSES                    | 190,674          | 200,000          | 250,000            | 250,000          |
| 100  | 3540 | 000 | AUDITING SERVICES                 | 31,615           | 60,000           | 25,615             | 27,210           |
| 100  | 3800 | 100 | COMMUNITY RELATIONS               | 3,304            | 5,500            | 5,500              | 8,000            |
| 100  | 3800 | 200 | COMMUNITY RELATIONS (HONOR GUARD) | 2,213            | 3,550            | 3,550              | 3,500            |
| 100  | 3800 | 300 | EMPLOYEE RELATIONS                | 37,758           | 55,430           | 63,000             | 61,675           |
| 100  | 4025 | 000 | ELECTION EXPENSE                  | -358             | 0                | 0                  | 0                |
| 100  | 4025 | 100 | DIRECTOR ELECTION                 | 0                | 11,000           | 8,209              | 0                |
| 100  | 4025 | 200 | PUBLIC POLICY PROCESS             | 0                | 0                | 0                  | 0                |
| 100  | 4100 | 000 | DIRECTORS FEES                    | 11,200           | 10,000           | 12,400             | 12,000           |
| 100  | 4250 | 000 | SDA MEMBERSHIPS                   | 1,238            | 1,500            | 1,238              | 1,500            |
| 100  | 4550 | 000 | TREASURER FEES ON PPTY TAXES      | 696,534          | 697,228          | 666,192            | 660,005          |
| 100  | 4560 | 000 | PROP TAX REFUNDED & ABATED        | 156,204          | 200,000          | 140,000            | 200,000          |
| 100  | 6110 | 000 | OTHER GENERAL EXPENSE             | 7,558            | 50,000           | 40,000             | 50,000           |
| <b>TOTAL OTHER GENERAL EXPENSES</b>                  |      |     |                                   | <b>1,144,035</b> | <b>1,301,208</b> | <b>1,222,204</b>   | <b>1,280,890</b> |
| <b>TOTAL GENERAL EXPENSES: PERSONNEL &amp; OTHER</b> |      |     |                                   | <b>1,644,035</b> | <b>1,801,208</b> | <b>1,722,204</b>   | <b>1,780,890</b> |

| <b>DIVISION 100 - ADMINISTRATIVE EXPENSES</b> |      |     |   | <b>2024</b>      | <b>2025</b>      | <b>2025</b>        | <b>2026</b>      |
|---|------|-----|---|------------------|------------------|--------------------|------------------|
| <b>ACCOUNT #</b>                              |      |     |   | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>ANTICIPATED</b> | <b>PROPOSED</b>  |
|   |      |     | <b><u>PERSONNEL:</u></b>                          |                  |                  |                    |                  |
| 100   | 1100 | 000 | SALARIES - FTE (17) - ADMIN                       | 1,811,600        | 2,301,810        | 2,146,375          | 2,294,501        |
| 100   | 1210 | 000 | OVERTIME - ADMIN                                  | 13,836           | 9,030            | 14,000             | 9,481            |
| 100   | 1220 | 000 | OVERTIME - COMMUNITY - ADMIN                      | 0                | 200              | 200                | 210              |
| 100   | 1301 | 000 | MERIT ALLOWANCE                                   | 45,000           | 41,000           | 41,000             | 38,000           |
| 100   | 1360 | 000 | MATCHING FPPA PENSION                             | 173,216          | 244,612          | 212,010            | 259,069          |
| 100   | 1380 | 000 | MATCHING DEFERRED COMP                            | 32,402           | 46,036           | 38,574             | 45,890           |
| 100   | 1390 | 000 | STATEWIDE D&D - ADMIN                             | 6,632            | 8,368            | 16,513             | 26,569           |
| 100   | 1400 | 000 | MATCHING MEDICARE                                 | 20,605           | 28,603           | 26,611             | 35,751           |
| 100   | 1420 | 000 | WORKERS COMP INSURANCE                            | 7,767            | 7,581            | 7,582              | 18,875           |
| 100   | 1430 | 000 | HEALTH INSURANCE                                  | 251,949          | 482,037          | 289,839            | 0                |
| 100   | 1430 | 200 | RETIREE HEALTH INSURANCE CONTRIBUTION             | 0                | 0                | 8,778              | 22,543           |
| 100   | 1430 | 300 | RETIREE HEALTH SAVINGS                            | 28,119           | 41,772           | 32,612             | 39,243           |
| 100   | 1430 | 500 | BENEFIT BROKER FEE                                | 2,800            | 2,800            | 2,800              | 2,800            |
| 100   | 1430 | 600 | WELL-BEING CREDIT                                 | 3,240            | 3,240            | 3,240              | 3,600            |
| 100   | 1440 | 000 | LIFE INSURANCE                                    | 7,761            | 10,470           | 9,069              | 10,598           |
| 100   | 1450 | 000 | DENTAL INSURANCE                                  | 14,261           | 20,104           | 15,716             | 21,010           |
| 100   | 1460 | 000 | LT DISABILITY INSURANCE                           | 6,280            | 8,517            | 7,564              | 8,490            |
| 100   | 1470 | 000 | VISION INSURANCE                                  | 2,329            | 3,014            | 2,327              | 3,061            |
|   |      |     | <b>TOTAL PERSONNEL</b>                            | <b>2,427,797</b> | <b>3,259,194</b> | <b>2,874,810</b>   | <b>2,839,691</b> |
|   |      |     | <b><u>SUPPLIES &amp; SERVICES:</u></b>            |                  |                  |                    |                  |
| 100   | 2110 | 000 | OFFICE SUPPLIES - All Divisions                   | 18,141           | 20,000           | 20,000             | 20,000           |
| 100   | 2250 | 000 | CLOTHING - ADMIN                                  | 3,232            | 6,800            | 6,800              | 7,660            |
| 100   | 2280 | 000 | OPERATING SUPPLIES - HQ                           | 7,615            | 7,000            | 7,000              | 8,500            |
| 100   | 3110 | 000 | POSTAGE & FREIGHT - All Divisions                 | 5,301            | 4,899            | 6,300              | 5,000            |
| 100   | 3210 | 000 | PRINTING & DUPLICATING - All Divisions            | 2,081            | 3,500            | 2,670              | 2,500            |
| 100   | 3250 | 000 | ADVERTISING & SPONSORSHIPS - ADMIN                | 5,293            | 18,850           | 5,888              | 13,350           |
| 100   | 3310 | 000 | PUBLICATIONS, BOOKS & RPTS - ADMIN                | 1,012            | 2,475            | 2,475              | 2,575            |
| 100   | 3320 | 000 | ACCREDITATION                                     | 12,270           | 10,800           | 18,000             | 2,120            |
| 100   | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - ADMIN               | 8,806            | 10,729           | 10,729             | 11,334           |
| 100   | 3410 | 000 | GAS & ELECTRIC - HQ                               | 50,172           | 60,500           | 55,000             | 56,000           |
| 100   | 3420 | 000 | WATER & SEWER - HQ                                | 5,271            | 7,000            | 2,000              | 7,500            |
| 100   | 3430 | 000 | TRASH REMOVAL - HQ                                | 3,858            | 3,800            | 3,800              | 4,100            |
| 100   | 3450 | 000 | TELEPHONE SERVICE - HQ                            | 2,537            | 2,730            | 1,278              | 1,680            |
| 100   | 3610 | 000 | R&M BLDG & GROUNDS - HQ                           | 5,891            | 3,000            | 6,000              | 3,000            |
| 100   | 3620 | 000 | R&M OFFICE EQUIPMENT - ADMIN                      | 450              | 1,000            | 1,201              | 750              |
| 100   | 3640 | 000 | OFFICE EQUIPMENT LEASE - ADMIN                    | 4,680            | 5,544            | 5,544              | 6,963            |
| 100   | 3730 | 000 | MEETING EXPENSE - ADMIN                           | 5,636            | 4,000            | 6,000              | 5,000            |
| 100   | 3740 | 000 | TRAVEL EXPENSE - ADMIN (NON-TRNG)                 | 261              | 500              | 250                | 500              |
| 100   | 3750 | 000 | WELLNESS & PHYSICALS                              | 3,082            | 4,100            | 0                  | 3,875            |
| 100   | 3980 | 000 | OTHER CONTRACTED SERVICES - HQ                    | 116,339          | 196,019          | 113,000            | 172,873          |
| 100   | 5130 | 000 | INSURANCE EXPENSE - All Divisions                 | 358,588          | 420,000          | 420,000            | 500,000          |
| 100   | 6100 | 000 | OTHER ADMINISTRATIVE EXPENSE                      | 27,257           | 27,700           | 30,000             | 29,694           |
| 100   | 6120 | 000 | UNANTICIPATED RPRS & REPLACMT HQ                  | 16,490           | 25,000           | 20,000             | 25,000           |
| 100   | 7510 | 000 | C.O.P. BANK FEES                                  | 1,500            | 1,500            | 1,500              | 1,500            |
|   |      |     | <b>TOTAL SUPPLIES &amp; SERVICES</b>              | <b>665,763</b>   | <b>847,446</b>   | <b>745,435</b>     | <b>891,474</b>   |
|   |      |     | <b><u>CAPITAL OUTLAY:</u></b>                     |                  |                  |                    |                  |
| 100   | 9470 | 000 | OTHER CAPITAL EXPENDITURES - HQ                   | 5,337            | 4,500            | 0                  | 5,000            |
|   |      |     | <b>TOTAL CAPITAL OUTLAY</b>                       | <b>5,337</b>     | <b>4,500</b>     | <b>0</b>           | <b>5,000</b>     |
|   |      |     | <b>ADMINISTRATION EXPENSE &amp; SUPPLIES</b>      | <b>3,098,897</b> | <b>4,111,140</b> | <b>3,620,245</b>   | <b>3,736,165</b> |
|   |      |     | <b>TOTAL GENERAL &amp; ADMINISTRATION EXPENSE</b> | <b>4,742,932</b> | <b>5,912,348</b> | <b>5,342,449</b>   | <b>5,517,055</b> |

|                  |      |     | <b>DIVISION 200 - Operations</b>       |                   |                    |                   |                   |
|------------------|------|-----|--|-------------------|--------------------|-------------------|-------------------|
| <b>ACCOUNT #</b> |      |     | <b>2024</b>                            | <b>2025</b>       | <b>2025</b>        | <b>2026</b>       |                   |
|                  |      |     | <b>ACTUAL</b>                          | <b>APPROVED</b>   | <b>ANTICIPATED</b> | <b>PROPOSED</b>   |                   |
|                  |      |     | <b>PERSONNEL EXPENSES:</b>             |                   |                    |                   |                   |
| 200              | 1100 | 000 | SALARIES - FTE (155) - OPS             | 16,576,962        | 19,400,347         | 18,629,582        | 20,334,186        |
| 200              | 1100 | 200 | SHORT TERM DISABILITY - OPS            | 12,262            | 0                  | 20,631            | 0                 |
| 200              | 1190 | 000 | OUT OF CLASS ACTING PAY                | 170,512           | 164,055            | 175,000           | 198,750           |
| 200              | 1200 | 000 | HOLIDAY PAY                            | 497,221           | 658,972            | 610,000           | 691,443           |
| 200              | 1210 | 000 | OVERTIME - EMERGENCY SERV              | 525,382           | 1,104,330          | 1,200,000         | 1,341,181         |
| 200              | 1213 | 000 | OVERTIME - PEER FITNESS                | 0                 | 4,464              | 4,464             | 4,687             |
| 200              | 1215 | 000 | OVERTIME - PEER SUPPORT                | 0                 | 7,440              | 7,440             | 13,541            |
| 200              | 1225 | 000 | OVERTIME - WILDLAND                    | 396,321           | 321,001            | 546,570           | 337,051           |
| 200              | 1230 | 000 | OVERTIME - FLSA                        | 178,365           | 200,000            | 183,000           | 218,476           |
| 200              | 1260 | 100 | OVERTIME - NATURAL DISASTER-REIMB      | 150,396           | 45,554             | 132,000           | 47,832            |
| 200              | 1275 | 100 | OVERTIME - TACTICAL EMERG MED SERVICES | 0                 | 15,846             | 15,846            | 16,638            |
| 200              | 1301 | 000 | MERIT ALLOWANCE - OPS                  | 18,000            | 20,000             | 20,000            | 22,000            |
| 200              | 1360 | 000 | MATCHING FPPA PENSION - OPS            | 1,766,118         | 2,160,423          | 2,010,943         | 2,373,507         |
| 200              | 1380 | 000 | MATCHING DEFERRED COMP - OPS           | 249,775           | 333,627            | 300,555           | 346,119           |
| 200              | 1390 | 000 | STATEWIDE DEATH & DISABILITY - OPS     | 591,941           | 737,443            | 678,909           | 804,190           |
| 200              | 1400 | 000 | MATCHING MEDICARE - OPS                | 270,353           | 323,375            | 323,693           | 313,058           |
| 200              | 1420 | 000 | WORKERS COMP INSURANCE OPS             | 809,480           | 1,162,040          | 1,162,040         | 1,236,515         |
| 200              | 1430 | 000 | HEALTH INSURANCE - OPS                 | 2,331,497         | 4,108,094          | 2,790,399         | 0                 |
| 200              | 1430 | 200 | RETIREE HEALTH INSURANCE CONTRIBUTION  | 61,459            | 105,339            | 77,320            | 85,284            |
| 200              | 1430 | 300 | RETIREE HEALTH SAVINGS                 | 296,924           | 340,768            | 337,398           | 357,805           |
| 200              | 1430 | 500 | BENEFIT BROKER FEE - OPS               | 32,400            | 32,400             | 32,400            | 32,400            |
| 200              | 1430 | 600 | WELL-BEING CREDIT                      | 9,360             | 11,340             | 9,000             | 11,340            |
| 200              | 1440 | 000 | LIFE INSURANCE - OPS                   | 74,239            | 84,757             | 83,130            | 89,244            |
| 200              | 1450 | 000 | DENTAL INSURANCE - OPS                 | 137,107           | 174,753            | 139,884           | 175,203           |
| 200              | 1460 | 000 | LT DISABILITY INSURANCE - OPS          | 5,484             | 7,047              | 6,755             | 7,282             |
| 200              | 1470 | 000 | VISION INSURANCE - OPS                 | 19,362            | 25,662             | 20,171            | 26,508            |
|                  |      |     | <b>TOTAL PERSONNEL</b>                 | <b>25,180,920</b> | <b>31,549,077</b>  | <b>29,517,130</b> | <b>29,084,240</b> |
|                  |      |     | <b>SUPPLIES &amp; SERVICES:</b>        |                   |                    |                   |                   |
| 200              | 2210 | 000 | FIREFIGHTING EQUIP (NON-CAP UNDER 1K)  | 13,572            | 13,970             | 13,970            | 19,700            |
| 200              | 2215 | 000 | MEDIC TRANSPORT BILLING FEES           | 159,811           | 160,000            | 165,000           | 165,000           |
| 200              | 2218 | 000 | MEDICAL DIRECTION                      | 157,500           | 168,000            | 168,000           | 168,000           |
| 200              | 2220 | 000 | MEDICAL SUPPLIES                       | 257,478           | 313,725            | 303,281           | 317,427           |
| 200              | 2220 | 070 | MEDICAL SUPPLIES - OXYGEN TANKS        | 25,546            | 25,000             | 27,000            | 26,000            |
| 200              | 2230 | 000 | MAPS                                   | 193               | 0                  | 0                 | 3,000             |
| 200              | 2250 | 000 | CLOTHING - OPS                         | 77,159            | 87,125             | 87,125            | 82,627            |
| 200              | 2260 | 000 | BUNKER GEAR                            | 67,842            | 74,820             | 74,820            | 85,800            |
| 200              | 2280 | 000 | CONSUMABLE / DISPOSABLE SUPPLIES - OPS | 26,314            | 29,375             | 29,375            | 32,700            |
| 200              | 2290 | 000 | NON-CONSUMABLE / NON-DISPOSABLE - OPS  | 3,066             | 3,420              | 3,420             | 3,700             |
| 200              | 3150 | 000 | ADCOM                                  | 412,128           | 434,579            | 434,579           | 471,385           |
| 200              | 3160 | 000 | BROOMFIELD COMMUNICATIONS              | 575,289           | 715,239            | 650,000           | 791,216           |
| 200              | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - OPS      | 1,204             | 2,675              | 2,675             | 2,675             |
| 200              | 3410 | 000 | GAS & ELECTRIC - OPS                   | 98,482            | 117,500            | 105,000           | 115,000           |
| 200              | 3420 | 000 | WATER & SEWER - OPS                    | 17,728            | 16,600             | 24,069            | 24,200            |
| 200              | 3430 | 000 | TRASH REMOVAL - OPS                    | 23,361            | 21,600             | 26,250            | 29,500            |
| 200              | 3440 | 000 | BIOHAZARD WASTE REMOVAL                | 2,741             | 3,000              | 2,500             | 4,000             |
| 200              | 3450 | 000 | TELEPHONE SERVICE OPS                  | 6,961             | 7,910              | 1,448             | 840               |
| 200              | 3460 | 000 | PAGERS & MOBILE PHONES                 | 53,724            | 51,726             | 51,726            | 71,664            |
| 200              | 3480 | 000 | R&M SCBA                               | 13,593            | 21,800             | 21,800            | 32,320            |
| 200              | 3490 | 000 | R&M HOSE                               | 13,820            | 17,037             | 13,835            | 22,289            |
| 200              | 3510 | 000 | R&M MEDICAL EQUIPMENT                  | 62,656            | 85,797             | 85,797            | 75,493            |
| 200              | 3550 | 000 | R&M RADIOS & COMMUNICATIONS            | 9,213             | 8,460              | 8,460             | 7,700             |
| 200              | 3570 | 000 | PROMOTION EXAMS                        | 11,297            | 19,750             | 19,750            | 9,250             |
| 200              | 3600 | 000 | R&M BLDG & GROUNDS - OPS               | 8,791             | 9,750              | 9,750             | 13,650            |
| 200              | 3670 | 000 | AIRPORT RESCUE FIREFIGHTING (ARFF)     | 0                 | 0                  | 0                 | 7,380             |
| 200              | 3680 | 000 | TECHNICAL RESCUE                       | 13,714            | 13,725             | 16,500            | 13,438            |
| 200              | 3680 | 100 | TECH RESCUE ACADEMY                    | 17,509            | 0                  | 8,429             | 0                 |
| 200              | 3740 | 000 | TRAVEL EXPENSE OPS (NON-TRNG)          | 169               | 3,550              | 250               | 3,550             |
| 200              | 3750 | 000 | WELLNESS & PHYSICALS                   | 275,318           | 279,440            | 285,000           | 326,853           |
| 200              | 3760 | 000 | RECRUITMENT                            | 2,297             | 20,000             | 2,500             | 16,100            |
| 200              | 3825 | 000 | DISASTER PREPAREDNESS                  | 0                 | 500                | 0                 | 1,000             |

| <b>DIVISION 200 - Operations CON'T</b> |      |     |                                      | <b>2024</b>       | <b>2025</b>       | <b>2025</b>        | <b>2026</b>       |
|--|------|-----|--------------------------------------|-------------------|-------------------|--------------------|-------------------|
|  |      |     |                                      | <b>ACTUAL</b>     | <b>APPROVED</b>   | <b>ANTICIPATED</b> | <b>PROPOSED</b>   |
| 200                                    | 3980 | 000 | OTHER CONTRACTED SERVICES - OPS      | 35,942            | 39,010            | 45,000             | 45,840            |
| 200                                    | 5290 | 000 | HAZ MAT OPERATING SUPPLIES           | 7,185             | 13,426            | 13,426             | 20,116            |
| 200                                    | 6100 | 000 | UNANTICIPATED RPRS & REPLACEMT - OPS | 43,779            | 65,800            | 45,000             | 65,800            |
| 200                                    | 6200 | 000 | WILDLAND FIREFIGHTER PER DIEM        | 41,211            | 15,000            | 86,000             | 15,000            |
| 200                                    | 6210 | 000 | WILDLAND TOOL/ EQUIP EXP REIMB       | 14,910            | 15,600            | 15,600             | 14,340            |
|  |      |     | <b>TOTAL SUPPLIES &amp; SERVICES</b> | <b>2,551,503</b>  | <b>2,874,909</b>  | <b>2,847,335</b>   | <b>3,104,553</b>  |
|  |      |     | <b><u>CAPITAL OUTLAY:</u></b>        |                   |                   |                    |                   |
| 200                                    | 9200 | 000 | BLDG-UPGRADE & REPAIR                | 2,325             | 3,000             | 3,000              | 3,500             |
| 200                                    | 9400 | 000 | EQUIPMENT, TOOLS & HOSE              | 0                 | 0                 | 0                  | 0                 |
| 200                                    | 9490 | 000 | EMS CAPITAL EQUIPMENT                | 0                 | 9,000             | 9,000              | 0                 |
| 200                                    | 9550 | 000 | OTHER CAPITAL EXPENDITURES           | 17,587            | 32,270            | 32,270             | 11,540            |
| 200                                    | 9600 | 000 | ADCOM CAPITAL                        | 4,900             | 4,715             | 4,715              | 4,733             |
| 200                                    | 9700 | 000 | GRANT EXPENDITURES                   | 4,500             | 0                 | 6,000              | 0                 |
|  |      |     | <b>TOTAL CAPITAL OUTLAY</b>          | <b>29,312</b>     | <b>48,985</b>     | <b>54,985</b>      | <b>19,773</b>     |
|  |      |     | <b>TOTAL Operations</b>              | <b>27,761,735</b> | <b>34,472,971</b> | <b>32,419,450</b>  | <b>32,208,566</b> |

| <b>DIVISION 300 - FIRE PREVENTION</b> |      |     |  | <b>2024</b>      | <b>2025</b>      | <b>2025</b>        | <b>2026</b>      |
|---------------------------------------|------|-----|--|------------------|------------------|--------------------|------------------|
| <b>ACCOUNT #</b>                      |      |     |  | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>ANTICIPATED</b> | <b>PROPOSED</b>  |
|                                       |      |     | <b><u>PERSONNEL:</u></b>                 |                  |                  |                    |                  |
| 300                                   | 1100 | 000 | SALARIES - FTE (14) - FIRE PREV          | 1,161,449        | 1,512,258        | 1,411,124          | 1,687,799        |
| 300                                   | 1210 | 000 | OVERTIME - FIRE PREV                     | 152              | 1,500            | 1,500              | 1,500            |
| 300                                   | 1215 | 000 | OVERTIME - BILLABLE SERVICES - FP        | 4,667            | 5,000            | 5,000              | 5,000            |
| 300                                   | 1220 | 000 | OVERTIME - COMMUNITY - FP                | 24,836           | 43,585           | 30,000             | 45,764           |
| 300                                   | 1250 | 000 | OVERTIME - ARSON - FP                    | 1,943            | 2,105            | 2,105              | 2,210            |
| 300                                   | 1270 | 000 | ON CALL PAY                              | 0                | 0                | 0                  | 18,000           |
| 300                                   | 1301 | 000 | MERIT ALLOWANCE -FP                      | 23,167           | 24,000           | 24,000             | 24,000           |
| 300                                   | 1360 | 000 | MATCHING FPPA PENSION - FP               | 113,032          | 163,143          | 144,353            | 183,731          |
| 300                                   | 1380 | 000 | MATCHING DEFERRED COMP - FP              | 13,766           | 25,889           | 15,347             | 26,808           |
| 300                                   | 1390 | 000 | STATEWIDE DEATH & DISABILITY - FP        | 22,187           | 38,839           | 25,302             | 42,928           |
| 300                                   | 1400 | 000 | MATCHING MEDICARE - FP                   | 17,427           | 23,086           | 20,126             | 23,964           |
| 300                                   | 1420 | 000 | WORKERS COMP INSURANCE - FP              | 25,660           | 26,408           | 25,659             | 25,664           |
| 300                                   | 1430 | 000 | HEALTH INSURANCE - FP                    | 166,771          | 302,373          | 198,489            | 0                |
| 300                                   | 1430 | 300 | RETIREE HEALTH SAVINGS                   | 21,842           | 30,779           | 26,384             | 32,318           |
| 300                                   | 1430 | 500 | BENEFIT BROKER FEE - FP                  | 2,800            | 2,800            | 2,801              | 2,800            |
| 300                                   | 1430 | 600 | WELL-BEING CREDIT                        | 540              | 1,800            | 0                  | 1,800            |
| 300                                   | 1440 | 000 | LIFE INSURANCE - FP                      | 5,034            | 6,895            | 6,276              | 7,322            |
| 300                                   | 1450 | 000 | DENTAL INSURANCE - FP                    | 10,312           | 12,764           | 10,394             | 15,389           |
| 300                                   | 1460 | 000 | LT DISABILITY INSURANCE - FP             | 4,242            | 5,595            | 5,213              | 6,245            |
| 300                                   | 1470 | 000 | VISION INSURANCE - FP                    | 1,648            | 2,075            | 1,662              | 2,514            |
|                                       |      |     | <b>TOTAL PERSONNEL</b>                   | <b>1,621,475</b> | <b>2,230,894</b> | <b>1,955,732</b>   | <b>2,155,756</b> |
|                                       |      |     | <b><u>SUPPLIES &amp; SERVICES:</u></b>   |                  |                  |                    |                  |
| 300                                   | 2250 | 000 | CLOTHING - FP                            | 2,167            | 2,800            | 2,800              | 2,700            |
| 300                                   | 2290 | 000 | OPERATING SUPPLIES - FP                  | 83               | 200              | 200                | 200              |
| 300                                   | 3310 | 000 | PUBLICATIONS, BOOKS & RPTS - FP          | 1,266            | 2,519            | 2,519              | 1,000            |
| 300                                   | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - FP         | 2,001            | 3,220            | 3,220              | 3,247            |
| 300                                   | 3640 | 000 | LEASED OFFICE EQUIPMENT - FP             | 2,509            | 2,438            | 2,270              | 5,827            |
| 300                                   | 3730 | 000 | MEETING EXPENSE - FP                     | 653              | 1,085            | 1,085              | 1,085            |
| 300                                   | 3740 | 000 | TRAVEL EXPENSE - FP (NON-TRNG)           | 0                | 200              | 200                | 200              |
| 300                                   | 3750 | 000 | WELLNESS & PHYSICALS                     | 0                | 7,440            | 7,440              | 3,375            |
| 300                                   | 3800 | 100 | LIFE SAFETY EDUC - COMM RELATIONS        | 7,957            | 11,450           | 11,450             | 11,450           |
| 300                                   | 3800 | 200 | LIFE SAFETY EDUC - YOUTH PROGRAMS        | 3,737            | 2,750            | 2,750              | 2,100            |
| 300                                   | 3800 | 300 | LIFE SAFETY EDUC - SENIOR/ADULT PROGRAMS | 1,766            | 2,250            | 2,250              | 2,250            |
| 300                                   | 3940 | 000 | EQUIPMENT & TOOLS - FP                   | 0                | 0                | 0                  | 600              |
| 300                                   | 3980 | 000 | OTHER CONTRACTED SERVICES                | 36,296           | 5,000            | 0                  | 0                |
| 300                                   | 4250 | 000 | ARSON CLOTHING                           | 0                | 400              | 400                | 600              |
| 300                                   | 4290 | 000 | ARSON OPERATING SUPPLIES                 | 816              | 850              | 850                | 850              |
| 300                                   | 4980 | 000 | ARSON OTHER CONTRACTED SERV              | 0                | 700              | 700                | 700              |
|                                       |      |     | <b>TOTAL SUPPLIES &amp; SERVICES</b>     | <b>59,251</b>    | <b>43,302</b>    | <b>38,134</b>      | <b>36,184</b>    |
|                                       |      |     | <b><u>CAPITAL OUTLAY:</u></b>            |                  |                  |                    |                  |
| 300                                   | 9470 | 000 | OFFICE EQUIPMENT                         | 0                | 0                | 0                  | 0                |
|                                       |      |     | <b>TOTAL CAPITAL OUTLAY</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>         |
|                                       |      |     | <b>TOTAL FIRE PREVENTION</b>             | <b>1,680,726</b> | <b>2,274,196</b> | <b>1,993,865</b>   | <b>2,191,940</b> |

