SUPERSTITION FIRE & MEDICAL DISTRICT
FISCAL YEAR 2022 – 2023
ANNUAL BUDGET

SUPERSTITON FIRE & MEDICAL DISTRICT

BUDGET DOCUMENT

FISCAL YEAR 2022 – 2023

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Superstition Fire & Medical District

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TO: **Superstition Fire & Medical District Governing Board**

FROM: **John Whitney, Fire Chief**

DATE: **July 18, 2022**

SUBJECT: **Fiscal Year 2022/2023 Budget Message and Transmittal Memorandum**

The fiscal year (FY) 2022/2023 budget message and transmittal memorandum is being presented to the elected Governing Board of the Superstition Fire & Medical District ("District") and to the valued members of our community to provide the budgetary guidelines for the District operations for the new fiscal year. The annual budgeting process is a collaborative effort between Senior Leadership, the elected Governing Board, the Superstition Firefighters' Chapter of the International Association of Fire Fighters (IAFF) Local 2260, civilian support staff, and the community.

The District is committed to providing the highest quality emergency fire suppression, fire prevention, community risk reduction, and ground transport services possible. We do this by adhering to the Phoenix Regional Automatic Aid System and the National Fire Protection Association (NFPA) 1710 Standards for emergency response and deployment, ensuring adequate human resource staffing, and by providing for the overall health and safety of our sworn fire suppression and civilian transportation services personnel.

To accomplish its goals, the FY 2022/2023 budget includes costs related to the following:

Personnel Development

- Testing for Battalion Chief, Captain, Engineer and Firefighter, civilian Paramedic, and civilian EMT eligibility lists to prepare for future employment and promotional opportunities due to attrition.
- Intern and recruit academies to facilitate the hiring of one (1) new firefighter to increase the authorized headcount to address compromised staffing issues, and the hiring of new firefighters to backfill for attrition. In addition, the District may hire three (3)

additional firefighters should a new Staffing for Adequate Fire and Emergency Response (SAFER) grant be awarded to the District.
- Technical Rescue Team (TRT) training for two (2) new members.
- Self-Contained Breathing Apparatus (SCBA) training for one (1) new technician.
- Paramedic training for four (4) new Paramedic Firefighter positions.
- Quarterly command and leadership training for all Assistant Chiefs, Battalion Chiefs, and Captains.

Personnel Health & Safety
- Purchase of a Paratech 12 Trench Kit in support of the District's TRT program. (This purchase is a carryover from the previous fiscal year due to a shortage in equipment.)

Capital Equipment
- Lease payments for the 2015 tender, 2016 pumper, and (5) 2016 ambulances, and new lease to commence in April 2023 related to the purchase of a new 2023 Pierce Velocity pumper engine.
- Replacement of the DS server at Admin to ensure continuity of key administrative and District-wide data processing.
- Upgrading of the District's wireless capabilities.

Technology
- Heart monitors, video laryngoscopes, and AED equipment.
- Five (5) new dual band portable radios for firefighters.
- G2 Upgrades and TOPAZ Infrastructure Investment.

In summary, the FY 2022/2023 budget addresses the operational and capital investments necessary to provide the highest quality emergency medical, fire suppression, fire prevention, community risk reduction, and ground transport services possible.

REVENUE OVERVIEW

The District's revenues are significantly impacted by 1) Arizona's legislative statutes, 2) the variability of the values of the properties within the District, and 3) the methods used to calculate the real and personal property tax valuations.

Legislative Challenges.
Below is a brief summary of the significant legislative bills that impact the District's property tax revenue stream.

Proposition 117: In the 2012 General election, voters passed Proposition 117 amending the Arizona Constitution by setting a limit on the annual percentage increase in property values used to determine property taxes to be no more than 5% above the previous year starting in tax year 2015. Proposition 117 also established a single LPV (limited property value) as the basis for determining all property taxes on real property which took effect in FY 2016/2017. Personal Property, other than mobile homes, will be computed at FCV.

SB 1421: Passed in 2009, limits the increase in the tax levy for fire districts to be no more than 8% over the prior year's actual levy.

A.R.S. 48-807: Caps the maximum tax rate per $100 of assessed property tax value at $3.375 for tax year 2022 (FY 2022/2023) and $3.50 for tax year 2023 (FY 2023/2024).

SB 1108: Passed in 2021, lowers the tax assessment rate for commercial property to 17.5% for the period December 31, 2021 to December 31, 2022, and then to 17.0% starting January 1, 2023 and beyond.

Housing Market.
While a house's tax value is not directly related to the same house's retail value, the significant increase in retail pricing on homes in the District's territory will eventually lead to higher tax values as the sale price of the home resets the fair market value (FMV) of the homes being sold. In addition, the number of new homes being constructed and sold will further increase the overall Net Assessed Value (NAV) of the District.

Due to the passage of Proposition 117, the foundation for property tax calculations is the Limited Property Value (LPV) of each property. The impact of Proposition 117 on the District's net assessed value tax base remains significant. Over the eight (8) year period FY 2014/2015 to FY 2022/2023 the District's Net Assessed Value (NAV) has increased an average of 4.27% per year. It is solely due to new growth in the most recent four fiscal years that has created the possibility of NAV growth above the 5% maximum mandated by Proposition 117. While there are continued signs of new growth in the District in the near term, the impact of the economy on real estate prices still makes the ability to forecast the District's cumulative NAV for any given future fiscal year highly problematic.

Table 1-1 Pinal County

Fiscal Year	NAV Abstract	% +(-) NAV	Tax Rates	Tax Levy	Change in Levy
2009 / 2010	$585,208,445	(-2.30%)	$1.88	$11,001,919	($138,743)
2010 / 2011	$488,918,212	(-16.45%)	$2.20	$10,756,201	($245,718)
2011 / 2012	$378,135,743	(-22.66%)	$2.35	$8,886,190	($1,870,011)
2012 / 2013	$357,812,368	(-5.37%)	$2.55	$9,124,215	$238,025
2013 / 2014	$336,393,023	(-5.99%)	$2.95	$9,923,594	$799,379
2014 / 2015	$340,933,417	1.35%	$3.19	$10,875,776	$952,182
2015 / 2016	$347,927,878	2.05%	$3.19	$11,098,899	$223,123
2016 / 2017	$352,994,828	1.46%	$3.25	$11,472,332	$373,433
2017 / 2018	$369,378,458	4.64%	$3.25	$12,004,800	$532,468
2018 / 2019	$385,843,054	4.46%	$3.25	$12,539,899	$535,099
2019 / 2020	$406,143,504	5.26%	$3.25	$13,199,664	$659,765
2020 / 2021	$430,404,874	5.97%	$3.25	$13,988,158	$788,494
2021 / 2022	$458,235,702	6.47%	$3.25	$14,892,661	$904,502
2022 / 2023	$489,123,756	6.74%	$3.36	$16,434,558	$1,541,897

The District relies almost entirely on tax revenue generated from its NAV to fund its emergency medical, fire suppression, fire prevention, and risk reduction services. Table 1 above displays a fourteen year tax revenue history including the five-year decline in the District's NAV. **It is important to note that the NAV in FY 2022 – 2023 has recovered to slightly above FY 2010 – 2011 levels, but is still 16.4% below FY 2009 – 2010 level.**

General Fund (100 Fund) Revenue Budget

As indicated in Table 1-1 above, the FY 2022/2023 budget tax rate is $3.36, and the District's Pinal County Net Assessed Value (NAV) is projected to be $489,123,756, which is a 6.74% increase from the previous fiscal year. The District is expecting $16,434,558 in FY 2022/2023 from tax revenue from Pinal County properties based on a tax levy rate of $3.36 per $100 of secondary assessed value.

Due to the expiration of the Special Tax Override which was relied upon to provide revenues for the Capital Fund, the intent is to transfer $500,000 from the General Fund to the Capital Fund to provide funds for smaller capital purchases.

Ground Transport (150) Revenue Budget

The Ground Transport division derives its revenue from billing for its Advanced Life Support (ALS) and Basic Life Support (BLS) ground transport services. The District bills insurance providers, including Medicare, Medicaid, Commercial insurance, auto insurance, and Worker's Compensation, for the transportation of citizens and visitors to area hospitals via its ambulances. The District projects handling 5,924 total transports in FY 2022/2023, with 4,843 being ALS and 1,081 being BLS.

Capital Projects Fund Overview (200 Fund) Revenue Budget

The 5-year Special Tax Override that was approved by voters on November 8, 2016, has expired as of June 30, 2022. To continue to provide funding for smaller capital purchases, $500,000 is being transferred from the General Fund in FY 2022/2023.

Debt Service Principal (500 Fund) and Debt Service Interest (600 Fund) Revenue Budget

In July 2018, the District refinanced its 20-year Greater Arizona Development Authority (GADA) bond (that was established in 2006) to take advantage of lower interest rates. The GADA bond was replaced with a 9-year Refinancing Bond underwritten by JPMorgan Chase. As a result of the interest savings, in the FY 2022/2023 budget the District is lowering its special assessment related to the bond repayments from $0.13 to $0.125 per $100 of assessed property tax value. The resulting tax revenues will be used to cover the required bond principal and interest repayment.

Fund Balance Policy.

The District adopted the Fund Balance Policy 129.1 on June 15, 2011, that created new classifications for fund balance based on a hierarchy of constraints placed on the use of financial resources. The new GASB fund classifications designate the level of authority and process necessary to use the funds. The name of the classifications from most restrictive to least restrictive are: non-spendable, restricted, committed, assigned, and unassigned.

EXPENDITURE OVERVIEW

General Fund (100 Fund) Expense Budget

The General Fund (or the "Maintenance and Operating" (M&O) Fund) budget was developed after reviewing the District's strategic and operational plans, expenditures from the past year, and the expectations / requirements for the upcoming year. The expenditure budget provides support for multi-year programs and District operations expected to strengthen the community's fire, rescue, prevention, and emergency medical non-transport response capabilities. The District's General Fund M&O budget is $20,354,354.64 for FY 2022/2023, including a financial reserve for continuity of operations of $2,439,706.64. This results in a balanced budget of General Fund revenues and expenditures as required by law.

The majority of the District's unassigned General M&O funds are allocated to support the labor costs associated with emergency service delivery to the community. The provision of high-quality emergency fire, medical, and technical rescue services is extremely labor-intensive. The District's operational effectiveness is dependent upon an adequately staffed, well trained, and mission-ready workforce.

Human resource expenditures, expressed as "compensation and benefits" in the FY 2022/2023 General Fund (absent the public safety pension refinancing impact) total $15,118,812 (74.0%) and accounts for a majority of the District's overall annual recurring operating expenditures. The FY 2022/2023 budget authorizes a total of 112 full-time suppression and supporting civilian staff employees. An additional 3 firefighters will be hired during the fiscal year if the District is awarded the SAFER grant it has applied for.

Through extensive collaborative efforts between Staff, Labor, and Crest Insurance Group, the District's benefit consultant, the cost of the District's health insurance coverage was kept as low as possible, while maintaining all policies coverages in effect. These efforts resulted in a final medical premium increase of 18%, which was driven by higher than normal utilization during the previous policy period.

The District has budgeted $2,439,707 as "financial reserves" (12% of the General Fund's property tax revenue budget) to address short term cash flow shortfalls resulting from bi-annual tax revenue receipts. Generally Accepted Accounting Principles (GAAP) recommends allocating 5 - 15% of the budget in financial reserves. If revenues come in as expected, the financial reserves are simply moved forward into the next fiscal year budget.

Ground Transport Fund Overview (150 Fund) Expense Budget

The Ground Transport Fund captures the revenue and expenses related to the District's ground transport operations which were officially launched on January 4, 2016. The FY 2022/2023 expense budget represents the cost of operations including 15 full time Paramedics and nine (9) full time EMTs to staff four (4) full time 24x7x365 ambulances. One full time ambulance per shift is staffed with two Paramedics. The budget for the division's Transport Services Director is also included. In FY2022/2023, the Ground

Transport Division is budgeted to continue to make the lease payment for its five (5) ambulances, and includes a $40,000 co-pay in case the District is awarded a grant for a new ambulance that it has applied for.

Capital Projects Fund Overview (200 Fund) Expense Budget

The Capital Projects Fund identifies items scheduled for purchase of new or replacement items with a value generally of $5,000 or more. A total of $899,932 is allocated for capital projects during FY 2022/2023, to include the purchase of the following:

- 2016 Pierce Quantum Engine Lease ($86,098)
- 2015 Tactical Tender Lease ($42,256)
- New 2023 Pierce Velocity Engine Lease ($142,162)
- BC Truck Topper ($5,172)
- Engine replacement for C66 ($45,000)
- Staff Vehicle Contingency ($100,000)
- Paratech 12 Shore Trench Kit and other TRT equipment ($29,960)
- Two (2) Heart Monitors ($87,715)
- LikePak AED equipment ($2,000)
- Five (5) Video Laryngoscopes ($7,500)
- Nine (9) Thermal Imagers ($57,000)
- G2 Encoding Upgrades ($22,000)
- TOPAZ Capital improvements ($111,872)
- Five (5) dual band radio replacements ($55,000)
- Admin DS Server replacement ($38,696)
- District-wide Wireless upgrade ($8,912)
- MDT replacements ($26,090)
- Fitness Equipment Contingency ($10,000)
- Three (3) air conditioner replacement units ($22,500)

The financial resources in this fund play a very important role for the District. It is challenging to find funding methods for major capital purchases needed to maintain the current level of service. A portion of the Capital Project Fund is held in financial reserve for future expenses. These “committed” financial reserve funds cannot be spent during the current fiscal year except by special Board action in the event of an emergency.

Special Revenue and Donation Fund Overview (400 Fund) Expense Budget

The Special Revenue and Donation Fund contains a variety of revenues from donations and grants designated for “special” purchases during the fiscal year. This fund has most recently been used to purchase Automated External Defibrillators (AED) for placement in various locations around the community, Life Pac 15 monitors / defibrillators, and other community safety related items. Undirected donated funds are used to support the District’s Pipes & Drums all-volunteer auxiliary.

Debt Service Principal (500 Fund) and Debt Service Interest (600 Fund) Expense Budget

In July 2018, the District refinanced its 20-year Greater Arizona Development Authority (GADA) bond (that was established in 2006) to take advantage of lower interest rates. The GADA bond was replaced with a 9-year Refinancing Bond underwritten by JPMorgan Chase in the amount of $5.471 million.

