

Station 16
8130 3rd Street
Wellington, CO 80549



Station 17
108 W County Road 66
Fort Collins, CO 80524

Wellington Fire Protection District

REGULAR BOARD MEETING AGENDA

The **Regular Board Meeting** of the Wellington Fire Protection District will be held on **April 17th, 2024** starting at 5pm. The meeting will be held at **Station 16** located at 8130 3rd St, Wellington, CO 80549 Please contact our administrative office for any attendance accommodations. **Zoom Meeting information is listed below.**

Pledge of Allegiance

Roll Call

Additions/Deletions to the Agenda

Conflicts of Interest

Correspondence

Chief's Report

Public Comment

Any property owner, business owner, or resident of the District that would like to comment on items not listed on the agenda may be restricted to a 3-minute limit per person.

Employee Recognition

Consent Agenda

March 20th 2024 Regular Board Meeting Minutes

Guests or Presentations

Monthly financial report – David Green

District Business

1. By-law Change Discussion
2. Volunteer Pension Program Discussion

Station 16
8130 3rd Street
Wellington, CO 80549



Station 17
108 E County Road 66
Fort Collins, CO 80524

Other

Adjournment

Wellington Fire Protection District

Zoom Meeting Information

Wellington Fire Protection District is inviting you to a scheduled Zoom meeting.

Topic: Wellington Fire Protection District's Zoom Meeting

Join Zoom Meeting

<https://us02web.zoom.us/j/7848079463>

Meeting ID: 784 807 9463

One tap mobile

+17209289299,,7848079463# US (Denver)

+13017158592,,7848079463# US (Washington DC)---

Dial by your location

- +1 720 928 9299 US (Denver)

Station 16
8130 3rd Street
Wellington, CO 80549



Station 17
108 E County Road 66
Fort Collins, CO 80524

Wellington Fire Protection District

REGULAR BOARD MEETING MINUTES

The **Regular Board Meeting** of the Wellington Fire Protection District on **March 20th, 2024**. The meeting was held at **Station 16** located at 8130 3rd St, Wellington, CO 80549 at **5:16 PM**

Pledge of Allegiance

Roll Call : Bollinger, Gaiter, Hunter, Lopez , Standing,

Additions/Deletions to the Agenda

Conflicts of Interest

Correspondence - Director Lopez shared a letter of support for the Chief

Chief's Report

Public Comment

Any property owner, business owner, or resident of the District that would like to comment on items not listed on the agenda may be restricted to a 3-minute limit per person.

Employee Recognition

Consent Agenda - M/S Gaiter/Lopez - Minutes accepted with the change of term limits being added to the 2025 Ballot. Voice votes passed unanimously.

Guests or Presentations

Monthly financial report – David Green

District Business

1. Fund Balance policy discussion - no action
2. Chief Cropp contract modification - M/S Standing/Bollinger - Accept Cropp modified contract - Voice votes passed unanimously.

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Wellington Fire Protection District

Adjournment

M/S Gaiter/Lopez 19:03

Wellington Fire Protection District
Balance Sheet Prev Year Comparison
As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
CASH-IMPACT FEES			
107.610 · Colotrust - Impact Fees	236,202.12	0.00	236,202.12
107.400 · Town Impact Fees-PW-3768	0.00	18,909.03	-18,909.03
107.500 · County Impact Fees-PW-3818	0.00	32,195.08	-32,195.08
107.600 · FNBO Town Impact Fees - 9432	0.00	200,000.00	-200,000.00
Total CASH-IMPACT FEES	<u>236,202.12</u>	<u>251,104.11</u>	<u>-14,901.99</u>
CASH - GENERAL FUND			
107.350 · Colotrust Plus	1,251,038.48	0.00	1,251,038.48
107.355 · Colotrust Prime	355,161.63	0.00	355,161.63
107.000 · Operating - Points West - 5485	64,410.19	151,637.84	-87,227.65
107.200 · Money Market - Points West 3800	0.00	582,104.63	-582,104.63
Total CASH - GENERAL FUND	<u>1,670,610.30</u>	<u>733,742.47</u>	<u>936,867.83</u>
Total Checking/Savings	<u>1,906,812.42</u>	<u>984,846.58</u>	<u>921,965.84</u>
Other Current Assets			
Impact Fees Due from Gen Fund	-3,123.26	0.00	-3,123.26
OTHER CURRENT ASSETS			
110.100 · Other Receivables	3,574.25	0.00	3,574.25
110.000 · Cash with County Treasurer	280,559.43	0.00	280,559.43
120.000 · Property Tax Receivable	3,792,486.00	3,048,275.40	744,210.60
Total OTHER CURRENT ASSETS	<u>4,076,619.68</u>	<u>3,048,275.40</u>	<u>1,028,344.28</u>
1-140.0 · Prepaid Expense	80.00	-42,790.95	42,870.95
Total Other Current Assets	<u>4,073,576.42</u>	<u>3,005,484.45</u>	<u>1,068,091.97</u>
Total Current Assets	<u>5,980,388.84</u>	<u>3,990,331.03</u>	<u>1,990,057.81</u>
TOTAL ASSETS	<u><u>5,980,388.84</u></u>	<u><u>3,990,331.03</u></u>	<u><u>1,990,057.81</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · ACCOUNTS PAYABLE	10,691.12	78,667.53	-67,976.41
Total Accounts Payable	<u>10,691.12</u>	<u>78,667.53</u>	<u>-67,976.41</u>
Credit Cards			
2201 · Vectra Bank Colorado	8,970.72	2,190.73	6,779.99
Total Credit Cards	<u>8,970.72</u>	<u>2,190.73</u>	<u>6,779.99</u>
Other Current Liabilities			
Due to Impact Fee Fund	-3,123.26	0.00	-3,123.26
Payroll Liabilities			
2100 · Payroll Liabilities	2,339.72	4,950.76	-2,611.04

