

Town Budget
For Fiscal Year 2023
(January 1, 2023 – December 31, 2023)
Town of Denmark, County of Lewis,
State of New York

Villages within or partly within the Town of Denmark:

Village of Castorland

Village of Copenhagen

Certification of Town Clerk

I, Prudence Lyn Greene, Town of Denmark Town Clerk,
certify that the following is a true and correct copy of the
2023 budget of the Town of Denmark as adopted by the
Town of Denmark Town Board on the
9th day of November 2022.

Signed

Prudence Lyn Greene

Prudence Lyn Greene Town of Denmark Town Clerk

Dated

11/28/2022

**TOWN OF DEMARK
GENERAL FUND - TOWNWIDE
2023 BUDGET**

REVENUES		2020 Actual Amount	2021 Budget	2021 Amended Budget	2022 Final Budget	2023 Tentative Budget
Real Property Taxes						
A1001	Tax levy	\$ 143,450	\$ 135,141	\$ 135,141	\$ 122,492	\$ 124,046
Other tax items						
A1081	Payments in lieu	\$ 220,378	\$ 225,000	\$ 225,000	\$ 236,326	\$ 263,329
A1090	Interest & penalties	\$ 8,042	\$ 9,000	\$ 9,000	\$ 8,000	\$ 8,000
Departmental income						
A1255	Clerk fees	\$ 334	\$ 100	\$ 100	\$ 100	\$ 100
A1603	Vital Statistics Fees	\$ 688				\$ 300
A2110	Zoning fees		\$ 100	\$ 100	\$ 100	\$ 100
Use of property						
A2401	Interest & earnings	\$ 27	\$ 15	\$ 15	\$ 30	\$ 55
Licenses & permits						
A2544	Dog licenses	\$ 4,521	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Fines & forfeitures						
A2610	Justice court fees	\$ 15,437	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Miscellaneous						
A2655	Sales, Other	\$ 427	\$ -	\$ -	\$ -	
A2665	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	
A2750	AIM-Related Payments	\$ 16,537	\$ -	\$ -	\$ 16,537	\$ 16,537
A2770	Other unclassified Revenue	\$ 246	\$ -	\$ -	\$ -	
	Medical Insurance Premium (Councilman)					\$ 22,349
A3001	State Aid, Revenue Sharing	\$ -	\$ 16,537	\$ 16,537	\$ -	
A3005	Mortgage tax	\$ 103,810	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000
A3089	State aid	\$ 4,668	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 518,564	\$ 444,393	\$ 444,393	\$ 442,085	\$ 498,316
Appropriated fund balance			\$ 70,000	\$ 70,000	\$ 90,000	\$ -
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		\$ 518,564	\$ 514,393	\$ 514,393	\$ 532,085	\$ 498,316

**TOWN OF DEMARK
GENERAL FUND - TOWNWIDE
2023 BUDGET**

EXPENDITURES	2020	2021	2021	2022	2023	
	Actual	Budget	Amended	Final	Tentative	
	Amount		Amount	Budget	Budget	
Town board						
A1010.1 Payroll	\$ 7,720	\$ 8,960	\$ 8,960	\$ 8,960	\$ 8,960	
A1010.41 Contractual	\$ 320	\$ 3,000	\$ 3,000	\$ 3,000	\$ 400	
A1010.42 Other/contingent (website)	\$ -	\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,100	
Justices						
A1110.11 Payroll for 2 Justices	\$ 34,927	\$ 20,185	\$ 20,185	\$ 20,790	\$ 20,790	
A1110.12 Court Bailiff		\$ 3,163	\$ 3,163	\$ 3,256	\$ 3,419	
A1110.13 Court Clerk		\$ 11,580	\$ 11,580	\$ 11,927	\$ 8,500	
A1110.14 Deputy Court		\$ 4,000	\$ 4,000	\$ 4,200	\$ 8,500	
A1110.41 Contractual	\$ 4,172	\$ 9,000	\$ 9,000	\$ 9,000	\$ 6,000	
A1110.42 Jury Trials		\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	
Supervisor						
A1220.1 Payroll	\$ 22,400	\$ 22,440	\$ 22,440	\$ 18,000	\$ 18,000	
A1220.4 Contractual	\$ 17,744	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Accounting						
A1310.4 Contractual	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 17,500	
Assessment						
A1355.1 Payroll	\$ 19,526	\$ 19,526	\$ 19,526	\$ 20,000	\$ 20,400	
A1355.2 Equipment		\$ -	\$ -	\$ -	\$ -	
A1355.4 Contractual	\$ 11,587	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
Town clerk						
A1410.11 Payroll	\$ 30,000	\$ 30,000	\$ 30,000	\$ 32,000	\$ 33,440	4.5%
A1410.12 Payroll Deputy Clerk	\$ -	\$ 14,000	\$ 14,000	\$ 13,000	\$ 19,100	46.9%
A1410.2 Equipment	\$ -	\$ -	\$ -	\$ 1,426	\$ 1,050	
A1410.4 Contractual	\$ 4,243	\$ 6,000	\$ 6,000	\$ 7,645	\$ 7,052	
Attorney						
A1420.4 Contractual	\$ 8,321	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Personnel						
A1430.1 Payroll	\$ 4,618	\$ -	\$ -			
Special items						
A1910.4 Insurance	\$ 23,572	\$ 25,000	\$ 25,000	\$ 25,000	\$ 27,140	
A1920.4 Municipal Assn Dues	\$ 1,299	\$ 1,249	\$ 1,249	\$ 1,300	\$ 1,300	
Control of dogs						
A3510.1 Payroll	\$ 1,333	\$ 4,500	\$ 4,500	\$ 4,635	\$ 4,800	
A3510.4 Contractual	\$ 4,711	\$ 3,800	\$ 3,800	\$ 4,300	\$ 2,500	

