

Station 16  
8130 3<sup>rd</sup> 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 was held on **February 21st, 2024** at **Station 16** located at 8130 3<sup>rd</sup> St, Wellington, CO 80549 at **5PM**

#### Pledge of Allegiance

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

**Additions/Deletions to the Agenda - Multiple items discussed. Please see District business and other.**

#### Conflicts of Interest

#### Correspondence

#### Chief's Report

#### Public Comment

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

#### Employee Recognition

#### Consent Agenda

Jan 5th minutes

Jan 19th minutes

Jan 26th minutes - M/S Gaiter/Bollinger to accept consent agenda. Voice votes passed unanimously.

#### Guests or Presentations

#### Monthly financial report – David Green

**District Business - M/S Hunter/Standing remove Items 1,2,3,7,10,11,12 various results see below**

1. Staffing Guidelines - **No action**
2. Reservist Program - **Removed**
3. Employee raises policy - **No action**
4. ISO priorities - **No action**



## Wellington Fire Protection District

5. Point of contact for Recruiting Firm - **No action**
6. Permission to share audit reports from 2016-2021 - **No action**
7. Temporary - 2 meetings a month - **No action**
8. UPDATE on trainings/ the S270 - **No action**
9. Board term limits:  
SDA has a regulation as follows:  
*E. Term Limits: Directors are limited to two consecutive terms of office, unless the voters of the District lengthen, shorten, or eliminate that limitation. Art. XVIII, Sect. 11, Colo. Const. The term-limited elected official cannot run again for election to the same body by moving to a new Director District, redistricting, or a change in the at-large or specific District nature of the seat currently occupied. Attorney General Opinion No. 2000-5 (July 10, 2000). Also see Attorney General Opinion No. 2005-4 (August 16, 2005). Term limits apply only to elected four-year terms. Term limits do not apply to interim terms that arise due to a vacancy or to elected two-year terms that are created due to a vacancy. Attorney General Opinion No. 2000-2 (February 9, 2000). **M/S Lopez/Gaiter Accept Board Term Limit as stated above.***
10. Executive session pursuant to 24-6-402(4)(e)(I), C.R.S., for purposes of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators on insurance matters. **M/S Gaiter/Standing passed via unanimous voice votes.**
11. An executive session pursuant to C.R.S. 24-6-402(4)(f)(I) to discuss personnel matters concerning the Interim Fire Chief, under circumstances where the Fire Chief has not requested an open meeting. - **Removed**
12. Contract with NFSO for Interim Chief - **Removed**

### Other

**M/S Gaiter/Lopez Talk about unexcused absences. Passed via unanimous vote.**  
**M/S Hunter/Bollinger Jan 19th absences excused. Passed via unanimous voice votes**

### Adjournment

**M/S Lopez/Gaiter Adjourn 19:43. Passed via unanimous voice votes**

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Wellington, CO 80549



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## Wellington Fire Protection District

### SPECIAL BOARD MEETING AGENDA

A **Special Board Meeting** of the Wellington Fire Protection District was held on **March 8th, 2024** at **Station 16** located at 8130 3<sup>rd</sup> St, Wellington, CO 80549 at **5:30PM**.

#### Pledge of Allegiance

**Roll Call: Bollinger, Gaiter, Lopez, Standing present, Hunter present on phone**

#### Additions/Deletions to the Agenda

#### Conflicts of Interest

#### 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.

#### Consent Agenda

#### District Business

1. Executive session pursuant to C.R.S. 24-6-402(4)(f)(I) to discuss personnel matters concerning the Interim Fire Chief, under circumstances where the Fire Chief has not requested an open meeting. **M/S Gaiter/Lopez passed via unanimous voice votes.**