10:08 AM

04/11/24

Accrual Basis

Wellington Fire Protection District
Balance Sheet Prev Year Comparison
As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ Change
2105 · 457 Plan Payable	0.00	1,289.00	-1,289.00
2106 · Employee Insurance	6,105.42	-21,077.39	27,182.81
2110 · Colorado Withholding	0.00	73.38	-73.38
2120 · Colorado Unemployment	0.00	2,463.79	-2,463.79
2130 · FPPA Employer Share	0.00	5,617.00	-5,617.00
2140 · FPPA Payable	13,383.06	0.00	13,383.06
2150 · FPPA Death & Disability	0.00	856.00	-856.00
2160 · Health And Dental (Pre-Tax)	0.00	-38,503.55	38,503.55
2170 · Accrued vacation	59,246.99	59,246.99	0.00
Payroll Liabilities - Other	0.00	1,593.89	-1,593.89
Total Payroll Liabilities	81,075.19	16,509.87	64,565.32
2023 · SH of Colorado - Hwy 1	0.00	69,500.00	-69,500.00
220.100 · Deferred Property Tax Revenue	3,792,486.00	3,048,274.76	744,211.24
Total Other Current Liabilities	3,870,437.93	3,134,284.63	736,153.30
Total Current Liabilities	3,890,099.77	3,215,142.89	674,956.88
Total Liabilities	3,890,099.77	3,215,142.89	674,956.88
Equity			
EQUITY			
300.050 · Pension equity	-170,838.00	-170,838.00	0.00
300.100 · Net Position - Capital Assets	-3,152,377.00	-3,152,377.00	0.00
300.150 · Outstanding debt	642,973.56	725,104.02	-82,130.46
300.200 · Restricted Impact Fees	187,785.99	187,785.99	0.00
399.999 · R.E. SUMMARY	6,303,384.72	6,303,384.72	0.00
Total EQUITY	3,810,929.27	3,893,059.73	-82,130.46
1.399.9 · RETAINED EARNINGS	-2,781,068.70	-3,753,974.01	972,905.31
Net Income	1,060,428.50	636,102.42	424,326.08
Total Equity	2,090,289.07	775,188.14	1,315,100.93
TOTAL LIABILITIES & EQUITY	5,980,388.84	3,990,331.03	1,990,057.81

