

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 AGENDA

The **Regular Board Meeting** of the Wellington Fire Protection District on **November 15th, 2023**. The meeting will be held at **Station 16** located at 8130 3rd St, Wellington, CO 80549 **at 5pm**. 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

Mr. Reagan's letter to the board and line staff.

Mr. Sarno's Letter

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

Guests or Presentations

October monthly financial report – David Green

District Business

1. **2024 budget**
2. **NFSO proposal – discussion, possible action**
3. **WFPD service plan – discussion, possible action**
4. **Resolution regarding impact fee repayment - discussion, possible action**
5. **Resolution regarding tax dept repayment - discussion, possible action**
6. **Fire Chief recruiting firm – discussion, possible action**

Station 16
8130 3rd Street
Wellington, CO 80549



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

Wellington Fire Protection District

7. Executive session to discuss Interim Chief contract.

Other

Adjournment

Zoom Meeting Information

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

Topic: Wellington Fire Protection District's Zoom Meeting

Time: Nov 15th, 2023 05:00 PM Mountain Time (US and Canada)

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)
- +1 301 715 8592 US (Washington DC)

Meeting ID: 784 807 9463

Find your local number: <https://us02web.zoom.us/j/7848079463>

From: [john reagan](#)
To: [WFPD Main Email](#)
Subject: WFPD Volunteers
Date: Tuesday, October 24, 2023 8:41:34 PM

I would like this letter to be read by all district board members, the fire chief, the union representative and all firefighters. I hope you comply with this request.

After attending the Oct. 18th district board meeting it has come to my attention that there are some people who do not know exactly what a Wellington Volunteer Firefighter actually does as a volunteer.

It has also been insinuated that maybe volunteers should not be collecting a pension because we are volunteers and we signed on to do volunteer work. First of all let me say that a volunteer has the EXACT same job, hazards and training as a paid firefighter. That's about where the similarities end.

A Wellington volunteer firefighter is on call 24 hours a day, 365 days a year. They may have to leave their kids' birthday party or a thanksgiving dinner. They may get called in the middle of the night during a blizzard and have to dig themselves out of their driveway before they can even drive to the station. They may have been up all night on a call and still go to work that morning. They may leave their job to respond to a call and lose that pay or maybe use their sick leave or vacation time. Just like paid firefighters the call didn't end when you backed the trucks into the station. There is hoses to wash, hang and reload, trucks to wash and air bottles to refill. This all adds extra time. Plus all of the other functions such as, a monthly membership meeting, a MINIMUM of 36 hours a year fire training (many attend 3 or 4 times that). EMT's had an additional 36 hours a year and many also greatly exceeded that. Plus FF1 and FF2 certifications. Also several members had many additional hours in specialized training for things like water rescue and wildland certifications. Plus things like station cleanups and maintenance. And then let's not forget all the out of pocket money that was spent on gasoline to get ourselves to the station. I don't think I'm exaggerating when I say that most members spent thousands of hours dedicated to the fire department and the community they served. And let's not forget we responded, and handled all of the calls by ourselves and very rarely asked for mutual aid.

Now I would like to talk about some of the history of the WFPD Volunteer pension.

I do not know the exact times but I believe it was in the early 1970's the WFPD board of directors had the foresight to start contributing to a pension program. This was an incentive to retain members, just like the current board is trying to retain firefighters. I believe the yearly budget at that time was around \$35,000. The board was able to start contributing enough money to obtain the matching funds offered by the State of Colorado. In 1977 the existing fire station was condemned and a new building had to be built. This is the same

building your fire equipment is currently parked in. Money had to be borrowed to build this building at a cost of \$55,000. The top priority was to pay off the loan. During this time there was no money to do anything except pay operating expenses, but they did keep contributing to the pension fund. It was extremely tough but we were able to still do our job. During this hard time we had to do fundraisers so we could buy things like bunker gear, buy and supply our first medical response unit and other things that were needed. Over the years as the budget increased so did the pension contribution. Up until the mid 80's the money was contributed but the plan was still not in effect. After the plan was established with the FPPA we were able to start offering a pension to all members with over 10 years of service and the more years served (up to 30 years) the more you could earn. As I stated earlier we now had an incentive program to keep members active for a longer period of time and it worked. Many members stayed active for years longer to increase their pension benefit. Many members stayed anywhere from 25 to 30 years. ALL AS A VOLUNTEER!

In conclusion, what good is an incentive program if it isn't upheld? All of the people collecting pensions depend on this as part of their income. Remember that many of these people are retired from their regular job and no longer collect a weekly paycheck. Any possible decrease could be devastating. Just the same as if you were told you were getting a cut in pay. How would the current firefighters feel if they were guaranteed a pay increase over the next few years but then a new board steps in and says no. I believe there would be some pretty angry people. You need to figure out your financial problems without disturbing the pension fund just as we had to do in prior years. Remember, the retired recipients are not the ones responsible for any financial problems you might be in.

Please do not alter the current pension contribution or its plan! Everyone that is collecting or will be collecting has earned this incentive that they were promised by the WFPD board of directors.

Also a side note,

We all noticed that all plaques and memorabilia have been removed. I realize most of these things don't mean anything to you but I only hope that if you display any new items from current history that the future generation has more respect for your accomplishments. Remember, We took this poor underfunded fire department and made it a highly respected department by our community, other fire departments and emergency agencies in Northern Colorado. Firefighters are a brotherhood and I hope the current firefighters will agree and will stand with us that the volunteers pension should not be disturbed.

Thank you

John Reagan

27 year member

Christine Gaiter

From: slsarno@aol.com
Sent: Thursday, November 9, 2023 7:44 PM
To: Christine Gaiter
Subject: board questions

Christine,

A few weeks ago I called and talked to the chief and asked if the fire district was providing ANY services or space to the union. He told me they were and when I asked what the financial arrangements were he told me "he didn't need to tell me that". I told him that it was public money with taxpayer dollars and taxpayers deserved to know. I would like to know ALL of the direct and indirect financial arrangements between the fire district and the union. I would also like to ask if ANY of the board members are receiving any compensation either directly or indirectly from the union. I look forward to your timely response.

Steve Sarno

Wellington Fire Protection District
Balance Sheet Prev Year Comparison
As of October 31, 2023

