

Wellington Fire Protection District Profit & Loss Budget Performance April 2023

| | Apr 23 | Budget | \$ Over Budget | Jan - Apr 23 | YTD Budget | \$ Over Budget | Annual Budget |
|-------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|---------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| Tax Levy Revenue | 179,893.34 | 219,771.86 | -39,878.52 | 1,378,159.80 | 1,391,564.69 | -13,404.89 | 3,262,815.01 |
| Non Tax Levy Revenue | 33,577.43 | 5,434.00 | 28,143.43 | 62,118.43 | 21,732.00 | 40,386.43 | 215,200.00 |
| Total Income | 213,470.77 | 225,205.86 | -11,735.09 | 1,440,278.23 | 1,413,296.69 | 26,981.54 | 3,478,015.01 |
| Gross Profit | 213,470.77 | 225,205.86 | -11,735.09 | 1,440,278.23 | 1,413,296.69 | 26,981.54 | 3,478,015.01 |
| Expense | | | | | | | |
| Personnel Costs | 171,619.54 | 178,266.00 | -6,646.46 | 673,443.79 | 713,054.00 | -39,610.21 | 2,359,636.00 |
| Buildings & Land | 5,046.22 | 6,034.00 | -987.78 | 20,263.05 | 24,128.00 | -3,864.95 | 72,400.00 |
| Vehicles & Equipment | 4,258.95 | 9,937.00 | -5,678.05 | 17,044.57 | 39,751.00 | -22,706.43 | 119,247.00 |
| Communication & IT | 1,865.07 | 4,509.00 | -2,643.93 | 9,612.14 | 18,045.00 | -8,432.86 | 54,117.00 |
| Travel & Training & Oper Supp | 850.58 | 1,849.00 | -998.42 | 6,376.69 | 14,395.00 | -8,018.31 | 65,182.00 |
| Managerial Expenses | 11,829.07 | 11,745.00 | 84.07 | 68,676.29 | 82,425.00 | -13,748.71 | 254,165.00 |
| Fire Prevention | 100.00 | 318.00 | -218.00 | 946.47 | 1,279.00 | -332.53 | 3,823.00 |
| Capital Outlay | 0.00 | 833.00 | -833.00 | 0.00 | 3,336.00 | -3,336.00 | 10,000.00 |
| Contingencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 154,873.00 |
| Total Expense | 195,569.43 | 213,491.00 | -17,921.57 | 796,363.00 | 896,413.00 | -100,050.00 | 3,093,443.00 |
| Net Ordinary Income | 17,901.34 | 11,714.86 | 6,186.48 | 643,915.23 | 516,883.69 | 127,031.54 | 384,572.01 |
| Net Income | 17,901.34 | 11,714.86 | 6,186.48 | 643,915.23 | 516,883.69 | 127,031.54 | 384,572.01 |

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 Wellington Fire Protection District
Profit & Loss Budget Performance
 April 2023
 Accrual Basis

