

Northwest Fire District
Budget to Actual
As of February 28, 2025

Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 100 - GENERAL FUND						
	Fund Balance	\$ 9,500,000	\$ 10,288,810	\$ 11,580,914	\$ 2,080,914	21.90%
	Taxes and Assessments	\$ 48,923,117	\$ 30,030,640	\$ 48,928,211	\$ 5,094	0.01%
	Charges for Service	\$ 1,114,416	\$ 793,086	\$ 1,142,107	\$ 27,691	2.48%
	Intergovernmental Revenue	\$ 87,550	\$ 87,550	\$ 87,550	\$ -	0.00%
	Other Revenues	\$ 840,000	\$ 1,270,025	\$ 2,038,501	\$ 1,198,501	142.68%
	Total Revenues	\$ 50,965,083	\$ 32,181,300	\$ 52,196,369	\$ 1,231,286	2.42%
	Wages	\$ 25,309,562	\$ 16,077,102	\$ 25,309,562	\$ -	0.00%
	Benefits	\$ 14,891,181	\$ 9,144,020	\$ 14,874,944	\$ 16,237	-0.11%
	Materials and Supplies	\$ 2,251,101	\$ 1,227,614	\$ 2,165,914	\$ 85,187	-3.78%
	Professional Services	\$ 1,601,030	\$ 1,193,525	\$ 1,631,545	\$ (30,515)	1.91%
	Utilities and Communications	\$ 1,649,477	\$ 1,084,344	\$ 1,604,303	\$ 45,174	-2.74%
	Claims and Insurance	\$ 245,035	\$ 199,207	\$ 245,166	\$ (131)	0.05%
	Maintenance and Repairs	\$ 2,319,985	\$ 1,048,192	\$ 2,331,964	\$ (11,978)	0.52%
	Rentals and Leases	\$ 252,340	\$ 198,430	\$ 297,033	\$ (44,693)	17.71%
	Capital Outlay	\$ 59,804	\$ 18,462	\$ 58,266	\$ 1,538	-2.57%
	Transfers/Other	\$ 2,385,568	\$ 2,385,568	\$ 2,385,568	\$ -	0.00%
	Total Expenses	\$ 50,965,083	\$ 32,576,464	\$ 50,904,265	\$ 60,818	-0.12%
	Fund 100 Projected Surplus (Deficit)			\$ 1,292,104		

Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 110 - MEDICAL SELF INSURANCE						
	Fund Balance	\$ 2,000,000	\$ 1,708,218	\$ 1,666,814	\$ (333,186)	-16.66%
	Medical Insurance	\$ 3,654,373	\$ 2,479,865	\$ 3,711,116	\$ 56,743	1.55%
	Dental Insurance	\$ 285,016	\$ 210,532	\$ 299,392	\$ 14,376	100%
	Vision Insurance	\$ 47,916	\$ 35,497	\$ 51,503	\$ 3,587	100%
	Flexible Spending (FSA)	\$ 70,000	\$ 30,041	\$ 40,345	\$ (29,655)	100%
	Miscellaneous Revenue	\$ -	\$ 10,559	\$ 15,838	\$ 15,838	100%
	Total Revenues	\$ 4,057,305	\$ 2,766,493	\$ 4,118,193	\$ 60,888	1.50%
	Medical Claims	\$ 2,850,000	\$ 2,087,341	\$ 2,927,460	\$ (77,460)	2.72%
	Dental Claims	\$ 285,016	\$ 187,735	\$ 281,602	\$ 3,414	100.00%
	Vision Claims	\$ 47,916	\$ 32,154	\$ 48,230	\$ (314)	100.00%
	FSA Claims	\$ 70,000	\$ 36,404	\$ 54,606	\$ 15,394	100.00%
	Health Services	\$ -	\$ 28,168	\$ 35,153	\$ (35,153)	100.00%
	HSA Employer Contributions	\$ 272,875	\$ 229,200	\$ 278,360	\$ (5,485)	100.00%
	Administrative Fees	\$ 531,498	\$ 356,123	\$ 534,184	\$ (2,686)	100.00%
	Total Expenses	\$ 4,057,305	\$ 2,957,125	\$ 4,159,597	\$ (102,292)	2.52%
	Fund 110 Projected Surplus (Deficit)			\$ (41,403)		

