

**PRCSD Proposed Final Budget FY 15-16**

|                          | acc#                             | NAME                           | 10-11 Actual       | 11-12 Actual       | 12-13 Actual       | 13-14 Actual       | 14-15 Actual        | 15-16 BUDGET |
|--------------------------|----------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------|
| <b>INCOME</b>            | 4202.1                           | Tax Revenue Fire               | \$23,463.02        | \$22,921.22        | \$26,280.67        | \$24,650.57        | \$24,872.47         | \$ 24,000.00 |
|                          | 4030.1                           | Donations District             | \$185.16           |                    |                    |                    | \$509.00            |              |
|                          | 4030.2                           | Donations Alleghany            | \$646.47           | \$680.95           | \$1,077.05         | \$11,536.94        | \$10,000.00         |              |
|                          | 4030.3                           | Donations Pike                 | \$1,711.36         | \$5,932.22         | \$2,866.60         | \$2,721.58         | \$2,500.00          | \$ 1,995.00  |
|                          | 4040.1                           | Grants District                | \$1,000.00         | \$921.80           | \$1,000.00         | \$1,492.52         | \$1,000.00          | \$ 1,000.00  |
|                          | 4040.2                           | Grants Alleghany               |                    |                    | \$ 714.77          | \$ 738.11          | \$ -                |              |
|                          | 4040.3                           | Grants Pike                    |                    | \$ 3,123.70        | \$ 736.26          | \$ 1,440.29        | \$ -                | \$ 1,995.00  |
|                          | 4060.2                           | Surplus Sales Alleghany        |                    |                    |                    | \$ 950.00          | \$ 5,125.00         |              |
|                          | 4060.3                           | Surplus Sales Pike             |                    |                    |                    |                    | \$ 100.00           |              |
|                          | 4070.2                           | Mutual Aid Alleghany           |                    | \$ 333.96          |                    | \$ 2,060.47        | \$ -                |              |
|                          | 4070.3                           | Mutual Aid Pike                |                    | \$ 1,390.12        | \$ 1,903.32        | \$ 2,640.88        | \$ 1,178.76         |              |
|                          | 4082.0                           | Other Income/Adjust            | \$21.96            | \$130.07           | \$11.57            | (\$188.28)         | \$13.46             |              |
|                          | <b>Revenue Total</b>             | <b>27,027.97</b>               | <b>35,434.04</b>   | <b>34,590.24</b>   | <b>48,043.08</b>   | <b>45,298.69</b>   | <b>\$ 28,990.00</b> |              |
| <b>OVERHEAD EXPENSES</b> | 6170.2                           | Electricity Alleghany          | \$943.46           | \$701.13           | \$736.73           | \$793.73           | \$620.65            | \$ 800.00    |
|                          | 6170.3                           | Electricity Pike               | \$883.70           | \$891.72           | \$1,028.70         | \$1,411.76         | \$1,144.04          | \$ 1,500.00  |
|                          | 6172.2                           | Telephone Alleghany            | \$237.67           | \$181.23           | \$226.78           | \$189.53           | \$186.22            | \$ 190.00    |
|                          | 6172.3                           | Telephone Pike                 | \$169.70           | \$142.47           | \$187.35           | \$193.12           | \$193.48            | \$ 200.00    |
|                          | 6174.2                           | Water Alleghany                | \$413.62           | \$396.00           | \$441.00           | \$432.00           | \$432.00            | \$ 480.00    |
|                          | 6176.2                           | Propane Alleghany              | \$776.87           | \$527.39           | \$908.68           | \$293.75           | \$333.70            | \$ 750.00    |
|                          | 6180.1                           | Insurance                      | \$9,443.00         | \$9,237.90         | \$8,113.00         | \$5,714.00         | \$7,275.00          | \$ 3,864.00  |
|                          | 6230.1                           | Compliance/Training            | \$67.03            | \$113.22           |                    | \$156.69           | \$6.00              | \$ 150.00    |
|                          | 6235.1                           | Bank Charges                   |                    |                    |                    | \$16.85            | \$10.40             |              |
|                          | 6250.1                           | postage/copies/office supplies | \$149.93           | \$97.00            | \$171.31           | \$223.89           | \$143.25            | \$ 250.00    |
|                          | 6265.1                           | County Mgmt Fee                | \$2,709.53         | \$2,780.02         | \$2,539.65         | \$ 2,156.90        | \$ 2,310.20         | \$ 2,176.00  |