| <b>DIVISION 400 - TRAINING</b> |      |     |  |  |  |  | <b>2024</b>   | <b>2025</b>     | <b>2025</b>        | <b>2026</b>      |                  |
|--------------------------------|------|-----|--|--|--|--|---------------|-----------------|--------------------|------------------|------------------|
| <b>ACCOUNT #</b>               |      |     |  |  |  |  | <b>ACTUAL</b> | <b>APPROVED</b> | <b>ANTICIPATED</b> | <b>PROPOSED</b>  |                  |
|                                |      |     | <b>PERSONNEL:</b>                      |  |  |  |               |                 |                    |                  |                  |
| 400                            | 1100 | 000 | SALARIES - FTE (4) - TRAINING          |  |  |  |               | 578,397         | 649,649            | 649,649          | 679,964          |
| 400                            | 1210 | 000 | OVERTIME - TRAINING DIVISION           |  |  |  |               | 80,470          | 133,980            | 133,980          | 140,679          |
| 400                            | 1215 | 000 | OVERTIME - OUTSIDE SERVICES - TC       |  |  |  |               | 6,132           | 9,792              | 9,792            | 10,282           |
| 400                            | 1225 | 000 | OVERTIME - WILDLAND TRAINING           |  |  |  |               | 2,195           | 38,688             | 2,500            | 40,622           |
| 400                            | 1240 | 000 | OVERTIME - HAZMAT TRAINING             |  |  |  |               | 9,550           | 44,640             | 6,000            | 46,872           |
| 400                            | 1250 | 000 | OVERTIME - EMER SERV TRAINING          |  |  |  |               | 24,828          | 55,304             | 30,000           | 58,850           |
| 400                            | 1260 | 000 | OVERTIME - TECH RESCUE TRAINING        |  |  |  |               | 15,139          | 26,428             | 18,000           | 46,498           |
| 400                            | 1265 | 000 | OVERTIME - ARFF TRAINING               |  |  |  |               | 9,896           | 9,888              | 9,888            | 16,910           |
| 400                            | 1275 | 000 | OVERTIME - TACTICAL EMERG MED TRAINING |  |  |  |               | 0               | 35,712             | 35,712           | 37,498           |
| 400                            | 1285 | 000 | OVERTIME - PEER FITNESS                |  |  |  |               | 0               | 4,464              | 4,464            | 4,687            |
| 400                            | 1290 | 000 | OVERTIME - PEER SUPPORT                |  |  |  |               | 0               | 17,856             | 17,856           | 18,749           |
| 400                            | 1301 | 000 | MERIT ALLOWANCE - TRNG                 |  |  |  |               | 4,000           | 4,000              | 4,000            | 4,000            |
| 400                            | 1360 | 000 | MATCHING FPPA PENSION - TRNG           |  |  |  |               | 65,721          | 78,957             | 73,565           | 82,419           |
| 400                            | 1380 | 000 | MATCHING DEFERRED COMP - TRNG          |  |  |  |               | 1,966           | 2,249              | 2,249            | 5,976            |
| 400                            | 1390 | 000 | STATEWIDE DEATH & DISABILITY - TRNG    |  |  |  |               | 15,963          | 20,413             | 20,413           | 22,475           |
| 400                            | 1400 | 000 | MATCHING MEDICARE - TRNG               |  |  |  |               | 8,207           | 14,928             | 14,928           | 9,946            |
| 400                            | 1420 | 000 | WORKERS COMP INSURANCE - TRNG          |  |  |  |               | 29,634          | 43,742             | 43,742           | 24,696           |
| 400                            | 1430 | 000 | HEALTH INSURANCE - TRNG                |  |  |  |               | 74,937          | 117,104            | 85,043           | 0                |
| 400                            | 1430 | 300 | RETIREE HEALTH SAVINGS                 |  |  |  |               | 8,034           | 8,794              | 8,794            | 9,234            |
| 400                            | 1430 | 500 | BENEFIT BROKER FEE - TNG               |  |  |  |               | 800             | 800                | 800              | 800              |
| 400                            | 1430 | 600 | WELL-BEING CREDIT                      |  |  |  |               | 1,080           | 1,080              | 1,080            | 1,080            |
| 400                            | 1440 | 000 | LIFE INSURANCE - TRNG                  |  |  |  |               | 2,529           | 2,791              | 2,529            | 2,931            |
| 400                            | 1450 | 000 | DENTAL INSURANCE - TRNG                |  |  |  |               | 4,573           | 5,023              | 4,644            | 4,974            |
| 400                            | 1460 | 000 | LT DISABILITY INSURANCE - TRNG         |  |  |  |               | 1,015           | 1,164              | 1,157            | 1,223            |
| 400                            | 1470 | 000 | VISION INSURANCE - TRNG                |  |  |  |               | 602             | 811                | 683              | 617              |
|                                |      |     | <b>TOTAL PERSONNEL</b>                 |  |  |  |               | <b>945,668</b>  | <b>1,328,257</b>   | <b>1,181,467</b> | <b>1,271,982</b> |
|                                |      |     | <b>SUPPLIES &amp; SERVICES:</b>        |  |  |  |               |                 |                    |                  |                  |
| 400                            | 2250 | 000 | CLOTHING - TRAINING DIVISION           |  |  |  |               | 1,154           | 2,350              | 2,350            | 2,350            |
| 400                            | 2280 | 000 | CONSUMABLE/DISPOSABLE SUPPLIES - TC    |  |  |  |               | 2,221           | 3,500              | 3,500            | 3,500            |
| 400                            | 2290 | 000 | OPERATING SUPPLIES - TC                |  |  |  |               | 21,902          | 20,500             | 7,500            | 20,500           |
| 400                            | 2300 | 000 | SAFETY SUPPLIES -TC                    |  |  |  |               | 1,001           | 500                | 500              | 500              |
| 400                            | 3300 | 000 | AUDIO/VISUAL PROGRAMS - TC             |  |  |  |               | 0               | 500                | 500              | 500              |
| 400                            | 3310 | 000 | PUBLICATIONS, BOOKS & RPTS - TC        |  |  |  |               | 2,562           | 1,750              | 1,750            | 1,750            |
| 400                            | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - TC       |  |  |  |               | 3,077           | 4,840              | 4,840            | 2,140            |
| 400                            | 3410 | 000 | GAS & ELECTRIC - TC                    |  |  |  |               | 34,965          | 38,000             | 36,000           | 38,000           |
| 400                            | 3410 | 100 | GAS & ELECTRIC - TRAINING STATION      |  |  |  |               | 11,033          | 13,000             | 11,000           | 13,000           |
| 400                            | 3420 | 000 | WATER & SEWER - TC                     |  |  |  |               | 7,872           | 8,000              | 12,000           | 12,000           |
| 400                            | 3420 | 100 | WATER & SEWER - TRAINING STATION       |  |  |  |               | 7,871           | 8,000              | 12,000           | 12,000           |
| 400                            | 3430 | 000 | TRASH REMOVAL - TC                     |  |  |  |               | 2,722           | 2,600              | 2,600            | 3,500            |
| 400                            | 3450 | 000 | TELEPHONE SERVICE - TC                 |  |  |  |               | 326             | 380                | 380              | 0                |
| 400                            | 3450 | 100 | TELEPHONE SERVICE - TRAINING STATION   |  |  |  |               | 326             | 380                | 380              | 0                |
| 400                            | 3610 | 000 | R&M BUILDING & GROUNDS - TC            |  |  |  |               | 2,639           | 1,850              | 1,850            | 4,500            |
| 400                            | 3620 | 000 | R&M TRAINING EQUIPMENT - TC            |  |  |  |               | 7,395           | 15,500             | 15,500           | 16,250           |
| 400                            | 3640 | 000 | OFFICE EQUIPMENT LEASE - TC            |  |  |  |               | 3,725           | 3,594              | 3,594            | 7,459            |
| 400                            | 3730 | 000 | MEETING EXPENSE - TRNG                 |  |  |  |               | 4,524           | 3,000              | 5,000            | 2,000            |
| 400                            | 3740 | 000 | TRAVEL EXPENSE - TC (NON-TRNG)         |  |  |  |               | 131             | 100                | 100              | 100              |
| 400                            | 3750 | 000 | CERTIFICATIONS                         |  |  |  |               | 19,295          | 22,500             | 22,500           | 23,000           |
| 400                            | 3750 | 500 | WELLNESS & PHYSICALS                   |  |  |  |               | 0               | 3,600              | 3,600            | 1,500            |
| 400                            | 3800 | 000 | TRAVEL / TRNG - DIRECTORS              |  |  |  |               | 6,699           | 7,650              | 6,121            | 7,650            |
| 400                            | 3810 | 000 | TRAVEL / TRNG - ADMIN                  |  |  |  |               | 30,755          | 37,543             | 39,000           | 54,579           |
| 400                            | 3810 | 100 | TUITION - ADMIN                        |  |  |  |               | 2,500           | 7,500              | 2,500            | 7,500            |
| 400                            | 3820 | 000 | TRAVEL / TRNG - EMER SERV              |  |  |  |               | 67,385          | 72,235             | 72,235           | 57,410           |
| 400                            | 3820 | 100 | TUITION - EMER SERV                    |  |  |  |               | 13,260          | 17,500             | 10,000           | 17,500           |
| 400                            | 3821 | 000 | TRAVEL / TRNG - PEER FITNESS           |  |  |  |               | 0               | 5,300              | 5,300            | 5,300            |
| 400                            | 3822 | 000 | TRAVEL / TRNG - PEER SUPPORT           |  |  |  |               | 0               | 18,308             | 18,308           | 12,400           |
| 400                            | 3825 | 000 | TRAVEL / TRNG - DISASTER MGMT          |  |  |  |               | 0               | 1,350              | 1,350            | 1,350            |
| 400                            | 3826 | 000 | TRAVEL / TRNG - TECH RESCUE            |  |  |  |               | 520             | 5,870              | 5,870            | 8,250            |
| 400                            | 3827 | 000 | TRAVEL / TRNG - ARFF                   |  |  |  |               | 6,300           | 7,950              | 7,950            | 12,450           |
| 400                            | 3830 | 000 | TRAVEL / TRNG - FIRE PREV              |  |  |  |               | 6,918           | 6,790              | 6,790            | 6,790            |
| 400                            | 3830 | 100 | TUITION - FIRE PREV                    |  |  |  |               | 0               | 0                  | 0                | 0                |
| 400                            | 3840 | 000 | TRAVEL / TRNG - TRAINING DIV           |  |  |  |               | 4,312           | 11,500             | 11,500           | 11,500           |

| <b>DIVISION 400 - TRAINING CON'T</b> |      |     |  |                  |                  |                    |                  |
|--------------------------------------|------|-----|--|------------------|------------------|--------------------|------------------|
| <b>ACCOUNT #</b>                     |      |     |  | <b>2024</b>      | <b>2025</b>      | <b>2025</b>        | <b>2026</b>      |
|                                      |      |     |  | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>ANTICIPATED</b> | <b>PROPOSED</b>  |
| 400                                  | 3840 | 100 | TUITION - TRNG                                 | 0                | 0                | 0                  | 2,500            |
| 400                                  | 3850 | 000 | TRAVEL / TRNG - MEDICAL SERV                   | 62,604           | 68,350           | 50,000             | 107,978          |
| 400                                  | 3850 | 100 | TUITION - MEDICAL SERV                         | 1,528            | 2,500            | 1,528              | 2,500            |
| 400                                  | 3860 | 000 | TRAVEL / TRNG - ARSON                          | 2,513            | 7,390            | 7,390              | 7,390            |
| 400                                  | 3870 | 000 | TRAVEL / TRNG - HAZMAT                         | 871              | 0                | 0                  | 0                |
| 400                                  | 3875 | 000 | TRAVEL / TRNG - WILDLAND                       | 4,577            | 5,265            | 5,265              | 5,271            |
| 400                                  | 3880 | 000 | TRAVEL / TRNG - PUBLIC EDUC                    | 5,751            | 8,300            | 3,028              | 7,000            |
| 400                                  | 3885 | 000 | TRAVEL / TRNG - MAINT                          | 5,648            | 11,178           | 7,240              | 8,050            |
| 400                                  | 3887 | 000 | TRAVEL / TRNG - INFO TECH                      | 10,959           | 6,359            | 3,396              | 6,359            |
| 400                                  | 3900 | 000 | NMFR TRAINEE & OFFICER ACADEMY EXPENSES        | 28,398           | 23,000           | 26,000             | 30,000           |
| 400                                  | 3900 | 100 | NA TRAINEE & OFFICER ACADEMY BILLABLE EXPENSES | 108,307          | 154,000          | 150,000            | 154,000          |
| 400                                  | 3900 | 200 | EMT ACADEMY BILLABLE EXPENSES                  | 42,326           | 50,000           | 108,445            | 110,000          |
| 400                                  | 3900 | 300 | OFFICER ACADEMY BILLABLE EXPENSES              | 0                | 15,552           | 0                  | 0                |
| 400                                  | 3950 | 000 | TRAINING-EXPENSES FOR BILLABLE SERVICES        | 8,747            | 10,000           | 0                  | 10,000           |
| 400                                  | 3980 | 000 | OTHER CONTRACTED SVCS - TC                     | 104,896          | 99,709           | 75,000             | 80,015           |
| 400                                  | 3980 | 100 | OTHER CONTRACTED SVCS - TRAINING STATION       | 6,786            | 8,923            | 8,297              | 9,160            |
| 400                                  | 6100 | 000 | UNANTICIPATED RPRS & REPLACMT - TC             | 25,169           | 34,100           | 34,100             | 34,000           |
|                                      |      |     | <b>TOTAL SUPPLIES &amp; SERVICES</b>           | <b>692,470</b>   | <b>858,566</b>   | <b>814,057</b>     | <b>941,451</b>   |
|                                      |      |     | <b>CAPITAL OUTLAY:</b>                         |                  |                  |                    |                  |
| 400                                  | 9400 | 000 | EQUIPMENT & TOOLS                              | 0                | 1,500            | 1,500              | 1,500            |
| 400                                  | 9460 | 000 | PHYSICAL FITNESS EQUIPMENT                     | 13,439           | 4,000            | 960                | 4,000            |
| 400                                  | 9550 | 000 | OTHER CAPITAL EXPENDITURES                     | 10,860           | 11,000           | 11,000             | 27,500           |
|                                      |      |     | <b>TOTAL CAPITAL OUTLAY</b>                    | <b>24,299</b>    | <b>16,500</b>    | <b>13,460</b>      | <b>33,000</b>    |
|                                      |      |     | <b>TOTAL TRAINING DIVISION</b>                 | <b>1,662,437</b> | <b>2,203,324</b> | <b>2,008,983</b>   | <b>2,246,433</b> |

| <b>DIVISION 600 - FLEET</b> |      |     |  | <b>2024</b>      | <b>2025</b>      | <b>2025</b>        | <b>2026</b>     |
|-----------------------------|------|-----|--|------------------|------------------|--------------------|-----------------|
| <b>ACCOUNT #</b>            |      |     |  | <b>ACTUAL</b>    | <b>APPROVED</b>  | <b>ANTICIPATED</b> | <b>PROPOSED</b> |
|                             |      |     | <b><u>PERSONNEL:</u></b>                 |                  |                  |                    |                 |
| 600                         | 1100 | 000 | SALARIES - FTE (3) - FLEET               | 346,220          | 397,060          | 339,466            | 335,001         |
| 600                         | 1110 | 000 | OVERTIME - EMERGENCY CALL BACK           | 729              | 2,000            | 2,700              | 2,000           |
| 600                         | 1116 | 000 | OVERTIME - ACFR REIMBURSABLE             | 881              | 0                | 4,000              | 0               |
| 600                         | 1270 | 000 | ON CALL PAY                              | 0                | 0                | 0                  | 18,000          |
| 600                         | 1301 | 000 | MERIT ALLOWANCE - FLEET                  | 6,000            | 8,000            | 8,000              | 8,000           |
| 600                         | 1360 | 000 | MATCHING FPPA PENSION - FLEET            | 34,622           | 41,691           | 40,074             | 36,850          |
| 600                         | 1380 | 000 | MATCHING DEFERRED COMP - FLEET           | 5,126            | 7,941            | 4,325              | 6,700           |
| 600                         | 1400 | 000 | MATCHING MEDICARE - FLEET                | 5,147            | 5,904            | 5,595              | 4,955           |
| 600                         | 1420 | 000 | WORKERS COMP INSURANCE - FLEET           | 8,066            | 8,807            | 8,807              | 7,404           |
| 600                         | 1430 | 000 | HEALTH INSURANCE -FLEET                  | 29,656           | 95,554           | 26,664             | 0               |
| 600                         | 1430 | 300 | RETIREE HEALTH SAVINGS                   | 7,616            | 8,794            | 8,520              | 6,925           |
| 600                         | 1430 | 500 | BENEFIT BROKER FEE - FLEET               | 800              | 800              | 800                | 800             |
| 600                         | 1430 | 600 | WELL-BEING CREDIT - FLEET                | 0                | 180              | 0                  | 180             |
| 600                         | 1440 | 000 | LIFE INSURANCE - FLEET                   | 1,600            | 1,806            | 1,746              | 1,508           |
| 600                         | 1450 | 000 | DENTAL INSURANCE - FLEET                 | 2,994            | 4,043            | 2,654              | 3,599           |
| 600                         | 1460 | 000 | LT DISABILITY INSURANCE - FLEET          | 1,296            | 1,469            | 1,412              | 1,240           |
| 600                         | 1470 | 000 | VISION INSURANCE - FLEET                 | 330              | 678              | 272                | 617             |
|                             |      |     | <b>TOTAL PERSONNEL</b>                   | <b>451,083</b>   | <b>584,727</b>   | <b>455,033</b>     | <b>433,779</b>  |
|                             |      |     | <b><u>SUPPLIES &amp; SERVICE:</u></b>    |                  |                  |                    |                 |
| 600                         | 2000 | 000 | TIRE REPLACEMENT & REPAIRS               | 35,692           | 46,100           | 46,100             | 46,100          |
| 600                         | 2100 | 000 | FUEL - ALL DIVISIONS                     | 170,036          | 250,000          | 170,000            | 200,000         |
| 600                         | 2210 | 000 | SHOP SMALL TOOLS                         | 6,797            | 9,699            | 9,699              | 8,700           |
| 600                         | 2250 | 000 | CLOTHING/UNIFORMS - FLEET                | 825              | 1,120            | 1,120              | 320             |
| 600                         | 2280 | 000 | DISPOSABLE/CONSUMABLE SUPPLIES           | 747              | 600              | 600                | 600             |
| 600                         | 3000 | 000 | VEHICLE REFURBISHMENT                    | 786              | 1,000            | 1,000              | 1,000           |
| 600                         | 3100 | 000 | ADMIN VEHICLES PREV MAINT                | 3,229            | 4,400            | 4,400              | 4,406           |
| 600                         | 3120 | 000 | EMRG SERV VEHICLES PREV MAINT            | 13,717           | 27,500           | 19,259             | 27,500          |
| 600                         | 3130 | 000 | FIRE PREV VEHICLES PREV MAINT            | 1,790            | 750              | 797                | 750             |
| 600                         | 3140 | 000 | TRAINING VEHICLES PREV MAINT             | 837              | 600              | 1,023              | 600             |
| 600                         | 3150 | 000 | SUBCONTRACTED VEHICLE SERVICES           | 9,640            | 14,300           | 14,300             | 14,100          |
| 600                         | 3160 | 000 | ROUTINE REPAIRS                          | 77,853           | 76,000           | 76,000             | 76,000          |
| 600                         | 3170 | 000 | UNANTICIPATED MAJOR REPAIRS              | 83,384           | 76,000           | 76,000             | 90,000          |
| 600                         | 3410 | 000 | GAS & ELECTRIC - FLEET BLDG              | 12,330           | 14,000           | 12,347             | 14,000          |
| 600                         | 3420 | 000 | WATER & SEWER - FLEET BLDG               | 7,871            | 8,000            | 8,000              | 8,000           |
| 600                         | 3430 | 000 | TRASH REMOVAL - FLEET BLDG               | 1,360            | 1,300            | 1,300              | 1,600           |
| 600                         | 3450 | 000 | TELEPHONE SERVICE - FLEET                | 326              | 380              | 380                | 0               |
| 600                         | 3610 | 000 | R&M BUILDING & GROUNDS - FLEET           | 599              | 750              | 750                | 750             |
| 600                         | 3620 | 000 | R&M EQUIPMENT - FLEET                    | 19,082           | 22,500           | 22,500             | 23,100          |
| 600                         | 3740 | 000 | TRAVEL EXP- MAINT (NON TRAINING RELATED) | 1,001            | 2,500            | 210                | 2,500           |
| 600                         | 3750 | 000 | WELLNESS & PHYSICALS                     | 0                | 1,400            | 1,400              | 750             |
| 600                         | 3800 | 000 | EXPENSES FOR ADAMS COUNTY FIRE           | 104,447          | 78,750           | 78,750             | 0               |
| 600                         | 3800 | 100 | EXP FOR BILLABLE SERVICES                | 0                | 5,000            | 500                | 5,000           |
| 600                         | 3980 | 000 | OTHER CONTRACTED SERVICES                | 7,707            | 6,824            | 6,824              | 7,034           |
| 600                         | 6100 | 000 | UNANTICIPATED REPRS & REPLACE-FLEET BLDG | 3,598            | 8,000            | 8,000              | 8,000           |
|                             |      |     | <b>TOTAL SUPPLIES &amp; SERVICE</b>      | <b>563,654</b>   | <b>657,472</b>   | <b>561,258</b>     | <b>540,810</b>  |
|                             |      |     | <b><u>CAPITAL OUTLAY:</u></b>            |                  |                  |                    |                 |
| 600                         | 9550 | 000 | OTHER CAPITAL EXPENDITURES               | 0                | 0                | 0                  | 0               |
|                             |      |     | <b>TOTAL CAPITAL OUTLAY</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>        |
|                             |      |     | <b>TOTAL FLEET DIVISION</b>              | <b>1,014,737</b> | <b>1,242,199</b> | <b>1,016,291</b>   | <b>974,589</b>  |



| GENERAL FUND RECAP BY EXPENSE TYPE           |  |  |                   |                   |                   |                   |
|--|--|--|-------------------|-------------------|-------------------|-------------------|
|  |  |  | 2024              | 2025              | 2025              | 2026              |
|  |  |  | ACTUAL            | APPROVED          | ANTICIPATED       | PROPOSED          |
| <b><u>PERSONNEL EXPENSE RECAP:</u></b>       |  |  |                   |                   |                   |                   |
|  | INDIRECT EXPENSES - DIV 100            |  | 500,000           | 500,000           | 500,000           | 500,000           |
|  | FIRE ADMINISTRATION - DIV 100          |  | 2,427,797         | 3,259,194         | 2,874,810         | 2,839,691         |
|  | OPERATIONS - DIV 200                   |  | 25,180,920        | 31,549,077        | 29,517,130        | 29,084,240        |
|  | FIRE PREVENTION - DIV 300              |  | 1,621,475         | 2,230,894         | 1,955,732         | 2,155,756         |
|  | TRAINING - DIV 400                     |  | 945,668           | 1,328,257         | 1,181,467         | 1,271,982         |
|  | FLEET - DIV 600                        |  | 451,083           | 584,727           | 455,033           | 433,779           |
|  | INFO TECHNOLOGY - DIV 800              |  | 451,700           | 578,681           | 422,493           | 512,889           |
|  | <b>TOTAL PERSONNEL (TOTAL FTE 197)</b> |  | <b>31,578,643</b> | <b>40,030,829</b> | <b>36,906,664</b> | <b>36,798,337</b> |
| <b><u>SUPPLIES &amp; SERVICES RECAP:</u></b> |  |  |                   |                   |                   |                   |
|  | FIRE ADMINISTRATION - DIV 100          |  | 1,809,798         | 2,148,654         | 1,967,639         | 2,172,364         |
|  | OPERATIONS - DIV 200                   |  | 2,551,503         | 2,874,909         | 2,847,335         | 3,104,553         |
|  | FIRE PREVENTION - DIV 300              |  | 59,251            | 43,302            | 38,134            | 36,184            |
|  | TRAINING - DIV 400                     |  | 692,470           | 858,566           | 814,057           | 941,451           |
|  | FLEET - DIV 600                        |  | 563,654           | 657,472           | 561,258           | 540,810           |
|  | INFO TECHNOLOGY - DIV 800              |  | 633,605           | 749,717           | 730,542           | 909,089           |
|  | <b>TOTAL SUPPLIES &amp; SERVICES</b>   |  | <b>6,310,281</b>  | <b>7,332,620</b>  | <b>6,958,963</b>  | <b>7,704,451</b>  |
| <b><u>CAPITAL EXPENSE RECAP</u></b>          |  |  |                   |                   |                   |                   |
|  | FIRE ADMINISTRATION - DIV 100          |  | 5,337             | 4,500             | 0                 | 5,000             |
|  | OPERATIONS - DIV 200                   |  | 29,312            | 48,985            | 54,985            | 19,773            |
|  | FIRE PREVENTION - DIV 300              |  | 0                 | 0                 | 0                 | 0                 |
|  | TRAINING - DIV 400                     |  | 24,299            | 16,500            | 13,460            | 33,000            |
|  | FLEET - DIV 600                        |  | 0                 | 0                 | 0                 | 0                 |
|  | INFO TECHNOLOGY - DIV 800              |  | 9,872             | 53,500            | 53,500            | 56,165            |
|  | <b>TOTAL CAPITAL OUTLAY</b>            |  | <b>68,820</b>     | <b>123,485</b>    | <b>121,945</b>    | <b>113,938</b>    |
|  | <b>TOTAL APPROVED EXPENSES</b>         |  | <b>37,957,744</b> | <b>47,486,936</b> | <b>43,987,572</b> | <b>44,616,726</b> |

| <b>GENERAL FUND EXPENSE RECAP BY DIVISION:</b> |                                |                   |                   |                    |                   |
|--|--------------------------------|-------------------|-------------------|--------------------|-------------------|
|  |                                | <b>2024</b>       | <b>2025</b>       | <b>2025</b>        | <b>2026</b>       |
|  |                                | <b>ACTUAL</b>     | <b>APPROVED</b>   | <b>ANTICIPATED</b> | <b>PROPOSED</b>   |
| <b><u>ADMINISTRATION - DIV 100:</u></b>        |                                |                   |                   |                    |                   |
|  | FIRE DIST PERSONNEL-INDIRECT   | 500,000           | 500,000           | 500,000            | 500,000           |
|  | PERSONNEL                      | 2,427,797         | 3,259,194         | 2,874,810          | 2,839,691         |
|  | SUPPLIES & SERVICES            | 1,809,798         | 2,148,654         | 1,967,639          | 2,172,364         |
|  | CAPITAL OUTLAY                 | 5,337             | 4,500             | 0                  | 5,000             |
|  | <b>TOTAL ADMINISTRATION</b>    | <b>4,742,932</b>  | <b>5,912,348</b>  | <b>5,342,449</b>   | <b>5,517,055</b>  |
| <b><u>Operations - DIV 200:</u></b>            |                                |                   |                   |                    |                   |
|  | PERSONNEL                      | 25,180,920        | 31,549,077        | 29,517,130         | 29,084,240        |
|  | SUPPLIES & SERVICES            | 2,551,503         | 2,874,909         | 2,847,335          | 3,104,553         |
|  | CAPITAL OUTLAY                 | 29,312            | 48,985            | 54,985             | 19,773            |
|  | <b>TOTAL Operations</b>        | <b>27,761,735</b> | <b>34,472,971</b> | <b>32,419,450</b>  | <b>32,208,566</b> |
| <b><u>FIRE PREVENTION - DIV 300:</u></b>       |                                |                   |                   |                    |                   |
|  | PERSONNEL                      | 1,621,475         | 2,230,894         | 1,955,732          | 2,155,756         |
|  | SUPPLIES & SERVICES            | 59,251            | 43,302            | 38,134             | 36,184            |
|  | CAPITAL OUTLAY                 | 0                 | 0                 | 0                  | 0                 |
|  | <b>TOTAL FIRE PREVENTION</b>   | <b>1,680,726</b>  | <b>2,274,196</b>  | <b>1,993,865</b>   | <b>2,191,940</b>  |
| <b><u>TRAINING - DIV 400:</u></b>              |                                |                   |                   |                    |                   |
|  | PERSONNEL                      | 945,668           | 1,328,257         | 1,181,467          | 1,271,982         |
|  | SUPPLIES & SERVICES            | 692,470           | 858,566           | 814,057            | 941,451           |
|  | CAPITAL OUTLAY                 | 24,299            | 16,500            | 13,460             | 33,000            |
|  | <b>TOTAL TRAINING</b>          | <b>1,662,437</b>  | <b>2,203,323</b>  | <b>2,008,983</b>   | <b>2,246,433</b>  |
| <b><u>FLEET - DIV 600:</u></b>                 |                                |                   |                   |                    |                   |
|  | PERSONNEL                      | 451,083           | 584,727           | 455,033            | 433,779           |
|  | SUPPLIES & SERVICES            | 563,654           | 657,472           | 561,258            | 540,810           |
|  | CAPITAL OUTLAY                 | 0                 | 0                 | 0                  | 0                 |
|  | <b>TOTAL FLEET</b>             | <b>1,014,737</b>  | <b>1,242,199</b>  | <b>1,016,291</b>   | <b>974,589</b>    |
| <b><u>INFO TECHNOLOGY - DIV 800:</u></b>       |                                |                   |                   |                    |                   |
|  | PERSONNEL                      | 451,700           | 578,681           | 422,493            | 512,889           |
|  | SUPPLIES & SERVICES            | 633,605           | 749,717           | 730,542            | 909,089           |
|  | CAPITAL OUTLAY                 | 9,872             | 53,500            | 53,500             | 56,165            |
|  | <b>TOTAL INFO TECHNOLOGY</b>   | <b>1,095,177</b>  | <b>1,381,898</b>  | <b>1,206,535</b>   | <b>1,478,143</b>  |
|  | <b>TOTAL APPROVED EXPENSES</b> | <b>37,957,744</b> | <b>47,486,936</b> | <b>43,987,572</b>  | <b>44,616,726</b> |

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>CAPITAL IMPROVEMENTS FUND</b> |   |                        |                          |                             |                          |
|----------------------------------|---|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>                 |   | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>APPROVED</b> |
|                                  | <b>BEGINNING FUND BALANCE</b>                     | 34,844,118             | 50,003,276               | 50,420,466                  | 63,646,990               |
|                                  | <b>REVENUES:</b>                                  |                        |                          |                             |                          |
| 6-000-3250-000                   | Interest Income                                   | 2,064,388              | 1,500,000                | 2,400,000                   | 2,000,000                |
| 6-000-3259-000                   | Grant Revenue                                     | 188,951                | 100,000                  | 25,000                      | 150,000                  |
| 6-000-3500-000                   | Impact Fees                                       | -                      | 1,000                    | 557                         | 50,000                   |
| 6-100-8500-000                   | Interfund Transfers                               | 19,000,000             | 16,750,000               | 16,750,000                  | 14,350,000               |
|                                  | <b>TOTAL REVENUE</b>                              | 21,253,339             | 18,351,000               | 19,175,557                  | 16,550,000               |
|                                  | <b>TOTAL FUND AVAILABLE</b>                       | 56,097,459             | 68,354,278               | 69,596,023                  | 80,196,990               |
|                                  | <b>TOTAL EXPENSES</b>                             | 5,676,993              | 26,754,513               | 5,949,033                   | 24,937,062               |
|                                  | <b>ENDING FUND BALANCE</b>                        | 50,420,466             | 41,599,765               | 63,646,990                  | 55,259,928               |
|                                  | <b>EXPENSES:</b>                                  |                        |                          |                             |                          |
| 6-100-3669-000                   | HQ - Concrete/Asphalt                             | -                      | -                        | -                           | -                        |
| 6-100-3685-000                   | HQ - Mechanical Systems                           | 39,868                 | 42,000                   | 25,611                      | -                        |
| 6-100-4000-000                   | HQ - Exterior Improvements                        | 2,960                  | 20,000                   | 13,939                      | -                        |
| 6-100-4100-000                   | HQ - Interior Improvements                        | 14,780                 | 40,000                   | 29,575                      | 337,500                  |
| 6-100-5000-000                   | HQ - Fitness Equipment                            | -                      | -                        | -                           | 2,600                    |
|                                  | <b>Total HQ</b>                                   | 57,608                 | 102,000                  | 69,125                      | 340,100                  |
| 6-200-1100-000                   | Bunker Gear/Personal Protective Equipment         | 233,805                | 381,530                  | 381,530                     | 241,310                  |
| 6-200-1105-000                   | Airpacks/SCBA bottles                             | 14,671                 | 19,000                   | 18,590                      | 122,260                  |
| 6-200-1107-000                   | Extrication Equipment                             | -                      | 61,600                   | 61,600                      | 27,170                   |
| 6-200-1110-000                   | First In Alerting                                 | -                      | 10,526                   | 10,526                      | -                        |
| 6-200-1115-000                   | Tech Rescue Heavy Vehicle Equipment               | -                      | -                        | -                           | 12,600                   |
| 6-200-1125-000                   | Opticom   | 50,609                 | 75,000                   | 75,000                      | 165,000                  |
| 6-200-1170-000                   | Thermal Imaging Cameras                           | 11,022                 | -                        | -                           | -                        |
| 6-200-1181-000                   | Radios  | 799,640                | -                        | -                           | -                        |
| 6-200-1190-000                   | EMS Simulation Lab                                | 9,497                  | 5,000                    | 5,000                       | 12,500                   |
| 6-200-1195-000                   | Narcotics Vaults                                  | -                      | 4,500                    | -                           | 18,000                   |
| 6-200-1197-000                   | Knox Key Electronic Access Vaults                 | 11,344                 | -                        | 11,500                      | -                        |
| 6-200-2000-000                   | Grant Expenditures                                | 263,755                | 200,000                  | 25,600                      | 200,000                  |
| 6-200-3510-000                   | Medical Equipment                                 | 250,406                | 904,000                  | 995,000                     | 78,980                   |
| 6-200-3515-000                   | Hazardous Materials Equipment                     | 6,001                  | -                        | -                           | -                        |
| 6-200-6210-000                   | Wildland Equipment                                | 15,431                 | -                        | -                           | -                        |
|                                  | <b>Total Firefighting &amp; Medical Equipment</b> | 1,666,181              | 1,661,156                | 1,584,346                   | 877,820                  |
| 6-261-3660-000                   | Station 61 - Construction                         | 44,354                 | -                        | 25,517                      | -                        |
| 6-261-4500-000                   | Station 61 - Admin Fees                           | 1,149                  | 750                      | 600                         | -                        |
|                                  | <b>Total Station 61 - Construction</b>            | 45,503                 | 750                      | 26,117                      | -                        |