	Oct 31, 23	Oct 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
107.355 · Colotrust Prime	566,408.27	0.00	566,408.27
107.350 · Colotrust Plus	566,625.40	0.00	566,625.40
CASH-CAPITAL FUND			
107.400 · Town Impact Fees-PW-3768	21,956.29	34,947.60	-12,991.31
107.500 · County Impact Fees-PW-3818	35,301.61	22,008.87	13,292.74
107.600 · FNBO Town Impact Fees - 9432	200,000.00	200,000.00	0.00
Total CASH-CAPITAL FUND	257,257.90	256,956.47	301.43
CASH - GENERAL FUND			
107.000 · Operating - Points West - 5485	154,162.29	327,899.62	-173,737.33
107.200 · Money Market - Points West 3800	0.00	200,931.83	-200,931.83
Total CASH - GENERAL FUND	154,162.29	528,831.45	-374,669.16
1072 · Bill.com Money Out Clearing	518.58	0.00	518.58
Total Checking/Savings	1,544,972.44	785,787.92	759,184.52
Accounts Receivable			
ACCOUNTS RECEIVABLE	526.00	0.00	526.00
Total Accounts Receivable	526.00	0.00	526.00
Other Current Assets			
OTHER CURRENT ASSETS			
110.000 · Cash with County Treasurer	17,098.00	0.00	17,098.00
120.000 · Property Tax Receivable	3,048,275.40	3,034,451.00	13,824.40
1499 · Undeposited Funds	0.00	260.00	-260.00
Total OTHER CURRENT ASSETS	3,065,373.40	3,034,711.00	30,662.40
1-140.0 · Prepaid Expense	38,377.33	31,925.25	6,452.08
1270 · Net Pension Asset	1,455,898.00	565,608.00	890,290.00
1275 · Deferred Outflows - Pension	844,801.00	1,048,031.00	-203,230.00
Total Other Current Assets	5,404,449.73	4,680,275.25	724,174.48
Total Current Assets	6,949,948.17	5,466,063.17	1,483,885.00
Other Assets			
FIXED ASSETS			
150.100 · Land	795,566.00	729,490.00	66,076.00
150.200 · Buildings and Improvements	2,841,483.00	2,841,483.00	0.00
150.300 · Fire Equipment	3,066,072.00	3,066,072.00	0.00
150.900 · Accumulated Depreciation	-3,550,744.00	-3,084,612.00	-466,132.00
Total FIXED ASSETS	3,152,377.00	3,552,433.00	-400,056.00
Total Other Assets	3,152,377.00	3,552,433.00	-400,056.00
TOTAL ASSETS	10,102,325.17	9,018,496.17	1,083,829.00
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · ACCOUNTS PAYABLE	70,905.43	1,999.23	68,906.20
Total Accounts Payable	70,905.43	1,999.23	68,906.20
Credit Cards			
2201 · Vectra Bank Colorado	1,585.79	2,573.01	-987.22
Total Credit Cards	1,585.79	2,573.01	-987.22
Other Current Liabilities			
Payroll Liabilities			
2100 · Payroll Liabilities	21,590.39	65,980.45	-44,390.06
2106 · Employee Insurance	8,331.50	0.00	8,331.50
2120 · Colorado Unemployment	41.56	2,505.35	-2,463.79
2140 · FPPA Employee Share	10,456.54	0.00	10,456.54

4:39 PM

11/10/23

Accrual Basis

Wellington Fire Protection District
Balance Sheet Prev Year Comparison
As of October 31, 2023

	Oct 31, 23	Oct 31, 22	\$ Change
2160 · Health And Dental (Pre-Tax)	-221.50	501.56	-723.06
2170 · End Leave Payout	59,246.99	92,316.44	-33,069.45
Payroll Liabilities - Other	-832.15	0.00	-832.15
Total Payroll Liabilities	98,613.33	161,303.80	-62,690.47
2023 · SH of Colorado - Hwy 1	69,500.00	88,994.00	-19,494.00
2024 · Larimer Cty Impact Fees for Hwy	227,920.00	386,280.00	-158,360.00
220.100 · Deferred Property Tax Revenue	3,048,274.76	3,034,451.00	13,823.76
2250 · Accrued Interest Payable	2,353.46	6,981.00	-4,627.54
2270 · Net Pension Liab	689,253.00	873,465.00	-184,212.00
2275 · Deferred Inflows - Pension	1,440,608.00	1,464,399.00	-23,791.00
Total Other Current Liabilities	5,576,522.55	6,015,873.80	-439,351.25
Total Current Liabilities	5,649,013.77	6,020,446.04	-371,432.27
Long Term Liabilities			
2025 · Tax rebate Payable	298,683.29	0.00	298,683.29
8.24700 · Loan Payable			
2350 · Bunker Gear Loan	44,764.69	66,207.23	-21,442.54
2360 · Station Alerting System Loan	47,546.25	70,158.62	-22,612.37
2370 · Fire Truck Refurb	36,689.79	72,158.06	-35,468.27
Total 8.24700 · Loan Payable	129,000.73	208,523.91	-79,523.18
Total Long Term Liabilities	427,684.02	208,523.91	219,160.11
Total Liabilities	6,076,697.79	6,228,969.95	-152,272.16
Equity			
EQUITY			
300.050 · Reserved Cont.	42,360.00	42,360.00	0.00
300.100 · Fund Balance - Undesignated	1,314,455.00	1,314,455.00	0.00
300.150 · Reserved For Capital Outlay	1,316,815.00	1,316,815.00	0.00
300.200 · Fund Balance - Restricted	1,398,769.00	1,398,769.00	0.00
300.300 · Investment in Fixed Assets	2,883,430.00	2,883,430.00	0.00
399.999 · R.E. SUMMARY	-464,658.29	0.00	-464,658.29
Total EQUITY	6,491,170.71	6,955,829.00	-464,658.29
1.399.9 · RETAINED EARNINGS	-3,753,780.33	-4,951,418.74	1,197,638.41
Net Income	1,288,237.00	785,115.96	503,121.04
Total Equity	4,025,627.38	2,789,526.22	1,236,101.16
TOTAL LIABILITIES & EQUITY	10,102,325.17	9,018,496.17	1,083,829.00

Wellington Fire Protection District
Profit & Loss
October 2023

	Oct 23	Jan - Oct 23
Ordinary Income/Expense		
Income		
Tax Levy Revenue		
4010 · PROPERTY TAXES	11,112.75	3,000,240.93
4011 · DELQ TAX & INTEREST	23.55	2,413.03
4012 · SPECIFIC OWNERSHIP	18,200.34	188,264.79
Total Tax Levy Revenue	29,336.64	3,190,918.75
Non Tax Levy Revenue		
4015 · IMPACT FEES	0.00	38,473.17
4016 · SERVICE FEES	0.00	24,094.00
4017 · MISCELLANEOUS	0.00	18,237.05
4018 · DONATIONS	0.00	25,620.00
1.400.0 · REVENUE		
4020 · EARNINGS ON DEPOSITS	4,494.56	14,963.96
Total 1.400.0 · REVENUE	4,494.56	14,963.96
Total Non Tax Levy Revenue	4,494.56	121,388.18
Total Income	33,831.20	3,312,306.93
Gross Profit	33,831.20	3,312,306.93
Expense		
Personnel Costs		
5010 · Salaries and Wages	97,260.47	1,138,822.24
5030 · Overtime	17,544.06	166,675.78
5025 · District Board Compensation	1,500.00	6,300.00
5040 · Vacation Pay/Sick Pay	0.00	31,752.53
5060 · Volunteer & Reserve Pay	0.00	0.00
5110 · Employer Taxes	4,045.17	34,783.16
5120 · Workers Compensation	0.00	54,707.05
5210 · Health, Dental & Visions Ins	9,043.36	89,574.13
5220 · Other Employee Benefits	656.26	3,276.86
5230 · FPPA Expense	13,956.48	147,348.73
5240 · 457 Expense	1,132.63	22,510.09
5260 · Uniform Expense	142.55	3,432.32
5270 · Awards & Recognition	0.00	336.55
Total Personnel Costs	145,280.98	1,699,519.44
Buildings & Land		

