

Northwest Fire District
Budget to Actual
As of January 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	\$ 12,213,864	\$ 1,833,864	17.67%
	Taxes and Assessments	\$ 44,440,336	\$ 25,851,617	\$ 44,686,992	\$ 246,656	0.56%
	Charges for Service	\$ 1,116,359	\$ 641,346	\$ 1,108,635	\$ (7,724)	-0.69%
	Intergovernmental Revenue	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.00%
	Other Revenues	\$ 615,000	\$ 3,153,987	\$ 3,605,409	\$ 2,990,409	486.25%
	Total Revenues	\$ 46,256,695	\$ 29,731,949	\$ 49,486,036	\$ 3,229,341	6.98%
	Wages	\$ 23,464,660	\$ 11,947,091	\$ 22,423,622	\$ 1,041,038	-4.44%
	Benefits	\$ 13,093,747	\$ 6,843,454	\$ 12,649,072	\$ 444,675	-3.40%
	Materials and Supplies	\$ 1,920,751	\$ 976,025	\$ 1,841,203	\$ 79,548	-4.14%
	Professional Services	\$ 1,576,666	\$ 769,700	\$ 1,489,584	\$ 87,082	-5.52%
	Utilities and Communications	\$ 1,712,946	\$ 956,907	\$ 1,690,313	\$ 22,633	-1.32%
	Claims and Insurance	\$ 212,976	\$ 182,403	\$ 212,976	\$ -	0.00%
	Maintenance and Repairs	\$ 1,551,092	\$ 778,614	\$ 1,513,824	\$ 37,268	-2.40%
	Rentals and Leases	\$ 227,277	\$ 43,030	\$ 174,113	\$ 53,164	-23.39%
	Capital Outlay	\$ 96,580	\$ 88,999	\$ 96,565	\$ 15	-0.02%
	Transfers/Other	\$ 2,400,000	\$ 4,727,403	\$ 4,727,403	\$ (2,327,403)	96.98%
	Total Expenses	\$ 46,256,695	\$ 27,313,625	\$ 46,818,675	\$ (561,980)	1.21%
	Fund 100 Projected Surplus (Deficit)			\$ 2,667,361		

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	\$ 1,490,729	\$ (392,271)	-20.83%
	Medical Insurance	\$ 3,500,000	\$ 1,689,180	\$ 2,895,737	\$ (604,263)	-17.26%
	Dental Insurance	\$ -	\$ 162,532	\$ 278,626	\$ 278,626	100.00%
	Vision Insurance	\$ -	\$ 27,678	\$ 47,448	\$ 47,448	100.00%
	Flexible Spending (FSA)	\$ -	\$ 33,617	\$ 57,629	\$ 57,629	100.00%
	Misc Revenue	\$ -	\$ 10,299	\$ 17,655	\$ 17,655	100.00%
	Total Revenues	\$ 3,500,000	\$ 1,923,306	\$ 3,297,096	\$ (202,904)	-5.80%
	Medical Claims	\$ 3,500,000	\$ 1,568,257	\$ 2,688,441	\$ 811,559	-23.19%
	Dental Claims	\$ -	\$ 160,335	\$ 274,860	\$ (274,860)	100.00%
	Vision Claims	\$ -	\$ 26,401	\$ 45,260	\$ (45,260)	100.00%
	FSA Claims	\$ -	\$ 37,349	\$ 64,027	\$ (64,027)	100.00%
	HSA Employer Contributions	\$ -	\$ 196,890	\$ 248,179	\$ (248,179)	100.00%
	Administrative Fees	\$ -	\$ 304,119	\$ 521,346	\$ (521,346)	100.00%
	Fees	\$ -	\$ 41	\$ 82	\$ (82)	100.00%
	Health Services	\$ -	\$ 28,122	\$ 30,325	\$ (30,325)	100.00%
	Total Expenses	\$ 3,500,000	\$ 2,321,514	\$ 3,872,519	\$ (372,519)	10.64%
	Fund 110 Projected Surplus (Deficit)			\$ (575,423)		

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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	\$ 756,348	\$ 71,348	10.42%
	State Land Fires	\$ 750,000	\$ 746,595	\$ 750,000	\$ -	0.00%
	Total Revenues	\$ 750,000	\$ 746,595	\$ 750,000	\$ -	0.00%
	Wages	\$ 450,000	\$ 347,740	\$ 450,000	\$ -	0.00%
	Benefits	\$ 179,975	\$ 130,500	\$ 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	\$ 546,691	\$ 750,000	\$ -	0.00%
	Fund 200 Projected Surplus (Deficit)			\$ -		