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>CAPITAL IMPROVEMENTS FUND</b> |   |                        |                          |                             |                          |
|----------------------------------|---|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>                 |   | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>APPROVED</b> |
| 6-261-3685-000                   | Station 61 - Mechanical Systems               | -                      | -                        | -                           | 20,000                   |
| 6-261-4000-000                   | Station 61 - Exterior Improvements            | 9,450                  | -                        | 7,296                       | -                        |
| 6-261-5000-000                   | Station 61 - Fitness Equipment                | -                      | -                        | -                           | 2,600                    |
|                                  | <b>Total Station 61 - Ongoing Maintenance</b> | <b>9,450</b>           | <b>-</b>                 | <b>7,296</b>                | <b>22,600</b>            |
| 6-262-3669-000                   | Station 62 - Concrete                         | -                      | 75,000                   | 61,745                      | -                        |
| 6-262-4000-000                   | Station 62 - Exterior Improvements            | -                      | 215,000                  | 192,314                     | 10,000                   |
| 6-262-4100-000                   | Station 62 - Interior Improvements            | 6,936                  | -                        | -                           | 15,000                   |
| 6-262-5000-000                   | Station 62 - Fitness Equipment                | -                      | -                        | -                           | 2,600                    |
|                                  | <b>Total Station 62 - Ongoing Maintenance</b> | <b>6,936</b>           | <b>290,000</b>           | <b>254,059</b>              | <b>27,600</b>            |
| 6-263-2100-000                   | Station 63 - Plymovent Exhaust Removal        | 17,750                 | -                        | -                           | -                        |
| 6-263-3685-000                   | Station 63 - Mechanical Systems               | -                      | -                        | -                           | 5,000                    |
| 6-263-4000-000                   | Station 63 - Exterior Improvements            | -                      | -                        | 7,430                       | -                        |
| 6-263-5000-000                   | Station 63 - Fitness Equipment                | -                      | -                        | -                           | 2,600                    |
|                                  | <b>Total Station 63 - Ongoing Maintenance</b> | <b>17,750</b>          | <b>-</b>                 | <b>7,430</b>                | <b>7,600</b>             |
| 6-264-3685-000                   | Station 64 - Mechanical Systems               | 1,984                  | 55,000                   | 20,689                      | 10,000                   |
| 6-264-4000-000                   | Station 64 - Exterior Improvements            | -                      | -                        | -                           | 90,000                   |
| 6-264-4100-000                   | Station 64 - Interior Improvements            | -                      | -                        | -                           | 63,800                   |
| 6-264-5000-000                   | Station 64 - Fitness Equipment                | -                      | -                        | -                           | 2,600                    |
|                                  | <b>Total Station 64 - Ongoing Maintenance</b> | <b>1,984</b>           | <b>55,000</b>            | <b>20,689</b>               | <b>166,400</b>           |
| 6-265-3660-000                   | Station 65 - Construction                     | -                      | -                        | -                           | 250,000                  |
|                                  | <b>Total Station 61 - Construction</b>        | <b>-</b>               | <b>-</b>                 | <b>-</b>                    | <b>250,000</b>           |
| 6-265-3685-000                   | Station 65 - Mechanical Systems               | -                      | -                        | -                           | 7,500                    |
| 6-265-4100-000                   | Station 65 - Interior Improvements            | 13,118                 | -                        | -                           | -                        |
| 6-265-9100-000                   | Station 65 - Extractor                        | 14,950                 | -                        | -                           | -                        |
|                                  | <b>Total Station 65 - Ongoing Maintenance</b> | <b>28,068</b>          | <b>-</b>                 | <b>-</b>                    | <b>7,500</b>             |
| 6-266-3667-000                   | Station 66 - Landscaping                      | 4,400                  | -                        | -                           | -                        |
| 6-266-3685-000                   | Station 66 - Mechanical Systems               | -                      | 40,000                   | 22,000                      | 56,500                   |
| 6-266-4000-000                   | Station 66 - Exterior Improvements            | -                      | 250,000                  | 21,500                      | 1,040,000                |
| 6-266-5000-000                   | Station 66 - Fitness Equipment                | -                      | -                        | -                           | 2,600                    |
|                                  | <b>Total Station 66 - Ongoing Maintenance</b> | <b>4,400</b>           | <b>290,000</b>           | <b>43,500</b>               | <b>1,099,100</b>         |
| 6-267-3667-000                   | Station 67 - Landscaping                      | -                      | 30,000                   | -                           | -                        |
| 6-267-3680-000                   | Station 67 - Sewer Line                       | 4,029                  | 500,000                  | 10                          | 100,000                  |
| 6-267-3685-000                   | Station 67 - Mechanical Systems               | -                      | -                        | 2,500                       | -                        |
| 6-267-4000-000                   | Station 67 - Exterior Improvements            | 6,782                  | 8,000                    | 8,000                       | -                        |
| 6-267-4100-000                   | Station 67 - Interior Improvements            | 3,594                  | -                        | -                           | 10,000                   |
|                                  | <b>Total Station 66 - Ongoing Maintenance</b> | <b>14,405</b>          | <b>538,000</b>           | <b>10,510</b>               | <b>110,000</b>           |

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>CAPITAL IMPROVEMENTS FUND</b> |  |                        |                          |                             |                          |
|----------------------------------|--|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>                 |  | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>APPROVED</b> |
| 6-268-3600-000                   | Station 68 - Land  | 50,000                 | 1,208,884                | 1,310,010                   | -                        |
| 6-268-3605-000                   | Station 68 - Temporary Housing                             | 1,829                  | 49,450                   | 45,000                      | 60,000                   |
| 6-268-3606-000                   | Station 68 - Temporary Site                                | 7,075                  | 86,645                   | 140,000                     | -                        |
| 6-268-3610-000                   | Station 68 - Architects                                    | 34,251                 | 576,000                  | 500,000                     | 111,000                  |
| 6-268-3615-000                   | Station 68 - Owner's Representative                        | 8,958                  | 146,650                  | 20,000                      | 140,000                  |
| 6-268-3630-000                   | Station 68 - Testing                                       | 9,622                  | 90,448                   | 5,000                       | 100,070                  |
| 6-268-3640-000                   | Station 68 - Permitting & Development                      | -                      | 371,357                  | 5,000                       | 371,357                  |
| 6-268-3650-000                   | Station 68 - Services - Legal                              | 35,697                 | 15,000                   | 40,000                      | 5,000                    |
| 6-268-3660-000                   | Station 68 - Construction                                  | -                      | 10,878,200               | -                           | 9,500,000                |
| 6-268-3680-000                   | Station 68 - Utilities                                     | -                      | 575,000                  | 2,500                       | 575,000                  |
| 6-268-3690-000                   | Station 68 - Fixed Equipment                               | -                      | 276,725                  | 15,000                      | 276,275                  |
| 6-268-3691-000                   | Station 68 - IT  | -                      | 243,518                  | 3,000                       | 230,000                  |
|                                  | <b>Total Station 68 - Construction</b>                     | <b>147,432</b>         | <b>14,517,877</b>        | <b>2,085,510</b>            | <b>11,368,702</b>        |
| 6-269-3610-000                   | Station 69 - Architects                                    | -                      | 250,000                  | -                           | 250,000                  |
| 6-269-3660-000                   | Station 69 - Construction                                  | -                      | 2,000,000                | -                           | 2,000,000                |
|                                  | <b>Total Station 69 - Construction</b>                     | <b>-</b>               | <b>2,250,000</b>         | <b>-</b>                    | <b>2,250,000</b>         |
| 6-300-3685-000                   | Training Center Station - Mechanical Systems               | 19,921                 | -                        | -                           | -                        |
| 6-300-4000-000                   | Training Center Station - Exterior Improvements            | 13,450                 | 10,000                   | -                           | -                        |
| 6-300-4100-000                   | Training Center Station - Interior Improvements            | 206                    | 10,000                   | 500                         | 35,000                   |
|                                  | <b>Total Training Center Station - Ongoing Maintenance</b> | <b>33,577</b>          | <b>20,000</b>            | <b>500</b>                  | <b>35,000</b>            |
| 6-400-2500-000                   | Training Center - Prop Building                            | 2,170                  | 65,000                   | 65,000                      | 62,500                   |
| 6-400-3610-100                   | Training Center - Building C (Classrooms)                  | -                      | -                        | 199                         | -                        |
| 6-400-3610-600                   | Training Center - Grounds                                  | 31,135                 | 30,000                   | 50,000                      | 100,000                  |
| 6-400-3680-000                   | Training Center - Sewer                                    | 155,000                | 445,000                  | -                           | 498,000                  |
| 6-400-3685-000                   | Training Center - Mechanical Systems                       | 77,690                 | 75,000                   | -                           | 300,000                  |
| 6-400-3690-000                   | North Area Academy - Shared Equipment                      | 76,337                 | 50,000                   | 56,000                      | 50,000                   |
| 6-400-3900-000                   | Training Center - Training Equipment                       | -                      | 11,200                   | 11,200                      | -                        |
| 6-400-4000-000                   | Training Center - Exterior Improvements                    | 3,268                  | 15,000                   | -                           | 15,000                   |
| 6-400-4100-000                   | Training Center - Interior Improvements                    | -                      | 12,500                   | -                           | 47,500                   |
| 6-400-5000-000                   | Training Center - Fitness Equipment                        | -                      | -                        | -                           | 2,600                    |
|                                  | <b>Total Training Center - Ongoing Maintenance</b>         | <b>345,600</b>         | <b>703,700</b>           | <b>182,399</b>              | <b>1,075,600</b>         |
| 6-600-3610-000                   | Fleet Storage Facility - Architects                        | -                      | 310,000                  | 215,000                     | 10,000                   |
| 6-600-3615-000                   | Fleet Storage Facility - Owner's Representative            | -                      | 100,000                  | 20,000                      | 80,000                   |
| 6-600-3660-000                   | Fleet Storage Facility - Construction                      | 4,826                  | 4,000,000                | 10,000                      | 2,500,000                |
| 6-600-3630-000                   | Fleet Storage Facility - Testing                           | -                      | -                        | -                           | 35,000                   |
| 6-600-3640-000                   | Fleet Storage Facility - Permitting & Development          | -                      | -                        | 30,238                      | 99,040                   |
| 6-600-3680-000                   | Fleet Storage Facility - Utilities                         | -                      | -                        | -                           | -                        |
| 6-600-3690-000                   | Fleet Storage Facility - Fixed Equipment                   | -                      | -                        | -                           | 20,000                   |
|                                  | <b>Total Fleet Storage Facility - Construction</b>         | <b>4,826</b>           | <b>4,410,000</b>         | <b>275,238</b>              | <b>2,744,040</b>         |
| 6-600-3685-000                   | Fleet - Mechanical Systems                                 | -                      | 21,500                   | 12,000                      | 55,000                   |
| 6-600-4000-000                   | Fleet - Exterior Improvements                              | 42,004                 | -                        | -                           | -                        |
| 6-600-4100-000                   | Fleet - Interior Improvements                              | -                      | -                        | -                           | -                        |
|                                  | <b>Total Fleet - Ongoing Maintenance</b>                   | <b>42,004</b>          | <b>21,500</b>            | <b>12,000</b>               | <b>55,000</b>            |

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>CAPITAL IMPROVEMENTS FUND</b> |   |                        |                          |                             |                          |
|----------------------------------|---|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>                 |   | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>APPROVED</b> |
| 6-600-6110-000                   | Fleet - Engines                         | 1,537,904              | -                        | -                           | 1,920,000                |
| 6-600-6111-000                   | Fleet - Engine/Truck Equipment          | 194,111                | -                        | 23,601                      | 25,000                   |
| 6-600-6114-000                   | Fleet - Brush Truck                     | 607,881                | 275,000                  | 275,000                     | 285,000                  |
| 6-600-6115-000                   | Fleet - Brush Truck Equipment           |                        |                          |                             | 33,000                   |
| 6-600-6116-000                   | Fleet - Utility Vehicle                 | -                      | -                        |                             | 30,000                   |
| 6-600-6117-000                   | Fleet - ARFF Repair/Foam transition     | -                      |                          | 15,683                      | 150,000                  |
| 6-600-6118-000                   | Fleet - Inflatable Boat                 | -                      | -                        | -                           | 9,000                    |
| 6-600-6119-000                   | Fleet - Squad Unit                      | -                      | -                        | -                           | 20,000                   |
| 6-600-6120-000                   | Fleet - Medic Units                     | 531,578                | -                        | -                           | 630,000                  |
| 6-600-6120-100                   | Fleet - Medic Equipment                 | 28,185                 | 215,000                  | -                           | 275,000                  |
| 6-600-6121-000                   | Fleet - Facilities Scissor Lift         | -                      | -                        | -                           | 40,000                   |
| 6-600-6127-000                   | Fleet - SAM Officer Vehicle & Equipment | 23,503                 | -                        | 1,000                       | -                        |
| 6-600-6130-000                   | Fleet - Staff Vehicles                  | 103,025                | 300,000                  | 205,000                     | 228,000                  |
|                                  | <b>Total Fleet</b>                      | <b>3,026,187</b>       | <b>790,000</b>           | <b>520,284</b>              | <b>3,645,000</b>         |
| 6-800-7138-000                   | Physical Security Infrastructure        | 3,315                  | 300,000                  | 250,000                     | 33,000                   |
| 6-800-7140-000                   | Website Software                        | -                      | 33,000                   | -                           | -                        |
| 6-800-7166-000                   | Servers                                 | 3,924                  | 40,000                   | 5,000                       | -                        |
| 6-800-7220-000                   | Computer Hardware                       | 44,300                 | 75,000                   | 75,000                      | 60,500                   |
| 6-800-7240-000                   | Image Trend Records Management Software | -                      | 50,000                   | 10,000                      | 50,000                   |
| 6-800-7265-000                   | AV Equipment HQ Board Room              | 24,497                 | 100,000                  | 100,000                     | 155,000                  |
| 6-800-7267-000                   | AV Equipment Training Classrooms        | 15,285                 | 33,830                   | 33,830                      | -                        |
| 6-800-7270-000                   | CAD to CAD Software                     | 1,609                  | 66,000                   | 15,000                      | 66,000                   |
| 6-800-7290-000                   | Phone System Upgrade                    | -                      | 55,000                   | -                           | 55,000                   |
| 6-800-7295-000                   | Cable Infrastructure                    | -                      | -                        | -                           | 25,000                   |
| 6-800-7296-000                   | Network Infrastructure                  | 174,156                | 128,200                  | 128,200                     | 137,500                  |
| 6-800-7300-000                   | Software Licensing                      | -                      | 10,000                   | 10,000                      | 20,000                   |
| 6-800-7310-000                   | Admin Software                          | -                      | 235,000                  | 235,000                     | 253,000                  |
|                                  | <b>Total Information Technology</b>     | <b>267,086</b>         | <b>1,126,030</b>         | <b>862,030</b>              | <b>855,000</b>           |

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>OLD HIRE PENSION FUND</b> |                               |                        |                          |                             |                          |
|------------------------------|-------------------------------|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>             |                               | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>PROPOSED</b> |
|                              | <b>BEGINNING FUND BALANCE</b> | 3,676,327              | 4,112,384                | 4,045,759                   | 4,124,506                |
|                              | <b>REVENUES:</b>              |                        |                          |                             |                          |
| 2-800-3150-000               | CONTRIBUTION TO UNFUNDED O/H  | 500,000                | 500,000                  | 500,000                     | 500,000                  |
| 2-800-3210-000               | INTEREST INCOME               | 150,593                | 60,000                   | 108,000                     | 100,000                  |
| 2-800-3240-000               | INVESTMENT GAIN/LOSS          | 274,362                | 0                        | 0                           | 0                        |
|                              | <b>TOTAL REVENUE</b>          | 924,955                | 560,000                  | 608,000                     | 600,000                  |
|                              | <b>TOTAL FUNDS AVAILABLE</b>  | 4,601,282              | 4,672,384                | 4,653,759                   | 4,724,506                |
|                              | <b>EXPENSES:</b>              |                        |                          |                             |                          |
| 2-800-4200-000               | PENSION PAYMENTS              | 464,984                | 465,635                  | 465,635                     | 466,892                  |
| 2-800-4200-100               | ONE-TIME PENSION PAYMENTS     | 38,768                 | 17,018                   | 17,018                      | 12,246                   |
| 2-800-4520-000               | LEGAL EXPENSES                | 123                    | 6,000                    | 0                           | 6,000                    |
| 2-800-4540-000               | AUDITING EXPENSES             | 3,600                  | 7,200                    | 7,200                       | 7,200                    |
| 2-800-4600-000               | ACTUARIAL EXPENSES            | 11,000                 | 0                        | 4,500                       | 13,000                   |
| 2-800-3240-100               | MANAGEMENT FEES               | 32,344                 | 30,000                   | 30,000                      | 35,000                   |
| 2-800-5130-000               | INSURANCE EXPENSE             | 4,704                  | 4,700                    | 4,700                       | 5,000                    |
| 2-800-6100-000               | OTHER EXPENSE                 | 0                      | 200                      | 200                         | 200                      |
|                              | <b>TOTAL EXPENSES</b>         | 555,523                | 530,753                  | 529,253                     | 545,538                  |
|                              | <b>ENDING FUND BALANCE</b>    | 4,045,759              | 4,141,631                | 4,124,506                   | 4,178,968                |

**North Metro Fire Rescue District**  
**2026 Proposed Budget**  
**Comparison Format 2026 to 2025 with explanations for changes**

| <b>OLD HIRE PENSION FUND</b> |                              |                          |                          | 2025 vs. 2026 Budget |                 |                     |
|------------------------------|------------------------------|--------------------------|--------------------------|----------------------|-----------------|---------------------|
|                              |                              | <b>2025<br/>APPROVED</b> | <b>2026<br/>PROPOSED</b> | <b>\$ Change</b>     | <b>% Change</b> | <b>Footnote No.</b> |
|                              | <b>REVENUES:</b>             |                          |                          |                      |                 |                     |
| 2-800-3150-000               | CONTRIBUTION TO UNFUNDED O/H | 500,000                  | 500,000                  | -                    | 0.0%            | OHP - A             |
| 2-800-3230-000               | INTEREST INCOME              | 60,000                   | 100,000                  | 40,000               | 66.7%           |                     |
| 2-800-3240-000               | INVESTMENT GAIN/LOSS         | 0                        | 0                        | -                    | 0.0%            |                     |
|                              |                              |                          |                          |                      |                 |                     |
|                              | <b>TOTAL REVENUE</b>         | <b>560,000</b>           | <b>600,000</b>           |                      |                 |                     |
|                              | <b>EXPENSES:</b>             |                          |                          |                      |                 |                     |
| 2-800-4200-000               | PENSION PAYMENTS             | 465,635                  | 466,892                  | 1,257                | 0.27%           | OHP - B             |
| 2-800-4200-100               | ONE-TIME PENSION PAYMENTS    | 17,018                   | 12,246                   | (4,772)              | -28.0%          | OHP - C             |
| 2-800-4520-000               | LEGAL EXPENSES               | 6,000                    | 6,000                    | -                    | 0.0%            |                     |
| 2-800-4540-000               | AUDITING EXPENSES            | 7,200                    | 7,200                    | -                    | 0.0%            |                     |
| 2-800-4560-000               | ACTUARIAL EXPENSES           | 0                        | 13,000                   | 13,000               | 0.0%            | OHP - D             |
| 2-800-3240-100               | MANAGEMENT FEES              | 30,000                   | 35,000                   | 5,000                | 16.7%           |                     |
| 2-800-5130-000               | INSURANCE EXPENSE            | 4,700                    | 5,000                    | 300                  | 6.4%            |                     |
| 2-800-6100-000               | OTHER EXPENSE                | 200                      | 200                      | -                    | 0.0%            |                     |
|                              |                              |                          |                          |                      |                 |                     |
|                              | <b>TOTAL EXPENSES</b>        | <b>530,753</b>           | <b>545,538</b>           |                      |                 |                     |

**Old Hire Pension Fund Notes**

- OHP - A                    The actuarial valuation was completed in 2024. The Board continues to meet an annual funding of \$500,000.
- OHP - B                    The 2026 pension payments include a 0.27% cost of living increase over 2025.
- OHP - C                    The 2026 one-time payment was calculated at 2.63% of the 2025 annual pension distributions reduced from a 3.66% one-time payment for 2025.
- OHP - D                    Actuarial valuation completed every other year.

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>AMBULANCE MEMBERSHIP PROGRAM FUND</b> |                               |                        |                          |                             |                          |
|--|-------------------------------|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>                         |                               | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>PROPOSED</b> |
|  | <b>BEGINNING FUND BALANCE</b> | 57,050                 | 84,947                   | 70,562                      | 51,732                   |
|  | <b>REVENUES:</b>              |                        |                          |                             |                          |
| 000-3200-000                             | Interest Income               | 3,063                  | 1,000                    | 3,000                       | 1,000                    |
| 000-3245-000                             | Memberships                   | 74,552                 | 80,000                   | 72,400                      | 75,000                   |
|  | <b>TOTAL REVENUES</b>         | 77,615                 | 81,000                   | 75,400                      | 76,000                   |
|  | <b>TOTAL FUNDS AVAILABLE</b>  | 134,665                | 165,947                  | 145,962                     | 127,732                  |
|  | <b>EXPENDITURES:</b>          |                        |                          |                             |                          |
| 100-3000-000                             | Membership Transports         | 61,770                 | 75,000                   | 90,000                      | 85,000                   |
| 100-3540-000                             | Audit Expense                 | 1,615                  | 3,230                    | 3,230                       | 3,230                    |
| 100-6100-000                             | Admin Expense                 | 718                    | 3,500                    | 1,000                       | 1,000                    |
|  | <b>TOTAL EXPENDITURES</b>     | 64,103                 | 81,730                   | 94,230                      | 89,230                   |
|  | <b>ENDING FUND BALANCE</b>    | 70,562                 | 84,217                   | 51,732                      | 38,502                   |

**North Metro Fire Rescue District  
2026 Proposed Budget  
Comparison Format 2026 to 2025 with explanations for changes**

| AMBULANCE MEMBERSHIP PROGRAM FUND |                           |                  |                  | 2025 vs. 2026 Budget |          |              |
|-----------------------------------|---------------------------|------------------|------------------|----------------------|----------|--------------|
| Acct. No.                         |                           | 2025<br>APPROVED | 2026<br>PROPOSED | \$ Change            | % Change | Footnote No. |
|                                   | <b>REVENUES:</b>          |                  |                  |                      |          |              |
| 000-3200-000                      | Interest Income           | 1,000            | 1,000            | -                    | 0.0%     |              |
| 000-3245-000                      | Memberships               | 80,000           | 75,000           | (5,000)              | -6.3%    | AMP - A      |
|                                   | <b>TOTAL REVENUES</b>     | 80,000           | 75,000           |                      |          |              |
|                                   | <b>EXPENDITURES:</b>      |                  |                  |                      |          |              |
| 100-3000-000                      | Membership Transports     | 75,000           | 85,000           | 10,000               | 13.3%    | AMP - B      |
| 100-6100-000                      | Admin Expense             | 3,500            | 1,000            | (2,500)              | -71.4%   | AMP - C      |
| 100-3540-000                      | Audit Expense             | 3,230            | 3,230            | -                    | 0.0%     |              |
|                                   | <b>TOTAL EXPENDITURES</b> | 81,730           | 89,230           |                      |          |              |

**Ambulance Membership Program Notes**

- AMP - A      The cost of Member transports has increased in 2026.
- AMP - B      We have increased the budgeted expenditures as the average cost per member write off has increased by 15% during 2025.
- AMP - C      Credit card fees on Membership Renewals are reduced due to change in credit card processing company.

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>DEBT SERVICE FUND - C.O.P.</b> |                                      |                        |                          |                             |                          |
|-----------------------------------|--------------------------------------|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>                  |                                      | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>PROPOSED</b> |
|                                   | <b>BEGINNING FUND BALANCE</b>        | 3,508                  | 8,351                    | 5,976                       | 7,051                    |
|                                   | <b>REVENUES:</b>                     |                        |                          |                             |                          |
| 9-300-3300-000                    | Interfund Transfer from General Fund | 592,108                | 593,115                  | 593,115                     | 598,958                  |
| 9-300-3200-000                    | Interest Revenue                     | 2,468                  | 500                      | 1,200                       | 500                      |
|                                   | <b>TOTAL REVENUE</b>                 | 594,576                | 593,615                  | 594,315                     | 599,458                  |
|                                   | <b>TOTAL FUNDS AVAILABLE</b>         | 598,084                | 601,966                  | 600,291                     | 606,509                  |
|                                   | <b>EXPENDITURES:</b>                 |                        |                          |                             |                          |
| 9-300-4060-000                    | C.O.P. Interest (2020 COP)           | 47,108                 | 38,115                   | 38,115                      | 28,958                   |
| 9-300-4070-000                    | C.O.P. Principal (2020 COP)          | 545,000                | 555,000                  | 555,000                     | 570,000                  |
| 9-300-4000-000                    | Administrative Fee                   | 0                      | 125                      | 125                         | 125                      |
|                                   | <b>TOTAL EXPENDITURES</b>            | 592,108                | 593,240                  | 593,240                     | 599,083                  |
|                                   | <b>TOTAL FUND BALANCE</b>            | 5,976                  | 8,726                    | 7,051                       | 7,426                    |

**North Metro Fire Rescue District**  
**2026 Proposed Budget**  
**Comparison Format 2026 to 2025 with explanations for changes**

| <b>DEBT SERVICE FUND - C.O.P.</b> |                                      |                  |                  | 2025 vs. 2026 Budget |          |              |
|-----------------------------------|--------------------------------------|------------------|------------------|----------------------|----------|--------------|
| Acct. No.                         |                                      | 2025<br>APPROVED | 2026<br>PROPOSED | \$ Change            | % Change | Footnote No. |
|                                   | <b>REVENUES:</b>                     |                  |                  |                      |          |              |
| 9-300-3300-000                    | Interfund Transfer from General Fund | 593,115          | 598,958          | 5,843                | 1.0%     | DS COP - A   |
| 9-300-3200-000                    | Interest Revenue                     | 500              | 500              | -                    | 0.0%     |              |
|                                   | <b>TOTAL REVENUE</b>                 | 593,615          | 599,458          |                      |          |              |
|                                   | <b>EXPENDITURES:</b>                 |                  |                  |                      |          |              |
| 9-300-4060-000                    | C.O.P. Interest (2020 COP)           | 38,115           | 28,958           | (9,157)              | 100.0%   | DS COP - B   |
| 9-300-4070-000                    | C.O.P. Principal (2020 COP)          | 555,000          | 570,000          | 15,000               | 100.0%   | DS COP - B   |
| 9-300-4000-000                    | Administrative Fee                   | 125              | 125              | -                    | 0.0%     |              |
|                                   | <b>TOTAL EXPENDITURES</b>            | 593,240          | 599,083          |                      |          |              |
|                                   |                                      |                  |                  |                      |          |              |
|                                   |                                      |                  |                  |                      |          |              |

**Debt Service Notes**

- DS COP - A      Interfund transfer is based upon debt schedule for the COP's.  
DS COP - B      COP Debt Service increased based upon debt payment schedule. The COP's will be paid off on 8-1-2028.

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>COMPENSATED ABSENCE RESERVE FUND</b> |                               |                        |                          |                             |                          |
|---|-------------------------------|------------------------|--------------------------|-----------------------------|--------------------------|
| <b>Acct. No.</b>                        |                               | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>PROPOSED</b> |
|   | <b>BEGINNING FUND BALANCE</b> | 261,201                | 467,492                  | 353,164                     | 534,164                  |
|   | <b>REVENUES:</b>              |                        |                          |                             |                          |
| 000-3200-000                            | Interest Income               | 15,730                 | 15,000                   | 31,000                      | 15,000                   |
| 100-1000-000                            | Interfund Transfer            | 500,000                | 750,000                  | 750,000                     | 500,000                  |
|   | <b>TOTAL REVENUE</b>          | 515,730                | 765,000                  | 781,000                     | 515,000                  |
|   | <b>TOTAL FUNDS AVAILABLE</b>  | 776,931                | 1,232,492                | 1,134,164                   | 1,049,164                |
|   | <b>EXPENDITURES</b>           |                        |                          |                             |                          |
| 100-1320-000                            | Severance payouts             | 423,767                | 750,000                  | 600,000                     | 250,000                  |
|   | <b>TOTAL EXPENDITURES</b>     | 423,767                | 750,000                  | 600,000                     | 250,000                  |
|   | <b>ENDING FUND BALANCE</b>    | 353,164                | 482,492                  | 534,164                     | 799,164                  |

**North Metro Fire Rescue District  
2026 Proposed Budget**

**Comparison Format - 2026 to 2025 with explanations for account changes**

|              |                           | COMPENSATED ABSENCE RESERVE FUND |                  | 2025 vs. 2026 Budget |          |              |
|--------------|---------------------------|----------------------------------|------------------|----------------------|----------|--------------|
| Acct. No.    |                           | 2025<br>APPROVED                 | 2026<br>PROPOSED | \$ Change            | % Change | Footnote No. |
|              | <b>REVENUES:</b>          |                                  |                  |                      |          |              |
| 000-3200-000 | Interest Income           | 15,000                           | 15,000           | -                    | 0.0%     |              |
| 100-1000-000 | Interfund Transfer        | 750,000                          | 500,000          | (250,000)            | -33.3%   | Absence - A  |
|              | <b>TOTAL REVENUE</b>      | 765,000                          | 515,000          |                      |          |              |
|              | <b>EXPENDITURES</b>       |                                  |                  |                      |          |              |
|              | Severance payouts         | 750,000                          | 250,000          | (500,000)            | -66.7%   | Absence - B  |
| 100-1320-000 | <b>TOTAL EXPENDITURES</b> | 750,000                          | 250,000          |                      |          |              |

**Absence reserve Account notes**

- Absence - A      Decrease in interfund transfer based upon no large anticipated retirements.
- Absence - B      Decrease in severance payout expenditures with fewer planned retirements in 2026.

