



Palm Harbor Fire Rescue

Proposed
Budget

Fiscal Year
2023-2024



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Palm Harbor Fire Board of Commissioners,

I am excited to share the proposed Palm Harbor Special Fire Control and Rescue District fiscal year 2023-2024 annual budget. The budget has been prepared in accordance with all general accounting standards and applicable District, State, and Federal requirements. The total gross expenditures for all funds amount to \$22,342,776, an increase of 24.7% from last year. This increase is primarily due to grant funding for the replacement of Station 68.

The year 2023 marked the official end of the worldwide pandemic. Although the District faced a multitude of challenges during this time, it also presented financial opportunities through federal stimulus funds and higher returns on investments. Regrettably, the stimulus funds led to historically high inflation and supply chain issues, which persisted throughout the year.

The District had unforeseen expenses this past fiscal year. Only three days before the fiscal year began, Hurricane Ian was on course to make landfall in Pinellas County as a Category 3 storm. Less than 24 hours before impact, the storm unexpectedly changed direction and headed toward Naples, Florida. Even though Pinellas County was not directly impacted, the District assisted by sending personnel to the affected areas for over 30 days to help with one of the largest humanitarian and recovery efforts ever performed in the state. Although FEMA eventually reimbursed costs, the District's overtime budget was significantly affected.

The replacement of Station 68 continues to impact the District financially. After working with an architect for almost two years, the District ended the agreement and went back out to bid for a design-build contractor. Unfortunately, these changes have caused delays in the project, and construction costs continue to increase. However, in the long run the change should result in a quicker and more cost-effective process. Additionally, the aging station has not fared well during the delays, requiring the replacement of all air conditioning units and mold remediation at the facility.

The District was able to offset these problems by applying for and receiving multiple grants. In 2023, the District was awarded 2.5MM in American Rescue Plan Act (ARPA) funds from Pinellas County for the Station 68 replacement project and \$600,000 for the replacement of S65. The District also received a grant for \$38,145 for extrication equipment from Firehouse Subs.

The District's primary source of revenue continues to be ad-valorem taxes, which remained steady and continued to rise through the calendar year 2022. During 2022, the State of Florida and the Tampa Bay Region were some of the fastest-growing areas in the country. While Palm Harbor has little room for new development, the influx of new residents continues to increase property values. The 2023 total taxable value increased to \$6,559,286,005, an increase of \$597,623,465. The increased values generated \$1,135,485 in revenue based on the currently proposed millage of 2.0.

The District's ALS First Responder Agreement with Pinellas County will increase by \$302,886, bringing the agreement to \$3,925,263 for the FY 23-24 budget.

Moving into FY 23-24, the District's financial outlook remains positive despite the persistent concerns of a looming recession and record-high inflation. The housing market has started to pull back on future sales, but values remain high and have not decreased. Most experts predict home values may become flat. However, the Tampa Bay area is not expected to see a significant decrease in home values.

The Station 68 replacement project continues to be a financial strain on the District. This fiscal year the District allocated \$1,000,000 in ad-valorem taxes to complete the project. This amount is equal to 88.01% of this year's ad-valorem increase, is earmarked for the project.

Summary

The following information outlines the income and expenses of the Palm Harbor Special Fire Control and Rescue District budget for the fiscal year 2023-2024. All income and expenses are accounted for and, where applicable, additional information is provided to explain significant variances in the budget from year to year.

The 2006 legislation capped the millage rate growth to the roll-back rate, plus an inflation factor. The tentative millage rate of 2.000 mils represents a 9.39% increase in the rolled-back rate of 1.8284 for an increase in property taxes of 10.02%. The proposed budget is based on a 95% ad-valorem collection rate.

We have once again taken a team approach to developing the budget. Staff is encouraged to assess their program goals and objectives to ensure we deliver the best programs possible. In addition, members are urged to evaluate each aspect of the department to identify areas of improvement and submit budget requests that resolve issues or improve our service delivery.

This proposal would not be possible without our members and staff's input and assistance.

