

	17-18 Actual Audited	18-19 Actual Audited	19-20 Actual Audited	20-21 Actual Audited	21-22 Actual Audited	23-24 Budget Projection
INCOME						
Tax Revenue Fire	\$26,742	\$29,262	\$30,038	\$28,957	\$30,848	\$35,000
Donations	\$21,066	\$18,833	\$0	\$25,440	\$3,372	\$1,000
Grants	\$3,387	\$0	\$900	\$4,957	\$7,414	\$1,000
Surplus Sales	\$0	\$0	\$0	\$0	\$13,418	\$0
Emergency Services Income includes mutual aid	\$2,250	\$4,448	\$5,614	\$0	\$0	\$5,000
Other Income	\$236	\$108	\$3,158	\$355	\$18,026	\$240
Income Total	\$ 53,681	\$ 52,650	\$ 39,709	\$ 59,709	\$ 73,078	\$ 42,240
EXPENSES						
Utilities	\$3,182	\$4,163	\$4,527	\$3,780	\$4,208	\$4,537
Insurance	\$4,344	\$4,451	\$4,745	\$6,154	\$6,513	\$8,799
Operating Compliance Board/Admin	\$235	\$207	\$222	\$232	\$245	\$150
Office Expense (includes software)	\$235	\$277	\$587	\$401	\$1,109	\$650
County Tax Distribution Fee	\$2,805	\$3,146	\$3,871	\$4,250	\$4,264	\$5,491
Admin & Professional Services (includes audit)	\$4,900	\$4,900	\$5,000	\$8,133	\$6,713	\$5,800
Public Relations (includes website expense)	\$435	\$498	\$537	\$331	\$531	\$300
Building Maint. (includes dump fees)	\$2,896	\$447	\$279	\$244	\$2,737	\$2,201
Payroll expense (offset by mutual aid income)	\$319	\$0	\$3,726	\$0	\$0	\$2,600
Fixed asset expenditures	\$20,441	\$5,941	\$4,251	\$16,225	\$18,822	\$0
Other Expenses	\$4	\$67	\$22	\$4	\$315	\$0
Overhead Expense Subtotal	\$ 39,795	\$ 24,097	\$ 27,767	\$ 39,753	\$ 45,456	\$ 30,528
Alleghany FD Operational	\$ 3,072	\$ 4,064	\$ 4,023	\$ 11,558	\$ 7,802	\$ 5,356
Pike FD Operational	\$ 11,790	\$ 5,152	\$ 4,439	\$ 17,337	\$ 7,063	\$ 6,356
Total Operating Expense FIRE	\$ 54,658	\$ 33,313	\$ 36,230	\$ 68,648	\$ 60,321	\$ 42,240
FIRE SERVICES ONLY NET CHANGE	\$ (976)	\$ 19,337	\$ 3,479	\$ (8,939)	\$ 12,757	\$ (0)
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	\$ 5,287	\$ 4,739	\$ 4,723	\$ 4,978	\$ 4,818	\$ 5,377
Streetlight Expense	\$ 3,178	\$ 4,187	\$ 3,798	\$ 3,949	\$ 3,916	\$ 4,479
Lights Net Income or (LOSS)	\$ 2,109	\$ 552	\$ 925	\$ 1,029	\$ 902	\$ 898
Streetlight Net Income (above) matches Quickbooks Net "OTHER" Income or (Loss)						
Net Change Streetlights & Fire combined	\$ 1,133	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 898
Line above matches Quickbooks Income Statement Net profit or (loss). Does not account for reserve funds below.						
CASH FLOW						
Cash Beginning of Period	\$ 75,884	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046
Cash Increase or (decrease)	\$ (103)	\$ 16,960	\$ 9,418	\$ (10,358)	\$ 10,245	\$ 898
Cash End of Period	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,944
Transfer (into) or out of reserve funds	\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (898)
BUDGET (general fund) NET CHANGE	\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 8,507	\$ (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)						
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	\$ 1,409.37	\$ 14,409.37	\$ 11,409.37
Alleghany Equipment	\$ 1,261.84	\$ 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	\$ 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	\$ 91,629.24



	acc#	NAME	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	23-24 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
FIRE SERVICES INCOME	4020.1	Tax Revenue Fire	\$26,742	\$29,262	\$30,038	\$28,957	\$30,848	\$ 35,000	Updated figure based on info from Van Maddox 9/18/2023