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

**MUTUAL AID TRUST BUDGET**

| <b>Acct. No.</b> |                               | <b>2024<br/>ACTUAL</b> | <b>2025<br/>APPROVED</b> | <b>2025<br/>ANTICIPATED</b> | <b>2026<br/>PROPOSED</b> |
|------------------|-------------------------------|------------------------|--------------------------|-----------------------------|--------------------------|
|                  | <b>BEGINNING FUND BALANCE</b> | 70,801                 | 365,282                  | 325,065                     | 438,287                  |
|                  | <b>REVENUES:</b>              |                        |                          |                             |                          |
| 000-3100-000     | ADAMS COUNTY                  | 123,664                | 123,664                  | 123,664                     | 123,664                  |
| 000-3150-000     | BROOMFIELD COUNTY             | 11,689                 | 11,689                   | 11,689                      | 11,689                   |
| 000-3300-000     | DUES FROM MEMBERS             | 2,200                  | 2,200                    | 2,200                       | 2,200                    |
| 000-3400-000     | CONTRIBUTION FROM AJHRA       | 219,345                | 200,000                  | 0                           | 0                        |
| 000-3500-000     | INTEREST EARNINGS             | 15                     | 100                      | 25                          | 100                      |
|                  | <b>TOTAL REVENUE</b>          | 356,913                | 337,653                  | 137,578                     | 137,653                  |
|                  | <b>TOTAL FUND AVAILABLE</b>   | 427,714                | 702,935                  | 462,643                     | 575,940                  |
|                  | <b>EXPENSES:</b>              |                        |                          |                             |                          |
| 100-0900-000     | HAZ-MAT CONTRIBUTION          | 79,251                 | 0                        | 0                           | 0                        |
| 100-0950-000     | CAPITAL EXPENDITURES          | 0                      | 100,000                  | 0                           | 98,268                   |
| 100-0960-000     | EQUIPMENT REPAIRS AND MAINT   | 0                      | 100,000                  | 19,156                      | 50,000                   |
| 100-0970-000     | TRAINING SUPPLIES             | 0                      | 0                        | 0                           | 10,000                   |
| 100-3000-000     | AUDITING EXPENSE              | 1,600                  | 3,200                    | 3,200                       | 3,200                    |
| 100-4000-000     | LEGAL EXPENSE                 | 20,298                 | 15,000                   | 500                         | 7,500                    |
| 100-9000-000     | OTHER ADMIN EXPENSE           | 1,500                  | 1,500                    | 1,500                       | 1,500                    |
|                  | <b>TOTAL EXPENSES</b>         | 102,649                | 219,700                  | 24,356                      | 170,468                  |
|                  | <b>ENDING FUND BALANCE</b>    | 325,065                | 483,235                  | 438,287                     | 405,472                  |

**North Metro Fire Rescue District  
2026 Proposed Budget**

**Comparison Format 2026 to 2025 Budget comparison with explanations for changes**

| <b>MUTUAL AID TRUST BUDGET</b> |                             |                          |                          | 2025 vs. 2026 Budget |                 |                     |
|--------------------------------|-----------------------------|--------------------------|--------------------------|----------------------|-----------------|---------------------|
| <b>Acct. No.</b>               |                             | <b>2025<br/>APPROVED</b> | <b>2026<br/>PROPOSED</b> | <b>\$ change</b>     | <b>% Change</b> | <b>Footnote No.</b> |
|                                | <b>REVENUES:</b>            |                          |                          |                      |                 |                     |
| 000-3100-000                   | ADAMS COUNTY                | 123,664                  | 123,664                  | -                    | 0.0%            | Trust - A           |
| 000-3150-000                   | BROOMFIELD COUNTY           | 11,689                   | 11,689                   | -                    | 0.0%            | Trust - A           |
| 000-3300-000                   | DUES FROM MEMBERS           | 2,200                    | 2,200                    | -                    | 0.0%            |                     |
| 000-3400-000                   | CONTRIBUTION FROM AJHRA     | 200,000                  | 0                        | (200,000)            | 100.0%          | Trust - B           |
| 000-3500-000                   | INTEREST EARNINGS           | 100                      | 100                      | -                    | 0.0%            |                     |
|                                | <b>TOTAL REVENUE</b>        | <b>337,653</b>           | <b>137,653</b>           |                      |                 |                     |
|                                | <b>EXPENSES:</b>            |                          |                          |                      |                 |                     |
| 100-0950-000                   | CAPITAL EXPENDITURES        | 100,000                  | 98,268                   | (1,732)              | 100.0%          | Trust - C           |
| 100-0960-000                   | EQUIPMENT REPAIRS AND MAINT | 100,000                  | 50,000                   | (50,000)             | 100.0%          | Trust - C           |
| 100-3000-000                   | AUDITING EXPENSE            | 3,200                    | 3,200                    | -                    | 0.0%            |                     |
| 100-4000-000                   | LEGAL EXPENSE               | 15,000                   | 7,500                    | (7,500)              | -50.0%          | Trust - D           |
| 100-9000-000                   | OTHER ADMIN EXPENSE         | 1,500                    | 1,500                    | -                    | 0.0%            |                     |
|                                | <b>TOTAL EXPENSES</b>       | <b>219,700</b>           | <b>160,468</b>           |                      |                 |                     |

**Mutual Aid Notes**

- Trust - A Adams and Broomfield County contributions based on 2026 Approved budgeted amounts
- Trust - B The distribution from AJHRA of the remaining assets was received in 2024.
- Trust - C The capital expenditures and repairs are budgeted by the North Area Hazardous Materials Team and managed by the Mutual Aid Trust member agencies.
- Trust - D The legal fees have been reduced after the completion of the AJHRA dissolution in 2025.

**NORTH METRO FIRE RESCUE DISTRICT  
2026 PROPOSED BUDGET**

| <b>MEDICAL INSURANCE RESERVE FUND</b> |  |                    |                      |                         |                      |
|---------------------------------------|--|--------------------|----------------------|-------------------------|----------------------|
| <b>Acct. No.</b>                      |  | <b>2024 ACTUAL</b> | <b>2025 APPROVED</b> | <b>2025 ANTICIPATED</b> | <b>2026 PROPOSED</b> |
|                                       | <b>BEGINNING FUND BALANCE</b>                                | -                  | -                    | -                       | -                    |
|                                       |  |                    |                      |                         |                      |
|                                       | <b>REVENUES:</b>   |                    |                      |                         |                      |
| 000-3200-000                          | Premiums - Employee portion of Medical Insurance Premiums    | -                  | -                    | -                       | 800,000              |
| 100-1000-000                          | Interfund Transfer - from General Fund Assigned Fund Balance | -                  | -                    | -                       | 2,575,864            |
| 100-1000-000                          | Interfund Transfer - from General Fund Employer Premiums     | -                  | -                    | -                       | 4,500,000            |
|                                       |  |                    |                      |                         |                      |
|                                       | <b>TOTAL REVENUE</b>   | -                  | -                    | -                       | 7,875,864            |
|                                       |  |                    |                      |                         |                      |
|                                       | <b>TOTAL FUNDS AVAILABLE</b>                                 | -                  | -                    | -                       | 7,875,864            |
|                                       |  |                    |                      |                         |                      |
|                                       | <b>EXPENDITURES</b>  |                    |                      |                         |                      |
| 100-1320-000                          | Cigna Monthly Administrative Fee                             | -                  | -                    | -                       | 1,300,000            |
| 100-1340-000                          | Cigna Monthly Claims   | -                  | -                    | -                       | 4,500,000            |
|                                       |  |                    |                      |                         |                      |
|                                       | <b>TOTAL EXPENDITURES</b>                                    | -                  | -                    | -                       | 5,800,000            |
|                                       |  |                    |                      |                         |                      |
|                                       | <b>ENDING FUND BALANCE</b>                                   | -                  | -                    | -                       | 2,075,864            |
|                                       |  |                    |                      |                         |                      |
|                                       |  |                    |                      |                         |                      |

Comparison Format - 2026 to 2025 with explanations for account changes

|              |  | MEDICAL INSURANCE RESERVE FUND |               | 2025 vs. 2026 Budget |          |              |
|--------------|--|--------------------------------|---------------|----------------------|----------|--------------|
| Acct. No.    |  | 2025 APPROVED                  | 2026 PROPOSED | \$ Change            | % Change | Footnote No. |
|              |  |                                |               | -                    | 0.0%     |              |
|              | <b>REVENUES:</b>   |                                |               |                      |          |              |
| 000-3200-000 | Premiums - Employee portion of Medical Insurance Premiums    | -                              | 800,000       | 800,000              | 100.0%   | MIR - A      |
| 100-1000-000 | Interfund Transfer - from General Fund Assigned Fund Balance | -                              | 2,575,864     | 2,575,864            | 100.0%   | MIR - B      |
| 100-1000-000 | Interfund Transfer - from General Fund Employer Premiums     | -                              | 4,500,000     | 4,500,000            | 100.0%   | MIR - C      |
|              | <b>TOTAL REVENUE</b>   | -                              | 7,875,864     |                      |          |              |
|              | <b>EXPENDITURES</b>  |                                |               |                      |          |              |
| 100-1320-000 | Cigna Monthly Administrative Fee                             | -                              | 1,300,000     | 1,300,000            | 100%     | MIR - D      |
| 100-1340-000 | Cigna Monthly Claims   | -                              | 4,500,000     | 4,500,000            | 100%     | MIR - E      |
|              | <b>TOTAL EXPENDITURES</b>                                    | -                              | 5,800,000     |                      |          |              |

**Medical Insurance Reserve Account notes**

- MIR - A This is a new fund for 2026. The employee portion of insurance premiums will be recorded as revenue.
- MIR - B This is a new fund for 2026. The fund balance relating to the level funded insurance activity will be transferred from the General Fund.
- MIR - C This is a new fund for 2026. The employer portion of insurance premiums will be recorded as revenue.
- MIR - D The monthly administrative Cigna fee will be recorded as an expenditure.
- MIR - E The monthly claims charged by Cigna fee will be recorded as an expenditure.

Chart 1 - NMFRD General Fund Revenue, General & Medical Ins Reserve Fund Expenditures and Capital Improvements Projects Expenditures 2021-2026

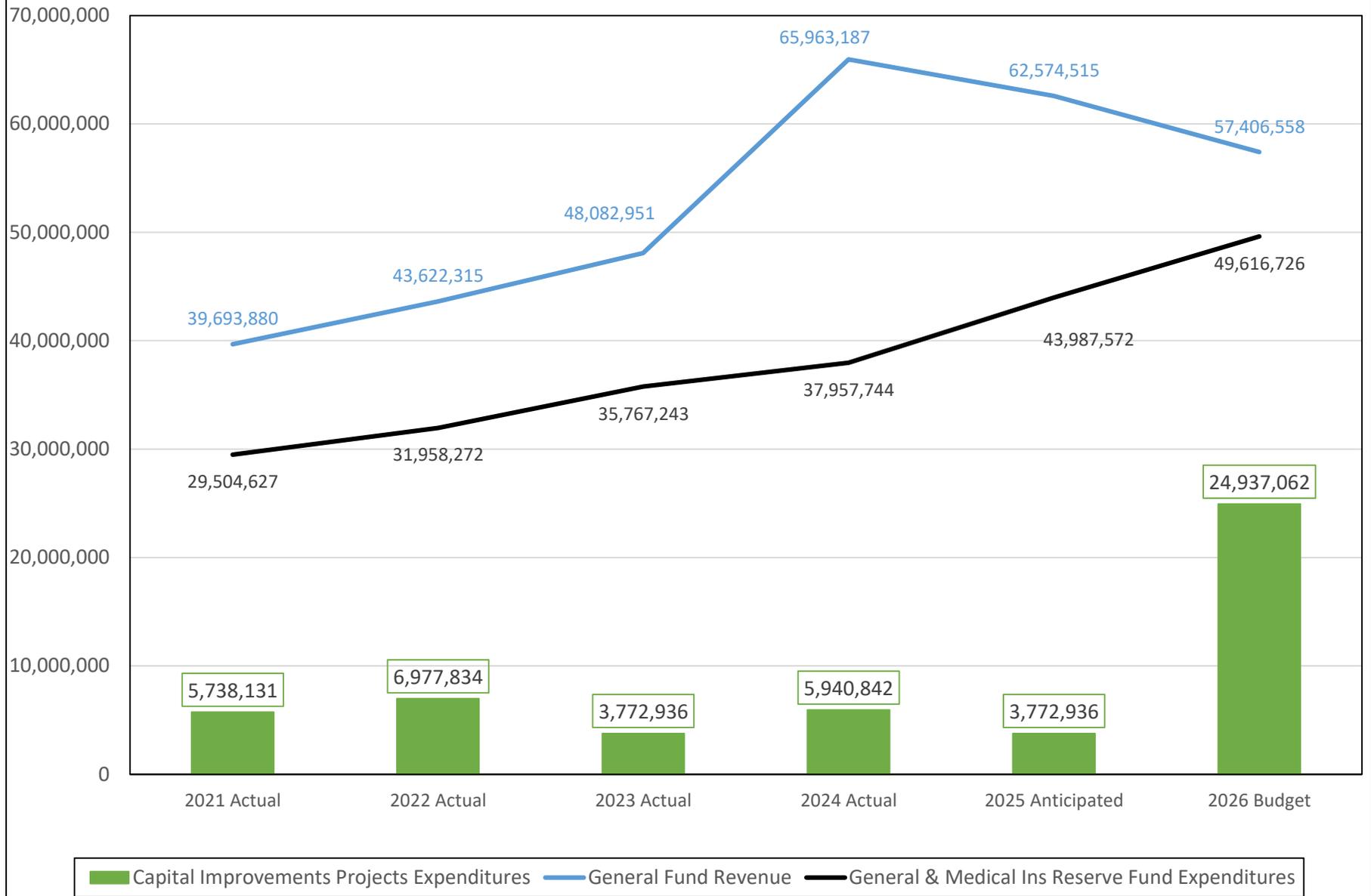


Chart 2 - NMFRD General & Medical Ins Reserve Fund Expenditures  
2021-2026

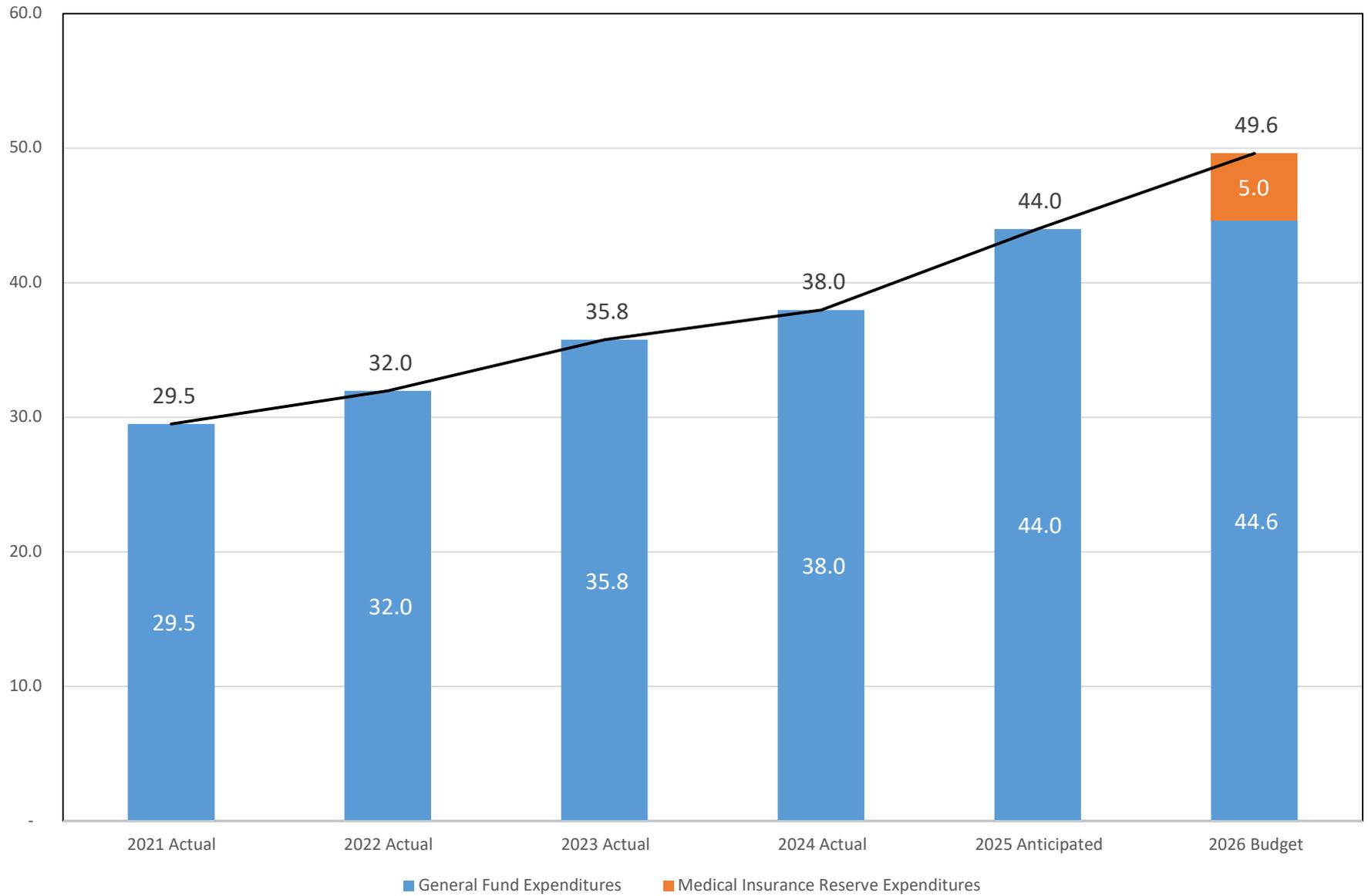


Chart 3 - NMFRD Fund Balance  
General and Capital Improvement Funds 2021-2026

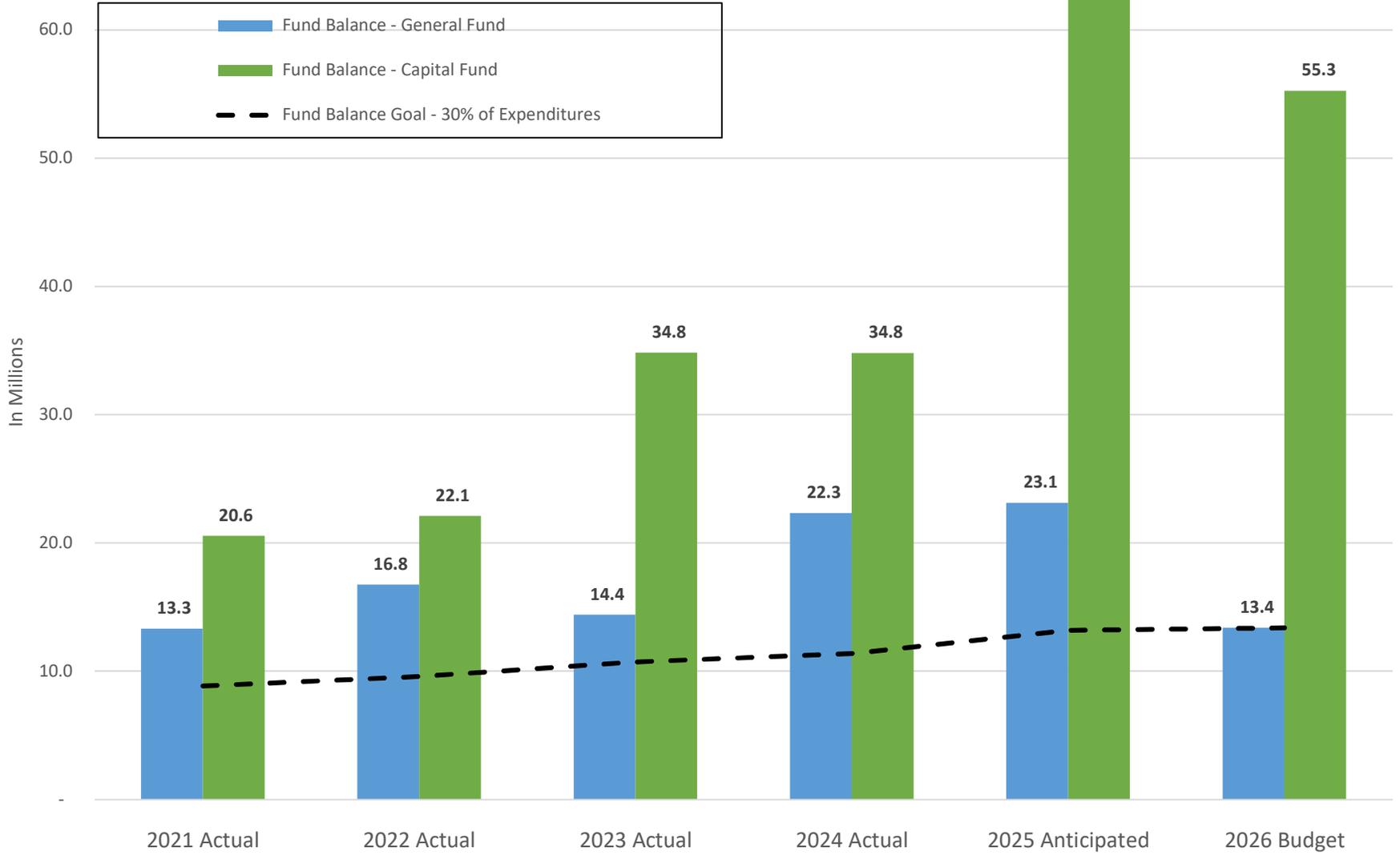


Chart 4 - NMFRD General Fund Revenue, General & Medical Ins Reserve Fund Expenditures and Transfers from General Fund to Capital Improvements Fund 2021-2026

