| | BUDGET 2025 | Proposed Δ% | Draft BUDGET 2026 | TMN's 2026 Draft Budget Note |
|--|---------------------------|----------------|---------------------------|---|
| REVENUES: 4000 - Member contributions-Operations | \$1,277,804 | | \$1,342,374 | |
| 4025 - Training Service Income - No longer used 4030 · Education services income No longer used | | | | |
| 4100 - Grant Revenue 4900 - Other Income | | | | |
| 4105 - Donations - Restricted No longer used | 405.000 | | 405.000 | |
| 4910 - Permit/Inspection Income 4920 - Response Fees & Fines | \$25,000 | | \$25,000 \$5,000 | |
| otal Revenues | \$1,302,804 | | \$1,372,374 | |
| XPENSES: | | | | |
| 000 - Communications/I.T. 5010 · Land line <i>No longer used</i> | | | | |
| 5020 · Internet bandwidth | \$6,000 | 5% | \$6,300 | |
| 5030 · Special circuits 5040 - Cell Phone reimbursement | \$1,500 \$0 | 5% | \$1,575 \$0 | |
| 5000 · Communications/I.T Other Total 5000 Communications/ I.T. | \$0 \$7,500 | 5% | \$7,875 | |
| 100 - Education & Training- | 37,300 | 3/6 | 37,873 | |
| 5105 - Education reimbursement revenue | (\$8,000) | 5% | (\$8,400) | |
| 5110 - Conference & Seminar/School Fees 5150 - Lodging | \$8,000 \$5,000 | 5% 5% | \$8,400 \$5,250 | |
| 5155 - Per Diems, mileage, other travel | \$5,000 | 5% 5% | \$5,250 | |
| 5156 - Meals 5100 - Other education & training costs | \$1,500 \$19,000 | 5% 5% | \$1,575 \$19,950 | |
| Total 5100 Education & Training | \$30,500 | 5% | \$32,025 | |
| 200 - Equipment 5205 - PPE | \$15,000 | 5% | | |
| 5210 - Repairs & maintenance-general | \$7,000 | 5% | \$7,350 | |
| 5220 - General supplies 5230 - Small equipment purchases | \$6,000 \$36,000 | 5% 5% | \$6,300 \$37,800 | |
| 5231 - Small equipment repairs 5235 - Small equipment supplies | \$5,000 \$10,000 | 5% 5% | \$5,250 \$10,500 | |
| | \$10,000 | 3/6 | \$10,500 | |
| 5240 - Depreciation Total 5200 - Equipment | \$79,000 | -14.9% | \$67,200 | |
| 300 - Facility 5305 - Elevator maintenance contract | \$5,000 | 5% | \$5,250 | |
| 5310 - Building maintenance & repairs | \$20,000 | 5% | \$21,000 | |
| 5315 - Facility Lease 5320 - Insurance | \$300,177 \$14,000 | -0.19% 5% | \$299,599 \$14,700 | Off Lease payment schedule |
| 5330 - Outside services-cleaning | \$11,000 | 7% | \$11,770 | |
| 5340 - Outside services - grounds/snow 5350 - Outside services-refuse | \$7,500 \$4,000 | 5% 5% | \$7,875 \$4,200 | |
| 5360 - Supplies 5365 - Fire Alarm Monitoring | \$5,000 \$750 | 5% 5% | \$5,250 \$788 | |
| 5370 - Utilities-electricity | \$15,000 | 5% | \$15,750 | |
| 5380 - Utilities-natural gas 5390 - Utilities-water/sewer/storm | \$10,000 \$2,000 | 5% 5% | \$10,500 \$2,100 | |
| 5300 - Facility - Other | \$2,000 | 5% | \$2,100 | |
| Total 5300 Facility | \$396,427 | 1.1% | \$400,882 | |