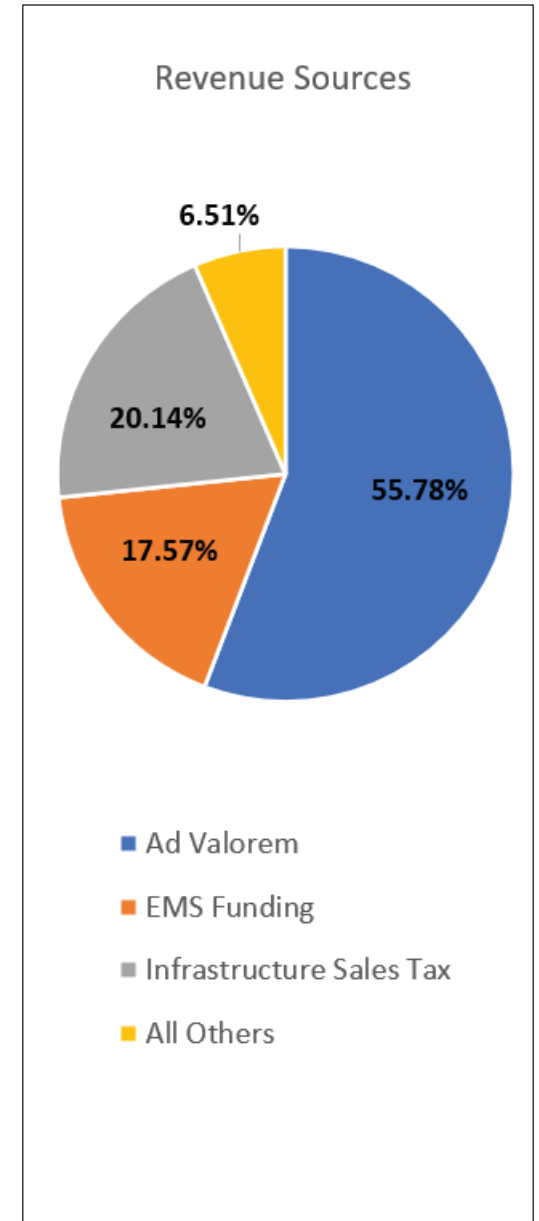
Respectfully,

Scott J. Sanford

Revenue

The largest source of income for the District comes from ad-valorem tax assessments, which make up 55.78% of the projected revenue. One of the primary drivers of this year's revenue increase is the addition of 4.5 million in Infrastructure Sales Tax, also known as Penny for Pinellas. These funds will be used to construct the new Station 68. This year, the District will use \$445,000 from capital reserves to replace aging staff vehicles and reduce the long-term liabilities of unused sick leave. The unprecedented inflation has led to a significant increase in the interest the District is projected to receive on reserve funds. In FY 22/23, the District took ownership of the cell tower at Station 68, resulting in a new contract that will generate approximately \$120,000 in additional revenue. All other sources of income remain steady and account for 6.51% of the District's revenue.