#### Adjournment

**M/S Gaiter/Lopez passed via unanimous voice votes. 18:20**

**Wellington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>CASH-IMPACT FEES</b>			
107.610 · Colotrust - Impact Fees	106,463.12	0.00	106,463.12
107.400 · Town Impact Fees-PW-3768	0.00	18,900.20	-18,900.20
107.500 · County Impact Fees-PW-3818	0.00	22,031.99	-22,031.99
107.600 · FNBO Town Impact Fees - 9432	129,739.00	200,000.00	-70,261.00
<b>Total CASH-IMPACT FEES</b>	236,202.12	240,932.19	-4,730.07
<b>CASH - GENERAL FUND</b>			
107.350 · Colotrust Plus	256,240.37	0.00	256,240.37
107.355 · Colotrust Prime	353,588.74	0.00	353,588.74
107.000 · Operating - Points West - 5485	45,175.80	20,970.05	24,205.75
107.200 · Money Market - Points West 3800	0.00	814.29	-814.29
<b>Total CASH - GENERAL FUND</b>	655,004.91	21,784.34	633,220.57
<b>Total Checking/Savings</b>	891,207.03	262,716.53	628,490.50
<b>Accounts Receivable</b>			
<b>ACCOUNTS RECEIVABLE</b>	0.00	100.00	-100.00
<b>Total Accounts Receivable</b>	0.00	100.00	-100.00
<b>Other Current Assets</b>			
<b>OTHER CURRENT ASSETS</b>			
110.000 · Cash with County Treasurer	1,290,322.05	0.00	1,290,322.05
120.000 · Property Tax Receivable	3,792,437.14	3,048,275.40	744,161.74
<b>Total OTHER CURRENT ASSETS</b>	5,082,759.19	3,048,275.40	2,034,483.79
1-140.0 · Prepaid Expense	80.00	-42,790.95	42,870.95
<b>Total Other Current Assets</b>	5,082,839.19	3,005,484.45	2,077,354.74
<b>Total Current Assets</b>	5,974,046.22	3,268,300.98	2,705,745.24
<b>TOTAL ASSETS</b>	<b>5,974,046.22</b>	<b>3,268,300.98</b>	<b>2,705,745.24</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · ACCOUNTS PAYABLE	22,382.22	49,146.75	-26,764.53
<b>Total Accounts Payable</b>	22,382.22	49,146.75	-26,764.53
<b>Credit Cards</b>			
2201 · Vectra Bank Colorado	8,875.13	378.86	8,496.27
<b>Total Credit Cards</b>	8,875.13	378.86	8,496.27
<b>Other Current Liabilities</b>			

4:24 PM

03/16/24

Accrual Basis

**Wellington Fire Protection District**  
**Balance Sheet Prev Year Comparison**  
As of February 29, 2024

	Feb 29, 24	Feb 28, 23	\$ Change
<b>Payroll Liabilities</b>			
2100 · Payroll Liabilities	643.87	7,161.73	-6,517.86
2105 · 457 Plan Payable	0.00	1,289.00	-1,289.00
2106 · Employee Insurance	0.00	-21,077.39	21,077.39
2110 · Colorado Withholding	0.00	73.38	-73.38
2120 · Colorado Unemployment	0.00	2,463.79	-2,463.79
2130 · FPPA Employer Share	0.00	5,617.00	-5,617.00
2140 · FPPA Payable	21,028.13	0.00	21,028.13
2150 · FPPA Death & Disability	0.00	856.00	-856.00
2160 · Health And Dental (Pre-Tax)	0.00	-35,673.23	35,673.23
2170 · Accrued vacation	59,246.99	59,246.99	0.00
Payroll Liabilities - Other	0.00	1,593.89	-1,593.89
<b>Total Payroll Liabilities</b>	<b>80,918.99</b>	<b>21,551.16</b>	<b>59,367.83</b>
2022 · FNBO - Line Of Credit	0.00	150,000.00	-150,000.00
2023 · SH of Colorado - Hwy 1	0.00	69,500.00	-69,500.00
220.100 · Deferred Property Tax Revenue	3,792,486.00	3,048,274.76	744,211.24
<b>Total Other Current Liabilities</b>	<b>3,873,404.99</b>	<b>3,289,325.92</b>	<b>584,079.07</b>
<b>Total Current Liabilities</b>	<b>3,904,662.34</b>	<b>3,338,851.53</b>	<b>565,810.81</b>
<b>Long Term Liabilities</b>			
8.24700 · Loan Payable			
2360 · Station Alerting System Loan	0.00	22,612.37	-22,612.37
2370 · Fire Truck Refurb	0.00	35,468.27	-35,468.27
<b>Total 8.24700 · Loan Payable</b>	<b>0.00</b>	<b>58,080.64</b>	<b>-58,080.64</b>
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>58,080.64</b>	<b>-58,080.64</b>
<b>Total Liabilities</b>	<b>3,904,662.34</b>	<b>3,396,932.17</b>	<b>507,730.17</b>
<b>Equity</b>			
<b>EQUITY</b>			
300.050 · Pension equity	-170,838.00	-170,838.00	0.00
300.100 · Net Position - Capital Assets	-3,152,377.00	-3,152,377.00	0.00
300.150 · Outstanding debt	725,104.02	725,104.02	0.00
300.200 · Restricted Impact Fees	187,785.99	187,785.99	0.00
399.999 · R.E. SUMMARY	6,303,384.72	6,303,384.72	0.00
<b>Total EQUITY</b>	<b>3,893,059.73</b>	<b>3,893,059.73</b>	<b>0.00</b>
1.399.9 · RETAINED EARNINGS	-2,787,710.65	-3,753,974.01	966,263.36
Net Income	964,034.80	-267,716.91	1,231,751.71
<b>Total Equity</b>	<b>2,069,383.88</b>	<b>-128,631.19</b>	<b>2,198,015.07</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>5,974,046.22</u></b>	<b><u>3,268,300.98</u></b>	<b><u>2,705,745.24</u></b>

