

NAME	15-16 Actual	16-17 Actual	17-18 Actual	18 -19 Actual	19-20 Actual	22-23 Budget
Tax Revenue Fire	\$26,332	\$26,742	\$29,262	\$30,038	\$28,957	\$30,000
Donations	\$3,525	\$21,066	\$18,833	\$0	\$25,440	\$0
Grants	\$3,550	\$3,387	\$0	\$900	\$4,957	\$0
Surplus Sales	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Services Income includes mutual aid	\$8,789	\$2,250	\$4,448	\$5,614	\$0	\$0
Other Income	\$420	\$236	\$108	\$3,158	\$355	\$0
Revenue Total	\$ 42,616	\$ 53,681	\$ 52,650	\$ 39,709	\$ 59,709	\$ 30,000
Utilities	\$4,236	\$3,182	\$4,163	\$4,527	\$3,780	\$4,228
Insurance	\$3,913	\$4,344	\$4,451	\$4,745	\$6,154	\$7,443
Operating Compliance Board/Admin	\$159	\$235	\$207	\$222	\$232	\$150
Office Expense (includes software)	\$60	\$235	\$277	\$587	\$401	\$500
County Mgmt Fee (taken out of tax revenue)	\$2,364	\$2,805	\$3,146	\$3,871	\$4,250	\$3,900
Admin & Professional Services (includes audit)	\$3,358	\$4,900	\$4,900	\$5,000	\$8,133	\$5,800
Public Relations (includes website expense)	\$330	\$435	\$498	\$537	\$331	\$300
Building Maint. (includes dump fees)	\$860	\$2,896	\$447	\$279	\$244	\$2,201
Payroll expense (offset by mutual aid income)	\$613	\$319	\$0	\$3,726	\$0	\$0
Fixed asset expenditures	\$0	\$20,441	\$5,941	\$4,251	\$16,225	\$2,242
Other Expenses	\$113	\$4	\$67	\$20	\$4	\$0
Overhead Expense Subtotal	\$ 16,006	\$ 39,795	\$ 24,097	\$ 27,765	\$ 39,753	\$ 26,764
Allegheny FD Operational (Chief's budget)	\$ 6,831	\$ 3,072	\$ 4,064	\$ 4,023	\$ 11,558	\$ 3,900
Pike FD Operational (Chief's budget)	\$ 4,231	\$ 11,790	\$ 5,152	\$ 4,439	\$ 17,337	\$ 4,400
Total Operating Expense FIRE	\$ 27,068	\$ 54,657	\$ 33,313	\$ 36,227	\$ 68,648	\$ 35,064
FIRE SERVICES ONLY NET CHANGE	\$ 15,548	\$ (976)	\$ 19,337	\$ 3,482	\$ (8,939)	\$ (5,064)
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	\$ 5,072	\$ 5,287	\$ 4,739	\$ 4,723	\$ 4,978	\$ 5,182
Streetlight Expense	\$ 5,030	\$ 3,178	\$ 4,187	\$ 3,798	\$ 3,949	\$ 4,214
Lights Net Income or (LOSS)	\$ 42	\$ 2,109	\$ 552	\$ 925	\$ 1,029	\$ 969
Net Change Streetlights & Fire combined	\$ 15,591	\$ 1,133	\$ 19,889	\$ 4,407	\$ (7,911)	\$ (4,095)
Line above matches Quickbooks Income Statement Net profit or (loss).						
CASH FLOW						
Cash Beginning of Period	\$ 58,777	\$ 75,884	\$ 75,884	\$ 92,742	\$ 102,159	\$ -
Cash Increase or (decrease)	\$ 17,107	\$ (103)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ (4,095)
Cash End of Period	\$ 75,884	\$ 75,781	\$ 92,844	\$ 102,159	\$ 91,801	\$ -
Transfer (into) or out of reserve funds	\$ (16,549)	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 4,095
BUDGET (general fund) NET CHANGE	\$ 557	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ (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)		2018	2019	2020	2021	2022
Contingency Fund		\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00
Allegheny Fire Unallocated		\$ 2,700.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Allegheny Equipment		\$ -	\$ 1,261.84	\$ 1,261.84	\$ 1,261.84	\$ -
Allegheny Dispatch Office		\$ -	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
Pike City Fire Unallocated		\$ 5,100.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 10,000.00
Streetlight Fund		\$ 3,718.40	\$ 4,270.41	\$ 5,195.48	\$ 6,224.03	\$ 7,126.30
Pike City Firehouse		\$ 2,308.14	\$ 2,404.08	\$ 3,064.76	\$ 3,064.76	\$ 3,064.76
Pike City Engines		\$ 3,107.91	\$ 3,371.73	\$ 5,188.60	\$ 3,964.06	\$ 11,202.95
Allegheny Firehouse		\$ 822.37	\$ 1,409.37	\$ 1,409.37	\$ 1,409.37	\$ 14,409.37
Allegheny Engines		\$ 7,446.25	\$ 15,770.39	\$ 15,770.39	\$ 14,879.35	\$ 4,588.78
Total Funds		\$ 49,703.07	\$ 63,687.82	\$ 67,090.44	\$ 66,003.41	\$ 78,592.16



	acc#	NAME	16-17 Actual	17-18 Actual	18 -19 Actual	19-20 Actual	20-21 Actual	22-23 Final Budget	BUDGET COLUMN NOTES
