

WESTERN HILLS FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AND PROJECTED ENDING FUND BALANCE
BUDGET AND ACTUAL -- GENERAL FUND
For the Period Ended December 31, 2025
100.0%

	<i>Current Month - December</i>				Actual
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	
REVENUES					
Property taxes	11,724	85	11,640	0.34%	3,883,352
Property taxes - abatement	6	(30)	36	0.42%	637
Specific ownership	10,593	8,859	1,734	9.63%	152,077
Interest - County Treasurer	921	1	920	36.84%	3,563
Investment interest	109,604	131,945	(22,340)	10.17%	1,340,864
Fees & other local	104	200	(97)	4.21%	1,083
Total revenues	132,953	141,060	(8,107)	2.86%	5,381,577
EXPENDITURES					
Administration:					
Professional & other fees	42,200	23,525	(18,675)	28.13%	86,845
Insurance	-	-	-	0.00%	2,552
Office expense	712	261	(451)	8.38%	4,799
Treasurer's fees	190	1	(188)	0.37%	51,679
City of Greeley	120,094	112,364	(7,730)	8.91%	1,356,096
Sub Total Administration	163,195	136,152	(27,044)	10.44%	1,501,971
Salary & Benefits:					
Payroll/Directors fees	500	500	-	8.33%	5,700
Payroll taxes	41	42	0	8.27%	471
Sub Total Salary & Benefits	541	542	0	8.33%	6,171
Station & Grounds:					
Utilities	156	470	313	2.76%	1,856
Supplies & Expense	-	14,898	14,898	0.00%	10,020
Sub Total Station & Grounds	156	15,367	15,211	0.15%	11,876
Capital Outlay:					
Capital Outlay	-	-	-	0.00%	-
TOTAL EXPENDITURES	163,893	152,061	(11,832)		1,520,019
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(30,940)				3,861,558
FUND BALANCE					
Beginning Fund Balance (unaudited)	28,936,199				25,043,701
Ending Fund Balance	28,905,259				28,905,259

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STATEMENT OF REVENUES, EXPENDITURES
AND PROJECTED ENDING FUND BALANCE
BUDGET AND ACTUAL -- GENERAL FUND
For the Period Ended December 31, 2025
100.0%**

	Year To Date			Annual Budget	Prior Year
	Budget	Variance Favorable (Unfavorable)	% of Annual Budget		2024 Dec YTD
REVENUES					
Property taxes	3,449,339	434,013	112.58%	3,449,339	3,978,951
Property taxes - abatement	1,482	(845)	43.00%	1,482	8,466
Specific ownership	110,000	42,077	138.25%	110,000	172,287
Interest - County Treasurer	2,500	1,063	142.52%	2,500	2,201
Investment interest	1,077,500	263,364	124.44%	1,077,500	1,206,516
Fees & other local	2,446	(1,362)	43.95%	2,465	12,045
Total revenues	4,643,267	738,310	115.90%	4,643,286	5,380,466
EXPENDITURES					
Administration:					
Professional & other fees	150,000	63,154	57.90%	150,000	42,356
Insurance	5,000	2,448	51.04%	5,000	2,354
Office expense	8,500	3,702	56.45%	8,500	9,470
Treasurer's fees	51,740	61	99.88%	51,740	59,976
City of Greeley	1,348,366	(7,730)	100.57%	1,348,366	1,104,651
Sub Total Administration	1,563,606	61,635	96.06%	1,563,606	1,218,807
Salary & Benefits:					
Payroll/Directors fees	6,000	300	95.00%	6,000	6,000
Payroll taxes	500	29	94.28%	500	496
Sub Total Salary & Benefits	6,500	329	94.94%	6,500	6,496
Station & Grounds:					
Utilities	5,650	3,794	32.86%	5,650	1,630
Supplies & Expense	100,952	90,932	10.02%	100,000	4,556
Sub Total Station & Grounds	106,602	94,725	11.24%	105,650	6,186
Capital Outlay	-	-	0.00%	641,000	-
TOTAL EXPENDITURES	1,676,707	156,689		2,316,756	1,231,490
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES				2,326,530	4,148,976
FUND BALANCE					
Beginning Fund Balance (unaudited)				25,043,701	
Ending Fund Balance				27,370,231	