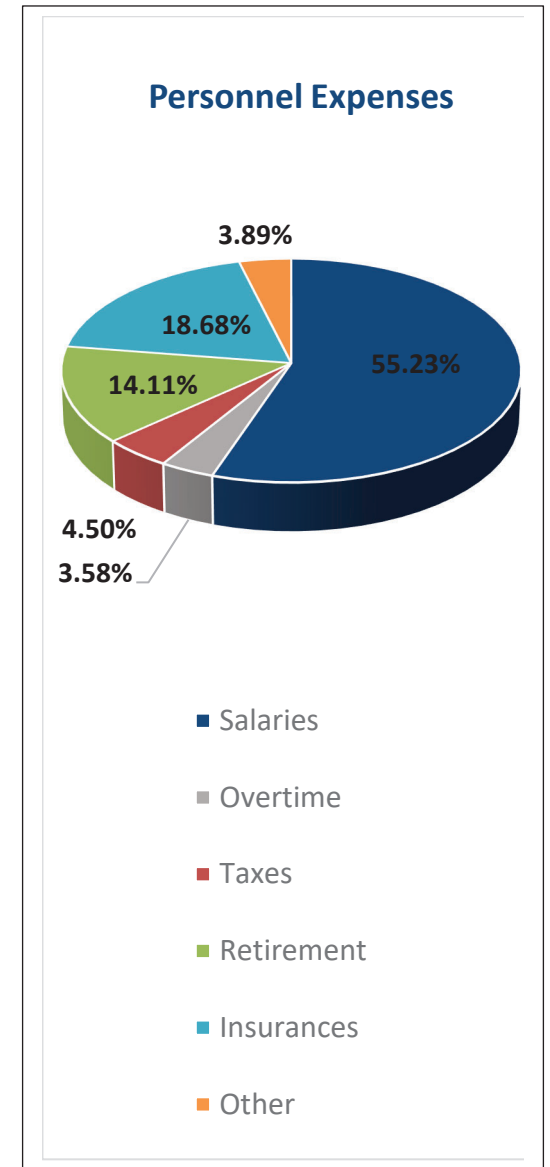
Revenue Source	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Proposed	Percentage Change
Ad Valorem	\$11,327,746	\$11,496,956	\$12,462,643	10.02%
EMS Funding	\$3,622,377	\$3,622,377	\$3,925,263	8.36%
PC Specialty Teams Reimbursement	\$80,000	\$80,000	\$80,000	0.00%
PC Instructor Reimbursement	\$75,000	\$80,607	\$75,000	0.00%
Health Insurance Reimbursement	\$175,000	\$141,424	\$140,000	-20.00%
Interest	\$75,000	\$126,413	\$250,000	233.33%
Grants	\$0	\$914,499	\$0	0.00%
Tax Collector Rebate	\$56,000	\$66,800	\$66,800	19.29%
Misc Income	\$25,000	\$35,681	\$25,000	0.00%
Tower Rental	\$74,051	\$134,051	\$194,051	162.05%
Sale of Capital Equipment	\$195,000	\$246,840	\$150,000	-23.08%
Infrastructure Sales Tax	\$2,000,000	\$402,014	\$4,500,000	125.00%
Fees For Service	\$22,000	\$15,318	\$22,000	0.00%
Annexed Property Fees	\$6,816	\$6,816	\$7,019	3.00%
Transfer Capital Reserves	\$170,000	\$110,000	\$445,000	161.76%
TOTAL FUNDS AVAILABLE	\$17,903,989	\$17,497,796	\$22,342,776	24.79%



Personnel Expenses

The budget allocates a significant portion to personnel costs, comprising 59.51% of the total budget. The employee conversion line item shows a considerable increase to mitigate long-term liabilities. The District aims to utilize \$265,000 from sick/vacation reserves to purchase employees' unused sick leave and reduce the number of hours they can accrue. All salary lines show a substantial increase as this is the first year of a new collective bargaining agreement. The 40-hour/PT line item increase is associated with the District's goal to fill a position that has been vacant for the past two years. While the required funding percentage for the Palm Harbor pension plan remains unchanged, the rise of plan participants necessitates increased funding. Conversely, despite a decrease in plan participants in the FRS system, an increase in the funding percentage rate resulted in only a slight decline in funding for the line item. Although the health insurance renewal rate is unknown, the budget has factored in an anticipated increase of 4% over last year.

Personnel Expenses	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Proposed	Percentage Change
Salary - Commissioners	\$30,000	\$29,756	\$30,000	0.00%
Salary - Executive	\$1,210,553	\$1,141,875	\$1,331,608	10.00%
Salary - Shift	\$4,930,998	\$4,905,116	\$5,522,718	12.00%
Salary - 40/PT	\$379,294	\$286,983	\$458,946	21.00%
Overtime	\$414,190	\$626,601	\$476,319	15.00%
FICA Matching	\$532,825	\$534,760	\$598,199	12.27%
FRS Retirement Acct	\$87,600	\$87,476	\$84,875	-3.00%
PHFD Pension Plan	\$1,658,436	\$1,531,792	\$1,791,111	8.00%
Group Health	\$2,039,169	\$1,810,193	\$2,120,735	4.00%
Employee Conversion	\$97,438	\$97,483	\$425,773	336.97%
Worker's Compensation	\$275,000	\$269,225	\$316,250	15.00%
Post-Employment Health Plan	\$79,527	\$79,527	\$91,853	15.50%
Long-Term Disability Insurance	\$44,850	\$42,959	\$47,093	5.00%
Total Personnel Expenses	\$11,779,881	\$11,443,746	\$13,295,479	12.87%



Operating Expenses

This year's operating budget is just over 1.97MM, equating to 8.60% of the department's overall budget. The account contains 51 individual line items that can be condensed into ten expense categories: accreditation, services & fees, technology, utilities, equipment & supplies, maintenance, education, fire prevention, and insurance. A detailed breakdown of the account can be found in Appendix A. This year's operating budget increased by 13.31%. Most line items received a standard five percent increase, while some were adjusted higher to account for inflation.