**Wellington Fire Protection District**  
**Profit & Loss**  
 January through February 2024

	Jan - Feb 24	Jan - Feb 23	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Tax Levy Revenue</b>			
4010 · PROPERTY TAXES	1,334,335.55	50,581.52	1,283,754.03
4011 · DELQ TAX & INTEREST	0.00	11.43	-11.43
4012 · SPECIFIC OWNERSHIP	39,001.61	17,157.34	21,844.27
<b>Total Tax Levy Revenue</b>	1,373,337.16	67,750.29	1,305,586.87
<b>Non Tax Levy Revenue</b>			
4015 · IMPACT FEES	1,981.64	0.00	1,981.64
4016 · Permit and other service fees	780.00	14,825.00	-14,045.00
4017 · MISCELLANEOUS	1,000.59	0.00	1,000.59
4018 · DONATIONS	100.00	0.00	100.00
1.400.0 · REVENUE			
4020 · EARNINGS ON DEPOSITS	6,403.91	57.60	6,346.31
<b>Total 1.400.0 · REVENUE</b>	6,403.91	57.60	6,346.31
<b>Total Non Tax Levy Revenue</b>	10,266.14	14,882.60	-4,616.46
<b>Total Income</b>	1,383,603.30	82,632.89	1,300,970.41
<b>Gross Profit</b>	1,383,603.30	82,632.89	1,300,970.41
<b>Expense</b>			
<b>Personnel Costs</b>			
6310 · Health & Safety	57.23	3,000.00	-2,942.77
5010 · Salaries and Wages	224,723.63	200,164.76	24,558.87
5030 · Overtime	14,799.43	31,002.33	-16,202.90
5025 · District Board Compensation	1,400.00	800.00	600.00
5040 · Vacation Pay/Sick Pay	0.00	1,279.18	-1,279.18
5060 · Volunteer & Reserve Pay	0.00	-1,200.00	1,200.00
5110 · Employer Taxes	8,567.61	4,908.66	3,658.95
5120 · Workers Compensation	6,409.45	17,611.68	-11,202.23
5210 · Health, Dental & Visions Ins	0.00	13,676.72	-13,676.72
5220 · Employee Benefits	37,060.64	0.00	37,060.64
5230 · FPPA Expense	32,090.09	27,818.55	4,271.54
5240 · 457 Expense	0.00	4,649.21	-4,649.21
5260 · Uniform Expense	-21.34	2,109.88	-2,131.22
5270 · Employee Appreciation	207.90	124.16	83.74
<b>Total Personnel Costs</b>	325,294.64	305,945.13	19,349.51
<b>Buildings &amp; Land</b>			
6010 · Utilities	7,301.18	6,464.73	836.45
6020 · Station Supplies	465.86	447.91	17.95
6030 · Building Repairs & Maintenance	292.88	326.91	-34.03
<b>Total Buildings &amp; Land</b>	8,059.92	7,239.55	820.37
<b>Vehicles &amp; Equipment</b>			
6140 · Repairs and maintenance - Equip	7,728.97	387.58	7,341.39
6120 · Fuel Expense	3,641.30	2,795.31	845.99
6130 · EMS Supplies	0.00	158.20	-158.20
6170 · PPE	0.00	3,517.07	-3,517.07
<b>Total Vehicles &amp; Equipment</b>	11,370.27	6,858.16	4,512.11

