

	BUDGET 2025	Actual 2025	Proposed Δ%	BUDGET 2026	Actual 2026 YTD	Preliminary Budget 2027	budget 27 vs budget 26	Delta budget 27 vs actual 25	TMN's 2027 Draft Budget Notes
REVENUES:									
4000 - Member contributions-Operations	\$1,277,804	\$1,277,803.67		\$1,342,374	\$659,165.37	\$ 1,369,600			
4025 - Training Service Income - <i>No longer used</i>									
4030 - Education services income	\$8,000	\$22,907.00			\$1,638.00			-100%	Training grant reimb direct to external training firm
4100 - Grant Revenue									
4900 - Other Income		\$20.00							
4105 - Donations - Restricted <i>No longer used</i>									
4910 - Permit/Inspection Income	\$25,000	\$42,378.58		\$25,000	\$24,325.97	\$ 35,000	40%	-17%	Conservative increase in projected revenue
4920 - Response Fees & Fines		\$19,980.81		\$5,000	\$10,956.23	\$ 10,000	100%	-50%	Conservative increase in projected revenue
4994 - Uncategorized Incom					\$15.92				
4999 - Sales					\$1,689.61				
Total Revenues	\$1,310,804	\$1,363,090.06		\$1,372,374	\$697,791.10	\$ 1,414,600			
EXPENSES:									
5000 - Communications/I.T.		\$62,359.39							\$37,359.39
5010 - Land line <i>No longer used</i>									
5020 - Internet bandwidth	\$6,000	\$6,609.78	5%	\$6,300	\$1,529.16	\$ 10,000	59%	51%	Adding Mobile Data Devices
5030 - Special circuits	\$1,500	\$1,381.90	5%	\$1,575	\$140.94	\$ 1,500	-5%	9%	
5040 - Cell Phone reimbursement	\$0	\$35.00		\$0					
Total 5000 Communications/ I.T.	\$7,500	\$8,026.68	5%	\$7,875	\$1,670.10	\$ 11,500			
5100 - Education & Training-									
5105 - External Training Fees - Not grant funded	\$19,000	\$17,597.57	5%	\$11,550	\$2,740.00	\$ 6,000	-48%	-66%	
5110 - Conference & Seminar/School Fees	\$8,000	\$5,375.00	5%	\$8,400	\$175.00	\$ 8,500	1%	58%	
5150 - Lodging	\$5,000	\$3,645.50	5%	\$5,250	\$1,684.38	\$ 5,500	5%	51%	
5155 - Per Diems, mileage, other travel	\$5,000	\$3,501.14	5%	\$5,250	\$1,937.22	\$ 5,500	5%	57%	
5156 - Meals	\$1,500	\$1,645.04	5%	\$1,575		\$ 2,000	27%	22%	
Total 5100 Education & Training	\$38,500	\$31,764.25	-17%	\$32,025	\$6,536.60	\$ 27,500			
5200 - Equipment									
5205 - PPE	\$15,000	\$14,534.00	5%	\$0	\$4,090.85	\$ 16,000		10%	
5210 - Repairs & maintenance-general	\$7,000	\$1,607.16	5%	\$7,350	\$1,175.00	\$ 7,500	2%	367%	
5220 - General supplies	\$6,000	\$8,076.89	5%	\$6,300	\$579.88	\$ 10,000	59%	24%	
5230 - Small equipment purchases	\$36,000	\$45,098.84	5%	\$37,800	\$18,471.84	\$ 45,000	19%	0%	
5231 - Small equipment repairs	\$5,000	\$3,797.40	5%	\$5,250	\$3,008.49	\$ 7,000	33%	84%	
5235 - Small equipment supplies	\$10,000	\$13,314.66	5%	\$10,500	\$3,696.79	\$ 15,000	43%	13%	
5240 - Depreciation									
Total 5200 - Equipment	\$79,000	\$86,428.95	-14.9%	\$67,200	\$31,022.85	\$ 100,500			
5300 - Facility									
5305 - Elevator maintenance contract	\$5,000	\$ 2,872.25	5%	\$5,250	\$3,371.25	\$ 5,500	5%	91%	