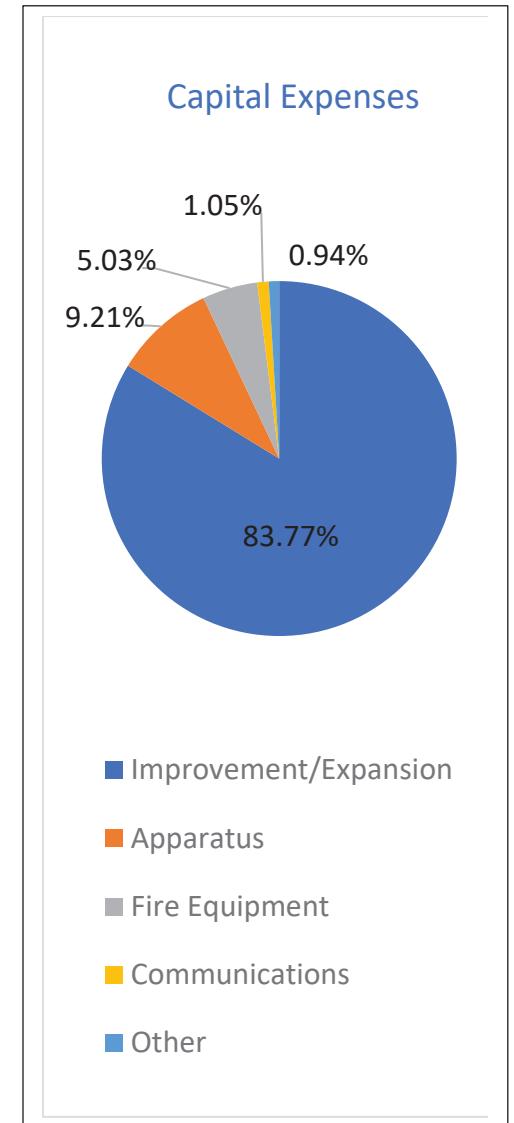
- The accreditation line has been increased by 30% as we continue to strive for accreditation by the Center for Public Safety. Funds will be used to complete our Standard of Coverage, Community Risk Reduction, and Strategic Plan. The District's efforts were stifled last year as the department focused our efforts on meeting the newly required State of Florida's performance review requirements.
- Professional services shows a slight decrease as the line item was increased last year for the above-mentioned state-required performance review.
- For the second year in a row, the District's insurance is expected to have a higher-than-normal increase. While the actual cost is still undetermined, Bouchard Insurance is recommending a 40% increase for budgeting purposes.
- The largest increase is in the education category, as the District established an Employee Fund line item. The line item uses revenue from the newly established cell tower contract to fund extracurricular activities performed by members. The activities better serve the community and the District, and this approach provides a funding source outside of ad-valorem tax dollars for these beneficial programs.

Operating Expenses	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Proposed	Percentage Change
Accreditation	\$50,000	\$41,466	\$65,000	30.00%
Services & Fees	\$553,605	\$493,510	\$538,813	-2.69%
Technology	\$52,500	\$32,074	\$55,125	5.00%
Utilities	\$98,793	\$95,792	\$103,731	5.00%
Equipment & Supplies	\$286,168	\$263,800	\$311,416	8.82%
Maintenance	\$320,257	\$379,083	\$339,544	6.02%
Education	\$134,070	\$110,558	\$231,956	73.01%
Fire Prevention	\$18,532	\$7,964	\$19,458	5.00%
Insurances	\$182,792	\$179,440	\$257,504	40.87%
Total Operating Expense	\$1,696,715	\$1,603,687	\$1,922,547	13.31%