**TOWN OF DEMARK
GENERAL FUND - TOWNWIDE
2023 BUDGET**

		2020	2021	2021	2022	2023	
		Actual	Budget	Amended	Final	Tentative	
		Amount		Budget	Budget	Budget	
Board of Assessment							
A3610.1	Payroll	\$ 670	\$ 670	\$ 670	\$ 670	\$ 690	
A3610.41	Contractual - Board payments						
A3610.42	Contractual - Other	\$ -	\$ 100	\$ 100	\$ 100	\$ 150	
Ambulance							
A4540.4	Contractual	\$ 8,242	\$ 8,407	\$ 8,407	\$ 8,575	\$ 8,747	
Highway superintendent							
A5010.1	Payroll	\$ 50,000	\$ 50,000	\$ 50,000	\$ 53,000	\$ 55,385	4.5%
A5010.4	Contractual	\$ 3,045	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	
Garage							
A5132.1	Payroll	\$ 3,071	\$ 4,000	\$ 4,000	\$ 4,500	\$ 4,000	
A5132.4	Contractual	\$ 61,798	\$ 56,000	\$ 56,000	\$ 56,000	\$ 58,000	3.5%
Veterans							
A6510.4	Contractual		\$ 500	\$ 500	\$ 500	\$ 300	
Youth programs							
A7310.4	Contractual		\$ 500	\$ 500	\$ 500	\$ 500	
Historian							
A7510.4	Contractual		\$ 100	\$ 100	\$ 100	\$ 100	
Adult Recreation							
A7620.4	Volunteer Trans Ctr	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,100	
Cemeteries							
A8810.2	Equipment Reserve (need to be funded)		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
A8810.4	Contractual	\$ 1,955	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Fringe benefits							
A9010.8	State retirement	\$ 23,296	\$ 19,482	\$ 19,482	\$ 17,933	\$ 17,933	
A9030.8	Social security	\$ 13,176	\$ 14,116	\$ 14,116	\$ 14,860	\$ 14,014	
A9040.8	Workers Comp	\$ 4,602	\$ 5,025	\$ 5,735	\$ 6,070	\$ -	
A9055.8	Disability insurance		\$ 128	\$ 128	\$ -	\$ -	
A9060.8	Medical insurance CLK, SUP, COUN	\$ 28,363	\$ 48,062	\$ 48,062	\$ 51,000	\$ 67,047	

Debt Service

A9710.6	Serial Bond Principal	\$	60,000	\$	60,000	\$	60,000	\$	65,000	\$	-
A9710.7	Serial Bond Interest	\$	9,175	\$	7,000	\$	7,000	\$	10,338	\$	-
A 962.0	Building Reserve									\$	20,000
TOTAL EXPENDITURES		\$	464,886	\$	514,393	\$	515,103	\$	532,085	\$	498,316
Unexpended Balance		\$	53,678	\$	-	\$	(710)		0	\$	-

TOWN OF DENMARK
GENERAL FUND - PART TOWN
2023 BUDGET

	2020 Actual Amount	2021 Budget	2021 Amended Budget	2022 Final Budget	2023 Tentative Budget
REVENUES					
B1001 Real Property Taxes Tax levy	\$ 12,726	\$ 12,726	\$ 12,726	\$ 12,529	\$ 13,693
B1603 Vital Statistic Fees		\$ 500	\$ 500	\$ 500	\$ 500
B2110 Departmental income Zoning fees	\$ 1,560	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500
TOTAL REVENUES	\$ 14,286	\$ 14,226	\$ 14,226	\$ 14,529	\$ 15,693
Appropriated fund balance		\$ 1,000	\$ 1,000	\$ 2,000	\$ -
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	\$ 14,286	\$ 15,226	\$ 15,226	\$ 16,529	\$ 15,693
EXPENDITURES					
B4010.1 Public health Payroll		\$ 465	\$ 465	\$ 465	\$ -
B4020.11 Registrar of statistics Payroll	\$ 500	\$ 400	\$ 400	\$ 400	\$ 420
B4020.12 Payroll Deputy		\$ 100	\$ 100	\$ 100	\$ 110
B4020.4 Contractual					
B8010.1 Zoning Payroll - Code Enforcement	\$ 2,486	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
B8010.4 Contractual - Zoning	\$ 1,126	\$ 800	\$ 800	\$ 1,000	\$ 1,000
B8020.1 Planning Board Payroll - Planning Bd		\$ 6,564	\$ 6,564	\$ 6,564	\$ 6,761
B8020.4 Contractual - Planning Bd	\$ 6,494	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,000
B9030.8 Fringe benefits Social security	\$ 230	\$ 397	\$ 397	\$ 1,000	\$ 902
TOTAL EXPENDITURES	\$ 10,836	\$ 14,726	\$ 14,726	\$ 16,529	\$ 15,693
Unexpended Balance	\$ 3,450	\$ 500	\$ 500	\$ 0	\$ -