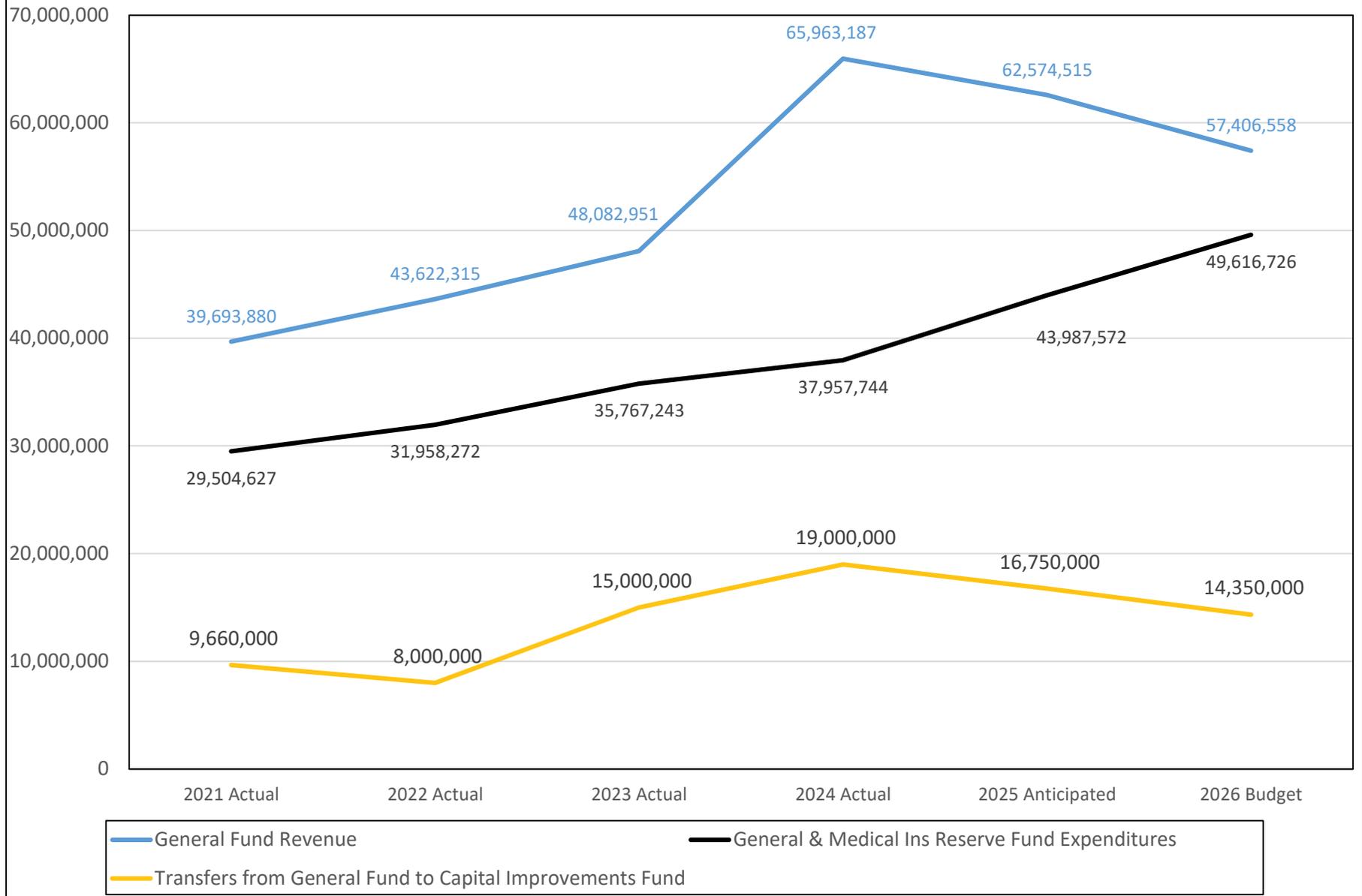


Chart 5 - NMFRD  
Revenues 2021-2026

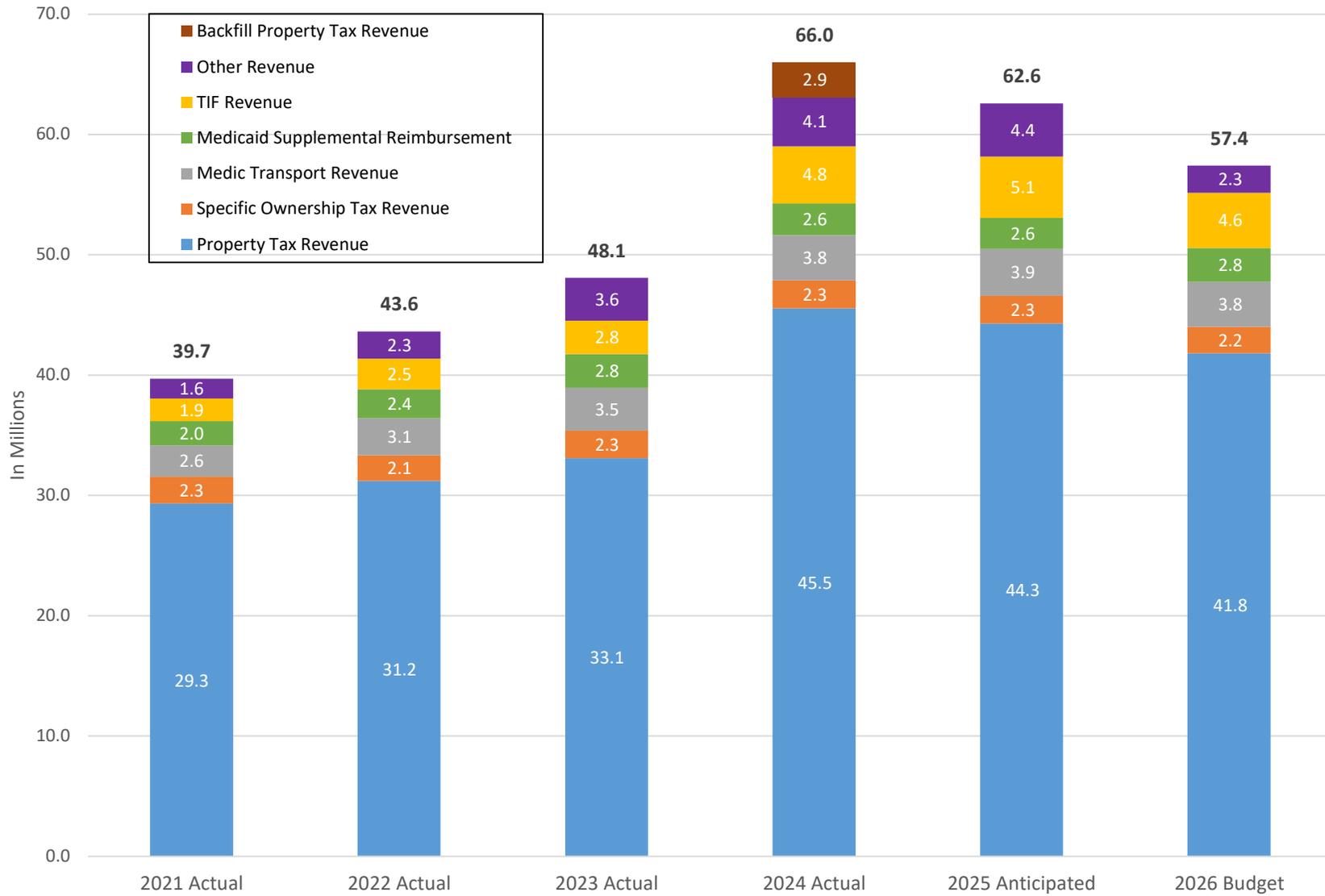


Chart 6 - NMFRD  
2026 Budgeted Expenses by Type

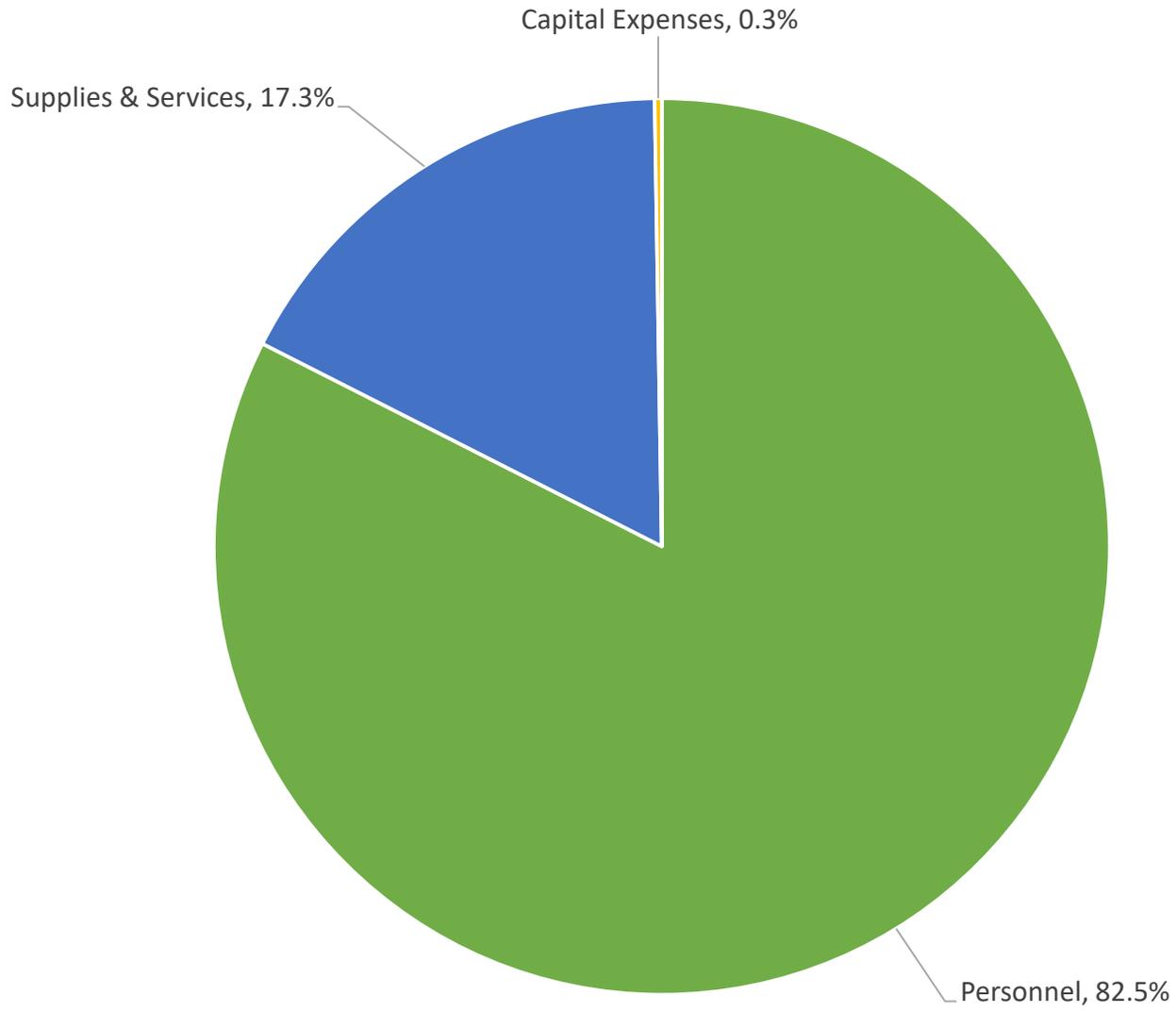


Chart 7 - NMFRD  
Property Tax Revenue by Classification

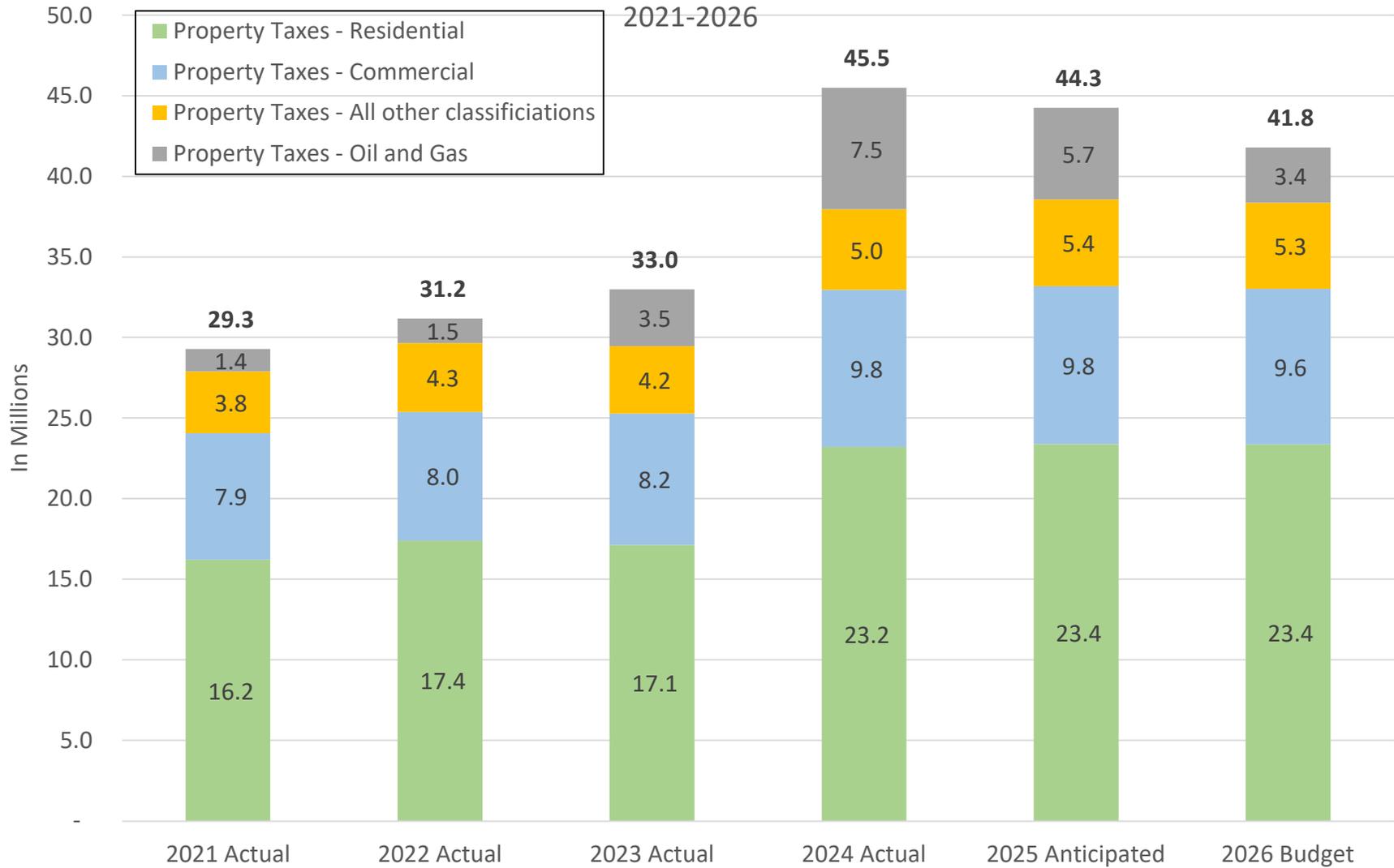
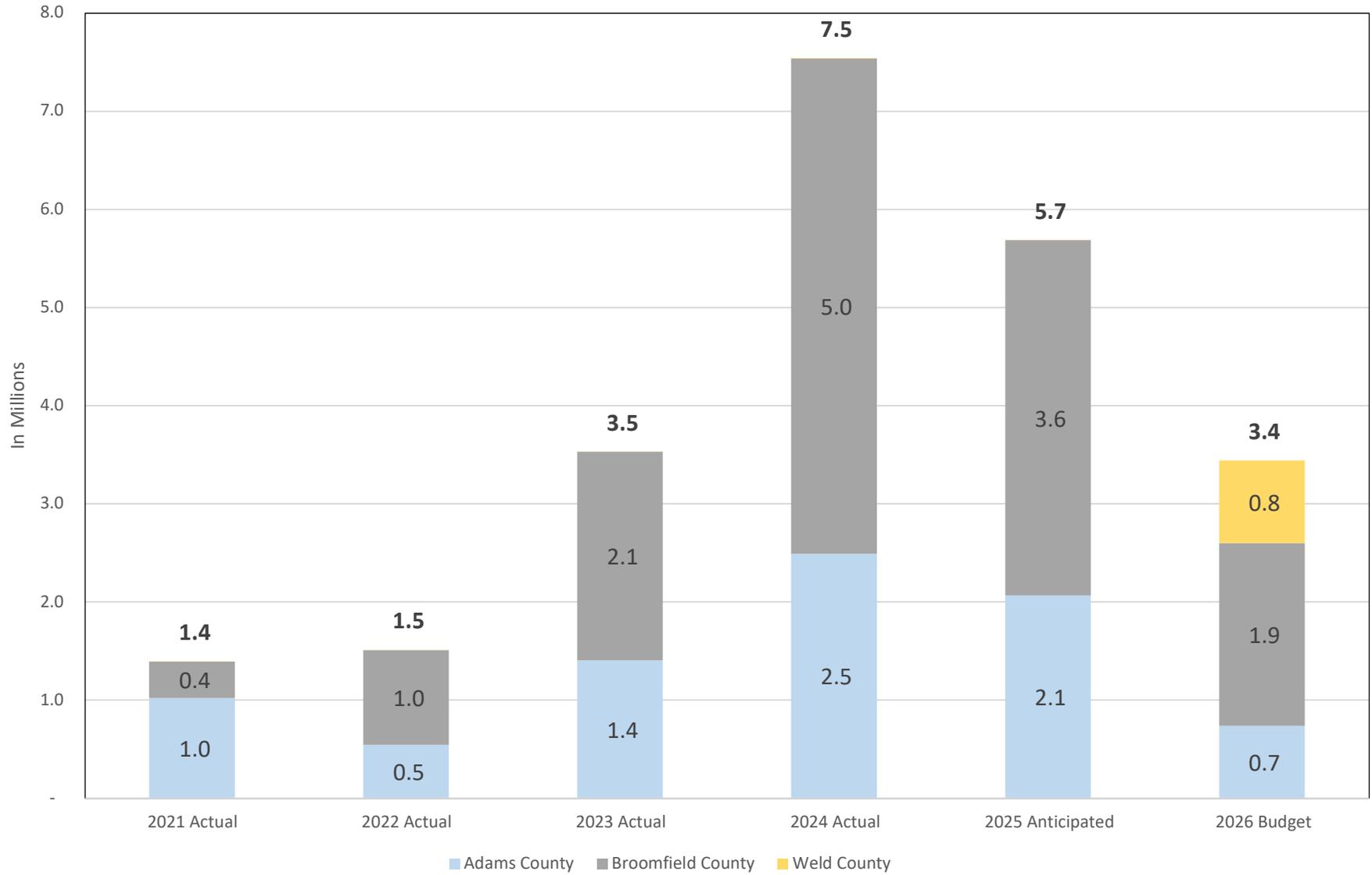


Chart 8 - NMFRD  
Oil & Gas Property Tax Revenue by County  
2021-2026



| Full Time Employees     |      |     |                        |                  |            |                      |                      |                 | 2025 vs. 2026 Budget - Total Change |                        |                               |                             |                       |   |                 | Components of Total Change |  |  |  |  |  |
|-------------------------|------|-----|------------------------|------------------|------------|----------------------|----------------------|-----------------|-------------------------------------|------------------------|-------------------------------|-----------------------------|-----------------------|---|-----------------|----------------------------|--|--|--|--|--|
|                         |      |     |                        | No. of New Hires |            | 2025 Approved Budget | 2026 Proposed Budget | Total Change \$ | COLA \$                             | Longevity Increases \$ | Step/Promotional Increases \$ | Full year of 2025 new hires | Reduction in Staffing | Retirements/Terminations Net of Replacements \$ | Total Change \$ |                            |  |  |  |  |  |
| Salary - Dollar Changes |      |     |                        | 2025 FTE's       | 2026 FTE's |                      |                      |                 | Footnote A                          | Footnote B             | Footnote C                    | Footnote D                  | Footnote E            | Footnote F                                      |                 |                            |  |  |  |  |  |
| Salaries - By Division  |      |     |                        |                  |            |                      |                      |                 |                                     |                        |                               |                             |                       |   |                 |                            |  |  |  |  |  |
| 100                     | 1100 | 000 | Administrative         | 18               | (1)        | 17                   | 2,301,810            | 2,294,501       | (7,309)                             | 87,025                 | -                             | 8,707                       | -                     | (68,040)  | (35,001)        | (7,309)                    |  |  |  |  |  |
| 200                     | 1100 | 000 | Operations             | 155              | -          | 155                  | 19,400,347           | 20,334,186      | 933,839                             | 868,898                | 45,423                        | 178,901                     | -                     | -   | (159,383)       | 933,839                    |  |  |  |  |  |
| 300                     | 1100 | 000 | Fire Prevention        | 14               | -          | 14                   | 1,512,258            | 1,687,799       | 175,541                             | 75,840                 | -                             | 10,462                      | 89,239                | -   | -               | 175,541                    |  |  |  |  |  |
| 400                     | 1100 | 000 | Training               | 4                | -          | 4                    | 649,649              | 679,964         | 30,315                              | 31,010                 | (695)                         | -                           | -                     | -   | -               | 30,315                     |  |  |  |  |  |
| 600                     | 1100 | 000 | Fleet                  | 4                | (1)        | 3                    | 397,060              | 335,001         | (62,059)                            | 13,646                 | -                             | -                           | -                     | (75,705)  | -               | (62,059)                   |  |  |  |  |  |
| 800                     | 1100 | 000 | Information Technology | 3                | -          | 3                    | 406,835              | 408,350         | 1,515                               | 20,342                 | -                             | -                           | -                     | -   | (18,827)        | 1,515                      |  |  |  |  |  |
| <b>TOTAL SALARIES</b>   |      |     |                        | 198              | (2)        | 196                  | 24,667,959           | 25,739,801      | 1,071,842                           | 1,096,762              | 44,728                        | 198,070                     | 89,239                | (143,745)                                       | (213,211)       | 1,071,842                  |  |  |  |  |  |

| Full Time Employees      |      |     |                        |                  |            |                      |                      |                | 2025 vs. 2026 Budget - Total Change |                       |                              |                              |                        |  |                | Components of Total Change |  |  |  |  |  |
|--------------------------|------|-----|------------------------|------------------|------------|----------------------|----------------------|----------------|-------------------------------------|-----------------------|------------------------------|------------------------------|------------------------|--|----------------|----------------------------|--|--|--|--|--|
|                          |      |     |                        | No. of New Hires |            | 2025 Approved Budget | 2026 Proposed Budget | Total Change % | COLA %                              | Longevity Increases % | Step/Promotional Increases % | Full year of 2025 new hires% | Reduction in Staffing% | Retirements/Terminations Net of Replacements % | Total Change % |                            |  |  |  |  |  |
| Salary - Percent Changes |      |     |                        | 2025 FTE's       | 2026 FTE's |                      |                      |                | Footnote A                          | Footnote B            | Footnote C                   | Footnote D                   | Footnote E             | Footnote F                                     |                |                            |  |  |  |  |  |
| Salaries - By Division   |      |     |                        |                  |            |                      |                      |                |                                     |                       |                              |                              |                        |  |                |                            |  |  |  |  |  |
| 100                      | 1100 | 000 | Administrative         | 18               | (1)        | 17                   | 2,301,810            | 2,294,501      | -0.3%                               | 3.8%                  | 0.0%                         | 0.4%                         | 0.0%                   | -3.0%  | -1.5%          | -0.3%                      |  |  |  |  |  |
| 200                      | 1100 | 000 | Operations             | 155              | -          | 155                  | 19,400,347           | 20,334,186     | 4.8%                                | 4.5%                  | 0.2%                         | 0.9%                         | 0.0%                   | 0.0%   | -0.8%          | 4.8%                       |  |  |  |  |  |
| 300                      | 1100 | 000 | Fire Prevention        | 14               | -          | 14                   | 1,512,258            | 1,687,799      | 11.6%                               | 5.0%                  | 0.0%                         | 0.7%                         | 5.9%                   | 0.0%   | 0.0%           | 11.6%                      |  |  |  |  |  |
| 400                      | 1100 | 000 | Training               | 4                | -          | 4                    | 649,649              | 679,964        | 4.7%                                | 4.8%                  | -0.1%                        | 0.0%                         | 0.0%                   | 0.0%   | 0.0%           | 4.7%                       |  |  |  |  |  |
| 600                      | 1100 | 000 | Fleet                  | 4                | (1)        | 3                    | 397,060              | 335,001        | -15.6%                              | 3.4%                  | 0.0%                         | 0.0%                         | 0.0%                   | -19.1%   | 0.0%           | -15.6%                     |  |  |  |  |  |
| 800                      | 1100 | 000 | Information Technology | 3                | -          | 3                    | 406,835              | 408,350        | 0.4%                                | 5.0%                  | 0.0%                         | 0.0%                         | 0.0%                   | 0.0%   | -4.6%          | 0.4%                       |  |  |  |  |  |
| <b>TOTAL SALARIES</b>    |      |     |                        | 198              | (2)        | 196                  | 24,667,959           | 25,739,801     | 4.3%                                | 4.4%                  | 0.2%                         | 0.8%                         | 0.4%                   | -0.6%  | -0.9%          | 4.3%                       |  |  |  |  |  |

**Salary Footnotes**

|                   |  |
|-------------------|--|
| <b>Footnote A</b> | The CBA & Admin Pay Plan include a COLA salary adjustment equivalent to 5%.  |
| <b>Footnote B</b> | Longevity is calculated as 2% of a union employee's salary for each five years of service capped at 12%.   |
| <b>Footnote C</b> | Step/Rank-Promotion from the CBA for the movement through four steps of the Firefighter and Firefighter - Paramedic ranks.   |
| <b>Footnote D</b> | Fire Prevention new hires were budgeted for 6 months in 2025 (Additional Community Risk Reduction and Life Safety Educator)  |
| <b>Footnote E</b> | Two Public Information Officers were budgeted for a portion of 2025 to overlap the position for training purposes and one is budgeted for 2026. Fleet staffing was reduced to 3 after IGA dissolution. |
| <b>Footnote F</b> | Retirements/Terminations net of replacements represent the decrease in salaries for employees who have left in 2025, net of replacements.  |

|  | Battalion<br>Chief | SAM<br>officer | Engine | Medic | 2026<br>Total |
|--|--------------------|----------------|--------|-------|---------------|
| Station 61   | 1                  |                | 3      | 2     | 6             |
| Station 62   | 1                  |                | 3      | 2     | 6             |
| Station 63   |                    |                | 3      | 2     | 5             |
| Station 64   |                    | 1              | 3      | 2     | 6             |
| Station 65   |                    |                | 4      |       | 4             |
| Station 66   |                    |                | 3      | 2     | 5             |
| Station 67   |                    |                | 4      |       | 4             |
| Station 68   |                    |                | 4      |       | 4             |
| Minimum Staffing   | 2                  | 1              | 27     | 10    | 40            |
| No. of Shifts  |                    |                |        |       | 3             |
| Minimum Staffing all shifts                              |                    |                |        |       | 120           |
| Total Staffing Coverage for Vac<br>& Sick                |                    |                |        |       | 30            |
| Total  |                    |                |        |       | 150           |
| Ratio of Vacation & Sick<br>coverage to Minimum Staffing |                    |                |        |       | 25%           |
| Line Staffing  |                    |                |        |       | 150           |
| Non-line Staffing  |                    |                |        |       | 5             |
| Total E/S Staffing                                       |                    |                |        |       | 155           |

|   |      |     | 2025<br>Individual<br>Accounts   | 2025 Subtotal<br>by Account<br>Category | 2026<br>Individual<br>Accounts | 2026 Subtotal<br>by Account<br>Category | Account %<br>Change | Account \$<br>Change | 2024 Benefit<br>% of Wages | 2025 Benefit<br>% of Wages | % Change | Benefit<br>Footnotes |
|---|------|-----|--|---|--------------------------------|---|---------------------|----------------------|----------------------------|----------------------------|----------|----------------------|
| <b>Wage &amp; Benefits totals for all Divisions</b> |      |     |  |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Salaries</b>                                     |      |     |  |   |                                |   |                     |                      |                            |                            |          |                      |
| 100   | 1100 | 000 | SALARIES - FTE - ADMIN   | 2,301,810                               |                                | 2,294,501                               | -0.3%               |                      |                            |                            |          |                      |
| 200   | 1100 | 000 | SALARIES - FTE - E/S   | 19,400,347                              |                                | 20,334,186                              | 4.8%                |                      |                            |                            |          |                      |
| 300   | 1100 | 000 | SALARIES - FTE - FP  | 1,512,258                               |                                | 1,687,799                               | 11.6%               |                      |                            |                            |          |                      |
| 400   | 1100 | 000 | SALARIES - FTE - TRNG  | 649,649                                 |                                | 679,964                                 | 4.7%                |                      |                            |                            |          |                      |
| 600   | 1100 | 000 | SALARIES - FTE - MAINT   | 397,060                                 |                                | 335,001                                 | -15.6%              |                      |                            |                            |          |                      |
| 800   | 1100 | 000 | SALARIES - FTE - IT  | 406,835                                 |                                | 408,350                                 | 0.4%                |                      |                            |                            |          |                      |
| <b>Total Salaries</b>                               |      |     |  | 24,667,959                              |                                | 25,739,801                              | 4.3%                | 1,071,842            |                            |                            |          | <b>Benefit - A</b>   |
| <b>Total Merit Allowance</b>                        |      |     |  | 103,000                                 |                                | 102,000                                 | -1.0%               | (1,000)              |                            |                            |          |                      |
| <b>Total Contribution to unfunded OHP</b>           |      |     |  | 500,000                                 |                                | 500,000                                 | 0.0%                | -                    |                            |                            |          |                      |
| <b>Matching FPPA Pension</b>                        |      |     |  |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Total Matching FPPA Pension</b>                  |      |     |  | 2,731,544                               |                                | 2,980,495                               | 9.1%                | 248,951              | 11.1%                      | 11.6%                      | 0.5%     |                      |
| <b>Total Matching Deferred Compensation</b>         |      |     |  | 423,879                                 |                                | 439,660                                 | 3.7%                | 15,781               | 1.7%                       | 1.7%                       | 0.0%     |                      |
| <b>Total Matching Pension &amp; Def. Comp.</b>      |      |     |  | 3,155,423                               |                                | 3,420,155                               | 8.4%                | 264,732              | 12.8%                      | 13.3%                      | 0.5%     | <b>Benefit - B</b>   |
| <b>Total Statewide Death &amp; Disability</b>       |      |     |  | 805,063                                 |                                | 896,162                                 | 11.3%               | 91,099               | 3.7%                       | 3.9%                       | 0.2%     | <b>Benefit - C</b>   |
| <b>Total Matching Medicare</b>                      |      |     |  | 401,988                                 |                                | 393,714                                 | -2.1%               | (8,274)              | 1.6%                       | 1.5%                       | -0.1%    |                      |
| <b>Total Workers' Compensation Insurance</b>        |      |     |  | 1,249,399                               |                                | 1,313,971                               | 5.2%                | 64,572               | 5.1%                       | 5.1%                       | 0.0%     | <b>Benefit - D</b>   |
| <b>Total Health Insurance</b>                       |      |     |  | 5,193,663                               |                                | 0                                       | -100.0%             | (5,193,663)          |                            |                            |          | <b>Benefit - E</b>   |
| <b>Total Well Being Credit</b>                      |      |     |  | 17,640                                  |                                | 18,000                                  | 2.0%                | 360                  |                            |                            |          | <b>Benefit - F</b>   |
| <b>Total Benefit Broker Fee</b>                     |      |     |  | 40,000                                  |                                | 40,000                                  | 0.0%                | -                    |                            |                            |          |                      |
| <b>Total Life Insurance</b>                         |      |     |  | 108,579                                 |                                | 113,441                                 | 4.5%                | 4,862                | 0.4%                       | 0.4%                       | 0.0%     |                      |
| <b>Total Dental Insurance</b>                       |      |     |  | 220,190                                 |                                | 224,300                                 | 1.9%                | 4,110                |                            |                            |          | <b>Benefit - G</b>   |
| <b>Total LT Disability Insurance</b>                |      |     |  | 25,297                                  |                                | 25,991                                  | 2.7%                | 694                  | 0.1%                       | 0.1%                       | 0.0%     |                      |
| <b>Total Vision Insurance</b>                       |      |     |  | 32,773                                  |                                | 33,934                                  | 3.5%                | 1,161                |                            |                            |          | <b>Benefit - H</b>   |
| <b>Benefit Footnotes</b>                            |      |     |  |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - A</b>                                  |      |     | The total increase to salary expense is 4.3%. See salary analysis for components of change.  |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - B</b>                                  |      |     | The employer contribution to FPPA for pension increased by 0.5% in 2026.   |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - C</b>                                  |      |     | The Statewide Death and Disability contribution increased by 0.2% for 2026.  |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - D</b>                                  |      |     | The District's workers compensation rates are projected to increase for 2026, as well as the effect of increased wages.                              |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - E</b>                                  |      |     | The District has established a new fund to record the level funded medical insurance activity including the employer portion of medical claims.      |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - F</b>                                  |      |     | The Well-Being Credits increased due to higher employee participation in the program.  |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - G</b>                                  |      |     | The dental insurance rates for 2026 decreased but the change in employee enrollment levels increased the cost of dental insurance for 2026.          |   |                                |   |                     |                      |                            |                            |          |                      |
| <b>Benefit - H</b>                                  |      |     | The vision insurance rates for 2026 decreased slightly but the change in employee enrollment levels increased the cost of vision insurance for 2026. |   |                                |   |                     |                      |                            |                            |          |                      |

|                       |      |     |  | 2025              | 2026              | 2025 vs. 2026 Budget |                | Footnote No. |
|-----------------------|------|-----|--|-------------------|-------------------|----------------------|----------------|--------------|
|                       |      |     |  | APPROVED          | PROPOSED          | Dollar Change        | Percent Change |              |
| <b>REVENUES</b>       |      |     |  |                   |                   |                      |                |              |
| 000                   | 3100 | 000 | PROPERTY TAX REVENUE                         | 44,281,893        | 41,800,312        | (2,481,581)          | -5.6%          |              |
| 000                   | 3110 | 000 | SPECIFIC OWNERSHIP TAX REVENUE               | 2,200,000         | 2,200,000         | -                    | 0.0%           |              |
| 000                   | 3120 | 000 | DELINQUENT TAX REVENUE                       | 30,000            | 30,000            | -                    | 0.0%           |              |
| 000                   | 3200 | 000 | INTEREST REVENUE                             | 501,000           | 751,000           | 250,000              | 49.9%          | 000-A        |
| 000                   | 3230 | 000 | INSPECTION & PERMIT REVENUE                  | 415,000           | 500,000           | 85,000               | 20.5%          | 000-B        |
| 000                   | 3250 | 000 | MEDIC TRANSPORT REVENUE                      | 3,250,000         | 3,750,000         | 500,000              | 15.4%          | 000-C        |
| 000                   | 3250 | 200 | MEDICAID SUPPLEMENTAL REIMBURSEMENT          | 2,200,000         | 2,800,000         | 600,000              | 27.3%          | 000-D        |
| 000                   | 3259 | 000 | GRANT REVENUE                                | 210,000           | 0                 | (210,000)            | -100.0%        | 000-E        |
| 000                   | 3260 | 000 | OTHER REVENUE                                | 71,000            | 71,000            | -                    | 0.0%           |              |
| 000                   | 3264 | 000 | TIF REVENUE                                  | 4,700,000         | 4,600,000         | (100,000)            | -2.1%          |              |
| 000                   | 3265 | 000 | WILD LAND REVENUE                            | 350,000           | 350,000           | -                    | 0.0%           |              |
| 000                   | 3266 | 000 | NATURAL DISASTER REVENUE                     | 35,000            | 35,000            | -                    | 0.0%           |              |
| 000                   | 3268 | 000 | VEHICLE FLEET OUTSIDE SERVICES REVENUE       | 5,000             | 5,000             | -                    | 0.0%           |              |
| 000                   | 3268 | 100 | VEHICLE FLEET OUTSIDE SRVC-ADAMS COUNTY FIRE | 455,000           | 0                 | (455,000)            | -100.0%        | 000-F        |
| 000                   | 3269 | 000 | TRNG CTR OUTSIDE SERVICES REVENUE            | 15,000            | 15,000            | -                    | 0.0%           |              |
| 000                   | 3269 | 100 | TRNG CTR OUTSIDE SERVICES REV SPECIAL        | 10,000            | 0                 | (10,000)             | -100.0%        | 000-G        |
| 000                   | 3269 | 150 | TRNG CTR OUTSIDE SVCS REV-NA JOINT           | 200,000           | 300,000           | 100,000              | 50.0%          | 000-H        |
| 000                   | 3269 | 200 | TRNG CTR - THORNTON CONTRACT                 | 189,759           | 199,246           | 9,487                | 5.0%           |              |
| <b>TOTAL REVENUES</b> |      |     |  | <b>59,118,652</b> | <b>57,406,558</b> | <b>(1,712,094)</b>   | <b>-2.9%</b>   |              |

|   |                   |                   |                    |              |
|---|-------------------|-------------------|--------------------|--------------|
| <b>TOTAL OPERATING &amp; FLEETENANCE EXPENSES</b> | <b>47,486,935</b> | <b>44,616,726</b> | <b>(2,870,209)</b> | <b>-6.0%</b> |
|---|-------------------|-------------------|--------------------|--------------|

| <b>FUND TO FUND TRANSFERS</b> |      |     |  |                   |                   |                    |               |       |
|-------------------------------|------|-----|--|-------------------|-------------------|--------------------|---------------|-------|
| 100                           | 8501 | 000 | ABSENCE RESERVE                          | 750,000           | 500,000           | (250,000)          | -33.3%        | 000-I |
| 100                           | 8502 | 000 | CAPITAL IMPROVEMENTS                     | 16,750,000        | 14,350,000        | (2,400,000)        | -14.3%        | 000-J |
| 100                           | 8505 | 000 | MEDICAL RESERVE - EMPLOYER CONTRIBUTIONS | 0                 | 4,500,000         | 4,500,000          | 100.0%        | 000-K |
| 100                           | 8505 | 000 | MEDICAL RESERVE - FUND BALANCE           | 0                 | 2,575,684         | 2,575,684          | 100.0%        | 000-L |
| 100                           | 8506 | 000 | DEBT SERVICE COP                         | 593,115           | 598,958           | 5,843              | 1.0%          |       |
|                               |      |     |  | <b>18,093,115</b> | <b>22,524,642</b> | <b>(2,650,000)</b> | <b>-14.6%</b> |       |

|  |                   |                   |                  |             |
|--|-------------------|-------------------|------------------|-------------|
| <b>TOTAL FUND TRANSFERS AND EXPENDITURES</b> | <b>65,580,050</b> | <b>67,141,368</b> | <b>1,561,318</b> | <b>2.4%</b> |
|--|-------------------|-------------------|------------------|-------------|

**Revenue and Interfund Transfer Footnotes**

- 000-A Interest income is increased due to higher interest rates and reserve balances.
- 000-B Inspection & Permit revenue is increased due to higher historical revenue due to increased District construction activity.
- 000-C Medic transport revenue is increased due to higher historical call volume and collections trends.
- 000-D The Medicaid Supplemental Reimbursement revenue is increased due to increased reimbursements after the termination of Federal grants in 2025.
- 000-E Federal grant revenue is budgeted at zero after the termination of SAFER Grant on February 28, 2025.
- 000-F Fleet services revenue with Adams County is reduced to zero due to termination of IGA for fleet services as of 12/31/25.
- 000-G The training center special course revenue is budgeted at zero due to use of waived training fees for District employees in lieu of rental revenue.
- 000-H The academy attendance is estimated to be higher due to regional hiring in 2026 as compared to 2025.
- 000-I The interfund transfer is reduced for 2026 due to decreased projected severance payouts as compared to 2025.
- 000-J The funds in excess of the Board-directed General Fund reserve are transferred to the Capital Improvements Fund.
- 000-K The District has established a new fund to record the level funded medical insurance activity, this in the employer contributions to health insurance.
- 000-L The Fund balance in the General fund for 2025 included funds assigned for future medical claims. This transfers the fund balance to the new fund.