Capital Expenses

The capital expense budget will see a significant increase this year. The majority of the adjustments are related to the replacement of Station 68. The most significant increase is in the improvement/expansion line. The District will use \$2,000,000 in Penny for Pinellas funds, \$2,500,000 in American Rescue Plan Act funds, and \$1,000,000 in ad-valorem revenue to replace Station 68. The station is scheduled to be completed this fiscal year, and these funds represent the remaining grant funds the District has been awarded to date for the project. The four line items with significant increases include furnishings, office equipment, large appliances, and fitness equipment. These line items have all been increased for the new fire station. The District will replace three staff vehicles as part of our Capital Improvement Plan. Two of the vehicles were scheduled for replacement in last year's budget, but could not be purchased due to supply chain issues. The funds for the vehicle replacement will come from capital reserves.

Capital Expenses	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Proposed	Percentage Change
Furnishings - Equipment	\$5,000	\$3,130	\$45,000	800%
Fire Equipment	\$120,000	\$112,850	\$100,000	-17%
EMS Equipment	\$2,500	\$0	\$3,000	20%
Office Equipment	\$5,000	\$0	\$10,500	110%
Communication Equipment	\$25,000	\$22,500	\$26,250	5%
Large Appliances	\$5,000	\$0	\$30,000	500%
Fitness Equipment	\$5,000	\$0	\$30,000	500%
Improvement/Expansion	\$2,000,000	\$106,327	\$5,500,000	125%
Replacement Vehicle - Staff	\$220,000	\$121,546	\$180,000	-18%
Replacement Apparatus	\$0	\$0	\$0	0%
Total Capital Expenses	\$2,387,500	\$366,263	\$5,924,750	148.16%



Reserve Funding

The reserve fund balance experienced a better than expected increase during FY 23-24. The District was awarded a \$600,000 grant from Pinellas County to assist with the replacement of S65, which was damaged in a vehicle accident in September of 2021. The grant was funded using American Rescue Plan Act (ARPA) funds the county received from the federal government. The same conditions that had a negative impact on the reserve fund balance last year when new fire apparatus were purchased became beneficial when we sold apparatus this year. The record high inflation and supply chain issues allowed the District to sell our used apparatus for 26% more than expected.

The Station 68 project remains an area of concern for the District. Historically, high inflation continues to drive the cost of construction. In August 2023, the Board of Commissioners approved a 5.5 million dollar contract to construct the new station. The majority of the cost will be covered with Penny for Pinellas funds and ARPA funding through Pinellas County. However, several components of the project were deleted from the contract. The District has been able to reserve \$975,000 for the project over the past two fiscal years, and this year's budget includes another \$800,000 for the project. Any funds remaining from the construction will be used for phase II of the project, which provides for repurposing the current facility.

Additionally, the Capital and Contingency reserve line items were increased to meet future Capital Improvement Plan (CIP) targets and comply with standard operating procedure (SOP) 235 Reserve Funding Accounts. The minimum Capital Reserve requirement will increase to \$837,090 to meet CIP needs, and the contingency reserve will increase to 200K to stay compliant with the SOP.

As in the past, any unencumbered funds in the Contingency Reserves at the end of the fiscal year will be dispersed into other reserve accounts where most appropriate.

Reserve Funding	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Proposed	Percentage Change
Contingency Reserves	\$190,000	\$190,000	\$200,000	5.26%
Capital Reserves	\$1,500,000	\$2,346,840	\$650,000	-56.67%
Sick/Vacation Reserves	\$0	\$0	\$0	0.00%
Operating Reserves	\$300,000	\$300,000	\$350,000	16.67%
SCBA	\$50,000	\$50,000	\$0	-100.00%
Total Reserve Funding	\$2,040,000	\$2,886,840	\$1,200,000	-41.18%