The District designates money in these two funds to pay the principal and interest on its JPMorgan Chase Refinancing bond. The District has budgeted $604,000 in principal and $90,645 in interest to be paid in FY 2022/2023.

Certificate of Participation Reserve (700 Fund)

To insulate the District from potential adverse investment and/or economic impacts over the next 24 years, the District established the Certification of Participation Reserve fund to represent three (3) years of pension expense in reserve. Should these funds not be needed to maintain the District’s public safety pension, they will be used to pay off the Certificate of Participation obligations early. The COP reserve balance at the beginning of FY 2022/2023 is $3,334,272.

SUMMARY

In closing, the Superstition Fire & Medical District is committed to providing the highest quality fire, emergency medical, and transport services to our community. The FY 2022/2023 revenue and expenditure budget is a fiscally responsible budget intended to help support this mission.

Superstition Fire & Medical District Budget - FY 2022 / 2023

Budget Income Summary

Revenue Summary by Fund Account (includes beginning cash balance)

FUND	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
General Operating (M&O)	44,846,097.72	$ 44,485,475.90	$ 44,560,475.90	$ 20,354,354.64	$ 21,115,741.00	$ 22,085,740.00
Transport Services	4,192,152.64	$ 3,628,310.52	$ 3,925,143.00	$ 4,427,355.83	$ 4,527,248.00	$ 4,725,285.00
Capital Projects	2,400,554.52	$ 2,267,142.49	$ 2,267,142.49	$ 2,653,692.34	$ 2,337,760.00	$ 2,147,004.00
Special Revenue	66,518.03	$ 81,500.03	$ 81,500.03	$ 68,450.43	$ 25,800.00	$ 25,800.00
Debt Retirement Principal	756,946.48	$ 764,973.82	$ 764,973.82	$ 705,487.48	$ 668,746.00	$ 683,102.00
Debt Retirement Interest	140,657.84	$ 132,140.43	$ 132,140.43	$ 127,751.14	$ 137,520.00	$ 135,147.00
Certificates of Participation Reserve	3,325,771.51	$ 3,324,954.00	$ 3,324,954.00	$ 3,334,271.51	$ 3,344,771.51	$ 3,355,771.51
	$55,728,698.74	$54,684,497.19	$55,056,329.67	$31,671,363.37	$32,157,586.51	$33,157,849.51

General Operating Fund

Revenue Statement

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
BEGINNING FUND BALANCE:					**07/01/21**	**07/01/21**	**07/01/21**	**07/01/22**	**07/01/23**	**07/01/24**
Unassigned Fund Balance					$2,010,761.90	$2,010,561.90	$2,010,561.90	$2,610,981.64	$2,439,707.00	$2,350,313.00
				TOTAL BEGINNING FUND BALANCE	**$2,010,761.90**	**$2,010,561.90**	**$2,010,561.90**	**$2,610,981.64**	**$2,439,707.00**	**$2,350,313.00**
TAX REVENUE:										
100	10	41000	10	Real & Secured Personal Property Taxes	$13,816,457.12	$13,832,870.00	$13,832,870.00	$15,294,818.00	$16,212,507.00	$17,185,257.00
100	10	41050	10	Unsecured Personal Property Taxes	$1,075,974.43	$1,059,791.00	$1,059,791.00	$1,139,740.00	$1,208,124.00	$1,280,611.00
100	10	41075	10	Property Tax Corrections Abatements	-$10,150.46	-$25,000.00	-$25,000.00	-$25,000.00	-$25,000.00	-$25,000.00
100	10	41080	10	Maricopa County Property Taxes	$22,394.27	$15,005.00	$15,005.00	$16,378.00	$17,361.00	$18,403.00
100	10	41100	10	Fire District Assistance Tax	$400,000.00	$400,000.00	$400,000.00	$400,000.00	$400,000.00	$400,000.00
				Total Direct Taxes:	**$15,304,675.36**	**$15,282,666.00**	**$15,282,666.00**	**$16,825,936.00**	**$17,812,992.00**	**$18,859,271.00**
OTHER TAXES:										
100	10	41200	10	SRP Contribution	$408,512.58	$410,508.00	$410,508.00	$414,187.00	$424,542.00	$435,156.00
100	10	41300	10	Insurance Premium Tax	$131,410.24	$124,000.00	$124,000.00	$124,000.00	$125,000.00	$125,000.00
				TOTAL TAX REVENUE	**$15,844,598.18**	**$15,817,174.00**	**$15,817,174.00**	**$17,364,123.00**	**$18,362,534.00**	**$19,419,427.00**
CHARGES FOR SERVICES:										
100	10	42025	41	RTC Cost Recovery	$38,441.21	$42,500.00	$42,500.00	$0.00	$0.00	$0.00
100	10	42050	41	Other EMS Payments	$854.44	$7,444.00	$7,444.00	$1,250.00	$7,500.00	$7,500.00
100	10	42075	41	EMS Contracts	$53,090.21	$53,000.00	$53,000.00	$55,000.00	$55,000.00	$55,000.00
100	10	42078	40	Fire Contracts	$15,128.67	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
100	10	42200	41	Miscellaneous Contracts	$9,107.41	$7,000.00	$7,000.00	$10,000.00	$10,000.00	$10,000.00
100	10	42500	50	Self Inspection Fees	$100.00	$3,000.00	$3,000.00	$0.00	$0.00	$0.00
100	10	42600	15	Copies (Fire Reports, etc.)	$1,020.00	$1,250.00	$1,250.00	$1,000.00	$1,000.00	$1,000.00
100	10	42700	50	Permits	$24,200.00	$14,000.00	$14,000.00	$23,000.00	$24,000.00	$24,000.00
100	10	42750	50	Compliance Engine Revenue Share	$1,644.50	$0.00	$0.00	$0.00	$0.00	$0.00
100	10	43100	40	State Land Fire Payments	$522,836.24	$450,000.00	$450,000.00	$550,000.00	$450,000.00	$450,000.00
100	10	43200	20	Outside Fleet Maintenance	$0.00	$0.00	$0.00	$40,000.00	$40,000.00	$40,000.00
100	10	43300	50	Intergovernmental - Plan Review Fees	$6,000.00	$4,500.00	$4,500.00	$4,000.00	$4,500.00	$4,500.00
				TOTAL CHARGES FOR SERVICES	**$672,422.68**	**$587,694.00**	**$587,694.00**	**$689,250.00**	**$597,000.00**	**$597,000.00**
COMMUNITY HEALTH SERVICES:										
100	10	43500	41	CPR / First Aid Classes	$1,455.70	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
				TOTAL COMMUNITY HEALTH SERVICES	**$1,455.70**	**$1,500.00**	**$1,500.00**	**$1,500.00**	**$1,500.00**	**$1,500.00**
OTHER INCOME:										
100	10	45500	10	Smart & Safe Fund	$235,923.22	$0.00	$75,000.00	$175,000.00	$200,000.00	$200,000.00
100	10	45700	10	Investment Earnings	$12,915.55	$13,500.00	$13,500.00	$8,500.00	$10,000.00	$12,500.00
100	10	45900	10	Other Income	$8,764.06	$10,000.00	$10,000.00	$5,000.00	$5,000.00	$5,000.00
100	10	46700	10	SAFER Grant Reimbursement Income	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER INCOME	**$257,602.83**	**$23,500.00**	**$98,500.00**	**$188,500.00**	**$215,000.00**	**$217,500.00**
				Subtotal	**$16,776,079.39**	**$16,429,868.00**	**$16,504,868.00**	**$18,243,373.00**	**$19,176,034.00**	**$20,235,427.00**
OTHER FINANCING SOURCES (USES):										
100	80	48020	10	Transfer In (200 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
100	80	48100	10	Transfer In (400 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
100	80	48100	10	Transfer Out (200 Fund)	$0.00	$0.00	$0.00	-$500,000.00	-$500,000.00	-$500,000.00
100	80	48100	10	Transfer Out (700 Fund)	-$3,314,953.57	-$3,314,954.00	-$3,314,954.00	$0.00	$0.00	$0.00
100	80	49100	10	COP Debt Issuance Proceeds	$29,360,000.00	$29,360,000.00	$29,360,000.00	$0.00	$0.00	$0.00
100	90	49500	10	District Equipment Sales	$14,210.00	$0.00	$0.00	$0.00	$0.00	$0.00
100	90	49550	10	District Property Sales	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER FINANCING SOURCES	**$26,059,256.43**	**$26,045,046.00**	**$26,045,046.00**	**-$500,000.00**	**-$500,000.00**	**-$500,000.00**
				TOTAL REVENUE AND OTHER SOURCES (USES):	**$44,846,097.72**	**$44,485,475.90**	**$44,560,475.90**	**$20,354,354.64**	**$21,115,741.00**	**$22,085,740.00**

	Estimated 2022 NAV Pinal County	Estimated 2022 NAV Maricopa County	Estimated 2022 NAV Salt River Project
Locally Assessed Real Property	$444,322,882	$334,595	
Centrally Assessed Property	$10,880,045	$29	$12,327,000
Secured	$455,202,927	$334,624	$12,327,000
	$0.0336	$0.0336	$0.0336
	$15,294,818.00	**$11,243.00**	**$414,187.00**
Locally Assessed Personal Property	$33,920,829	152,832	
	$0.0336	$0.0336	
	$1,139,740.00	**$5,135.00**	
	$16,434,558.00	**$16,378.00**	**$414,187.00**

Transport Services Fund

Revenue Statement

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
BEGINNING FUND BALANCE:					**07/01/21**	**07/01/21**	**07/01/21**	**07/01/22**	**07/01/23**	**07/01/24**
Unassigned Fund Balance										
				TOTAL BEGINNING FUND BALANCE	**$192,947.52**	**$192,947.52**	**$192,947.52**	$331,429.83	**$214,652.00**	**$214,652.00**
CHARGES FOR SERVICES:										
150	10	42100	10	ALS Transport Revenue (Net)	$4,184,233.10	$3,443,972.00	$3,744,085.00	$4,160,826.00	$4,419,596.00	$4,657,633.00
150	10	42125	10	Transport Customer Refunds	-$86,843.68	-$25,396.00	-$30,013.52	-$54,000.00	-$55,000.00	-$55,000.00
150	10	42180	10	Collections Revenue	$29,632.94	$28,537.00	$29,874.00	$27,500.00	$28,000.00	$28,000.00
				TOTAL CHARGES FOR SERVICES	**$4,127,022.36**	**$3,447,113.00**	**$3,743,945.48**	**$4,134,326.00**	**$4,392,596.00**	**$4,630,633.00**
OTHER INCOME:										
150	10	45700	10	Investment Earnings	$2,141.00	$2,250.00	$2,250.00	$1,600.00	$2,250.00	$2,500.00
150	10	45900	10	Other Income	$41.76	$66,000.00	$66,000.00	$0.00	$0.00	$0.00
				TOTAL OTHER INCOME	**$2,182.76**	**$68,250.00**	**$68,250.00**	**$1,600.00**	**$0.00**	**$0.00**
OTHER FINANCING SOURCES (USES):										
150	80	48020	10	Transfer In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	80	48020	10	Transfer In (200 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	80	48100	10	Transfer Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	80	48100	10	Transfer Out (200 Fund)	-$130,000.00	-$80,000.00	-$80,000.00	-$40,000.00	-$80,000.00	-$120,000.00
				TOTAL OTHER FINANCING SOURCES	**-$130,000.00**	**-$80,000.00**	**-$80,000.00**	**-$40,000.00**	**-$80,000.00**	**-$120,000.00**
				TOTAL REVENUE AND OTHER SOURCES (USES):	**$4,192,152.64**	**$3,628,310.52**	**$3,925,143.00**	**$4,427,355.83**	**$4,527,248.00**	**$4,725,285.00**

Capital Projects Fund

Revenue Statement

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
BEGINNING FUND BALANCE:					**07/01/21**	**07/01/21**	**07/01/21**	**07/01/22**	**07/01/23**	**07/01/24**
Committed Fund Balance					$1,005,320.49	$1,005,320.49	$1,005,320.49	$2,110,192.34	$1,753,760.00	$1,564,504.00
Unassigned Fund Balance					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL BEGINNING FUND BALANCE	**$1,005,320.49**	**$1,005,320.49**	**$1,005,320.49**	**$2,110,192.34**	**$1,753,760.00**	**$1,564,504.00**
TAX REVENUE:										
200	10	41000	10	Real & Secured Personal Property Taxes	$1,062,160.31	$1,064,067.00	$1,064,067.00	$0.00	$0.00	$0.00
200	10	41050	10	Unsecured Personal Property Taxes	$82,194.25	$81,522.00	$81,522.00	$0.00	$0.00	$0.00
200	10	41080	10	Maricopa County Property Taxes	$1,621.61	$1,155.00	$1,155.00	$0.00	$0.00	$0.00
200	10	41200	10	SRP Contribution	$31,423.72	$31,578.00	$31,578.00	$0.00	$0.00	$0.00
				Total Direct Taxes:	**$1,177,399.89**	**$1,178,322.00**	**$1,178,322.00**	**$0.00**	**$0.00**	**$0.00**
OTHER INCOME:										
200	10	45700	10	Investment Earnings	$6,010.82	$3,500.00	$3,500.00	$3,500.00	$4,000.00	$2,500.00
200	10	45900	10	Other Income	$81,823.32	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER INCOME	**$87,834.14**	**$3,500.00**	**$3,500.00**	**$3,500.00**	**$4,000.00**	**$2,500.00**
OTHER FINANCING SOURCES (USES):										
200	80	48020	10	Transfer In (100 Fund)	$0.00	$0.00	$0.00	$500,000.00	$500,000.00	$500,000.00
200	80	48020	10	Transfer In (150 Fund)	$130,000.00	$80,000.00	$80,000.00	$40,000.00	$80,000.00	$80,000.00
200	80	48100	10	Transfer Out (150 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
200	80	48100	10	Transfer Out (400 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
200	90	49500	10	District Equipment Sales	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
200	90	49550	10	District Property Sales	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER FINANCING SOURCES	**$130,000.00**	**$80,000.00**	**$80,000.00**	**$540,000.00**	**$580,000.00**	**$580,000.00**
				TOTAL REVENUE AND OTHER SOURCES (USES):	**$2,400,554.52**	**$2,267,142.49**	**$2,267,142.49**	**$2,653,692.34**	**$2,337,760.00**	**$2,147,004.00**