| 400 - Fleet 5410 - Fuel/oil/lubricants | \$12,000 | 5% | \$12,600 | |
| 5420 - Insurance 5430 - Repairs and maintenance | \$7,500 \$25,000 | 5% 5% | \$7,875 \$26,250 | |
| 5440 - Supplies | \$5,500 | 5% | \$5,775 | |
| Total 5400 Fleet | \$50,000 | 5.0% | \$52,500 | |
| 500 - General & Administrative- 5510 - Board Expenses | \$1,000 | 5% | \$1,050 | |
| 5515 - Equipment Lease 5525 - Memberships & Dues | \$1,500 \$1,000 | 5% 5% | \$1,575 \$1,050 | |
| 5530 - Office Supplies | \$2,000 | 5% | \$2,100 | |
| 5540 - Other/Fire Code Reference Material 5550 - Postage | \$3,000 \$750 | 5% 5% | \$3,150 \$788 | New Code adoption- New NFP |
| 5555 - Bank charges - Credit card fees & their cut | \$2,500 | 5% | \$2,625 | |
| 5560 - Professional Services-Accounting & Audit 5565 - Professional Services - web dev. | \$42,700 \$2,500 | 5% 5% | \$44,835 \$2,625 | Abdo Financial & BerganKDV |
| 5570 - Professional Services-HR/Payroll | \$42,000 | 5% | \$44,100 | ABDO HR & Payroll |
| 5580 - Professional Services-Legal [JPA 2.0] 5581 - Professional Services-Other | \$15,123 \$3,583 | -33% 5% | \$10,132 \$3,762 | 2025 JPA work |
| 5582 - Small Equipment Purchases 5585 - Software | \$5,434 \$2,787 | 5% 5% | \$5,706 \$2,926 | Computer hardware replacme ImageTrend Preplan Annual |
| 5590 - Subscriptions - Software | \$5,000 | 5% | \$5,250 | """Perrena Frehan Annual |
| 5595 - Mileage 5596 - Meals | \$0 \$1,000 | 5% 5% | \$0 \$1,050 | |
| Total 5500 General & administrative | \$131,877 | 0.6% | \$132,724 | |
| 600 - Human Resources 5605 - Other, misc. including recruit gear/testing | \$5,000 | 24% | \$21,000 | Expect 2026 hiring 4 FFs - PPE |
| 5610 - FICA 5620 - PERA | \$25,000 | 5% | \$26,250 | , |
| 5620 - PERA 5630 - Gross payroll/stipends/allowances - oth | \$35,000 \$430,000 | 5% 5% | \$36,750 \$451,500 | |
| 5645 - Group Disability/Medical Insurance 5650 - Workers compensation insurance | \$25,000 \$60,000 | 5% 5% | \$26,250 \$63,000 | |
| 5660 - Other benefits | \$2,000 | 5% | \$2,100 | |
| 5670 - Uniforms 5673 - vaccinations/annual tests | \$7,500 \$8,000 | 5% 5% | \$7,875 \$8,400 | |
| 5675 - Recruiting | \$0 | | \$2,000 | |
| Total 5600 Human Resources 700 - General Insurance (liab/excess)- | \$597,500 \$10,000 | 8.0% | \$645,125 \$10,000 | |
| 5900 - Bad Debt Expense 66900 - Reconciliation Discrepencies | Ç10,000 | | \$10,000 | |
| · | ć4 202 0C - | 2 501 | ¢1 240 221 | |
| OTAL EXPENSES-OPERATING XCESS (DEF) OF REVENUES OVER EXPENSES-OPS | \$1,302,804 \$0 | 3.5% | \$1,348,331 | 1 |
| Permits, inspections, response fees from above Net after revenue lines | (\$25,000) \$1,277,804 | 3.2% | (\$30,000) \$1,318,331 | |
| ivet after revenue lines | ¥1,211,004 | J.E/0 | | ! ! |
| 3205 - Capital Fund - Truck/Equipment | \$531,975 | | \$250,000 | |