Wellington Fire Protection District
Profit & Loss
October 2023

	Oct 23	Jan - Oct 23
6010 · Utilities	2,326.38	35,434.89
6020 · Station Supplies	79.90	2,253.53
6030 · Building Repairs & Maintenance	190.75	3,191.40
Total Buildings & Land	2,597.03	40,879.82
Vehicles & Equipment		
6110 · Firefighting Equipment	2,374.79	3,517.29
6120 · Fuel Expense	2,008.48	12,535.23
6130 · EMS Supplies	0.00	1,895.65
6140 · Vehicles Repairs & Maintenance	3,535.69	13,941.11
6150 · EMS & Firefighting Equip Maint	0.00	1,897.93
6170 · PPE	0.00	6,828.68
Total Vehicles & Equipment	7,918.96	40,615.89
Communication & IT		
6210 · I.T. Expenses	1,470.07	25,711.22
6220 · Radio Maintenance	0.00	1,261.43
6230 · Dispatch	0.00	7,456.79
Total Communication & IT	1,470.07	34,429.44
Travel & Training & Oper Supp		
6310 · Health & Safety	0.00	22,292.00
6330 · Training & Seminars	90.00	5,467.38
6340 · Medical Training	0.00	176.28
6350 · Firefighter Rehab	67.13	276.06
Total Travel & Training & Oper Supp	157.13	28,211.72
Managerial Expenses		
7010 · Office Supplies	666.32	1,952.59
7020 · Accounting & Finance	3,525.00	69,712.50
7025 · Legal Expenses	1,104.00	3,787.80
7030 · Professional Fees	-980.00	6,925.98
7050 · Fees/Dues/Subscriptions	110.05	8,091.45
7060 · Payroll Processing Fees	645.64	7,226.05
7070 · County Treasurer Fees	219.06	60,048.80
7080 · Bank Service Charges	40.00	147.91

Wellington Fire Protection District
Profit & Loss
October 2023

	Oct 23	Jan - Oct 23
7100 · Insurance Expenses	0.00	15,500.00
7110 · District Board Expenses	0.00	808.36
7120 · Elections Costs	0.00	10,726.60
7140 · Interest Expense	0.92	8,441.30
Total Managerial Expenses	5,330.99	193,369.34
Fire Prevention		
6401 · Public Education	39.72	39.72
6402 · Supplies-Enforcement	0.00	961.04
Total Fire Prevention	39.72	1,000.76
Total Expense	162,794.88	2,038,026.41
Net Ordinary Income	-128,963.68	1,274,280.52
Net Income	-128,963.68	1,274,280.52

Wellington Fire Protection District
Profit & Loss Budget Performance
October 2023

	<u>Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jan - Oct 23</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Income							
Tax Levy Revenue							
4010 · PROPERTY TAXES	11,112.75	8,471.88	2,640.87	3,000,240.93	3,014,601.61	-14,360.68	3,062,694.01
4013 · Tax Rebate Payment	0.00	-1,189.00	1,189.00	0.00	-11,891.00	11,891.00	-14,269.00
4011 · DELQ TAX & INTEREST	23.55			2,413.03			
4012 · SPECIFIC OWNERSHIP	18,200.34	20,599.00	-2,398.66	188,264.79	180,782.00	7,482.79	214,390.00
Total Tax Levy Revenue	<u>29,336.64</u>	<u>27,881.88</u>	<u>1,454.76</u>	<u>3,190,918.75</u>	<u>3,183,492.61</u>	<u>7,426.14</u>	<u>3,262,815.01</u>
Non Tax Levy Revenue							
4014 · WILDLAND FIREFIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
4015 · IMPACT FEES	0.00			38,473.17			
4016 · SERVICE FEES	0.00	1,167.00	-1,167.00	24,094.00	11,670.00	12,424.00	14,000.00
4017 · MISCELLANEOUS	0.00	417.00	-417.00	18,237.05	4,166.00	14,071.05	5,000.00
4018 · DONATIONS	0.00	2,083.00	-2,083.00	25,620.00	20,834.00	4,786.00	25,000.00
4019 · GRANTS	0.00	1,767.00	-1,767.00	0.00	17,666.00	-17,666.00	21,200.00
1.400.0 · REVENUE							
4020 · EARNINGS ON DEPOSITS	4,494.56			14,963.96			
Total 1.400.0 · REVENUE	<u>4,494.56</u>			<u>14,963.96</u>			
Total Non Tax Levy Revenue	<u>4,494.56</u>	<u>5,434.00</u>	<u>-939.44</u>	<u>121,388.18</u>	<u>54,336.00</u>	<u>67,052.18</u>	<u>215,200.00</u>
Total Income	<u>33,831.20</u>	<u>33,315.88</u>	<u>515.32</u>	<u>3,312,306.93</u>	<u>3,237,828.61</u>	<u>74,478.32</u>	<u>3,478,015.01</u>
Gross Profit	33,831.20	33,315.88	515.32	3,312,306.93	3,237,828.61	74,478.32	3,478,015.01
Expense							
Personnel Costs							
5010 · Salaries and Wages	97,260.47	122,607.00	-25,346.53	1,138,822.24	1,275,847.00	-137,024.76	1,577,416.00
5030 · Overtime	17,544.06	8,100.00	9,444.06	166,675.78	85,000.00	81,675.78	105,000.00
5020 · Wildland Salaries	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
5025 · District Board Compensation	1,500.00	1,000.00	500.00	6,300.00	10,000.00	-3,700.00	12,000.00
5040 · Vacation Pay/Sick Pay	0.00	1,500.00	-1,500.00	31,752.53	15,800.00	15,952.53	20,000.00
5060 · Volunteer & Reserve Pay	0.00	598.00	-598.00	0.00	5,980.00	-5,980.00	7,176.00
5110 · Employer Taxes	4,045.17	3,700.00	345.17	34,783.16	38,800.00	-4,016.84	47,807.00
5120 · Workers Compensation	0.00	5,002.00	-5,002.00	54,707.05	50,017.00	4,690.05	60,021.00
5210 · Health, Dental & Visions Ins	9,043.36	10,700.00	-1,656.64	89,574.13	112,400.00	-22,825.87	139,400.00
5220 · Other Employee Benefits	656.26	2,900.00	-2,243.74	3,276.86	30,400.00	-27,123.14	37,499.00
5230 · FPPA Expense	13,956.48	15,700.00	-1,743.52	147,348.73	164,800.00	-17,451.27	203,487.00
5240 · 457 Expense	1,132.63	3,700.00	-2,567.37	22,510.09	38,900.00	-16,389.91	48,684.00

9:07 AM

11/14/23

Accrual Basis

Wellington Fire Protection District
Profit & Loss Budget Performance
October 2023