Wellington Fire Protection District Monthly Disbursements As of March 31, 2024

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
CASH-IMPACT FEES									236,202.12
107.610 · Colotrust - Impact Fees									106,463.12
Transfer	03/27/2024			Funds Tran...		107.000 · O...	129,739.00		236,202.12
Total 107.610 · Colotrust - Impact Fees							129,739.00	0.00	236,202.12
107.600 · FNBO Town Impact Fees - 9432									129,739.00
Transfer	03/22/2024			Funds Tran...		107.000 · O...		129,739.00	0.00
Total 107.600 · FNBO Town Impact Fees - 9432							0.00	129,739.00	0.00
Total CASH-IMPACT FEES							129,739.00	129,739.00	236,202.12
CASH - GENERAL FUND									716,459.67
107.350 · Colotrust Plus									256,240.37
Transfer	03/05/2024			Funds Tran...	*	107.000 · O...		100,000.00	156,240.37
Deposit	03/11/2024			Deposit	*	110.000 · C...	1,290,322.05		1,446,562.42
Transfer	03/19/2024			Funds Tran...	*	107.000 · O...		200,000.00	1,246,562.42
Deposit	03/31/2024			Deposit	*	4020 · EAR...	4,476.06		1,251,038.48
Total 107.350 · Colotrust Plus							1,294,798.11	300,000.00	1,251,038.48
107.355 · Colotrust Prime									353,588.74
Deposit	03/31/2024			Deposit	X	4020 · EAR...	1,572.89		355,161.63
Total 107.355 · Colotrust Prime							1,572.89	0.00	355,161.63
107.000 · Operating - Points West - 5485									63,392.85
Check	03/05/2024	ACH	Centurylink / Lu...		X	6010 · Utilities		178.81	63,214.04
Transfer	03/05/2024			Funds Tran...	X	107.350 · C...	100,000.00		163,214.04
Deposit	03/06/2024			Deposit	X	4017 · MISC...	40.00		163,254.04
Check	03/08/2024	ACH	UMB Bank - HS...		X	5220 · Empl...		866.52	162,387.52
General Journal	03/08/2024	2022...			X	5010 · Salar...		43,065.89	119,321.63
General Journal	03/08/2024	2022...			X	5010 · Salar...		8,924.88	110,396.75
Check	03/12/2024	ACH	Rocky Mountain ...		X	5220 · Empl...		211.75	110,185.00
Check	03/13/2024	ACH	Poudre Valley R...		X	6010 · Utilities		275.83	109,909.17
Check	03/13/2024	ACH	Pinnacol Assura...	Invoice 215...	X	5120 · Work...		6,108.00	103,801.17
Check	03/14/2024	ACH	Fire And Police ...		X	2140 · FPP...		21,028.13	82,773.04
Bill Pmt -Check	03/15/2024	7071	Community First...		X	2000 · ACC...		23,358.58	59,414.46
Check	03/15/2024	ACH	AFLAC	Invoice 089...	X	2100 · Payr...		283.88	59,130.58
Check	03/17/2024	ACH	Vectra Bank		X	2201 · Vectr...		8,248.58	50,882.00
Bill Pmt -Check	03/19/2024	7072	Aubrie Radford		X	2000 · ACC...		7,276.20	43,605.80
Bill Pmt -Check	03/19/2024	7073	Centurylink / Lu...			2000 · ACC...		1,842.98	41,762.82
Bill Pmt -Check	03/19/2024	7074	Colorado Divisio...			2000 · ACC...		130.00	41,632.82
Bill Pmt -Check	03/19/2024	7075	Community First...		X	2000 · ACC...		62,939.93	-21,307.11
Bill Pmt -Check	03/19/2024	7076	First Responder ...		X	2000 · ACC...		1,350.00	-22,657.11
Bill Pmt -Check	03/19/2024	7077	Flow Fire Protect...			2000 · ACC...		150.00	-22,807.11
Bill Pmt -Check	03/19/2024	7078	Green & Associa...		X	2000 · ACC...		2,750.00	-25,557.11
Bill Pmt -Check	03/19/2024	7079	ICC-		X	2000 · ACC...		1,023.75	-26,580.86
Bill Pmt -Check	03/19/2024	7080	Lyons Gaddis		X	2000 · ACC...		236.00	-26,816.86
Bill Pmt -Check	03/19/2024	7081	O'Reilly Auto			2000 · ACC...		140.94	-26,957.80
Bill Pmt -Check	03/19/2024	7082	Poudre Fire Auth...			2000 · ACC...		313.42	-27,271.22
Bill Pmt -Check	03/19/2024	7083	Prothman		X	2000 · ACC...		6,500.00	-33,771.22
Bill Pmt -Check	03/19/2024	ACH	Senergy Petrole...		X	2000 · ACC...		1,190.08	-34,961.30