Reserve Account Balances

Reserve Accounts	Beginning Balance	FY 23/24 Budget	FY 23/24 Expenses	FY 23/24 Ending Balance	Target Balance	Difference	Notes	Funding Policy
Contingency		\$200,000		\$200,000	\$222,907	-\$22,907	Unincumbered FY 22/23 contingency funds will be distributed between Sick/Vacation and Operating funds. Current year funding is 1.35%	Fund annually at a level to allow sustained operations for large-scale emergencies, disasters, etc. (adjust annually). Typically, between 1%-1.5% of total personnel and operating costs.
Capital	\$3,787,557	\$1,650,000	\$180,000	\$5,257,557	\$8,370,898	\$3,113,341	Includes \$800,000 for Station 68. The District will use \$180,000 to replace staff vehicles.	Fund annually on a prorated basis to attain a fund balance equivalent to 10-year projected CIP expenses (adjusted annually).
Sick/Vacation	\$765,445	\$0	\$265,000	\$500,445	\$731,327	-\$230,882	To lower long-term liabilities, the District will use \$265,000 to buy back unused sick leave.	Based on the highest level of utilization, fund annually on a prorated basis to attain a fund balance of 9% of Current Year Total Salaries (adjusted annually).
Operating	\$1,910,789	\$350,000		\$2,260,789	\$2,536,338	-\$275,549		Fund annually on a prorated basis to attain a fund balance equivalent to 2 months of critical department personnel, operating, and debt expenses (adjusted annually).
SCBA	\$589,484	\$0		\$589,484	\$586,504	\$2,980		Designated to fund SCBA replacements. Replacement scheduled for FY25/26.
	\$7,053,275	\$2,200,000	\$445,000	\$8,808,275	\$12,447,973	\$3,639,698		

Total Reserves

\$8,808,275

Reserves Needed

\$12,447,973

Difference

(\$3,639,698)

10-Year Capital Improvement Plan

Apparatus FY24 - FY34							23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	
	Year	Purchase Price	Sched Repl. Year	Updated Repl. Year	Anticipated Replacement Cost**													
155	LMTV B68	2015	50,000	2030	250,000								250,000					
052	Ford Utility U68	2005	36,000	2017	2025	78,583		78,583										
144	E-One Engine P65	2014	585,076	2026		912,719			912,719									
145	E-One Engine P67	2014	585,076	2026		912,719			912,719									
162	Ameracat FB66	2016	100,000	2026		195,000			195,000									
191	D/C Tahoe D65	2019	65,000	2026		74,024			74,024									
192	E-One Engine E65	2019	635,000	2029		1,016,000					1,016,000							
201	Wheeled Coach R65	2020	225,000	2025		360,000		360,000										
202	Key West Boat M66	2021	45,000	2031		83,380								83,380				
221	E-One 78' Quint T67	2022	1,125,000	2032		1,698,750									1,698,750			
222	Pierce Enforcer E66	2023	825,000	2033		1,245,750										1,245,750		
223	Pierce Enforcer E68	2023	825,000	2033		1,245,750										1,245,750		
224	Pierce Heavy Rescue	2023	850,000	2033		1,283,500										1,283,500		
Total FY23 - FY33						9,356,174	0	438,583	2,094,461	0	0	1,016,000	250,000	83,380	1,698,750	3,775,000	0	
Less Trade-in						1,795,000	112,500	15,000		300,000			125,000	20,000	350,000			750,000
Total Per-Year						756,117												
Staff Vehicles FY24- FY34							23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	
	Year	Purchase Price	Sched Repl. Year	Updated Repl. Year	Anticipated Replacement Cost**													
152	Chief Car (100)	2015	41,000	2020	2024	52,480	60,000							69,575				
154	Pub Education Van	2015	25,000	2020	2025	33,750		35,438							42,879			
161	Dep Chief Ops (600)	2016	42,640	2021	2024	54,579	60,000							69,575				
171	Dep Chief Spt (200)	2017	44,772	2022	2024	57,308	60,000							69,575				
172	Chevy P/U	2017	38,500	2022	2026	49,280			49,280								59,629	
181	Fire Marshal (400)	2018	47,011	2023	2025	60,174		56,883							68,829			
213	EMS Chief (500)	2021	52,250	2026		60,088			60,088									
231	EMS Assistant (501)	2023	54,863	2030		70,224								70,224				
232	Training Chief (300)	2023	54,863	2030		70,225								70,225				
233	Fire Prevention (401)	2023	54,863	2030		70,225								70,225				
241	PEO/PIO (800)	2024	35,000	2031		44,800									44,800			
Total FY23 - FY33						1,009,724	180,000	92,321	109,368	0	0	0	0	419,398	156,508	0	59,629	
Less Trade ins						200,000	37,500	25,000	30,000	0	0	0	0	100,000				
Total Per-Year						115,675												
Total CIP						8,370,898	30,000	490,904	2,173,829	-300,000	0	1,016,000	125,000	382,778	1,505,258	3,775,000	-690,371	
Total CIP Per-Year						837,090												

