

**Northwest Fire District**  
**Budget to Actual**  
**As of August 31, 2024**

Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
<b>Fund: 100 - GENERAL FUND</b>						
	Fund Balance	\$ 9,500,000	\$ 10,577,527	\$ 10,567,303	\$ 1,067,303	11.23%
	Taxes and Assessments	\$ 48,923,117	\$ 188,094	\$ 48,925,160	\$ 2,043	0.00%
	Charges for Service	\$ 1,114,416	\$ 187,907	\$ 1,061,965	\$ (52,451)	-4.71%
	Intergovernmental Revenue	\$ 87,550	\$ 87,550	\$ 87,550	\$ -	0.00%
	Other Revenues	\$ 840,000	\$ 232,011	\$ 879,815	\$ 39,815	4.74%
	<b>Total Revenues</b>	<b>\$ 50,965,083</b>	<b>\$ 695,563</b>	<b>\$ 50,954,490</b>	<b>\$ (10,593)</b>	<b>-0.02%</b>
	Wages	\$ 25,309,562	\$ 3,581,808	\$ 25,309,562	\$ -	0.00%
	Benefits	\$ 14,891,181	\$ 2,291,885	\$ 14,890,681	\$ 500	0.00%
	Materials and Supplies	\$ 2,228,465	\$ 262,231	\$ 2,228,465	\$ -	0.00%
	Professional Services	\$ 1,602,666	\$ 442,106	\$ 1,602,666	\$ -	0.00%
	Utilities and Communications	\$ 1,649,477	\$ 264,448	\$ 1,649,477	\$ -	0.00%
	Claims and Insurance	\$ 245,035	\$ 88,556	\$ 245,166	\$ (131)	0.05%
	Maintenance and Repairs	\$ 2,339,789	\$ 180,550	\$ 2,339,789	\$ -	0.00%
	Rentals and Leases	\$ 252,340	\$ (33,885)	\$ 252,340	\$ -	0.00%
	Capital Outlay	\$ 61,000	\$ -	\$ 61,000	\$ -	0.00%
	Transfers/Other	\$ 2,385,568	\$ -	\$ 2,385,568	\$ -	0.00%
	<b>Total Expenses</b>	<b>\$ 50,965,083</b>	<b>\$ 7,077,701</b>	<b>\$ 50,964,714</b>	<b>\$ 369</b>	<b>0.00%</b>
	<b>Fund 100 Projected Surplus (Deficit)</b>			<b>\$ (10,224)</b>		

Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
<b>Fund: 110 - MEDICAL SELF INSURANCE</b>						
	Fund Balance	\$ 2,000,000	\$ 1,708,218	\$ 1,780,723	\$ (219,277)	-10.96%
	Medical Insurance	\$ 3,654,373	\$ 619,365	\$ 3,690,917	\$ 36,544	1.00%
	Dental Insurance	\$ 285,016	\$ 52,294	\$ 313,765	\$ 28,749	100%
	Vision Insurance	\$ 47,916	\$ 8,498	\$ 50,985	\$ 3,069	100%
	Flexible Spending (FSA)	\$ 70,000	\$ 4,578	\$ 70,000	\$ -	100%
	Miscellaneous Revenue	\$ -	\$ 2,159	\$ 12,953	\$ 12,953	100%
	<b>Total Revenues</b>	<b>\$ 4,057,305</b>	<b>\$ 686,894</b>	<b>\$ 4,138,621</b>	<b>\$ 81,316</b>	<b>2.00%</b>
	Medical Claims	\$ 2,850,000	\$ 422,731	\$ 2,850,000	\$ -	0.00%
	Dental Claims	\$ 285,016	\$ 45,722	\$ 285,016	\$ -	100.00%
	Vision Claims	\$ 47,916	\$ 7,620	\$ 47,916	\$ -	100.00%
	FSA Claims	\$ 70,000	\$ 7,459	\$ 70,000	\$ -	100.00%
	Health Services	\$ -	\$ 2,203	\$ 8,811	\$ (8,811)	100.00%
	HSA Employer Contributions	\$ 272,875	\$ 21,685	\$ 272,875	\$ -	100.00%
	Administrative Fees	\$ 531,498	\$ 84,188	\$ 531,498	\$ -	100.00%
	<b>Total Expenses</b>	<b>\$ 4,057,305</b>	<b>\$ 591,607</b>	<b>\$ 4,066,116</b>	<b>\$ (8,811)</b>	<b>0.22%</b>
	<b>Fund 110 Projected Surplus (Deficit)</b>			<b>\$ 72,505</b>		