Wellington Fire Protection District Monthly Disbursements As of March 31, 2024

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Bill Pmt -Check	03/19/2024	7085	Summit CPR Tr...			2000 · ACC...		90.00	-35,051.30
Bill Pmt -Check	03/19/2024	7086	Vector Solutions			2000 · ACC...		2,251.02	-37,302.32
Bill Pmt -Check	03/19/2024	7087	Vertical Bridge T...		X	2000 · ACC...		567.65	-37,869.97
Bill Pmt -Check	03/19/2024	7088	Wellington Profe...	Dues for ch...	X	2000 · ACC...		643.87	-38,513.84
Check	03/19/2024	ACH	Town of Wellingt...		X	6010 · Utilities		39.00	-38,552.84
Check	03/19/2024	ACH	Town of Wellingt...		X	6010 · Utilities		39.00	-38,591.84
Transfer	03/19/2024			Funds Tran...	X	107.350 · C...	200,000.00		161,408.16
Check	03/20/2024	ACH	Northern Colora...		X	6010 · Utilities		42.93	161,365.23
Check	03/20/2024	ACH	Anthem Blue Cr...		X	5220 · Empl...		14,516.25	146,848.98
Check	03/20/2024	ACH	Paylocity		X	7060 · Payr...		3,759.69	143,089.29
Check	03/21/2024	ACH	Republic Services		X	6010 · Utilities		230.11	142,859.18
Check	03/22/2024	ACH	Standard Insura...		X	7100 · Insur...		2,465.01	140,394.17
Deposit	03/22/2024			Deposit	X	4017 · MISC...	100.00		140,494.17
Deposit	03/22/2024			Deposit	X	110.100 · Ot...	10,216.20		150,710.37
Transfer	03/22/2024			Funds Tran...	X	107.600 · F...	129,739.00		280,449.37
General Journal	03/22/2024	2022...			X	5010 · Salar...		42,490.10	237,959.27
General Journal	03/22/2024	2022...			X	5010 · Salar...		8,717.53	229,241.74
Check	03/24/2024	ACH	Town of Wellingt...		X	6010 · Utilities		207.82	229,033.92
Check	03/25/2024	ACH	Black Hills Energy		X	6010 · Utilities		1,014.29	228,019.63
Check	03/27/2024	ACH	UMB Bank - HS...		X	5220 · Empl...		866.52	227,153.11
Transfer	03/27/2024			Funds Tran...	X	107.610 · C...		129,739.00	97,414.11
General Journal	03/27/2024	2022...			X	5010 · Salar...		545.10	96,869.01
General Journal	03/27/2024	2022...			X	5010 · Salar...		111.12	96,757.89
Deposit	03/27/2024			Deposit	X	4017 · MISC...	625.00		97,382.89
Check	03/28/2024	ACH	Xcel Energy		X	6010 · Utilities		1,144.31	96,238.58
Bill Pmt -Check	03/29/2024	ACH	Senergy Petrole...		X	2000 · ACC...		1,219.28	95,019.30
Check	03/29/2024	ACH	Fire And Police ...		X	2140 · FPP...		10,808.17	84,211.13
Total 107.000 · Operating - Points West - 5485							440,720.20	419,901.92	84,211.13
108.000 · Operating - 1st National Bank									43,237.71
Total 108.000 · Operating - 1st National Bank									43,237.71
Total CASH - GENERAL FUND							1,737,091.20	719,901.92	1,733,648.95
TOTAL							1,866,830.20	849,640.92	1,969,851.07

Wellington Fire Protection District
Profit & Loss
 March 2024

	Mar 24	Jan - Mar 24
Ordinary Income/Expense		
Income		
Tax Levy Revenue		
4010 · PROPERTY TAXES	262,225.07	1,596,560.62
4012 · SPECIFIC OWNERSHIP	20,503.40	59,505.01
Total Tax Levy Revenue	282,728.47	1,656,065.63
Non Tax Levy Revenue		
4015 · IMPACT FEES	3,123.26	5,104.90
4016 · Permit and other service fees	0.00	780.00
4017 · MISCELLANEOUS	765.00	1,765.59
4018 · DONATIONS	0.00	100.00
1.400.0 · REVENUE		
4020 · EARNINGS ON DEPOSITS	6,048.95	12,452.86
Total 1.400.0 · REVENUE	6,048.95	12,452.86
Total Non Tax Levy Revenue	9,937.21	20,203.35
Total Income	292,665.68	1,676,268.98
Gross Profit	292,665.68	1,676,268.98
Expense		
Personnel Costs		
6310 · Health & Safety	0.00	57.23
5010 · Salaries and Wages	97,323.77	322,047.40
5030 · Overtime	16,335.70	31,135.13
5025 · District Board Compensation	1,000.00	2,400.00
5110 · Employer Taxes	4,116.65	12,684.26
5120 · Workers Compensation	6,108.00	12,517.45
5220 · Employee Benefits	22,490.94	59,551.58
5230 · FPPA Expense	13,318.85	45,408.94
5260 · Uniform Expense	2,425.45	2,404.11
5270 · Employee Appreciation	0.00	207.90
Total Personnel Costs	163,119.36	488,414.00
Buildings & Land		
6010 · Utilities	3,777.90	10,473.28
6020 · Station Supplies	0.00	465.86
6030 · Building Repairs & Maintenance	0.00	292.88