3-Year Budget Forecast

The economic outlook continues to send a mix of signals. Inflation is at historically high levels as the Federal Reserve continues to increase interest rates to slow the economy. The increased rates have helped to slow the economy. However, unemployment rates remain near all-time lows, increasing salaries and creating workforce shortages. Despite mixed signals, most economists agree that the United States is most likely heading into some form of a recession. The increased interest rates have pushed home mortgage rates to a 20-year high, which has had a calming effect on the housing market, the District's primary source of revenue.

Approximately 69.85% of the District revenue is derived from ad-valorem taxes. With only four months left in the 2023 calendar year, housing market values remain strong in the Palm Harbor and Tampa Bay areas. For this reason, the forecast assumes a three percent increase in ad-valorem revenue for FY 24/25. However, because of the uncertainties of the economic forecast, a more conservative two percent increase has been used to forecast FY 25/26 and FY 26/27. The pointed reduction in revenue and capital expenses in the fiscal year 24-25 is based on a lack of capital expenses for the year.

Account	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Revenue	\$22,342,776	\$18,333,220	\$20,236,112	\$20,113,124
Personnel Expense	\$13,295,479	\$13,764,185	\$14,348,805	\$14,843,761
Operating Expense	\$1,922,547	\$2,040,035	\$2,115,096	\$2,195,070
Capital Expense	\$4,924,750	\$679,000	\$2,197,211	\$1,699,294
Reserve Funding	\$2,200,000	\$1,850,000	\$1,575,000	\$1,375,000
Total	\$22,342,777	\$18,333,220	\$20,236,112	\$20,113,124
Difference	\$0	\$0	\$0	\$0

Appendix A

Revenue

Source	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	Percentage Increase
1 Ad Valorem	\$11,327,746	\$11,496,956	\$12,462,643	10.02%
2 EMS Funding	\$3,622,377	\$3,622,377	\$3,925,263	8.36%
3 PC Specialty Teams Reimbursement	\$80,000	\$80,000	\$80,000	0.00%
4 PC Instructor Reimbursement	\$75,000	\$80,607	\$75,000	0.00%
5 Health Insurance Reimbursement	\$175,000	\$141,424	\$140,000	-20.00%
6 Interest	\$75,106	\$131,695	\$250,000	232.86%
7 Grants	\$0	\$914,499	\$0	0.00%
8 Tax Collector Rebate	\$56,000	\$66,800	\$66,800	19.29%
9 Misc. Income	\$25,000	\$35,681	\$25,000	0.00%
10 Tower Rental	\$74,051	\$134,051	\$194,051	162.05%
11 Transfer Capital/Operating Reserves	\$170,000	\$108,516	\$445,000	161.76%
12 Sale of Capital Equipment	\$195,000	\$246,840	\$150,000	-23.08%
13 Infrastructure Sales Tax	\$2,000,000	\$279,586	\$4,500,000	125.00%
14 Fees For Service	\$22,000	\$16,785	\$22,000	0.00%
15 Annexed Property Fees	\$6,816	\$6,816	\$7,019	2.99%
TOTAL FUNDS AVAILABLE	\$17,904,095	\$17,362,633	\$22,342,776	24.79%