	Oct 23	Budget	\$ Over Budget	Jan - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
5260 · Uniform Expense	142.55	750.00	-607.45	3,432.32	7,500.00	-4,067.68	9,000.00
5270 · Awards & Recognition	0.00	179.00	-179.00	336.55	1,788.00	-1,451.45	2,146.00
Total Personnel Costs	145,280.98	176,436.00	-31,155.02	1,699,519.44	1,837,232.00	-137,712.56	2,359,636.00
Buildings & Land							
6010 · Utilities	2,326.38	3,950.00	-1,623.62	35,434.89	39,500.00	-4,065.11	47,400.00
6020 · Station Supplies	79.90	417.00	-337.10	2,253.53	4,166.00	-1,912.47	5,000.00
6030 · Building Repairs & Maintenance	190.75	1,667.00	-1,476.25	3,191.40	16,666.00	-13,474.60	20,000.00
Total Buildings & Land	2,597.03	6,034.00	-3,436.97	40,879.82	60,332.00	-19,452.18	72,400.00
Vehicles & Equipment							
6110 · Firefighting Equipment	2,374.79	500.00	1,874.79	3,517.29	5,000.00	-1,482.71	6,000.00
6120 · Fuel Expense	2,008.48	2,250.00	-241.52	12,535.23	22,500.00	-9,964.77	27,000.00
6130 · EMS Supplies	0.00	500.00	-500.00	1,895.65	5,000.00	-3,104.35	6,000.00
6140 · Vehicles Repairs & Maintenance	3,535.69	5,418.00	-1,882.31	13,941.11	54,186.00	-40,244.89	65,022.00
6150 · EMS & Firefighting Equip Maint	0.00	417.00	-417.00	1,897.93	4,166.00	-2,268.07	5,000.00
6160 · Small Equipment	0.00	19.00	-19.00	0.00	187.00	-187.00	225.00
6170 · PPE	0.00	833.00	-833.00	6,828.68	8,334.00	-1,505.32	10,000.00
Total Vehicles & Equipment	7,918.96	9,937.00	-2,018.04	40,615.89	99,373.00	-58,757.11	119,247.00
Communication & IT							
6210 · I.T. Expenses	1,470.07	2,971.00	-1,500.93	25,711.22	29,712.00	-4,000.78	35,654.00
6220 · Radio Maintenance	0.00	208.00	-208.00	1,261.43	2,084.00	-822.57	2,500.00
6230 · Dispatch	0.00	1,205.00	-1,205.00	7,456.79	12,053.00	-4,596.21	14,463.00
6240 · Computer Equip & Maintenance	0.00	125.00	-125.00	0.00	1,250.00	-1,250.00	1,500.00
Total Communication & IT	1,470.07	4,509.00	-3,038.93	34,429.44	45,099.00	-10,669.56	54,117.00
Travel & Training & Oper Supp							
6310 · Health & Safety	0.00	2,333.00	-2,333.00	22,292.00	23,334.00	-1,042.00	28,000.00
6320 · Wildland Travel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
6330 · Training & Seminars	90.00	925.00	-835.00	5,467.38	13,125.00	-7,657.62	15,000.00
6340 · Medical Training	0.00	557.00	-557.00	176.28	5,570.00	-5,393.72	6,682.00
6350 · Firefighter Rehab	67.13	42.00	25.13	276.06	416.00	-139.94	500.00
Total Travel & Training & Oper Supp	157.13	3,857.00	-3,699.87	28,211.72	42,445.00	-14,233.28	65,182.00
Managerial Expenses							
7010 · Office Supplies	666.32	158.00	508.32	1,952.59	1,574.00	378.59	1,890.00

9:07 AM

11/14/23

Accrual Basis

Wellington Fire Protection District
Profit & Loss Budget Performance
October 2023

	Oct 23	Budget	\$ Over Budget	Jan - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
7015 · Postage & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7020 · Accounting & Finance	3,525.00	5,000.00	-1,475.00	69,712.50	75,000.00	-5,287.50	90,000.00
7025 · Legal Expenses	1,104.00	833.00	271.00	3,787.80	8,334.00	-4,546.20	10,000.00
7030 · Professional Fees	-980.00	625.00	-1,605.00	6,925.98	6,250.00	675.98	7,500.00
7040 · Leases	0.00	167.00	-167.00	0.00	1,666.00	-1,666.00	2,000.00
7050 · Fees/Dues/Subscriptions	110.05	153.00	-42.95	8,091.45	8,649.00	-557.55	8,960.00
7060 · Payroll Processing Fees	645.64	650.00	-4.36	7,226.05	6,500.00	726.05	7,800.00
7070 · County Treasurer Fees	219.06	1,900.00	-1,680.94	60,048.80	62,276.00	-2,227.20	66,256.00
7080 · Bank Service Charges	40.00	23.00	17.00	147.91	236.00	-88.09	282.00
7100 · Insurance Expenses	0.00	2,750.00	-2,750.00	15,500.00	27,500.00	-12,000.00	33,000.00
7110 · District Board Expenses	0.00	208.00	-208.00	808.36	2,084.00	-1,275.64	2,500.00
7120 · Elections Costs	0.00	0.00	0.00	10,726.60	14,000.00	-3,273.40	14,000.00
7130 · Grant Expenses	0.00	267.00	-267.00	0.00	2,666.00	-2,666.00	3,200.00
7140 · Interest Expense	0.92	0.00	0.92	8,441.30	6,777.00	1,664.30	6,777.00
Total Managerial Expenses	5,330.99	12,734.00	-7,403.01	193,369.34	223,512.00	-30,142.66	254,165.00
Fire Prevention							
6401 · Public Education	39.72	83.00	-43.28	39.72	834.00	-794.28	1,000.00
6402 · Supplies-Enforcement	0.00	235.00	-235.00	961.04	2,353.00	-1,391.96	2,823.00
Total Fire Prevention	39.72	318.00	-278.28	1,000.76	3,187.00	-2,186.24	3,823.00
Capital Outlay							
7945 · C/O - Communicaiton Equipment	0.00	833.00	-833.00	0.00	8,334.00	-8,334.00	10,000.00
Total Capital Outlay	0.00	833.00	-833.00	0.00	8,334.00	-8,334.00	10,000.00
Contingencies							
8002 · Contingencies (Funding Reserve)	0.00	0.00	0.00	0.00	0.00	0.00	48,997.00
8003 · Volunteer Pension Contribution	0.00	0.00	0.00	0.00	0.00	0.00	105,876.00
Total Contingencies	0.00	0.00	0.00	0.00	0.00	0.00	154,873.00
Total Expense	162,794.88	214,658.00	-51,863.12	2,038,026.41	2,319,514.00	-281,487.59	3,093,443.00
Net Ordinary Income	-128,963.68	-181,342.12	52,378.44	1,274,280.52	918,314.61	355,965.91	384,572.01
Net Income	-128,963.68	-181,342.12	52,378.44	1,274,280.52	918,314.61	355,965.91	384,572.01

Wellington Fire Protection District
 Cash Analysis
 For the Year Ending December 31, 2023

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
Beginning Cash balance	1,287,195	1,142,778	695,024	491,150	263,738
Transfers from impact fees	-	-	-	-	-
Property taxes	⌘ 48,724	-	-	-	-
Other expected income	⚡ 18,517	18,517	18,517	18,517	18,517
Interest	⚡ 3,000	3,000	3,000	3,000	3,000
Expected expenses	⊠ (214,658)	(469,271)	(225,391)	(225,391)	(225,391)
Loan payments				(23,539)	(62,939)
Expected cash available	1,142,778	695,024	491,150	263,738	(3,075)

- ⊠ This is based on avg monthly expenses for the year plus known payments coming up that are not monthly expenses
- ⚡ Specific ownership taxes based on average for the year
- ⚡ estimated
- ⌘ Calculated using amount collected to date vs the budgeted amount remaining.

