

Wellington Fire Protection District

2024 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 2024 budget include the following:

Revenues:

The assessed valuation within the District is \$252,613,497. The District has certified a mill levy of 15.07 mills with a temporary mill levy reduction of .057 yielding property tax revenues of \$3,792,486. The primary revenues for the district are property taxes and specific ownership taxes. The District has budgeted total revenues of \$4,384,486

Expenses

The budget contains total expenditures for the General Fund of \$3,837,784. The primary expense for the District are salaries and other personnel related expenses. The District has budgeted \$1,972,958 for personnel related costs. The District has budgeted \$346,299 related to debt service and \$40,000 for capital outlay. The budget includes a transfer to reserves for future use of \$546,702

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

	2022 Actual	2023 Budget	2023 estimated	2024 Budget	Percent Change
INCOME					
TAX REVENUES					
4010 Larimer County Tax	3,032,860	3,062,704	3,062,704	3,806,885	24%
Tax Rebate Payment	-	(14,269)	(14,269)	(14,399)	1%
4011 Delq Tax & Interest	3,435	-	2,413	-	0%
4012 Specific Ownership Tax	215,413	214,390	225,918	215,000	0%
Total Tax Revenues	3,251,709	3,262,825	3,276,766	4,007,486	
Non-Tax Levy Revenue					
Wildland Firefighting	-	150,000	-	60,000	-60%
4016 Service Fees	77,625	14,000	28,913	30,000	114%
4017 Miscellaneous	36,312	5,000	21,884	5,000	0%
400 Equipment Sold	480	-	-	-	
4018 Donations	25,070	25,000	30,744	25,000	0%
4020 Interest income	-	-	17,957	7,000	
4019 Grants	29,850	21,200	-	-	-100%
Proceeds from issuance of debt	-	-	-	250,000	
Total Non-Tax Levy Revenues	169,337	215,200	99,498	377,000	
Total INCOME	3,421,046	3,478,025	3,376,264	4,384,486	
EXPENSES					
PERSONNEL COSTS					
WAGE EXPENDITURE					
5010 Salaries and Wages	1,736,906	1,577,416	1,577,416	1,759,958	12%
5020 Wildland Salaries	-	90,000	-	45,000	-50%
5025 District Board Compensation	8,300	12,000	5,760	9,000	-25%
5030 Overtime	145,680	105,000	200,011	159,000	51%
5040 Vacation Pay/Sick Pay	3,969	20,000	38,104	-	-100%
5060 Vol/Reserves	3,600	7,176	2,100	-	-100%
Total Wage Expenditure	1,898,455	1,811,592	1,823,391	1,972,958	
EMPLOYER TAXES					
5110 Employer Taxes	41,602	47,807	41,740	57,839	
Total Employer Taxes	41,602	47,807	41,740	57,839	
EMPLOYEE BENEFITS					
5120 Workers Compensation	67,880	60,021	65,648	74,000	23%
5210 Health, Dental & Vision Insurance	165,230	139,400	107,489	156,340	12%
5220 Other Employee Benefits	533	37,499	4,472	-	-100%