**Wellington Fire Protection District**  
**Profit & Loss**  
January through February 2024

	Jan - Feb 24	Jan - Feb 23	\$ Change
<b>Communication &amp; Computer / I.T.</b>			
6210 · I.T. and Computer software	4,850.51	2,946.55	1,903.96
6230 · Dispatch	567.65	1,102.28	-534.63
<b>Total Communication &amp; Computer / I.T.</b>	5,418.16	4,048.83	1,369.33
<b>Travel &amp; Training &amp; Oper Supp</b>			
6330 · Training & Seminars	320.00	90.00	230.00
6340 · Medical Training	90.00	0.00	90.00
<b>Total Travel &amp; Training &amp; Oper Supp</b>	410.00	90.00	320.00
<b>Managerial Expenses</b>			
7010 · Office Supplies	749.76	68.29	681.47
7020 · Accounting & Finance	5,250.00	11,500.00	-6,250.00
7025 · Legal Expenses	1,681.00	212.00	1,469.00
7030 · Professional Fees	15,154.20	4,892.25	10,261.95
7050 · Dues and Subscriptions	2,409.68	5,879.79	-3,470.11
7060 · Payroll Processing Fees	1,884.58	1,614.63	269.95
7070 · County Treasurer Fees	26,688.39	1,011.88	25,676.51
7080 · Bank Service Charges			
600.236 · BANKING FEES	8.00	0.00	8.00
7080 · Bank Service Charges - Other	0.00	8.00	-8.00
<b>Total 7080 · Bank Service Charges</b>	8.00	8.00	0.00
7100 · Insurance Expenses	14,911.00	0.00	14,911.00
7110 · District Board Expenses	278.90	0.00	278.90
7120 · Elections Costs	0.00	262.86	-262.86
7140 · Interest Expense	0.00	71.96	-71.96
<b>Total Managerial Expenses</b>	69,015.51	25,521.66	43,493.85
<b>Fire Prevention</b>			
6402 · Supplies-Enforcement	0.00	646.47	-646.47
<b>Total Fire Prevention</b>	0.00	646.47	-646.47
<b>Total Expense</b>	419,568.50	350,349.80	69,218.70
<b>Net Ordinary Income</b>	964,034.80	-267,716.91	1,231,751.71
<b>Net Income</b>	<b>964,034.80</b>	<b>-267,716.91</b>	<b>1,231,751.71</b>