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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	\$ 1,283,401	\$ 853,401	100.00%
	Ambulance Billings	\$ 2,800,000	\$ 1,902,225	\$ 3,260,957	\$ 460,957	16.46%
	Total Revenues	\$ 2,800,000	\$ 1,902,225	\$ 3,260,957	\$ 460,957	16.46%
	Wages	\$ 1,366,804	\$ 714,651	\$ 1,366,804	\$ -	0.00%
	Benefits	\$ 792,621	\$ 524,638	\$ 792,607	\$ 14	0.00%
	Materials and Supplies	\$ 165,199	\$ 109,174	\$ 165,199	\$ -	0.00%
	Professional Services	\$ 112,400	\$ 90,031	\$ 116,247	\$ (3,847)	3.42%
	Utilities and Communications	\$ 217,044	\$ 117,927	\$ 217,044	\$ -	0.00%
	Insurance	\$ 59,232	\$ 47,803	\$ 59,232	\$ -	0.00%
	Maintenance and Repairs	\$ 86,700	\$ 39,682	\$ 86,700	\$ -	0.00%
	Interfund Transfers	\$ -	\$ 118,279	\$ 118,279	\$ (118,279)	100.00%
	Total Expenses	\$ 2,800,000	\$ 1,762,184	\$ 2,922,112	\$ (122,112)	4.36%
	Fund 250 Projected Surplus (Deficit)			\$ 338,845		

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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	\$ 6,677,849	\$ (212,151)	-3.08%
	Lease Revenue	\$ 124,323	\$ 78,167	\$ 124,323	\$ -	0.00%
43100	Investment Revenue	\$ -	\$ 99,353	\$ 170,319	\$ 170,319	100.00%
45000	Donations and Contributions	\$ -	\$ 10,415	\$ 10,415	\$ 10,415	100.00%
46300	Gain On Disposition Of Assets	\$ -	\$ 253,999	\$ 253,999	\$ 253,999	100.00%
	Other Revenue	\$ -	\$ 363,767	\$ 434,733	\$ 434,733	100.00%
48000	Transfers In	\$ 2,400,000	\$ 4,845,682	\$ 4,845,682	\$ 2,445,682	101.90%
	Transfers/Other	\$ 2,400,000	\$ 4,845,682	\$ 4,845,682	\$ 2,445,682	101.90%
	Total Revenues	\$ 2,524,323	\$ 5,287,616	\$ 5,404,738	\$ 2,880,415	114.11%
	Land & Improvements	\$ 500,000	\$ 63,274	\$ 500,000	\$ -	0.00%
	Buildings & Improvements	\$ 1,633,917	\$ 307,021	\$ 1,633,917	\$ -	0.00%
	Engineering & Architectural	\$ 55,108	\$ 34,329	\$ 55,108	\$ -	0.00%
	Furniture & Equipment	\$ 610,000	\$ 164,617	\$ 610,000	\$ -	0.00%
	Computers & Software	\$ 160,668	\$ -	\$ 160,668	\$ -	0.00%
	Vehicles	\$ 3,421,763	\$ -	\$ 3,421,763	\$ -	0.00%
	Interfund Transfers	\$ 250,000	\$ 638,000	\$ 638,000	\$ 388,000	155%
	Total Expenses	\$ 6,631,456	\$ 1,207,241	\$ 7,019,456	\$ (388,000)	5.85%
	Fund 400 Projected Surplus (Deficit)			\$ (1,614,718)		

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	\$ 1,238,912	\$ (304,788)	-19.74%
	Grant Revenue	\$ 3,187,969	\$ -	\$ 2,627,400	\$ (560,569)	-17.58%
	Grant Revenue - SAFER	\$ -	\$ 493,534	\$ 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	\$ 505,997	\$ 3,202,969	\$ 15,000	0.47%
	Wages	\$ -	\$ 319,589	\$ 548,316	\$ (548,316)	100.00%
	Benefits	\$ -	\$ 133,541	\$ 231,970	\$ (231,970)	100.00%
	Materials and Supplies	\$ -	\$ 11,629	\$ 11,629	\$ (11,629)	100.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	100.00%
	Interfund Transfers	\$ -	\$ 2,327,403	\$ 2,327,403	\$ (2,327,403)	100.00%
	Grant Expenses	\$ 3,506,667	\$ -	\$ 2,714,753	\$ 791,915	-100.00%
	Total Expenses	\$ 3,506,667	\$ 2,792,162	\$ 5,834,070	\$ (2,327,403)	66.37%
	Fund 480 Projected Surplus (Deficit)			\$ (2,631,101)		

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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	\$ 743,540	\$ 123,540	19.93%
	Taxes and Assessments	\$ 3,844,300	\$ 2,229,251	\$ 3,852,907	\$ 8,607	0.22%
	Other Revenue	\$ 31,000	\$ 47,080	\$ 80,709	\$ 49,709	100.00%
	Total Revenues	\$ 3,875,300	\$ 2,276,331	\$ 3,933,616	\$ 58,316	1.50%
	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)			\$ 56,881		