|                          | 6270.1                           | Bookkeeping/Admin              | \$720.00           | \$730.00           | \$750.00           | \$585.00           | \$427.50            | \$ 1,200.00  |
|                          | 6273.1                           | Auditor Fee                    |                    |                    | \$ 5,693.95        | \$ 2,000.00        | \$ 2,000.00         | \$ 2,000.00  |
|                          | 6280.2                           | Solid Waste Fee Alleghany      | \$407.70           | \$407.70           | \$67.94            | \$77.94            | \$77.94             | \$ 78.00     |
|                          | 6280.3                           | Solid Waste Fee Pike           | \$312.56           | \$312.56           | \$122.30           | \$140.30           | \$93.54             | \$ 94.00     |
|                          | 6295.2                           | Building Maint. Alleghany      | \$157.23           | \$680.95           | \$15.00            | \$614.08           |                     | \$ 1,500.00  |
|                          | 6295.3                           | Building Maint. Pike           |                    |                    | \$ 49.35           | \$ 1,054.76        | \$ 1,238.19         | \$ 1,000.00  |
|                          | 6704.0                           | Other Expenses                 |                    | 30.00              | 23.00              |                    | 2.82                | \$ 50.00     |
|                          | <b>Overhead Expense Subtotal</b> | <b>\$17,392.00</b>             | <b>\$17,229.29</b> | <b>\$21,074.74</b> | <b>\$16,054.30</b> | <b>\$16,494.93</b> | <b>\$ 16,282.00</b> |              |
| <b>AVFD</b>              | 7230                             | Op Compliance/Training         | \$637.75           | \$708.05           | \$521.48           | \$442.50           | \$983.61            | \$ 600.00    |
|                          | 7296                             | Mutual Aid Payroll             |                    | \$ 156.15          |                    | \$ 960.68          | \$ -                |              |
|                          | 7300                             | Small Equipment                | \$685.62           | \$675.32           | \$ 2,802.69        | \$ 2,993.86        | \$ 592.15           | \$ 1,000.00  |
|                          | 7301                             | Equipment Repairs & Maint.     | \$732.91           |                    | \$670.49           |                    | \$ 134.75           | \$ 500.00    |
|                          | 7350                             | Fuel                           | \$380.60           | \$726.45           | \$787.92           | \$ 792.97          | \$ 361.65           | \$ 800.00    |
|                          | 7630                             | Vehicle Repair & Maint.        | \$1,163.85         | \$1,050.28         | \$654.39           | \$ 2,810.52        | \$ 77.68            | \$ 500.00    |
|                          | 7651                             | FIXED ASSET expenditures       |                    |                    |                    | \$ 10,000.00       | \$ 10,000.00        | \$ -         |
|                          | 7660                             | Supplies                       |                    | \$ 443.63          | \$ 144.00          | \$ 125.33          | \$ -                | \$ 150.00    |
|                          | <b>AVFD Expense Subtotal</b>     | <b>\$3,600.73</b>              | <b>\$3,759.88</b>  | <b>\$5,580.97</b>  | <b>\$18,125.86</b> | <b>\$12,149.84</b> | <b>\$ 3,550.00</b>  |              |
| <b>PCVFD</b>             | 8230                             | Op Compliance/Training         | \$356.43           | \$391.28           | \$615.80           | \$724.61           | \$1,111.03          | \$ 800.00    |
|                          | 8296                             | Mutual Aid Payroll             |                    | \$ 732.54          | \$ 712.01          | \$ 693.81          | \$ 533.72           |              |
|                          | 8300                             | Small Equipment                | \$261.11           | \$6,852.79         | \$2,361.24         | \$ 2,202.22        | \$ 3,387.51         | \$ 4,990.00  |
|                          | 8301                             | Equipment Repairs & Maint.     |                    |                    |                    | \$ 279.23          | \$ 714.18           | \$ 500.00    |
|                          | 8350                             | Fuel                           | \$914.22           | \$509.10           | \$623.07           | \$ 525.74          | \$ 601.98           | \$ 800.00    |
|                          | 8630                             | Vehicle Repair & Maint.        | \$386.64           | \$2,670.17         | \$368.05           | \$ 190.17          | \$ 550.32           | \$ 500.00    |
|                          | 8651                             | FIXED ASSET expenditures       |                    |                    |                    |                    | \$ 2,500.00         |              |
| 8660                     | Supplies                         |                                | \$ 80.00           | \$ 38.71           | \$ 403.92          | \$ 334.66          | \$ 150.00           |              |
|                          | <b>PCVFD Expense Subtotal</b>    | <b>\$1,918.40</b>              | <b>\$11,235.88</b> | <b>\$4,718.88</b>  | <b>\$5,019.70</b>  | <b>\$9,733.40</b>  | <b>\$ 7,740.00</b>  |              |