Wellington Fire Protection District

Monthly Disbursements

As of October 31, 2023

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
107.355 · Colotrust Prime									0.00
Transfer	10/20/2023			Funds Tran...	X	107.200 · M...	565,441.94		565,441.94
Deposit	10/31/2023			Interest	X	4020 · EAR...	966.33		566,408.27
Total 107.355 · Colotrust Prime							566,408.27	0.00	566,408.27
107.350 · Colotrust Plus									0.00
Transfer	10/20/2023			Funds Tran...	X	107.200 · M...	565,441.94		565,441.94
Deposit	10/31/2023			Interest	X	4020 · EAR...	1,183.46		566,625.40
Total 107.350 · Colotrust Plus							566,625.40	0.00	566,625.40
CASH-CAPITAL FUND									254,233.66
107.400 · Town Impact Fees-PW-3768									21,948.71
Deposit	10/17/2023			Interest	X	4020 · EAR...	7.58		21,956.29
Total 107.400 · Town Impact Fees-PW-3768							7.58	0.00	21,956.29
107.500 · County Impact Fees-PW-3818									32,284.95
Deposit	10/10/2023			Deposit	X	Impact Fees...	3,002.72		35,287.67
Deposit	10/15/2023			Interest	X	4020 · EAR...	13.94		35,301.61
Total 107.500 · County Impact Fees-PW-3818							3,016.66	0.00	35,301.61
107.600 · FNBO Town Impact Fees - 9432									200,000.00
Bill Pmt -Check	10/11/2023	13752	SH of Colorado	VOID: Final...	X	2000 · ACC...	0.00		200,000.00
Total 107.600 · FNBO Town Impact Fees - 9432							0.00	0.00	200,000.00
Total CASH-CAPITAL FUND							3,024.24	0.00	257,257.90
CASH - GENERAL FUND									1,497,157.67
107.000 · Operating - Points West - 5485									54,476.91
Transfer	10/05/2023			Funds Tran...	X	107.200 · M...	100,000.00		154,476.91
General Journal	10/06/2023	2022...		10.06.2023...	X	5010 · Salar...		39,311.73	115,165.18
General Journal	10/06/2023	2022...		10.06.2023...	X	5010 · Salar...		9,828.90	105,336.28
Check	10/06/2023	ach	Deluxe For Busi...		X	7010 · Offic...		329.90	105,006.38
Bill Pmt -Check	10/06/2023	ach	Senegy Petrole...		X	2000 · ACC...		1,805.56	103,200.82
Bill Pmt -Check	10/10/2023	10000	Lumen/Century ...	Internet - J...	X	2000 · ACC...		174.07	103,026.75
Check	10/10/2023	ach	Wellington Fire ...		X	Due to Impa...		3,002.72	100,024.03
Check	10/11/2023	ach	Rocky Mountain ...		X	5210 · Healt...		2,500.00	97,524.03
Bill Pmt -Check	10/12/2023	ACH	Poudre Valley R...		X	2000 · ACC...		206.61	97,317.42
Bill Pmt -Check	10/13/2023	6600	iHeartMedia	ihm5778 ih...	X	2000 · ACC...		551.14	96,766.28
Bill Pmt -Check	10/13/2023	6667	iHeartMedia		X	2000 · ACC...		567.67	96,198.61
Bill Pmt -Check	10/13/2023	10001	Standard Insura...		X	2000 · ACC...		832.15	95,366.46
Bill Pmt -Check	10/13/2023	6660	Bomgaars		X	2000 · ACC...		35.07	95,331.39
Bill Pmt -Check	10/13/2023	6661	Colorado Depart...		X	2000 · ACC...		12.08	95,319.31
Bill Pmt -Check	10/13/2023	6662	Colorado Divisio...		X	2000 · ACC...		120.00	95,199.31
Bill Pmt -Check	10/13/2023	6657	Express Employ...		X	2000 · ACC...		11,375.38	83,823.93
Bill Pmt -Check	10/13/2023	6658	Frank Parts Co...		X	2000 · ACC...		62.41	83,761.52
Bill Pmt -Check	10/13/2023	6659	Green & Associa...		X	2000 · ACC...		3,525.00	80,236.52
Bill Pmt -Check	10/13/2023	6654	ICC-		X	2000 · ACC...		1,023.00	79,213.52
Bill Pmt -Check	10/13/2023	6655	Larimer County ...		X	2000 · ACC...		202.92	79,010.60
Bill Pmt -Check	10/13/2023	6656	Lumen/Century ...		X	2000 · ACC...		612.23	78,398.37
Bill Pmt -Check	10/13/2023	6651	Poudre Fire Auth...		X	2000 · ACC...		3,370.27	75,028.10
Bill Pmt -Check	10/13/2023	6652	SeaWestern		X	2000 · ACC...		2,374.79	72,653.31
Bill Pmt -Check	10/13/2023	6606	Concentra/Gene...	Serrato Scr...	X	2000 · ACC...		164.00	72,489.31
Bill Pmt -Check	10/13/2023	ACH	Pinnacol Assura...	Policy 3151...	X	2000 · ACC...		5,801.06	66,688.25
Bill Pmt -Check	10/13/2023	ACH	Town of Wellingt...		X	2000 · ACC...		220.71	66,467.54
Bill Pmt -Check	10/13/2023	ACH	Xcel Energy		X	2000 · ACC...		888.11	65,579.43
Bill Pmt -Check	10/13/2023	ACH	Northern Colora...	VOID: Dupl...	X	2000 · ACC...	0.00		65,579.43
Transfer	10/13/2023			Funds Tran...	X	107.200 · M...	100,000.00		165,579.43
Transfer	10/16/2023			Funds Tran...	X	107.200 · M...	100,000.00		265,579.43
Bill Pmt -Check	10/17/2023	ACH	Northern Colora...		X	2000 · ACC...		21.43	265,558.00
Bill Pmt -Check	10/17/2023	ACH	Northern Colora...		X	2000 · ACC...		55.42	265,502.58
Bill Pmt -Check	10/17/2023	ACH	Northern Colora...		X	2000 · ACC...		39.59	265,462.99
Bill Pmt -Check	10/17/2023	ACH	Northern Colora...		X	2000 · ACC...		78.59	265,384.40
Deposit	10/17/2023			Deposit	X	6330 · Train...	1,144.00		266,528.40
Bill Pmt -Check	10/17/2023	9999...	Rocky Mountain ...		X	2000 · ACC...		222.25	266,306.15
Bill Pmt -Check	10/18/2023	6609	Republic Services		X	2000 · ACC...		200.38	266,105.77
Bill Pmt -Check	10/18/2023	ACH	BankCard Center		X	2000 · ACC...		2,328.54	263,777.23
Bill Pmt -Check	10/19/2023	ACH	Pinnacol Assura...	Policy 3151...	X	2000 · ACC...		5,075.99	258,701.24
Bill Pmt -Check	10/19/2023	ACH	Town of Wellingt...		X	2000 · ACC...		246.35	258,454.89
Bill Pmt -Check	10/19/2023	ACH	Black Hills Energy		X	2000 · ACC...		257.05	258,197.84