Special Revenue Fund

Revenue Statement

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
BEGINNING FUND BALANCE:					**07/01/21**	**07/01/21**	**07/01/21**	**07/01/22**	**07/01/23**	**07/01/24**
Committed Fund Balance					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Assigned Fund Balance					$56,100.03	$56,100.03	$56,100.03	$59,250.43	$400.00	$400.00
				TOTAL BEGINNING FUND BALANCE	**$56,100.03**	**$56,100.03**	**$56,100.03**	**$59,250.43**	**$400.00**	**$400.00**
OTHER INCOME:										
400	10	45700	10	Investment Earnings	$242.70	$300.00	$300.00	$200.00	$300.00	$300.00
400	10	45900	10	Other Income	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
INTERGOVERNMENTAL:										
400	10	46700	10	Grant - Fire Prevention	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	10	46750	10	Grant - FEMA (share)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	10	46800	10	Grant - Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER INCOME	**$242.70**	**$300.00**	**$300.00**	**$200.00**	**$300.00**	**$300.00**
DONATIONS:										
400	10	47020	41	AED	$1,937.28	$20,000.00	$20,000.00	$3,000.00	$20,000.00	$20,000.00
400	10	47100	41	EMS Cardiac		$1,000.00	$1,000.00	$0.00	$1,000.00	$1,000.00
400	10	47110	41	EMS Equipment	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	10	47120	50	Fire Prevention / Public Education	$1,000.00	$100.00	$100.00	$0.00	$100.00	$100.00
400	10	47130	10	General	$7,038.02	$4,000.00	$4,000.00	$6,000.00	$4,000.00	$4,000.00
				TOTAL DONATIONS	**$10,175.30**	**$25,100.00**	**$25,100.00**	**$9,000.00**	**$25,100.00**	**$25,100.00**
OTHER FINANCING SOURCES (USES):										
400	80	48020	10	Transfer In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	80	48020	10	Transfer In (100 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	80	48020	10	Transfer In (200 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	80	48100	10	Transfer Out (100 Fund)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER FINANCING SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
				TOTAL REVENUE AND OTHER SOURCES (USES):	**$66,518.03**	**$81,500.03**	**$81,500.03**	**$68,450.43**	**$25,800.00**	**$25,800.00**

Debt Retirement Principal Fund

Revenue Statement

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
BEGINNING FUND BALANCE:					**07/01/21**	**07/01/21**	**07/01/21**	**07/01/22**	**07/01/23**	**07/01/24**
Restricted Fund Balance					$242,165.82	$242,165.82	$242,165.82	$170,946.48	$101,488.00	$46,746.00
				TOTAL BEGINNING FUND BALANCE	**$242,165.82**	**$242,165.82**	**$242,165.82**	**$170,946.48**	**$101,488.00**	**$46,746.00**
TAX REVENUE:										
500	10	41000	10	Real & Secured Personal Property Taxes	$462,469.93	$470,318.00	$470,318.00	$483,653.00	$512,672.00	$575,399.00
500	10	41050	10	Unsecured Personal Property Taxes	$36,281.04	$36,033.00	$36,033.00	$36,041.00	$38,203.00	$42,876.00
500	10	41200	10	SRP Contribution	$13,653.14	$13,957.00	$13,957.00	$13,097.00	$13,883.00	$15,581.00
				TOTAL TAX REVENUE	**$512,404.11**	**$520,308.00**	**$520,308.00**	**$532,791.00**	**$564,758.00**	**$633,856.00**
OTHER INCOME:										
500	10	45700	10	Investment Earnings	$2,376.55	$2,500.00	$2,500.00	$1,750.00	$2,500.00	$2,500.00
				TOTAL OTHER INCOME	**$2,376.55**	**$2,500.00**	**$2,500.00**	**$1,750.00**	**$2,500.00**	**$2,500.00**
OTHER FINANCING SOURCES USES):										
500	80	48020	10	Transfer In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
500	80	48100	10	Transfer Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER FINANCING SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
				TOTAL REVENUE AND OTHER SOURCES (USES):	**$756,946.48**	**$764,973.82**	**$764,973.82**	**$705,487.48**	**$668,746.00**	**$683,102.00**

Estimated 2022 NAV - Pinal County	
Locally Assessed Real Property	$444,322,882
Centrally Assessed Property	$10,880,045
Secured	$455,202,927
	$0.0010625
	$483,653.00
Locally Assessed Personal Property	$33,920,829
	$0.0010625
	$36,041.00
	$519,694.00

Estimated 2022 NAV - SRP	
Centrally Valued	$12,327,000
	$0.0010625
	$13,097.00

Debt Retirement Interest Fund

Revenue Statement

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
BEGINNING FUND BALANCE:					**07/01/21**	**07/01/21**	**07/01/21**	**07/01/22**	**07/01/23**	**07/01/24**
Restricted Fund Balance					$39,571.43	$39,571.43	$39,571.43	$33,429.14	$37,106.00	$63,968.00
				TOTAL BEGINNING FUND BALANCE	**$39,571.43**	**$39,571.43**	**$39,571.43**	**$33,429.14**	**$37,106.00**	**$63,968.00**
TAX REVENUE:										
600	10	41000	10	Real & Secured Personal Property Taxes	$90,762.45	$82,997.00	$82,997.00	$85,351.00	$90,472.00	$63,934.00
600	10	41050	10	Unsecured Personal Property Taxes	$7,308.47	$6,359.00	$6,359.00	$6,360.00	$6,742.00	$4,764.00
600	10	41200	10	SRP Contribution	$2,686.56	$2,463.00	$2,463.00	$2,311.00	$2,450.00	$1,731.00
				TOTAL TAX REVENUE	**$100,757.48**	**$91,819.00**	**$91,819.00**	**$94,022.00**	**$99,664.00**	**$70,429.00**
OTHER INCOME:										
600	10	45700	10	Investment Earnings	$328.93	$750.00	$750.00	$300.00	$750.00	$750.00
				TOTAL OTHER INCOME	**$328.93**	**$750.00**	**$750.00**	**$300.00**	**$750.00**	**$750.00**
OTHER FINANCING SOURCES (USES):										
600	80	48020	10	Transfer In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
600	80	48100	10	Transfer Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER FINANCING SOURCES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
				TOTAL REVENUE AND OTHER SOURCES (USES):	**$140,657.84**	**$132,140.43**	**$132,140.43**	**$127,751.14**	**$137,520.00**	**$135,147.00**

Estimated 2022 NAV - Pinal County	
Locally Assessed Real Property	$444,322,882
Centrally Assessed Property	$10,880,045
Secured	$455,202,927
	$0.0001875
	$85,351.00
Locally Assessed Personal Property	$33,920,829
	$0.0001875
	$6,360.00
	$91,711.00

Estimated 2022 NAV - SRP	
Centrally Valued	$12,327,000
	$0.0001875
	$2,311.00

Certificate of Participation Debt Service Fund

Revenue Statement

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
BEGINNING FUND BALANCE:					**07/01/21**	**07/01/21**	**07/01/21**	**07/01/22**	**07/01/23**	**07/01/24**
Restricted Fund Balance					$0.00	$0.00	$0.00	$3,325,771.51	$3,334,271.51	$3,344,771.51
				TOTAL BEGINNING FUND BALANCE	**$0.00**	**$0.00**	**$0.00**	**$3,325,771.51**	**$3,334,271.51**	**$3,344,771.51**
REVENUE:										
700	10	45700	10	Investment Earnings	$10,817.94	$10,000.00	$10,000.00	$8,500.00	$10,500.00	$11,000.00
700	10	49100	10	COP Debt Issuance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL REVENUE	**$10,817.94**	**$10,000.00**	**$10,000.00**	**$8,500.00**	**$10,500.00**	**$11,000.00**
OTHER FINANCING SOURCES (USES):										
700	80	48020	10	Transfer In	$3,314,953.57	$3,314,954.00	$3,314,954.00	$0.00	$0.00	$0.00
700	80	48100	10	Transfer Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				TOTAL OTHER FINANCING SOURCES	**$3,314,953.57**	**$3,314,954.00**	**$3,314,954.00**	**$0.00**	**$0.00**	**$0.00**
				TOTAL REVENUE AND OTHER SOURCES (USES):	**$3,325,771.51**	**$3,324,954.00**	**$3,324,954.00**	**$3,334,271.51**	**$3,344,771.51**	**$3,355,771.51**

Superstition Fire & Medical District
Approved Consolidated Budget Fiscal Year 2022 / 2023

GENERAL OPERATING FUND	Account Totals	Division Totals	Grand Totals
ADMINISTRATIVE SERVICES DIVISION			
Compensation & Benefits			
Compensation		$779,339.00	
Benefits		$4,930,168.00	
Operating Expenditures			
Equipment & Machinery	$0.00		
Operating Supplies	$319,000.00		
Parts & Supplies	$143,693.00		
Services			
Facility	$292,972.00		
Operating	$100,957.00		
Professional	$512,741.00		
Financial	$2,443,706.64		
Training	$57,116.00	$3,870,185.64	**$9,579,692.64**
TECHNICAL SERVICES DIVISION			
Compensation & Benefits			
Compensation		$328,472.00	
Operating Expenditures			
Equipment & Machinery	$5,495.00		
Operating Supplies	$207,400.00		
Parts & Supplies	$208,099.00		
Services			
Professional	$45,480.00		
Training	$4,000.00	$470,474.00	**$798,946.00**
COMMUNICATION SERVICES DIVISION			
Operating Expenditures			
Parts & Supplies	$5,340.00		
Services			
Facility	$0.00		
Operating	$103,268.00		
Professional	$217,795.00	$326,403.00	**$326,403.00**
EMERGENCY SERVICES DIVISION			
Compensation & Benefits			
Compensation		$8,989,677.00	
Operating Expenditures			
Equipment & Machinery	$40,093.00		
Operating Supplies	$75,200.00		
Parts & Supplies	$187,200.00		
Services			
Operating	$23,895.00		
Professional	$142,567.00		
Training	$79,750.00	$548,705.00	**$9,538,382.00**
COMMUNITY SERVICES / FIRE PREVENTION DIVISION			
Compensation & Benefits			
Compensation		$91,156.00	
Operating Expenditures			
Equipment & Machinery	$0.00		
Operating Supplies	$3,027.00		
Parts & Supplies	$2,998.00		
Services			
Operating	$2,000.00		
Professional	$6,850.00		
Training	$4,900.00	$19,775.00	**$110,931.00**
GENERAL OPERATING FUND			**$20,354,354.64**
TRANSPORT SERVICES FUND			**$4,427,355.83**
CAPITAL PROJECTS FUND			**$2,653,692.34**
SPECIAL REVENUE FUND			**$68,450.43**
DEBT RETIREMENT PRINCIPAL FUND			**$705,487.48**
DEBT RETIREMENT INTEREST FUND			**$127,751.14**
CERTIFICATES OF PARTICIPATION RESERVE FUND			**$3,334,271.51**
EXPENDITURE TOTAL			**$31,671,363.37**
General Fund:	**Wage & Benefits Total**	**$15,118,812.00**	**74.0%**
	Operating Expenditures	**$2,791,836.00**	**14.0%**
	Financial Services	**$2,443,706.64**	**12.0%**
		$20,354,354.64	**100.0%**

Superstition Fire & Medical District Budget - FY 2022 / 2023

General Operating Fund

Administrative Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Compensation and Benefits										
Wages										
100	10	50000	10	Fire Chief	$162,263.47	$158,968.00	$159,268.00	$168,445.00	$172,558.00	$179,947.00
100	10	50010	10	Admin Services Staff	$492,356.82	$448,204.00	$525,788.00	$597,991.00	$603,971.00	$616,050.00
100	10	52510	10	Cellular Phone Allowance	$5,992.45	$6,931.00	$7,561.00	$4,536.00	$4,536.00	$4,536.00
					$660,612.74	**$614,103.00**	**$692,617.00**	**$770,972.00**	**$781,065.00**	**$800,533.00**
OT Wages										
100	10	52700	10	Admin Services Staff Overtime	$2,876.35	$8,331.00	$8,331.00	$8,367.00	$8,400.00	$8,500.00
					$2,876.35	**$8,331.00**	**$8,331.00**	**$8,367.00**	**$8,400.00**	**$8,500.00**
Benefit Costs										
100	10	53710	10	Pension (PSPRS)	$1,296,964.37	$1,210,230.00	$1,380,230.00	$1,195,848.00	$1,219,765.00	$1,250,259.00
100	10	53715	10	Pension (PSPRS Excess Employer Contribution)	$25,414,644.03	$25,414,644.00	$25,414,644.00	$0.00		
100	10	53730	10	Pension (PSPRS COP Debt Issuance)	$636,412.40	$630,402.00	$630,402.00	$0.00		
100	10	53740	10	Pension (COP Principal)	$0.00	$25,000.00	$0.00	$270,000.00	$530,000.00	$825,000.00
100	10	53750	10	Pension (COP Interest)	$713,796.71	$1,034,298.00	$718,479.00	$779,073.00	$777,469.00	$772,911.00
100	10	53760	10	Pension (ASRS)	$118,112.63	$110,006.00	$119,623.00	$133,691.00	$133,825.00	$137,171.00
100	10	53770	10	Benefit Contributions (457, AFLAC, Health, HSA)	$1,507,066.14	$1,539,427.00	$1,541,228.00	$1,589,905.00	$1,669,400.00	$1,836,340.00
100	10	53799	10	SAFER Grant Benefit Reimbursement	-$47,537.20	-$63,687.00	-$63,687.00	$0.00	$0.00	$0.00
					$29,639,459.08	**$29,900,320.00**	**$29,740,919.00**	**$3,968,517.00**	**$4,330,459.00**	**$4,821,681.00**
Employer Costs										
100	10	53810	10	Social Security	$58,461.24	$54,915.00	$58,343.00	$66,648.00	$67,981.00	$69,341.00
100	10	53830	10	Medicare	$145,523.60	$142,423.00	$143,936.00	$151,340.00	$154,367.00	$157,454.00
100	10	53860	10	Industrial Insurance	$143,648.42	$153,806.00	$193,356.00	$226,596.00	$231,128.00	$254,241.00
100	10	53890	10	Unemployment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$347,633.26	**$351,144.00**	**$395,635.00**	**$444,584.00**	**$453,476.00**	**$481,036.00**
Health Benefit Costs										
100	10	53910	10	Medical Insurance	$19,239.77	$22,682.00	$22,682.00	$173,175.00	$181,834.00	$200,017.00
100	10	53920	10	Dental Insurance	$1,399.52	$1,398.00	$1,398.00	$3,431.00	$3,465.00	$3,500.00
100	10	53930	10	Vision Insurance	$218.19	$212.00	$212.00	$634.00	$640.00	$646.00
100	10	53940	10	Employee Assistance Program	$10,014.72	$10,045.00	$10,875.00	$10,460.00	$10,460.00	$10,460.00
100	10	53945	10	Employee PTSD Counseling Services	$0.00	$3,036.00	$3,036.00	$2,500.00	$3,250.00	$3,500.00
100	10	53950	10	Life Insurance	$9,446.40	$10,464.00	$11,328.00	$10,896.00	$10,896.00	$10,896.00
100	10	53960	10	Cancer Insurance Fund (PSPRS)	$4,600.00	$4,700.00	$5,050.00	$4,950.00	$4,950.00	$4,950.00
100	10	53965	10	COBRA (Reimbursable)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$44,918.60	**$52,537.00**	**$54,581.00**	**$206,046.00**	**$215,495.00**	**$233,969.00**
Benefit Liability										
100	10	53990	10	Earned Leave Buyout (ELBO) Program	$220,110.61	$287,589.00	$247,558.00	$272,369.00	$292,565.00	$343,223.00
100	10	53992	10	ELBO - FICA (Social Security / Medicare)	$7,126.81	$8,108.00	$7,737.00	$8,728.00	$7,974.00	$9,412.00
100	10	53997	10	Earned Leave Separation Program (ELSP)	$219,271.93	$113,403.00	$187,198.00	$29,496.00	$168,222.00	$29,126.00
100	10	53998	10	ELSP - FICA / Medicare / Ind. Ins.	$3,766.16	$1,748.00	$3,210.00	$428.00	$5,980.00	$422.00
					$450,275.51	**$410,848.00**	**$445,703.00**	**$311,021.00**	**$474,741.00**	**$382,183.00**
				COMPENSATION & BENEFITS TOTAL:	**$31,145,775.54**	**$31,337,283.00**	**$31,337,786.00**	**$5,709,507.00**	**$6,263,636.00**	**$6,727,902.00**