| PRCSD Proposed Final Budget FY 15-16               |   |                    |                    |                      |                     |                     |                    |
|--|---|--------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| acc#   | NAME  | 10-11 Actual       | 11-12 Actual       | 12-13 Actual         | 13-14 Actual        | 14-15 Actual        | 15-16 BUDGET       |
| Lights   | 9020 Streetlight Tax Revenue                | \$5,123.00         | \$ 4,969.00        | \$ 5,083.79          | \$ 5,004.30         | \$ 4,873.00         | \$ 4,873.00        |
|  | 9030 Streetlight Donations                  | \$160.00           | \$ 100.00          | \$ -                 | \$ -                | \$ 465.00           | \$ -               |
|  | <b>Streetlight Income Total</b>             | <b>\$5,283.00</b>  | <b>\$ 5,069.00</b> | <b>\$ 5,083.79</b>   | <b>\$ 5,004.30</b>  | <b>\$ 5,338.00</b>  | <b>\$ 4,873.00</b> |
|  | 9170 Streetlight Expense Alleghany          | \$3,876.18         | \$ 3,878.29        | \$ 3,733.83          | \$ 4,495.42         | \$ 4,288.25         | \$ 4,400.00        |
|  | 9171 Streetlight Expense Forest             | \$ 479.08          | \$ 481.59          | \$ 486.05            | \$ 538.32           | \$ 513.06           | \$ 320.00          |
|  | 9172 Streetlight Admin. Expenses            |                    |                    |                      |                     | \$ 80.50            | \$ -               |
|  | Streetlight portion county management fee   |                    |                    |                      | \$ 437.87           | \$ 438.57           | \$ 424.00          |
|  | <b>Streetlight Expense Total</b>            | <b>\$ 4,355.26</b> | <b>\$ 4,359.88</b> | <b>\$ 4,219.88</b>   | <b>\$ 5,471.61</b>  | <b>\$ 5,320.38</b>  | <b>\$ 5,144.00</b> |
| <b>Lights Net Income or (LOSS)</b>                 | <b>\$927.74</b>                             | <b>\$709.12</b>    | <b>\$863.91</b>    | <b>(\$467.31)</b>    | <b>\$17.62</b>      | <b>\$ (271.00)</b>  |                    |
| P & L  | Total Expenses (without lights)             | \$22,911.13        | \$32,225.06        | \$31,374.59          | \$39,199.86         | \$38,378.17         | \$ 27,572.00       |
|  | <b>INCOME LESS EXPENSES WITHOUT LIGHTS</b>  | <b>\$4,116.84</b>  | <b>\$3,208.99</b>  | <b>\$3,215.65</b>    | <b>\$8,843.22</b>   | <b>\$6,920.52</b>   | <b>\$ 1,418.00</b> |
|  | Lights addition or (subtraction)            | \$927.74           | \$709.12           | \$863.91             | (\$467.31)          | \$17.62             | \$ (271.00)        |
|  | <b>Income Statement net change</b>          | <b>\$5,044.58</b>  | <b>\$3,918.11</b>  | <b>\$4,079.56</b>    | <b>\$8,375.91</b>   | <b>\$6,938.14</b>   | <b>\$ 1,147.00</b> |
| <b>TO RECONCILE NET INCOME WITH CHANGE IN CASH</b> |   |                    |                    |                      |                     |                     |                    |
| CASH FLOW  | (increase) decrease in Accounts Receivable  |                    |                    | (\$5,003.16)         | (\$1,447.58)        | \$3,462.38          |                    |
|  | (decrease) increase in Account Payable      |                    |                    | (\$2,623.62)         | \$4,268.70          | (\$3,225.66)        |                    |
