

Northwest Fire District
Budget to Actual
As of March 31, 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	\$ 11,814,420	\$ 2,314,420	24.36%
	Taxes and Assessments	\$ 48,923,117	\$ 32,283,980	\$ 48,961,537	\$ 38,420	0.08%
	Charges for Service	\$ 1,114,416	\$ 857,107	\$ 1,132,503	\$ 18,087	1.62%
	Intergovernmental Revenue	\$ 87,550	\$ 87,550	\$ 87,550	\$ -	0.00%
	Other Revenues	\$ 840,000	\$ 1,370,618	\$ 2,026,568	\$ 1,186,568	141.26%
	Total Revenues	\$ 50,965,083	\$ 34,599,256	\$ 52,208,157	\$ 1,243,074	2.44%
	Wages	\$ 25,309,562	\$ 18,059,763	\$ 25,204,614	\$ 104,948	-0.41%
	Benefits	\$ 14,891,181	\$ 10,095,256	\$ 14,909,778	\$ (18,597)	0.12%
	Materials and Supplies	\$ 2,211,101	\$ 1,361,809	\$ 2,060,333	\$ 150,769	-6.82%
	Professional Services	\$ 1,639,938	\$ 1,245,574	\$ 1,578,032	\$ 61,905	-3.77%
	Utilities and Communications	\$ 1,649,477	\$ 1,204,071	\$ 1,607,348	\$ 42,129	-2.55%
	Claims and Insurance	\$ 245,035	\$ 199,207	\$ 245,166	\$ (131)	0.05%
	Maintenance and Repairs	\$ 2,320,985	\$ 1,209,441	\$ 2,327,695	\$ (6,710)	0.29%
	Rentals and Leases	\$ 252,432	\$ 227,382	\$ 305,748	\$ (53,315)	21.12%
	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	\$ 36,006,534	\$ 50,682,548	\$ 282,535	-0.55%
	Fund 100 Projected Surplus (Deficit)			\$ 1,525,610		

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	\$ 1,505,058	\$ (494,942)	-24.75%
	Medical Insurance	\$ 3,654,373	\$ 2,790,186	\$ 3,713,257	\$ 58,884	1.61%
	Dental Insurance	\$ 285,016	\$ 237,514	\$ 301,660	\$ 16,644	100%
	Vision Insurance	\$ 47,916	\$ 39,946	\$ 53,332	\$ 5,416	100%
	Flexible Spending (FSA)	\$ 70,000	\$ 33,838	\$ 40,345	\$ (29,655)	100%
	Miscellaneous Revenue	\$ -	\$ 10,559	\$ 15,838	\$ 15,838	100%
	Total Revenues	\$ 4,057,305	\$ 3,112,043	\$ 4,124,431	\$ 67,126	1.65%
	Medical Claims	\$ 2,850,000	\$ 2,317,088	\$ 3,089,451	\$ (239,451)	8.40%
	Dental Claims	\$ 285,016	\$ 212,034	\$ 282,712	\$ 2,304	100.00%
	Vision Claims	\$ 47,916	\$ 36,653	\$ 48,871	\$ (955)	100.00%
	FSA Claims	\$ 70,000	\$ 37,845	\$ 50,460	\$ 19,540	100.00%
	Health Services	\$ -	\$ 30,210	\$ 33,217	\$ (33,217)	100.00%
	HSA Employer Contributions	\$ 272,875	\$ 241,145	\$ 278,015	\$ (5,140)	100.00%
	Administrative Fees	\$ 531,498	\$ 408,649	\$ 544,865	\$ (13,367)	100.00%
	Total Expenses	\$ 4,057,305	\$ 3,283,625	\$ 4,327,592	\$ (270,287)	6.66%
	Fund 110 Projected Surplus (Deficit)			\$ (203,160)		

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Fund: 200 - WILDLAND FUND						
	Fund Balance	\$ 900,000	\$ 1,023,329	\$ 403,864	\$ (496,136)	-55.13%
	State Land Fires	\$ 750,000	\$ 660,461	\$ 750,000	\$ -	0.00%
	Total Revenues	\$ 750,000	\$ 660,461	\$ 750,000	\$ -	0.00%
	Wages	\$ 450,000	\$ 318,282	\$ 450,000	\$ -	0.00%
	Benefits	\$ 179,200	\$ 113,546	\$ 179,200	\$ -	0.00%
	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	\$ -	\$ 619,465	\$ (507,465)	-81.92%
	Total Expenses	\$ 862,000	\$ 485,768	\$ 1,369,465	\$ (507,465)	-37.06%
	Fund 200 Projected Surplus (Deficit)			\$ (619,465)		