4:49 PM

11/10/23

Accrual Basis

Wellington Fire Protection District
Monthly Disbursements
As of October 31, 2023

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Bill Pmt -Check	10/19/2023	6612	All Copy Products		X	2000 · ACC...		270.42	257,927.42
Bill Pmt -Check	10/19/2023	6613	ICC-			2000 · ACC...		292.50	257,634.92
Bill Pmt -Check	10/19/2023	6614	Lyons Gaddis		X	2000 · ACC...		1,104.00	256,530.92
Bill Pmt -Check	10/19/2023	6615	AFLAC			2000 · ACC...		522.28	256,008.64
Bill Pmt -Check	10/19/2023	6616	Wellington Profe...		X	2000 · ACC...		685.41	255,323.23
General Journal	10/20/2023	2022...		10.20 payroll	X	5010 · Salar...		35,568.38	219,754.85
General Journal	10/20/2023	2022...		10.20 payroll	X	5010 · Salar...		8,800.08	210,954.77
General Journal	10/20/2023	2022...			X	-SPLIT-		1,957.18	208,997.59
General Journal	10/20/2023	2022...			X	107.000 · O...		302.46	208,695.13
Check	10/20/2023	ach	Paylocity		X	7060 · Payr...		645.64	208,049.49
Check	10/27/2023	ach	Fire And Police ...		X	2100 · Payr...		34,046.26	174,003.23
Check	10/31/2023			Service Ch...	X	600.236 · B...		40.00	173,963.23
Total 107.000 · Operating - Points West - 5485							301,144.00	181,657.68	173,963.23
107.200 · Money Market - Points West 3800									1,399,443.05
Transfer	10/05/2023			Funds Tran...	X	107.000 · O...		100,000.00	1,299,443.05
General Journal	10/09/2023	2022...		prop taxes	X	4010 · PRO...	29,117.58		1,328,560.63
Transfer	10/13/2023			Funds Tran...	X	107.000 · O...		100,000.00	1,228,560.63
Deposit	10/15/2023			Interest	X	4020 · EAR...	2,323.25		1,230,883.88
Transfer	10/16/2023			Funds Tran...	X	107.000 · O...		100,000.00	1,130,883.88
Transfer	10/20/2023			Funds Tran...		107.350 · C...		565,441.94	565,441.94
Transfer	10/20/2023			Funds Tran...		107.355 · C...		565,441.94	0.00
Total 107.200 · Money Market - Points West 3800							31,440.83	1,430,883.88	0.00
108.000 · Operating - 1st National Bank									43,237.71
Total 108.000 · Operating - 1st National Bank									43,237.71
Total CASH - GENERAL FUND							332,584.83	1,612,541.56	217,200.94
1072 · Bill.com Money Out Clearing									518.58
Total 1072 · Bill.com Money Out Clearing									518.58
TOTAL							1,468,642.74	1,612,541.56	1,608,011.09

1.

1. 2024 Budget draft

**WELLINGTON FIRE PROTECTION DISTRICT DISTRICT
2024 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION**

	2021 actual	2022 Actual	2023 Budget	2023 estimated	2024 Chiefs Budget	Percent Change
INCOME						
TAX REVENUES						
4010 Larimer County Tax	2,765,950	3,032,860	3,062,704	3,062,704	4,057,912	32%
Tax Rebate Payment	-	-	(14,269)	(14,269)	(28,540)	100%
4011 Delq Tax & Interest	5,784	3,435	-	2,413	-	0%
4012 Specific Ownership Tax	210,397	215,413	214,390	225,918	215,000	0%
Total Tax Revenues	2,982,131	3,251,709	3,262,825	3,276,766	4,244,372	
Non-Tax Levy Revenue						
Wildland Firefighting	290,922	-	150,000	-	60,000	-60%
4016 Service Fees	305,744	77,625	14,000	28,913	30,000	114%
4017 Miscellaneous	53,037	36,312	5,000	21,884	5,000	0%
400 Equipment Sold	-	480	-	-	-	
4018 Donations	25,624	25,070	25,000	30,744	25,000	0%
4020 Interest income	-	-	-	17,957	7,000	
4019 Grants	187,728	29,850	21,200	-	-	-100%
Proceeds from issuance of debt	-	-	-	-	250,000	
Total Non-Tax Levy Revenues	863,055	169,337	215,200	99,498	377,000	
Total INCOME	3,845,186	3,421,046	3,478,025	3,376,264	4,621,372	
EXPENSES						
PERSONNEL COSTS						
WAGE EXPENDITURE						
5010 Salaries and Wages	2,313,204	1,736,906	1,577,416	1,577,416	1,759,958	12%
5020 Wildland Salaries	134,665	-	90,000	-	45,000	-50%
5025 District Board Compensation	11,900	8,300	12,000	5,760	9,000	-25%
5030 Overtime	89,328	145,680	105,000	200,011	159,000	51%
5040 Vacation Pay/Sick Pay	-	3,969	20,000	38,104	-	-100%
5060 Vol/Reserves	7,300	3,600	7,176	2,100	-	-100%
Total Wage Expenditure	2,556,397	1,898,455	1,811,592	1,823,391	1,972,958	
EMPLOYER TAXES						
5110 Employer Taxes	50,380	41,602	47,807	41,740	57,839	
Total Employer Taxes	50,380	41,602	47,807	41,740	57,839	
EMPLOYEE BENEFITS						
5120 Workers Compensation	79,774	67,880	60,021	65,648	74,000	23%
5210 Health, Dental & Vision Insurance	219,983	165,230	139,400	107,489	156,340	12%
5220 Other Employee Benefits	12,418	533	37,499	4,472	-	-100%

**WELLINGTON FIRE PROTECTION DISTRICT DISTRICT
2024 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION**

5230	FPPA	176,014	201,746	203,487	160,070	263,135	29%
5240	457 Expense	39,291	32,173	48,684	27,012	-	-100%
5260	Uniform Expense	14,689	3,231	9,000	4,118	-	-100%
5270	Employee Appreciation	9,533	2,672	2,146	404	2,650	23%
	Total Employee Benefits	551,702	473,465	500,237	369,215	496,125	
	Total Personnel Costs	3,158,479	2,413,522	2,359,636	2,234,345	2,526,921	
BUILDINGS & LAND							
6010	Utilities	47,511	50,629	47,400	42,522	53,000	12%
6020	Station Supplies	-	-	5,000	2,705	5,000	0%
6030	Building Repairs & Maintenance	35,344	9,636	20,000	3,829	20,000	0%
	Total BUILDINGS & LAND	82,855	60,265	72,400	49,056	78,000	
EQUIPMENT AND SUPPLIES							
6110	Equipment and Supplies	5,609	2,888	6,000	4,220	85,225	1320%
6120	Fuel Expenses	16,265	29,277	27,000	15,042	28,000	4%
6130	EMS Supplies	13,926	1,861	6,000	2,275	-	-100%
6140	Repairs and Maintenance - Equipment	58,246	30,207	65,022	16,729	80,000	23%
6150	EMS & Firefighting Equipment Maintenan	2,101	-	5,000	2,278	-	-100%
6160	Small Equipment	-	158	225	-	-	-100%
6170	PPE	-	-	10,000	8,194	-	-100%
	TOTAL EQUIPMENT AND SUPPLIES	96,147	64,391	119,247	48,739	193,225	
COMMUNICATIONS/IT							
6210	IT services and supplies	-	185	37,154	30,949	27,500	-26%
6220	Radio Maintenance	-	-	2,500	1,513	2,500	0%
6230	Dispatch	-	-	14,463	8,948	14,500	0%
	Total COMMUNICATIONS/IT	-	185	54,117	41,411	44,500	
TRAVEL, TRAINING & OPERATIONAL SUPPORT							
6310	Health & Safety	29,702	30,769	28,000	26,947	28,500	2%
6320	Wildland Travel Expenses	20,246	745	15,000	-	15,000	0%
6330	Training & Seminars	27,799	15,537	15,000	5,224	57,000	280%
6340	Medical Training	2,648	1,304	6,682	212	-	-100%
6350	Firefighter Rehab	434	212	500	243	-	-100%
	Total TRAVEL, TRAINING & OPERATIO	80,829	48,567	65,182	32,626	100,500	
MANAGERIAL EXPENSES							
7010	Office Supplies	7,172	2,015	1,890	2,264	2,000	6%
7020	Accounting/Finance	25,348	99,570	90,000	83,656	60,000	-33%
7025	Legal Expenses	17,805	7,188	10,000	4,546	10,000	0%
7030	Professional Fees	5,435	2,506	7,500	9,487	104,525	1294%
7040	Leases	42,587	39,874	2,000	-	-	-100%
7050	Fees/Dues/Subscriptions	35,408	18,635	8,960	9,613	9,500	6%

