	acc#	NAME	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	26-27 Budget	Actual history is audited.
FIRE SERVICES INCON	4020.1	Tax Revenue Fire	$28,957	$30,848	$31,561	$30,811	$32,538	$ 31,000	CHANGES to Preliminary Budget highlighted gray.
	4030.1	Donations	$25,440	$3,372	$18,727	$10,250	$39,597	$ 6,000	
	4040.1	Grants	$4,957	$7,414	$6,820	$1,914	$24,153	$ 1,000	Training Grant from GSRMA
	4060.2	Surplus Sales Alleghany		$6,000					
	4060.3	Surplus Sales Pike City		$7,418		($2,207)			23-24 is an adjustment that the auditor did.
	4070.1	Emergency Services Income				$800	$750		
	4071.1	Mutual Aid/Standby Income			$50,983	$3,284	$314,516	$ 195,000	This figure updated based on 2026 Fire Season activity
	4080.1	Interest Income				$32	$1,628	$ 4,000	Previously lumped with "other" Estimate based on CA Class returns.
	4082.1	Other Income	$355	$18,026	$828	$816	$3,717	$ 1,600	Included Service Area 2 contribution to medical supplies of $1,000
		Revenue Total	**$59,709**	**$73,078**	**$108,919**	**45,701**	**416,899**	**$ 238,600**	
FIRE SERVICES OVERHEAD EXPENSES	6170.2	Electricity Alleghany Station 1	$922	$1,004	$1,184	$1,121	$1,569	$ 2,000	
	6170.3	Electricity Pike City Firehouse	$692	$1,141	$2,442	$2,175	$3,160	$ 3,500	
	6172.1	Telephone + Internet	$593	$519	$767	$798	$860	$ 2,100	Added $ for internet at Pike Firehouse
	6174.2	Water Alleghany Station 1	$536	$480	$549	$536	$545	$ 555	
	6176.2	Propane Alleghany Station 1	$785	$503	$629	$420	$845	$ 500	
	6176.3	Propane Pike City Firehouse	$253	$561	$239	$151	$55	$ 200	
	6180.1	Insurance	$6,154	$6,513	$7,443	$8,799	$13,488	$ 13,298	
	6230.1	Fees/Dues/Licenses	$476	$447	$224	$467	$811	$ 243	Solid waste fee (dump fee) now included in this line.
	6250.1	Office expense	$401	$1,109	$526	$766	$1,419	$ 1,000	
	6265.1	County Tax Distribution Fee	$4,250	$4,264	$4,205	$3,884	$4,094	$ 4,030	13% of tax revenue figure
	6270.1	District Administration	$2,400	$2,400	$3,115	$3,075		$ -	This account was used for Independent Contractor Rae Bell now an employee.
	6271.2	Firewise Communities		$1,613	$140	$505	$252		
	6272.1	Legal Fees	$3,133					$ -	
	6273.1	Professional Fees	$2,600	$2,700	$2,950	$3,100	$7,270	$ 3,800	FY 24-25 Includes $4,020 for architect who looked at firehouse options for Pike
	6275.1	Public Relations/website	$331	$531	$331	$568	$701	$ 960	
	6295.2	Building Maint. Alleghany St. 1		$2,431	$3,265	$344	$17,952		
	6295.3	Building Maint. Pike City		$104		$59	$151		
	6297.2	Fixed asset expenditures All.		$18,822	$126	$1,000		$ 15,000	estimate provided on 5/15/2025 to install metal siding is $12,000
	6297.3	Fixed asset expenditures Pike	$16,225		$2,242	$37,199	$59,871	$ 5,000	For electrical and other finishing touches to new building.
	6703.1	Mileage Reimbursement				$60	$304	$ 300	
	6704.1	Other Expenses	$4	$315	$702		$41,108		FY 24-25 Includes $40,125.68 in mutual aid payment to surviving spouse
	6709.1	Payroll			$28,081	$1,753	$109,561	$100,100	48% of mutual aid gross income = $93,600 + $6,500 added for Staff (no change from preliminary budget for Staff figure.)
		Overhead Expense Subtotal	**$39,753**	**$45,456**	**$59,160**	**$66,780**	**$264,017**	**$ 152,586**	
Operations Both Depts.		**Fire Services Operational Budget**							
	6910.1	Training	$1,358	$1,612	$3,758	$2,369	$3,927	$3,000	
	6911.1	Medical supplies/ small equip.				$1,981	$1,532	$1,000	offset by "other" income above
	6912.1	Food and Lodging Mutual Aid					$2,565	$1,950	Used percentage of 1% of related revenue based on FY24/25 actual results.
	6914.1	Fuel	$979	$1,052	$1,566	$1,500	$2,755	$3,000	
	6915.1	Supplies	$186	$300	$1,114	$379	$906	$500	
	6916.1	Equip. Repair and Maint	$1,362	$0	$64		$2,737	$5,000	Added $3,700 to preliminary budget figure
	6917.1	Small Equipment	$23,603	$10,478	$15,162	$949	$10,528	$50,000	This line increased by $48,000 for Personal Protective Equipment for the Firefighters
	6918.1	Vehicle Repair & Maint	$1,408	$1,422	$3,791	$4,327	$2,804	$5,000	Added $1,122 to preliminary budget figure
		Subtotal	**$28,896**	**$14,864**	**$25,454**	**$11,505**	**$27,753**	**$ 69,450**	
	FIRE SERVICES TOTAL EXPENSE		**$68,649**	**$60,320**	**$84,614**	**$78,285**	**$291,770**	**$ 222,036**	
	FIRE SERVICES ONLY NET CHANGE		**($8,940)**	**$12,758**	**$24,305**	**($32,583)**	**$125,128**	**$ 16,564**	**This bottom line matches Quickbooks Profit & Loss Statement "Net Ordinary Income"**