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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	\$ 1,859,157	\$ 1,359,157	100.00%
	Ambulance Billings	\$ 3,300,000	\$ 3,393,468	\$ 4,524,625	\$ 1,224,625	37.11%
	Total Revenues	\$ 3,300,000	\$ 3,393,468	\$ 4,524,625	\$ 1,224,625	37.11%
	Wages	\$ 1,485,708	\$ 1,091,379	\$ 1,522,339	\$ (36,631)	2.47%
	Benefits	\$ 1,149,669	\$ 744,699	\$ 1,148,497	\$ 1,172	-0.10%
	Materials and Supplies	\$ 217,203	\$ 180,889	\$ 230,463	\$ (13,260)	6.10%
	Professional Services	\$ 119,195	\$ 76,513	\$ 119,195	\$ -	0.00%
	Utilities and Communications	\$ 218,960	\$ 162,957	\$ 218,960	\$ -	0.00%
	Insurance	\$ 53,965	\$ 43,259	\$ 53,965	\$ -	0.00%
	Maintenance and Repairs	\$ 55,300	\$ 42,758	\$ 64,386	\$ (9,086)	16.43%
	Capital Outlay	\$ -	\$ 25,505	\$ 86,258	\$ (86,258)	100.00%
	Total Expenses	\$ 3,300,000	\$ 2,367,960	\$ 3,444,063	\$ (144,063)	4.37%
	Fund 250 Projected Surplus (Deficit)			\$ 1,080,562		

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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	\$ 6,065,576	\$ (6,834,424)	-52.98%
	Lease Revenue	\$ 128,293	\$ 100,357	\$ 128,293	\$ -	0.00%
	Other Revenue	\$ -	\$ 134,476	\$ 134,476	\$ 134,476	#DIV/0!
	Transfers/Other	\$ 2,385,568	\$ 2,385,568	\$ 2,385,568	\$ -	0.00%
	Total Revenues	\$ 2,513,861	\$ 2,620,401	\$ 2,648,337	\$ 134,476	5.35%
	Land & Improvements	\$ 1,800,000	\$ 3,321,500	\$ 3,321,500	\$ (1,521,500)	84.53%
	Engineering & Architectural	\$ -	\$ 28,804	\$ 28,804	\$ (28,804)	100.00%
	Buildings & Improvements	\$ -	\$ 22,344	\$ 22,344	\$ (22,344)	0.00%
	Furniture & Equipment	\$ 140,155	\$ -	\$ 140,155	\$ -	0.00%
	Computers & Software	\$ 96,000	\$ 91,016	\$ 96,000	\$ -	0.00%
	Vehicles	\$ 7,845,513	\$ 231,704	\$ 8,250,069	\$ (404,556)	5.16%
	Interfund Transfers	\$ 740,545	\$ 740,545	\$ 740,545	\$ -	0.00%
	Total Expenses	\$ 10,622,213	\$ 4,435,913	\$ 12,599,417	\$ (1,977,204)	18.61%
	Fund 400 Projected Surplus (Deficit)			\$ (9,951,080)		

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/0!
	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	\$ 1,233,344	\$ (379,958)	-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	\$ 8,932	\$ 8,932	\$ (4,068)	100%
	Total Revenues	\$ 835,121	\$ 58,311	\$ 781,675	\$ (53,446)	-6.40%
	Wages	\$ -	\$ 6,151	\$ 6,151	\$ 14,762	100%
	Benefits	\$ -	\$ 2,497	\$ 2,497	\$ (2,497)	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	\$ 106,554	\$ 889,721	\$ (6,051)	1%
	Fund 480 Projected Surplus (Deficit)			\$ (108,046)		

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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	\$ 854,077	\$ 154,077	22%
	Taxes and Assessments	\$ 3,812,559	\$ 2,507,420	\$ 3,812,563	\$ 4	0%
	Other Revenue	\$ 50,000	\$ 72,767	\$ 97,022	\$ 47,022	100%
	Total Revenues	\$ 3,862,559	\$ 2,580,186	\$ 3,909,585	\$ 47,026	1.22%
	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)			\$ 75,653		