2022-2024 Budget and Actual Comparison (2024 actual is as of 12/31/2024)

Fire Department Fund

Account / Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Final Budget	2026 Preliminary Budget	2025 to 2026 Budget Variance	Notes:	
Revenues											
Taxes Revenues											
221.31000.31010 Property Taxes	43,298.00	43,513.28	49,836.00	49,651.60	61,577.00	61,008.17	58,805.00		(58,805.00)	9,841.00	Proposed Levy for Operations
221.31000.31011 Property Taxes-Debt Levy Amount	-	-	-	-	36,319.00	35,429.22	31,026.00	31,026.00	-	31,026.00	Debt Service Levy (cert of ind 2023A)- Additional (
221.31000.31910 Penalties and Interest-Delinquent Taxes	-	122.80	-	174.22	-	315.54	-	-	-	Equipment Certificate of Indebtedness 2023A - Mandated by certific	
	43,298.00	43,636.08	49,836.00	49,825.82	97,896.00	96,752.93	89,831.00	31,026.00		[The above levy amount is for: (8/1/25 interest + 2/1/26 principal ar	
Intergovernmental Revenues Revenues											
221.33000.33445 Other State Grants and Aids	-	480.00	-	88,062.00	-	14,801.67	-		-		*Debt Service Levy - Additional*
221.33000.33450 Emergency Preparedness/Management	-	2,742.64	-	-	-	-	-	-	-		*(currently set to have this amount paid*
	-	3,222.64	-	88,062.00	-	14,801.67	-	-			*out of fund balance) for 2024*
Federal Grants & Aids Revenues											
221.33100.33150 Emergency Preparedness/Management	-	8,227.91	-	-	-	-	-	-	-		
221.33100.33171 Assistance to Firefighters Grant	-	-	-	142,067.61	-	-	-	-	-		
	-	8,227.91	-	142,067.61	-	-	-	-	-	58,903.00	city portion of Fire Formula
										9,841.00	Kroshcel portion of
Charges for Services Revenues										68,744.00	
221.34000.34202 Fire Protection Service-Calls	25,000.00	35,668.69	32,000.00	34,755.00	30,000.00	55,188.99	37,000.00	37,000.00	-		
221.34000.34207 Fire Protection Service-Contracted	89,952.00	109,415.00	109,414.00	109,986.00	110,031.00	120,948.00	120,948.00		(120,948.00)		
	114,952.00	145,083.69	141,414.00	144,741.00	140,031.00	176,136.99	157,948.00		17,917.00		
Miscellaneous Revenues Revenues											
221.36200.36210 Interest Earnings	750.00	895.98	750.00	1,593.29	750.00	1,918.05	1,000.00	1,000.00	-		
221.36200.36220 Rental Income	-	50.00	-	50.00	-	50.00	50.00	50.00	-		
221.36200.36225 Miscellaneous Income	-	-	-	-	-	-	-	-	-		
221.36200.36230 Contributions and Donations	-	1,464.89	-	2,581.00	-	38,834.78	-	-	-		
221.36200.36240 Reimbursements	-	5,059.06	-	4,751.05	-	13,223.44	-	-	-		
	750.00	7,469.93	750.00	8,975.34	750.00	54,026.27	1,050.00	1,050.00			
Other Financing Sources Revenues											
221.39000.39101 Sale of Assets	-	-	-	-	-	-	-	-	-		
221.39000.39102 Compensation for Loss-Gen Fixed Assets	-	-	-	-	-	-	-	-	-		
221.39000.39300 Proceeds from General Long-Term Debt	-	-	-	199,000.00	-	-	-	-	-		
221.39000.39330 Inception of Capital Lease	-	-	-	-	-	-	-	-	-		
	-	-	-	199,000.00	-	-	-	-			