**WELLINGTON FIRE PROTECTION DISTRICT DISTRICT
2024 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION**

7060 Payroll Processing Fees	-	-	7,800	8,671	8,500	9%
7070 County Treasurer Fees	57,622	60,690	65,256	61,254	74,338	14%
7080 Bank Service Charge	5,134	(2,184)	282	178	300	6%
7100 Insurance	22,616	59,469	33,000	18,600	44,300	34%
7110 District Board Expenses	2,001	989	2,500	970	2,500	0%
7120 Election Costs	-	13,826	14,000	10,727	-	-100%
7130 Grant Expenses	-	-	3,200	-	-	-100%
Total MANAGERIAL EXPENSES	221,128	302,578	246,388	209,965	315,963	
Contingencies						
6336 Contingencies	-	-	48,997	-	80,000	63%
8003 Volunteer Pension Contribution	103,000	105,876	105,876	105,876	105,876	0%
Total Contingencies	103,000	105,876	154,873	105,876	185,876	
Fire Prevention						
6401 Public Education	204	488	1,000	-	1,000	0%
6402 Supplies-Enforcement/Investigate	6,771	4,762	2,823	1,153	3,000	6%
Total Fire Prevention	6,975	5,250	3,823	1,153	4,000	
Capital Outlay						
7945 Capital Outlay	19,595	-	10,000	-	40,000	300%
Total Capital Outlay	19,595	-	10,000	-	40,000	
Debt Service						
9015 Debt Service (Bunker Gear)	-	-	23,359	23,359	23,359	0%
9020 Debt Service (Station Alerting Upgrade)	-	-	24,987	24,987	24,987	0%
9025 Debt Service (Fire Truck Refurb)	-	-	37,953	37,953	37,953	0%
9030 Debt Service (Impact Fees)	-	-	69,000	-	-	-100%
9035 Highway 1 Land Purchase: Impact Fees	-	-	69,500	-	-	-100%
9040 LOC Principal and interest	107,595	107,595	300,000	250,000	260,000	-13%
Total Debt Service	107,595	107,595	524,799	336,299	346,299	
Total EXPENSES	3,876,603	3,108,229	3,610,465	3,059,469	3,835,284	6%
Transfer from (to) Impact Fee Fund	-	(279,406)	132,440	-	-	
Transfers to reserves / (Reserves used)	(31,417)	33,411	-	316,795	786,087	#DIV/0!

WELLINGTON FIRE PROTECTION DISTRICT
 2024 Budget
 Impact Fees

	2022 Actual	2023 Budget	2023 estimated	2024 Budget	Change
INCOME					
TAX REVENUES					
4015 Impact Fees	38,184	146,224	40,000	40,000	(106,224)
Total INCOME	38,184	146,224	40,000	40,000	(106,224)
EXPENSES					
Non capital expenditures	39,731				
Debt Service	69,500	69,500	69,500	69,500	-
Total EXPENSES	109,231	69,500	69,500	69,500	-
Transfer in	279,406				
Gross Fund Balance/Profit	(71,047)	76,724	(29,500)	(29,500)	(106,224)

2.

2. NFSO Proposal - Discussion, possible action

PROPOSAL

For

Wellington Fire Protection District

ISO Inspection Readiness Review



October 27, 2023

National Fire Services Office

Skip Starling – Director
1622 Airport Road
Sylvania, GA 30467
912-656-6703 Office
912-857-6700 FAX
skip@nfso.us

GENERAL INFORMATION AND PROPOSAL

National Fire Services Office

We offer a unique combination of experience and knowledge. Our personnel combine extensive knowledge of ISO® requirements, water engineering, fire protection requirements, fire departments operations, fire management, and management organizational improvements; extensive experience in analysis of water delivery, 911 communications, fire protection systems, and public safety operations. NFSO has an outstanding track record across America.

Our goal is, "Helping Communities, Help Themselves." We assist policy makers with the challenges and opportunities managing a fire department can face. We assist in formulating responses to issues that face your community. We act as analysts, catalysts and facilitators. We provide information about specific concerns and their multi-faceted impact on the organization and community. We offer advice concerning the implementation process of developing an "ISO Keeper" policy. True understanding of the ISO process can lead to critical changes and enhancements that are necessary to lower the fire department's Insurance Services Offices (ISO®) PPC Class rating. These changes will also lead to increased response capabilities within your fire departments protection district. The outcome of this methodology is for clients to have the tools to continue a successful operation long after our involvement.

We tailor our work specifically to each client. We work with the fire department staff to design a strategy that can lead to maintaining or lowering your ISO® rate. As national fire consultants, we draw on successful models from other organizations that we have assisted during similar challenges. This case-based approach offers unique insight into lessons learned from other communities' successes.

PROJECT UNDERSTANDING

Willington Fire Protection District has asked the National Fire Services Office to propose assistance by reviewing the current preparedness for the fire districts next ISO grading. This inspection would include reviewing the many records, equipment, water supplies, and firefighter training that will be used during the next ISO survey. This assistance will also include developing recommendations of apparatus, response levels to structure fires, pooling manpower, the looking at a collective inventory of apparatus and equipment, assistance in developing the required maps, inspecting current training records, and apparatus testing. During this process consultants with the National Fire Services Office will compile this information and provide information of areas needing improvements.

Samples of Fire Department results who used NFSO's assistance.

<u>District</u>	<u>Old Score</u>	<u>New Score</u>
1. Jacksonville, Florida (JFRD)	Class-3/3x	Class-1/10
2. Berthoud Fire Protection District	Class-5/9	Class-2/10
3. North Montgomery County (MCESD-1)	Class-6/9	Class-1/10
4. Cape Coral Florida, (Lee County FD)	Class-5/9	Class-3/10
5. Crosby, Texas (CFD)	Class-5/9	Class-2/10
6. Magnolia, Texas VFD (MCESD-10)	Class-5/9	Class-2/10
7. Spring, Texas VFD (HCESD-1)	Class-4/9	Class-2/10

PROJECT APPROACH

The project approach consists of seven (7) task groups. These tasks are identified in the scope of work section below:

SCOPE OF WORK

TASK 1. Conduct Area Survey

- 1.1 Review locations of current station(s), of available water, and identify the 1.5 and 2.5 road mile response district for each fire station.
- 1.2 Contractor will hold a preliminary meeting with Fire Department Management to set goals and timelines.

TASK 2. Inspect Current Fire Departments Records

- 2.1 Review records from past: pump testing, hose testing, and hydrant inspections.
- 2.2 Review records of structure fire reports, daily training, pre-fire plans, Public Safety Education, inspections, and firefighter certifications.

TASK 3. Assist with the Development of Maps

- 3.1 Inspect current maps identifying pressurized hydrants, fire station(s), water storage, pump stations, and any alternate water.

TASK 4. Review Identified Water Sources

- 4.1 Review the pressurized water system data, hydrant inspections, and hydrant flow testing.

TASK 5. Equipment Inventory

- 5.1 Review current apparatus and develop a minimum equipment list that meets ISO compliancy.
- 5.2 Review equipment locations, type, and pumpage of all structure fire equipment.
- 5.3 Design a minimum equipment level specification for the apparatus.

