

North Tooele Fire District 2024 Amended Budget

General Fund Budget

Category	Approved Budget	Proposed Budget	Percent Change
Property Taxes	\$2,589,182.00	\$2,295,753.00	-11.33%
Fire Prevention	\$35,000.00	\$495,625.00	1316.07%
Wildland Cost Recovery	\$25,000.00	\$401,250.00	1505.00%
Grants	\$513,524.00	\$590,000.00	14.89%
Other Revenue	\$16,600.00	\$118,150.00	611.75%
Contribution from Fund Balance	\$0.00	\$0.00	0.00%
Total Revenue	\$3,179,306.00	\$3,900,778.00	22.69%

Category	Approved Budget	Proposed Budget	Percent Change
Personnel	\$2,304,242.00	\$766,111.00	-66.75%
Fire Prevention Division	\$219,730.00	\$2,117,877.00	863.85%
Wildland Division	\$31,000.00	\$254,903.00	722.27%
Ambulance Program	\$106,885.00	\$293,467.00	174.56%
Apparatus	\$136,620.00	\$144,620.00	5.86%
Buildings and Grounds	\$189,500.00	\$144,350.00	-23.83%
Equipment	\$122,350.00	\$138,450.00	13.16%
Mental Health Program	\$48,500.00	\$44,000.00	-9.28%
Contribution to Fund Balance	\$20,479.00	\$0.00	-100.00%
Total	\$3,179,306.00	\$3,903,778.00	22.79%

Summary Analysis for the 2024 General Operating Fund Budget

Revenue Highlights:

1. Property Taxes:

- Decrease of **11.33%** due to adjusted certified tax rates.

2. Fire Prevention Revenue:

- Significant increase of **1316.07%**. This reflects enhanced fire prevention program funding, activities, and the acquisition of the Tax Anticipation Note.

3. Wildland Cost Recovery:

- An increase of **1505%**, showing expected reimbursements for wildland firefighting efforts for EMAC and IROC response.

4. Grants:

- A growth of **14.89%** indicates additional external funding secured through grant opportunities.

5. Other Revenue:

- Increased by **611.75%** due to a funds transfer from the Capital Projects Fund.

Expenses and Prioritization:

The budget reflects a **priority-based shift** in expenses towards **fire prevention and wildland services**:

1. Personnel Costs:

- Decreased by **66.75%**, as funds are reallocated to program-specific needs, including re-categorizing the Firefighters to the Fire Prevention Division.

2. Fire Prevention Division:

- A massive increase of **863.75%**, signaling a strategic focus on prevention programs to reduce fire risks long-term.

3. Wildland Division:

- Increased by **722.27%**, funding firefighting resources to address wildland fire incidents.

4. Ambulance Program:

- Increased by **174.69%**, emphasizing emergency medical response readiness.

5. Equipment and Apparatus:

- Modest increases reflect necessary investments in operational tools and resources.

6. Buildings and Grounds:

- Slight decrease (**-23.81%**) shows cost-saving adjustments in infrastructure maintenance.

7. Contribution to Fund Balance:

- Reduced to **\$0.00** in the amended budget to prioritize immediate operational needs.

Key Takeaways:

- The proposed budget reallocates significant funds to critical **fire prevention and wildland response programs**.
- Enhanced grant income and reimbursements are being leveraged to meet increased service demands.
- The reduction in personnel costs reflects a temporary strategic shift to program-based expenses.
- This prioritization aligns with the district's mission to **improve fire prevention capabilities** and ensure readiness for emergencies.

Impact Fee Budget

Summary Analysis for the 2024 Impact Fee Fund Budget

Category	Approved Budget	Proposed Budget	Percent Change
Balance Carry Forward	\$423,881.00	\$423,881.00	0.00%
Impact Fees	\$100,000.00	\$100,000.00	0.00%
Impact Fee Interest	\$10,000.00	\$14,000.00	40.00%
Total Revenue	\$533,881.00	\$537,881.00	0.75%

Category	Approved Budget	Proposed Budget	Percent Change
Impact Collections Expense	\$1,500.00	\$1,500.00	0.00%
Impact Fee Study	\$0.00	\$0.00	0.00%
Banking Fees	\$20.00	\$50.00	150.00%
Impact Fee Refund	\$0.00	\$0.00	0.00%
Capital Project Fund	\$20,000.00	\$0.00	-100.00%
Capital Project Fund (funds encumbered for new projects)	\$512,361.00	\$536,331.00	4.68%
Total Expenses	\$533,881.00	\$537,881.00	0.75%

Revenue Analysis

- Balance Carry Forward:**
 - Remains **unchanged** at **\$423,881.00**.
- Impact Fees:**
 - No change** at **\$100,000.00**, indicating steady projections for collected fees.
- Impact Fee Interest:**
 - Increased by **40.00%** from **\$10,000.00** to **\$14,000.00**, reflecting higher projected interest earnings.
- Total Revenue:**
 - Increased by **0.75%** from **\$533,881.00** to **\$537,881.00**.