## Wellington Fire Protection District Monthly Disbursements As of February 29, 2024

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>CASH-IMPACT FEES</b>									234,700.76
<b>107.610 · Colotrust - Impact Fees</b>									104,961.76
General Journal	02/12/2024	2022...				107.355 · C...	1,501.36		106,463.12
Total 107.610 · Colotrust - Impact Fees							1,501.36	0.00	106,463.12
<b>107.600 · FNBO Town Impact Fees - 9432</b>									129,739.00
Total 107.600 · FNBO Town Impact Fees - 9432									129,739.00
Total CASH-IMPACT FEES							1,501.36	0.00	236,202.12
<b>CASH - GENERAL FUND</b>									844,408.55
<b>107.350 · Colotrust Plus</b>									197,316.00
Deposit	02/09/2024			Deposit	X	110.000 · C...	57,876.94		255,192.94
Deposit	02/09/2024			Deposit	X	4020 · EAR...	1,047.43		256,240.37
Total 107.350 · Colotrust Plus							58,924.37	0.00	256,240.37
<b>107.355 · Colotrust Prime</b>									453,522.44
Transfer	02/08/2024			Funds Tran...	X	107.000 · O...		100,000.00	353,522.44
General Journal	02/12/2024	2022...			X	-SPLIT-		1,501.36	352,021.08
Deposit	02/29/2024			Deposit	X	4020 · EAR...	1,567.66		353,588.74
Total 107.355 · Colotrust Prime							1,567.66	101,501.36	353,588.74
<b>107.000 · Operating - Points West - 5485</b>									150,332.40
Check	02/01/2024	ACH...	Centurylink / Lu...		X	6010 · Utilities		179.00	150,153.40
Check	02/01/2024		Fire And Police ...		X	2140 · FPP...		11,279.33	138,874.07
Check	02/02/2024		Fire And Police ...		X	2140 · FPP...		27,416.11	111,457.96
Bill Pmt -Check	02/06/2024	7060	Elevated Fire Su...	VOID:	X	2000 · ACC...	0.00		111,457.96
Transfer	02/08/2024			Funds Tran...	X	107.355 · C...	100,000.00		211,457.96
General Journal	02/09/2024	2022...		2.9.24 payroll	X	5010 · Salar...		46,482.96	164,975.00
General Journal	02/09/2024	2022...		2.9.24 payroll	X	5010 · Salar...		8,887.60	156,087.40
Check	02/09/2024	ACH...	Poudre Valley R...		X	6010 · Utilities		283.15	155,804.25
Check	02/13/2024		Fire And Police ...		X	2140 · FPP...		10,029.72	145,774.53
Check	02/14/2024		Vectra Bank		X	2201 · Vectr...		1,672.30	144,102.23
General Journal	02/16/2024	2022...			X	5010 · Salar...		1,502.00	142,600.23
General Journal	02/16/2024	2022...			X	5010 · Salar...		168.01	142,432.22
Check	02/16/2024		Senergy Petrole...		X	6120 · Fuel ...		821.83	141,610.39
Check	02/20/2024	ACH...	Northern Colora...		X	6010 · Utilities		39.00	141,571.39
Check	02/20/2024	ACH...	Northern Colora...		X	6010 · Utilities		39.00	141,532.39
Check	02/20/2024		Paylocity		X	7060 · Payr...		1,196.24	140,336.15
Bill Pmt -Check	02/21/2024	7061	All Copy Products			2000 · ACC...		207.61	140,128.54
Bill Pmt -Check	02/21/2024	7066	Fire Marshal Ser...			2000 · ACC...		500.00	139,628.54
Bill Pmt -Check	02/21/2024	7062	First Responder ...			2000 · ACC...		1,350.00	138,278.54
Bill Pmt -Check	02/21/2024	7069	Green & Associa...			2000 · ACC...		2,500.00	135,778.54
Bill Pmt -Check	02/21/2024	7063	ICC-			2000 · ACC...		1,228.00	134,550.54
Bill Pmt -Check	02/21/2024	7067	Larimer County ...			2000 · ACC...		318.47	134,232.07
Bill Pmt -Check	02/21/2024	7064	Life Assist			2000 · ACC...		920.50	133,311.57
Bill Pmt -Check	02/21/2024	7070	Lyons Gaddis			2000 · ACC...		1,445.00	131,866.57
Bill Pmt -Check	02/21/2024	7065	O'Reilly Auto			2000 · ACC...		402.99	131,463.58
Bill Pmt -Check	02/21/2024	7068	Special District ...			2000 · ACC...		1,237.50	130,226.08
Check	02/21/2024	ACH...	Republic Services		X	6010 · Utilities		227.60	129,998.48
Check	02/22/2024	ACH...	Northern Colora...		X	6010 · Utilities		42.42	129,956.06



# Wellington Fire Protection District

## Monthly Disbursements

As of February 29, 2024

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
General Journal	02/23/2024	2022...			X	5010 · Salar...		40,688.97	89,267.09
General Journal	02/23/2024	2022...			X	5010 · Salar...		7,568.99	81,698.10
Check	02/26/2024	ACH...	Black Hills Energy		X	6010 · Utilities		1,303.01	80,395.09
Check	02/26/2024	ACH....	Anthem Blue Cr...		X	5220 · Empl...		14,516.25	65,878.84
Check	02/27/2024	ACH...	Xcel Energy		X	6010 · Utilities		1,383.66	64,495.18
Check	02/27/2024	ACH...	Town of Wellingt...		X	6010 · Utilities		187.09	64,308.09
Deposit	02/27/2024			Deposit	X	-SPLIT-	780.00		65,088.09
Deposit	02/27/2024			Deposit	X	-SPLIT-	1,000.59		66,088.68
Check	02/28/2024		UMB Bank - HS...		X	5220 · Empl...		828.06	65,260.62
Check	02/29/2024	ACh....	AFLAC		X	2100 · Payr...		283.88	64,976.74
Total 107.000 · Operating - Points West - 5485							101,780.59	187,136.25	64,976.74
<b>108.000 · Operating - 1st National Bank</b>									43,237.71
Total 108.000 · Operating - 1st National Bank									43,237.71
Total CASH - GENERAL FUND							162,272.62	288,637.61	718,043.56
<b>TOTAL</b>							<b>163,773.98</b>	<b>288,637.61</b>	<b>954,245.68</b>