Total Fire Department Revenues	159,000.00	207,640.25	192,000.00	632,671.77	238,677.00	341,717.86	248,829.00	69,076.00			
Expenditures											
Fire Expenditures											
221.42200.01030 Wages & Salaries-PT-Regular	30,000.00	39,393.11	36,750.00	53,349.57	40,000.00	46,913.00	50,000.00	50,000.00	-	See 2026 Payroll Increase WP	
221.42200.01220 FICA Contributions	2,295.00	3,013.66	2,811.00	4,081.27	2,800.00	3,588.88	3,825.00	3,825.00	-	Auto calc from wages	
221.42200.01420 UI Benefit Payments	-	-	-	-	-	-	-	-	-		
221.42200.01510 WC Insurance Premiums	19,455.00	13,169.52	9,108.00	13,549.89	15,000.00	12,785.36	15,000.00	15,000.00	-		
221.42200.02030 Office Supplies-Printed Forms & Paper	250.00	-	250.00	-	100.00	59.98	100.00	100.00	-		
221.42200.02070 Office Supplies-Training & Instructional	-	-	750.00	-	750.00	-	750.00	1,000.00	250.00		
221.42200.02080 Office Supplies-Other	-	-	-	36.99	-	181.29	50.00	150.00	100.00		
221.42200.02120 Operating Supplies-Motor Fuels	2,500.00	4,571.85	3,000.00	3,349.11	4,500.00	3,128.51	4,500.00	4,500.00	-		
221.42200.02130 Operating Supplies-Lubricants & Additives	-	305.32	-	346.23	100.00	693.23	500.00	700.00	200.00		
221.42200.02170 Operating Supplies-Uniforms/PPE	12,000.00	8,634.02	17,000.00	8,897.61	15,000.00	10,637.35	15,000.00	15,000.00	-		
221.42200.02180 Operating Supplies-Events	-	-	2,000.00	-	1,500.00	-	1,000.00	-	(1,000.00)		
221.42200.02190 Operating Supplies-Other	3,000.00	6,140.48	500.00	855.39	500.00	255.50	1,000.00	1,000.00	-		
221.42200.02210 R&M Supplies-Equipment Parts	2,000.00	2,062.48	1,500.00	6,432.50	2,000.00	2,135.68	3,500.00	3,500.00	-		
221.42200.02280 R&M Supplies-Other	200.00	282.62	5,000.00	114.89	5,000.00	15.63	1,000.00	200.00	(800.00)		
221.42200.02400 Small Tools & Minor Equipment	3,000.00	1,371.49	5,000.00	42,600.16	10,000.00	4,198.15	5,000.00	5,000.00	-		
221.42200.03040 Professional Services-Legal Fees	-	-	150.00	217.50	250.00	351.50	700.00	500.00	(200.00)		
221.42200.03060 Professional Services-Personnel Testing & Recruitm	-	2,110.00	2,000.00	1,620.00	2,000.00	1,830.00	2,000.00	2,000.00	-		
221.42200.03080 Professional Services-Instructors' Fees	6,500.00	10,808.03	7,000.00	7,716.75	12,000.00	7,168.00	10,000.00	10,000.00	-		
221.42200.03090 Professional Services-IT Services	750.00	1,600.19	2,500.00	1,749.18	2,000.00	1,715.11	2,000.00	800.00	(1,200.00)		
221.42200.03100 Professional Services-Collections	500.00	375.00	500.00	375.00	-	-	500.00	500.00	-		

2022-2024 Budget and Actual Comparison (2024 actual is as of 12/31/2024)		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Final Budget	2026 Preliminary Budget	2025 to 2026 Budget Variance	Notes:
Fire Department Fund											
221.42200.03140	Professional Services-Software Subscription	500.00	53.19	500.00	55.85	250.00	61.43	150.00	150.00	-	