Expenses Analysis

- Impact Collections Expense:**
 - Remains unchanged at **\$1,500.00**.
- Impact Fee Study:**
 - No allocation for both approved and amended budgets (**\$0.00**). An updated Impact Fee Study should be considered for the 2026 budget.
- Banking Fees:**

- Increased slightly from **\$20.00** to **\$50.00 (150.00% increase)**.
4. **Capital Project Fund:**
- Decreased to **\$0.00** from **\$20,000.00** due to no impact fee capital project expenditures.
5. **Capital Project Fund (funds encumbered for new projects):**
- Increased by **4.68%** from **\$512,361.00** to **\$536,331.00**.
6. **Total Expenses:**
- Increased by **0.75%**, aligning with the revenue increase.
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Key Insights:

- The budget reflects a **stable revenue outlook**, primarily driven by consistent impact fees and an increase in interest earnings.
- **Capital Project Funds** have been reprioritized, with existing funds being encumbered for new projects.
- Minor expense adjustments (e.g., banking fees) ensure operational needs are met without significant overspending.

Capital Projects Fund

Summary Analysis for the 2024 Capital Projects Fund Budget

Category	Approved Budget	Proposed Budget	Percent Change
Escrow Account	\$0.00	\$560,000.00	56000000.00%
Balance Carry Forward	\$145,438.00	\$145,438.00	0.00%
Capital Project Funds	\$15,000.00	\$70,000.00	366.67%
Grant Reimbursement Funds	\$8,000.00	\$16,000.00	100.00%
Interest earned	\$600.00	\$30,000.00	4900.00%
Total Revenue	\$169,038.00	\$821,438.00	385.95%

Category	Approved Budget	Proposed Budget	Percent Change
ST61 Remodel	\$0.00	\$560,000.00	56000000.00%
Capital Outlay	\$93,000.00	\$31,000.00	-66.67%
Office/Account Fees	\$20.00	\$35.00	75.00%
Escrow Principal pmt	\$0.00	\$51,102.00	5110200.00%
Escrow Interest pmt	\$0.00	\$34,060.00	3406000.00%
Transfer to General Fund	\$0.00	\$100,000.00	10000000.00%
Capital Project Fund (funds encumbered for new projects)	\$76,018.00	\$45,241.00	-40.49%
Total Expenses	\$169,038.00	\$821,438.00	385.95%

Revenue Analysis

1. Escrow Account:

- Escrow Account of \$650,000 utilized for the ST61 Remodel. **\$560,000.00** of the funds expended during 2024.

2. Balance Carry Forward:

- **Unchanged** at **\$145,438.00**, showing a stable carryover balance.

3. Capital Project Funds:

- Increased by **366.67%** from **\$15,000.00** to **\$70,000.00**, reflecting additional allocations for projects.

4. Grant Reimbursement Funds:

- Increased by **100%** from **\$8,000.00** to **\$16,000.00**, for reimbursements of the Smokey Bear statue and Fire Danger Signs project-related grants.

5. Interest Earned:

- Increased significantly by **4,900%**, from **\$600.00** to **\$30,000.00**, driven by improved interest projections.

6. Total Revenue:

- Increased by **386.06%**, from **\$169,038.00** to **\$821,438.00**, primarily due to the new escrow funds and interest income.

Expense Analysis

1. **ST61 Remodel:**
 - A major new expense of **\$560,000.00** added to the amended budget. Project completion in 2025.
2. **Capital Outlay:**
 - Reduced by **66.67%**, from **\$93,000.00** to **\$31,000.00**, reallocating funds for other priorities.
3. **Office/Account Fees:**
 - Increased modestly by **75.00%** from **\$20.00** to **\$35.00**.
4. **Escrow Principal Payment:**
 - Added a new expense of **\$51,102.00**, linked to escrow financing.
5. **Escrow Interest Payment:**
 - Added another new expense of **\$34,060.00**, related to interest on escrow funds.
6. **Transfer to General Fund:**
 - A new allocation of **\$100,000.00**, for general operational needs.
7. **Capital Project Fund (Funds Encumbered):**
 - Decreased by **40.50%** from **\$76,018.00** to **\$45,241.00**, signaling project fund adjustments.
8. **Total Expenses:**
 - Increased by **386.06%**, matching the increase in total revenue (**\$821,438.00**).

Key Insights:

- Significant new funding from **escrow accounts** drives the budget increase, allowing for large-scale projects like the **ST61 Remodel**.
- Reductions in **Capital Outlay** and **Capital Project Fund** reallocate funds for new priorities.
- New allocations for **escrow principal and interest payments** indicate financing arrangements to support capital improvements.