FIRE SERVICES INCOME	4020.1	Tax Revenue Fire	\$26,332	\$26,742	\$29,262	\$30,038	\$28,957	\$ 30,000	
	4030.1	Donations		\$90	\$1,515		\$1,184		
	4030.2	Donations for Allegheny Fire	\$2,661	\$474	\$11,774				
	4030.3	Donations for Pike City Fire	\$864	\$20,502	\$5,544		\$24,256		
	4040.1	Grants	\$25	\$225		\$900	\$4,957		
	4040.2	Grants Allegheny	\$2,661	\$488					
	4040.3	Grants Pike City	\$864	\$2,674					
	4060.2	Surplus Sales Allegheny							
	4060.3	Surplus Sales Pike City							
	4070.0	Emergency Services Income	\$7,500	\$2,250	\$1,500				
4071.0	Mutual Aid Income	\$1,289		\$2,948	\$5,614			We are expecting a substantial amount of mutual aid income for summer 2022 assignments, but don't have the dollar figure yet.	
4082.0	Other Income	\$420	\$236	\$108	\$3,158	\$355			
	Revenue Total	\$42,616	\$53,681	\$52,650	\$39,709	\$59,709	\$ 30,000		
FIRE SERVICES OVERHEAD EXPENSES	6170.2	Electricity Allegheny	\$1,059	\$895	\$1,121	\$779	\$922	\$ 1,000	Increased from prelim. Based on actual exp for FY 21-22
	6170.3	Electricity Pike City	\$1,684	\$1,063	\$1,599	\$1,082	\$692	\$ 1,000	Increased from prelim. Based on actual exp for FY 21-22
	6172.2	Telephone Allegheny	\$230	\$224	\$230	\$217	\$296	\$ 300	
	6172.3	Telephone Pike City	\$170	\$224	\$230	\$217	\$296	\$ 300	
	6174.2	Water Allegheny	\$480	\$480	\$480	\$480	\$536	\$ 528	
	6176.2	Propane Allegheny	\$613	\$297	\$503	\$517	\$785	\$ 600	
	6176.3	Propane Pike				\$1,235	\$253	\$ 500	
	6180.1	Insurance	\$3,913	\$4,344	\$4,451	\$4,745	\$6,154	\$ 7,443	figure updated on 9/13/2022 previous draft had FY 21-22 amount
	6230.1	BOD Compliance/Training	\$159	\$235	\$207	\$222	\$232	\$ 150	
	6250.1	Office expense	\$60	\$235	\$277	\$587	\$401	\$ 500	
	6265.1	County Mgmt Fee	\$2,364	\$2,805	\$3,146	\$3,871	\$4,250	\$ 3,900	Increased to 13% based on actual for FY 21-22
	6270.1	District Administration	\$1,358	\$2,400	\$2,400	\$2,400	\$2,400	\$ 2,700	Secretary/Treasurer pay at \$200 per month + added estimate of \$300 for additional work such as mutual aid income admin.
	6272.1	Legal Fees					\$3,133	\$ -	
	6273.1	Independent Audit Fee	\$2,000	\$2,500	\$2,500	\$2,600	\$2,600	\$ 3,100	
	6275.1	Public Relations/website	\$330	\$435	\$498	\$537	\$331	\$ 300	
	6280.2	Solid Waste Fee Allegheny	\$117	\$117	\$117	\$117	\$134	\$ 91	
	6280.3	Solid Waste Fee Pike City	\$140	\$140	\$140	\$140	\$110	\$ 110	
	6295.2	Building Maint. Allegheny	\$280	\$1,500	\$7	\$0		\$ 1,000	
	6295.3	Building Maint. Pike City	\$322	\$1,139	\$184	\$22		\$ 1,000	
	6296.1	Payroll expense	\$613	\$319		\$3,726			As long as the mutual aid income comes in as expected there will also be payroll exp. but don't have exact amounts as of budget adoption date. (see income section note)
	6297.2	Fixed asset expenditures All.			\$1,380				
	6297.3	Fixed asset expenditures Pike		\$20,441	\$4,561	\$4,251	\$16,225	\$ 2,242	new well pump for Pike Firehouse
	6704.0	Other Expenses	\$113	\$4	\$67	\$20	\$4		
	Overhead Expense Subtotal	\$16,006	\$39,795	\$24,097	\$27,765	\$39,753	\$ 26,764		



	acc#	NAME	16-17 Actual	17-18 Actual	18 -19 Actual	19-20 Actual	20-21 Actual	22-23 Final Budget	BUDGET COLUMN NOTES
Allegheny	7230	Allegheny Fire Dept. Op Compliance/Training	\$343	\$217	\$821	\$1,172	\$490	\$1,000	includes fire extinguisher maint., training and SCBA annual check
	7300	Small Equipment	\$6,001	\$1,263	\$1,995	\$1,953	\$9,672	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (tshirts/hats) and radios, new subcategories created in QB
	7301	Equipment Repairs & Maint.	\$136	\$826		\$586	\$67	\$500	
	7350	Fuel	\$106	\$422	\$97	\$283	\$177	\$500	
	7630	Vehicle Repair & Maint.	\$51	\$148	\$494	(\$17)	\$1,008	\$800	can pull \$ from vehicle fund if anything unexpected comes up.