|  | Retained Earnings CHANGE                    |                    |                    |                      | \$317.84            |                     |                    |
| <b>NET CHANGE IN CASH INCREASE OR (DECREASE)</b>   |   |                    |                    | <b>(\$3,647.22)</b>  | <b>\$11,514.87</b>  | <b>\$7,174.86</b>   | <b>\$ 1,147.00</b> |
| Reserves   | <b>Details on "FUND" sheet</b>              |                    |                    |                      |                     |                     |                    |
|  | Reserve Additions                           |                    |                    | (\$8,307.39)         | (\$3,235.15)        | (\$5,726.38)        |                    |
|  | Reserve Withdrawals                         |                    |                    | \$5,906.70           | \$1,107.20          | \$1,238.19          | \$ 271.00          |
|  | Contingency (Unallocated) withdraw or (add) |                    | \$0.00             | (\$5,000.00)         |                     | (\$2,400.00)        |                    |
| <b>Net (moved to) or taken from funds</b>          |   |                    |                    | <b>(\$7,400.69)</b>  | <b>(\$2,127.95)</b> | <b>(\$6,888.19)</b> | <b>\$ 271.00</b>   |
| <b>General Fund Net Change 12-13 forward</b>       |   | <b>\$5,044.58</b>  | <b>\$3,918.11</b>  | <b>(\$10,947.91)</b> | <b>\$9,386.92</b>   | <b>\$286.67</b>     | <b>\$ 1,418.00</b> |
| Reserve Balances                                   | <b>Year end (June 30th)</b>                 | <b>10/11</b>       | <b>11/12</b>       | <b>12/13</b>         | <b>13/14</b>        | <b>14/15</b>        | <b>15/16</b>       |
|  | (Unallocated) Contingency Fund              | \$3,300.00         | \$3,100.00         | \$ 8,100.00          | \$ 8,100.00         | \$ 10,500.00        |                    |
|  | Audit Fund                                  | \$2,400.00         | \$3,950.00         | \$ -                 |                     |                     |                    |
|  | Streetlight Fund                            | \$1,528.74         | \$1,760.92         | \$ 2,218.13          | \$ 1,750.82         | \$ 1,768.44         |                    |
|  | PCVFD Building Fund                         | \$8,199.27         | \$8,330.79         | \$ 8,569.05          | \$ 8,318.57         | \$ 7,209.39         |                    |
|  | PCVFD Vehicle Fund                          | \$293.81           | \$655.48           | \$ 1,310.70          | \$ 2,381.59         | \$ 2,836.34         |                    |
|  | AVFD Building Fund                          | \$439.74           | \$475.30           | \$ 475.30            | \$ 695.26           | \$ 695.26           |                    |
|  | AVFD Vehicle Fund                           | \$ 319.02          | \$ 416.82          | \$ 416.82            | \$ 1,971.70         | \$ 7,096.70         |                    |
|  | Interest will move to general fund          |                    |                    |                      |                     |                     |                    |
|  | <b>Total Funds</b>                          | <b>\$16,480.58</b> | <b>\$18,689.31</b> | <b>\$ 21,090.00</b>  | <b>\$ 23,217.94</b> | <b>\$ 30,106.13</b> | <b>\$ -</b>        |