5310 - Building maintenance & repairs	\$20,000	\$ 18,129.81	5%	\$21,000	\$3,332.68	\$ 22,000	5%	21%	
5315 - Facility Lease	\$300,177	\$ 300,176.61	-0.65%	\$298,236.76	\$99,866.39	\$ 298,400	0%	-1%	Off Lease payment schedule
5320 - Insurance	\$14,000	\$ 12,404.45	5%	\$14,700	\$4,590.00	\$ 15,000	2%	21%	
5325 - Facility - Other	\$2,000	\$ 338.12	5%	\$2,100	\$ 2,100	\$ 2,500	19%	639%	
5330 - Outside services-cleaning	\$11,000	\$ 11,443.42	7%	\$11,770	\$3,423.58	\$ 13,000	10%	14%	
5340 - Outside services - grounds/snow	\$7,500	\$ 8,580.00	5%	\$7,875	\$1,992.50	\$ 10,000	27%	17%	
5350 - Outside services-refuse	\$4,000	\$ 3,151.41	5%	\$4,200	\$754.44	\$ 5,000	19%	59%	
5360 - Supplies	\$5,000	\$ 3,425.31	5%	\$5,250	\$1,430.85	\$ 5,500	5%	61%	
5365 - Fire Alarm Monitoring	\$750	\$ 781.56	5%	\$788		\$ 800	2%	2%	
5370 - Utilities-electricity	\$15,000	\$ 13,807.21	10%	\$16,500	\$3,502.04	\$ 17,000	3%	23%	
5380 - Utilities-natural gas	\$10,000	\$ 8,103.54	10%	\$11,000	\$5,435.01	\$ 11,000	0%	36%	
5390 - Utilities-water/sewer/storm	\$2,000	\$ 1,916.17	11%	\$2,213	\$672.57	\$ 3,000	36%	57%	
Total 5300 Facility	\$396,427	\$ 385,129.86	1.1%	\$400,882	\$128,371.31	\$ 408,700			
5400 - Fleet									
5410 - Fuel/oil/lubricants	\$12,000	\$12,012.55	5%	\$12,600	\$2,853.32	\$ 14,000	11%	17%	
5420 - Insurance	\$7,500	\$37.80	5%	\$7,875		\$ 8,000	2%	21064%	
5430 - Repairs and maintenance	\$25,000	\$31,984.81	5%	\$26,250	\$12,585.25	\$ 30,000	14%	-6%	
5440 - Supplies	\$5,500	\$7,481.73	5%	\$5,775	\$2,821.08	\$ 7,500	30%	0%	
5450 - Title Transfer expense					\$55.16				
Total 5400 Fleet	\$50,000	\$51,516.89	5.0%	\$52,500	\$18,314.81	\$59,500			
5500 - General & Administrative-									
5510 - Board Expenses	\$1,000	\$219.40	5%	\$1,050	\$98.20	\$ 1,000	-5%	356%	
5515 - Equipment Lease	\$1,500	\$1,792.57	5%	\$1,575	\$551.56	\$ 1,900	21%	6%	
5525 - Memberships & Dues	\$1,000	\$1,987.59	5%	\$1,050	\$100.00	\$ 2,000	90%	1%	
5530 - Office Supplies	\$2,000	\$1,180.93	5%	\$2,100		\$ 2,200	5%	86%	
5540 - Other/Fire Code Reference Material	\$3,000	\$1,177.35	5%	\$3,150	\$495.00	\$ 3,500	11%	197%	New Code adoption- New NFPA & ICCs
5550 - Postage	\$750	\$446.24	5%	\$788	\$7.47	\$ 700	-11%	57%	
5555 - Bank charges - Credit card fees & their cut	\$2,500	\$1,730.20	5%	\$2,625	\$779.03	\$ 2,500	-5%	44%	
5556 - AP Interest & Late Fees	\$0	\$53.12			\$54.20				
5560 - Professional Services-Accounting & Audit	\$42,700	\$50,658.79	5%	\$44,835	\$33,372.72	\$ 52,000	16%	3%	Abdo Financial & BergankKDV
5565 - Professional Services - web dev.	\$2,500	\$1,099.95	5%	\$2,625	\$380.00	\$ 1,200	-54%	9%	
5570 - Professional Services-HR/Payroll	\$42,000	\$46,767.25	5%	\$44,100	\$8,581.61	\$ 44,000	0%	-6%	ABDO HR & Payroll
5580 - Professional Services-Legal <i>[JPA 2.0]</i>	\$15,123	\$16,797.00	-33%	\$10,132	\$0.00	\$ 15,000	48%	-11%	2025 JPA work
5581 - Professional Services-Other	\$3,583	\$1,264.86	5%	\$3,762	\$374.58	\$ 2,000	-47%	58%	
