

Northwest Fire District
Budget to Actual
As of March 31, 2024

Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 100 - GENERAL FUND						
	Fund Balance	\$ 10,380,000	\$ 9,546,503	\$ 12,506,351	\$ 2,126,351	20.49%
	Taxes and Assessments	\$ 44,440,336	\$ 29,667,969	\$ 44,850,502	\$ 410,166	0.92%
	Charges for Service	\$ 1,116,359	\$ 848,232	\$ 1,119,377	\$ 3,018	0.27%
	Intergovernmental Revenue	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.00%
	Other Revenues	\$ 615,000	\$ 3,321,478	\$ 3,641,419	\$ 3,026,419	492.10%
	Total Revenues	\$ 46,256,695	\$ 33,922,679	\$ 49,696,297	\$ 3,439,602	7.44%
	Wages	\$ 23,464,660	\$ 16,116,408	\$ 22,453,629	\$ 1,011,031	-4.31%
	Benefits	\$ 13,093,747	\$ 8,839,027	\$ 12,605,139	\$ 488,608	-3.73%
	Materials and Supplies	\$ 1,906,066	\$ 1,207,524	\$ 1,846,381	\$ 59,685	-3.13%
	Professional Services	\$ 1,576,666	\$ 917,703	\$ 1,495,345	\$ 81,321	-5.16%
	Utilities and Communications	\$ 1,712,946	\$ 1,231,345	\$ 1,655,820	\$ 57,126	-3.33%
	Claims and Insurance	\$ 212,976	\$ 184,311	\$ 214,555	\$ (1,579)	0.74%
	Maintenance and Repairs	\$ 1,576,233	\$ 1,001,291	\$ 1,461,446	\$ 114,787	-7.28%
	Rentals and Leases	\$ 212,277	\$ 97,056	\$ 175,621	\$ 36,656	-17.27%
	Capital Outlay	\$ 101,125	\$ 88,999	\$ 101,110	\$ 15	-0.01%
	Transfers/Other	\$ 2,400,000	\$ 4,727,403	\$ 4,727,403	\$ (2,327,403)	96.98%
	Total Expenses	\$ 46,256,695	\$ 34,411,067	\$ 46,736,449	\$ (479,753)	1.04%
	Fund 100 Projected Surplus (Deficit)			\$ 2,959,849		

Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 110 - MEDICAL SELF INSURANCE						
	Fund Balance	\$ 1,883,000	\$ 2,066,152	\$ 1,739,781	\$ (143,219)	-7.61%
	Medical Insurance	\$ 3,500,000	\$ 2,168,217	\$ 2,890,956	\$ (609,044)	-17.40%
	Dental Insurance	\$ -	\$ 209,182	\$ 278,909	\$ 278,909	100.00%
	Vision Insurance	\$ -	\$ 35,199	\$ 46,932	\$ 46,932	100.00%
	Flexible Spending (FSA)	\$ -	\$ 41,722	\$ 55,629	\$ 55,629	100.00%
	Misc Revenue	\$ -	\$ 10,299	\$ 13,732	\$ 13,732	100.00%
	Total Revenues	\$ 3,500,000	\$ 2,464,619	\$ 3,286,159	\$ (213,841)	-6.11%
	Medical Claims	\$ 3,500,000	\$ 1,804,090	\$ 2,405,453	\$ 1,094,547	-31.27%
	Dental Claims	\$ -	\$ 205,592	\$ 274,123	\$ (274,123)	100.00%
	Vision Claims	\$ -	\$ 31,695	\$ 42,260	\$ (42,260)	100.00%
	FSA Claims	\$ -	\$ 43,918	\$ 58,557	\$ (58,557)	100.00%
	HSA Employer Contributions	\$ -	\$ 218,250	\$ 256,612	\$ (256,612)	100.00%
	Administrative Fees	\$ -	\$ 398,686	\$ 545,122	\$ (545,122)	100.00%
	Fees		\$ 59	\$ 78	\$ (78)	100.00%
	Health Services	\$ -	\$ 30,324	\$ 30,325	\$ (30,325)	100.00%
	Total Expenses	\$ 3,500,000	\$ 2,732,613	\$ 3,612,530	\$ (112,530)	3.22%
	Fund 110 Projected Surplus (Deficit)			\$ (326,371)		