Operating Expenses										
Operating Supplies										
100	10	55060	08	Computer / Printer Supplies & Maintenance	$24,506.34	$36,163.00	$36,163.00	$22,000.00	$24,000.00	$24,240.00
100	10	55340	20	IGA Parts & Supplies - Superior	$0.00	$0.00	$0.00	$12,000.00	$12,000.00	$12,000.00
100	10	55341	12	IGA State Land Reimbursable Expenses	$24,460.68	$17,000.00	$17,000.00	$17,000.00	$17,500.00	$17,500.00
100	10	55342	12	State Land / Shift Coverage OT	$270,549.64	$214,100.00	$214,100.00	$214,100.00	$215,000.00	$215,000.00
100	10	55343	20	IGA Services Wages (Intergovernmental Agencies)	$0.00	$0.00	$0.00	$8,000.00	$8,000.00	$8,000.00
100	10	55345	41	Billable Special Events OT	$35,581.13	$37,925.00	$37,925.00	$35,000.00	$38,500.00	$39,000.00
100	10	55550	12	Office Furniture & Equipment Parts & Supplies	$13,580.67	$10,200.00	$10,200.00	$10,200.00	$12,000.00	$12,000.00
100	10	55670	50	Volunteer Expenses	$0.00	$0.00	$0.00	$700.00	$750.00	$800.00
					$368,678.46	**$315,388.00**	**$315,388.00**	**$319,000.00**	**$327,750.00**	**$328,540.00**
Parts & Supplies										
100	10	56340	12	Cleaning Supplies	$18,952.94	$11,000.00	$11,000.00	$11,000.00	$12,500.00	$13,000.00
100	10	56600	12	Facility Maintenance	$22,616.61	$32,000.00	$32,000.00	$32,000.00	$32,500.00	$35,000.00
100	10	56860	12	Food / Beverages	$1,467.39	$800.00	$800.00	$1,200.00	$1,250.00	$1,250.00
100	10	57100	12	Office Supplies	$8,290.65	$5,800.00	$5,800.00	$5,800.00	$6,000.00	$6,250.00
100	10	57200	12	Postage / Delivery Services	$1,805.61	$1,800.00	$1,800.00	$1,800.00	$2,400.00	$2,700.00
100	10	57440	12	Professional Publications / Subscriptions	$0.00	$1,200.00	$1,200.00	$1,495.00	$1,500.00	$1,600.00
100	10	57600	12	Pipes & Drums	$2,355.54	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
100	10	57660	12	Peer Support	$0.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
100	10	58000	12	Uniforms (Civilian)	$5,793.70	$5,600.00	$5,600.00	$5,600.00	$5,600.00	$5,600.00
100	10	58020	12	Uniforms - Class A / New Hires	$214,711.85	$161,000.00	$209,000.00	$8,648.00	$9,000.00	$10,000.00
100	10	58080	12	Uniforms (Governing Board)	$0.00	$250.00	$250.00	$250.00	$250.00	$250.00
100	10	58100	12	Uniforms (Public Safety)	$64,458.02	$80,600.00	$80,600.00	$72,000.00	$75,000.00	$75,000.00
100	10	58150	12	Uniforms (Volunteers)	$0.00	$0.00	$0.00	$400.00	$400.00	$400.00
					$340,452.31	**$303,550.00**	**$351,550.00**	**$143,693.00**	**$149,900.00**	**$154,550.00**
Facility Services					**21/22 Actual**	**21/22 Approved**	**21/22 Amended**	**22/23 Approved**	**23/24 Forecast**	**24/25 Forecast**
100	10	59000	12	Facilities Rent	$31,994.78	$33,075.00	$33,075.00	$33,075.00	$34,729.00	$36,465.00
100	10	59020	12	Electricity	$90,272.68	$100,000.00	$100,000.00	$104,700.00	$109,935.00	$115,432.00
100	10	59040	12	Facility Projects	$68,557.16	$80,000.00	$80,000.00	$110,587.00	$125,000.00	$150,000.00
100	10	59060	12	Natural Gas	$5,195.98	$6,000.00	$6,000.00	$5,400.00	$5,670.00	$5,954.00
100	10	59100	08	Phone	$4,569.43	$10,000.00	$10,000.00	$10,000.00	$10,500.00	$11,025.00
100	10	59160	12	Water Softener Supplies	$5,609.08	$6,025.00	$6,025.00	$5,520.00	$5,796.00	$6,086.00
100	10	59180	12	Sewer / Septic	$3,926.14	$3,800.00	$3,800.00	$4,190.00	$4,400.00	$4,620.00
100	10	59200	12	Water	$20,141.83	$19,500.00	$19,500.00	$19,500.00	$20,475.00	$21,499.00
					$230,267.08	**$258,400.00**	**$258,400.00**	**$292,972.00**	**$316,505.00**	**$351,081.00**
Operating Services										
100	10	60180	08	Copier Maintenance & Supplies	$4,997.28	$5,927.00	$5,927.00	$5,168.00	$6,000.00	$6,000.00
100	10	60200	20	Janitorial Services	$0.00	$0.00	$0.00	$2,244.00	$2,500.00	$2,500.00
100	10	60230	12	Document Disposal Services	$235.97	$400.00	$400.00	$420.00	$500.00	$500.00
100	10	60240	12	Exterminating	$3,065.66	$3,500.00	$3,500.00	$3,320.00	$3,500.00	$3,500.00
100	10	60310	08	Internet	$56,720.18	$53,336.00	$53,336.00	$54,080.00	$55,000.00	$55,000.00
100	10	60320	12	Landscaping	$4,171.65	$4,800.00	$4,800.00	$4,800.00	$5,000.00	$5,000.00
100	10	60580	12	Refuse Collection	$3,946.95	$3,300.00	$3,300.00	$3,960.00	$4,000.00	$4,250.00
100	10	60600	12	Security & Alarm Systems	$4,781.67	$9,100.00	$9,100.00	$6,768.00	$7,000.00	$7,250.00
100	10	60620	08	Individual Software Licensing	$4,189.22	$3,144.00	$3,144.00	$4,000.00	$4,000.00	$4,000.00
100	10	60630	08	System Server Hosting	$3,436.29	$3,330.00	$3,330.00	$3,497.00	$3,500.00	$3,500.00
100	10	60740	12	Water & Ice (Drinking)	$12,059.11	$12,700.00	$12,700.00	$12,700.00	$13,000.00	$13,000.00
					$97,603.98	**$99,537.00**	**$99,537.00**	**$100,957.00**	**$104,000.00**	**$104,500.00**

Professional Services										
100	10	61010	08	Accreditation	$0.00	$20,000.00	$0.00	$0.00	$0.00	$25,000.00
100	10	61020	12	Admin Medical Director - Contract	$30,178.89	$30,000.00	$30,000.00	$27,250.00	$27,250.00	$27,250.00
100	10	61060	12	New Hire HR Advertising	$776.39	$1,000.00	$1,000.00	$1,200.00	$1,250.00	$1,250.00
100	10	61100	12	Background Investigation / Credit Reporting	$1,509.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
100	10	61160	08	Computer Information Systems Maintenance Contract	$22,000.00	$22,000.00	$22,000.00	$22,000.00	$22,500.00	$22,500.00
100	10	61170	08	CIS Web Hosting / Domains / Certificates	$2,371.17	$2,287.00	$2,287.00	$2,750.00	$2,800.00	$2,800.00
100	10	61200	12	New Hire HR Recruiting / Testing	$1,458.26	$7,500.00	$7,500.00	$7,500.00	$7,750.00	$7,800.00
100	10	61260	12	CPA Audit Services	$13,000.00	$13,000.00	$13,000.00	$14,500.00	$15,000.00	$15,000.00
100	10	61520	12	Election Expenses	$337.08	$0.00	$0.00	$28,000.00	$0.00	$28,000.00
100	10	61700	12	Vehicle / Property / Liability Insurance	$155,022.95	$145,713.00	$145,713.00	$176,065.00	$184,868.00	$194,111.00
100	10	61860	12	Governing Board Legal Services	$23,472.87	$22,000.00	$22,000.00	$23,196.00	$25,000.00	$25,000.00
100	10	61870	12	Pension Board Legal Services	$12,065.00	$14,600.00	$14,600.00	$6,000.00	$6,000.00	$6,000.00
100	10	61880	12	HR / Investigation Legal Services	$17,489.09	$10,000.00	$15,000.00	$5,000.00	$5,000.00	$5,000.00
100	10	61920	12	Medical Exam Services	$59,064.34	$62,336.00	$62,336.00	$83,570.00	$85,000.00	$90,000.00
100	10	61960	12	Temp Personnel - Outside Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
100	10	62020	12	Printing / Publishing Services	$1,348.05	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
100	10	62060	12	Professional Organizations / Memberships	$2,348.43	$2,500.00	$2,500.00	$1,070.00	$2,500.00	$2,500.00
100	10	62105	08	Global Software Licensing	$107,186.78	$73,488.00	$99,595.00	$109,640.00	$110,000.00	$110,000.00
					$449,628.30	$431,424.00	$442,531.00	$512,741.00	$499,918.00	$567,211.00
Financial Services										
100	10	63000	10	Administrative Fees (Bonds / Leases / Pension / Insurance)	$820.56	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
100	10	63100	10	Fees (Recording / Permits / Filing / Miscellaneous)	$343.64	$100.00	$100.00	$500.00	$500.00	$500.00
100	10	63140	10	Interest & Finance Charges	$1,081.38	$2,500.00	$2,500.00	$2,500.00	$3,000.00	$3,000.00
100	10	63150	10	Reserve - Financial	$2,608,848.05	$1,636,579.90	$1,669,151.90	$2,439,706.64	$2,450,313.00	$2,542,553.00
					$2,611,093.63	$1,640,179.90	$1,672,751.90	$2,443,706.64	$2,454,813.00	$2,547,053.00
Training Services										
100	10	64020	12	Administrative Training / Conferences	$7,678.95	$5,673.00	$5,673.00	$11,346.00	$12,000.00	$12,000.00
100	10	64040	12	Board of Directors Training	$0.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
100	10	64060	12	College Tuition Reimbursement	$12,006.50	$19,000.00	$19,000.00	$44,770.00	$45,000.00	$45,000.00
					$19,685.45	$25,673.00	$25,673.00	$57,116.00	$58,000.00	$58,000.00
				OPERATING EXPENSES BUDGET TOTAL:	**$4,117,409.21**	**$3,074,151.90**	**$3,165,830.90**	**$3,870,185.64**	**$3,910,886.00**	**$4,110,935.00**
				ADMINISTRATIVE SERVICES DIVISION TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$35,263,184.75	**$34,411,434.90**	**$34,503,616.90**	**$9,579,692.64**	**$10,174,522.00**	**$10,838,837.00**