5582 - Small Equipment Purchases	\$5,434	\$5,650.86	5%	\$5,706	\$506.13	\$ 6,500	14%	15%	Computer hardware replacment
5585 - Software	\$2,787	\$6,086.73	5%	\$2,926	\$1,865.96	\$ 7,000	139%	15%	ImageTrend Preplan Annual
5590 - Subscriptions - Software	\$5,000	\$4,845.16	5%	\$5,250	\$2,076.56	\$ 5,500	5%	14%	
5595 - Mileage	\$0	\$192.20	5%	\$0		\$ 300		56%	
5596 - Meals	\$1,000	\$403.04	5%	\$1,050	\$180.48	\$ 1,100	5%	173%	
Total 5500 General & administrative	\$131,877	\$142,353.24	0.6%	\$132,724	\$49,423.50	\$148,400			
5600 - Human Resources									
5605 - Other, misc. including recruit gear/testing	\$5,000	\$527.00	24%	\$21,000		\$ 1,000	-95%	90%	Expect 2026 hiring 4 FFs - PPE
5610 - FICA	\$25,000	\$21,213.25	5%	\$26,250	\$7,159.24	\$ 30,000	14%	41%	
5620 - PERA	\$35,000	\$31,284.54	5%	\$36,750	\$10,403.25	\$ 35,000	-5%	12%	
5630 - Gross payroll/stipends/allowances - other	\$430,000	\$406,292.01	5%	\$451,500	\$127,536.88	\$ 450,000	0%	11%	
5645 - Group Disability/Medical Insurance	\$25,000	\$27,874.00	5%	\$26,250	\$10,091.15	\$ 30,000	14%	8%	
5650 - Workers compensation insurance	\$60,000	\$76,453.65	5%	\$63,000	\$17,859.66	\$ 80,000	27%	5%	
5660 - Other benefits	\$2,000	\$3,738.02	5%	\$2,100	\$670.00	\$ 4,000	90%	7%	
5670 - Uniforms	\$7,500	\$2,777.13	5%	\$7,875		\$ 7,000	-11%	152%	
5673 - vaccinations/annual tests	\$8,000	\$8,230.00	5%	\$8,400	\$7,827.10	\$ 10,000	19%	22%	
5675 - Recruiting	\$0	\$0.00		\$2,000		\$ -	-100%		
Total 5600 Human Resources	\$597,500	\$578,389.60	8.0%	\$645,125	\$181,547.28	\$647,000			
5700 - General Insurance (liab/excess)-	\$10,000	\$3,422.32		\$10,000	\$3,422.34	\$ 10,000			
5900 - Bad Debt Expense		\$980.21			\$550.00	\$ 1,500			
5999 - Uncategorized Expense		(\$0.02)			\$25.25				
TOTAL EXPENSES-OPERATING	\$1,310,804	\$1,288,011.98	2.9%	\$1,348,331	\$420,884.04	\$1,414,600	4.9%		4.9%
EXCESS (DEF) OF REVENUES OVER EXPENSES-OPS	\$0	\$75,078.08							
Permits, inspections, response fees from above	(\$25,000)			(\$30,000)	(\$35,282)	(\$45,000)			50.0%
Net after revenue lines	\$1,285,804			\$1,318,331	\$385,602	\$1,369,600			
3205 - Capital Fund - Truck/Equipment	\$531,975			\$250,000		\$250,000			
	FY2025			FY2026		FY2027			Final 5/12/2026 TMN
	\$1,817,779		-13.7%	\$1,568,331		\$1,619,600	3.3%		3.3%

Party	2026/2027 percentage	Operations Acct 4000 Member Revenue	Capital Acct Equipment Fund	Total	Jan Half Ops	Jan Half Cap		July Half Ops	July Half Cap
City of Northfield	73.63%	\$1,008,436	\$184,075	\$1,192,511.11	\$504,218.06	\$92,037.50		\$504,218.06	\$92,037.50
Rural Fire Protection District	20.12%	\$275,563	\$50,300	\$325,863.42	\$137,781.71	\$25,150.00		\$137,781.71	\$25,150.00
City of Dundas	6.25%	\$85,600	\$15,625	\$101,224.97	\$42,799.98	\$7,812.50		\$42,799.98	\$7,812.50
Total	100.00%	\$1,369,600	\$250,000	\$1,619,600	\$684,799.75	\$125,000.00		\$684,799.75	\$125,000.00