Wellington Fire Protection District
Profit & Loss
 March 2024

	Mar 24	Jan - Mar 24
Total Buildings & Land	3,777.90	11,232.02
Vehicles & Equipment		
6140 · Repairs and maintenance - Equip	6,286.82	14,015.79
6110 · Equipment and supplies - Ops	1,229.85	1,229.85
6120 · Fuel Expense	1,219.28	4,860.58
Total Vehicles & Equipment	8,735.95	20,106.22
Communication & Computer / I.T.		
6210 · I.T. and Computer software	1,164.35	6,010.27
6230 · Dispatch	567.65	1,135.30
Total Communication & Computer / I.T.	1,732.00	7,145.57
Travel & Training & Oper Supp		
6330 · Training & Seminars	90.00	500.00
Total Travel & Training & Oper Supp	90.00	500.00
Managerial Expenses		
7010 · Office Supplies	165.14	914.90
7020 · Accounting & Finance	2,937.50	8,187.50
7025 · Legal Expenses	0.00	1,681.00
7030 · Professional Fees	165.00	15,319.20
7050 · Dues and Subscriptions	356.74	2,750.26
7060 · Payroll Processing Fees	3,759.69	5,644.27
7070 · County Treasurer Fees	5,243.44	31,931.83
7080 · Bank Service Charges		
600.236 · BANKING FEES	0.00	8.00
Total 7080 · Bank Service Charges	0.00	8.00
7100 · Insurance Expenses	2,465.01	17,376.01
7110 · District Board Expenses	0.00	278.90
7140 · Interest Expense	4,350.80	4,350.80
Total Managerial Expenses	19,443.32	88,442.67
Total Expense	196,898.53	615,840.48
Net Ordinary Income	95,767.15	1,060,428.50
Net Income	95,767.15	1,060,428.50