	4030.1	Donations	\$90	\$1,515		\$1,184	\$372	\$ 1,000	
	4030.2	Donations for Alleghany Fire	\$474	\$11,774					
	4030.3	Donations for Pike City Fire	\$20,502	\$5,544		\$24,256	\$3,000		
	4040.1	Grants	\$225		\$900	\$4,957	\$7,414	\$ 1,000	
	4040.2	Grants Alleghany	\$488						
	4040.3	Grants Pike City	\$2,674						
	4060.2	Surplus Sales Alleghany					\$6,000		
	4060.3	Surplus Sales Pike City					\$7,418		
	4070.0	Emergency Services Income	\$2,250	\$1,500					
4071.0	Mutual Aid Income		\$2,948	\$5,614			\$ 5,000	Low estimate of mutual aid income.	
4082.0	Other Income	\$236	\$108	\$3,158	\$355	\$18,026	\$ 240	added streetlight admin fee to budget projections	
	Revenue Total	\$53,681	\$52,650	\$39,709	\$9,709	\$73,078	\$ 42,240		
FIRE SERVICES OVERHEAD EXPENSES	6170.2	Electricity Alleghany Station 1	\$895	\$1,121	\$779	\$922	\$1,004	\$ 1,200	
	6170.3	Electricity Pike City Firehouse	\$1,063	\$1,599	\$1,082	\$692	\$1,141	\$ 1,200	
	6172.1	Telephone	\$448	\$460	\$435	\$593	\$519	\$ 600	
	6174.2	Water Alleghany	\$480	\$480	\$480	\$536	\$480	\$ 537	
	6176.2	Propane Alleghany Station 1	\$297	\$503	\$517	\$785	\$503	\$ 500	
	6176.3	Propane Pike City Firehouse			\$1,235	\$253	\$561	\$ 500	
	6180.1	Insurance	\$4,344	\$4,451	\$4,745	\$6,154	\$6,513	\$ 8,799	This number updated to actual amount for budget projection
	6230.1	BOD Compliance/Training	\$235	\$207	\$222	\$232	\$245	\$ 150	
	6250.1	Office expense	\$235	\$277	\$587	\$401	\$1,109	\$ 650	Added \$150 here to cover anticipated accounting software and increases postage expenses
	6265.1	County Tax Distribution Fee	\$2,805	\$3,146	\$3,871	\$4,250	\$4,264	\$ 5,491	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	\$2,400	\$ 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		