|  |      |     |                                   | 2025             | 2026             | 2025 vs. 2026 Budget |                | Footnote No. |
|--|------|-----|-----------------------------------|------------------|------------------|----------------------|----------------|--------------|
|  |      |     |                                   | APPROVED         | PROPOSED         | Dollar Change        | Percent Change |              |
| <b>DIVISION 100 - GENERAL EXPENSES</b>               |      |     |                                   |                  |                  |                      |                |              |
| <b>PERSONNEL EXPENSES:</b>                           |      |     |                                   |                  |                  |                      |                |              |
| 100  | 1355 | 000 | CONTRIBUTION TO UNFUNDED OLD HIRE | 500,000          | 500,000          | -                    | 0.0%           |              |
| <b>TOTAL PERSONNEL EXPENSES</b>                      |      |     |                                   | 500,000          | 500,000          | -                    | 0.0%           |              |
| <b>GENERAL EXPENSES: OTHER</b>                       |      |     |                                   |                  |                  |                      |                |              |
| 100  | 3500 | 000 | BOARD MEETING EXPENSES            | 7,000            | 7,000            | -                    | 0.0%           |              |
| 100  | 3520 | 000 | LEGAL EXPENSES                    | 200,000          | 250,000          | 50,000               | 25.0%          |              |
| 100  | 3540 | 000 | AUDITING SERVICES                 | 60,000           | 27,210           | (32,790)             | -54.7%         | 100-A        |
| 100  | 3800 | 100 | COMMUNITY RELATIONS               | 5,500            | 8,000            | 2,500                | 45.5%          |              |
| 100  | 3800 | 200 | COMMUNITY RELATIONS (HONOR GUARD) | 3,550            | 3,500            | (50)                 | -1.4%          |              |
| 100  | 3800 | 300 | EMPLOYEE RELATIONS                | 55,430           | 61,675           | 6,245                | 11.3%          |              |
| 100  | 4025 | 100 | DIRECTOR ELECTION                 | 11,000           | 0                | (11,000)             | -100.0%        | 100-B        |
| 100  | 4100 | 000 | DIRECTORS FEES                    | 10,000           | 12,000           | 2,000                | 20.0%          |              |
| 100  | 4250 | 000 | SDA MEMBERSHIPS                   | 1,500            | 1,500            | -                    | 0.0%           |              |
| 100  | 4550 | 000 | TREASURER FEES ON PPTY TAXES      | 697,228          | 660,005          | (37,223)             | -5.3%          | 100-C        |
| 100  | 4560 | 000 | PROP TAX REFUNDED & ABATED        | 200,000          | 200,000          | -                    | 0.0%           |              |
| 100  | 6110 | 000 | OTHER GENERAL EXPENSE             | 50,000           | 50,000           | -                    | 0.0%           |              |
| <b>TOTAL OTHER GENERAL EXPENSES</b>                  |      |     |                                   | <b>1,301,208</b> | <b>1,280,890</b> | <b>(20,318)</b>      | <b>-1.6%</b>   |              |
| <b>TOTAL GENERAL EXPENSES: PERSONNEL &amp; OTHER</b> |      |     |                                   | <b>1,801,208</b> | <b>1,780,890</b> | <b>(20,318)</b>      | <b>-1.1%</b>   |              |

**100 Division - General Expense Account Footnotes**

- 100-A There is a reduction to audit fees due to contract with Haynie & Company for 2026 audit.
- 100-B Director elections are held every other year. There will not be a director election in 2026.
- 100-C Reduction in 1.5% county treasurer's fees due to the reduced property tax revenues for 2026.

|   |      |     |  | 2025             | 2026             | 2025 vs. 2026 Budget |                | Footnote No. |
|---|------|-----|--|------------------|------------------|----------------------|----------------|--------------|
|   |      |     |  | APPROVED         | PROPOSED         | Dollar Change        | Percent Change |              |
| <b>DIVISION 100 - ADMINISTRATION EXPENSES</b> |      |     |  |                  |                  |                      |                |              |
| <b>PERSONNEL:</b>                             |      |     |  |                  |                  |                      |                |              |
| 100   | 1100 | 000 | SALARIES - FTE (17) - ADMIN            | 2,301,810        | 2,294,501        | (7,309)              | -0.3%          | 100-D        |
| 100   | 1210 | 000 | OVERTIME - ADMIN                       | 9,030            | 9,481            | 451                  | 5.0%           |              |
| 100   | 1220 | 000 | OVERTIME - COMMUNITY - ADMIN           | 200              | 210              | 10                   | 5.0%           |              |
| 100   | 1301 | 000 | MERIT ALLOWANCE                        | 41,000           | 38,000           | (3,000)              | -7.3%          |              |
| 100   | 1360 | 000 | MATCHING FPPA PENSION                  | 244,612          | 259,069          | 14,457               | 5.9%           |              |
| 100   | 1380 | 000 | MATCHING DEFERRED COMP                 | 46,036           | 45,890           | (146)                | -0.3%          |              |
| 100   | 1390 | 000 | STATEWIDE D&D - ADMIN                  | 8,368            | 26,569           | 18,201               | 217.5%         | 100-E        |
| 100   | 1400 | 000 | MATCHING MEDICARE                      | 28,603           | 35,751           | 7,148                | 25.0%          |              |
| 100   | 1420 | 000 | WORKERS COMP INSURANCE                 | 7,581            | 18,875           | 11,294               | 149.0%         | 100-E        |
| 100   | 1430 | 000 | HEALTH INSURANCE                       | 482,037          | 0                | (482,037)            | -100.0%        | 100-F        |
| 100   | 1430 | 200 | RETIREE HEALTH INSURANCE CONTRIBUTION  | 0                | 22,543           | 22,543               | 100.0%         | 100-G        |
| 100   | 1430 | 300 | RETIREE HEALTH SAVINGS                 | 41,772           | 39,243           | (2,529)              | -6.1%          |              |
| 100   | 1430 | 500 | BENEFIT BROKER FEE                     | 2,800            | 2,800            | -                    | 0.0%           |              |
| 100   | 1460 | 600 | WELL BEING CREDIT                      | 3,240            | 3,600            | 360                  | 11.1%          |              |
| 100   | 1440 | 000 | LIFE INSURANCE                         | 10,470           | 10,598           | 128                  | 1.2%           |              |
| 100   | 1450 | 000 | DENTAL INSURANCE                       | 20,104           | 21,010           | 906                  | 4.5%           |              |
| 100   | 1460 | 000 | LT DISABILITY INSURANCE                | 8,517            | 8,490            | (27)                 | -0.3%          |              |
| 100   | 1470 | 000 | VISION INSURANCE                       | 3,014            | 3,061            | 47                   | 1.6%           |              |
| <b>TOTAL PERSONNEL</b>                        |      |     |  | <b>3,259,194</b> | <b>2,839,691</b> | <b>(419,503)</b>     | <b>-12.9%</b>  |              |
| <b>SUPPLIES &amp; SERVICES:</b>               |      |     |  |                  |                  |                      |                |              |
| 100   | 2110 | 000 | OFFICE SUPPLIES - All Divisions        | 20,000           | 20,000           | -                    | 0.0%           |              |
| 100   | 2250 | 000 | CLOTHING - ADMIN                       | 6,800            | 7,660            | 860                  | 12.6%          |              |
| 100   | 2280 | 000 | OPERATING SUPPLIES - HQ                | 7,000            | 8,500            | 1,500                | 21.4%          |              |
| 100   | 3110 | 000 | POSTAGE & FREIGHT - All Divisions      | 4,899            | 5,000            | 101                  | 2.1%           |              |
| 100   | 3210 | 000 | PRINTING & DUPLICATING - All Divisions | 3,500            | 2,500            | (1,000)              | -28.6%         |              |
| 100   | 3250 | 000 | ADVERTISING & SPONSORSHIPS - ADMIN     | 18,850           | 13,350           | (5,500)              | -29.2%         |              |
| 100   | 3310 | 000 | PUBLICATIONS, BOOKS & RPTS - ADMIN     | 2,475            | 2,575            | 100                  | 4.0%           |              |
| 100   | 3320 | 000 | ACCREDITATION                          | 10,800           | 2,120            | (8,680)              | -80.4%         |              |
| 100   | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - ADMIN    | 10,729           | 11,334           | 605                  | 5.6%           |              |
| 100   | 3410 | 000 | GAS & ELECTRIC - HQ                    | 60,500           | 56,000           | (4,500)              | -7.4%          |              |
| 100   | 3420 | 000 | WATER & SEWER - HQ                     | 7,000            | 7,500            | 500                  | 7.1%           |              |
| 100   | 3430 | 000 | TRASH REMOVAL - HQ                     | 3,800            | 4,100            | 300                  | 7.9%           |              |
| 100   | 3450 | 000 | TELEPHONE SERVICE - HQ                 | 2,730            | 1,680            | (1,050)              | -38.5%         |              |
| 100   | 3610 | 000 | R&M BLDG & GROUNDS - HQ                | 3,000            | 3,000            | -                    | 0.0%           |              |
| 100   | 3620 | 000 | R&M OFFICE EQUIPMENT - ADMIN           | 1,000            | 750              | (250)                | -25.0%         |              |
| 100   | 3640 | 000 | OFFICE EQUIPMENT LEASE - ADMIN         | 5,544            | 6,963            | 1,419                | 25.6%          |              |
| 100   | 3730 | 000 | MEETING EXPENSE - ADMIN                | 4,000            | 5,000            | 1,000                | 25.0%          |              |
| 100   | 3750 | 000 | WELLNESS & PHYSICALS                   | 4,100            | 3,875            | (225)                | -5.5%          |              |
| 100   | 3740 | 000 | TRAVEL EXPENSE - ADMIN (NON-TRNG)      | 500              | 500              | -                    | 0.0%           |              |
| 100   | 3980 | 000 | OTHER CONTRACTED SERVICES - HQ         | 196,019          | 172,873          | (23,146)             | -11.8%         | 100-H        |
| 100   | 5130 | 000 | INSURANCE EXPENSE - All Divisions      | 420,000          | 500,000          | 80,000               | 19.0%          | 100-I        |
| 100   | 6100 | 000 | OTHER ADMINISTRATIVE EXPENSE           | 27,700           | 29,694           | 1,994                | 7.2%           |              |
| 100   | 6120 | 000 | UNANTICIPATED RPRS & REPLACEMT HQ      | 25,000           | 25,000           | -                    | 0.0%           |              |
| 100   | 7510 | 000 | C.O.P. BANK FEES                       | 1,500            | 1,500            | -                    | 0.0%           |              |
| <b>TOTAL SUPPLIES &amp; SERVICES</b>          |      |     |  | <b>847,446</b>   | <b>891,474</b>   | <b>44,028</b>        | <b>5.2%</b>    |              |

|     |      |     |   | 2025             | 2026             | 2025 vs. 2026 Budget |                   | Footnote<br>No. |
|-----|------|-----|---|------------------|------------------|----------------------|-------------------|-----------------|
|     |      |     |   | APPROVED         | PROPOSED         | Dollar Change        | Percent<br>Change |                 |
|     |      |     | CAPITAL OUTLAY:                                   |                  |                  |                      |                   |                 |
| 100 | 9470 | 000 | OTHER CAPITAL EXPENDITURES - HQ                   | 4,500            | 5,000            | 500                  | 11.1%             |                 |
|     |      |     | <b>TOTAL CAPITAL OUTLAY</b>                       | <b>4,500</b>     | <b>5,000</b>     | <b>500</b>           | <b>11.1%</b>      |                 |
|     |      |     | <b>ADMINISTRATION EXPENSE &amp; SUPPLIES</b>      | <b>4,111,140</b> | <b>3,736,165</b> | <b>(374,975)</b>     | <b>-9.1%</b>      |                 |
|     |      |     | <b>TOTAL GENERAL &amp; ADMINISTRATION EXPENSE</b> | <b>5,912,348</b> | <b>5,517,055</b> | <b>(395,293)</b>     | <b>-6.7%</b>      |                 |

**100 Division - Administration Expense Account Footnotes**

100-D See Salary Analysis.

100-E See Benefit Analysis.

100-F The District has established a new fund to record the graded funded medical insurance activity including the employer portion of medical claims.

100-G A new account has been added to isolate the employer contribution to insurance for the retirees who meet the retiree insurance requirements.

100-H Decrease in fees for geographic information consultant, landscaping and janitorial services at HQ.

100-I Increase in Property & Liability premiums due to past 8 years of high property and vehicle claims and across the board insurer increases to premium rates.

|                                  |      |     | 2025  | 2026              | 2025 vs. 2026 Budget |                | Footnote No. |       |
|----------------------------------|------|-----|---|-------------------|----------------------|----------------|--------------|-------|
|                                  |      |     | APPROVED                                    | PROPOSED          | Dollar Change        | Percent Change |              |       |
| <b>DIVISION 200 - OPERATIONS</b> |      |     |   |                   |                      |                |              |       |
| <b>PERSONNEL EXPENSES:</b>       |      |     |   |                   |                      |                |              |       |
| 200                              | 1100 | 000 | SALARIES - FTE (155) - OPS                  | 19,400,347        | 20,334,186           | 933,839        | 4.8%         | 200-A |
| 200                              | 1190 | 000 | OUT OF CLASS ACTING PAY                     | 164,055           | 198,750              | 34,695         | 21.1%        | 200-B |
| 200                              | 1200 | 000 | HOLIDAY PAY                                 | 658,972           | 691,443              | 32,471         | 4.9%         | 200-C |
| 200                              | 1210 | 000 | OVERTIME - EMERGENCY SERV                   | 1,104,330         | 1,341,181            | 236,851        | 21.4%        | 200-D |
| 200                              | 1213 | 000 | OVERTIME - PEER FITNESS                     | 4,464             | 4,687                | 223            | 5.0%         |       |
| 200                              | 1215 | 000 | OVERTIME - PEER SUPPORT                     | 7,440             | 13,541               | 6,101          | 82.0%        |       |
| 200                              | 1225 | 000 | OVERTIME - WILDLAND                         | 321,001           | 337,051              | 16,050         | 5.0%         |       |
| 200                              | 1230 | 000 | OVERTIME - FLSA                             | 200,000           | 218,476              | 18,476         | 9.2%         |       |
| 200                              | 1260 | 100 | OVERTIME - NATURAL DISASTER-REIMB           | 45,554            | 47,832               | 2,278          | 5.0%         |       |
| 200                              | 1275 | 100 | OVERTIME - TACTICAL EMERG MED SERVICES      | 15,846            | 16,638               | 792            | 5.0%         |       |
| 200                              | 1301 | 000 | MERIT ALLOWANCE - OPS                       | 20,000            | 22,000               | 2,000          | 10.0%        |       |
| 200                              | 1360 | 000 | MATCHING FPPA PENSION - OPS                 | 2,160,423         | 2,373,507            | 213,084        | 9.9%         |       |
| 200                              | 1380 | 000 | MATCHING DEFERRED COMP - OPS                | 333,627           | 346,119              | 12,492         | 3.7%         |       |
| 200                              | 1390 | 000 | STATEWIDE DEATH & DISABILITY - OPS          | 737,443           | 804,190              | 66,747         | 9.1%         |       |
| 200                              | 1400 | 000 | MATCHING MEDICARE - OPS                     | 323,375           | 313,058              | (10,317)       | -3.2%        |       |
| 200                              | 1420 | 000 | WORKERS COMP INSURANCE OPS                  | 1,162,040         | 1,236,515            | 74,475         | 6.4%         |       |
| 200                              | 1430 | 000 | HEALTH INSURANCE - OPS                      | 4,108,094         | 0                    | (4,108,094)    | -100.0%      | 200-E |
| 200                              | 1430 | 200 | RETIREE HEALTH INSURANCE CONTRIBUTION - OPS | 105,339           | 85,284               | (20,055)       | -19.0%       | 200-F |
| 200                              | 1430 | 300 | RETIREE HEALTH SAVINGS - OPS                | 340,768           | 357,805              | 17,038         | 5.0%         |       |
| 200                              | 1430 | 500 | BENEFIT BROKER FEE - OPS                    | 32,400            | 32,400               | -              | 0.0%         |       |
| 200                              | 1430 | 600 | WELL-BEING CREDIT - OPS                     | 11,340            | 11,340               | -              | 0.0%         |       |
| 200                              | 1440 | 000 | LIFE INSURANCE - OPS                        | 84,757            | 89,244               | 4,487          | 5.3%         |       |
| 200                              | 1450 | 000 | DENTAL INSURANCE - OPS                      | 174,753           | 175,203              | 450            | 0.3%         |       |
| 200                              | 1460 | 000 | LT DISABILITY INSURANCE - OPS               | 7,047             | 7,282                | 235            | 3.3%         |       |
| 200                              | 1470 | 000 | VISION INSURANCE - OPS                      | 25,662            | 26,508               | 846            | 3.3%         |       |
| <b>TOTAL PERSONNEL</b>           |      |     | <b>31,549,077</b>                           | <b>29,084,240</b> | <b>(2,464,837)</b>   | <b>-7.8%</b>   |              |       |

**200 Division - OPERATIONS Division Account Footnotes**

200-A See Salary Analysis.

200-B Increased out of class acting pay due to cost of living increase as well as out of class costs associated with increase overtime.

200-C Increased holiday pay due to 5% cost of living increase.

200-D Increased OT rate due to 5% COLA, increased backfill for long term OJTs and increase in the number of employees to attend paramedic school.

200-E The District has established a new fund to record the level funded medical insurance activity including the employer portion of medical claims.

200-F The employer contributions to insurance for the retirees who meet the retiree insurance requirements has been reduced to match current retiree participation.

|                                      |      |     |  | 2025              | 2026              | 2025 vs. 2026 Budget |                | Footnote No. |
|--------------------------------------|------|-----|--|-------------------|-------------------|----------------------|----------------|--------------|
|                                      |      |     |  | APPROVED          | PROPOSED          | Dollar Change        | Percent Change |              |
| <b>SUPPLIES &amp; SERVICES:</b>      |      |     |  |                   |                   | -                    |                |              |
| 200                                  | 2210 | 000 | FIREFIGHTING EQUIP (NON-CAP UNDER 1K)  | 13,970            | 19,700            | 5,730                | 41.0%          |              |
| 200                                  | 2215 | 000 | MEDIC TRANSPORT BILLING FEES           | 160,000           | 165,000           | 5,000                | 3.1%           |              |
| 200                                  | 2218 | 000 | MEDICAL DIRECTION                      | 168,000           | 168,000           | -                    | 0.0%           |              |
| 200                                  | 2220 | 000 | MEDICAL SUPPLIES                       | 313,725           | 317,427           | 3,702                | 1.2%           |              |
| 200                                  | 2220 | 070 | MEDICAL SUPPLIES - OXYGEN TANKS        | 25,000            | 26,000            | 1,000                | 4.0%           |              |
| 200                                  | 2230 | 000 | MAPS                                   | 0                 | 3,000             | 3,000                | 100.0%         |              |
| 200                                  | 2250 | 000 | CLOTHING - OPS                         | 87,125            | 82,627            | (4,498)              | -5.2%          |              |
| 200                                  | 2260 | 000 | BUNKER GEAR                            | 74,820            | 85,800            | 10,980               | 14.7%          | 200-G        |
| 200                                  | 2280 | 000 | CONSUMABLE / DISPOSABLE SUPPLIES - OPS | 29,375            | 32,700            | 3,325                | 11.3%          |              |
| 200                                  | 2290 | 000 | NON-CONSUMABLE / NON-DISPOSABLE - OPS  | 3,420             | 3,700             | 280                  | 8.2%           |              |
| 200                                  | 3150 | 000 | ADCOM                                  | 434,579           | 471,385           | 36,806               | 8.5%           |              |
| 200                                  | 3160 | 000 | BROOMFIELD COMMUNICATIONS              | 715,239           | 791,216           | 75,977               | 10.6%          |              |
| 200                                  | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - OPS      | 2,675             | 2,675             | -                    | 0.0%           |              |
| 200                                  | 3410 | 000 | GAS & ELECTRIC - OPS                   | 117,500           | 115,000           | (2,500)              | -2.1%          |              |
| 200                                  | 3420 | 000 | WATER & SEWER - OPS                    | 16,600            | 24,200            | 7,600                | 45.8%          |              |
| 200                                  | 3430 | 000 | TRASH REMOVAL - OPS                    | 21,600            | 29,500            | 7,900                | 36.6%          |              |
| 200                                  | 3440 | 000 | BIOHAZARD WASTE REMOVAL                | 3,000             | 4,000             | 1,000                | 33.3%          |              |
| 200                                  | 3450 | 000 | TELEPHONE SERVICE OPS                  | 7,910             | 840               | (7,070)              | -89.4%         |              |
| 200                                  | 3460 | 000 | PAGERS & MOBILE PHONES                 | 51,726            | 71,664            | 19,938               | 38.5%          |              |
| 200                                  | 3480 | 000 | R&M SCBA                               | 21,800            | 32,320            | 10,520               | 48.3%          |              |
| 200                                  | 3490 | 000 | R&M HOSE                               | 17,037            | 22,289            | 5,252                | 30.8%          |              |
| 200                                  | 3510 | 000 | R&M MEDICAL EQUIPMENT                  | 85,797            | 75,493            | (10,304)             | -12.0%         | 200-H        |
| 200                                  | 3550 | 000 | R&M RADIOS & COMMUNICATIONS            | 8,460             | 7,700             | (760)                | -9.0%          |              |
| 200                                  | 3570 | 000 | PROMOTION EXAMS                        | 19,750            | 9,250             | (10,500)             | -53.2%         | 200-I        |
| 200                                  | 3600 | 000 | R&M BLDG & GROUNDS - OPS               | 9,750             | 13,650            | 3,900                | 40.0%          |              |
| 200                                  | 3670 | 000 | AIRPORT RESCUE FIREFIGHTING (ARFF)     | 0                 | 7,380             | 7,380                | 100.0%         |              |
| 200                                  | 3680 | 000 | TECHNICAL RESCUE                       | 13,725            | 13,438            | (287)                | -2.1%          |              |
| 200                                  | 3740 | 000 | TRAVEL EXPENSE OPS (NON-TRNG)          | 3,550             | 3,550             | -                    | 0.0%           |              |
| 200                                  | 3750 | 000 | WELLNESS & PHYSICALS                   | 279,440           | 326,853           | 47,413               | 17.0%          | 200-J        |
| 200                                  | 3760 | 000 | RECRUITMENT                            | 20,000            | 16,100            | (3,900)              | -19.5%         |              |
| 200                                  | 3825 | 000 | DISASTER PREPAREDNESS                  | 500               | 1,000             | 500                  | 100.0%         |              |
| 200                                  | 3980 | 000 | OTHER CONTRACTED SERVICES - OPS        | 39,010            | 45,840            | 6,830                | 17.5%          |              |
| 200                                  | 5290 | 000 | HAZ MAT OPERATING SUPPLIES             | 13,426            | 20,116            | 6,690                | 49.8%          |              |
| 200                                  | 6100 | 000 | UNANTICIPATED RPRS & REPLACEMT - OPS   | 65,800            | 65,800            | -                    | 0.0%           |              |
| 200                                  | 6200 | 000 | WILDLAND FIREFIGHTER PER DIEM          | 15,000            | 15,000            | -                    | 0.0%           |              |
| 200                                  | 6210 | 000 | WILDLAND TOOL/ EQUIP EXP REIMB         | 15,600            | 14,340            | (1,260)              | -8.1%          |              |
| <b>TOTAL SUPPLIES &amp; SERVICES</b> |      |     |  | <b>2,874,910</b>  | <b>3,104,553</b>  | <b>229,643</b>       | <b>8.0%</b>    |              |
| <b>CAPITAL OUTLAY:</b>               |      |     |  |                   |                   |                      |                |              |
| 200                                  | 9200 | 000 | BLDG-UPGRADE & REPAIR                  | 3,000             | 3,500             | 500                  | 16.7%          |              |
| 200                                  | 9400 | 000 | EQUIPMENT, TOOLS & HOSE                | 0                 | 0                 | -                    | 100.0%         |              |
| 200                                  | 9490 | 000 | EMS CAPITAL EQUIPMENT                  | 9,000             | 0                 | (9,000)              | -100.0%        |              |
| 200                                  | 9550 | 000 | OTHER CAPITAL EXPENDITURES             | 32,270            | 11,540            | (20,730)             | -64.2%         | 200-K        |
| 200                                  | 9600 | 000 | ADCOM CAPITAL                          | 4,715             | 4,733             | 18                   | 0.4%           |              |
| <b>TOTAL CAPITAL OUTLAY</b>          |      |     |  | <b>48,985</b>     | <b>19,773</b>     | <b>(29,212)</b>      | <b>-59.6%</b>  |              |
| <b>TOTAL OPERATIONS</b>              |      |     |  | <b>34,472,972</b> | <b>32,208,566</b> | <b>(2,264,406)</b>   | <b>-6.6%</b>   |              |

**200 Division - OPERATIONS Division Account Footnotes**

- 200-G Increase in costs for inspection and cleaning second set of bunker gear.
- 200-H Decrease in warranty cost for cardiac monitors due to purchase of new monitors in 2025 which include one year warranty period.
- 200-I Reduced number of assessment centers required for 2026 promotional processes.
- 200-J Increased costs for counseling services due to expansion of peer support program for 2026.
- 200-K Decreased station capital purchases which fall below \$10,000 Capital Improvements Fund item threshold.

|                                       |      |     | 2025                               | 2026             | 2025 vs. 2026 Budget |                | Footnote No. |       |
|---------------------------------------|------|-----|------------------------------------|------------------|----------------------|----------------|--------------|-------|
|                                       |      |     | APPROVED                           | PROPOSED         | Dollar Change        | Percent Change |              |       |
| <b>DIVISION 300 - FIRE PREVENTION</b> |      |     |                                    |                  |                      |                |              |       |
| <b>PERSONNEL:</b>                     |      |     |                                    |                  |                      |                |              |       |
| 300                                   | 1100 | 000 | SALARIES - FTE (14) - FIRE PREV    | 1,512,258        | 1,687,799            | 175,541        | 11.6%        | 300-A |
| 300                                   | 1210 | 000 | OVERTIME - FIRE PREV               | 1,500            | 1,500                | -              | 0.0%         |       |
| 300                                   | 1215 | 000 | OVERTIME - BILLABLE SERVICES - FP  | 5,000            | 5,000                | -              | 0.0%         |       |
| 300                                   | 1220 | 000 | OVERTIME - COMMUNITY - FP          | 43,585           | 45,764               | 2,179          | 5.0%         |       |
| 300                                   | 1250 | 000 | OVERTIME - ARSON - FP              | 2,105            | 2,210                | 105            | 5.0%         |       |
| 300                                   | 1270 | 000 | ON CALL PAY                        | 0                | 18,000               | 18,000         | 100.0%       | 300-B |
| 300                                   | 1301 | 000 | MERIT ALLOWANCE -FP                | 24,000           | 24,000               | -              | 0.0%         |       |
| 300                                   | 1360 | 000 | MATCHING FPPA PENSION - FP         | 163,143          | 183,731              | 20,588         | 12.6%        | 300-C |
| 300                                   | 1380 | 000 | MATCHING DEFERRED COMP - FP        | 25,889           | 26,808               | 919            | 3.5%         |       |
| 300                                   | 1390 | 000 | STATEWIDE DEATH & DISABILITY - FP  | 38,839           | 42,928               | 4,089          | 10.5%        |       |
| 300                                   | 1400 | 000 | MATCHING MEDICARE - FP             | 23,086           | 23,964               | 878            | 3.8%         |       |
| 300                                   | 1420 | 000 | WORKERS COMP INSURANCE - FP        | 26,408           | 25,664               | (744)          | -2.8%        |       |
| 300                                   | 1430 | 000 | HEALTH INSURANCE - FP              | 302,373          | 0                    | (302,373)      | -100.0%      | 300-D |
| 300                                   | 1430 | 300 | RETIREE HEALTH SAVINGS             | 30,779           | 32,318               | 1,539          | 5.0%         |       |
| 300                                   | 1430 | 500 | BENEFIT BROKER FEE - FP            | 2,800            | 2,800                | -              | 0.0%         |       |
| 300                                   | 1430 | 600 | WELL-BEING CREDIT                  | 1,800            | 1,800                | -              | 0.0%         |       |
| 300                                   | 1440 | 000 | LIFE INSURANCE - FP                | 6,895            | 7,322                | 427            | 6.2%         |       |
| 300                                   | 1450 | 000 | DENTAL INSURANCE - FP              | 12,764           | 15,389               | 2,625          | 20.6%        |       |
| 300                                   | 1460 | 000 | LT DISABILITY INSURANCE - FP       | 5,595            | 6,245                | 650            | 11.6%        |       |
| 300                                   | 1470 | 000 | VISION INSURANCE - FP              | 2,075            | 2,514                | 439            | 21.2%        |       |
| <b>TOTAL PERSONNEL</b>                |      |     | <b>2,230,894</b>                   | <b>2,155,756</b> | <b>(75,138)</b>      | <b>-3.4%</b>   |              |       |
| <b>SUPPLIES &amp; SERVICES:</b>       |      |     |                                    |                  |                      |                |              |       |
| 300                                   | 2250 | 000 | CLOTHING - FP                      | 2,800            | 2,700                | (100)          | -3.6%        |       |
| 300                                   | 2290 | 000 | OPERATING SUPPLIES - FP            | 200              | 200                  | -              | 0.0%         |       |
| 300                                   | 3310 | 000 | PUBLICATIONS, BOOKS & RPTS - FP    | 2,519            | 1,000                | (1,519)        | -60.3%       |       |
| 300                                   | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - FP   | 3,220            | 3,247                | 27             | 0.8%         |       |
| 300                                   | 3640 | 000 | LEASED OFFICE EQUIPMENT - FP       | 2,438            | 5,827                | 3,389          | 139.0%       |       |
| 300                                   | 3730 | 000 | MEETING EXPENSE - FP               | 1,085            | 1,085                | -              | 0.0%         |       |
| 300                                   | 3740 | 000 | TRAVEL EXPENSE - FP (NON-TRNG)     | 200              | 200                  | -              | 0.0%         |       |
| 300                                   | 3750 | 000 | WELLNESS & PHYSICALS               | 7,440            | 3,375                | (4,065)        | -54.6%       |       |
| 300                                   | 3800 | 100 | LIFE SAFETY EDUC - COMM RELATIONS  | 11,450           | 11,450               | -              | 0.0%         |       |
| 300                                   | 3800 | 200 | LIFE SAFETY EDUC - YOUTH PROGRAMS  | 2,750            | 2,100                | (650)          | -23.6%       |       |
| 300                                   | 3800 | 300 | LIFE SAFETY EDUC - SENIOR PROGRAMS | 2,250            | 2,250                | -              | 0.0%         |       |
| 300                                   | 3940 | 000 | EQUIPMENT & TOOLS - FP             | 0                | 600                  | 600            | 100.0%       |       |
| 300                                   | 3980 | 000 | OTHER CONTRACTED SERVICES          | 5,000            | 0                    | (5,000)        | -100.0%      |       |
| 300                                   | 4250 | 000 | ARSON CLOTHING                     | 400              | 600                  | 200            | 50.0%        |       |
| 300                                   | 4290 | 000 | ARSON OPERATING SUPPLIES           | 850              | 850                  | -              | 0.0%         |       |
| 300                                   | 4980 | 000 | ARSON OTHER CONTRACTED SERV        | 700              | 700                  | -              | 0.0%         |       |
| <b>TOTAL SUPPLIES &amp; SERVICES</b>  |      |     | <b>43,302</b>                      | <b>36,184</b>    | <b>(7,118)</b>       | <b>-16.4%</b>  |              |       |
| <b>CAPITAL OUTLAY:</b>                |      |     |                                    |                  |                      |                |              |       |
| 300                                   | 9470 | 000 | OFFICE EQUIPMENT                   | -                | -                    | -              | 0.0%         |       |
| <b>TOTAL CAPITAL OUTLAY</b>           |      |     | <b>-</b>                           | <b>-</b>         | <b>-</b>             | <b>0.0%</b>    |              |       |
| <b>TOTAL FIRE PREVENTION</b>          |      |     | <b>2,274,196</b>                   | <b>2,191,940</b> | <b>(82,256)</b>      | <b>-3.6%</b>   |              |       |