Expenses

Personnel Costs		FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	Percentage Increase
17	Salary - Commissioners	\$30,000	\$29,756	\$30,000	0.00%
18	Salary - Executive	\$1,210,553	\$1,141,875	\$1,331,608	10.00%
19	Salary - Shift	\$4,930,998	\$4,905,116	\$5,522,718	12.00%
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26	Employee Conversion	\$97,438	\$97,483	\$425,773	336.97%
27	Worker's Compensation	\$275,000	\$269,225	\$316,250	15.00%
28	Post Employment Health Plan	\$79,527	\$79,527	\$91,853	15.50%
29	Long Term Disability Insurance	\$44,850	\$42,959	\$47,093	5.00%
30	Total Personnel Costs	\$11,779,880	\$11,443,746	\$13,295,479	12.87%
Operating Expenses		FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	Percentage Increase
31	Accreditation	\$50,000	\$41,466	\$65,000	30.00%
32	Professional Services	\$78,750	\$49,500	\$82,688	5.00%
33	Property Appraiser	\$86,431	\$76,475	\$93,345	8.00%
34	Ad Valorem Fee	\$225,248	\$231,193	\$245,520	9.00%
35	Auditing Services	\$90,001	\$66,400	\$32,500	-63.89%
36	Legal Fees	\$17,500	\$18,290	\$18,375	5.00%
37	Pre-Employment Processing	\$4,250	\$2,798	\$4,675	10.00%
38	Med/Health Services	\$51,425	\$48,854	\$61,710	20.00%
39	Computer Hardware/Software	\$52,500	\$32,074	\$55,125	5.00%
40	Telephone	\$10,500	\$9,500	\$11,025	5.00%
41	Cable Internet	\$11,288	\$11,288	\$11,852	5.00%
42	Electricity	\$49,613	\$47,613	\$52,093	5.00%
43	Water/Sewer	\$20,226	\$20,226	\$21,237	5.00%
44	Trash Collection	\$7,166	\$7,166	\$7,525	5.00%

45	Postage	\$2,756	\$1,989	\$2,894	5.00%
46	Fuel	\$111,000	\$108,604	\$116,550	5.00%
47	Printing	\$4,961	\$2,980	\$5,209	5.00%
48	Office Supplies	\$7,200	\$3,787	\$7,560	5.00%
49	Furnishings < \$ 3000	\$6,000	\$1,675	\$6,300	5.00%
50	Fire Equipment < \$3000	\$8,000	\$7,243	\$8,400	5.00%
51	EMS Equipment < \$3000	\$1,000	\$366	\$3,500	250.00%
52	Office Equipment < \$3000	\$1,650	\$1,242	\$1,733	5.00%
53	Communication Equipment < \$3000	\$3,675	\$1,761	\$3,859	5.00%
54	Appliances < \$3000	\$5,250	\$3,253	\$5,513	5.00%
55	Fitness Equipment < \$3000	\$1,250	\$6,243	\$1,313	5.00%
56	Emergency Management Sup	\$1,575	\$566	\$1,654	5.00%
57	Custodial Supplies	\$13,000	\$13,591	\$14,040	8.00%
58	Misc. Operating Expenses	\$17,500	\$15,654	\$18,375	5.00%
59	Clothing/Uniforms	\$20,349	\$16,781	\$21,368	5.00%
60	Personal Protective Equip (PPE)	\$81,000	\$78,065	\$93,150	15.00%
61	Repair & Maint Bldg.	\$82,500	\$134,448	\$100,000	21.21%
62	Repair & Maint Equipment	\$33,075	\$32,371	\$34,729	5.00%
63	Repair & Maint Fleet	\$162,000	\$175,918	\$160,000	-1.23%
64	Repair & Maint Radio	\$22,050	\$15,481	\$23,153	5.00%
65	Lawn Maintenance Contract	\$20,032	\$20,865	\$21,033	5.00%
66	Rental-Equipment	\$600	\$0	\$630	4.98%
67	Training < \$3000	\$2,002	\$516	\$2,100	4.92%
68	Books/Publication/Subscriptions	\$1,890	\$496	\$1,985	5.00%
69	Memberships/Recertifications	\$12,600	\$11,198	\$13,230	5.00%
70	Bd of Comm Expenses	\$17,250	\$16,093	\$18,803	9.00%
71	Incentive Program	\$42,000	\$40,628	\$46,500	10.71%
72	Training and Education	\$38,588	\$24,254	\$53,612	38.94%
73	Travel & Per Diem	\$10,500	\$9,521	\$11,025	5.00%
74	Travel & Per Diem Staff	\$9,240	\$7,852	\$9,702	5.00%
75	Employee Fund	\$0	\$0	\$75,000	100.00%