

North Tooele Fire District 2025 Final Budget

2025 General Operating Fund

Overview

The North Tooele Fire Protection Service District has transitioned to a **priority-based budget** for 2025. This budgeting approach ensures that resources are allocated to the most critical needs, aligning expenditures with community priorities and operational goals. The shift explains differences in budget line items across the years 2023 (Actual), 2024 (Estimated), and 2025 (Budgeted). Below is a summary of the key changes and their implications.

Revenue Analysis

Revenue Category	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)	Change (2024-2025)
Property Taxes	\$1,902,688.36	\$2,295,753.00	\$2,296,753.00	+0.04%
Fire Prevention	\$21,057.50	\$495,625.00	\$590,000.00	+19.06%
Wildland Cost Recovery	\$67,857.76	\$401,250.00	\$410,000.00	+2.18%
Grants	\$19,462.47	\$590,000.00	\$1,397,235.00	+136.82%
Other Revenue	\$443,709.92	\$118,150.00	\$20,600.00	-82.56%
Contribution from Fund Balance	\$1,360,738.92	\$0.00	\$0.00	No Change
Total Revenue	\$3,815,514.93	\$3,900,778.00	\$4,714,588.00	+20.86%

Key Highlights:

- Property Taxes:** Remain stable, reflecting consistent revenue for district operations.
 - Grants:** Significant growth (+136.82%) due to increased federal and state grants supporting fire prevention and wildland programs.
 - Fire Prevention Revenue:** Increased by **19.06%**, indicating higher fees and incident cost recoveries.
 - Other Revenue:** Decreased by **82.56%** as transfers from the capital project fund are no longer needed.
 - Total Revenue:** The overall revenue has increased by **20.86%**, ensuring adequate funding for priority initiatives.
-

Expense Analysis

Expense Category	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)	Change (2024-2025)
Personnel	\$2,085,829.43	\$766,111.00	\$899,355.00	+17.38%
Fire Prevention Division	\$1,081,945.92	\$2,114,877.00	\$2,834,475.00	+34.00%
Wildland Division	\$12,539.03	\$254,903.00	\$478,145.00	+87.58%
Ambulance Program	\$54,412.02	\$293,467.00	\$46,185.00	-84.26%
Apparatus	\$104,130.91	\$144,620.00	\$115,620.00	-20.06%
Buildings and Grounds	\$149,755.73	\$144,350.00	\$169,850.00	+17.65%
Equipment	\$290,681.88	\$138,450.00	\$93,850.00	-32.22%
Mental Health Program	\$36,220.01	\$44,000.00	\$77,108.00	+75.25%
Total Expenses	\$3,815,514.93	\$3,900,778.00	\$4,714,588.00	+20.86%

Key Expense Changes:

- Fire Prevention Division:** Increased by **34.00%** to support staffing, training, fire mitigation, and critical equipment needs.
- Wildland Division:** Increased by **87.58%** due to enhanced wildland fire deployments, PPE, and equipment acquisitions.
- Personnel Costs:** Increased by **17.38%**, reflecting investments in recruitment, retention, and full-time staff.
- Mental Health Program:** Increased by **75.25%**, emphasizing the district's focus on staff well-being and health initiatives.
- Ambulance Program:** Decreased significantly (**-84.26%**) as responsibilities and expenditures for ambulance services are scaled back.

Conclusion

The 2025 General Operating Fund Budget represents a strategic shift toward aligning resources with district priorities. With an overall increase of **20.86%** in both revenues and expenses, the district is positioned to enhance fire prevention, improve wildland firefighting capacity, and support staff well-being while maintaining fiscal responsibility.

2025 Impact Fee Fund

Overview

The 2025 Impact Fees Budget shows a **16.25% increase in total revenue** and a corresponding **20.00% increase in total expenses** compared to 2024. The increase in funds highlights the district's plan to utilize impact fees and carryforward balances for critical capital projects.