**300 Division - Fire Prevention Division Account Footnotes**

- 300-A See Salary Analysis.
- 300-B The District will be applying a new policy in 2026 for off-duty call back for 40 hour employees. This will be paid in the form of on-call pay.
- 300-C See Benefit Analysis.
- 300-D The District has established a new fund to record the level funded medical insurance activity including the employer portion of medical claims.

|                                |      |     |  | 2025             | 2026             | 2025 vs. 2026 Budget |                | Footnote No. |
|--------------------------------|------|-----|--|------------------|------------------|----------------------|----------------|--------------|
|                                |      |     |  | APPROVED         | PROPOSED         | Dollar Change        | Percent Change |              |
| <b>DIVISION 400 - TRAINING</b> |      |     |  |                  |                  |                      |                |              |
| <b>PERSONNEL:</b>              |      |     |  |                  |                  |                      |                |              |
| 400                            | 1100 | 000 | SALARIES - FTE (4) - TRAINING          | 649,649          | 679,964          | 30,315               | 4.7%           |              |
| 400                            | 1210 | 000 | OVERTIME - TRAINING DIVISION           | 133,980          | 140,679          | 6,699                | 5.0%           |              |
| 400                            | 1215 | 000 | OVERTIME - OUTSIDE SERVICES - TC       | 9,792            | 10,282           | 490                  | 5.0%           |              |
| 400                            | 1225 | 000 | OVERTIME - WILDLAND TRAINING           | 38,688           | 40,622           | 1,934                | 5.0%           |              |
| 400                            | 1240 | 000 | OVERTIME - HAZMAT TRAINING             | 44,640           | 46,872           | 2,232                | 5.0%           |              |
| 400                            | 1250 | 000 | OVERTIME - EMER SERV TRAINING          | 55,304           | 58,850           | 3,546                | 6.4%           |              |
| 400                            | 1260 | 000 | OVERTIME - TECH RESCUE TRAINING        | 26,428           | 46,498           | <b>20,070</b>        | <b>75.9%</b>   | <b>400-A</b> |
| 400                            | 1260 | 000 | OVERTIME - ARFF TRAINING               | 9,888            | 16,910           | 7,022                | 71.0%          |              |
| 400                            | 1275 | 000 | OVERTIME - TACTICAL EMERG MED TRAINING | 35,712           | 37,498           | 1,786                | 5.0%           |              |
| 400                            | 1285 | 000 | OVERTIME - PEER FITNESS                | 4,464            | 4,687            | 223                  | 5.0%           |              |
| 400                            | 1290 | 000 | OVERTIME - PEER SUPPORT                | 17,856           | 18,749           | 893                  | 5.0%           |              |
| 400                            | 1301 | 000 | MERIT ALLOWANCE - TRNG                 | 4,000            | 4,000            | -                    | 0.0%           |              |
| 400                            | 1360 | 000 | MATCHING FPPA PENSION - TRNG           | 78,957           | 82,419           | 3,462                | 4.4%           |              |
| 400                            | 1380 | 000 | MATCHING DEFERRED COMP - TRNG          | 2,249            | 5,976            | 3,727                | 165.7%         |              |
| 400                            | 1390 | 000 | STATEWIDE DEATH & DISABILITY - TRNG    | 20,413           | 22,475           | 2,062                | 10.1%          |              |
| 400                            | 1400 | 000 | MATCHING MEDICARE - TRNG               | 14,928           | 9,946            | (4,982)              | -33.4%         |              |
| 400                            | 1420 | 000 | WORKERS COMP INSURANCE - TRNG          | 43,742           | 24,696           | <b>(19,046)</b>      | <b>-43.5%</b>  | <b>400-B</b> |
| 400                            | 1430 | 000 | HEALTH INSURANCE - TRNG                | 117,104          | 0                | <b>(117,104)</b>     | <b>-100.0%</b> | <b>400-C</b> |
| 400                            | 1430 | 300 | RETIREE HEALTH SAVINGS                 | 8,794            | 9,234            | 440                  | 5.0%           |              |
| 400                            | 1430 | 500 | BENEFIT BROKER FEE - TNG               | 800              | 800              | -                    | 0.0%           |              |
| 400                            | 1430 | 600 | WELL BEING CREDIT                      | 1,080            | 1,080            | -                    | 0.0%           |              |
| 400                            | 1440 | 000 | LIFE INSURANCE - TRNG                  | 2,791            | 2,931            | 140                  | 5.0%           |              |
| 400                            | 1450 | 000 | DENTAL INSURANCE - TRNG                | 5,023            | 4,974            | (49)                 | -1.0%          |              |
| 400                            | 1460 | 000 | LT DISABILITY INSURANCE - TRNG         | 1,164            | 1,223            | 59                   | 5.1%           |              |
| 400                            | 1470 | 000 | VISION INSURANCE - TRNG                | 811              | 617              | (194)                | -23.9%         |              |
| <b>TOTAL PERSONNEL</b>         |      |     |  | <b>1,328,257</b> | <b>1,271,982</b> | <b>-56,275</b>       | <b>-4.2%</b>   |              |

**400 Division - Training Division Account Footnotes**

400-A Increased Overtime for backfill to train additional employees for the Tech Rescue team.

400-B See Benefit Analysis.

400-C The District has established a new fund to record the level funded medical insurance activity including the employer portion of medical claims.

|                                 |      |     |                                      | 2025     | 2026     | 2025 vs. 2026 Budget |                | Footnote No. |
|---------------------------------|------|-----|--------------------------------------|----------|----------|----------------------|----------------|--------------|
|                                 |      |     |                                      | APPROVED | PROPOSED | Dollar Change        | Percent Change |              |
| <b>SUPPLIES &amp; SERVICES:</b> |      |     |                                      |          |          |                      |                |              |
| 400                             | 2250 | 000 | CLOTHING - TRAINING DIVISION         | 2,350    | 2,350    | -                    | 0.0%           |              |
| 400                             | 2280 | 000 | CONSUMABLE/DISPOSABLE SUPPLIES - TC  | 3,500    | 3,500    | -                    | 0.0%           |              |
| 400                             | 2290 | 000 | OPERATING SUPPLIES - TC              | 20,500   | 20,500   | -                    | 0.0%           |              |
| 400                             | 2300 | 000 | SAFETY SUPPLIES -TC                  | 500      | 500      | -                    | 0.0%           |              |
| 400                             | 3300 | 000 | AUDIO/VISUAL PROGRAMS - TC           | 500      | 500      | -                    | 0.0%           |              |
| 400                             | 3310 | 000 | PUBLICATIONS, BOOKS & RPTS - TC      | 1,750    | 1,750    | -                    | 0.0%           |              |
| 400                             | 3330 | 000 | SUBSCRIPTIONS & MEMBERSHIPS - TC     | 4,840    | 2,140    | (2,700)              | -55.8%         |              |
| 400                             | 3410 | 000 | GAS & ELECTRIC - TC                  | 38,000   | 38,000   | -                    | 0.0%           |              |
| 400                             | 3410 | 100 | GAS & ELECTRIC - TRAINING STATION    | 13,000   | 13,000   | -                    | 0.0%           |              |
| 400                             | 3420 | 000 | WATER & SEWER - TC                   | 8,000    | 12,000   | 4,000                | 50.0%          |              |
| 400                             | 3420 | 100 | WATER & SEWER - TRAINING STATION     | 8,000    | 12,000   | 4,000                | 50.0%          |              |
| 400                             | 3430 | 000 | TRASH REMOVAL - TC                   | 2,600    | 3,500    | 900                  | 34.6%          |              |
| 400                             | 3450 | 000 | TELEPHONE SERVICE - TC               | 380      | 0        | (380)                | -100.0%        |              |
| 400                             | 3450 | 100 | TELEPHONE SERVICE - TRAINING STATION | 380      | 0        | (380)                | -100.0%        |              |
| 400                             | 3610 | 000 | R&M BUILDING & GROUNDS - TC          | 1,850    | 4,500    | 2,650                | 143.2%         |              |
| 400                             | 3620 | 000 | R&M TRAINING EQUIPMENT - TC          | 15,500   | 16,250   | 750                  | 4.8%           |              |
| 400                             | 3640 | 000 | OFFICE EQUIPMENT LEASE - TC          | 3,594    | 7,459    | 3,865                | 107.5%         |              |
| 400                             | 3730 | 000 | MEETING EXPENSE - TRNG               | 3,000    | 2,000    | (1,000)              | -33.3%         |              |
| 400                             | 3740 | 000 | TRAVEL EXPENSE - TC (NON-TRNG)       | 100      | 100      | -                    | 0.0%           |              |
| 400                             | 3750 | 000 | CERTIFICATIONS                       | 22,500   | 23,000   | 500                  | 2.2%           |              |
| 400                             | 3750 | 500 | WELLNESS & PHYSICALS                 | 3,600    | 1,500    | (2,100)              | -58.3%         |              |
| 400                             | 3800 | 000 | TRAVEL / TRNG - DIRECTORS            | 7,650    | 7,650    | -                    | 0.0%           |              |
| 400                             | 3810 | 000 | TUITION / TRAVEL / TRNG - ADMIN      | 37,543   | 54,579   | 17,036               | 45.4%          | 400-D        |
| 400                             | 3810 | 100 | TUITION - ADMIN                      | 7,500    | 7,500    | -                    | 0.0%           |              |
| 400                             | 3820 | 000 | TRAVEL / TRNG - EMER SERV            | 72,235   | 57,410   | (14,825)             | -20.5%         | 400-E        |
| 400                             | 3820 | 100 | TUITION - EMER SERV*                 | 17,500   | 17,500   | -                    | 0.0%           |              |
| 400                             | 3821 | 000 | TRAVEL / TRNG - PEER FITNESS         | 5,300    | 5,300    | -                    | 0.0%           |              |
| 400                             | 3822 | 000 | TRAVEL / TRNG - PEER SUPPORT         | 18,308   | 12,400   | (5,908)              | -32.3%         |              |
| 400                             | 3825 | 000 | TRAVEL / TRNG - DISASTER MGMT        | 1,350    | 1,350    | -                    | 0.0%           |              |
| 400                             | 3826 | 000 | TRAVEL / TRNG - TECH RESCUE          | 5,870    | 8,250    | 2,380                | 40.5%          |              |
| 400                             | 3827 | 000 | TRAVEL / TRNG - ARFF                 | 7,950    | 12,450   | 4,500                | 56.6%          |              |
| 400                             | 3830 | 000 | TRAVEL / TRNG - FIRE PREV            | 6,790    | 6,790    | -                    | 0.0%           |              |
| 400                             | 3830 | 100 | TUITION - FIRE PREV                  | 0        | 0        | -                    | 100.0%         |              |
| 400                             | 3840 | 000 | TRAVEL / TRNG - TRAINING DIV         | 11,500   | 11,500   | -                    | 0.0%           |              |
| 400                             | 3840 | 100 | TUITION - TRNG                       | 0        | 2,500    | 2,500                | 100.0%         |              |
| 400                             | 3850 | 000 | TRAVEL / TRNG - MEDICAL SERV         | 68,350   | 107,978  | 39,628               | 58.0%          | 400-F        |
| 400                             | 3820 | 100 | TUITION - EMER SERV                  | 2,500    | 2,500    | -                    | 0.0%           |              |
| 400                             | 3860 | 000 | TRAVEL / TRNG - ARSON                | 7,390    | 7,390    | -                    | 0.0%           |              |
| 400                             | 3870 | 000 | TRAVEL / TRNG - HAZMAT               | 0        | 0        | -                    | 100.0%         |              |
| 400                             | 3875 | 000 | TRAVEL / TRNG - WILDLAND             | 5,265    | 5,271    | 6                    | 0.1%           |              |
| 400                             | 3880 | 000 | TRAVEL / TRNG - PUBLIC EDUC          | 8,300    | 7,000    | (1,300)              | -15.7%         |              |
| 400                             | 3885 | 000 | TRAVEL / TRNG - FLEET                | 11,178   | 8,050    | (3,128)              | -28.0%         |              |
| 400                             | 3887 | 000 | TRAVEL / TRNG - INFO TECH            | 6,359    | 6,359    | -                    | 0.0%           |              |

**400 Division - Training Division Account Footnotes**

- 400-D Increased training costs for new employees and expanded employee count in Administration.
- 400-E Realignment for Peer Support travel and training funds to new account 400-3822-000.
- 400-F Increased tuition for 5 employees to attend paramedic school in 2026 as compared to 2 employees in 2025.

|                                       |      |     |  | 2025             | 2026             | 2025 vs. 2026 Budget |                | Footnote No. |
|---------------------------------------|------|-----|--|------------------|------------------|----------------------|----------------|--------------|
|                                       |      |     |  | APPROVED         | PROPOSED         | Dollar Change        | Percent Change |              |
| <b>DIVISION 400 - TRAINING CON'T</b>  |      |     |  |                  |                  |                      |                |              |
| <b>SUPPLIES &amp; SERVICES CON'T:</b> |      |     |  |                  |                  |                      |                |              |
| 400                                   | 3900 | 000 | NMFR TRAINEE & OFFICER ACADEMY EXPENSES        | 23,000           | 30,000           | 7,000                | 30.4%          |              |
| 400                                   | 3900 | 100 | NA TRAINEE & OFFICER ACADEMY BILLABLE EXPENSES | 154,000          | 154,000          | -                    | 0.0%           |              |
| 400                                   | 3900 | 200 | EMT ACADEMY BILLABLE EXPENSES                  | 50,000           | 110,000          | 60,000               | 120.0%         | 400-G        |
| 400                                   | 3900 | 300 | OFFICER ACADEMY BILLABLE EXPENSES              | 15,552           | 0                | (15,552)             | -100.0%        | 400-H        |
| 400                                   | 3950 | 000 | TRAINING-EXPENSES FOR BILLABLE SERVICES        | 10,000           | 10,000           | -                    | 0.0%           |              |
| 400                                   | 3980 | 000 | OTHER CONTRACTED SVCS - TC                     | 99,709           | 80,015           | (19,694)             | -19.8%         | 400-I        |
| 400                                   | 3980 | 100 | OTHER CONTRACTED SVCS - TRAINING STATION       | 8,923            | 9,160            | 237                  | 2.7%           |              |
| 400                                   | 6100 | 000 | UNANTICIPATED RPRS & REPLACEMT - TC            | 34,100           | 34,000           | (100)                | -0.3%          |              |
| <b>TOTAL SUPPLIES &amp; SERVICES</b>  |      |     |  | <b>858,566</b>   | <b>941,451</b>   | <b>82,885</b>        | <b>9.7%</b>    |              |
| <b>CAPITAL OUTLAY:</b>                |      |     |  |                  |                  |                      |                |              |
| 400                                   | 9400 | 000 | EQUIPMENT & TOOLS                              | 1,500            | 1,500            | -                    | 0.0%           |              |
| 400                                   | 9460 | 000 | PHYSICAL FITNESS EQUIPMENT                     | 4,000            | 4,000            | -                    | 0.0%           |              |
| 400                                   | 9550 | 000 | OTHER CAPITAL EXPENDITURES                     | 11,000           | 27,500           | 16,500               | 150.0%         |              |
| <b>TOTAL CAPITAL OUTLAY</b>           |      |     |  | <b>16,500</b>    | <b>33,000</b>    | <b>16,500</b>        | <b>100.0%</b>  |              |
| <b>TOTAL TRAINING DIVISION</b>        |      |     |  | <b>2,203,324</b> | <b>2,246,433</b> | <b>43,109</b>        | <b>2.0%</b>    |              |

**400 Division - Training Division Account Footnotes**

400-G Increased costs for EMT Academy per 2025 actual costs.

400-H There will not be District run Officer Academy in 2026.

400-I Reduced septic cost due to planned sewer connection to Northglenn and reduced landscaping costs for the training center.

|                                     |      |     |  | 2025           | 2026           | 2025 vs. 2026 Budget |                | Footnote No. |
|-------------------------------------|------|-----|--|----------------|----------------|----------------------|----------------|--------------|
|                                     |      |     |  | APPROVED       | PROPOSED       | Dollar Change        | Percent Change |              |
| <b>DIVISION 600 - FLEET</b>         |      |     |  |                |                |                      |                |              |
| <b>PERSONNEL:</b>                   |      |     |  |                |                |                      |                |              |
| 600                                 | 1100 | 000 | SALARIES - FTE (3) - FLEET                 | 397,060        | 335,001        | (62,059)             | -15.6%         | 600-A        |
| 600                                 | 1110 | 000 | OVERTIME - EMERGENCY CALL BACK             | 2,000          | 2,000          | -                    | 0.0%           |              |
| 600                                 | 1270 | 000 | ON CALL PAY                                | 0              | 18,000         | 18,000               | 100.0%         | 600-B        |
| 600                                 | 1360 | 000 | MATCHING FPPA PENSION - FLEET              | 41,691         | 36,850         | (4,841)              | -11.6%         |              |
| 600                                 | 1380 | 000 | MATCHING DEFERRED COMP - FLEET             | 7,941          | 6,700          | (1,241)              | -15.6%         |              |
| 600                                 | 1400 | 000 | MATCHING MEDICARE - FLEET                  | 5,904          | 4,955          | (949)                | -16.1%         |              |
| 600                                 | 1420 | 000 | WORKERS COMP INSURANCE - FLEET             | 8,807          | 7,404          | (1,403)              | -15.9%         |              |
| 600                                 | 1430 | 000 | HEALTH INSURANCE -FLEET                    | 95,554         | 0              | (95,554)             | -100.0%        | 600-C        |
| 600                                 | 1430 | 300 | RETIREE HEALTH SAVINGS                     | 8,794          | 6,925          | (1,869)              | -21.3%         |              |
| 600                                 | 1430 | 500 | BENEFIT BROKER FEE - FLEET                 | 800            | 800            | -                    | 0.0%           |              |
| 600                                 | 1430 | 600 | WELL-BEING CREDIT - FLEET                  | 180            | 180            | -                    | 0.0%           |              |
| 600                                 | 1440 | 000 | LIFE INSURANCE - FLEET                     | 1,806          | 1,508          | (298)                | -16.5%         |              |
| 600                                 | 1450 | 000 | DENTAL INSURANCE - FLEET                   | 4,043          | 3,599          | (444)                | -11.0%         |              |
| 600                                 | 1460 | 000 | LT DISABILITY INSURANCE - FLEET            | 1,469          | 1,240          | (229)                | -15.6%         |              |
| 600                                 | 1470 | 000 | VISION INSURANCE - FLEET                   | 678            | 617            | (61)                 | -9.0%          |              |
| <b>TOTAL PERSONNEL</b>              |      |     |  | <b>584,727</b> | <b>433,779</b> | <b>(150,948)</b>     | <b>-25.8%</b>  |              |
| <b>SUPPLIES &amp; SERVICE:</b>      |      |     |  |                |                |                      |                |              |
| 600                                 | 2000 | 000 | TIRE REPLACEMENT & REPAIRS                 | 46,100         | 46,100         | -                    | 0.0%           |              |
| 600                                 | 2100 | 000 | FUEL - ALL DIVISIONS                       | 250,000        | 200,000        | (50,000)             | -20.0%         | 600-D        |
| 600                                 | 2210 | 000 | SHOP SMALL TOOLS                           | 9,699          | 8,700          | (999)                | -10.3%         |              |
| 600                                 | 2250 | 000 | CLOTHING/UNIFORMS - FLEET                  | 1,120          | 320            | (800)                | -71.4%         |              |
| 600                                 | 2280 | 000 | DISPOSABLE/CONSUMABLE SUPPLIES             | 600            | 600            | -                    | 0.0%           |              |
| 600                                 | 3000 | 000 | VEHICLE REFURBISHMENT                      | 1,000          | 1,000          | -                    | 0.0%           |              |
| 600                                 | 3100 | 000 | ADMIN VEHICLES PREV FLEET                  | 4,400          | 4,406          | 6                    | 0.1%           |              |
| 600                                 | 3120 | 000 | EMRG SERV VEHICLES PREV FLEET              | 27,500         | 27,500         | -                    | 0.0%           |              |
| 600                                 | 3130 | 000 | FIRE PREV VEHICLES PREV FLEET              | 750            | 750            | -                    | 0.0%           |              |
| 600                                 | 3140 | 000 | TRAINING VEHICLES PREV FLEET               | 600            | 600            | -                    | 0.0%           |              |
| 600                                 | 3150 | 000 | SUBCONTRACTED VEHICLE SERVICES             | 14,300         | 14,100         | (200)                | -1.4%          |              |
| 600                                 | 3160 | 000 | ROUTINE REPAIRS                            | 76,000         | 76,000         | -                    | 0.0%           |              |
| 600                                 | 3170 | 000 | UNANTICIPATED MAJOR REPAIRS                | 76,000         | 90,000         | 14,000               | 18.4%          | 600-E        |
| 600                                 | 3410 | 000 | GAS & ELECTRIC - FLEET BLDG                | 14,000         | 14,000         | -                    | 0.0%           |              |
| 600                                 | 3420 | 000 | WATER & SEWER - FLEET BLDG                 | 8,000          | 8,000          | 0                    | 0.0%           |              |
| 600                                 | 3430 | 000 | TRASH REMOVAL - FLEET BLDG                 | 1,300          | 1,600          | 300                  | 23.1%          |              |
| 600                                 | 3450 | 000 | TELEPHONE SERVICE - FLEET                  | 380            | 0              | (380)                | -100.0%        |              |
| 600                                 | 3610 | 000 | R&M BUILDING & GROUNDS - FLEET             | 750            | 750            | -                    | 0.0%           |              |
| 600                                 | 3620 | 000 | R&M EQUIPMENT - FLEET                      | 22,500         | 23,100         | 600                  | 2.7%           |              |
| 600                                 | 3740 | 000 | TRAVEL EXP- FLEET (NON TRAINING RELATED)   | 2,500          | 2,500          | -                    | 0.0%           |              |
| 600                                 | 3750 | 000 | WELLNESS & PHYSICALS                       | 1,400          | 750            | (650)                | -46.4%         |              |
| 600                                 | 3800 | 000 | EXPENSES FOR ADAMS COUNTY FIRE             | 78,750         | 0              | (78,750)             | -100.0%        | 600-F        |
| 600                                 | 3800 | 100 | EXP FOR BILLABLE SERVICES                  | 5,000          | 5,000          | -                    | 0.0%           |              |
| 600                                 | 3980 | 000 | OTHER CONTRACTED SERVICES                  | 6,824          | 7,034          | 210                  | 3.1%           |              |
| 600                                 | 6100 | 000 | UNANTICIPATED RPR & REPLC-FLEET FACILITIES | 8,000          | 8,000          | -                    | 0.0%           |              |
| <b>TOTAL SUPPLIES &amp; SERVICE</b> |      |     |  | <b>657,472</b> | <b>540,810</b> | <b>(116,662)</b>     | <b>-17.7%</b>  |              |

|                                   |      |     |                            | 2025             | 2026           | 2025 vs. 2026 Budget |                   | Footnote<br>No. |
|-----------------------------------|------|-----|----------------------------|------------------|----------------|----------------------|-------------------|-----------------|
|                                   |      |     |                            | APPROVED         | PROPOSED       | Dollar Change        | Percent<br>Change |                 |
| <b>DIVISION 600 - FLEET CON'T</b> |      |     |                            |                  |                |                      |                   |                 |
| <b>CAPITAL OUTLAY:</b>            |      |     |                            |                  |                |                      |                   |                 |
| 600                               | 9550 | 000 | OTHER CAPITAL EXPENDITURES | 0                | 0              | -                    | 100.0%            |                 |
| <b>TOTAL CAPITAL OUTLAY</b>       |      |     |                            | <b>0</b>         | <b>0</b>       | -                    |                   |                 |
| <b>TOTAL FLEET DIVISION</b>       |      |     |                            | <b>1,242,199</b> | <b>974,589</b> | <b>(267,610)</b>     | <b>-21.5%</b>     |                 |

**600 Division - FLEET Division Account Footnotes**

- 600-A See Salary Analysis.
- 600-B The District will be applying a new policy in 2026 for off-duty call back for 40 hour employees. This will be paid in the form of on-call pay.
- 600-C The District has established a new fund to record the level funded medical insurance activity including the employer portion of medical claims.
- 600-D Reduced fuel costs due to decline in fuel prices from previous year budget.
- 600-E Unanticipated major repairs expense increased due increase in historical trends.
- 600-F There will be no expenses for Adams County Fire after the dissolution of the IGA on 12-31-25.

|  |      |     |                                       | 2025              | 2026              | 2025 vs. 2026 Budget |                | Footnote No. |
|--|------|-----|---------------------------------------|-------------------|-------------------|----------------------|----------------|--------------|
|  |      |     |                                       | APPROVED          | PROPOSED          | Dollar Change        | Percent Change |              |
| <b>DIVISION 800 - INFORMATION TECHNOLOGY</b> |      |     |                                       |                   |                   |                      |                |              |
| <b>PERSONNEL:</b>                            |      |     |                                       |                   |                   |                      |                |              |
| 800  | 1100 | 000 | SALARIES - FTE (3)- INFO TECH         | 406,835           | 408,350           | 1,515                | 0.4%           |              |
| 800  | 1210 | 000 | OVERTIME - IT                         | 5,000             | 5,000             | -                    | 0.0%           |              |
| 800  | 1270 | 000 | ON CALL PAY                           | 0                 | 18,000            | 18,000               | 100.0%         | 800-A        |
| 800  | 1301 | 000 | MERIT ALLOWANCE - IT                  | 6,000             | 6,000             | -                    | 0.0%           |              |
| 800  | 1360 | 000 | MATCHING FPPA PENSION - IT            | 42,718            | 44,919            | 2,201                | 5.2%           |              |
| 800  | 1380 | 000 | MATCHING DEFERRED COMP - IT           | 8,137             | 8,167             | 30                   | 0.4%           |              |
| 800  | 1400 | 000 | MATCHING MEDICARE - IT                | 6,092             | 6,040             | (52)                 | -0.9%          |              |
| 800  | 1420 | 000 | WORKERS COMP INSURANCE - IT           | 821               | 817               | (4)                  | -0.5%          |              |
| 800  | 1430 | 000 | HEALTH INSURANCE - IT                 | 88,501            | 0                 | (88,501)             | -100.0%        | 800-B        |
| 800  | 1430 | 300 | RETIREE HEALTH SAVINGS                | 6,596             | 6,925             | 330                  | 5.0%           |              |
| 800  | 1430 | 500 | BENEFIT BROKER FEE - IT               | 400               | 400               | -                    | 0.0%           |              |
| 800  | 1430 | 600 | WELL-BEING CREDIT                     | 180               | 180               | -                    | 0.0%           |              |
| 800  | 1440 | 000 | LIFE INSURANCE - IT                   | 1,860             | 1,838             | (22)                 | -1.2%          |              |
| 800  | 1450 | 000 | DENTAL INSURANCE - IT                 | 3,503             | 4,125             | 622                  | 17.8%          |              |
| 800  | 1460 | 000 | LT DISABILITY INSURANCE - IT          | 1,505             | 1,511             | 6                    | 0.4%           |              |
| 800  | 1470 | 000 | VISION INSURANCE - IT                 | 533               | 617               | 84                   | 15.8%          |              |
| <b>TOTAL PERSONNEL</b>                       |      |     |                                       | <b>578,681</b>    | <b>512,889</b>    | <b>(65,792)</b>      | <b>-11.4%</b>  |              |
| <b>SUPPLIES &amp; SERVICE:</b>               |      |     |                                       |                   |                   |                      |                |              |
| 800  | 3450 | 000 | NETWORK INFRASTRUCTURE                | 196,595           | 203,520           | 6,925                | 3.5%           |              |
| 800  | 3630 | 100 | R&M COMPUTERS - ADMIN                 | 5,000             | 5,000             | -                    | 0.0%           |              |
| 800  | 3630 | 200 | R&M COMPUTERS - EMER SERV             | 12,600            | 9,600             | (3,000)              | -23.8%         |              |
| 800  | 3630 | 300 | R&M COMPUTERS - FIRE PREV             | 2,000             | 2,000             | -                    | 0.0%           |              |
| 800  | 3630 | 400 | R&M COMPUTERS - TRAINING              | 4,000             | 4,000             | -                    | 0.0%           |              |
| 800  | 3650 | 100 | SOFTWARE & SUPPLIES - ADMIN           | 304,947           | 429,427           | 124,480              | 40.8%          | 800-C        |
| 800  | 3650 | 200 | SOFTWARE & SUPPLIES - EMER SERV       | 98,175            | 129,142           | 30,967               | 31.5%          | 800-D        |
| 800  | 3650 | 300 | SOFTWARE & SUPPLIES - FIRE PREVENTION | 1,100             | 1,100             | -                    | 0.0%           |              |
| 800  | 3740 | 000 | TRAVEL EXPENSE - IT (NON-TRNG)        | 300               | 300               | -                    | 0.0%           |              |
| 800  | 3750 | 000 | WELLNESS & PHYSICALS                  | 0                 | 0                 | -                    | 100.0%         |              |
| 800  | 3980 | 000 | OTHER CONTRACTED SERVICES - IT        | 125,000           | 125,000           | -                    | 0.0%           |              |
| <b>TOTAL SUPPLIES &amp; SERVICE</b>          |      |     |                                       | <b>749,717</b>    | <b>909,089</b>    | <b>159,372</b>       | <b>21.3%</b>   |              |
| <b>CAPITAL OUTLAY:</b>                       |      |     |                                       |                   |                   |                      |                |              |
| 800  | 9500 | 100 | COMPUTER EQUIPMENT - ADMIN            | 15,000            | 15,915            | 915                  | 6.1%           |              |
| 800  | 9500 | 200 | COMPUTER EQUIPMENT - EMER SERV        | 24,000            | 24,250            | 250                  | 1.0%           |              |
| 800  | 9500 | 300 | COMPUTER EQUIPMENT - FIRE PREV        | 7,500             | 8,000             | 500                  | 6.7%           |              |
| 800  | 9500 | 400 | COMPUTER EQUIPMENT - TRAINING         | 7,000             | 8,000             | 1,000                | 14.3%          |              |
| <b>TOTAL CAPITAL OUTLAY</b>                  |      |     |                                       | <b>53,500</b>     | <b>56,165</b>     | <b>2,665</b>         | <b>5.0%</b>    |              |
| <b>TOTAL INFO TECHNOLOGY DIVISION</b>        |      |     |                                       | <b>1,381,898</b>  | <b>1,478,143</b>  | <b>96,246</b>        | <b>7.0%</b>    |              |
| <b>GENERAL FUND GRAND TOTAL EXPENDITURES</b> |      |     |                                       | <b>47,486,935</b> | <b>44,616,726</b> | <b>(2,870,209)</b>   | <b>-6.0%</b>   |              |

**800 Division - I.T. Division Account Footnotes**

800-A The District will be applying a new policy in 2026 for off-duty call back for 40 hour employees. This will be paid in the form of on-call pay.