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<b>Fund</b>	<b>Description</b>	<b>FY2025 Adopted Budget</b>	<b>FYTD Actual</b>	<b>FYE Actual</b>	<b>Variance</b>	<b>Percent Change</b>
<b>Fund: 200 - WILDLAND FUND</b>						
	Fund Balance	\$ 900,000	\$ 1,023,329	\$ 911,329	\$ 11,329	1.26%
	State Land Fires	\$ 750,000	\$ 147,608	\$ 750,000	\$ -	0.00%
	<b>Total Revenues</b>	<b>\$ 750,000</b>	<b>\$ 147,608</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>0.00%</b>
	Wages	\$ 450,000	\$ 99,812	\$ 450,000	\$ -	0.00%
	Benefits	\$ 179,200	\$ 35,077	\$ 179,200	\$ -	0.00%
	Materials and Supplies	\$ 99,000	\$ 17,403	\$ 99,000	\$ -	0.00%
	Maintenance and Repairs	\$ 21,800	\$ 612	\$ 21,800	\$ -	0.00%
	Capital Outlay	\$ 112,000	\$ -	\$ 112,000	\$ -	0.00%
	<b>Total Expenses</b>	<b>\$ 862,000</b>	<b>\$ 152,904</b>	<b>\$ 862,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Fund 200 Projected Surplus (Deficit)</b>			<b>\$ (112,000)</b>		

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<b>Fund</b>	<b>Description</b>	<b>FY2025 Adopted Budget</b>	<b>FYTD Actual</b>	<b>FYE Actual</b>	<b>Variance</b>	<b>Percent Change</b>
<b>Fund: 250 - AMBULANCE FUND</b>						
	Fund Balance	\$ 500,000	\$ 622,559	\$ 622,559	\$ 122,559	100.00%
	Ambulance Billings	\$ 3,300,000	\$ 776,898	\$ 3,300,000	\$ -	0.00%
	<b>Total Revenues</b>	<b>\$ 3,300,000</b>	<b>\$ 776,898</b>	<b>\$ 3,300,000</b>	<b>\$ -</b>	<b>0.00%</b>
	Wages	\$ 1,485,708	\$ 215,524	\$ 1,485,708	\$ -	0.00%
	Benefits	\$ 1,149,669	\$ 173,536	\$ 1,149,669	\$ -	0.00%
	Materials and Supplies	\$ 217,203	\$ 23,899	\$ 217,203	\$ -	0.00%
	Professional Services	\$ 119,195	\$ 15,454	\$ 119,195	\$ -	0.00%
	Utilities and Communications	\$ 218,960	\$ 35,220	\$ 218,960	\$ -	0.00%
	Insurance	\$ 53,965	\$ 19,444	\$ 53,965	\$ -	0.00%
	Maintenance and Repairs	\$ 55,300	\$ 8,117	\$ 55,300	\$ -	0.00%
	<b>Total Expenses</b>	<b>\$ 3,300,000</b>	<b>\$ 491,194</b>	<b>\$ 3,300,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Fund 250 Projected Surplus (Deficit)</b>			<b>\$ -</b>		

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Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
<b>Fund: 400 - CAPITAL PROJECTS</b>						
	Fund Balance	\$ 12,900,000	\$ 15,986,736	\$ 7,907,529	\$ (4,992,471)	-38.70%
	Lease Revenue	\$ 128,293	\$ 19,742	\$ 128,293	\$ -	0.00%
	Other Revenue	\$ -	\$ 30,938	\$ 30,938	\$ 30,938	#DIV/O!
	Transfers/Other	\$ 2,385,568	\$ -	\$ 2,385,568	\$ -	0.00%
	<b>Total Revenues</b>	<b>\$ 2,513,861</b>	<b>\$ 50,680</b>	<b>\$ 2,544,799</b>	<b>\$ 30,938</b>	<b>1.23%</b>
	Land & Improvements	\$ 1,800,000	\$ 7,201	\$ 1,800,000	\$ -	0.00%
	Engineering & Architectural	\$ -	\$ 1,794	\$ 1,794	\$ (1,794)	100.00%
	Furniture & Equipment	\$ 140,155	\$ -	\$ 140,155	\$ -	0.00%
	Computers & Software	\$ 96,000	\$ -	\$ 96,000	\$ -	0.00%
	Vehicles	\$ 7,845,513	\$ -	\$ 7,845,513	\$ -	0.00%
	Interfund Transfers	\$ 740,545	\$ -	\$ 740,545	\$ -	0.00%
	<b>Total Expenses</b>	<b>\$ 10,622,213</b>	<b>\$ 8,995</b>	<b>\$ 10,624,007</b>	<b>\$ (1,794)</b>	<b>0.02%</b>
	<b>Fund 400 Projected Surplus (Deficit)</b>			<b>\$ (8,079,208)</b>		

Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
<b>Fund: 450 - CAPITAL RESERVE</b>						
	Fund Balance	\$ 1,877,566	\$ 1,887,566	\$ 2,628,111	\$ 750,545	39.97%
	Transfers In	\$ 740,545	\$ -	\$ 740,545	\$ -	0%
	<b>Total Revenues</b>	<b>\$ 740,545</b>	<b>\$ -</b>	<b>\$ 740,545</b>	<b>\$ -</b>	<b>0%</b>
	Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/O!
	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/O!</b>
	<b>Fund 450 Projected Surplus (Deficit)</b>			<b>\$ 740,545</b>		

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Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
<b>Fund: 480 - GRANT PROGRAM</b>						
	Fund Balance	\$ 1,613,302	\$ 1,341,390	\$ 1,290,526	\$ (322,776)	-20%
	Grant Revenue	\$ 835,121	\$ -	\$ 835,121	\$ -	0%
	Grant Revenue - SAFER	\$ -	\$ -	\$ -	\$ -	100%
	Grant Revenue - OEM DHS Conf.	\$ -	\$ -	\$ -	\$ -	100%
	Grant Revenue - Paramedic/Rescue	\$ -	\$ -	\$ -	\$ -	100%
	Grant Revenue - TFD Instructor Grant	\$ -	\$ 573	\$ 573	\$ 573	100%
	Grant Revenue - AFG	\$ -	\$ -	\$ -	\$ -	100%
	<b>Total Revenues</b>	<b>\$ 835,121</b>	<b>\$ 573</b>	<b>\$ 835,694</b>	<b>\$ 573</b>	<b>0.07%</b>
	Wages	\$ -	\$ 388	\$ 2,020	\$ 4,848	100%
	Benefits	\$ -	\$ 167	\$ 868	\$ (868)	100%
	Materials and Supplies	\$ -	\$ -	\$ -	\$ -	100%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	100%
	Grant Expenses	\$ 883,670	\$ -	\$ 883,670	\$ -	-100%
	<b>Total Expenses</b>	<b>\$ 883,670</b>	<b>\$ 555</b>	<b>\$ 886,558</b>	<b>\$ (2,888)</b>	<b>0%</b>
	<b>Fund 480 Projected Surplus (Deficit)</b>			<b>\$ (50,864)</b>		

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Fund	Description	FY2025 Adopted Budget	FYTD Actual	FYE Actual	Variance	Percent Change
<b>Fund: 500 - GO DEBT SERVICE</b>						
	Fund Balance	\$ 700,000	\$ 804,079	\$ 832,496	\$ 132,496	19%
	Taxes and Assessments	\$ 3,812,559	\$ 16,236	\$ 3,812,559	\$ -	0%
	Other Revenue	\$ 50,000	\$ 18,228	\$ 50,000	\$ -	100%
	<b>Total Revenues</b>	<b>\$ 3,862,559</b>	<b>\$ 34,464</b>	<b>\$ 3,862,559</b>	<b>\$ -</b>	<b>0.00%</b>
	Administrative Fees	\$ 4,500	\$ 3,540	\$ 5,000	\$ 500	11%
	Bond Principal	\$ 2,785,000	\$ -	\$ 2,785,000	\$ -	0%
	Bond Interest	\$ 1,044,142	\$ -	\$ 1,044,142	\$ -	0%
	<b>Total Expenses</b>	<b>\$ 3,833,642</b>	<b>\$ 3,540</b>	<b>\$ 3,834,142</b>	<b>\$ 500</b>	<b>0%</b>
	<b>Fund 500 Projected Surplus (Deficit)</b>			<b>\$ 28,417</b>		