

	18-19 Actual Audited	19-20 Actual Audited	20-21 Actual Audited	21-22 Actual Audited	22-23 Actual Audited	24-25 Budget Projection
INCOME						
Tax Revenue Fire	\$29,262	\$30,038	\$28,957	\$30,848	\$31,561	\$35,000
Donations	\$18,833	\$0	\$25,440	\$3,372	\$18,727	\$1,000
Grants	\$0	\$900	\$4,957	\$7,414	\$6,820	\$1,000
Surplus Sales	\$0	\$0	\$0	\$13,418	\$0	\$0
Emergency Services Income includes mutual aid	\$4,448	\$5,614	\$0	\$0	\$50,983	\$6,000
Other Income	\$108	\$3,158	\$355	\$18,026	\$830	\$599
Income Total	\$ 52,650	\$ 39,709	\$ 59,709	\$ 73,078	\$ 108,920	\$ 43,599
EXPENSES						
Utilities	\$4,163	\$4,527	\$3,780	\$4,208	\$5,810	\$5,749
Insurance	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443	\$13,562
Operating Compliance Board/Admin	\$207	\$222	\$232	\$245	\$0	\$150
Office Expense (includes software)	\$277	\$587	\$401	\$1,109	\$526	\$650
County Tax Distribution Fee	\$3,146	\$3,871	\$4,250	\$4,264	\$4,205	\$5,668
Admin & Professional Services (includes audit)	\$4,900	\$5,000	\$8,133	\$6,713	\$6,205	\$5,950
Public Relations (includes website expense)	\$498	\$537	\$331	\$531	\$331	\$400
Building Maint. (includes dump fees)	\$447	\$279	\$244	\$2,737	\$3,489	\$8,223
Fixed asset expenditures	\$5,941	\$4,251	\$16,225	\$18,822	\$13,317	\$0
Other Expenses	\$67	\$22	\$4	\$315	\$702	\$0
Overhead Expense Subtotal	\$ 24,097	\$ 24,042	\$ 39,753	\$ 45,456	\$ 42,029	\$ 40,351
Operational both depts.	\$ -	\$ 3,726	\$ -	\$ -	\$ 28,081	\$ 4,100
Alleghany FD Operational	\$ 4,064	\$ 4,023	\$ 11,558	\$ 7,802	\$ 12,145	\$ 2,624
Pike FD Operational	\$ 5,152	\$ 4,439	\$ 17,337	\$ 7,063	\$ 13,310	\$ 5,724
Total Operating Expense FIRE	\$ 33,313	\$ 36,230	\$ 68,648	\$ 60,321	\$ 95,565	\$ 52,799
FIRE SERVICES ONLY NET CHANGE	\$ 19,337	\$ 3,479	\$ (8,939)	\$ 12,757	\$ 13,356	\$ (9,200)
This number does not account for fund additions or withdrawals listed at end of document.						
This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"						
Streetlight Tax Revenue:	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,182	\$ 5,377
Streetlight Expense:	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,095	\$ 4,899
Lights Net Income or (LOSS)	\$ 552	\$ 925	\$ 1,029	\$ 902	\$ 1,087	\$ 478
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
Net Change Streetlights & Fire combined	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 14,443	\$ (8,722)
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
CASH FLOW (more detail on detail sheet)						
Cash Beginning of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,046
Cash Increase or (decrease)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ 10,245	\$ 35,683	\$ (8,722)
Cash End of Period	\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 137,729	\$ 93,324
Transfer (into) or out of reserve funds	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$ -	\$ 8,722
BUDGET NET CHANGE	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 11,332	\$ 35,683	\$ (0)
NOTE: The Budget is a "managerial document" it is based on a combination of balance sheet and income statement figures.						
The Budget uses a combination of cash and accrual accounting to ensure that adequate funds are maintained for long-term stability.						