| Ordinary Income/Expense Income | Apr 23 | Budget | \$ Over Budget | Jan - Apr 23 | YTD Budget | \$ Over Budget | Annual Budget |
|-------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| Tax Levy Revenue | 159,583.26 | 204,001.86 | -44,418.60 | 1,304,692.32 | 1,328,448.69 | -23,756.37 | 3,062,694.01 |
| 4010 • PROPERTY TAXES | 0.00 | -1,189.00 | 1,189.00 | 0.00 | -4,757.00 | 4,757.00 | -14,269.00 |
| 4013 • Tax Rebate Payment | 567.20 | | | 830.08 | | | |
| 4011 • DELQ TAX & INTEREST | 19,742.88 | 16,959.00 | 2,783.88 | 72,637.40 | 67,873.00 | 4,764.40 | 214,390.00 |
| 4012 • SPECIFIC OWNERSHIP | | | | | | | |
| Total Tax Levy Revenue | 179,893.34 | 219,771.86 | -39,878.52 | 1,378,159.80 | 1,391,564.69 | -13,404.89 | 3,262,815.01 |
| 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 | 32,145.43 | | | 32,145.43 | | | |
| 4016 • SERVICE FEES | 902.00 | 1,167.00 | -265.00 | 16,137.00 | 4,668.00 | 11,469.00 | 14,000.00 |
| 4017 • MISCELLANEOUS | 10.00 | 417.00 | -407.00 | 13,216.00 | 1,664.00 | 11,552.00 | 5,000.00 |
| 4018 • DONATIONS | 520.00 | 2,083.00 | -1,563.00 | 620.00 | 8,336.00 | -7,716.00 | 25,000.00 |
| 4019 • GRANTS | 0.00 | 1,767.00 | -1,767.00 | 0.00 | 7,064.00 | -7,064.00 | 21,200.00 |
| Total Non Tax Levy Revenue | 33,577.43 | 5,434.00 | 28,143.43 | 62,118.43 | 21,732.00 | 40,386.43 | 215,200.00 |
| Total Income | 213,470.77 | 225,205.86 | -11,735.09 | 1,440,278.23 | 1,413,296.69 | 26,981.54 | 3,478,015.01 |
| Gross Profit | 213,470.77 | 225,205.86 | -11,735.09 | 1,440,278.23 | 1,413,296.69 | 26,981.54 | 3,478,015.01 |
| Expense | | | | | | | |
| Personnel Costs | | | | | | | |
| 5010 • Salaries and Wages | 122,371.90 | 121,822.00 | 549.90 | 464,948.65 | 487,291.00 | -22,342.35 | 1,577,416.00 |
| 5030 • Overtime | 12,914.62 | 8,750.00 | 4,164.62 | 59,987.74 | 35,000.00 | 24,987.74 | 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 | 500.00 | 1,000.00 | -500.00 | 2,100.00 | 4,000.00 | -1,900.00 | 12,000.00 |
| 5040 • Vacation Pay/Sick Pay | 0.00 | 1,667.00 | -1,667.00 | 1,279.18 | 6,664.00 | -5,384.82 | 20,000.00 |
| 5060 • Volunteer & Reserve Pay | 200.00 | 598.00 | -398.00 | 950.00 | 2,392.00 | -1,442.00 | 7,176.00 |
| 5110 • Employer Taxes | 3,278.89 | 3,984.00 | -705.11 | 11,250.55 | 15,935.00 | -4,684.45 | 47,807.00 |
| 5120 • Workers Compensation | 4,833.00 | 5,002.00 | -169.00 | 29,331.00 | 20,005.00 | 9,326.00 | 60,021.00 |
| 5210 • Health, Dental & Visions Ins | 9,392.08 | 11,617.00 | -2,224.92 | 33,707.06 | 46,464.00 | -12,756.94 | 139,400.00 |
| 5220 • Other Employee Benefits | 0.00 | 3,125.00 | -3,125.00 | 0.00 | 12,499.00 | -12,499.00 | 37,499.00 |
| 5230 • FPPA Expense | 15,397.79 | 15,715.00 | -317.21 | 57,512.34 | 62,862.00 | -5,349.66 | 203,487.00 |
| 5240 • 457 Expense | 2,635.16 | 4,057.00 | -1,421.84 | 9,763.67 | 16,228.00 | -6,464.33 | 48,684.00 |
| 5260 • Uniform Expense | 0.00 | 750.00 | -750.00 | 2,217.23 | 3,000.00 | -782.77 | 9,000.00 |
| 5270 • Awards & Recognition | 96.10 | 179.00 | -82.90 | 396.37 | 714.00 | -317.63 | 2,146.00 |
| Total Personnel Costs | 171,619.54 | 178,266.00 | -6,646.46 | 673,443.79 | 713,054.00 | -39,610.21 | 2,359,636.00 |