221.42200.03190	Professional Services-Other	-	-	-	565.00	-	1,200.00	600.00	600.00	-	
221.42200.03210	Communication-Telephone & Internet	2,500.00	3,186.86	3,000.00	3,220.35	3,000.00	2,904.70	3,500.00	3,000.00	(500.00)	
221.42200.03220	Communication-Postage	-	24.40	-	27.25	-	5.46	50.00	50.00	-	
221.42200.03230	Communication-Radio Units	2,000.00	-	4,000.00	-	4,000.00	2,675.00	2,000.00	2,000.00	-	
221.42200.03310	Transportation-Travel Expense				1,159.06	-	2,771.08	2,000.00	2,500.00	500.00	
221.42200.03330	Transportation-Freight & Express	-	-	-	-	-	-	-	-	-	
221.42200.03620	Insurance-Property	-	-	-	-	-	-	-	-	-	
221.42200.04090	R&M Contractual-Other	11,000.00	33,900.55	7,500.00	32,916.10	15,000.00	24,940.03	20,000.00	20,000.00	-	Emergency Apparatus, Pardun (repairs)
221.42200.04130	Rentals-Office Equipment	-	1,039.42	-	1,034.12	1,250.00	1,149.90	1,100.00	1,100.00	-	
221.42200.04300	Miscellaneous-Security	1,600.00	1,905.18	2,000.00	1,871.24	2,000.00	2,011.56	2,000.00	2,100.00	100.00	
221.42200.04310	Miscellaneous-Bank Charges	-	25.00	-	-	-	-	-	-	-	
221.42200.04330	Miscellaneous-Dues & Subscriptions	950.00	760.25	1,000.00	760.25	1,000.00	556.50	1,000.00	1,000.00	-	
221.42200.04370	Miscellaneous-Sales & Use Tax	-	-	-	18.43	-	-	-	-	-	
221.42200.04375	Miscellaneous-Property Taxes	1,100.00	1,018.00	-	-	1,250.00	-	-	-	-	
221.42200.04380	Miscellaneous-Uncollectible Accounts	1,000.00	1,150.00	1,000.00	6,835.19	-	2,393.17	-	-	-	
221.42200.04390	Miscellaneous-Other	-	-	-	120.27	-	-	-	-	-	
221.42200.05800	Cap Outlay-Other Equipment	-	-	-	115,713.92	-	-	-	-	-	
		103,100.00	136,900.62	114,819.00	309,589.07	141,250.00	136,326.00	148,825.00	146,275.00	7,575.00	
Medical Services Expenditures											
221.42270.02120	Operating Supplies-Motor Fuels	250.00	-	250.00	-	500.00	-	-	-	-	
221.42270.02170	Operating Supplies-Uniforms/PPE	-	-	-	256.00	-	-	250.00	250.00	-	
221.42270.02180	Operating Supplies-Other	2,000.00	419.77	1,500.00	-	1,000.00	-	-	-	-	
221.42270.02210	R&M Supplies-Equipment Parts	-	-	-	-	-	-	-	-	-	
221.42270.02280	R&M Supplies-Other	-	-	500.00	-	-	44.96	-	-	-	
221.42270.02400	Small Tools & Minor Equipment	-	-	-	2,199.00	-	-	-	-	-	
221.42270.03080	Professional Services-Instructors' Fees						650.00	-	1,300.00	1,300.00	
		2,250.00	419.77	2,250.00	2,455.00	1,500.00	694.96	250.00	1,550.00	-	
Fire Stations and Buildings Expenditures											
221.42280.02190	Operating Supplies-Other	-	534.87	-	33.99	500.00	86.45	150.00	150.00	-	
221.42280.02230	R&M Supplies-Building Repair	1,000.00	902.78	-	115.00	500.00	18.15	600.00	600.00	-	
221.42280.03620	Insurance-Property	9,813.00	6,834.00	8,328.00	8,891.48	8,000.00	9,866.48	9,000.00	10,300.00	1,300.00	
221.42280.03810	Utility Services-Electric	10,000.00	8,587.29	10,107.00	8,470.03	10,000.00	8,411.39	9,000.00	10,000.00	1,000.00	
221.42280.03820	Utility Services-Water & Sewer	500.00	1,174.51	750.00	1,419.74	750.00	1,332.72	2,000.00	2,000.00	-	