Technical Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Compensation										
Wages										
100	20	50020	10	Fleet & Facilities Staff	5	4	5	5	5	5
					$292,922.80	$289,881.00	$312,101.00	$320,972.00	$327,391.00	$333,939.00
OT Wages										
100	20	52700	20	Fleet & Facilities Staff Overtime	$1,253.49	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00
				COMPENSATION TOTAL:	**$294,176.29**	**$297,381.00**	**$319,601.00**	**$328,472.00**	**$334,891.00**	**$341,439.00**
Operating Expenses										
Equipment & Machinery (Controlled Assets / Non-Capital)										
100	20	54050	20	Diagnostic Software	$5,239.92	$5,550.00	$5,550.00	$5,495.00	$5,600.00	$5,600.00
					$5,239.92	**$5,550.00**	**$5,550.00**	**$5,495.00**	**$5,600.00**	**$5,600.00**
Operating Supplies										
100	20	55400	20	Mechanical Equipment Parts & Supplies	$2,012.24	$5,200.00	$5,200.00	$5,200.00	$5,500.00	$6,000.00
100	20	55580	20	Tires	$44,749.72	$69,500.00	$69,500.00	$76,500.00	$77,500.00	$80,000.00
100	20	55620	20	Vehicle Parts	$103,573.59	$114,000.00	$114,000.00	$125,700.00	$130,000.00	$135,000.00
					$150,335.55	**$188,700.00**	**$188,700.00**	**$207,400.00**	**$213,000.00**	**$221,000.00**
Parts & Supplies										
100	20	56800	20	Fluids (Antifreeze, Brake Fluid, Grease, Transmission)	$7,190.59	$7,550.00	$7,550.00	$9,960.00	$10,000.00	$11,000.00
100	20	56880	20	Fuel - Diesel	$103,133.12	$82,000.00	$82,000.00	$141,915.00	$142,500.00	$150,000.00
100	20	56900	20	Fuel - Unleaded	$27,390.06	$19,000.00	$19,000.00	$37,800.00	$40,000.00	$42,500.00
100	20	57060	20	Miscellaneous Shop Supplies	$8,021.41	$7,500.00	$7,500.00	$7,500.00	$8,000.00	$9,000.00
100	20	57140	20	Engine Oil	$7,478.70	$5,565.00	$5,565.00	$9,100.00	$9,250.00	$9,500.00
100	20	58120	20	Uniforms & Towels (Technical Services)	$823.53	$800.00	$800.00	$1,824.00	$2,000.00	$2,000.00
					$154,037.41	**$122,415.00**	**$122,415.00**	**$208,099.00**	**$211,750.00**	**$224,000.00**
Professional Services										
100	20	61460	20	Disposal - Hazardous Waste	$421.72	$400.00	$400.00	$480.00	$500.00	$600.00
100	20	61820	20	Ladder Testing & Certification - Aerial & Ground	$3,732.95	$3,800.00	$3,800.00	$4,200.00	$4,500.00	$5,000.00
100	20	62140	20	Repair & Maintenance - Fleet	$16,196.58	$24,000.00	$34,000.00	$40,800.00	$45,000.00	$50,000.00
					$20,351.25	**$28,200.00**	**$38,200.00**	**$45,480.00**	**$50,000.00**	**$55,600.00**
Training Services										
100	20	64470	20	Technical Services Training	$0.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00
					$0.00	**$4,000.00**	**$4,000.00**	**$4,000.00**	**$4,000.00**	**$4,000.00**
				OPERATING EXPENSES BUDGET TOTAL:	**$329,964.13**	**$348,865.00**	**$358,865.00**	**$470,474.00**	**$484,350.00**	**$510,200.00**
				TECHNICAL SERVICES DIVISION TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$624,140.42	**$646,246.00**	**$678,466.00**	**$798,946.00**	**$819,241.00**	**$851,639.00**

Communication Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
Parts & Supplies										
100	30	56040	15	Batteries - Electronics (Portable Batteries)	$3,054.49	$4,000.00	$4,000.00	$4,740.00	$4,750.00	$5,000.00
100	30	57590	15	Radio Equipment Supplies	$0.00	$500.00	$500.00	$600.00	$600.00	$600.00
					$3,054.49	**$4,500.00**	**$4,500.00**	**$5,340.00**	**$5,350.00**	**$5,600.00**
Facility Services										
100	30	59080	15	Phone / E-911 Communication Circuits	$4,111.62	$6,000.00	$6,000.00	$0.00	$0.00	$0.00
					$4,111.62	**$6,000.00**	**$6,000.00**	**$0.00**	**$0.00**	**$0.00**
Operating Services										
100	30	60020	15	Topaz Maintenance	$6,707.96	$8,000.00	$8,000.00	$8,520.00	$9,000.00	$10,000.00
100	30	60040	15	G2 Maintenance	$1,066.67	$4,000.00	$4,000.00	$4,440.00	$4,500.00	$4,750.00
100	30	60340	08	MCT Maintenance	$18,180.85	$19,200.00	$22,533.00	$38,668.00	$40,000.00	$42,500.00
100	30	60350	08	Mobile Data Operations	$35,326.95	$33,500.00	$33,500.00	$33,600.00	$34,000.00	$35,000.00
100	30	60560	15	Radio Information Systems Maintenance	$445.24	$10,000.00	$10,000.00	$18,040.00	$19,000.00	$20,000.00
					$61,727.67	**$74,700.00**	**$78,033.00**	**$103,268.00**	**$106,500.00**	**$112,250.00**
Professional Services										
100	30	61440	15	Dispatch Services - MFMD	$200,908.00	$198,357.00	$197,827.00	$217,795.00	$228,685.00	$240,119.00
					$200,908.00	**$198,357.00**	**$197,827.00**	**$217,795.00**	**$228,685.00**	**$240,119.00**
				COMMUNICATION SERVICES DIVISION TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$269,801.78	**$283,557.00**	**$286,360.00**	**$326,403.00**	**$340,535.00**	**$357,969.00**

Emergency Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Compensation										
Wages										
100	40	50040	10	Assistant Chiefs	2	2	2	2	2	2
100	40	50050	10	Deputy Chief	1	1	1	1	1	1
100	40	50140	10	Administrative Assistant II	1	1	1	1	1	1
100	40	51010	10	Battalion Chiefs / Division Chief	4	4	4	4	4	4
100	40	51030	10	Captains	22	22	22	22	22	22
100	40	51040	10	Engineers	18	18	18	18	18	18
100	40	51050	10	Firefighters	49	48	49	53	53	53
					$7,564,505.60	$7,907,953.00	$7,795,986.00	$8,099,518.00	$8,302,006.00	$8,509,556.00
100	40	52015	10	Light Duty Assignment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
100	40	52530	12	Battalion Chief Coverage	$24,535.71	$20,000.00	$31,000.00	$32,550.00	$35,000.00	$35,000.00
100	40	52539	12	SAFER Grant Wages Reimbursement	-$111,225.20	-$123,628.00	-$123,628.00	$0.00	$0.00	$0.00
					$7,477,816.11	**$7,804,325.00**	**$7,703,358.00**	**$8,132,068.00**	**$8,337,006.00**	**$8,544,556.00**
OT Wages										
100	40	52540	10	FLSA Overtime	$90,436.09	$92,698.00	$96,304.00	$89,307.00	$90,647.00	$92,913.00
100	40	52560	10	Holiday Pay	$286,343.83	$280,200.00	$313,329.00	$305,912.00	$310,501.00	$318,264.00
100	40	52700	12	Ops. Admin Staff Overtime	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
100	40	52740	12	Shift Overtime	$298,116.60	$200,000.00	$300,000.00	$300,000.00	$300,000.00	$300,000.00
100	40	52750	12	Special Overtime	$2,064.42	$2,400.00	$2,400.00	$0.00	$2,500.00	$2,500.00
100	40	52810	12	Non-Billable Special Events OT	$4,304.12	$30,000.00	$30,000.00	$14,800.00	$15,000.00	$15,000.00
100	40	52850	47	SCBA Overtime	$2,596.64	$3,935.00	$3,975.00	$6,250.00	$6,250.00	$6,250.00
100	40	52910	50	Public Events / Pub Ed OT	$853.53	$1,500.00	$1,500.00	$840.00	$1,000.00	$1,250.00
100	40	52990	10	HR Training / HR Investigation OT	$3,514.69	$10,624.00	$10,811.00	$0.00	$0.00	$10,750.00
					$688,229.92	**$621,357.00**	**$758,319.00**	**$717,109.00**	**$725,898.00**	**$746,927.00**
Training OT Wages										
100	40	53100	41	EMS Employee Development OT	$4,963.41	$0.00	$0.00	$23,000.00	$23,000.00	$23,000.00
100	40	53140	41	EMS Continuing Education Training OT	$1,633.26	$2,500.00	$2,500.00	$2,500.00	$2,750.00	$3,000.00
100	40	53240	12	Promotional Testing OT	$3,741.32	$7,000.00	$7,000.00	$65,000.00	$65,000.00	$65,000.00
100	40	53260	41	Fire Operational Training OT	$5,766.63	$5,000.00	$5,000.00	$10,000.00	$10,000.00	$10,000.00
100	40	53360	41	Quarterly Captains Training OT	$2,103.48	$10,000.00	$10,000.00	$10,000.00	$11,000.00	$12,000.00
100	40	53380	41	Recruit Academy OT	$49,511.97	$25,000.00	$29,800.00	$25,000.00	$25,000.00	$25,000.00
100	40	53500	41	Special Operations OT	$588.69	$5,000.00	$5,000.00	$5,000.00	$6,000.00	$7,500.00
					$68,308.76	**$54,500.00**	**$59,300.00**	**$140,500.00**	**$142,750.00**	**$145,500.00**
OT Wages										
100	40	53580	15	Fire Investigation Overtime	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
				COMPENSATION TOTAL:	**$8,234,354.79**	**$8,480,182.00**	**$8,520,977.00**	**$8,989,677.00**	**$9,205,654.00**	**$9,436,983.00**

Operating Expenses										
Equipment & Machinery (Controlled Assets / Non-Capital)										
100	40	54080	41	EMS Equipment Replacement & Repairs	$0.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
100	40	54120	40	Fire Ops. Equipment & Machinery (Asset)	$1,508.58	$2,500.00	$2,500.00	$2,760.00	$3,000.00	$3,000.00
100	40	54140	40	Fire Ops. Hose (Various) - (Asset)	$10,228.13	$15,000.00	$15,000.00	$24,000.00	$25,000.00	$27,500.00
100	40	54165	41	Fire Ops. Training Equipment (Asset)	$0.00	$0.00	$0.00	$0.00	$5,000.00	$5,000.00
100	40	54300	42	Physical Fitness Equipment (Asset)	$0.00	$1,333.00	$1,333.00	$1,333.00	$1,400.00	$1,400.00
100	40	54420	47	SCBA Air Masks (Asset)	$0.00	$8,500.00	$8,500.00	$4,000.00	$4,500.00	$5,000.00
100	40	54460	41	Special Ops. Equipment (Asset)	$2,385.98	$6,000.00	$6,000.00	$6,000.00	$7,000.00	$8,000.00
					$14,122.69	**$35,333.00**	**$35,333.00**	**$40,093.00**	**$47,900.00**	**$51,900.00**
Operating Supplies										
100	40	55100	41	EMS Training Eqipment Parts & Supplies	$13,878.29	$20,000.00	$20,000.00	$10,000.00	$12,500.00	$15,000.00
100	40	55200	20	Fire Ops. Equipment, Parts, Supplies & Maintenance	$39,828.74	$34,200.00	$44,200.00	$20,400.00	$22,500.00	$25,000.00
100	40	55220	41	Fire Ops. Training Tools & Supplies	$4,137.90	$11,500.00	$11,500.00	$13,500.00	$14,000.00	$15,000.00
100	40	55440	42	Physical Fitness Training Tools, Supplies & Maintenance	$356.96	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
100	40	55480	42	Safety Equipment, Parts & Supplies	$1,223.69	$1,500.00	$1,500.00	$2,400.00	$2,500.00	$2,500.00
100	40	55520	47	SCBA Tools, Equipment & Supplies	$13,025.23	$4,000.00	$7,000.00	$13,000.00	$13,000.00	$13,000.00
100	40	55560	41	Special Ops. (TRT/Haz-Mat) Operating Expenses	$6,035.76	$4,500.00	$4,500.00	$4,500.00	$5,000.00	$5,000.00
100	40	55580	41	Special Ops. (Wildland) Operating Expenses	$4,942.84	$7,000.00	$7,000.00	$9,400.00	$9,500.00	$9,500.00
					$83,429.41	**$84,700.00**	**$97,700.00**	**$75,200.00**	**$81,000.00**	**$87,000.00**
Parts & Supplies										
100	40	56220	41	Community Outreach Supplies	$38.92	$0.00	$0.00	$0.00	$0.00	$0.00
100	40	56450	41	EMS Medical Supplies & Disposables		$120,000.00	$0.00	$0.00	$0.00	$0.00
100	40	56760	40	Fire Rehab - Perishables	$0.00	$500.00	$500.00	$0.00	$500.00	$500.00
100	40	56820	40	Foams	$0.00	$0.00	$0.00	$35,200.00	$35,500.00	$36,000.00
100	40	57245	42	PPE (Personal Protective Equipment)	$49,910.69	$80,800.00	$70,800.00	$152,000.00	$155,000.00	$157,500.00
					$49,949.61	**$201,300.00**	**$71,300.00**	**$187,200.00**	**$191,000.00**	**$194,000.00**
Operating Services										
100	40	60140	20	SCBA Compressor Maintenance	$3,299.89	$5,600.00	$5,600.00	$5,775.00	$6,000.00	$6,000.00
100	40	60700	12	Towel & Linen Services	$9,833.40	$11,500.00	$11,500.00	$18,120.00	$19,000.00	$20,000.00
					$13,133.29	**$17,100.00**	**$17,100.00**	**$23,895.00**	**$25,000.00**	**$26,000.00**
Professional Services										
100	40	61080	20	Air Quality Testing	$537.98	$900.00	$900.00	$900.00	$1,000.00	$1,000.00
100	40	61120	12	Bay Door Maintenance	$26,250.27	$10,800.00	$10,800.00	$24,000.00	$25,000.00	$25,000.00
100	40	61530	41	EMS Cardiac Monitor Maintenance & Supplies	$18,067.01	$20,000.00	$20,000.00	$23,000.00	$24,000.00	$24,000.00
100	40	61650	12	Infection Control Medical Exam Service	$0.00	$1,500.00	$1,500.00	$0.00	$0.00	$0.00
100	40	61660	41	EMS Conferences & Special Education	$1,422.92	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
100	40	61800	41	Professional Outside Services - Technology/Software	$4,054.33	$7,717.00	$7,717.00	$10,667.00	$11,000.00	$12,000.00
100	40	61980	42	PPE Clothing Maintenance & Decontamination	$54,130.48	$50,400.00	$60,400.00	$72,000.00	$75,000.00	$80,000.00
100	40	62200	47	SCBA Equipment Testing & Calibration	$9,745.00	$8,230.00	$8,230.00	$9,000.00	$9,000.00	$9,000.00
					$114,207.99	**$102,547.00**	**$112,547.00**	**$142,567.00**	**$148,000.00**	**$154,000.00**
Training Services					**21/22 Actual**	**21/22 Approved**	**21/22 Approved**	**22/23 Approved**	**23/24 Forecast**	**24/25 Forecast**
100	40	64000	41	EMS Professional Group Membership Fees	$0.00	$0.00	$0.00	$1,500.00	$1,500.00	$1,500.00
100	40	64010	41	EMS Continuing Education Fees & Supplies	$0.00	$0.00	$0.00	$10,000.00	$10,000.00	$10,000.00
100	40	64020	41	Fire Ops. Outside Training	$820.00	$7,000.00	$16,000.00	$20,000.00	$20,000.00	$20,000.00
100	40	64400	42	Health, Safety & Wellness Training & Supplies	$495.00	$1,333.00	$1,333.00	$0.00	$0.00	$0.00
100	40	64420	41	Intern Academy & Supplies	$41,710.79	$63,000.00	$65,000.00	$2,000.00	$2,500.00	$3,000.00
100	40	64425	41	Recruit Academy & Supplies	$0.00	$0.00	$0.00	$30,000.00	$30,000.00	$30,000.00
100	40	64500	41	TRT Training	$7,000.00	$8,000.00	$9,000.00	$9,000.00	$9,000.00	$10,000.00
100	40	64550	41	Employee Development Training & Supplies	$17,345.44	$20,000.00	$20,000.00	$0.00	$0.00	$0.00
100	40	64600	47	SCBA Training Certification	$4,028.25	$5,000.00	$5,000.00	$7,250.00	$7,500.00	$7,500.00
					$71,399.48	**$104,333.00**	**$116,333.00**	**$79,750.00**	**$69,000.00**	**$70,500.00**
				OPERATING EXPENSES BUDGET TOTAL:	**$346,242.47**	**$545,313.00**	**$450,313.00**	**$548,705.00**	**$561,900.00**	**$583,400.00**
				EMERGENCY SERVICES DIVISION TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$8,580,597.26	**$9,025,495.00**	**$8,971,290.00**	**$9,538,382.00**	**$9,767,554.00**	**$10,020,383.00**

