

Wellington Fire Protection District

2025 Budget Message

The Wellington Fire Protection District was established in 1950 to provide comprehensive fire protection and emergency medical services to citizens within the 288 square mile district and the general public passing through.

The District is governed by a five-member board and has full-time, part-time, and volunteer employees. The District provides fire suppression, emergency medical rescue, hazardous materials, fire prevention, and public education services. The District operates two fire stations.

Overview

The District maintains two funds, the General Fund and the Impact Fee Fund. Highlights of the 2025 budget include the following:

Revenues:

The assessed valuation within the District is \$257,509,396. The District has certified a mill levy of 15.07 mills with a temporary mill levy reduction of .203 yielding property tax revenues of \$3,828,392. The primary revenues for the district are property taxes and specific ownership taxes. The District has budgeted total revenues of \$5,173,645.

Expenses

The budget contains total expenditures for the General Fund of \$5,294,293. The primary expense for the District are salaries and other personnel related expenses. The District has budgeted \$2,736,027 for personnel related costs. The District has budgeted \$269,546 related to debt service and \$1,340,000 for capital outlay. The budget includes a transfer to reserves for future use of \$196,352.

**WELLINGTON FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION**

	2023 Actual	2024 Budget	2024 estimated	2025 Budget	Change from PY budget	Percent Change
OPERATING INCOME						
TAX REVENUES						
4010 Property Taxes	3,049,895	3,806,885	4,131,786	3,880,667	73,781	2%
Tax Rebate Payment	-	(14,399)	(14,399)	(52,222)	(37,823)	263%
4012 Specific Ownership Tax	222,537	215,000	215,000	215,000	-	0%
Total Tax Revenues (OPERATIONS)	3,272,432	4,007,486	4,332,387	4,043,445	35,958	1%
EXPENSES						
PERSONNEL COSTS						
WAGE EXPENDITURE						
5010 Salaries and Wages	1,409,696	1,759,958	1,445,327	1,904,805	144,847	8%
5025 District Board Compensation	7,100	9,000	7,000	9,000	-	0%
5030 OT - Shift Coverage	182,882	159,000	202,251	138,804	(20,196)	-13%
Holiday Pay	-	-	-	43,497	43,497	0%
Overtime - meetings and trainings	-	-	-	50,000	50,000	0%
Total Wage Expenditure	1,599,678	1,927,958	1,654,578	2,146,106	218,148	11%
EMPLOYER TAXES						
5110 Employer Taxes	32,896	57,839	37,740	62,158	4,320	7%
Total Employer Taxes	32,896	57,839	37,740	62,158	4,320	7%
EMPLOYEE BENEFITS						
5120 Workers Compensation	43,736	74,000	82,708	71,514	(2,486)	-3%
5210 Health, Dental & Vision Insurance	149,270	156,340	205,288	197,583	41,243	26%
5230 FPPA	182,410	263,135	159,858	258,666	(4,469)	-2%
Total Employee Benefits	375,416	493,475	447,854	527,763	34,288	7%
Total Personnel Costs	2,007,990	2,479,271	2,140,172	2,736,027	256,756	10%
BUILDINGS & LAND						
6010 Utilities	45,051	53,000	42,598	53,000	-	0%
6020 Station Supplies	3,119	5,000	5,000	6,000	1,000	20%
6030 Building Repairs & Maintenance	3,807	20,000	19,559	25,000	5,000	25%
Total BUILDINGS & LAND	51,977	78,000	67,157	84,000	6,000	8%
EQUIPMENT AND SUPPLIES						
6110 Equipment and Supplies	18,737	85,225	85,225	85,000	(225)	0%