Reserve Funds at Year end (June 30th)						
	2019	2020	2021	2022	2023	
Contingency Fund	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00
Alleghany Fire Unallocated	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00
Pike City Fire Unallocated	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 10,000.00	\$ 19,950.00
Alleghany Firehouses	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 14,409.37	\$ 14,409.37	\$ 11,409.37
Alleghany Equipment	\$ 1,261.84	\$ 1,261.84	\$ 1,261.84	\$ -	\$ -	\$ -
Pike City Firehouse	\$ 2,404.08	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76
Alleghany Dispatch Office	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Alleghany Fleet	\$ 15,770.39	\$ 15,770.39	\$ 14,879.35	\$ 4,588.78	\$ 4,588.78	\$ 4,588.78
Pike City Fleet	\$ 3,371.73	\$ 5,188.60	\$ 3,964.06	\$ 11,202.95	\$ 11,202.95	\$ 11,202.95
FIRE RESERVES TOTAL	\$ 59,417.41	\$ 61,894.96	\$ 59,779.38	\$ 71,465.86	\$ 83,415.86	
Streetlight Fund	\$ 4,270.41	\$ 5,195.48	\$ 6,224.03	\$ 7,126.30	\$ 8,213.38	\$ 8,213.38
Total All Reserve Funds	\$ 63,687.82	\$ 67,090.44	\$ 66,003.41	\$ 78,592.16	\$ 91,629.24	
NOTE: Reserve funds are caught up AFTER the end of each fiscal year due to calculations that can't be made until after the last tax check arrives.						
Because of this The Reserve Fund total balances above do not match the QB Balance sheet. They do match the FUNDS worksheet .						



	acc#	NAME	18 -19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
FIRE SERVICES INCOME	4020.1	Tax Revenue Fire	\$29,262	\$30,038	\$28,957	\$30,848	\$31,561	\$ 35,000	
	4030.1	Donations	\$1,515		\$1,184	\$372	\$184	\$ 1,000	
	4030.2	Donations for Allegheny Fire	\$11,774				\$5,000		
	4030.3	Donations for Pike City Fire	\$5,544		\$24,256	\$3,000	\$13,543		
	4040.1	Grants		\$900	\$4,957	\$7,414	\$6,820	\$ 1,000	
	4040.2	Grants Allegheny							
	4040.3	Grants Pike City							
	4060.2	Surplus Sales Allegheny				\$6,000			
	4060.3	Surplus Sales Pike City				\$7,418			
	4070.0	Emergency Services Income	\$1,500						
4071.0	Mutual Aid Income	\$2,948	\$5,614			\$50,983	\$ 6,000	Unknown figure.	
4082.0	Other Income	\$108	\$3,158	\$355	\$18,026	\$830	\$ 599	added new streetlight admin fee of \$240 per year to budget projections	
	Revenue Total	\$52,650	\$39,709	\$59,709	73,078	108,920	\$ 43,599		
FIRE SERVICES OVERHEAD EXPENSES	6170.2	Electricity Allegheny Station 1	\$1,121	\$779	\$922	\$1,004	\$1,184	\$ 1,200	
	6170.3	Electricity Pike City Firehouse	\$1,599	\$1,082	\$692	\$1,141	\$2,442	\$ 2,500	
	6172.1	Telephone	\$460	\$435	\$593	\$519	\$767	\$ 804	Phone \$67 per month for two lines (one in Pike, one in Allegheny)
	6174.2	Water Allegheny	\$480	\$480	\$536	\$480	\$549	\$ 545	
	6176.2	Propane Allegheny Station 1	\$503	\$517	\$785	\$503	\$629	\$ 500	
	6176.3	Propane Pike City Firehouse		\$1,235	\$253	\$561	\$239	\$ 200	
	6180.1	Insurance	\$4,451	\$4,745	\$6,154	\$6,513	\$7,443	\$ 13,562	52% higher than FY 23/24 was \$8,799
	6230.1	BOD Compliance/Training	\$207	\$222	\$232	\$245		\$ 150	
	6250.1	Office expense	\$277	\$587	\$401	\$1,109	\$526	\$ 650	
	6265.1	County Tax Distribution Fee	\$3,146	\$3,871	\$4,250	\$4,264	\$4,205	\$ 5,668	13% of tax revenue based on history. State mandated admin fee charged by the County
	6270.1	District Administration	\$2,400	\$2,400	\$2,400	\$2,400	\$3,115	\$ 2,700	Secretary/Treasurer pay at \$200 per month + added estimate of \$300 for additional work such as Strike Team Admin.