Wellington Fire Protection District Profit & Loss Budget Performance

January through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	Jan - Mar 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4100 - Proceeds from issuance of debt	0.00	62,499.99	-62,499.99	0.00	62,499.99	-62,499.99	250,000.00
Tax Levy Revenue							
4010 - PROPERTY TAXES	1,596,560.62	948,121.50	648,439.12	1,596,560.62	948,121.50	648,439.12	3,792,486.00
4012 - SPECIFIC OWNERSHIP	59,505.01	53,749.98	5,755.03	59,505.01	53,749.98	5,755.03	215,000.00
Total Tax Levy Revenue	<u>1,656,065.63</u>	<u>1,001,871.48</u>	<u>654,194.15</u>	<u>1,656,065.63</u>	<u>1,001,871.48</u>	<u>654,194.15</u>	<u>4,007,486.00</u>
Non Tax Levy Revenue							
4014 - WILDLAND FIREFIGHTING	0.00	15,000.00	-15,000.00	0.00	15,000.00	-15,000.00	60,000.00
4015 - IMPACT FEES	5,104.90	0.00	5,104.90	5,104.90	0.00	5,104.90	0.00
4016 - Permit and other service fees	780.00	7,500.00	-6,720.00	780.00	7,500.00	-6,720.00	30,000.00
4017 - MISCELLANEOUS	1,765.59	1,249.98	515.61	1,765.59	1,249.98	515.61	5,000.00
4018 - DONATIONS	100.00	6,249.99	-6,149.99	100.00	6,249.99	-6,149.99	25,000.00
1.400.0 - REVENUE	12,452.86	1,749.99	10,702.87	12,452.86	1,749.99	10,702.87	6,700.00
4020 - EARNINGS ON DEPOSITS	12,452.86	1,749.99	10,702.87	12,452.86	1,749.99	10,702.87	6,700.00
Total 1.400.0 - REVENUE	<u>12,452.86</u>	<u>1,749.99</u>	<u>10,702.87</u>	<u>12,452.86</u>	<u>1,749.99</u>	<u>10,702.87</u>	<u>6,700.00</u>
Total Non Tax Levy Revenue	<u>20,203.35</u>	<u>31,749.96</u>	<u>-11,546.61</u>	<u>20,203.35</u>	<u>31,749.96</u>	<u>-11,546.61</u>	<u>126,700.00</u>
Total Income	<u>1,676,268.98</u>	<u>1,096,121.43</u>	<u>580,147.55</u>	<u>1,676,268.98</u>	<u>1,096,121.43</u>	<u>580,147.55</u>	<u>4,384,186.00</u>
Gross Profit	<u>1,676,268.98</u>	<u>1,096,121.43</u>	<u>580,147.55</u>	<u>1,676,268.98</u>	<u>1,096,121.43</u>	<u>580,147.55</u>	<u>4,384,186.00</u>
Expense							
9014 - Principal paid on debt	0.00	86,574.75	-86,574.75	0.00	86,574.75	-86,574.75	346,299.00
6336 - Contingency	0.00	19,999.98	-19,999.98	0.00	19,999.98	-19,999.98	80,000.00
7942 - Capital Outlay -	0.00	9,999.99	-9,999.99	0.00	9,999.99	-9,999.99	40,000.00
Personnel Costs							
6310 - Health & Safety	57.23	7,125.00	-7,067.77	57.23	7,125.00	-7,067.77	28,500.00
5010 - Salaries and Wages	322,047.40	439,989.48	-117,942.08	322,047.40	439,989.48	-117,942.08	1,759,958.00
5030 - Overtime	31,135.13	39,750.00	-8,614.87	31,135.13	39,750.00	-8,614.87	159,000.00
5020 - Wildland Salaries	0.00	11,250.00	-11,250.00	0.00	11,250.00	-11,250.00	45,000.00
5025 - District Board Compensation	2,400.00	2,250.00	150.00	2,400.00	2,250.00	150.00	9,000.00
5110 - Employer Taxes	12,684.26	14,459.73	-1,775.47	12,684.26	14,459.73	-1,775.47	57,839.00
5120 - Workers Compensation	12,517.45	18,499.98	-5,982.53	12,517.45	18,499.98	-5,982.53	74,000.00
5220 - Employee Benefits	59,551.58	39,084.99	20,466.59	59,551.58	39,084.99	20,466.59	156,340.00
5230 - FPPA Expense	45,408.94	65,783.73	-20,374.79	45,408.94	65,783.73	-20,374.79	263,135.00
5260 - Uniform Expense	2,404.11	0.00	2,404.11	2,404.11	0.00	2,404.11	0.00
5270 - Employee Appreciation	207.90	662.49	-454.59	207.90	662.49	-454.59	2,650.00
Total Personnel Costs	<u>488,414.00</u>	<u>638,855.40</u>	<u>-150,441.40</u>	<u>488,414.00</u>	<u>638,855.40</u>	<u>-150,441.40</u>	<u>2,555,422.00</u>
Buildings & Land							
6010 - Utilities	10,473.28	13,249.98	-2,776.70	10,473.28	13,249.98	-2,776.70	53,000.00
6020 - Station Supplies	465.86	1,249.98	-784.12	465.86	1,249.98	-784.12	5,000.00
6030 - Building Repairs & Maintenance	292.88	4,999.98	-4,707.10	292.88	4,999.98	-4,707.10	20,000.00
Total Buildings & Land	<u>11,232.02</u>	<u>19,499.94</u>	<u>-8,267.92</u>	<u>11,232.02</u>	<u>19,499.94</u>	<u>-8,267.92</u>	<u>78,000.00</u>
Vehicles & Equipment							
6140 - Repairs and maintenance - Equip	14,015.79	19,999.98	-5,984.19	14,015.79	19,999.98	-5,984.19	80,000.00
6110 - Equipment and supplies - Ops	1,229.85	21,306.24	-20,076.39	1,229.85	21,306.24	-20,076.39	85,225.00
6120 - Fuel Expense	4,860.58	6,999.99	-2,139.41	4,860.58	6,999.99	-2,139.41	28,000.00
6150 - EMS & Firefighting Equip Maint	0.00	1,401.43	-1,401.43	0.00	1,401.43	-1,401.43	1,897.93
Total Vehicles & Equipment	<u>20,106.22</u>	<u>49,707.64</u>	<u>-29,601.42</u>	<u>20,106.22</u>	<u>49,707.64</u>	<u>-29,601.42</u>	<u>195,122.93</u>
Communication & Computer / I.T.							
6210 - I.T. and Computer software	6,010.27	6,874.98	-864.71	6,010.27	6,874.98	-864.71	27,500.00
6220 - Radio Maintenance	0.00	624.99	-624.99	0.00	624.99	-624.99	2,500.00
6230 - Dispatch	1,135.30	3,624.99	-2,489.69	1,135.30	3,624.99	-2,489.69	14,500.00
Total Communication & Computer / I.T.	<u>7,145.57</u>	<u>11,124.96</u>	<u>-3,979.39</u>	<u>7,145.57</u>	<u>11,124.96</u>	<u>-3,979.39</u>	<u>44,500.00</u>
Travel & Training & Oper Supp							
6320 - Wildland Travel Expenses	0.00	3,750.00	-3,750.00	0.00	3,750.00	-3,750.00	15,000.00
6330 - Training & Seminars	500.00	14,250.00	-13,750.00	500.00	14,250.00	-13,750.00	57,000.00
Total Travel & Training & Oper Supp	<u>500.00</u>	<u>18,000.00</u>	<u>-17,500.00</u>	<u>500.00</u>	<u>18,000.00</u>	<u>-17,500.00</u>	<u>72,000.00</u>
Managerial Expenses							