221.42280.03830	Utility Services-Gas	7,000.00	9,348.65	8,500.00	8,491.69	8,000.00	5,176.13	9,000.00	9,500.00	500.00	
221.42280.04090	R&M Contractual-Other	1,000.00	2,525.98	7,500.00	2,279.50	7,500.00	10,440.85	3,500.00	3,500.00	-	
221.42280.04375	Miscellaneous-Property Taxes	-	-	-	864.00	-	858.00	1,200.00	950.00	(250.00)	
221.42280.05200	Cap Outlay-Buildings & Structures	-	-	1,000.00	-	2,500.00	-	-	-	-	

2022-2024 Budget and Actual Comparison (2024 actual is as of 12/31/2024)		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Final Budget	2026 Preliminary Budget	2025 to 2026 Budget Variance	Notes:
Fire Department Fund											
221.42280.05400	Cap Outlay-Heavy Machinery	-	-	-	-	-	-	-	-	-	
221.42280.05500	Cap Outlay-Motor Vehicles	10,000.00	135,146.43	22,000.00	36,673.38	30,000.00	86,175.58	26,738.00	876.00	(25,862.00)	$30,000 is to be set aside for future vehcile
221.42280.05600	Cap Outlay-Furniture & Fixtures	1,000.00	-	1,000.00	10,531.41	1,000.00	-	1,000.00	-	(1,000.00)	according to vehicle replacement plan-
221.42280.05700	Cap Outlay-Office Equipment and Furnishings	1,000.00	1,294.45	1,000.00	-	1,000.00	-	7,000.00	8,000.00	1,000.00	this goes to 10101 cash act.
221.42280.05800	Cap Outlay-Other Equipment	-	-	-	-	-	37,155.78	-	-	-	This is the difference between 30k & Equipment Cert payment.
		41,313.00	166,348.96	60,185.00	77,770.22	69,750.00	159,521.53	69,188.00	45,876.00	(23,312.00)	
Capital Lease-Solar Expenditures											
221.47005.06020	Other Long-Term Obligation Principal	2,067.00	2,158.66	2,234.00	2,234.44	2,323.30	2,323.30	2,323.00	2,512.00	189.00	
221.47005.06120	Other Long-Term Obligation Interest	114.00	108.49	123.00	122.89	127.81	127.81	128.00	138.00	10.00	
		2,181.00	2,267.15	2,357.00	2,357.33	2,451.11	2,451.11	2,451.00	2,650.00	(0.11)	
Equipment Certificate of Indebtedness, 2023A Expenditures											
221.47007.06020	Other Long-Term Obligation Principal	-	-	-	-	-	-	22,000.00	23,000.00	1,000.00	Tanker
221.47007.06120	Other Long-Term Obligation Interest	-	-	-	3,824.67	7,363.00	7,363.00	6,956.00	6,124.00	(832.00)	Due Feb 202 - Levied in 2025
221.47007.06210	Bond Issuance Costs	-	-	-	5,050.00	-	-	-		-	$3,274.50 due Feb 2026 - Levied in 2025/$2,849.00 due Aug 2026 -
		-	-	-	8,874.67	7,363.00	7,363.00	28,956.00	29,124.00		
Other Financing Uses Expenditures											
221.49300.07200	Interfund Transfers	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	-	FD contribution to PSB debt
Total Fire Department Fund Expenditures		157,844.00	314,936.50	188,611.00	410,046.29	231,314.11	315,356.60	258,670.00	234,475.00	(24,195.00)	
Fire Department Fund Excess of Revenues Over Expenditures		**1,156.00**	**(107,296.25)**	**3,389.00**	**222,625.48**	**7,362.89**	**26,361.26**	**(9,841.00)**	**(165,399.00)**	(17,203.89)	