800-B See Benefit Analysis.

800-C Increase for licensing fees for cybersecurity monitoring software, camera software, media monitoring, new accounting, payroll & budgeting software.

800-D Increase in licensing fees for new staffing software, records management software, and pediatric resuscitation system software.

|  | 2025<br>APPROVED  | 2026<br>PROPOSED  | 2025 vs. 2026 Budget |                   | Footnote<br>No. |
|--|-------------------|-------------------|----------------------|-------------------|-----------------|
|  |                   |                   | Dollar Change        | Percent<br>Change |                 |
| <b>GENERAL FUND EXPENSE RECAP BY EXPENSE TYPE:</b> |                   |                   |                      |                   |                 |
|  |                   |                   |                      |                   |                 |
|  |                   |                   |                      |                   |                 |
|  |                   |                   |                      |                   |                 |
| <b>PERSONNEL EXPENSE RECAP:</b>                    |                   |                   |                      |                   |                 |
|  |                   |                   |                      |                   |                 |
| INDIRECT EXPENSES - DIV 100                        | 500,000           | 500,000           | -                    | 0.0%              |                 |
| FIRE ADMINISTRATION - DIV 100                      | 3,259,194         | 2,839,691         | (419,503)            | -12.9%            |                 |
| OPERATIONS - DIV 200                               | 31,549,077        | 29,084,240        | (2,464,837)          | -7.8%             |                 |
| FIRE PREVENTION - DIV 300                          | 2,230,894         | 2,155,756         | (75,138)             | -3.4%             |                 |
| TRAINING - DIV 400                                 | 1,328,257         | 1,271,982         | (56,275)             | -4.2%             |                 |
| FLEET - DIV 600                                    | 584,727           | 433,779           | (150,948)            | -25.8%            |                 |
| INFO TECHNOLOGY - DIV 800                          | 578,681           | 512,889           | (65,792)             | -11.4%            |                 |
| <b>TOTAL PERSONNEL</b>                             | <b>40,030,829</b> | <b>36,798,337</b> | <b>(3,232,492)</b>   | <b>-8.1%</b>      |                 |
|  |                   |                   |                      |                   |                 |
| <b>SUPPLIES &amp; SERVICES RECAP:</b>              |                   |                   |                      |                   |                 |
|  |                   |                   |                      |                   |                 |
| FIRE ADMINISTRATION - DIV 100                      | 2,148,654         | 2,172,364         | 23,710               | 1.1%              |                 |
| OPERATIONS - DIV 200                               | 2,874,910         | 3,104,553         | 229,643              | 8.0%              |                 |
| FIRE PREVENTION - DIV 300                          | 43,302            | 36,184            | (7,118)              | -16.4%            |                 |
| TRAINING - DIV 400                                 | 858,566           | 941,451           | 82,885               | 9.7%              |                 |
| FLEET - DIV 600                                    | 657,472           | 540,810           | (116,662)            | -17.7%            |                 |
| INFO TECHNOLOGY - DIV 800                          | 749,717           | 909,089           | 159,372              | 21.3%             |                 |
| <b>TOTAL SUPPLIES &amp; SERVICES</b>               | <b>7,332,621</b>  | <b>7,704,451</b>  | <b>371,830</b>       | <b>5.1%</b>       |                 |
|  |                   |                   |                      |                   |                 |
| <b>CAPITAL EXPENSE RECAP</b>                       |                   |                   |                      |                   |                 |
|  |                   |                   |                      |                   |                 |
| FIRE ADMINISTRATION - DIV 100                      | 4,500             | 5,000             | 500                  | 11.1%             |                 |
| OPERATIONS - DIV 200                               | 48,985            | 19,773            | (29,212)             | -59.6%            |                 |
| FIRE PREVENTION - DIV 300                          | 0                 | 0                 | -                    | 0.0%              |                 |
| TRAINING - DIV 400                                 | 16,500            | 33,000            | 16,500               | 100.0%            |                 |
| FLEET - DIV 600                                    | 0                 | 0                 | -                    | 0.0%              |                 |
| INFO TECHNOLOGY - DIV 800                          | 53,500            | 56,165            | 2,665                | 5.0%              |                 |
| <b>TOTAL CAPITAL OUTLAY</b>                        | <b>123,485</b>    | <b>113,938</b>    | <b>(9,547)</b>       | <b>-7.7%</b>      |                 |
|  |                   |                   |                      |                   |                 |
| <b>TOTAL APPROVED EXPENSES</b>                     | <b>47,486,936</b> | <b>44,616,726</b> | <b>(2,870,210)</b>   | <b>-6.0%</b>      |                 |

|  | 2025<br>APPROVED  | 2026<br>PROPOSED  | 2025 vs. 2026 Budget |                   | Footnote<br>No. |
|--|-------------------|-------------------|----------------------|-------------------|-----------------|
|  |                   |                   | Dollar Change        | Percent<br>Change |                 |
| <b>GENERAL FUND EXPENSE RECAP BY DIVISION:</b> |                   |                   |                      |                   |                 |
| <b><u>ADMINISTRATION - DIV 100:</u></b>        |                   |                   |                      |                   |                 |
| FIRE DIST PERSONNEL-INDIRECT                   | 500,000           | 500,000           | -                    | 0.0%              |                 |
| PERSONNEL                                      | 3,259,194         | 2,839,691         | (419,503)            | -12.9%            |                 |
| SUPPLIES & SERVICES                            | 2,148,654         | 2,172,364         | 23,710               | 1.1%              |                 |
| CAPITAL OUTLAY                                 | 4,500             | 5,000             | 500                  | 11.1%             |                 |
| <b>TOTAL ADMINISTRATION</b>                    | <b>5,912,348</b>  | <b>5,517,055</b>  | <b>(395,293)</b>     | <b>-6.7%</b>      |                 |
| <b><u>OPERATIONS - DIV 200:</u></b>            |                   |                   |                      |                   |                 |
| PERSONNEL                                      | 31,549,077        | 29,084,240        | (2,464,837)          | -7.8%             |                 |
| SUPPLIES & SERVICES                            | 2,874,910         | 3,104,553         | 229,643              | 8.0%              |                 |
| CAPITAL OUTLAY                                 | 48,985            | 19,773            | (29,212)             | -59.6%            |                 |
| <b>TOTAL OPERATIONS</b>                        | <b>34,472,972</b> | <b>32,208,566</b> | <b>(2,264,406)</b>   | <b>-6.6%</b>      |                 |
| <b><u>FIRE PREVENTION - DIV 300:</u></b>       |                   |                   |                      |                   |                 |
| PERSONNEL                                      | 2,230,894         | 2,155,756         | (75,138)             | -3.4%             |                 |
| SUPPLIES & SERVICES                            | 43,302            | 36,184            | (7,118)              | -16.4%            |                 |
| CAPITAL OUTLAY                                 | 0                 | 0                 | -                    | 0.0%              |                 |
| <b>TOTAL FIRE PREVENTION</b>                   | <b>2,274,196</b>  | <b>2,191,940</b>  | <b>(82,256)</b>      | <b>-3.6%</b>      |                 |
| <b><u>TRAINING - DIV 400:</u></b>              |                   |                   |                      |                   |                 |
| PERSONNEL                                      | 1,328,257         | 1,271,982         | (56,275)             | -4.2%             |                 |
| SUPPLIES & SERVICES                            | 858,566           | 941,451           | 82,885               | 9.7%              |                 |
| CAPITAL OUTLAY                                 | 16,500            | 33,000            | 16,500               | 100.0%            |                 |
| <b>TOTAL TRAINING</b>                          | <b>2,203,323</b>  | <b>2,246,433</b>  | <b>43,110</b>        | <b>2.0%</b>       |                 |
| <b><u>FLEET - DIV 600:</u></b>                 |                   |                   |                      |                   |                 |
| PERSONNEL                                      | 584,727           | 433,779           | (150,948)            | -25.8%            |                 |
| SUPPLIES & SERVICES                            | 657,472           | 540,810           | (116,662)            | -17.7%            |                 |
| CAPITAL OUTLAY                                 | 0                 | 0                 | -                    | 0.0%              |                 |
| <b>TOTAL FLEET</b>                             | <b>1,242,199</b>  | <b>974,589</b>    | <b>(267,610)</b>     | <b>-21.5%</b>     |                 |
| <b><u>INFO TECHNOLOGY - DIV 800:</u></b>       |                   |                   |                      |                   |                 |
| PERSONNEL                                      | 578,681           | 512,889           | (65,792)             | -11.4%            |                 |
| SUPPLIES & SERVICES                            | 749,717           | 909,089           | 159,372              | 21.3%             |                 |
| CAPITAL OUTLAY                                 | 53,500            | 56,165            | 2,665                | 5.0%              |                 |
| <b>TOTAL INFO TECHNOLOGY</b>                   | <b>1,381,898</b>  | <b>1,478,143</b>  | <b>96,246</b>        | <b>7.0%</b>       |                 |
| <b>TOTAL APPROVED EXPENSES</b>                 | <b>47,486,936</b> | <b>44,616,726</b> | <b>(2,870,210)</b>   | <b>-6.0%</b>      |                 |

**North Metro Fire Rescue District**  
**2026 Proposed Budget**  
**Comparison Format 2026 to 2025 with 2026 capital expenses**

|                |   | <b>CAPITAL IMPROVEMENTS FUND</b> |                   | 2025 vs. 2026 Budget |             |              |
|----------------|---|----------------------------------|-------------------|----------------------|-------------|--------------|
| Acct. No.      |   | 2025<br>APPROVED                 | 2026<br>APPROVED  | \$ Change            | % Change    | Footnote No. |
| 6-000-3250-000 | Interest Income                                   | 1,500,000                        | 2,000,000         | 500,000              | 33%         | CIF - A      |
| 6-000-3259-000 | Grant Revenue                                     | 100,000                          | 150,000           | 50,000               | 50%         |              |
| 6-000-3500-000 | Impact Fees                                       | 1,000                            | 50,000            | 49,000               | 4900%       | CIF - B      |
| 6-100-8500-000 | Interfund Transfers                               | 16,750,000                       | 14,350,000        | (2,400,000)          | -14%        | CIF - C      |
|                | <b>TOTAL REVENUE</b>                              | <b>18,351,000</b>                | <b>16,550,000</b> | <b>(1,801,000)</b>   | <b>-10%</b> |              |
|                | <b>TOTAL EXPENSES</b>                             | <b>26,754,513</b>                | <b>24,937,062</b> | <b>(1,817,451)</b>   | <b>-7%</b>  |              |
|                | <b>EXPENSES:</b>                                  |                                  |                   |                      |             |              |
| 6-100-3685-000 | HQ - Mechanical Systems                           | 42,000                           | -                 | (42,000)             |             |              |
| 6-100-4000-000 | HQ - Exterior Improvements                        | 20,000                           | -                 | (20,000)             |             |              |
| 6-100-4100-000 | HQ - Interior Improvements                        | 40,000                           | 337,500           | 297,500              |             |              |
| 6-100-5000-000 | Station 61 - Fitness Equipment                    | -                                | 2,600             | 2,600                |             |              |
|                | <b>Total HQ</b>                                   | <b>102,000</b>                   | <b>340,100</b>    | <b>238,100</b>       |             | CIF - D      |
| 6-200-1100-000 | Bunker Gear/Personal Protective Equipment         | 381,530                          | 241,310           | (140,220)            |             |              |
| 6-200-1105-000 | Airpacks/SCBA bottles                             | 19,000                           | 122,260           | 103,260              |             |              |
| 6-200-1107-000 | Extrication Equipment                             | 61,600                           | 27,170            | (34,430)             |             |              |
| 6-200-1110-000 | First In Alerting                                 | 10,526                           | -                 | (10,526)             |             |              |
| 6-200-1115-000 | Tech Rescue Heavy Vehicle Equipment               | -                                | 12,600            | 12,600               |             |              |
| 6-200-1125-000 | Opticom   | 75,000                           | 165,000           | 90,000               |             |              |
| 6-200-1190-000 | EMS Simulation Lab                                | 5,000                            | 12,500            | 7,500                |             |              |
| 6-200-1195-000 | Narcotics Vaults                                  | 4,500                            | 18,000            | 13,500               |             |              |
| 6-200-2000-000 | Grant Expenditures                                | 200,000                          | 200,000           | -                    |             |              |
| 6-200-3510-000 | Medical Equipment                                 | 904,000                          | 78,980            | (825,020)            |             |              |
|                | <b>Total Firefighting &amp; Medical Equipment</b> | <b>1,661,156</b>                 | <b>877,820</b>    | <b>(783,336)</b>     |             | CIF - E      |
| 6-261-4500-000 | Station 61 - Admin Fees                           | 750                              | -                 | (750)                |             |              |
|                | <b>Total Station 61 - Construction</b>            | <b>750</b>                       | <b>-</b>          | <b>(750)</b>         |             |              |
| 6-261-3685-000 | Station 61 - Mechanical Systems                   | -                                | 20,000            | 20,000               |             |              |
| 6-261-5000-000 | Station 61 - Fitness Equipment                    | -                                | 2,600             | 2,600                |             |              |
|                | <b>Total Station 61 - Ongoing Maintenance</b>     | <b>-</b>                         | <b>22,600</b>     | <b>22,600</b>        |             | CIF - F      |
| 6-262-3667-000 | Station 62 - Landscaping                          | -                                | -                 | -                    |             |              |
| 6-262-3669-000 | Station 62 - Concrete                             | 75,000                           | -                 | (75,000)             |             |              |
| 6-262-4000-000 | Station 62 - Exterior Improvements                | 215,000                          | 10,000            | (205,000)            |             |              |
| 6-262-4100-000 | Station 62 - Interior Improvements                | -                                | 15,000            | 15,000               |             |              |
| 6-262-5000-000 | Station 62 - Fitness Equipment                    | -                                | 2,600             | 2,600                |             |              |
|                | <b>Total Station 62 - Ongoing Maintenance</b>     | <b>290,000</b>                   | <b>27,600</b>     | <b>(262,400)</b>     |             | CIF - G      |
| 6-263-3685-000 | Station 63 - Mechanical Systems                   | -                                | 5,000             | 5,000                |             |              |
| 6-263-5000-000 | Station 63 - Fitness Equipment                    | -                                | 2,600             | 2,600                |             |              |
|                | <b>Total Station 63 - Ongoing Maintenance</b>     | <b>-</b>                         | <b>7,600</b>      | <b>7,600</b>         |             | CIF - H      |
| 6-264-3685-000 | Station 64 - Mechanical Systems                   | 55,000                           | 10,000            | (45,000)             |             |              |
| 6-264-4000-000 | Station 64 - Exterior Improvements                | -                                | 90,000            | 90,000               |             |              |
| 6-264-4100-000 | Station 64 - Interior Improvements                | -                                | 63,800            | 63,800               |             |              |
| 6-264-5000-000 | Station 64 - Fitness Equipment                    | -                                | 2,600             | 2,600                |             |              |
|                | <b>Total Station 64 - Ongoing Maintenance</b>     | <b>55,000</b>                    | <b>166,400</b>    | <b>111,400</b>       |             | CIF - I      |
| 6-265-3660-000 | Station 65 - Construction                         | -                                | 250,000           |                      |             |              |
|                | <b>Total Station 61 - Construction</b>            | <b>-</b>                         | <b>250,000</b>    | <b>250,000</b>       |             | CIF - J      |
| 6-265-3685-000 | Station 65 - Mechanical Systems                   | -                                | 7,500             | 7,500                |             |              |
|                | <b>Total Station 65 - Ongoing Maintenance</b>     | <b>-</b>                         | <b>7,500</b>      | <b>7,500</b>         |             | CIF - K      |

**North Metro Fire Rescue District  
2026 Proposed Budget  
Comparison Format 2026 to 2025 with 2026 capital expenses**

|                |  | CAPITAL IMPROVEMENTS FUND |                   | 2025 vs. 2026 Budget |          |              |
|----------------|--|---------------------------|-------------------|----------------------|----------|--------------|
| Acct. No.      |  | 2025 APPROVED             | 2026 APPROVED     | \$ Change            | % Change | Footnote No. |
| 6-266-3667-000 | Station 66 - Landscaping                                   | -                         | -                 | -                    |          |              |
| 6-266-3685-000 | Station 66 - Mechanical Systems                            | 40,000                    | 56,500            | 16,500               |          |              |
| 6-266-4000-000 | Station 66 - Exterior Improvements                         | 250,000                   | 1,040,000         | 790,000              |          |              |
| 6-266-5000-000 | Station 66 - Fitness Equipment                             | -                         | 2,600             | 2,600                |          |              |
|                | <b>Total Station 66 - Ongoing Maintenance</b>              | <b>290,000</b>            | <b>1,099,100</b>  | <b>809,100</b>       |          | CIF - L      |
| 6-267-3667-000 | Station 67 - Landscaping                                   | 30,000                    | -                 | (30,000)             |          |              |
| 6-267-3680-000 | Station 67 - Sewer Line                                    | 500,000                   | 100,000           | (400,000)            |          |              |
| 6-267-4000-000 | Station 67 - Exterior Improvements                         | 8,000                     | -                 | (8,000)              |          |              |
| 6-267-4100-000 | Station 67 - Interior Improvements                         | -                         | 10,000            | 10,000               |          |              |
|                | <b>Total Station 67 - Ongoing Maintenance</b>              | <b>538,000</b>            | <b>110,000</b>    | <b>(428,000)</b>     |          | CIF - M      |
| 6-268-3600-000 | Station 68 - Land  | 1,208,884                 | -                 | (1,208,884)          |          |              |
| 6-268-3605-000 | Station 68 - Temporary Housing                             | 49,450                    | 60,000            | 10,550               |          |              |
| 6-268-3606-000 | Station 68 - Temporary Site                                | 86,645                    | -                 | (86,645)             |          |              |
| 6-268-3610-000 | Station 68 - Architects                                    | 576,000                   | 111,000           | (465,000)            |          |              |
| 6-268-3615-000 | Station 68 - Owner's Representative                        | 146,650                   | 140,000           | (6,650)              |          |              |
| 6-268-3630-000 | Station 68 - Testing                                       | 90,448                    | 100,070           | 9,622                |          |              |
| 6-268-3640-000 | Station 68 - Permitting & Development                      | 371,357                   | 371,357           | -                    |          |              |
| 6-268-3650-000 | Station 68 - Services - Legal                              | 15,000                    | 5,000             | (10,000)             |          |              |
| 6-268-3660-000 | Station 68 - Construction                                  | 10,878,200                | 9,500,000         | (1,378,200)          |          |              |
| 6-268-3680-000 | Station 68 - Utilities                                     | 575,000                   | 575,000           | -                    |          |              |
| 6-268-3690-000 | Station 68 - Fixed Equipment                               | 276,725                   | 276,275           | (450)                |          |              |
| 6-268-3691-000 | Station 68 - IT  | 243,518                   | 230,000           | (13,518)             |          |              |
|                | <b>Total Station 68 - Construction</b>                     | <b>14,517,877</b>         | <b>11,368,702</b> | <b>(3,149,175)</b>   |          | CIF - N      |
| 6-269-3610-000 | Station 69 - Architects                                    | 250,000                   | 250,000           | -                    |          |              |
| 6-269-3660-000 | Station 69 - Construction                                  | 2,000,000                 | 2,000,000         | -                    |          |              |
|                | <b>Total Station 69 - Construction</b>                     | <b>2,250,000</b>          | <b>2,250,000</b>  | <b>-</b>             |          | CIF - O      |
| 6-300-4000-000 | Training Center Station - Exterior Improvements            | 10,000                    | -                 | (10,000)             |          |              |
| 6-300-4100-000 | Training Center Station - Interior Improvements            | 10,000                    | 35,000            | 25,000               |          |              |
|                | <b>Total Training Center Station - Ongoing Maintenance</b> | <b>20,000</b>             | <b>35,000</b>     | <b>15,000</b>        |          | CIF - P      |
| 6-400-2500-000 | Training Center - Prop Building                            | 65,000                    | 62,500            | (2,500)              |          |              |
| 6-400-3610-600 | Training Center - Grounds                                  | 30,000                    | 100,000           | 70,000               |          |              |
| 6-400-3680-000 | Training Center - Sewer                                    | 445,000                   | 498,000           | 53,000               |          |              |
| 6-400-3685-000 | Training Center - Mechanical Systems                       | 75,000                    | 300,000           | 225,000              |          |              |
| 6-400-3690-000 | North Area Academy - Shared Equipment                      | 50,000                    | 50,000            | -                    |          |              |
| 6-400-3900-000 | Training Center - Training Equipment                       | 11,200                    | -                 | (11,200)             |          |              |
| 6-400-4000-000 | Training Center - Exterior Improvements                    | 15,000                    | 15,000            | -                    |          |              |
| 6-400-4100-000 | Training Center - Interior Improvements                    | 12,500                    | 47,500            | 35,000               |          |              |
| 6-400-5000-000 | Training Center - Fitness Equipment                        | -                         | 2,600             | 2,600                |          |              |
|                | <b>Total Training Center - Ongoing Maintenance</b>         | <b>703,700</b>            | <b>1,075,600</b>  | <b>371,900</b>       |          | CIF - Q      |
| 6-600-3610-000 | Fleet Storage Facility - Architects                        | 310,000                   | 10,000            | (300,000)            |          |              |
| 6-600-3615-000 | Fleet Storage Facility - Owner's Representative            | 100,000                   | 80,000            | (20,000)             |          |              |
| 6-600-3660-000 | Fleet Storage Facility - Construction                      | 4,000,000                 | 2,500,000         | (1,500,000)          |          |              |
| 6-600-3630-000 | Fleet Storage Facility - Testing                           | -                         | 35,000            | 35,000               |          |              |
| 6-600-3640-000 | Fleet Storage Facility - Permitting & Development          | -                         | 99,040            | 99,040               |          |              |
| 6-600-3680-000 | Fleet Storage Facility - Utilities                         | -                         | -                 | -                    |          |              |
| 6-600-3690-000 | Fleet Storage Facility - Fixed Equipment                   | -                         | 20,000            | 20,000               |          |              |
|                | <b>Total Fleet Storage Facility - Construction</b>         | <b>4,410,000</b>          | <b>2,744,040</b>  | <b>(1,665,960)</b>   |          | CIF - R      |

**North Metro Fire Rescue District**  
**2026 Proposed Budget**  
**Comparison Format 2026 to 2025 with 2026 capital expenses**

| CAPITAL IMPROVEMENTS FUND |  |                  |                  | 2025 vs. 2026 Budget |          |                 |
|---------------------------|--|------------------|------------------|----------------------|----------|-----------------|
| Acct. No.                 |  | 2025 APPROVED    | 2026 APPROVED    | \$ Change            | % Change | Footnote No.    |
| 6-600-3685-000            | Fleet - Mechanical Systems               | 21,500           | 55,000           | 33,500               |          |                 |
| 6-600-4000-000            | Fleet - Exterior Improvements            | -                | -                | -                    |          |                 |
| 6-600-4100-000            | Fleet - Interior Improvements            | -                | -                | -                    |          |                 |
|                           | <b>Total Fleet - Ongoing Maintenance</b> | <b>21,500</b>    | <b>55,000</b>    | <b>33,500</b>        |          | <b>CIF - S</b>  |
| 6-600-6110-000            | Fleet - Engines                          | -                | 1,920,000        | 1,920,000            |          | CIF - T         |
| 6-600-6111-000            | Fleet - Engine/Truck Equipment           | -                | 25,000           | 25,000               |          | CIF - T         |
| 6-600-6114-000            | Fleet - Brush Truck                      | 275,000          | 285,000          | 10,000               |          | CIF - U         |
| 6-600-6115-000            | Fleet - Brush Truck Equipment            | -                | 33,000           | 33,000               |          | CIF - U         |
| 6-600-6116-000            | Fleet - Utility Vehicle                  | -                | 30,000           | 30,000               |          | CIF - V         |
| 6-600-6117-000            | Fleet - ARFF Repair/Foam transition      | -                | 150,000          | 150,000              |          | CIF - W         |
| 6-600-6118-000            | Fleet - Inflatable Boat                  | -                | 9,000            | 9,000                |          | CIF - X         |
| 6-600-6119-000            | Fleet - Squad Unit                       | -                | 20,000           | 20,000               |          | CIF - Y         |
| 6-600-6120-000            | Fleet - Medic Units                      | -                | 630,000          | 630,000              |          | CIF - Z         |
| 6-600-6120-100            | Fleet - Medic Equipment                  | 215,000          | 275,000          | 60,000               |          | CIF - AA        |
| 6-600-6121-000            | Fleet - Facilities Scissor Lift          | -                | 40,000           | 40,000               |          | CIF - BB        |
| 6-600-6130-000            | Fleet - Staff Vehicles                   | 300,000          | 228,000          | (72,000)             |          | CIF - CC        |
|                           | <b>Total Fleet</b>                       | <b>790,000</b>   | <b>3,645,000</b> | <b>2,855,000</b>     |          |                 |
| 6-800-7138-000            |  | 300,000          | 33,000           | (267,000)            |          |                 |
| 6-800-7140-000            | Website Software                         | 33,000           | -                | (33,000)             |          |                 |
| 6-800-7166-000            | Servers                                  | 40,000           | -                | (40,000)             |          |                 |
| 6-800-7220-000            | Computer Hardware                        | 75,000           | 60,500           | (14,500)             |          |                 |
| 6-800-7240-000            | Image Trend Records Management Software  | 50,000           | 50,000           | -                    |          |                 |
| 6-800-7265-000            | AV Equipment HQ Board Room               | 100,000          | 155,000          | 55,000               |          |                 |
| 6-800-7267-000            | AV Equipment Training Classrooms         | 33,830           | -                | (33,830)             |          |                 |
| 6-800-7270-000            | CAD to CAD Software                      | 66,000           | 66,000           | -                    |          |                 |
| 6-800-7290-000            | Phone System Upgrade                     | 55,000           | 55,000           | -                    |          |                 |
| 6-800-7295-000            | Cable Infrastructure                     | -                | 25,000           | 25,000               |          |                 |
| 6-800-7296-000            | Network Infrastructure                   | 128,200          | 137,500          | 9,300                |          |                 |
| 6-800-7300-000            | Software Licensing                       | 10,000           | 20,000           | 10,000               |          |                 |
| 6-800-7310-000            | Admin Software                           | 235,000          | 253,000          | 18,000               |          |                 |
|                           | <b>Total Information Technology</b>      | <b>1,126,030</b> | <b>855,000</b>   | <b>(271,030)</b>     |          | <b>CIF - EE</b> |

**North Metro Fire Rescue District**  
**2026 Proposed Budget**  
**Comparison Format 2026 to 2025 with 2026 capital expenses**

| CAPITAL IMPROVEMENTS FUND |  |               |               | 2025 vs. 2026 Budget |          |              |
|---------------------------|--|---------------|---------------|----------------------|----------|--------------|
| Acct. No.                 |  | 2025 APPROVED | 2026 APPROVED | \$ Change            | % Change | Footnote No. |

**Capital Improvements Fund Notes**

- CIF - A Increase funds in Capital Improvement reserve accounts projected to earn increased interest income.
- CIF - B Increase in Impact Fees after completion of Impact Fee Study and implementation of new Fee Structure to District.
- CIF - C Decrease in Interfund based on General Fund reserves in excess of Board Directed Reserve.
- CIF - D HQ 2026 capital includes remodeling of lower level bathroom, remodeling to add office space and garage door repairs.
- CIF - E Firefighting & Medical Equipment purchases include replacement/new hire bunker gear, SCBA repair parts, repair of Northglenn Opticom system.
- CIF - F Station 61 ongoing maintenance includes replacement of bay door operators, additional fitness equip.
- CIF - G Station 62 ongoing maintenance includes replacing bay heater, LED lighting upgrade and additional fitness equip.
- CIF - H Station 63 ongoing maintenance includes replacement of bay door operator and additional fitness equip.
- CIF - I Station 64 ongoing maintenance includes plymovent fan replacement, addition of interior bunker gear room, roof replacement, additional fitness equip.
- CIF - J Station 65 construction includes design costs for possible station expansion.
- CIF - K Station 65 ongoing maintenance includes plymovent repairs.
- CIF - L Station 66 ongoing maintenance includes building stabilization, replacement extractor, roof replacement, bay door operators, additional fitness equip.
- CIF - M Station 67 ongoing maintenance includes leach field rebuild, LED lighting upgrade.
- CIF - N Station 68 construction based on Golden Triangle bid and Dunakilly project cost projection.
- CIF - O Station 69 construction based on estimated design and land costs.
- CIF - P TC Station ongoing maintenance includes interior painting, LED lighting upgrade.
- CIF - Q TC ongoing maintenance includes prop building door repairs, parking lot, sewer connection to NG, HVAC system replacements, fitness equip additions.
- CIF - R Fleet Storage construction based on Saunders bid and Dunakilly project cost projection.
- CIF - S Fleet ongoing maintenance includes bay door operator, storage heating replacement.
- CIF - T New Engines and equipment for Station 61 and Station 68. q
- CIF - U New Type 6 Wildland Firefighting Truck and equipment.
- CIF - V New Utility vehicle for EMS use at community events.
- CIF - W Foam Transition for ARFF to meet new Federal Requirements.
- CIF - X Replacement boat for technical rescue team.
- CIF - Y Modifications to facilities pickup truck for tech rescue boat towing.
- CIF - Z New Medic units for Station 62 and 66.
- CIF - AA Equipment for new medic units
- CIF - BB Replacement lift and trailer for facilities to use District wide.
- CIF - CC Replacement vehicles for Fire Chief's vehicle, Facilities Manager's vehicle and Fleet service truck.
- CIF - EE IT capital includes video surveillance cameras. Hardware scheduled replacement, AV upgrade in boardroom, phone system update, facilities management software, disaster recovery program and electronic document management system.