Wellington Fire Protection District Profit & Loss Budget Performance

January through March 2024

	Jan - Mar 24	Budget	\$ Over Budget	Jan - Mar 24	YTD Budget	\$ Over Budget	Annual Budget
7010 · Office Supplies	914.90	499.98	414.92	914.90	499.98	414.92	2,000.00
7020 · Accounting & Finance	8,187.50	15,000.00	-6,812.50	8,187.50	15,000.00	-6,812.50	60,000.00
7025 · Legal Expenses	1,681.00	2,499.99	-818.99	1,681.00	2,499.99	-818.99	10,000.00
7030 · Professional Fees	15,319.20	26,131.23	-10,812.03	15,319.20	26,131.23	-10,812.03	104,525.00
7050 · Dues and Subscriptions	2,750.26	2,374.98	375.28	2,750.26	2,374.98	375.28	9,500.00
7060 · Payroll Processing Fees	5,644.27	2,124.99	3,519.28	5,644.27	2,124.99	3,519.28	8,500.00
7070 · County Treasurer Fees	31,931.83	18,584.49	13,347.34	31,931.83	18,584.49	13,347.34	74,338.00
7080 · Bank Service Charges	8.00	75.00	-67.00	8.00	75.00	-67.00	300.00
7100 · Insurance Expenses	17,376.01	11,074.98	6,301.03	17,376.01	11,074.98	6,301.03	44,300.00
7110 · District Board Expenses	278.90	1,249.98	-971.08	278.90	1,249.98	-971.08	5,000.00
7140 · Interest Expense	4,350.80	0.00	4,350.80	4,350.80	0.00	4,350.80	0.00
Total Managerial Expenses	88,442.67	79,615.62	8,827.05	88,442.67	79,615.62	8,827.05	318,463.00
Fire Prevention							
6401 · Public Education	0.00	249.99	-249.99	0.00	249.99	-249.99	1,000.00
6402 · Supplies-Enforcement	0.00	750.00	-750.00	0.00	750.00	-750.00	3,000.00
Total Fire Prevention	0.00	999.99	-999.99	0.00	999.99	-999.99	4,000.00
Contingencies							
8003 · Volunteer Pension Contribution	0.00	26,469.00	-26,469.00	0.00	26,469.00	-26,469.00	105,876.00
Total Contingencies	0.00	26,469.00	-26,469.00	0.00	26,469.00	-26,469.00	105,876.00
Total Expense	615,840.48	960,847.27	-345,006.79	615,840.48	960,847.27	-345,006.79	3,839,682.93
Net Ordinary Income	1,060,428.50	135,274.16	925,154.34	1,060,428.50	135,274.16	925,154.34	544,503.07
Net Income	1,060,428.50	135,274.16	925,154.34	1,060,428.50	135,274.16	925,154.34	544,503.07

Bylaw Additions and Changes

Add:

As required by Colorado State Statutes (24-77-104), 3% of fiscal year spending (excluding bonded debt service) shall be budgeted each year as Emergency Reserves. These emergency reserves can be used for declared emergencies only. Emergencies, as defined by the Amendment, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases.

2.5 months worth of expenses shall be budgeted each year as _____ Reserves. These reserves are to be used for Jan through March operating expenses to pay bills until the District's first property tax payment is made around March 10th.