	acc#	NAME	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	26-27 Budget	Actual history is audited.
		STREETLIGHTS							
Lights	9020.4	Streetlight Tax Revenue	$4,978	$4,818	$5,182	$5,377	$5,331	$5,331	
	9030.4	Streetlight Donations							
		Streetlight Income Total	**$4,978**	**$4,818**	**$5,182**	**$5,377**	**$5,331**	**$5,331**	
	9170.4	Streetlight Expense Alleghany	$3,311	$3,270	$3,230	$3,261	$3,640	$3,696	
	9171.4	Streetlight Expense Forest	$190	$212	$227	$530	$435	$480	
	9172.4	Streetlight Admin. Expenses				$240	$240	$240	This is added to "other income" in Fire Section, based on new policy to charge admin. fee
	9180.4	Streetlight portion county management fee	$448	$434	$639	$ 541	$ 574	$693	13% of projected revenue
		Streetlight Expense Total	**$3,949**	**$3,916**	**$4,095**	**$4,572**	**$4,889**	**$5,109**	
		Lights Net Income or (LOSS)	**$1,029**	**$902**	**$1,087**	**$805**	**$442**	**$222**	This line matches "OTHER" Income loss in Quickbooks
	Income Statement net change		**($7,911)**	**$13,660**	**$25,392**	**($31,779)**	**$125,571**	**$16,786**	**This line will match Quickbooks Income Statement Net profit or (loss).**
FUNDS		Fund Additions	$ (1,029)	$ (3,000)	$ (16,037)	$ (5,627)	$ (15,103)	$ (16,786)	amount projected to go into Streetlight reserve fund is $222 plus $16,564 to be added to reserves.
		Fund Withdrawals	$ 2,116	$ 1,262	$ 3,000	$ 17,000	$ 10,300		
		Contingency Fund withdraw or (add)							
	Total (moved to) or taken from funds		**$ 1,087**	**$ (1,738)**	**$ (13,037)**	**$ 11,373**	**$ (4,803)**	**$ (16,786)**	
									3660.46
	NET CHANGE- with reserve fund transactions included.		**$ (6,824)**	**$ 11,922**	**$ 12,355**	**$ (20,406)**	**$ 120,768**	**$ 0**	

	DETAILS ON INDIVIDUAL SHEETS						
FIRE RESERVES	**START**		**END**			**Annual Change**	
Fire Fund Contingency	$	21,500.00	$	21,500.00		$	-
Alleghany Fire Unallocated	$	8,000.00	$	8,000.00		$	-
Pike City Fire Unallocated	$	23,950.00	$	5,205.22		$	(18,744.78)
Alleghany Firehouses	$	4,109.37	$	4,109.37		$	-
Pike City Firehouse	$	6,725.22	$	-		$	(6,725.22)
Alleghany Fleet	$	4,588.78	$	4,588.78		$	-
Pike City Fleet	$	1,202.95	$	1,202.95		$	-
EMS Transport vehicle	$	250.00	$	250.00		$	-
Alleghany Dispatch Office	$	700.00	$	700.00		$	-
Total	**$**	**71,026.32**	**$**	**45,556.32**		$	(25,470.00)
STREETLIGHTS ONLY	**START**		**END**			**CHANGE**	
Streetlight Fund	$	9,460.62	$	10,038.28		$	577.66
RESERVE SAVINGS Balance	**$**	**80,486.94**	**$**	**55,594.60**		$	(24,892.34)
	START		**END**			**Annual Change**	
CA CLASS FIRE General Fund	$	71,230.60	$	74,094.30		$	2,863.70
Capital Improvement Fund	$	30,351.89	$	31,572.13		$	1,220.24
Balance CA CLASS ACCOUNT	**$**	**101,582.49**	**$**	**105,666.43**		**$**	**4,083.94**

DATE	Addition	Withdrawal	FOR	FUND Balance
START				**$ 23,950.00**
5/5/26		$ 21,774.78	Concrete Slab two-bay garage	$ 2,175.22
5/14/2026	$ 3,000.00		Jennings Foundation Donation	$ 5,175.22
6/5/2026	$ 30.00		Carolyn Franklin Donation tr done 7/8/26	$ 5,205.22
				$ 5,205.22
				$ 5,205.22
END				**$ 5,205.22**

DATE	Addition	Withdrawal	FOR	FUND Balance
START				**$ 6,725.22**
5/5/2026		$ 6,725.22	two-bay building concrete slab	$ -
				$ -
				$ -
				$ -
				$ -
END				**$ -**

Calculation of Streetlights portion of County Management Fee			
Gross Tax Income	$ 39,434.69		(Total tax income for both fire and streetlights)
Gross Fee	$ 4,332.25		Total fee charged to the district
Percent to apply to streetlights	11.0%	$ 475.94	Streetlight portion of fee for the year.

Streetlight Income	$ 5,331.00	See quickbooks for details
Streetlight Expense	$ 4,753.34	
Streetlights Net earning for fiscal year ended June 30th	**$ 577.66**	Streetlight Fund addition or (subtraction) for the fiscal year

Streetlight Fund Update	**START**	**SL NET**	**FY Ending balance**
	$ 9,460.62	$ 577.66	**$ 10,038.28**