WELLINGTON FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION

	2023 Actual	2024 Budget	2024 estimated	2025 Budget	Change from PY budget	Percent Change
6120 Fuel Expenses	14,968	28,000	18,962	28,000	-	0%
6140 Repairs and Maintenance - Equipment	28,295	82,500	80,000	80,000	(2,500)	-3%
TOTAL EQUIPMENT AND SUPPLIES	62,000	195,725	184,187	193,000	(2,725)	-1%
COMMUNICATIONS/IT						
6210 IT services and supplies	27,179	27,500	56,691	29,932	2,432	9%
6230 Dispatch	8,024	14,500	14,732	14,500	-	0%
Total COMMUNICATIONS/IT	35,203	42,000	71,423	44,432	2,432	6%
TRAVEL, TRAINING & OPERATIONAL SUPPORT						
6310 Health & Safety	26,792	28,500	26,794	28,500	-	0%
6330 Training - operations	6,259	57,000	57,000	63,000	6,000	11%
5270 Travel, Meetings and Meals	1,043	2,650	2,000	2,650	-	0%
Total TRAVEL, TRAINING & OPERATIONAL SUPPORT	34,094	88,150	85,794	94,150	6,000	7%
MANAGERIAL EXPENSES						
7010 Office Expenses	2,168	2,000	5,856	6,000	4,000	200%
7020 Accounting/Finance	77,888	60,000	64,600	65,000	5,000	8%
7025 Legal Expenses	5,678	10,000	3,506	15,000	5,000	50%
7030 Professional Fees	17,502	104,525	104,525	32,000	(72,525)	-69%
7050 Fees/Dues/Subscriptions	20,363	9,500	7,965	13,100	3,600	38%
7060 Payroll Processing Fees	8,662	8,500	12,550	10,000	1,500	18%
7070 County Treasurer Fees	60,994	74,338	82,297	77,613	3,275	4%
7080 Bank Service Charge	964	300	300	300	-	0%
7100 Insurance	16,109	44,300	44,300	44,300	-	0%
7110 District Board Expenses	808	5,000	5,000	5,000	-	0%
7120 Election Costs	10,727	-	-	54,000	54,000	0%
7130 Grant Expenses	-	-	-	-	-	-
Total MANAGERIAL EXPENSES	221,863	318,463	330,899	322,313	3,850	1%
Contingencies						
6336 Contingencies	-	80,000	-	80,000	-	0%

WELLINGTON FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION

	2023 Actual	2024 Budget	2024 estimated	2025 Budget	Change from PY budget	Percent Change
Total Contingencies	-	80,000	-	80,000	-	0%
Fire Prevention						
6401 Public Education	40	1,000	-	1,000	-	0%
6402 Supplies-Enforcement/Investigate	961	3,000	-	-	(3,000)	-100%
Total Fire Prevention	1,001	4,000	-	1,000	(3,000)	-75%
TOTAL OPERATING EXPENSES	2,414,128	3,285,609	2,879,632	3,554,923	269,313	8%
OPERATING NET CHANGE	858,304	721,877	1,452,755	488,522	(233,355)	-32%
Debt Service						
9015 Debt Service	312,964	346,299	155,799	269,546	(76,753)	-22%
8003 Volunteer Pension Contribution	105,876	105,876	129,824	129,824	23,948	23%
Total Debt Service and Vol Pension	418,840	452,175	285,623	399,370	(52,805)	-12%
Net operating income, net of debt service	439,464	269,702	1,167,132	89,152	(180,550)	-67%
NON OPERATING REVENUES						
4014 Wildland Firefighting	-	60,000	-	60,000	-	0%
4016 Service Fees	25,148	30,000	780	1,000	(29,000)	-97%
4017 Miscellaneous	8,625	5,000	5,626	5,000	-	0%
400 Equipment Sold	9,000	-	-	-	-	0%
4018 Donations	25,620	25,000	25,000	25,000	-	0%
4020 Interest income	24,245	7,000	135,000	100,000	93,000	1329%
4019 Grants	-	-	-	16,200	16,200	0%
4100 Proceeds from issuance of debt	225,000	250,000	-	1,300,000	1,050,000	420%
Total Non-Operating Revenues	317,638	377,000	166,406	1,507,200	1,130,200	300%
Capital Outlay						
7942 Capital Outlay	-	40,000	108,667	1,340,000	1,300,000	3250%
Total Capital Outlay	-	40,000	108,667	1,340,000	1,300,000	3250%