Calculation of County Management Fee- pro-rated for Streetlights.

|                  |              |  |
|------------------|--------------|--|
| Gross Tax Income | \$ 29,745.47 | (Total tax income for both fire and streetlights)  |
| Gross Fee        | \$ 2,748.77  | Country management fee charged to the district   |
| Percent          | 9.2%         | Percentage of total income, apply to streetlight income only, for pro-rated charge to fund |

| Streetlights                        |     |                  |  |
|-------------------------------------|-----|------------------|--|
| Streetlight Income                  |     | \$ 4,873.00      | Tax Revenue  |
| Streetlight Expense                 |     | \$ 465.00        | Donations  |
|                                     |     | \$ 5,320.38      | (includes County management fee as calculated above) |
|                                     | Net | \$ 17.62         | Fund addition or (subtraction) for the fiscal year   |
| PORTION COUNTY FEE (TO BE PAID OUT) |     |                  |  |
| Streetlight Fund                    |     | Starting Balance | NET INCOME (other expenses)                          |
|                                     | 2   | \$ 1,750.82      | 17.62  |
|                                     |     | End Balance      | Net gain (loss)                                      |
|                                     |     | \$ 1,768.44      | 17.62  |

| Pike Funds                                       |                  |             |  |
|--|------------------|-------------|--|
| Gross Income Mutual Aid Pike                     |                  | \$ 1,178.76 | \$100 added to Pike Vehicle Fund for sale of Crown |
| Payroll expenses                                 |                  | 533.72      |  |
| Net Mutual Aid Income (Split as allocated below) |                  | 645.04      | \$0.00   |
|  | Starting Balance | 8,318.57    | Additions  |
| Pike Building Fund 20%                           |                  | \$ 129.01   | Withdrawals  |
| Pike Vehicle Fund 55% + 100 Surplus sale         |                  | \$ 2,361.59 | End Balance  |
| General Fund 25%                                 |                  | \$ -        | \$ 7,209.39  |
|  |                  |             | \$ 2,836.34  |
|  |                  |             | (not added to total below, doesn't "go" anywhere)  |

| Alleghany Funds                                  |                  |             |   |
|--|------------------|-------------|---|
| Gross Income Mutual Aid Alleghy                  |                  |             | \$0.00  |
| Payroll expenses                                 |                  |             |   |
| Net Mutual Aid Income (Split as allocated below) |                  |             |   |
|  | Starting Balance | 695.26      | Additions   |
| Alleghy Building Fund 20%                        |                  | \$ 1,971.70 | Withdrawals                                       |
| Alleghy Vehicle Fund 55% 5,125 Surplus sale      |                  | \$ 5,125.00 | End Balance                                       |
| General Fund 25%                                 |                  | \$ -        | \$ 7,098.70                                       |
|  |                  |             | (not added to total below, doesn't "go" anywhere) |

| TOTALS                              |               |
|-------------------------------------|---------------|
| Total Fund Additions for 14/15 FY   | \$ 5,726.38   |
| Total Fund Withdrawals for 14/15 FY | \$ (1,238.19) |
| NET CHANGE                          | \$ 4,488.19   |

| Reserve BALANCES |                                 |
|------------------|---------------------------------|
| Unallocated      | Contingency Fund \$ 10,500.00   |
| Allocated        | Streetlight Fund \$ 1,768.44    |
| Allocated        | PCVFD Building Fund \$ 7,209.39 |
| Allocated        | PCVFD Vehicle Fund \$ 2,836.34  |
| Allocated        | AVFD Building Fund \$ 695.26    |
| Allocated        | AVFD Vehicle Fund \$ 7,096.70   |
|                  | Interest earned \$ 4.47         |
|                  | Total Funds \$ 30,110.60        |

| Year  | Addition    | Withdrawal  | Balance      |
|-------|-------------|-------------|--------------|
| 10/11 | \$ 3,300.00 | \$ 3,300.00 | \$ 3,300.00  |
| 11/12 | \$ 1,800.00 | \$ 2,000.00 | \$ 3,100.00  |
| 12/13 | \$ 5,000.00 |             | \$ 8,100.00  |
| 13/14 |             |             | \$ 8,100.00  |
| 14/15 | \$ 2,400.00 |             | \$ 10,500.00 |
|       |             |             | \$ 10,500.00 |

← moved to General Fund @ year-end.