

**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	3,880,840	73,955	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	4,043,618	36,132	1%
EXPENSES						
PERSONNEL COSTS						
WAGE EXPENDITURE						
5010 Salaries and Wages	1,409,696	1,759,958	1,445,327	1,819,533	59,576	3%
5025 District Board Compensation	7,100	9,000	7,000	9,000	-	0%
5030 OT - Shift Coverage	182,882	159,000	202,251	110,968	(48,032)	-30%
Holiday Pay	-	-	-	43,996	43,996	0%
Overtime - meetings and trainings	-	-	-	-	-	0%
Total Wage Expenditure	1,599,678	1,927,958	1,654,578	1,983,498	55,540	3%
EMPLOYER TAXES						
5110 Employer Taxes	32,896	57,839	37,740	58,185	346	1%
Total Employer Taxes	32,896	57,839	37,740	58,185	346	1%
EMPLOYEE BENEFITS						
5120 Workers Compensation	43,736	74,000	82,708	68,414	(5,586)	-8%
5210 Health, Dental & Vision Insurance	149,270	156,340	205,288	193,200	36,860	24%
5230 FPPA	182,410	263,135	159,858	247,457	(15,678)	-6%
Total Employee Benefits	375,416	493,475	447,854	509,071	15,596	3%
Total Personnel Costs	2,007,990	2,479,271	2,140,172	2,550,754	71,483	3%
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	100,000	14,775	17%

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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	208,000	12,275	6%
COMMUNICATIONS/IT						
6210 IT services and supplies	27,179	27,500	56,691	50,000	22,500	82%
6230 Dispatch	8,024	14,500	14,732	14,500	-	0%
Total COMMUNICATIONS/IT	35,203	42,000	71,423	64,500	22,500	54%
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 & OPERATIO	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	77,617	3,279	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	12,500	7,500	150%
7120 Election Costs	10,727	-	-	61,500	61,500	0%
7130 Grant Expenses	-	-	-	-	-	-
Total MANAGERIAL EXPENSES	221,863	318,463	330,899	337,317	18,854	6%
Contingencies						
6336 Contingencies	-	80,000	-	80,000	-	0%

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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	3,419,721	134,111	4%
OPERATING NET CHANGE	858,304	721,877	1,452,755	623,897	(97,980)	-14%
Debt Service						
9015 Debt Service	312,964	346,299	155,799	269,546	(76,753)	-22%
Total Debt Service	312,964	346,299	155,799	269,546	(76,753)	-22%
Net operating income, net of debt service	545,340	375,578	1,296,956	354,351	(21,227)	-6%
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%
8003 Volunteer Pension Contribution	105,876	105,876	129,824	129,824	23,948	23%
6320 Wildland Travel Expenses	-	15,000	-	15,000	-	0%

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5020 Wildland Salaries	-	45,000	-	45,000	-	0%
Total Non-Operating Expenses	105,876	205,876	238,491	1,529,824	1,323,948	643%
Non-Operating Net Change	211,762	171,124	(72,085)	(22,624)	(193,748)	
Change in Fund Balance	757,102	546,702	1,224,871	331,727	(214,975)	
Beg Fund bal	141,544	999,848	999,848	2,452,603		
End Fund bal	999,848	1,721,725	2,452,603	3,076,501		
Cash beg year 2023						
						935,309
Projected cash end of year 2024						
						2,388,064
Cash needed first 3 months 2025						
						700,000
Cash in reserve 12/31/2025						
						1,688,064
TOTAL OPERATING REVENUES	3,272,432	4,007,486	4,332,387	4,043,618	36,132	1%
TOTAL OPERATING EXPENSES	2,414,128	3,285,609	2,879,632	3,419,721	134,111	4%
NET Change	858,304	721,877	1,452,755	623,897	97,980	14%
Non-Operating Revenues	317,638	377,000	166,406	1,507,200	1,130,200	300%
Non Operating Expense	105,876	205,876	238,491	1,529,824	1,323,948	643%
NET CHANGE IN FUND BALANCE	1,070,066	893,001	1,380,670	601,273	(95,768)	-330%

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	