## Wellington Fire Protection District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	\$ Over Budget	Jan - Feb 24	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4100 - Proceeds from issuance of debt	0.00	20,833.33	-20,833.33	0.00	41,666.66	-41,666.66	250,000.00
<b>Tax Levy Revenue</b>							
4010 - PROPERTY TAXES	1,297,535.56	316,040.50	981,495.06	1,334,335.55	632,081.00	702,254.55	3,792,486.00
4012 - SPECIFIC OWNERSHIP	18,737.89	17,916.66	821.23	39,001.61	35,833.32	3,168.29	215,000.00
<b>Total Tax Levy Revenue</b>	<u>1,316,273.45</u>	<u>333,957.16</u>	<u>982,316.29</u>	<u>1,373,337.16</u>	<u>667,914.32</u>	<u>705,422.84</u>	<u>4,007,486.00</u>
<b>Non Tax Levy Revenue</b>							
4014 - WILDLAND FIREFIGHTING	0.00	5,000.00	-5,000.00	0.00	10,000.00	-10,000.00	60,000.00
4015 - IMPACT FEES	0.00	0.00	0.00	1,981.64	0.00	1,981.64	0.00
4016 - Permit and other service fees	780.00	2,500.00	-1,720.00	780.00	5,000.00	-4,220.00	30,000.00
4017 - MISCELLANEOUS	1,000.59	416.66	583.93	1,000.59	833.32	167.27	5,000.00
4018 - DONATIONS	0.00	2,083.33	-2,083.33	100.00	4,166.66	-4,066.66	25,000.00
1.400.0 - REVENUE	2,615.09	583.33	2,031.76	6,403.91	1,166.66	5,237.25	6,700.00
4020 - EARNINGS ON DEPOSITS							
<b>Total 1.400.0 - REVENUE</b>	<u>2,615.09</u>	<u>583.33</u>	<u>2,031.76</u>	<u>6,403.91</u>	<u>1,166.66</u>	<u>5,237.25</u>	<u>6,700.00</u>
<b>Total Non Tax Levy Revenue</b>	<u>4,395.68</u>	<u>10,583.32</u>	<u>-6,187.64</u>	<u>10,266.14</u>	<u>21,166.64</u>	<u>-10,900.50</u>	<u>126,700.00</u>
<b>Total Income</b>	<u>1,320,669.13</u>	<u>365,373.81</u>	<u>955,295.32</u>	<u>1,383,603.30</u>	<u>730,747.62</u>	<u>652,855.68</u>	<u>4,384,186.00</u>
<b>Gross Profit</b>	1,320,669.13	365,373.81	955,295.32	1,383,603.30	730,747.62	652,855.68	4,384,186.00
<b>Expense</b>							
9014 - Principal paid on debt	0.00	28,858.25	-28,858.25	0.00	57,716.50	-57,716.50	346,299.00
6336 - Contingency	0.00	6,666.66	-6,666.66	0.00	13,333.32	-13,333.32	80,000.00
7942 - Capital Outlay -	0.00	3,333.33	-3,333.33	0.00	6,666.66	-6,666.66	40,000.00
<b>Personnel Costs</b>							
5010 - Salaries and Wages	109,864.03	146,663.16	-36,799.13	224,723.63	293,326.32	-68,602.69	1,759,958.00
5030 - Overtime	7,917.92	13,250.00	-5,332.08	14,799.43	26,500.00	-11,700.57	159,000.00
5020 - Wildland Salaries	0.00	3,750.00	-3,750.00	0.00	7,500.00	-7,500.00	45,000.00
5025 - District Board Compensation	500.00	750.00	-250.00	1,400.00	1,500.00	-100.00	9,000.00
5110 - Employer Taxes	4,094.31	4,819.91	-725.60	8,567.61	9,639.82	-1,072.21	57,839.00
5120 - Workers Compensation	0.00	6,166.66	-6,166.66	6,409.45	12,333.32	-5,923.87	74,000.00
5220 - Employee Benefits	13,203.58	13,028.33	175.25	37,060.64	26,056.66	11,003.98	156,340.00
5230 - FPPA Expense	19,348.68	21,927.91	-2,579.23	32,090.09	43,855.82	-11,765.73	263,135.00
5260 - Uniform Expense	0.00	0.00	0.00	-21.34	0.00	-21.34	0.00
5270 - Employee Appreciation	207.90	220.83	-12.93	207.90	441.66	-233.76	2,650.00
<b>Total Personnel Costs</b>	<u>155,136.42</u>	<u>210,576.80</u>	<u>-55,440.38</u>	<u>325,237.41</u>	<u>421,153.60</u>	<u>-95,916.19</u>	<u>2,526,922.00</u>
<b>Buildings &amp; Land</b>							
6010 - Utilities	4,904.07	4,416.66	487.41	7,301.18	8,833.32	-1,532.14	53,000.00
6020 - Station Supplies	189.14	416.66	-227.52	465.86	833.32	-367.46	5,000.00
6030 - Building Repairs & Maintenance	274.90	1,666.66	-1,391.76	292.88	3,333.32	-3,040.44	20,000.00
<b>Total Buildings &amp; Land</b>	<u>5,368.11</u>	<u>6,499.98</u>	<u>-1,131.87</u>	<u>8,059.92</u>	<u>12,999.96</u>	<u>-4,940.04</u>	<u>78,000.00</u>
<b>Vehicles &amp; Equipment</b>							
6140 - Repairs and maintenance - Equip	862.02	6,666.66	-5,804.64	7,728.97	13,333.32	-5,604.35	80,000.00
6110 - Equipment and supplies - Ops	0.00	7,102.08	-7,102.08	0.00	14,204.16	-14,204.16	85,225.00
6120 - Fuel Expense	2,011.91	2,333.33	-321.42	3,641.30	4,666.66	-1,025.36	28,000.00
6150 - EMS & Firefighting Equip Maint	0.00	0.00	0.00	0.00	0.00	0.00	1,897.93
<b>Total Vehicles &amp; Equipment</b>	<u>2,873.93</u>	<u>16,102.07</u>	<u>-13,228.14</u>	<u>11,370.27</u>	<u>32,204.14</u>	<u>-20,833.87</u>	<u>195,122.93</u>
<b>Communication &amp; Computer / I.T.</b>							
6210 - I.T. and Computer software	3,499.97	2,291.66	1,208.31	4,850.51	4,583.32	267.19	27,500.00
6220 - Radio Maintenance	0.00	208.33	-208.33	0.00	416.66	-416.66	2,500.00
6230 - Dispatch	0.00	1,208.33	-1,208.33	567.65	2,416.66	-1,849.01	14,500.00
<b>Total Communication &amp; Computer / I.T.</b>	<u>3,499.97</u>	<u>3,708.32</u>	<u>-208.35</u>	<u>5,418.16</u>	<u>7,416.64</u>	<u>-1,998.48</u>	<u>44,500.00</u>
<b>Travel &amp; Training &amp; Oper Supp</b>							
6310 - Health & Safety	0.00	2,375.00	-2,375.00	57.23	4,750.00	-4,692.77	28,500.00
6320 - Wildland Travel Expenses	0.00	1,250.00	-1,250.00	0.00	2,500.00	-2,500.00	15,000.00
6330 - Training & Seminars	30.00	4,750.00	-4,720.00	320.00	9,500.00	-9,180.00	57,000.00
<b>Total Travel &amp; Training &amp; Oper Supp</b>	<u>30.00</u>	<u>8,375.00</u>	<u>-8,345.00</u>	<u>467.23</u>	<u>16,750.00</u>	<u>-16,282.77</u>	<u>100,500.00</u>
<b>Managerial Expenses</b>							

