

Northwest Fire District
Budget to Actual
As of February 29, 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	\$ 12,213,630	\$ 1,833,630	17.67%
	Taxes and Assessments	\$ 44,440,336	\$ 27,458,182	\$ 44,710,640	\$ 270,304	0.61%
	Charges for Service	\$ 1,116,359	\$ 753,910	\$ 1,116,629	\$ 270	0.02%
	Intergovernmental Revenue	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.00%
	Other Revenues	\$ 615,000	\$ 3,260,534	\$ 3,660,160	\$ 3,045,160	495.15%
	Total Revenues	\$ 46,256,695	\$ 31,557,626	\$ 49,572,430	\$ 3,315,735	7.17%
	Wages	\$ 23,464,660	\$ 13,617,553	\$ 22,354,959	\$ 1,109,701	-4.73%
	Benefits	\$ 13,093,747	\$ 7,755,354	\$ 12,627,068	\$ 466,679	-3.56%
	Materials and Supplies	\$ 1,918,352	\$ 1,103,629	\$ 2,023,430	\$ (105,079)	5.48%
	Professional Services	\$ 1,576,666	\$ 845,389	\$ 1,499,089	\$ 77,578	-4.92%
	Utilities and Communications	\$ 1,712,946	\$ 1,081,674	\$ 1,670,874	\$ 42,072	-2.46%
	Claims and Insurance	\$ 212,976	\$ 182,732	\$ 212,976	\$ -	0.00%
	Maintenance and Repairs	\$ 1,553,492	\$ 894,565	\$ 1,517,421	\$ 36,072	-2.32%
	Rentals and Leases	\$ 227,277	\$ 45,444	\$ 175,518	\$ 51,759	-22.77%
	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	\$ 30,342,741	\$ 46,905,302	\$ (648,606)	1.40%
	Fund 100 Projected Surplus (Deficit)			\$ 2,667,127		

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	\$ 1,644,913	\$ (238,087)	-12.64%
	Medical Insurance	\$ 3,500,000	\$ 1,929,235	\$ 2,893,853	\$ (606,148)	-17.32%
	Dental Insurance	\$ -	\$ 185,841	\$ 278,762	\$ 278,762	100.00%
	Vision Insurance	\$ -	\$ 31,452	\$ 47,178	\$ 47,178	100.00%
	Flexible Spending (FSA)	\$ -	\$ 37,669	\$ 56,504	\$ 56,504	100.00%
	Misc Revenue	\$ -	\$ 10,299	\$ 15,449	\$ 15,449	100.00%
	Total Revenues	\$ 3,500,000	\$ 2,194,496	\$ 3,291,744	\$ (208,256)	-5.95%
	Medical Claims	\$ 3,500,000	\$ 1,671,281	\$ 2,506,921	\$ 993,079	-28.37%
	Dental Claims	\$ -	\$ 182,927	\$ 274,391	\$ (274,391)	100.00%
	Vision Claims	\$ -	\$ 30,302	\$ 45,452	\$ (45,452)	100.00%
	FSA Claims	\$ -	\$ 40,937	\$ 61,406	\$ (61,406)	100.00%
	HSA Employer Contributions	\$ -	\$ 207,610	\$ 256,853	\$ (256,853)	100.00%
	Administrative Fees	\$ -	\$ 354,386	\$ 537,534	\$ (537,534)	100.00%
	Fees	\$ -	\$ 59	\$ 100	\$ (100)	100.00%
	Health Services	\$ -	\$ 28,122	\$ 30,325	\$ (30,325)	100.00%
	Total Expenses	\$ 3,500,000	\$ 2,515,623	\$ 3,712,983	\$ (212,983)	6.09%
	Fund 110 Projected Surplus (Deficit)			\$ (421,239)		

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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	\$ 1,187,593	\$ 757,593	100.00%
	Ambulance Billings	\$ 2,800,000	\$ 2,111,732	\$ 3,167,599	\$ 367,599	13.13%
	Total Revenues	\$ 2,800,000	\$ 2,111,732	\$ 3,167,599	\$ 367,599	13.13%
	Wages	\$ 1,366,804	\$ 818,788	\$ 1,366,804	\$ -	0.00%
	Benefits	\$ 792,621	\$ 590,849	\$ 795,056	\$ (2,435)	0.31%
	Materials and Supplies	\$ 165,199	\$ 127,974	\$ 165,199	\$ -	0.00%
	Professional Services	\$ 112,400	\$ 96,534	\$ 116,247	\$ (3,847)	3.42%
	Utilities and Communications	\$ 217,044	\$ 134,773	\$ 217,044	\$ -	0.00%
	Insurance	\$ 59,232	\$ 47,803	\$ 59,232	\$ -	0.00%
	Maintenance and Repairs	\$ 86,700	\$ 44,612	\$ 86,700	\$ -	0.00%
	Interfund Transfers	\$ -	\$ 118,279	\$ 118,279	\$ (118,279)	100.00%
	Total Expenses	\$ 2,800,000	\$ 1,979,613	\$ 2,924,561	\$ (124,561)	4.45%
	Fund 250 Projected Surplus (Deficit)			\$ 243,037		

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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	\$ 6,680,116	\$ (209,884)	-3.05%
	Lease Revenue	\$ 124,323	\$ 87,423	\$ 124,323	\$ -	0.00%
	Other Revenue	\$ -	\$ 379,472	\$ 437,001	\$ 437,001	100.00%
	Transfers/Other	\$ 2,400,000	\$ 4,845,682	\$ 4,845,682	\$ 2,445,682	101.90%
	Total Revenues	\$ 2,524,323	\$ 5,312,576	\$ 5,407,006	\$ 2,882,683	114.20%
	Land & Improvements	\$ 500,000	\$ 63,274	\$ 500,000	\$ -	0.00%
	Buildings & Improvements	\$ 1,633,917	\$ 317,518	\$ 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	\$ 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	\$ 1,387,211	\$ 7,019,456	\$ (388,000)	5.85%
	Fund 400 Projected Surplus (Deficit)			\$ (1,612,450)		

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	\$ 1,192,401	\$ (351,299)	-22.76%
	Grant Revenue	\$ 3,187,969	\$ -	\$ 2,627,400	\$ (560,569)	-17.58%
	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	\$ 3,202,969	\$ 15,000	0.47%
	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)			\$ (2,677,612)		

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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	\$ 750,225	\$ 130,225	21.00%
	Taxes and Assessments	\$ 3,844,300	\$ 2,367,798	\$ 3,855,012	\$ 10,712	0.28%
	Other Revenue	\$ 31,000	\$ 56,860	\$ 85,289	\$ 54,289	100.00%
	Total Revenues	\$ 3,875,300	\$ 2,424,657	\$ 3,940,301	\$ 65,001	1.68%
	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)			\$ 63,566		