Community Services / Fire Prevention Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Compensation										
Wages										
100	50	50260	10	Community Risk Reduction Specialist	1	1	1	1	1	1
					$87,189.58	**$86,843.00**	**$87,443.00**	**$89,156.00**	**$90,939.00**	**$93,212.00**
OT Wages										
100	50	52700	15	Fire Investigation Coverage	$0.00	$0.00	$0.00	$2,000.00	$2,000.00	$2,000.00
					$0.00	**$0.00**	**$0.00**	**$2,000.00**	**$2,000.00**	**$2,000.00**
				COMPENSATION TOTAL:	**$87,189.58**	**$86,843.00**	**$87,443.00**	**$91,156.00**	**$92,939.00**	**$95,212.00**
Operating Expenses										
Equipment & Machinery (Controlled Assets / Non-Capital)										
Operating Supplies										
100	50	55160	50	Fire Code Books & Manuals	$470.24	$400.00	$400.00	$400.00	$500.00	$500.00
100	50	55180	51	Fire Investigation Tools & Equipment	$282.79	$500.00	$1,900.00	$2,427.00	$2,500.00	$2,500.00
100	50	55260	50	Fire Prevention Tools & Equipment	$231.61	$200.00	$200.00	$200.00	$250.00	$250.00
100	50	55640	59	Multi Media Software Licenses	$470.43	$1,000.00	$1,000.00	$0.00	$0.00	$0.00
					$1,455.07	**$2,100.00**	**$3,500.00**	**$3,027.00**	**$3,250.00**	**$3,250.00**
Parts & Supplies										
100	50	56740	50	Fire Prevention Supplies	$426.93	$400.00	$400.00	$400.00	$400.00	$400.00
100	50	57640	50	Safety & Education Promotional Materials	$2,340.77	$2,600.00	$2,600.00	$2,598.00	$2,750.00	$2,750.00
					$2,767.70	**$3,000.00**	**$3,000.00**	**$2,998.00**	**$3,150.00**	**$3,150.00**
Operating Services										
100	50	60150	50	Emergency Event Supplies	$897.10	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
100	50	60200	50	Self Inspection Supplies	$0.00	$200.00	$200.00	$0.00	$0.00	$0.00
					$897.10	**$2,200.00**	**$2,200.00**	**$2,000.00**	**$2,000.00**	**$2,000.00**
Professional Services										
100	50	61200	50	Contracted Fire Inspector Services	$950.00	$3,850.00	$3,850.00	$1,000.00	$1,000.00	$1,000.00
100	50	61250	50	Contracted Fire Investigator Services	$687.50	$2,000.00	$2,000.00	$0.00	$0.00	$0.00
100	50	61340	50	Fire Prevention Week Supplies	$0.00	$350.00	$350.00	$350.00	$500.00	$500.00
100	50	61370	50	Community Relations Printed Materials	$1,120.01	$1,000.00	$1,000.00	$1,000.00	$1,250.00	$1,500.00
100	50	61380	50	Water Safety Events	$296.27	$300.00	$300.00	$300.00	$300.00	$300.00
100	50	62010	08	Pre-Plan Development	$4,000.00	$4,200.00	$4,200.00	$4,200.00	$4,500.00	$5,000.00
100	50	62080	50	Professional Outside Services (GIS)	$6,000.00	$8,000.00	$8,000.00	$0.00	$0.00	$0.00
					$13,053.78	**$19,700.00**	**$19,700.00**	**$6,850.00**	**$7,550.00**	**$8,300.00**
Training Services										
100	50	64240	15	Fire Arson / Investigator Training	$2,806.53	$3,400.00	$3,400.00	$3,400.00	$3,500.00	$3,500.00
100	50	64260	50	Community Risk Reduction Specialist Training	$203.75	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
					$3,010.28	**$4,900.00**	**$4,900.00**	**$4,900.00**	**$5,000.00**	**$5,000.00**
				OPERATING EXPENSES BUDGET TOTAL:	**$21,183.93**	**$31,900.00**	**$33,300.00**	**$19,775.00**	**$20,950.00**	**$21,700.00**
				COMMUNITY SERVICES / FIRE PREVENTION TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$108,373.51	**$118,743.00**	**$120,743.00**	**$110,931.00**	**$113,889.00**	**$116,912.00**
				GENERAL OPERATING FUND BUDGET:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$44,846,097.72	**$44,485,475.90**	**$44,560,475.90**	**$20,354,354.64**	**$21,215,741.00**	**$22,185,740.00**

Transport Services Fund

Administrative Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Compensation and Benefits										
Wages										
150	10	50000	10	Fire Chief	$6,018.92	$5,796.00	$5,796.00	$4,355.00	$4,442.00	$4,553.00
150	10	50010	10	Admin Services Staff	$32,151.80	$30,961.00	$30,961.00	$8,168.00	$8,331.00	$8,539.00
150	10	52510	10	Cellular Phone Allowance	$934.71	$630.00	$787.00	$830.00	$830.00	$630.00
					$39,105.43	**$37,387.00**	**$37,544.00**	**$13,353.00**	**$13,603.00**	**$13,722.00**
OT Wages										
150	10	52700	10	Admin Services Staff Overtime	$1,733.20	$1,669.00	$1,669.00	$1,633.00	$1,750.00	$2,000.00
					$1,733.20	**$1,669.00**	**$1,669.00**	**$1,633.00**	**$1,750.00**	**$2,000.00**
Benefit Costs										
150	10	53710	10	Pension (PSPRS)	$12,834.35	$12,359.00	$12,359.00	$8,786.00	$8,962.00	$9,186.00
150	10	53760	10	Pension (ASRS)	$196,644.95	$199,676.00	$213,699.00	$220,494.00	$226,006.00	$231,656.00
150	10	53770	10	Benefit Contributions (457, AFLAC, Health, HSA)	$371,827.46	$373,736.00	$372,351.00	$378,381.00	$397,300.00	$417,165.00
					$581,306.76	**$585,771.00**	**$598,409.00**	**$607,661.00**	**$632,268.00**	**$658,007.00**
Employer Costs										
150	10	53810	10	Social Security	$103,292.64	$97,343.00	$103,703.00	$107,609.00	$110,299.00	$113,056.00
150	10	53830	10	Medicare	$25,139.31	$23,711.00	$25,199.00	$26,197.00	$26,852.00	$27,523.00
150	10	53860	10	Industrial Insurance	$14,152.58	$25,499.00	$34,412.00	$23,218.00	$25,540.00	$28,094.00
150	10	53870	10	Industrial Insurance - Volunteers	$0.00	$0.00		$0.00	$0.00	$0.00
					$142,584.53	**$146,553.00**	**$163,314.00**	**$157,024.00**	**$162,691.00**	**$168,673.00**
Health Benefit Costs										
150	10	53910	10	Medical Insurance	$2,501.52	$827.00	$827.00	$32,162.00	$36,986.00	$42,534.00
150	10	53920	10	Dental Insurance	$81.34	$51.00	$51.00	$461.00	$473.00	$485.00
150	10	53930	10	Vision Insurance	$5.29	$8.00	$8.00	$93.00	$95.00	$97.00
150	10	53940	10	Employee Assistance Program	$2,634.24	$2,304.00	$2,952.00	$2,352.00	$2,400.00	$2,500.00
150	10	53950	10	Life Insurance	$2,720.00	$2,400.00	$3,072.00	$2,448.00	$2,500.00	$2,600.00
150	10	53965	10	COBRA (Reimbursable)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$7,942.39	**$5,590.00**	**$6,910.00**	**$37,516.00**	**$42,454.00**	**$48,216.00**
Benefit Liability										
150	10	53990	10	Earned Leave Buyout (ELBO) Program	$1,747.93	$2,828.00	$2,828.00	$3,184.00	$16,191.00	$32,075.00
150	10	53992	10	ELBO - FICA (Social Security / Medicare)	$133.71	$216.00	$216.00	$244.00	$791.00	$2,006.00
150	10	53997	10	Earned Leave Separation Program (ELSP)	$6,809.47	$0.00	$0.00	$0.00	$0.00	$0.00
150	10	53998	10	ELSP - FICA / Medicare / Ind. Ins.	$520.87	$0.00	$0.00	$0.00	$0.00	$0.00
					$9,211.98	**$3,044.00**	**$3,044.00**	**$3,428.00**	**$16,982.00**	**$34,081.00**
				COMPENSATION & BENEFITS TOTAL:	**$781,884.29**	**$780,014.00**	**$810,890.00**	**$820,615.00**	**$869,748.00**	**$924,699.00**

Operating Expenses										
Operating Supplies										
150	10	55060	08	Computer / Printer Supplies & Maintenance	$9,182.38	$7,700.00	$7,700.00	$7,700.00	$7,700.00	$7,700.00
150	10	55550	12	Office Furniture & Equipment Parts & Supplies	$4,147.47	$3,800.00	$3,800.00	$3,800.00	$3,900.00	$4,000.00
150	10	55670	50	Volunteer Group Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$13,329.85	**$11,500.00**	**$11,500.00**	**$11,500.00**	**$11,600.00**	**$11,700.00**
Parts & Supplies										
150	10	56340	12	Cleaning Supplies	$7,090.20	$4,000.00	$5,700.00	$5,700.00	$6,000.00	$6,500.00
150	10	56600	12	Facility Maintenance	$7,194.95	$8,015.00	$8,015.00	$8,015.00	$9,000.00	$10,000.00
150	10	56860	12	Food / Beverages / Meeting Supplies	$116.93	$200.00	$200.00	$200.00	$200.00	$200.00
150	10	57100	12	Office Supplies	$1,772.09	$1,600.00	$1,600.00	$1,600.00	$1,600.00	$1,600.00
150	10	57200	12	Postage / Delivery Services	$997.00	$1,400.00	$1,400.00	$1,400.00	$1,500.00	$1,500.00
150	10	57440	12	Professional Publications / Subscriptions	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	10	57600	12	Pipes & Drums	$649.74	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
150	10	57620	12	Rewards / Recognition / Flowers Supplies	$10,653.31	$7,400.00	$11,000.00	$11,000.00	$11,500.00	$12,000.00
150	10	57660	12	Peer Support	$0.00	$500.00	$500.00	$500.00	$500.00	$500.00
150	10	57680	12	TS ID Badges	$0.00	$200.00	$200.00	$200.00	$200.00	$200.00
150	10	58000	12	Uniforms (Civilian)	$19,139.66	$17,800.00	$17,800.00	$17,800.00	$18,000.00	$18,500.00
					$47,613.88	**$42,115.00**	**$47,415.00**	**$47,415.00**	**$49,500.00**	**$52,000.00**
Facility Services										
150	10	59000	12	Facilities Rent	$7,717.50	$6,615.00	$6,615.00	$6,615.00	$7,000.00	$7,500.00
150	10	59020	12	Electricity	$35,520.40	$37,000.00	$37,000.00	$41,850.00	$42,500.00	$45,000.00
150	10	59040	12	Facility Projects	$21,603.48	$15,000.00	$15,000.00	$20,274.00	$22,500.00	$25,000.00
150	10	59060	12	Natural Gas	$2,091.67	$3,500.00	$3,500.00	$1,920.00	$2,250.00	$2,500.00
150	10	59100	08	Phone Service	$2,317.88	$5,000.00	$5,000.00	$5,000.00	$5,250.00	$5,500.00
150	10	59160	12	Water Softener Supplies	$1,894.48	$2,100.00	$2,100.00	$2,064.00	$2,100.00	$2,200.00
150	10	59180	12	Sewer / Septic Service	$1,698.75	$2,100.00	$2,100.00	$1,835.00	$2,000.00	$2,250.00
150	10	59200	12	Water	$7,259.14	$8,500.00	$8,500.00	$8,040.00	$8,250.00	$8,500.00
					$80,103.30	**$79,815.00**	**$79,815.00**	**$87,598.00**	**$91,850.00**	**$98,450.00**
Operating Services					**21/22 Actual**	**21/22 Approved**	**21/22 Amended**	**22/23 Approved**	**23/24 Forecast**	**24/25 Forecast**
150	10	60180	08	Copier Maintenance & Supplies	$2,414.32	$2,964.00	$2,964.00	$2,584.00	$2,600.00	$2,700.00
150	10	60230	12	Document Disposal Services	$118.03	$200.00	$200.00	$200.00	$200.00	$200.00
150	10	60200	20	Janitorial Service	$0.00	$0.00	$0.00	$1,128.00	$1,250.00	$1,350.00
150	10	60240	12	Exterminating	$1,109.34	$1,300.00	$1,300.00	$1,071.00	$1,200.00	$1,300.00
150	10	60310	08	Internet	$23,560.48	$21,773.00	$21,773.00	$27,040.00	$28,000.00	$29,000.00
150	10	60320	12	Landscaping	$1,818.35	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00
150	10	60580	12	Refuse Collection	$1,657.85	$1,210.00	$1,210.00	$1,464.00	$1,500.00	$1,550.00
150	10	60600	12	Security & Alarm Systems	$1,428.33	$2,600.00	$2,600.00	$1,664.00	$2,000.00	$2,100.00
150	10	60620	08	Individual Software Licensing	$2,090.59	$1,572.00	$1,572.00	$2,000.00	$2,250.00	$2,500.00
150	10	60630	08	System Server Hosting	$1,718.21	$1,665.00	$1,665.00	$1,749.00	$2,000.00	$2,250.00
150	10	60740	12	Water & Ice (Drinking)	$4,378.90	$5,200.00	$5,200.00	$5,200.00	$5,500.00	$5,750.00
					$40,294.40	**$40,484.00**	**$40,484.00**	**$46,100.00**	**$48,500.00**	**$50,700.00**