## Wellington Fire Protection District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	\$ Over Budget	Jan - Feb 24	YTD Budget	\$ Over Budget	Annual Budget
7010 - Office Supplies	351.56	166.66	184.90	749.76	333.32	416.44	2,000.00
7020 - Accounting & Finance	2,750.00	5,000.00	-2,250.00	5,250.00	10,000.00	-4,750.00	60,000.00
7025 - Legal Expenses	236.00	833.33	-597.33	1,681.00	1,666.66	14.34	10,000.00
7030 - Professional Fees	14,111.20	8,710.41	5,400.79	15,154.20	17,420.82	-2,266.62	104,525.00
7050 - Dues and Subscriptions	1,359.09	791.66	567.43	2,409.68	1,583.32	826.36	9,500.00
7060 - Payroll Processing Fees	1,196.24	708.33	487.91	1,884.58	1,416.66	467.92	8,500.00
7070 - County Treasurer Fees	25,951.40	6,194.83	19,756.57	26,688.39	12,389.66	14,298.73	74,338.00
7080 - Bank Service Charges	0.00	25.00	-25.00	8.00	50.00	-42.00	300.00
7100 - Insurance Expenses	14,911.00	3,691.66	11,219.34	14,911.00	7,383.32	7,527.68	44,300.00
7110 - District Board Expenses	0.00	416.66	-416.66	278.90	833.32	-554.42	5,000.00
<b>Total Managerial Expenses</b>	<b>60,866.49</b>	<b>26,538.54</b>	<b>34,327.95</b>	<b>69,015.51</b>	<b>53,077.08</b>	<b>15,938.43</b>	<b>318,463.00</b>
<b>Fire Prevention</b>							
6401 - Public Education	0.00	83.33	-83.33	0.00	166.66	-166.66	1,000.00
6402 - Supplies-Enforcement	0.00	250.00	-250.00	0.00	500.00	-500.00	3,000.00
<b>Total Fire Prevention</b>	<b>0.00</b>	<b>333.33</b>	<b>-333.33</b>	<b>0.00</b>	<b>666.66</b>	<b>-666.66</b>	<b>4,000.00</b>
<b>Contingencies</b>							
8003 - Volunteer Pension Contribution	0.00	8,823.00	-8,823.00	0.00	17,646.00	-17,646.00	105,876.00
<b>Total Contingencies</b>	<b>0.00</b>	<b>8,823.00</b>	<b>-8,823.00</b>	<b>0.00</b>	<b>17,646.00</b>	<b>-17,646.00</b>	<b>105,876.00</b>
<b>Total Expense</b>	<b>227,774.92</b>	<b>319,815.28</b>	<b>-92,040.36</b>	<b>419,568.50</b>	<b>639,630.56</b>	<b>-220,062.06</b>	<b>3,839,682.93</b>
<b>Net Ordinary Income</b>	<b>1,092,894.21</b>	<b>45,558.53</b>	<b>1,047,335.68</b>	<b>964,034.80</b>	<b>91,117.06</b>	<b>872,917.74</b>	<b>544,503.07</b>
<b>Net Income</b>	<b>1,092,894.21</b>	<b>45,558.53</b>	<b>1,047,335.68</b>	<b>964,034.80</b>	<b>91,117.06</b>	<b>872,917.74</b>	<b>544,503.07</b>