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Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 200 - WILDLAND FUND						
	Fund Balance	\$ 685,000	\$ 756,348	\$ 756,800	\$ 71,800	10.48%
	State Land Fires	\$ 750,000	\$ 750,452	\$ 750,452	\$ 452	0.06%
	Total Revenues	\$ 750,000	\$ 750,452	\$ 750,452	\$ 452	0.06%
	Wages	\$ 450,000	\$ 354,524	\$ 450,000	\$ -	0.00%
	Benefits	\$ 179,975	\$ 132,939	\$ 179,975	\$ -	0.00%
	Materials and Supplies	\$ 99,000	\$ 67,707	\$ 99,000	\$ -	0.00%
	Maintenance and Repairs	\$ 21,025	\$ 743	\$ 21,025	\$ -	0.00%
	Total Expenses	\$ 750,000	\$ 555,913	\$ 750,000	\$ -	0.00%
	Fund 200 Projected Surplus (Deficit)			\$ 452		

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Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 250 - AMBULANCE FUND						
	Fund Balance	\$ 430,000	\$ 944,556	\$ 1,256,879	\$ 826,879	100.00%
	Ambulance Billings	\$ 2,800,000	\$ 2,428,335	\$ 3,237,780	\$ 437,780	15.64%
	Total Revenues	\$ 2,800,000	\$ 2,428,335	\$ 3,237,780	\$ 437,780	15.64%
	Wages	\$ 1,366,804	\$ 975,478	\$ 1,366,804	\$ -	0.00%
	Benefits	\$ 792,621	\$ 670,246	\$ 795,056	\$ (2,435)	0.31%
	Materials and Supplies	\$ 165,199	\$ 141,048	\$ 166,095	\$ (896)	0.54%
	Professional Services	\$ 112,400	\$ 99,263	\$ 116,247	\$ (3,847)	3.42%
	Utilities and Communiations	\$ 217,044	\$ 151,620	\$ 217,044	\$ -	0.00%
	Insurance	\$ 59,232	\$ 47,803	\$ 59,232	\$ -	0.00%
	Maintenance and Repairs	\$ 86,700	\$ 49,505	\$ 86,700	\$ -	0.00%
	Interfund Transfers	\$ -	\$ 118,279	\$ 118,279	\$ (118,279)	100.00%
	Total Expenses	\$ 2,800,000	\$ 2,253,242	\$ 2,925,457	\$ (125,457)	4.48%
	Fund 250 Projected Surplus (Deficit)			\$ 312,323		

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Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 400 - CAPITAL PROJECTS						
	Fund Balance	\$ 6,890,000	\$ 8,292,567	\$ 6,671,843	\$ (218,157)	-3.17%
	Lease Revenue	\$ 124,323	\$ 96,679	\$ 124,323	\$ -	0.00%
	Other Revenue	\$ -	\$ 387,649	\$ 428,727	\$ 428,727	100.00%
	Transfers/Other	\$ 2,400,000	\$ 4,845,682	\$ 4,845,682	\$ 2,445,682	101.90%
	Total Revenues	\$ 2,524,323	\$ 5,330,010	\$ 5,398,732	\$ 2,874,409	113.87%
	Land & Improvements	\$ 500,000	\$ 63,274	\$ 500,000	\$ -	0.00%
	Buildings & Improvements	\$ 1,633,917	\$ 318,684	\$ 1,633,917	\$ -	0.00%
	Engineering & Architectural	\$ 55,108	\$ 36,541	\$ 55,108	\$ -	0.00%
	Furniture & Equipment	\$ 610,000	\$ 164,617	\$ 610,000	\$ -	0.00%
	Computers & Software	\$ 160,668	\$ 159,402	\$ 160,668	\$ -	0.00%
	Vehicles	\$ 3,421,763	\$ 10,071	\$ 3,421,763	\$ -	0.00%
	Interfund Transfers	\$ 250,000	\$ 638,000	\$ 638,000	\$ 388,000	155%
	Total Expenses	\$ 6,631,456	\$ 1,390,589	\$ 7,019,456	\$ (388,000)	5.85%
	Fund 400 Projected Surplus (Deficit)			\$ (1,620,724)		

Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 450 - CAPITAL RESERVE						
	Fund Balance	\$ 1,224,700	\$ 1,239,566	\$ 1,877,566	\$ 652,866	53.31%
	Transfers In	\$ 250,000	\$ 638,000	\$ 638,000	\$ 388,000	155.20%
	Total Revenues	\$ 250,000	\$ 638,000	\$ 638,000	\$ 388,000	155.20%
	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
	Fund 450 Projected Surplus (Deficit)			\$ 638,000		

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Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 480 - GRANT PROGRAM						
	Fund Balance	\$ 1,543,700	\$ 3,870,013	\$ 1,177,401	\$ (366,299)	-23.73%
	Grant Revenue	\$ 3,187,969	\$ -	\$ 2,612,400	\$ (575,569)	-18.05%
	Grant Revenue - SAFER	\$ -	\$ 502,785	\$ 534,000	\$ 534,000	100.00%
	Grant Revenue - TFD Instructor Grant	\$ -	\$ 1,980	\$ 15,000	\$ 15,000	100.00%
	Grant Revenue - HAZMAT		\$ 1,134	\$ 15,000	\$ 15,000	100.00%
	Grant Revenue - IAEM Conference	\$ -	\$ 3,379	\$ 5,600	\$ 5,600	100.00%
	Grant Revenue - 100 Club Storm Sticks		\$ 5,769	\$ 5,769	\$ 5,769	100.00%
	Grant Revenue - FFCF Smoke Alarm	\$ -	\$ 200	\$ 200	\$ 200	100.00%
	Total Revenues	\$ 3,187,969	\$ 515,248	\$ 3,187,969	\$ -	0.00%
	Wages	\$ -	\$ 328,964	\$ 499,733	\$ (499,733)	100.00%
	Benefits	\$ -	\$ 137,426	\$ 238,704	\$ (238,704)	100.00%
	Materials and Supplies	\$ -	\$ 11,629	\$ 11,629	\$ (11,629)	100.00%
	Capital Outlay	\$ -	\$ 46,511	\$ 46,511	\$ (46,511)	100.00%
	Interfund Transfers	\$ -	\$ 2,327,403	\$ 2,327,403	\$ (2,327,403)	100.00%
	Grant Expenses	\$ 3,506,667	\$ -	\$ 2,756,602	\$ 750,065	-100.00%
	Total Expenses	\$ 3,506,667	\$ 2,851,933	\$ 5,880,581	\$ (2,373,914)	67.70%
Fund 480 Projected Surplus (Deficit)				\$ (2,692,612)		

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Fund	Description	FY2024 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 500 - GO DEBT SERVICE						
	Fund Balance	\$ 620,000	\$ 686,659	\$ 760,050	\$ 140,050	22.59%
	Taxes and Assessments	\$ 3,844,300	\$ 2,558,565	\$ 3,867,295	\$ 22,995	0.60%
	Other Revenue	\$ 31,000	\$ 62,123	\$ 82,831	\$ 51,831	100.00%
	Total Revenues	\$ 3,875,300	\$ 2,620,688	\$ 3,950,126	\$ 74,826	1.93%
	Administrative Fees	\$ 5,000	\$ 3,290	\$ 5,000	\$ -	0.00%
	Bond Principal	\$ 2,710,000	\$ -	\$ 2,710,000	\$ -	0.00%
	Bond Interest	\$ 1,161,735	\$ 586,667	\$ 1,161,735	\$ -	0.00%
	Total Expenses	\$ 3,876,735	\$ 589,957	\$ 3,876,735	\$ -	0.00%
	Fund 500 Projected Surplus (Deficit)			\$ 73,391		