	7660	Supplies	\$194	\$196	\$657	\$47	\$145	\$300	
			AVFD Chief's Budget Subtotal	\$6,831	\$3,072	\$4,064	\$4,023	\$11,558	\$3,900
Pike City	8230	Op Compliance/Training	\$398	\$668	\$1,231	\$1,039	\$868	\$1,000	includes fire extinguisher maint., training and SCBA annual check
	8300	Small Equipment	\$2,268	\$9,578	\$390	\$1,560	\$13,931	\$800	Personal protective equipment such as turn-outs is included here, and uniforms (tshirts/hats) and radios, new subcategories created in QB
	8301	Equipment Repairs & Maint.	\$278		\$49		\$1,295	\$500	
	8350	Fuel	\$465	\$858	\$545	\$753	\$802	\$1,000	
	8630	Vehicle Repair & Maint.	\$771	\$564	\$2,608	\$1,001	\$400	\$900	can pull \$ from vehicle fund if anything unexpected comes up.
	8660	Supplies	\$51	\$122	\$329	\$87	\$41	\$300	
			PCVFD Chief's Budget Subtotal	\$4,231	\$11,790	\$5,152	\$4,439	\$17,337	\$4,400
Total Operating Expense FIRE			\$27,068	\$54,657	\$33,313	\$36,227	\$68,648	\$35,064	
FIRE SERVICES ONLY NET CHANGE			\$15,548	(\$976)	\$19,337	\$3,482	(\$8,939)	(\$5,064)	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	\$5,072	\$5,287	\$4,739	\$4,723	\$4,978	\$5,182	
	9030	Streetlight Donations							
		Streetlight Income Total	\$5,072	\$5,287	\$4,739	\$4,723	\$4,978	\$5,182	
	9170	Streetlight Expense Allegheny	\$4,353	\$2,489	\$3,388	\$3,166	\$3,311	\$3,300	
	9171	Streetlight Expense Forest	\$222	\$214	\$488	\$205	\$190	\$240	
	9172	Streetlight Admin. Expenses		\$476					
	9180	Streetlight portion county management fee	\$455		\$311	\$427	\$448	\$674	
	Streetlight Expense Total	\$5,030	\$3,178	\$4,187	\$3,798	\$3,949	\$4,214		
	Lights Net Income or (LOSS)	\$42	\$2,109	\$552	\$925	\$1,029	\$969		
	Income Statement net change	\$15,591	\$1,133	\$19,889	\$4,407	(\$7,911)	(\$4,095)		
CASH FLOW ADDITIONS AND DELETIONS									
CASH FLOW	NET PROFIT (LOSS)		\$ 15,591	\$ 1,133	\$ 19,889	\$ 4,407	\$ (7,911)	\$ (4,095)	
		(increase) decrease in Accounts Receivable	\$ 951	\$ (414)	\$ (2,593)	\$ 2,805	\$ (4,632)		
		(decrease) increase in Account Payable	\$ 565	\$ (736)	\$ (290)	\$ 2,143	\$ 8,764		
		Other Balance Sheet Changes		\$ (86)	\$ (46)	\$ 62	\$ (6,579)		
		CHANGE IN CASH FOR PERIOD	\$ 17,107	\$ (103)	\$ 16,960	\$ 9,417	\$ (10,358)	\$ (4,095)	
	Cash Beginning of Period	\$ 58,777	\$ 75,884	\$ 75,884	\$ 92,742	\$ 102,159			
	Cash End of Period	\$ 75,884	\$ 75,781	\$ 92,844	\$ 102,159	\$ 91,801			
FUNDS	Fund Additions		\$ (6,549)	\$ (4,909)	\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (969)	amount projected to go into streetlight fund
	Fund Withdrawals			\$ 5,000			\$ 2,116		
	Contingency Fund withdraw or (add)		\$ (10,000)					\$ 5,064	Contingency fund used to balance the budget, but do NOT anticipate needing it because of expected mutual aid income.
	Total (moved to) or taken from funds		\$ (16,549)	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ 4,095	
GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions			\$ 557	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ (0)	