	6271.2	Firewise Communities				\$1,613	\$140		
	6272.1	Legal Fees			\$3,133			\$ -	
	6273.1	Independent Audit Fee	\$2,500	\$2,600	\$2,600	\$2,700	\$2,950	\$ 3,250	
	6275.1	Public Relations/website	\$498	\$537	\$331	\$531	\$331	\$ 400	
	6280.2	Solid Waste Fee Allegheny	\$117	\$117	\$134	\$92	\$102	\$ 102	
	6280.3	Solid Waste Fee Pike City	\$140	\$140	\$110	\$110	\$122	\$ 121	
	6295.2	Building Maint. Allegheny	\$7	\$0		\$2,431	\$3,265	\$ 1,000	Need to buy new doors for Station 1. Metal siding purchased over 2 years ago now!
	6295.3	Building Maint. Pike City	\$184	\$22		\$104		\$ 7,000	Added \$6,500 for firehouse alternatives cost estimate already approved by board
	6297.2	Fixed asset expenditures All.	\$1,380			\$18,822	\$11,076		
	6297.3	Fixed asset expenditures Pike	\$4,561	\$4,251	\$16,225		\$2,242		
	6704.0	Other Expenses	\$67	\$22	\$4	\$315	\$702		
		Overhead Expense Subtotal	\$24,097	\$24,042	\$39,753	\$45,456	\$42,029	\$ 40,351	
Combined		Fire Operations Combined expenses							This category added beginning FY 24/25
	6909.0	Payroll - Mutual Aid		\$3,726			\$28,081	\$3,000	This is offset by mutual aid revenue estimate above.
	6910.0	Training						\$100	Training expense previously booked to "compliance" along with annual hydrostat testing
	6911.0	Medical supplies/ small equip.						\$1,000	Previously booked to "supplies" each department. This is high due to stocking new bags.
	Subtotal:	\$0	\$3,726	\$0	\$0	\$28,081	\$ 4,100		



	acc#	NAME	18 -19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	24-25 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
Allegheny FD	7230	Op Compliance/Training	\$821	\$1,172	\$490	\$725	\$1,640		Starting in FY 24-25 This account no longer used.
	7300	Small Equipment	\$1,995	\$1,953	\$9,672	\$6,061	\$5,591	\$824	Personal protective equipment such as turn-outs, uniforms (tshirts/hats) and radios, included here subcategories in QB
	7301	Equipment Repairs & Maint.		\$586	\$67		\$53	\$500	As of FY 24/25 Hydrostat testing of SCBAS and Fire Ext. moved here.
	7350	Fuel	\$97	\$283	\$177	\$85	\$563	\$500	
	7630	Vehicle Repair & Maint.	\$494	(\$17)	\$1,008	\$721	\$3,791	\$500	
	7660	Supplies	\$657	\$47	\$145	\$209	\$507	\$300	
		Subtotal:	\$4,064	\$4,023	\$11,558	\$7,802	\$12,145	\$2,624	
Pike City FD	8230	Op Compliance/Training	\$1,231	\$1,039	\$868	\$887	\$2,118		Starting in FY 24-25 This account no longer used.