**WELLINGTON FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION**

	2023 Actual	2024 Budget	2024 estimated	2025 Budget	Change from PY budget	Percent Change
6320 Wildland Travel Expenses	-	15,000	-	15,000	-	0%
5020 Wildland Salaries	-	45,000	-	45,000	-	0%
Total Non-Operating Expenses	-	100,000	108,667	1,400,000	1,300,000	1300%
Non-Operating Net Change	317,638	277,000	57,739	107,200	(169,800)	
Change in Fund Balance	757,102	546,702	1,224,871	196,352	(350,350)	
Beg Fund bal	141,544	898,646	898,646	2,123,517		
End Fund bal	898,646	1,445,348	2,123,517	2,319,869		
Cash beg year 2023			935,309			
Projected cash end of year 2024			2,160,180			
Cash needed first 3 months 2025			700,000			
Cash in reserve 12/31/2024 - capital			1,460,180			
TOTAL OPERATING REVENUES	3,272,432	4,007,486	4,332,387	4,043,445	35,958	1%
TOTAL OPERATING EXPENSES	2,414,128	3,285,609	2,879,632	3,554,923	269,313	8%
NET Change	858,304	721,877	1,452,755	488,522	233,355	32%
Non-Operating Revenues	317,638	377,000	166,406	1,507,200	1,130,200	300%
Non Operating Expense	-	100,000	108,667	1,799,370	1,300,000	1300%
NET CHANGE IN FUND BALANCE	1,175,942	998,877	1,510,494	196,352	63,555	-968%

WELLINGTON FIRE PROTECTION DISTRICT
2025 Budget
Impact Fee Fund

	2023 Actual	2024 Budget	2024 estimated	2025 Budget	Change
INCOME					
TAX REVENUES					
4015 Impact Fees	94,969	40,000	10,000	40,000	-
Interest	324				
Total INCOME	95,293	40,000	10,000	40,000	-
EXPENSES					
Non capital expenditures	-				
Debt Service	69,500	69,500	69,500	-	(69,500)
Total EXPENSES	69,500	69,500	69,500	-	(69,500)
Transfer in					
Gross Fund Balance/Profit	25,793	(29,500)	(59,500)	40,000	(69,500)
Beg Fund bal	208,359	234,152	234,152	174,652	
End Fund bal	234,152	204,652	174,652	214,652	

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

On behalf of the Wellington Fire Protection District,
 (taxing entity)^A
the Board of Directors,
 (governing body)^B
of the Wellington Fire Protection District,
 (local government)^C

Hereby officially certifies the following mills

to be levied against the taxing entity's GROSS \$ 257,509,396

assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax

Increment Financing (TIF) Area^F the tax levies must be \$ 257,509,396

calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/11/2024 for budget/fiscal year 2025.

(no later than Dec. 15)

(mm/dd/yyyy)

(yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	<u>15.07</u> mills	\$ <u>3,880,667</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0.203</u> > mills	\$ < <u>52,274</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>14.867</u> mills	\$ <u>3,828,392</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ <u>0</u>
4. Contractual Obligations ^K	_____ mills	\$ <u>0</u>
5. Capital Expenditures ^L	_____ mills	\$ <u>0</u>
6. Refunds/Abatements ^M	_____ mills	\$ <u>0</u>
7. Other ^N (specify): _____	_____ mills	\$ <u>0</u>
	_____ mills	\$ <u>0</u>

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]

14.867 mills \$ 3,828,392

Contact person: Todd Germain

Phone: (970) 568-3232

Signed: 

Title: Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?

☐ Yes ☒ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.