TASK 6. Communications Review

- 6.1 Inspect 911-Dispatch communications system.
- 6.2 Review the 911 center for NFPA 1221 compliancy,
- 6.3 Inspect existing fire department communication capability and hardware.

TASK 7. Deliverables

- 7.1 Collected information concerning staffing, testing, inspections, 111 and 121 run reports, etc. to identify areas found deficit.
- 7.2 Provide a "Recommendations List" to identify areas of deficit.

FEE AND COMPLETION TIME:

- **The National Fire Services Office will assist with consultation services including expenses from: travel, lodging, and vehicle rental: \$3,500.**
- **The fee will be paid at the conclusion of the 4-day review.**

3.

3. WFPD Service Plan



Service Plan
Wellington Fire Protection District, Wellington, Colorado
8130 3rd Street
Wellington, CO 80549

The following is a service plan for the district as required by Colorado Revised Statute 31-1-208

.....

September, 2023

The Wellington Fire Protection District (District) was formed in 1951 according to Colorado Revised Statutes applicable at that time. No Service Plan has ever been filed. The Wellington Fire Protection District was formed to supply emergency response protection by any available means. It is declared that the organization shall have the purposes and powers provided by Title 32, Article 5, Part B of The Colorado Revised Statutes known as "THE SPECIAL DISTRICT ACT". It will serve a public use and will promote health, safety, prosperity, security, and general welfare of the inhabitants of the district.

The district shall have and maintain the authority to, and may provide any service commonly permitted to a fire protection district in the State of Colorado pursuant to Section 32-1-1002, C.R.S., including but not limited to (i) the operation of emergency medical, rescue and extrication services; (ii) the adoption and enforcement of fire codes; (iii) the maintenance of a paid and volunteer pension fund pursuant to the provisions of Title 31, C.R.S., and with that authority, the employment of paid and volunteer staff; (iv) the authority to enter upon and conduct fire inspections for fire safety within the jurisdictional boundaries of the district; (v) the authority to investigate the cause or origin and circumstance of every fire occurring within the jurisdictional boundaries of the District; and (vi) the authority to enforce the laws of the State of Colorado regarding misdemeanor offenses governed by Section 32-1-1002, C.R.S. It is the express intention of the district to have all of the powers granted to fire protection districts specifically, and special districts generally, pursuant to Sections 32-1-1002 and 32-1-1001, C.R.S. respectively.

The Colorado Revised Statutes also state that the District shall have all powers generally granted to special district Boards, including but not limited to, (i) the power to enter into contracts; (ii) the power to equip and maintain fire stations and fire service apparatus necessary to provide for the public health and safety; (iii) the power to hire staff and contractors to provide the manpower necessary to serve the needs of the public for the purposes for which the District was formed within the jurisdictional boundaries of the District; (iv) the power to enter into agreements with other governmental agencies to share in cost and to provide for the public health, safety and

welfare; and (v) the power to collect and spend taxes according to and within the constitutional restrictions of the Taxpayers' Bill of Rights (TABOR) and any other law governing such collections and expenditures of public funds. The district currently operates two fire stations within its jurisdictional boundaries, which are equipped with the necessary apparatus, staff and equipment to serve the health and welfare of the residents and visitors to the district. The district intends to provide all-hazard response to emergencies as funding and resources allow.

In addition, The Wellington Fire Protection District proposes to fund a firefighter pension fund in conformity with CRS Title 31, Article 30, Part 11

A general description of the boundaries of the Wellington Fire Protection District is as follows:

South - North: County Road 58 - Wyoming

East - West: Larimer/Weld County Border - Highway 287

Entered into and approved by the WFPD Board of Directors this _____ of _____, 2023 at a regular meeting of the district.

Rick Bollinger, Pres

Christine Gaiter, Treasurer

4.

4. Resolution regarding impact fee repayment

**WELLINGTON FIRE PROTECTION DISTRICT
RESOLUTION NO. 2023 - 3**

WHEREAS, the District has approved an impact fee schedule and entered into Intergovernmental Agreements for the collection of impact fees in accordance with §§32-1-1002(1)(d.5) & 29-20-104.5, C.R.S., and has established an impact fee fund to manage and track the receipt and expenditure of impact fees (“Impact Fee Fund”); and

WHEREAS, in accordance with §29-20-104.5, C.R.S., impact fees may only be spent on certain qualifying capital expenditures and cannot be spent on general operations; and

WHEREAS, in the 2023, the Budget showed that the General Fund owed the Impact Fee Fund \$132,440; and

WHEREAS, the 2022 audit showed that the Impact Fees Fund owed the General Fund \$32,543; and

WHEREAS, there was a discrepancy between these two documents, the Board voted to accept the 2022 audit as the document to follow in regards to Impact Fee Fund debt; and

WHEREAS, the District has diligently proceeded to repay the General Fund and desires to confirm that the Impact Fee Fund debt is now repaid in full.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WELLINGTON FIRE PROTECTION DISTRICT THAT:

1. The District has fully repaid the amount of \$32,543 to the District’s General Fund and no further outstanding amounts exist in the Impact Fee Fund.
2. The District reiterates its commitment to abide by all statutory restrictions with regard to the collection and expenditure of impact fee funds.
3. The District’s administrative staff is hereby directed to take all actions necessary or appropriate to effectuate the provisions of this Resolution.

Adopted and Approved this ____ day of _____, 2023.

WELLINGTON FIRE PROTECTION DISTRICT

Board Chair

Attest:

Board Secretary

5.

5. Resolution regarding tax debt repayment

**WELLINGTON FIRE PROTECTION DISTRICT
RESOLUTION NO. 2023 - 4**

WHEREAS, the District previously became aware of a mistake in property tax collections in 2014 and approved a repayment plan to correct this error through the tax refund process provided under TABOR (the "Tax Refund"); and

WHEREAS, the District proceeded to diligently refund the overcollection through gradual annual tax credits beginning in tax year 2014, but it was recently discovered that the tax credits had not been certified each year as intended, and a balance of \$298,682.29 remains to be refunded to taxpayers; and

WHEREAS, the District's top priority is the public health, safety and welfare and in an effort to preserve the level of service the community has grown accustomed to, the District wishes to accomplish the Tax Refund through a gradual reduction in its general operations mill levy on an annual basis until the total Tax Refund is fully refunded.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WELLINGTON FIRE PROTECTION DISTRICT THAT:

1. The District will certify a credit to its general operations mill levy in tax years 2024-2028, as further set forth in the repayment plan in Exhibit A, to achieve the entire Tax Refund in the shortest amount of time feasible without causing a substantial disruption in the quality of services provided within the District.
2. In 2028, it is the intent of the Board of Directors of the District to terminate the temporary tax reduction and return its general operations mill levy to 15.07 mills in accordance with Section 39-1-111.5, CRS.
3. The District's administrative staff is hereby directed to take all actions necessary or appropriate to effectuate the provisions of this Resolution.

Adopted and Approved this ___ day of _____, 2023.

WELLINGTON FIRE PROTECTION DISTRICT

Board Chair

Attest:

Board Secretary

EXHIBIT A
(Updated Property Tax Repayment Plan)

Total Due	2024	2025	2026	2027	2028
\$ 298,682.29	\$ 14,269.00	\$ 52,222.39	\$ 100,567.51	\$ 100,567.51	\$ 31,055.88