	6272.1	Legal Fees				\$3,133		\$ -	
	6273.1	Independent Audit Fee	\$2,500	\$2,500	\$2,600	\$2,600	\$2,700	\$ 3,100	
	6275.1	Public Relations/website	\$435	\$498	\$537	\$331	\$531	\$ 300	
	6280.2	Solid Waste Fee Alleghany	\$117	\$117	\$117	\$134	\$92	\$ 91	
	6280.3	Solid Waste Fee Pike City	\$140	\$140	\$140	\$110	\$110	\$ 110	
	6295.2	Building Maint. Alleghany	\$1,500	\$7	\$0		\$2,431	\$ 1,000	
	6295.3	Building Maint. Pike City	\$1,139	\$184	\$22		\$104	\$ 1,000	
	6296.1	Payroll expense	\$319		\$3,726			\$ 2,600	rough estimate based on estimated mutual aid income.
6297.2	Fixed asset expenditures All.		\$1,380			\$18,822			
6297.3	Fixed asset expenditures Pike	\$20,441	\$4,561	\$4,251	\$16,225				
6704.0	Other Expenses	\$4	\$67	\$22	\$4	\$315			
	Overhead Expense Subtotal	\$39,795	\$24,097	\$27,767	\$39,753	\$45,456	\$ 30,528	0.00	



	acc#	NAME	17-18 Actual	18 -19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	23-24 Budget Projection	BUDGET COLUMN NOTES - HISTORICAL FIGURES ARE THE AUDITED RESULTS
Allegheny FD	7230	Op Compliance/Training	\$217	\$821	\$1,172	\$490	\$725	\$1,000	includes fire extinguisher maint., training and SCBA annual check
	7300	Small Equipment	\$1,263	\$1,995	\$1,953	\$9,672	\$6,061	\$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.	\$826		\$586	\$67		\$1,000	
	7350	Fuel	\$422	\$97	\$283	\$177	\$85	\$500	
	7630	Vehicle Repair & Maint.	\$148	\$494	(\$17)	\$1,008	\$721	\$1,756	added extra here to help balance the budget
	7660	Supplies	\$196	\$657	\$47	\$145	\$209	\$300	In quickbooks a new sub-category for medical supplies has been created
		Allegheny FD Subtotal	\$3,072	\$4,064	\$4,023	\$11,558	\$7,802	\$5,356	
Pike City FD	8230	Op Compliance/Training	\$668	\$1,231	\$1,039	\$868	\$887	\$1,000	includes fire extinguisher maint., training and SCBA annual check
	8300	Small Equipment	\$9,578	\$390	\$1,560	\$13,931	\$4,417	\$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.		\$49		\$1,295		\$1,000	
	8350	Fuel	\$858	\$545	\$753	\$802	\$967	\$1,500	
	8630	Vehicle Repair & Maint.	\$564	\$2,608	\$1,001	\$400	\$701	\$1,756	added extra here to help balance the budget
	8660	Supplies	\$122	\$329	\$87	\$41	\$91	\$300	In quickbooks a new sub-category for medical supplies has been created
		Pike City FD Subtotal	\$11,790	\$5,152	\$4,439	\$17,337	\$7,063	\$6,356	
Total Operating Expense FIRE			\$54,658	\$33,313	\$36,230	\$68,648	\$60,321	\$42,240	
FIRE SERVICES ONLY NET CHANGE			(\$976)	\$19,337	\$3,479	(\$8,939)	\$12,757	(\$0)	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	\$5,287	\$4,739	\$4,723	\$4,978	\$4,818	\$5,377	
	9030	Streetlight Donations							
		Streetlight Income Total	\$5,287	\$4,739	\$4,723	\$4,978	\$4,818	\$5,377	
	9170	Streetlight Expense Allegheny	\$2,489	\$3,388	\$3,166	\$3,311	\$3,270	\$3,300	
	9171	Streetlight Expense Forest	\$214	\$488	\$205	\$190	\$212	\$240	
	9172	Streetlight Admin. Expenses	\$476					\$240	
	9180	Streetlight portion county management fee		\$311	\$427	\$448	\$434	\$699	
		Streetlight Expense Total	\$3,178	\$4,187	\$3,798	\$3,949	\$3,916	\$4,479	
	Lights Net Income or (LOSS)	\$2,109	\$552	\$925	\$1,029	\$902	\$898	This line matches "OTHER" Income loss in Quickbooks	
	Income Statement net change	\$1,133	\$19,889	\$4,404	(\$7,911)	\$13,659	\$898	This line will match Quickbooks Income Statement Net profit or (loss).	
CASH FLOW ADDITIONS AND DELETIONS									
CASH FLOW	NET PROFIT (LOSS)		\$ 1,133	\$ 19,889	\$ 4,404	\$ (7,911)	\$ 13,659	\$ 898	
	(increase) decrease in Accounts Receivable		\$ (414)	\$ (2,593)	\$ 2,805	\$ (4,632)	\$ (8,383)		
	(decrease) increase in Account Payable		\$ (736)	\$ (290)	\$ 2,143	\$ 8,764	\$ 4,969		
	Other Balance Sheet Changes		\$ (86)	\$ (46)	\$ 65	\$ (6,579)			
	CHANGE IN CASH FOR PERIOD		\$ (103)	\$ 16,960	\$ 9,418	\$ (10,358)	\$ 10,245	\$ 898	
Cash Beginning of Period		\$ 75,884	\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046		
Cash End of Period		\$ 75,781	\$ 92,741	\$ 102,159	\$ 91,801	\$ 102,046	\$ 102,944		
FUNDS	Fund Additions		\$ (4,909)	\$ (14,053)	\$ (3,403)	\$ (1,029)	\$ (3,000)	\$ (898)	amount projected to go into streetlight fund
	Fund Withdrawals		\$ 5,000			\$ 2,116	\$ 1,262		
	Contingency Fund withdraw or (add)								
	Total (moved to) or taken from funds		\$ 91	\$ (14,053)	\$ (3,403)	\$ 1,087	\$ (1,738)	\$ (898)	
GENERAL FUND NET CHANGE- with cash flow adjust & reserve fund transactions			\$ (12)	\$ 2,907	\$ 6,015	\$ (9,271)	\$ 8,507	\$ (0)	