Wellington Fire Protection District

Station 16
8130 3rd St
Wellington, CO 80549

PO Box 10
Wellington, Colorado, 80549
970-568-3232
www.wfpd.org wfpd@wfpd.org

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

A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND APPROPRIATION OF FUNDS FOR FISCAL YEAR 2025 RESOLUTION 2025-01

A. A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING THE BUDGET FOR THE WELLINGTON FIRE PROTECTION DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, the Board of Directors ("Board") of the Wellington Fire Protection District ("District") has appointed the District's Fire Chief to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the District's Fire Chief and the Secretary/Treasurer submitted a proposed budget to this governing body on September 18, 2024, for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 16, 2024 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves so that the budgets remain in balance, as required by law.

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

Section 1. That the 2025 Budget as submitted and summarized by fund is approved and adopted as the budget of the Wellington Fire Protection District for the 2025 fiscal year.

Section 2. That the 2025 Budget hereby approved and adopted shall be signed by the President and Secretary and made a part of the public records of the District.

B. A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE WELLINGTON FIRE PROTECTION DISTRICT FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors ("Board") of the Wellington Fire Protection District ("District") has adopted the District's annual budget in accordance with the Local Government Budget Law; and

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

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

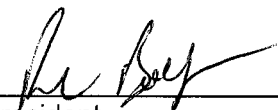
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WELLINGTON FIRE PROTECTION DISTRICT:

That the following sums are hereby appropriated from the revenue of each Fund to each Fund, for the purposes stated:

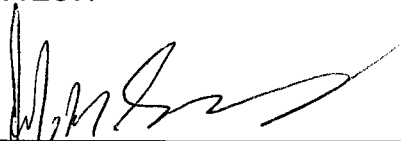
General Fund:		\$ 5,354,923
Impact Fee Fund	:	\$ 40,000

ADOPTED AND APPROVED this _11th____ day of December, 2024.

WELLINGTON FIRE PROTECTION DISTRICT

By: 
President

ATTEST:


Secretary



Wellington Fire Protection District

Station 16
8130 3rd St
Wellington, CO 80549

PO Box 10
Wellington, Colorado, 80549
970-568-3232
www.wfpd.org wfpd@wfpd.org

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

RESOLUTION TO SET MILL LEVIES RESOLUTION NO. 2024-002

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE WELLINGTON FIRE PROTECTION DISTRICT, FOR THE 2025 BUDGET YEAR.

WHEREAS, on December 11, 2024 the Board of Directors of the Wellington Fire Protection District adopted the District's annual budget in accordance with the Local Government Budget Law;

WHEREAS, the amount of money necessary to balance the District's budget for the General Fund is \$3,880,667.

WHEREAS, the valuation for assessment for the District as recently certified by the County Assessor(s) is \$257,509,396;

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

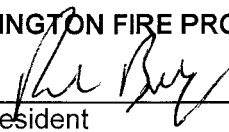
Section 1. That, for the purpose of meeting all general operating expenses of the District during the District's 2025 budget year, there is hereby levied a tax of 15.070 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the previous year (taxyear).

Section 3. That the District's Secretary is hereby authorized and directed to certify to the County Commissioners of Larimer County, Colorado, the mill levies for the District as hereinabove determined and set, and to execute such form or forms as may be required by the County Commissioners for such purposes; provided, however, that in the event that the final notice of assessed valuation will cause an adjustment to such mill levy in order to raise the amounts stated to balance the District's budget, the District's Budget Officer is authorized to make such adjustment based upon the final assessed valuations received from the County Assessor. In no event shall such adjustments result in any unauthorized non-voter approved increase in the mill levy.

[signature page to follow]

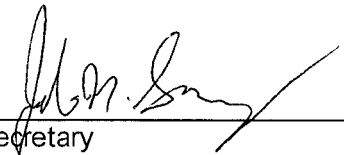
ADOPTED: __December 11, 2024

WELLINGTON FIRE PROTECTION DISTRICT



President

ATTEST:



Secretary