Professional Services										
150	10	61020	12	Admin. Medical Director - Contract	$15,089.45	$15,000.00	$15,000.00	$12,500.00	$12,500.00	$12,500.00
150	10	61060	12	New Hire Advertising	$219.20	$0.00	$0.00	$200.00	$220.00	$250.00
150	10	61100	12	Background Investigation / Credit Reporting	$941.84	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
150	10	61160	08	Computer Information Systems Maintenance Contract	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,750.00	$3,000.00
150	10	61170	08	CIS Web Hosting / Domains / Certificates	$1,181.27	$1,143.00	$1,143.00	$1,380.00	$1,400.00	$1,500.00
150	10	61200	12	New Hire HR Testing	$0.00	$1,000.00	$1,000.00	$0.00	$0.00	$0.00
150	10	61260	12	CPA Audit Services	$4,000.00	$4,000.00	$4,000.00	$4,500.00	$5,000.00	$5,000.00
150	10	61520	12	Election Expenses	$168.30	$0.00	$0.00	$14,000.00	$0.00	$14,000.00
150	10	61700	12	Vehicle / Property / Liability Insurance	$31,214.38	$29,738.00	$29,685.00	$37,347.00	$42,949.00	$49,391.00
150	10	61860	12	Governing Board Legal Services	$8,295.13	$8,500.00	$8,500.00	$7,908.00	$8,500.00	$9,000.00
150	10	61860	12	HR / Investigation Legal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	10	61920	12	Medical Exams	$815.00	$7,500.00	$7,500.00	$9,750.00	$10,000.00	$10,000.00
150	10	62020	12	Printing / Publishing Services	$850.98	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
150	10	62060	12	Professional Organizations / Memberships	$2,901.73	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,500.00
150	10	62105	08	Global Software Licensing	$53,172.24	$36,744.00	$49,797.00	$54,400.00	$55,000.00	$57,500.00
					$121,349.52	**$110,125.00**	**$123,125.00**	**$148,485.00**	**$142,319.00**	**$166,641.00**
Financial Services										
150	10	63000	10	Administrative Fees (Bonds / Leases / Pension / Insurance)	$212.74	$175.00	$175.00	$250.00	$300.00	$350.00
150	10	63140	10	Interest & Finance Charges	$8,316.64	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
150	10	63150	10	Financial Reserve	$333,487.73	$142,647.52	$100,000.00	$214,651.83	$214,652.00	$214,652.00
150	10	63200	10	Billing & Collection Fees	$204,586.57	$169,292.00	$178,162.00	$206,658.00	$216,991.00	$227,841.00
					$546,603.68	**$322,114.52**	**$288,337.00**	**$431,559.83**	**$441,943.00**	**$452,843.00**
Training Services										
150	10	64020	12	Administrative Training / Conferences	$2,590.13	$2,327.00	$2,327.00	$5,854.00	$6,000.00	$6,000.00
150	10	64040	12	Board of Directors Training	$0.00	$500.00	$500.00	$100.00	$150.00	$150.00
150	10	64060	12	College Tuition Reimbursement	$1,241.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
					$3,831.13	**$4,327.00**	**$4,327.00**	**$7,454.00**	**$7,650.00**	**$7,650.00**
				OPERATING EXPENSES BUDGET TOTAL:	**$853,125.76**	**$610,480.52**	**$595,003.00**	**$780,111.83**	**$793,362.00**	**$839,984.00**
				ADMINISTRATIVE SERVICES DIVISION TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$1,635,010.05	**$1,390,494.52**	**$1,405,893.00**	**$1,600,726.83**	**$1,663,110.00**	**$1,764,683.00**

Technical Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Compensation										
Wages										
150	20	50020	10	Fleet & Facilities Staff	$34,981.21	$20,000.00	$20,000.00	$30,000.00	$30,000.00	$30,000.00
OT Wages										
150	20	52700	20	Fleet & Facilities Staff Overtime	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
				COMPENSATION TOTAL:	**$34,981.21**	**$20,000.00**	**$20,000.00**	**$30,000.00**	**$30,000.00**	**$30,000.00**
Operating Expenses					**21/22 Actual**	**21/22 Approved**	**21/22 Amended**	**22/23 Approved**	**23/24 Forecast**	**24/25 Forecast**
Equipment & Machinery (Controlled Assets / Non-Capital)										
150	20	54050	20	Diagnostic Software	$811.98	$775.00	$775.00	$775.00	$800.00	$900.00
150	20	54150	20	Loader / Gurney Maintenance Agreement	$0.00	$0.00	$0.00	$14,679.00	$14,700.00	$14,700.00
					$811.98	**$775.00**	**$775.00**	**$15,454.00**	**$15,500.00**	**$15,600.00**
Operating Supplies										
150	20	55400	20	Mechanical Equipment Parts & Supplies	$759.30	$600.00	$600.00	$600.00	$600.00	$750.00
150	20	55580	20	Tires	$8,030.76	$12,000.00	$12,000.00	$13,200.00	$13,500.00	$15,000.00
150	20	55620	20	Vehicle Parts	$33,949.62	$17,040.00	$17,040.00	$34,020.00	$35,000.00	$37,500.00
					$42,739.68	**$29,640.00**	**$29,640.00**	**$47,820.00**	**$49,100.00**	**$53,250.00**
Parts & Supplies										
150	20	56800	20	Fluids (Antifreeze, Brake Fluid, Grease, Transmission)	$1,052.77	$1,400.00	$1,400.00	$1,800.00	$2,000.00	$2,000.00
150	20	56880	20	Fuel - Diesel	$51,926.17	$32,000.00	$32,000.00	$76,000.00	$77,500.00	$80,000.00
150	20	56900	20	Fuel - Unleaded	$1,506.31	$1,700.00	$1,700.00	$2,310.00	$2,400.00	$2,500.00
150	20	57060	20	Miscellaneous Shop Supplies	$1,970.93	$500.00	$900.00	$900.00	$1,000.00	$1,000.00
150	20	57140	20	Engine Oil	$2,410.91	$1,650.00	$1,650.00	$2,900.00	$3,000.00	$3,250.00
150	20	58120	20	Uniforms & Towels (Technical Services)	$390.13	$460.00	$460.00	$912.00	$1,000.00	$1,000.00
					$59,257.22	**$37,710.00**	**$38,110.00**	**$84,822.00**	**$86,900.00**	**$89,750.00**
Professional Services										
150	20	61460	20	Disposal - Hazardous Waste	$210.82	$200.00	$200.00	$244.00	$250.00	$250.00
150	20	62140	20	Repair & Maintenance - Fleet	$6,008.43	$4,200.00	$4,200.00	$4,644.00	$5,000.00	$7,500.00
					$6,219.25	**$4,400.00**	**$4,400.00**	**$4,888.00**	**$5,250.00**	**$7,750.00**
Training Services										
150	20	64470	20	Fleet Services Training	$0.00	$500.00	$500.00	$500.00	$500.00	$500.00
					$0.00	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
				OPERATING EXPENSES BUDGET TOTAL:	**$109,028.13**	**$73,025.00**	**$73,425.00**	**$153,484.00**	**$157,250.00**	**$166,850.00**
				TECHNICAL SERVICES DIVISION TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$144,009.34	**$93,025.00**	**$93,425.00**	**$183,484.00**	**$187,250.00**	**$196,850.00**

Communication Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
Facility Services										
150	30	56040	15	Portable Batteries	$774.28	$1,500.00	$1,500.00	$2,004.00	$2,250.00	$2,500.00
150	30	59080	15	Phone / E-911 Communication Circuits	$2,055.78	$2,375.00	$2,375.00	$0.00	$0.00	$0.00
					$2,830.06	$3,875.00	$3,875.00	$2,004.00	$2,250.00	$2,500.00
Operating Services										
150	30	60020	15	TOPAZ Maintenance	$3,354.04	$4,000.00	$4,000.00	$6,720.00	$7,000.00	$7,500.00
150	30	60040	15	G2 Maintenance	$533.33	$2,000.00	$2,000.00	$2,208.00	$2,250.00	$2,500.00
150	30	60340	08	MCT Maintenance	$5,582.99	$5,750.00	$7,417.00	$19,336.00	$20,000.00	$22,500.00
150	30	60350	08	Mobile Data Operations	$9,305.26	$10,000.00	$10,000.00	$14,400.00	$15,000.00	$15,000.00
150	30	60560	15	Radio Information Systems Maintenance	$104.76	$1,000.00	$1,000.00	$2,200.00	$2,250.00	$2,250.00
					$18,880.38	$22,750.00	$24,417.00	$44,864.00	$46,500.00	$49,750.00
Professional Services										
150	30	61440	15	Dispatch Services - MFMD	$206,870.28	$190,163.00	$200,618.00	$203,312.00	$213,478.00	$234,826.00
					$206,870.28	$190,163.00	$200,618.00	$203,312.00	$213,478.00	$234,826.00
				COMMUNICATION SERVICES DIVISION TOTAL:	FY21/22 Actual	FY21/22 Approved	FY21/22 Amended	FY22/23 Approved	FY23/24 Forecast	FY24/25 Forecast
					$228,580.72	$216,788.00	$228,910.00	$250,180.00	$262,228.00	$287,076.00

Emergency Services Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Compensation										
Wages										
150	40	50040	10	Assistant Chiefs / Deputy Chief	$7,836.23	$7,546.00	$7,546.00	$4,326.00	$4,400.00	$4,510.00
150	40	50140	10	CON Operations Management	$133,153.58	$113,638.00	$144,563.00	$152,089.00	$155,891.00	$159,788.00
150	40	51010	10	Battalion Chiefs	$11,477.08	$11,052.00	$11,052.00	$6,456.00	$7,000.00	$7,175.00
150	40	51030	10	Captains	$27,709.27	$26,683.00	$26,683.00	$47,616.00	$50,000.00	$51,250.00
150	40	51600	10	Paramedic (Full Time)	$788,003.98	$890,443.00	$854,145.00	$924,783.00	$947,903.00	$971,601.00
150	40	51650	10	EMT (Full Time)	$480,115.25	$431,916.00	$429,699.00	$461,682.00	$473,224.00	$485,055.00
150	40	51700	10	Paramedic (Part Time)	$1,880.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	40	51750	10	EMT (Part Time)	$1,376.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	40	51800	10	Sworn Coverage - Wages	$146,213.56	$0.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00
150	40	52015	10	Light Duty Assignment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$1,597,764.95	**$1,481,278.00**	**$1,548,688.00**	**$1,671,952.00**	**$1,713,418.00**	**$1,754,379.00**
OT Wages										
150	40	52560	10	Holiday Pay	$43,145.71	$44,644.00	$51,883.00	$50,395.00	$51,655.00	$52,946.00
150	40	52740	12	Shift Overtime	$64,300.78	$50,000.00	$125,000.00	$125,000.00	$125,000.00	$125,000.00
150	40	52750	12	Special Overtime	$0.00	$4,000.00	$4,000.00	$0.00	$0.00	$0.00
150	40	52800	12	Billable Special Events OT	$0.00	$1,300.00	$1,300.00	$0.00	$0.00	$0.00
150	40	52810	12	Non-Billable Special Events OT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	40	52850	47	SCBA Overtime	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	40	52990	10	HR Training / HR Investigation OT	$522.38	$1,174.00	$867.00	$0.00	$1,200.00	$0.00
					$107,968.87	**$101,118.00**	**$183,050.00**	**$175,395.00**	**$177,855.00**	**$177,946.00**
Training OT Wages										
150	40	53100	41	Employee Development Overtime	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	40	53140	41	EMS Continuing Education Training Overtime	$635.32	$0.00	$0.00	$2,500.00	$2,500.00	$2,500.00
					$635.32	**$0.00**	**$0.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**
				COMPENSATION TOTAL:	**$1,706,369.14**	**$1,582,396.00**	**$1,731,738.00**	**$1,849,847.00**	**$1,893,773.00**	**$1,934,825.00**