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Fund: 200 - WILDLAND FUND						
	Fund Balance	\$ 900,000	\$ 1,023,329	\$ 368,749	\$ (531,251)	-59.03%
	State Land Fires	\$ 750,000	\$ 660,461	\$ 750,000	\$ -	0.00%
	Total Revenues	\$ 750,000	\$ 660,461	\$ 750,000	\$ -	0.00%
	Wages	\$ 450,000	\$ 317,819	\$ 450,000	\$ -	0.00%
	Benefits	\$ 179,200	\$ 113,337	\$ 187,993	\$ -	4.91%
	Materials and Supplies	\$ 99,000	\$ 51,939	\$ 99,000	\$ -	0.00%
	Maintenance and Repairs	\$ 21,800	\$ 2,001	\$ 21,800	\$ -	0.00%
	Capital Outlay	\$ 112,000	\$ -	\$ 645,787	\$ (533,787)	-82.66%
	Total Expenses	\$ 862,000	\$ 485,096	\$ 1,404,580	\$ (533,787)	-38.63%
	Fund 200 Projected Surplus (Deficit)			\$ (654,580)		

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Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 250 - AMBULANCE FUND						
	Fund Balance	\$ 500,000	\$ 778,596	\$ 1,638,430	\$ 1,138,430	100.00%
	Ambulance Billings	\$ 3,300,000	\$ 2,857,364	\$ 4,286,046	\$ 986,046	29.88%
	Total Revenues	\$ 3,300,000	\$ 2,857,364	\$ 4,286,046	\$ 986,046	29.88%
	Wages	\$ 1,485,708	\$ 965,393	\$ 1,505,128	\$ (19,420)	1.31%
	Benefits	\$ 1,149,669	\$ 677,431	\$ 1,149,669	\$ -	0.00%
	Materials and Supplies	\$ 217,203	\$ 157,453	\$ 228,651	\$ (11,448)	5.27%
	Professional Services	\$ 119,195	\$ 72,237	\$ 119,195	\$ -	0.00%
	Utilities and Communications	\$ 218,960	\$ 144,709	\$ 218,960	\$ -	0.00%
	Insurance	\$ 53,965	\$ 43,259	\$ 53,965	\$ -	0.00%
	Maintenance and Repairs	\$ 55,300	\$ 39,040	\$ 64,386	\$ (9,086)	16.43%
	Capital Outlay	\$ -	\$ 25,505	\$ 86,258	\$ (86,258)	100.00%
	Total Expenses	\$ 3,300,000	\$ 2,125,027	\$ 3,426,211	\$ (126,211)	3.82%
	Fund 250 Projected Surplus (Deficit)			\$ 859,835		