Revenue Analysis

Revenue Source	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)	Change (2024-2025)
Balance Carry Forward	\$366,901.00	\$423,881.00	\$512,361.00	+20.88%
Impact Fees	\$82,430.73	\$100,000.00	\$100,000.00	0.00%
Impact Fee Interest	\$11,997.70	\$14,000.00	\$13,000.00	-7.14%
Total Revenue	\$461,329.43	\$537,881.00	\$625,361.00	+16.25%

Expense Analysis

Expense Category	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)	Change (2024-2025)
Impact Collections Expense	\$1,545.00	\$1,500.00	\$2,500.00	+66.67%
Banking Fees	\$20.00	\$20.00	\$30.00	+50.00%
Capital Project Fund	\$51,084.34	\$0.00	\$20,000.00	New Expense
Capital Project Fund (Encumbered Projects)	\$423,881.00	\$536,331.00	\$622,831.00	+16.14%
Total Expenses	\$476,530.34	\$537,881.00	\$645,361.00	+20.00%

Key Changes

1. Revenue:

- The **Balance Carry Forward** increased by **20.88%**, providing additional funds for projects.
- Impact Fee Interest shows a slight **7.14% decrease**, reflecting conservative interest projections.

2. Expenses:

- **Impact Collections Expense** increased by **66.67%**, likely due to administrative costs for processing impact fees.
 - **Capital Project Fund** allocations are reintroduced, with **\$20,000** for capital project needs.
 - Funds encumbered for ongoing projects increased by **16.14%**, supporting infrastructure and development initiatives.
-

Conclusion

The 2025 Impact Fees Budget reflects a balanced approach to utilizing carryforward funds and new revenues for critical capital projects. The increase in expenses aligns with planned infrastructure improvements while maintaining responsible fiscal management.

2025 Capital Projects Fund

Overview

The 2025 Capital Project Fund Budget shows a **78% decrease in total revenue and expenses** compared to 2024. The decline reflects a **winding down of major capital projects**, such as the **ST61 Remodel**, and a strategic reduction in fund transfers and outlays.

Revenue Analysis

Revenue Source	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)	Change (2024- 2025)
Escrow Account	\$0.00	\$560,000.00	\$90,000.00	-83.93%
Balance Carry Forward	\$346,658.00	\$145,438.00	\$45,241.00	-68.90%
Capital Project Funds	\$250,000.00	\$70,000.00	\$46,500.00	-33.57%
Grant Reimbursement Funds	\$0.00	\$16,000.00	\$0.00	-100.00%
Interest Earned	\$4,685.30	\$30,000.00	\$100.00	-99.67%
Total Revenue	\$601,343.30	\$821,438.00	\$181,841.00	-77.87%

Expense Analysis

Expense Category	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)	Change (2024- 2025)
ST61 Remodel	\$0.00	\$560,000.00	\$90,000.00	-83.93%
Capital Outlay	\$138,010.63	\$31,000.00	\$0.00	-100.00%
Office/Account Fees	\$15,035.00	\$35.00	\$30.00	-14.29%
Escrow Principal Payment	\$0.00	\$51,102.00	\$50,000.00	-2.16%
Escrow Interest Payment	\$0.00	\$34,060.00	\$34,000.00	-0.18%
Transfer to General Fund	\$422,000.00	\$100,000.00	\$0.00	-100.00%
Capital Project Fund (Encumbered Projects)	\$145,438.00	\$45,241.00	\$7,811.00	-82.74%

Expense Category	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)	Change (2024- 2025)
Total Expenses	\$720,483.63	\$821,438.00	\$181,841.00	-77.87%

Key Changes

1. Revenue:

- **Escrow Account:** Funds decreased significantly as fewer escrow resources are required for 2025.
- **Balance Carry Forward:** Lower carryover due to the completion of major capital expenditures.
- **Interest Earned:** Minimal earnings expected as available funds decrease.

2. Expenses:

- **ST61 Remodel:** Major project costs decreased from **\$560,000** to **\$90,000**, nearing completion.
 - **Capital Outlay and Transfers:** Eliminated for 2025 as no significant new projects are planned.
 - **Escrow Payments:** Slight reductions in both principal and interest payments.
-

Conclusion

The 2025 Capital Project Fund Budget reflects a strategic **winding down of major capital projects** with a focus on completing the **ST61 Remodel** and reducing reliance on fund transfers. The district's approach ensures fiscal discipline while preserving funds for future projects.