Operating Expenses										
Equipment & Machinery (Controlled Assets / Non-Capital)										
150	40	54000	10	Vehicle / Equipment Lease Payments	$175,147.68	$175,148.00	$175,148.00	$215,148.00	$175,148.00	$175,148.00
150	40	54080	41	EMS Equipment & Machinery (Asset)	$978.13	$2,000.00	$3,000.00	$3,450.00	$3,500.00	$3,750.00
150	40	54300	42	Physical Fitness Equipment (Asset)	$0.00	$667.00	$667.00	$667.00	$700.00	$750.00
					$176,125.81	$177,815.00	$178,815.00	$219,265.00	$179,348.00	$179,648.00
Operating Supplies										
150	40	55100	41	EMS Training Parts & Supplies	$8,464.17	$15,000.00	$15,000.00	$7,000.00	$8,000.00	$9,000.00
150	40	55440	42	Physical Fitness Training Tools, Supplies & Maintenance	$178.48	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
150	40	55480	42	Safety Equipment, Parts & Supplies	$0.00	$300.00	$300.00	$300.00	$350.00	$350.00
					$8,642.65	$16,300.00	$16,300.00	$8,300.00	$9,000.00	$10,000.00
Parts & Supplies										
150	40	56450	41	EMS Medical Supplies & Disposables	$248,291.38	$120,500.00	$210,320.00	$241,505.00	$253,580.00	$266,259.00
150	40	56460	41	EMS Medication Restock Supplies	$21,741.79	$0.00	$28,750.00	$33,056.00	$34,709.00	$36,444.00
150	40	57245	42	PPE (Personal Protective Equipment) Replacement	$0.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
					$270,033.17	$122,000.00	$240,570.00	$276,061.00	$289,789.00	$304,203.00
Operating Services										
150	40	60040	41	Bio-Hazard Waste	$1,276.68	$2,500.00	$2,500.00	$2,875.00	$3,000.00	$3,000.00
150	40	60700	12	Towel & Linen Services	$3,042.60	$3,000.00	$3,000.00	$6,060.00	$6,500.00	$7,000.00
					$4,319.28	$5,500.00	$5,500.00	$8,935.00	$9,500.00	$10,000.00
Professional Services					21/22 Actual	21/22 Approved	21/22 Amended	22/23 Approved	23/24 Forecast	24/25 Forecast
150	40	61120	12	Bay Door Maintenance	$3,833.61	$3,825.00	$3,825.00	$4,224.00	$4,500.00	$5,000.00
150	40	61530	41	EMS Cardiac Monitor Maintenance & Supplies	$11,242.70	$10,000.00	$10,000.00	$11,500.00	$12,500.00	$15,000.00
150	40	61650	12	Infection Control Medical Exam Service	$0.00	$1,500.00	$1,500.00	$0.00	$0.00	$0.00
150	40	61660	41	EMS Conferences & Special Education	$336.00	$0.00	$0.00	$0.00	$0.00	$0.00
150	40	61800	41	Professional Outside Services / Technology/Software	$1,608.17	$4,000.00	$4,000.00	$5,333.00	$6,000.00	$7,000.00
150	40	61900	41	Compliance / Regulatory Fees	$609.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$17,629.48	$19,325.00	$19,325.00	$21,057.00	$23,000.00	$27,000.00
Training Services										
150	40	64000	41	EMS Professional Group Membership Fees	$0.00	$0.00	$0.00	$500.00	$750.00	$1,000.00
150	40	64010	41	Employee Continuing Education Fees & Supplies	$60.00	$0.00	$0.00	$8,000.00	$8,500.00	$9,000.00
150	40	64400	42	Health, Safety & Wellness Training & Supplies	$252.00	$667.00	$667.00	$0.00	$0.00	$0.00
150	40	64550	41	Employee Development Training & Supplies	$121.00	$3,000.00	$3,000.00	$0.00	$0.00	$0.00
					$433.00	$3,667.00	$3,667.00	$8,500.00	$9,250.00	$10,000.00
				OPERATING EXPENSES BUDGET TOTAL:	$477,183.39	$344,607.00	$464,177.00	$542,118.00	$519,887.00	$540,851.00
				EMERGENCY SERVICES DIVISION TOTAL:	FY21/22 Actual	FY21/22 Approved	FY21/22 Amended	FY22/23 Approved	FY23/24 Forecast	FY24/25 Forecast
					$2,183,552.53	$1,927,003.00	$2,195,915.00	$2,391,965.00	$2,413,660.00	$2,475,676.00

Community Services / Fire Prevention Division

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
Professional Services										
150	50	61370	50	Community Relations Printed Materials	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
					$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
				OPERATING EXPENSES BUDGET TOTAL:	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
				COMMUNITY SERVICES / FIRE PREVENTION TOTAL:	FY21/22 Actual	FY21/22 Approved	FY21/22 Amended	FY22/23 Approved	FY23/24 Forecast	FY24/25 Forecast
					$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
				TRANSPORT SERVICES OPERATING FUND BUDGET:	FY21/22 Actual	FY21/22 Approved	FY21/22 Amended	FY22/23 Approved	FY23/24 Forecast	FY24/25 Forecast
					$4,192,152.64	$3,628,310.52	$3,925,143.00	$4,427,355.83	$4,527,248.00	$4,725,285.00

Capital Projects Fund

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
Services										
Financial										
200	10	63150	10	Financial Reserve	$2,110,192.34	$1,709,607.49	$1,703,607.49	$1,753,759.34	$1,564,504.00	$993,506.00
					$2,110,192.34	**$1,709,607.49**	**$1,703,607.49**	**$1,753,759.34**	**$1,564,504.00**	**$993,506.00**
Land										
200	70	71000	10	Land	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Buildings & Improvements										
200	70	71002	25	Buildings & Systems	$16,065.00	$36,538.00	$36,538.00	$22,500.00	$22,500.00	$22,500.00
					$16,065.00	**$36,538.00**	**$36,538.00**	**$22,500.00**	**$22,500.00**	**$22,500.00**
Equipment & Machinery										
Apparatus										
200	70	72080	20	Apparatus	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
200	70	72240	20	Vehicles / Apparatus	$140,343.04	$263,372.00	$263,372.00	$415,515.00	$415,515.00	$415,515.00
Apparatus / Vehicle Equipment										
200	70	72340	20	Apparatus Equipment	$22,253.83	$5,300.00	$11,300.00	$5,172.00	$75,000.00	$0.00
Communications Equipment										
200	70	72510	15	Communications Microwave Upgrade	$5,383.00	$77,680.00	$77,680.00	$111,872.00	$51,651.00	$57,893.00
200	70	72515	15	Communications System Software	$21,644.60	$21,645.00	$21,645.00	$22,000.00	$22,000.00	$22,000.00
200	70	72630	15	Mobile Computer Terminals (MCT)	$0.00	$0.00	$0.00	$26,090.00	$26,090.00	$26,090.00
200	70	72660	15	Radio Communications Equipment - Portables	$48,262.92	$54,000.00	$54,000.00	$55,000.00	$55,000.00	$55,000.00
200	70	72670	15	Radio Communications Equipment - Wireless	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fire Operations Equipment										
200	70	72740	40	Fire Protection Equipment - Specialized	$17,963.78	$0.00	$0.00	$0.00	$12,500.00	$0.00
200	70	72765	47	SCBA Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
200	70	72770	47	SCBA Packs & Bottles	$0.00	$0.00	$0.00	$0.00	$13,000.00	$19,500.00
200	70	72800	40	Thermal Imaging Camera	$0.00	$0.00	$0.00	$57,000.00	$0.00	$0.00
Medical Equipment										
200	70	73340	50	PAD/AED/CCR Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
200	70	73420	41	EMS Capital	$8,843.86	$57,000.00	$57,000.00	$97,215.00	$60,000.00	$65,000.00
Office and Station Equipment										
200	70	73515	15	Computer Equipment	$2,016.60	$2,000.00	$2,000.00	$47,609.00	$10,000.00	$10,000.00
200	70	73520	15	Computer Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
200	70	73540	15	Facility Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Special Operations Equipment										
200	70	73700	41	Technical Rescue Equipment	$0.00	$30,000.00	$30,000.00	$29,960.00	$0.00	$0.00
Training Equipment										
200	70	73840	42	Fitness Equipment	$7,585.55	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
200	70	73880	47	SCBA Packs (With Bottle) Training Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$274,297.18	**$520,997.00**	**$526,997.00**	**$877,433.00**	**$750,756.00**	**$680,998.00**
				CAPITAL FUND TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$2,400,554.52	**$2,267,142.49**	**$2,267,142.49**	**$2,653,692.34**	**$2,337,760.00**	**$1,697,004.00**

Special Revenue Fund

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
400	10	63150	10	Financial Reserve	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Donation Reserves										
400	10	63610	10	Undesignated Investment Earnings Reserve	$59,250.43	$400.03	$400.03	$400.43	$400.00	$400.00
					$59,250.43	**$400.03**	**$400.03**	**$400.43**	**$400.00**	**$400.00**
Donations										
400	50	77250	50	AED	$2,167.68	$20,000.00	$20,000.00	$20,000.00	$13,000.00	$13,000.00
400	50	77260	50	EMS Equipment Donations (Unspecified)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	50	77270	50	Fire Prevention / Public Education	$33.63	$0.00	$0.00	$0.00	$0.00	$0.00
400	50	77280	50	General	$5,066.29	$21,100.00	$21,100.00	$21,050.00	$10,000.00	$10,000.00
400	70	77510	41	EMS Cardiac	$0.00	$40,000.00	$40,000.00	$27,000.00	$2,400.00	$2,400.00
					$7,267.60	**$81,100.00**	**$81,100.00**	**$68,050.00**	**$25,400.00**	**$25,400.00**
Grants										
400	70	78700	10	Grant - Fire Prevention	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	70	78800	10	Grants - Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
400	70	79440	10	Grant - FEMA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Other										
400	55	77300	10	Fire Science Scholarship	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
SPECIAL REVENUE & DONATION FUND TOTAL:					**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$66,518.03	**$81,500.03**	**$81,500.03**	**$68,450.43**	**$25,800.00**	**$25,800.00**

Debt Service Fund - Principal

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
500	10	63150	10	Financial Reserve	$170,946.48	$221,437.08	$221,437.08	$101,487.48	$46,746.00	$44,102.00
					$170,946.48	**$178,973.82**	**$178,973.82**	**$101,487.48**	**$46,746.00**	**$44,102.00**
Debt Service										
500	60	70500	10	Debt Service Expenditure - Principal	$586,000.00	$586,000.00	$586,000.00	$604,000.00	$622,000.00	$639,000.00
					$586,000.00	**$586,000.00**	**$586,000.00**	**$604,000.00**	**$622,000.00**	**$639,000.00**
				DEBT SERVICE FUND - PRINCIPAL TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$756,946.48	**$764,973.82**	**$764,973.82**	**$705,487.48**	**$668,746.00**	**$683,102.00**

Debt Service Fund - Interest

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
600	10	63150	10	Financial Reserve	$33,429.14	$24,911.73	$24,911.73	$37,106.24	$63,968.30	$79,197.90
					$33,429.14	**$24,911.73**	**$24,911.73**	**$37,106.24**	**$63,968.30**	**$79,197.90**
Debt Service										
600	60	70550	10	Debt Service Expenditure - Interest	$107,228.70	$107,228.70	$107,228.70	$90,644.90	$73,551.70	$55,949.10
					$107,228.70	**$107,228.70**	**$107,228.70**	**$90,644.90**	**$73,551.70**	**$55,949.10**
				DEBT SERVICE FUND - INTEREST TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$140,657.84	**$132,140.43**	**$132,140.43**	**$127,751.14**	**$137,520.00**	**$135,147.00**
				DEBT SERVICE FUNDS - TOTAL:	**$897,604.32**	**$897,114.25**	**$897,114.25**	**$833,238.62**	**$806,266.00**	**$818,249.00**

Certificates of Participation Reserve Fund

Fund	Division	Account #	Manager	Account Description	2021 / 2022 Actual	2021 / 2022 Approved Budget	2021 / 2022 Amended Budget	2022 / 2023 Approved Budget	2023 / 2024 Forecast	2024 / 2025 Forecast
Operating Expenses										
700	10	63150	10	Financial Reserve	$0.00	$0.00	$0.00	$3,334,271.51	$3,344,771.51	$3,355,771.51
					$3,325,771.51	**$3,324,954.00**	**$3,324,954.00**	**$3,334,271.51**	**$3,344,771.51**	**$3,355,771.51**
Debt Service										
700	60	70500	10	COP Debt Service - Principal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
700	60	70550	10	COP Debt Service - Interest	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
				DEBT SERVICE FUND - INTEREST TOTAL:	**FY21/22 Actual**	**FY21/22 Approved**	**FY21/22 Amended**	**FY22/23 Approved**	**FY23/24 Forecast**	**FY24/25 Forecast**
					$3,325,771.51	**$3,324,954.00**	**$3,324,954.00**	**$3,334,271.51**	**$3,344,771.51**	**$3,355,771.51**
FISCAL YEAR 2022 / 2023 EXPENDITURE BUDGET TOTAL					**$55,728,698.74**	**$54,684,497.19**	**$55,056,329.67**	**$31,671,363.37**	**$32,257,586.51**	**$32,807,849.51**

Job Group / Range - Fiscal Year 2022 - 2023

	Position	Number Authorized
	Administrative Staff Positions	
	Fire Chief	1
	Assistant Chief	2
	Deputy Chief	1
	Finance Director	1
	Administrative Services Director	1
	Transportation Services Director	1
	Fleet Manager	1
	Human Resources Manager	1
	EMS Coordinator	0
	Fire Inspector / Community Risk Reduction Specialist	1
	Information Systems Coordinator	1
	Fire Mechanic II	2
	Fleet and Facilities Support Specialist	1
	Fire Mechanic I	1
	Human Resources Generalist - Benefits & Employment	1
	Account Clerk Specialist	2
	Administrative Specialist - Training & EMS	1
	Administrative Assistant I	0
	Suppression Positions	
	Battalion Chief - Operations	3
	Battalion Chief / Division Chief - Training	1
	Captain	21
	Captain - Training Officer	1
	Engineer	18
	Firefighter (includes 1 additional new hire)	50
	Firefighter (new hires for SAFER Grant if grant received)	3*
	Transport Division Positions	
	Full Time Civilian Paramedic	15
	Full Time Civilian EMT	9
	Total Number of Positions Authorized:	**137 (140*)**

Incentives - Fiscal Year 2022 - 2023

Incentive		Number Authorized
EMS Incentives (F/T Public Safety):	Paramedic Incentive: $7,500 Additional on Base Salary	54
Battalion Safety Officer:	$2,100 Additional on Base Salary	3
Technical Rescue Team Incentive: (F/T Public Safety):	$3,250 Additional on Base Salary	10
SCBA Technician:	$1,800 Additional on Base Salary	3
Educational Incentives: (F/T Only):	Bachelors or Above College Degree: $1,800 Additional on Base Salary	38
	Associates Degree: $1,200 Additional on Base Salary	34
	Certificate of Completion: $600 Additional on Base Salary	4
Holiday Pay Incentives: (Shift Personnel Only)		
	56-hour shift employees: 11.2 hours for each of 11 District holidays	118