	8300	Small Equipment	\$390	\$1,560	\$13,931	\$4,417	\$9,571	\$824	Personal protective equipment such as turn-outs, uniforms (tshirts/hats) and radios, included here subcategories in QB
	8301	Equipment Repairs & Maint.	\$49		\$1,295		\$11	\$500	As of FY 24/25 Hydrostat testing of SCBAS and Fire Ext. moved here.
	8350	Fuel	\$545	\$753	\$802	\$967	\$1,003	\$1,000	
	8630	Vehicle Repair & Maint.	\$2,608	\$1,001	\$400	\$701		\$3,100	Added \$2,600 here for repainting new Chief's rig donated by Sherriffs office
	8660	Supplies	\$329	\$87	\$41	\$91	\$607	\$300	
		Subtotal:	\$5,152	\$4,439	\$17,337	\$7,063	\$13,310	\$5,724	
Total Operating Expense FIRE			\$33,313	\$36,230	\$68,648	\$60,321	\$95,565	\$52,799	
FIRE SERVICES ONLY NET CHANGE			\$19,337	\$3,479	(\$8,939)	\$12,757	\$13,356	\$ (9,200)	This number does not account for fund additions or withdrawals listed at end of document.
									This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"
Lights	9020	Streetlight Tax Revenue	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	
	9030	Streetlight Donations							
		Streetlight Income Total	\$4,739	\$4,723	\$4,978	\$4,818	\$5,182	\$5,377	For the preliminary budget we use the previous year's income figure.
	9170	Streetlight Expense Allegheny	\$3,388	\$3,166	\$3,311	\$3,270	\$3,230	\$3,696	
	9171	Streetlight Expense Forest	\$488	\$205	\$190	\$212	\$227	\$264	
	9172	Streetlight Admin. Expenses						\$240	This is added to "other income" in Fire Section
	9180	Streetlight portion county management fee	\$311	\$427	\$448	\$434	\$639	\$699	
	Streetlight Expense Total	\$4,187	\$3,798	\$3,949	\$3,916	\$4,095	\$4,899		
	Lights Net Income or (LOSS)	\$552	\$925	\$1,029	\$902	\$1,087	\$478	This line matches "OTHER" Income loss in Quickbooks	
Income Statement net change			\$19,889	\$4,404	(\$7,911)	\$13,659	\$14,443	(\$8,722)	This line will match Quickbooks Income Statement Net profit or (loss).
CASH FLOW ADDITIONS AND DELETIONS									
CASH FLOW	NET PROFIT (LOSS)		\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 14,443	\$ (8,722)	
	(increase) decrease in Accounts Receivable		\$ (2,593)	\$ 2,805	\$ (4,632)	\$ (8,383)	\$ 13,883		
	(decrease) increase in Account Payable		\$ (290)	\$ 2,143	\$ 8,764	\$ 4,969	\$ (3,594)		
	Fixed Asset Changes		\$ (46)	\$ 65	\$ (6,579)		\$ 10,951		
	CHANGE IN CASH FOR PERIOD		\$ 16,960	\$ 9,417	\$ (10,358)	\$ 10,245	\$ 35,683	\$ (8,722)	
Cash Beginning of Period		\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,046		
Cash End of Period		\$ 92,741	\$ 102,158	\$ 91,801	\$ 102,046	\$ 137,729	\$ 93,324		
FUNDS	Fund Additions		\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (1,029)		\$ (478)	amount projected to go into streetlight fund
	Fund Withdrawals				\$ 2,116	\$ 2,116		\$ 9,200	Plan on using existing savings to cover cost of C67 paint job, doors for station 1 and Pike firehouse analysis, but need to put here to balance the budget. If savings fall short, suggest pulling from reserves. Board will need to approve specifics on fund withdrawals if needed.
	Contingency Fund withdraw or (add)								
	Total (moved to) or taken from funds		\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 1,087	\$ -	\$ 8,722	
	GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions		\$ 2,907	\$ 6,015	\$ (9,271)	\$ 11,332	\$ 35,683	\$ (0)	