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Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 400 - CAPITAL PROJECTS						
	Fund Balance	\$ 12,900,000	\$ 16,016,656	\$ 6,017,710	\$ (6,882,290)	-53.35%
	Lease Revenue	\$ 128,293	\$ 96,829	\$ 128,293	\$ -	0.00%
	Other Revenue	\$ -	\$ 111,571	\$ 111,571	\$ 111,571	#DIV/O!
	Transfers/Other	\$ 2,385,568	\$ 2,385,568	\$ 2,385,568	\$ -	0.00%
	Total Revenues	\$ 2,513,861	\$ 2,593,968	\$ 2,625,432	\$ 111,571	4.44%
	Land & Improvements	\$ 1,800,000	\$ 3,321,500	\$ 3,321,500	\$ (1,521,500)	84.53%
	Engineering & Architectural	\$ -	\$ 28,020	\$ 28,020	\$ (28,020)	100.00%
	Buildings & Improvements	\$ -	\$ 22,344	\$ 22,344	\$ (22,344)	0.00%
	Furniture & Equipment	\$ 140,155	\$ -	\$ 140,155	\$ -	0.00%
	Computers & Software	\$ 96,000	\$ 71,789	\$ 96,000	\$ -	0.00%
	Vehicles	\$ 7,845,513	\$ 205,961	\$ 8,275,814	\$ (430,301)	5.48%
	Interfund Transfers	\$ 740,545	\$ 740,545	\$ 740,545	\$ -	0.00%
	Total Expenses	\$ 10,622,213	\$ 4,390,160	\$ 12,624,378	\$ (2,002,165)	18.85%
	Fund 400 Projected Surplus (Deficit)			\$ (9,998,946)		

Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 450 - CAPITAL RESERVE						
	Fund Balance	\$ 1,877,566	\$ 1,887,566	\$ 2,326,311	\$ 448,745	23.90%
	Transfers In	\$ 740,545	\$ 740,545	\$ 740,545	\$ -	0%
	Total Revenues	\$ 740,545	\$ 740,545	\$ 740,545	\$ -	0%
	Buildings & Improvements	\$ -	\$ -	\$ 301,800	\$ (301,800)	100.00%
	Total Expenses	\$ -	\$ -	\$ 301,800	\$ (301,800)	#DIV/O!
	Fund 450 Projected Surplus (Deficit)			\$ 438,745		

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Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 480 - GRANT PROGRAM						
	Fund Balance	\$ 1,613,302	\$ 1,341,390	\$ 1,233,145	\$ (380,157)	-24%
	Grant Revenue	\$ 723,364	\$ -	\$ 723,364	\$ -	0%
	Grant Revenue - GOHS EMS Equipment	\$ 98,757	\$ 49,379	\$ 49,379	\$ (49,378)	100%
	Grant Revenue - TFD Instructor Grant	\$ 13,000	\$ 2,682	\$ 2,682	\$ (10,318)	100%
	Total Revenues	\$ 835,121	\$ 52,061	\$ 775,425	\$ (59,696)	-7.15%
	Wages	\$ -	\$ 1,815	\$ 1,815	\$ 4,355	100%
	Benefits	\$ -	\$ 783	\$ 783	\$ (783)	100%
	Materials and Supplies	\$ -	\$ -	\$ -	\$ -	100%
	Capital Outlay	\$ -	\$ 97,906	\$ 97,906	\$ (97,906)	100%
	Grant Expenses	\$ 883,670	\$ -	\$ 783,167	\$ 100,503	-100%
	Total Expenses	\$ 883,670	\$ 100,503	\$ 883,670	\$ (0)	0%
	Fund 480 Projected Surplus (Deficit)			\$ (108,245)		

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Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
Fund: 500 - GO DEBT SERVICE						
	Fund Balance	\$ 700,000	\$ 778,424	\$ 853,056	\$ 153,056	22%
	Taxes and Assessments	\$ 3,812,559	\$ 2,331,845	\$ 3,812,574	\$ 15	0%
	Other Revenue	\$ 50,000	\$ 63,993	\$ 95,990	\$ 45,990	100%
	Total Revenues	\$ 3,862,559	\$ 2,395,838	\$ 3,908,564	\$ 46,005	1.19%
	Administrative Fees	\$ 4,500	\$ 4,790	\$ 4,790	\$ 290	6%
	Bond Principal	\$ 2,785,000	\$ -	\$ 2,785,000	\$ -	0%
	Bond Interest	\$ 1,044,142	\$ 522,071	\$ 1,044,142	\$ -	0%
	Total Expenses	\$ 3,833,642	\$ 526,861	\$ 3,833,932	\$ 290	0%
	Fund 500 Projected Surplus (Deficit)			\$ 74,632		