Wellington Fire Protection District Profit & Loss Budget Performance April 2023

| | Apr 23 | Budget | \$ Over Budget | Jan - Apr 23 | YTD Budget | \$ Over Budget | Annual Budget |
|--|-----------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|
| Buildings & Land | | | | | | | |
| 6010 • Utilities | 4,696.10 | 3,950.00 | 746.10 | 18,332.52 | 15,800.00 | 2,532.52 | 47,400.00 |
| 6020 • Station Supplies | 264.62 | 417.00 | -152.38 | 1,138.00 | 1,664.00 | -526.00 | 5,000.00 |
| 6030 • Building Repairs & Maintenance | 85.50 | 1,667.00 | -1,581.50 | 792.53 | 6,664.00 | -5,871.47 | 20,000.00 |
| Total Buildings & Land | 5,046.22 | 6,034.00 | -987.78 | 20,263.05 | 24,128.00 | -3,864.95 | 72,400.00 |
| Vehicles & Equipment | | | | | | | |
| 6110 • Firefighting Equipment | 0.00 | 500.00 | -500.00 | 719.76 | 2,000.00 | -1,280.24 | 6,000.00 |
| 6120 • Fuel Expense | 1,516.89 | 2,250.00 | -733.11 | 5,154.30 | 9,000.00 | -3,845.70 | 27,000.00 |
| 6130 • EMS Supplies | 0.00 | 500.00 | -500.00 | 872.21 | 2,000.00 | -1,127.79 | 6,000.00 |
| 6140 • Vehicles Repairs & Maintenance | 743.33 | 5,418.00 | -4,674.67 | 2,179.03 | 21,678.00 | -19,498.97 | 65,022.00 |
| 6150 • EMS & Firefighting Equip Maint | 0.00 | 417.00 | -417.00 | 1,401.43 | 1,664.00 | -262.57 | 5,000.00 |
| 6160 • Small Equipment | 0.00 | 19.00 | -19.00 | 0.00 | 73.00 | -73.00 | 225.00 |
| 6170 • PPE | 1,998.73 | 833.00 | 1,165.73 | 6,717.84 | 3,336.00 | 3,381.84 | 10,000.00 |
| Total Vehicles & Equipment | 4,258.95 | 9,937.00 | -5,678.05 | 17,044.57 | 39,751.00 | -22,706.43 | 119,247.00 |
| Communication & IT | | | | | | | |
| 6210 • I.T. Expenses | 1,313.93 | 2,971.00 | -1,657.07 | 7,407.58 | 11,886.00 | -4,478.42 | 35,654.00 |
| 6220 • Radio Maintenance | 0.00 | 208.00 | -208.00 | 0.00 | 836.00 | -836.00 | 2,500.00 |
| 6230 • Dispatch | 551.14 | 1,205.00 | -653.86 | 2,204.56 | 4,823.00 | -2,618.44 | 14,463.00 |
| 6240 • Computer Equip & Maintenance | 0.00 | 125.00 | -125.00 | 0.00 | 500.00 | -500.00 | 1,500.00 |
| Total Communication & IT | 1,865.07 | 4,509.00 | -2,643.93 | 9,612.14 | 18,045.00 | -8,432.86 | 54,117.00 |
| Travel & Training & Oper Supp | | | | | | | |
| 6310 • Health & Safety | 0.00 | 0.00 | 0.00 | 4,500.00 | 7,003.00 | -2,503.00 | 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 | 794.95 | 1,250.00 | -455.05 | 1,684.78 | 5,000.00 | -3,315.22 | 15,000.00 |
| 6340 • Medical Training | 40.00 | 557.00 | -517.00 | 176.28 | 2,228.00 | -2,051.72 | 6,682.00 |
| 6350 • Firefighter Rehab | 15.63 | 42.00 | -26.37 | 15.63 | 164.00 | -148.37 | 500.00 |
| Total Travel & Training & Oper Supp | 850.58 | 1,849.00 | -998.42 | 6,376.69 | 14,395.00 | -8,018.31 | 65,182.00 |
| Managerial Expenses | | | | | | | |
| 7010 • Office Supplies | 117.94 | 158.00 | -40.06 | 342.72 | 626.00 | -283.28 | 1,890.00 |
| 7015 • Postage & Printing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7020 • Accounting & Finance | 5,000.00 | 5,000.00 | 0.00 | 21,500.00 | 21,500.00 | 0.00 | 90,000.00 |
| 7025 • Legal Expenses | 0.00 | 833.00 | -833.00 | 400.70 | 3,336.00 | -2,935.30 | 10,000.00 |

