

WELLINGTON FIRE PROTECTION DISTRICT
2026 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION

	2024 Actual	2025 Budget	2025 estimated	2026 Budget	Change from PY budget	Percent Change
OPERATING INCOME						
TAX REVENUES						
4010 Property Taxes	4,228,133	3,880,840	3,880,840	3,972,020	91,180	2%
Tax Rebate Payment	-	(52,274)	(52,274)	(232,010)	(179,736)	344%
4012 Specific Ownership Tax	237,453	215,000	212,820	240,000	25,000	12%
Total Tax Revenues (OPERATIONS)	4,465,586	4,134,746	4,041,386	3,980,010	(63,556)	-2%
EXPENSES						
PERSONNEL COSTS						
WAGE EXPENDITURE						
5010 Salaries and Wages	1,506,880	1,904,805	1,786,287	2,080,444	175,639	9%
5025 District Board Compensation	9,000	9,000	5,733	9,000	-	0%
5030 OT - Shift Coverage	206,943	138,804	230,649	145,745	6,940	5%
Holiday Pay	-	43,497	-	45,672	2,175	0%
Overtime - meetings and trainings	-	50,000	-	50,000	-	0%
Total Wage Expenditure	1,722,823	2,146,106	2,022,669	2,330,860	184,754	9%
EMPLOYER TAXES						
5110 Employer Taxes	36,496	62,158	43,914	67,636	5,477	9%
Total Employer Taxes	36,496	62,158	43,914	67,636	5,477	9%
EMPLOYEE BENEFITS						
5120 Workers Compensation	75,325	71,514	71,514	71,514	-	0%
5210 Health, Dental & Vision Insurance	196,848	197,583	244,134	234,555	36,972	19%
5230 FPPA	220,894	258,666	253,454	312,067	53,401	21%
Total Employee Benefits	493,067	527,763	569,102	618,136	90,373	17%
Total Personnel Costs	2,252,386	2,736,027	2,635,685	3,016,632	280,604	10%
BUILDINGS & LAND						
6010 Utilities	44,838	53,000	50,173	53,000	-	0%
6020 Station Supplies	15,010	6,000	10,647	6,000	-	0%
6030 Building Repairs & Maintenance	28,752	25,000	26,252	25,000	-	0%
Total BUILDINGS & LAND	88,600	84,000	87,072	84,000	-	0%
EQUIPMENT AND SUPPLIES						

WELLINGTON FIRE PROTECTION DISTRICT
2026 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION

	2024 Actual	2025 Budget	2025 estimated	2026 Budget	Change from PY budget	Percent Change
6110 Equipment and Supplies	149,295	85,000	98,029	105,000	20,000	24%
6120 Fuel Expenses	18,363	28,000	20,836	28,000	-	0%
6140 Repairs and Maintenance - Equipment	92,832	80,000	92,225	100,000	20,000	25%
TOTAL EQUIPMENT AND SUPPLIES	260,490	193,000	211,090	233,000	40,000	21%
COMMUNICATIONS/IT						
6210 IT services and supplies	56,149	29,932	74,760	46,932	17,000	57%
6230 Dispatch	12,160	14,500	14,032	14,500	-	0%
Total COMMUNICATIONS/IT	68,309	44,432	88,792	61,432	17,000	38%
TRAVEL, TRAINING & OPERATIONAL SUPPORT						
6310 Health & Safety	27,196	28,500	40,851	28,500	-	0%
6330 Training - operations	8,294	63,000	26,377	63,000	-	0%
6335 Travel, Meetings and Meals	958	2,650	4,511	2,650	-	0%
Total TRAVEL, TRAINING & OPERATIONAL SUPPORT	36,448	94,150	71,738	94,150	-	0%
MANAGERIAL EXPENSES						
7010 Office Expenses	5,769	6,000	6,058	10,000	4,000	67%
7020 Accounting/Finance	57,750	65,000	68,200	65,000	-	0%
7025 Legal Expenses	14,456	15,000	10,620	10,000	(5,000)	-33%
7030 Professional Fees	83,430	32,000	30,043	35,000	3,000	9%
7050 Fees/Dues/Subscriptions	6,619	13,100	15,237	13,100	-	0%
7060 Payroll Processing Fees	11,643	10,000	10,059	10,500	500	5%
7070 County Treasurer Fees	84,350	79,440	79,440	79,440	-	0%
7080 Bank Service Charge	300	300	251	300	-	0%
7100 Insurance	34,000	44,300	44,300	44,300	-	0%
7110 District Board Expenses	1,364	5,000	74	1,000	(4,000)	-80%
7120 Election Costs	-	54,000	54,000	-	(54,000)	0%
7130 Grant Expenses	-	-	-	-	-	
Total MANAGERIAL EXPENSES	299,681	324,140	318,282	268,640	(55,500)	-17%