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5230	FPPA	201,746	203,487	160,070	263,135	29%
5240	457 Expense	32,173	48,684	27,012	-	-100%
5260	Uniform Expense	3,231	9,000	4,118	-	-100%
5270	Employee Appreciation	2,672	2,146	404	2,650	23%
	Total Employee Benefits	473,465	500,237	369,215	496,125	
	Total Personnel Costs	2,413,522	2,359,636	2,234,345	2,526,921	
BUILDINGS & LAND						
6010	Utilities	50,629	47,400	42,522	53,000	12%
6020	Station Supplies	-	5,000	2,705	5,000	0%
6030	Building Repairs & Maintenance	9,636	20,000	3,829	20,000	0%
	Total BUILDINGS & LAND	60,265	72,400	49,056	78,000	
EQUIPMENT AND SUPPLIES						
6110	Equipment and Supplies	2,888	6,000	4,220	85,225	1320%
6120	Fuel Expenses	29,277	27,000	15,042	28,000	4%
6130	EMS Supplies	1,861	6,000	2,275	-	-100%
6140	Repairs and Maintenance - Equipment	30,207	65,022	16,729	80,000	23%
6150	EMS & Firefighting Equipment Maintenan	-	5,000	2,278	-	-100%
6160	Small Equipment	158	225	-	-	-100%
6170	PPE	-	10,000	8,194	-	-100%
	TOTAL EQUIPMENT AND SUPPLIES	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	30,769	28,000	26,947	28,500	2%
6320	Wildland Travel Expenses	745	15,000	-	15,000	0%
6330	Training & Seminars	15,537	15,000	5,224	57,000	280%
6340	Medical Training	1,304	6,682	212	-	-100%
6350	Firefighter Rehab	212	500	243	-	-100%
	Total TRAVEL, TRAINING & OPERATIO	48,567	65,182	32,626	100,500	
MANAGERIAL EXPENSES						
7010	Office Supplies	2,015	1,890	2,264	2,000	6%
7020	Accounting/Finance	99,570	90,000	83,656	60,000	-33%
7025	Legal Expenses	7,188	10,000	4,546	10,000	0%
7030	Professional Fees	2,506	7,500	9,487	104,525	1294%
7040	Leases	39,874	2,000	-	-	-100%
7050	Fees/Dues/Subscriptions	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	60,690	65,256	61,254	74,338	14%
7080 Bank Service Charge	(2,184)	282	178	300	6%
7100 Insurance	59,469	33,000	18,600	44,300	34%
7110 District Board Expenses	989	2,500	970	5,000	100%
7120 Election Costs	13,826	14,000	10,727	-	-100%
7130 Grant Expenses	-	3,200	-	-	-100%
Total MANAGERIAL EXPENSES	302,578	246,388	209,965	318,463	
Contingencies					
6336 Contingencies	-	48,997	-	80,000	63%
8003 Volunteer Pension Contribution	105,876	105,876	105,876	105,876	0%
Total Contingencies	105,876	154,873	105,876	185,876	
Fire Prevention					
6401 Public Education	488	1,000	-	1,000	0%
6402 Supplies-Enforcement/Investigate	4,762	2,823	1,153	3,000	6%
Total Fire Prevention	5,250	3,823	1,153	4,000	
Capital Outlay					
7945 Capital Outlay	-	10,000	-	40,000	300%
Total Capital Outlay	-	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	300,000	250,000	260,000	-13%
Total Debt Service	107,595	524,799	336,299	346,299	
Total EXPENSES	3,108,229	3,610,465	3,059,469	3,837,784	6%
Transfer from (to) Impact Fee Fund	(279,406)	132,440	-	-	
Transfers to reserves / (Reserves used)	33,411	-	316,795	546,702	

WELLINGTON FIRE PROTECTION DISTRICT
2024 Budget
Impact Fee Fund

	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)



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 2024 RESOLUTION 2024-01

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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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 27, 2023, 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 18, 2023 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 2024 Budget as submitted and summarized by fund is approved and adopted as the budget of the Wellington Fire Protection District for the 2024 fiscal year.

Section 2. That the 2024 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 2024 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:		\$ 3,837,784
Impact Fee Fund	:	\$ 69,500

ADOPTED AND APPROVED this 5th day of January 2024.

WELLINGTON FIRE PROTECTION DISTRICT



President

ATTEST:



Secretary



Wellington Fire Protection District

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8130 3rd St
Wellington, CO 80549

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108 E County Rd 66
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RESOLUTION TO SET MILL LEVIES RESOLUTION NO. 2024-002

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE WELLINGTON FIRE PROTECTION DISTRICT, FOR THE 2024 BUDGET YEAR.

WHEREAS, on January 5, 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 \$3,806,885.

WHEREAS, the valuation for assessment for the District as recently certified by the County Assessor(s) is \$252,613,497;

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 2024 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: __January 5, 2024

WELLINGTON FIRE PROTECTION DISTRICT



President

ATTEST:



Secretary