Wellington Fire Protection District Profit & Loss Budget Performance April 2023

| | Apr 23 | Budget | \$ Over Budget | Jan - Apr 23 | YTD Budget | \$ Over Budget | Annual Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| 7030 • Professional Fees | 2,457.00 | 625.00 | 1,832.00 | 6,161.98 | 2,500.00 | 3,661.98 | 7,500.00 |
| 7040 • Leases | 401.12 | 167.00 | 234.12 | 401.12 | 664.00 | -262.88 | 2,000.00 |
| 7050 • Fees/Dues/Subscriptions | 13.95 | 747.00 | -733.05 | 1,610.61 | 2,984.00 | -1,373.39 | 8,960.00 |
| 7060 • Payroll Processing Fees | 647.44 | 650.00 | -2.56 | 2,908.61 | 2,600.00 | 308.61 | 7,800.00 |
| 7070 • County Treasurer Fees | 3,191.62 | 1,900.00 | 1,291.62 | 26,093.81 | 34,776.00 | -8,682.19 | 66,256.00 |
| 7080 • Bank Service Charges | 0.00 | 23.00 | -23.00 | 16.00 | 98.00 | -82.00 | 282.00 |
| 7100 • Insurance Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,000.00 |
| 7110 • District Board Expenses | 0.00 | 208.00 | -208.00 | 0.00 | 836.00 | -836.00 | 2,500.00 |
| 7120 • Elections Costs | 0.00 | 1,167.00 | -1,167.00 | 800.36 | 4,664.00 | -3,863.64 | 14,000.00 |
| 7130 • Grant Expenses | 0.00 | 267.00 | -267.00 | 0.00 | 1,064.00 | -1,064.00 | 3,200.00 |
| 7140 • Interest Expense | 0.00 | 0.00 | 0.00 | 8,440.38 | 6,777.00 | 1,663.38 | 6,777.00 |
| Total Managerial Expenses | 11,829.07 | 11,745.00 | 84.07 | 68,676.29 | 82,425.00 | -13,748.71 | 254,165.00 |
| Fire Prevention | 0.00 | 83.00 | -83.00 | 0.00 | 336.00 | -336.00 | 1,000.00 |
| 6401 • Public Education | 0.00 | 83.00 | -83.00 | 0.00 | 336.00 | -336.00 | 1,000.00 |
| 6402 • Supplies-Enforcement | 100.00 | 235.00 | -135.00 | 946.47 | 943.00 | 3.47 | 2,823.00 |
| Total Fire Prevention | 100.00 | 318.00 | -218.00 | 946.47 | 1,279.00 | -332.53 | 3,823.00 |
| Capital Outlay | 0.00 | 833.00 | -833.00 | 0.00 | 3,336.00 | -3,336.00 | 10,000.00 |
| 7945 • C/O - Communicaiton Equipment | 0.00 | 833.00 | -833.00 | 0.00 | 3,336.00 | -3,336.00 | 10,000.00 |
| Total Capital Outlay | 0.00 | 833.00 | -833.00 | 0.00 | 3,336.00 | -3,336.00 | 10,000.00 |
| Contingencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,997.00 |
| 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 | 195,569.43 | 213,491.00 | -17,921.57 | 796,363.00 | 896,413.00 | -100,050.00 | 3,093,443.00 |
| Net Ordinary Income | 17,901.34 | 11,714.86 | 6,186.48 | 643,915.23 | 516,883.69 | 127,031.54 | 384,572.01 |
| Net Income | 17,901.34 | 11,714.86 | 6,186.48 | 643,915.23 | 516,883.69 | 127,031.54 | 384,572.01 |