WELLINGTON FIRE PROTECTION DISTRICT
2026 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION

	2024 Actual	2025 Budget	2025 estimated	2026 Budget	Change from PY budget	Percent Change
Contingencies						
6336 Contingencies	-	80,000	-	-	(80,000)	-100%
Total Contingencies	-	80,000	-	-	(80,000)	-100%
Fire Prevention						
6401 Public Education	-	1,000	275	1,000	-	0%
Total Fire Prevention	-	1,000	275	1,000	-	0%
TOTAL OPERATING EXPENSES	3,005,914	3,556,750	3,412,935	3,758,854	202,104	6%
OPERATING NET CHANGE	1,459,672	577,997	628,451	221,156	(265,660)	-46%
Debt Service						
9015 Debt Service	86,299	269,546	269,546	221,201	(48,345)	-18%
8003 Volunteer Pension Contribution	129,824	129,824	129,824	129,824	-	0%
Total Debt Service and Vol Pension	216,123	399,370	399,370	351,025	(48,345)	-12%
Net operating income, net of debt service	1,243,549	178,627	229,081	(129,869)	(217,315)	-122%
NON OPERATING REVENUES						
4014 Wildland Firefighting	10,215	60,000	15,000	60,000	-	0%
4016 Service Fees	783	1,000	267	1,000	-	0%
4017 Miscellaneous	17,289	5,000	2,968	5,000	-	0%
400 Equipment Sold	-	-	-	-	-	0%
4018 Donations	27,413	25,000	667	25,000	-	0%
4020 Interest income	119,809	100,000	138,199	106,000	6,000	6%
4019 Grants	6,513	16,200	66,000	16,200	-	0%
4100 Proceeds from issuance of debt	164,323	1,300,000	1,300,000	-	(1,300,000)	-100%
Total Non-Operating Revenues	346,345	1,507,200	1,523,100	213,200	(1,294,000)	-86%
Capital Outlay						
7942 Capital Outlay	243,890	1,340,000	1,400,000	-	(1,340,000)	-100%

**WELLINGTON FIRE PROTECTION DISTRICT
2026 BUDGET
GENERAL FUND
MILL LEVY
ASSESSED VALUATION**

	2024 Actual	2025 Budget	2025 estimated	2026 Budget	Change from PY budget	Percent Change
Total Capital Outlay	243,890	1,340,000	1,400,000	-	(1,340,000)	-100%
6320 Wildland Travel Expenses	-	15,000	2,848	15,000	-	0%
5020 Wildland Salaries	3,092	45,000	88,847	45,000	-	0%
Total Non-Operating Expenses	246,982	1,400,000	1,491,695	60,000	(1,340,000)	-96%
Non-Operating Net Change	99,363	107,200	31,405	153,200	46,000	
Change in Fund Balance	1,342,912	285,827	260,486	23,331	(171,315)	
Beg Fund bal	898,646	2,123,517	2,241,558	2,502,044		
End Fund bal	2,241,558	2,409,344	2,502,044	2,525,375		
TOTAL OPERATING REVENUES	4,465,586	4,134,746	4,041,386	3,980,010	(63,556)	-2%
TOTAL OPERATING EXPENSES	3,005,914	3,556,750	3,412,935	3,758,854	202,104	6%
NET Change	1,459,672	577,997	628,451	221,156	356,840	62%
Non-Operating Revenues	346,345	1,507,200	1,523,100	213,200	(1,294,000)	-86%
Debt service and pension	216,123	399,370	399,370	351,025	(48,345)	-12%
Non Operating Expense	246,982	1,400,000	1,491,695	60,000	(1,340,000)	-96%
NET CHANGE IN FUND BALANCE	1,342,912	285,827	260,486	23,331	451,185	72%

WELLINGTON FIRE PROTECTION DISTRICT
2026 Budget
Impact Fee Fund

		2024 Actual	2025 Budget	2025 estimated	2026 Budget	Change
INCOME						
TAX REVENUES						
4015	Impact Fees	40,998	40,000	40,000	40,000	-
	Interest	8,468				
	Total INCOME	49,466	40,000	40,000	40,000	-
EXPENSES						
	Non capital expenditures	-				
	Debt Service	69,500	-	-	-	-
	Total EXPENSES	69,500	-	-	-	-
	Transfer in					
	Gross Fund Balance/Profit	(20,034)	40,000	40,000	40,000	-
Beg Fund bal		234,152	214,118	214,118	254,118	
End Fund bal		214,118	254,118	254,118	294,118	