**Wellington Fire Protection District**  
**Profit & Loss**  
February 2024

	Feb 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Tax Levy Revenue</b>	
4010 · PROPERTY TAXES	1,297,535.56
4012 · SPECIFIC OWNERSHIP	18,737.89
<b>Total Tax Levy Revenue</b>	1,316,273.45
<b>Non Tax Levy Revenue</b>	
4015 · IMPACT FEES	0.00
4016 · Permit and other service fees	780.00
4017 · MISCELLANEOUS	1,000.59
<b>1.400.0 · REVENUE</b>	
4020 · EARNINGS ON DEPOSITS	2,615.09
<b>Total 1.400.0 · REVENUE</b>	2,615.09
<b>Total Non Tax Levy Revenue</b>	4,395.68
<b>Total Income</b>	1,320,669.13
<b>Gross Profit</b>	1,320,669.13
<b>Expense</b>	
<b>Personnel Costs</b>	
5010 · Salaries and Wages	109,864.03
5030 · Overtime	7,917.92
5025 · District Board Compensation	500.00
5110 · Employer Taxes	4,094.31
5220 · Employee Benefits	13,203.58
5230 · FPPA Expense	19,348.68
5270 · Employee Appreciation	207.90
<b>Total Personnel Costs</b>	155,136.42
<b>Buildings &amp; Land</b>	
6010 · Utilities	4,904.07
6020 · Station Supplies	189.14
6030 · Building Repairs & Maintenance	274.90
<b>Total Buildings &amp; Land</b>	5,368.11
<b>Vehicles &amp; Equipment</b>	
6140 · Repairs and maintenance - Equip	862.02
6120 · Fuel Expense	2,011.91

**Wellington Fire Protection District**  
**Profit & Loss**  
February 2024

	Feb 24
Total Vehicles & Equipment	2,873.93
Communication & Computer / I.T.	
6210 · I.T. and Computer software	3,499.97
Total Communication & Computer / I.T.	3,499.97
Travel & Training & Oper Supp	
6330 · Training & Seminars	30.00
Total Travel & Training & Oper Supp	30.00
Managerial Expenses	
7010 · Office Supplies	351.56
7020 · Accounting & Finance	2,750.00
7025 · Legal Expenses	236.00
7030 · Professional Fees	14,111.20
7050 · Dues and Subscriptions	1,359.09
7060 · Payroll Processing Fees	1,196.24
7070 · County Treasurer Fees	25,951.40
7100 · Insurance Expenses	14,911.00
Total Managerial Expenses	60,866.49
Total Expense	227,774.92
Net Ordinary Income	1,092,894.21
Net Income	1,092,894.21