Any additional fund balance over and above these two reserves shall not be used for operating expenses but can be used at the discretion of the Board for capital improvement projects and other one (1) time purchases.

The District shall not enter into any obligations or new loans in which the loan payments are due between January through March because this is the time that the District receives little revenue and may be living off of reserves.

Directors may submit items for a meeting 1 week before the meeting to the Chief. Administration shall post the meeting agenda and packet on the website and shall email the agenda and packet to the Directors by the Friday before the meeting.

Volunteer pension shall be paid by November 1st each year to give the payment enough time to hit the account and for the State to pay their contribution amount.

Directors may remove an item from the agenda only by a two-thirds vote of the members present as prescribed by Robert's Rules of Order Chapter 23.

Change:

6.12 -

and four (4) current employees of the Fire District as voting members. There shall be one employee from each rank based on seniority ~~and one from volunteer, reserve, or part time employees.~~

8.9. Contingencies (CRS 29-1-111): In cases of emergency which could not have been reasonably foreseen at the time of adoption of the budget, the governing body may authorize the expenditure of funds in excess of the appropriation by ordinance or resolution duly adopted by a majority vote of such governing body at a public meeting. Such ordinance or resolution shall set forth the facts concerning such emergency and shall be documented in detail in the minutes of the meeting of such governing body at which such ordinance or resolution was adopted. A certified copy of such ordinance or resolution shall be filed with the division.

FUND BALANCE = Assets - Liabilities.

	FUND BALANCE		Assets	Cash/Investments	Reserves	Required Reserves	Expenses	Revenues	Excess/(Deficit)	Deferred Property Taxes Owed to Taxpayers	Mill Levy	Change in Net Position	Notes	Audit Firm
	Start of Year	End of Year												
2012	1,971,002	2,673,630	3,751,166	2,630,669	2,673,630	40,000	499,643	1,202,271	702,628	1,036,658			This year had a 29,000 training budget. Came in under budget by 225K- even with salaries being over by 200K..	David J. Dunn
2013														
2014		6,140,140	3,511,135	1,423,346	2,629,005	42,700								
2015	6,140,140	4,591,828	3,529,954	1,772,082	1,727,719	23,811	2,284,121	793,685	(1,490,436)		7.409	(1,548,312)	Districts position decreased by \$1,548,312 or 25%. Admin expense was 1.1M up from 459K in 2014. Training was up 110,000 over 2014. Nearly 1 million of excess expenditures. Audit highlights that revenues and sale of capital assets are not enough to provide governmental activities.	ACM LLP
2016	4,591,828	3,236,077	3,737,314	117,710	(501,237)	34,192	2,495,484	1,139,733	(1,355,751)		8.409	(1,355,751)	Net position decreased 29.5%. Audit notes that property taxes and sale of assets are not sufficient to operate the governmental activities.	ACM LLP
2017	3,236,077	1,993,771	3,520,181	33,151	(1,526,407)	57,853	2,681,589	1,069,643	(1,611,946)		8.409	(1,242,306)	Net position decreased 38.4%. Audit notes that taxes and sale of assets is not sufficient to operate the governmental activities. Net position increased .92%. No notes were made about enough revenues to operate. Nearly 1.2M for admin and .11M for firefighter ops.	ACM LLP
2018	1,957,895	2,012,102	3,314,477	68,692	(1,302,375)	87,629	2,902,652	2,920,983	18,331		14.99	18,331	Net position decreased 23.16%. No comments regarding expenses exceeding revenues.	ACM LLP
2019	2,012,102	1,546,182	3,099,796	105,099	(1,834,545)	77,784	3,058,732	2,626,540	(432,192)		14.99	(465,920)	Net position decrease 18.46%. Had 350K in grants.	Haynie & Company
2020	1,265,251	1,031,701	2,883,432	243,775	(1,491,395)	123,430	4,291,586	4,058,036	(233,550)		14.99	(233,550)		
2021			3,383,807				3,266,605	4,023,019	756,414		14.99		Net position increased 65.14%. Report notes that tighter control over expenditures happened this year.	Haynie & Company
2022	108,133	141,544	3,152,377	645,942	(837,137)	102,129	2,369,629	3,567,269	1,197,640		15.07	1,197,640		

Ashley
\$80,000/y
r 3/15/22

Kelly
\$97,000/y
r 12/15/21

Rachel
\$80,000/y
r 1/15/22

Everitt
\$85,000/y
r

* By law, fire department must have a 3% of current year spending in reserves.