**TOWN OF DENMARK
HIGHWAY FUND - TOWNWIDE
2023 BUDGET**

		2020	2021	2021	2022	2023	
REVENUES		Actual	Budget	Amended	Final	Tentative	
		Amount		Budget	Budget	Budget	
DA1001	Real Property Taxes	\$ 438,828	\$ 471,869	\$ 471,869	\$ 516,680	\$ 521,082	
DA2302	Snow removal-other govts	\$ 97,330	\$ 93,578	\$ 93,578	\$ 101,000	\$ 106,524	
DA2401	Interest & earnings	\$ 27	\$ 15	\$ 15	\$ 20		
DA2665	Sale of equipment	\$ 17,600	\$ -	\$ -			
DA2770	Insurance Medical (Retired Highway Dept Spouse)					\$ 7,004	
TOTAL REVENUES		\$ 553,785	\$ 565,462	\$ 565,462	\$ 617,700	\$ 634,610	
Appropriated fund balance			\$ 90,000	\$ 90,000	\$ 110,000		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		\$ 553,785	\$ 655,462	\$ 655,462	\$ 727,700	\$ 634,610	
EXPENDITURES							
Machinery							
DA5130.1	Payroll		\$ 196,636				
DA5130.2	Equipment	\$ 139,629	\$ 146,999	\$ 147,463	\$ 175,000	\$ 100,000	
DA5130.41	Contractual	\$ 49,238	\$ 54,200	\$ 53,736	\$ 55,000	\$ 55,000	
DA5130.42	Tools		\$ 800	\$ 800	\$ 1,000	\$ 1,000	
Brush & Weeds							
DA5140.4	Contractual	\$ 760	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,000	
Snow removal							
DA5142.1	Payroll	\$ 147,922	\$ -	\$ 226,528	\$ 231,058	\$ 241,456	4.5%
DA5142.4	Contractual	\$ 57,346	\$ 65,000	\$ 65,000	\$ 67,000	\$ 97,500	45.5%
DA9010.8	State Retirement	\$ 16,762	\$ 18,508	\$ 18,508	\$ 17,421	\$ 17,421	
DA9030.8	Social Security	\$ 11,040	\$ 15,043	\$ 15,043	\$ 17,676	\$ 18,471	
DA9040.8	Workers Comp	\$ 4,332	\$ 4,731	\$ 5,398	\$ 5,711	\$ 13,255	
DA9050.8	Unemployment Insurance	\$ -	\$ -	\$ 64	\$ -		
DA9055.8	Disability	\$ 4,299	\$ 128	\$ 128	\$ -		
DA9060.8	Hospital Ins	\$ 40,659	\$ 48,616	\$ 48,616	\$ 51,533	\$ 50,310	
DA9070.8	Union Welfare Benefits	\$ 173	\$ -	\$ 1,117	\$ 1,500		
DA9785.6	Install Purch Debt - Principal	\$ 95,339	\$ 97,828	\$ 97,828	\$ 100,381	\$ 36,761	
DA9785.7	Install Purch Debt - Interest	\$ 7,662	\$ 5,173	\$ 5,173	\$ 2,620	\$ 2,436	
TOTAL EXPENDITURES		\$ 575,159	\$ 655,462	\$ 687,201	\$ 727,700	\$ 634,610	
Unexpended Balance		\$ (21,374)	\$ -	\$ (31,739)	\$ -		

**TOWN OF DENMARK
HIGHWAY FUND - PART TOWN
2023 BUDGET**

		2020	2021	2021	2022	2023	
REVENUES		Actual	Budget	Amended	Final	Tentative	
		Amount		Budget	Budget	Budget	
DB1001	Real Property Taxes	\$ 297,420	\$ 306,959	\$ 306,959	\$ 294,355	\$ 314,338	
DB2401	Interest & earnings	\$ 36	\$ 20	\$ -	\$ -	\$ -	
DB3501	State aid - CHIPs	\$ 102,424	\$ 90,463	\$ 130,086	\$ 116,522	\$ 116,522	
	Pop - Pave NY - EWR					\$ 77,695	
TOTAL REVENUES		\$ 399,880	\$ 397,442	\$ 437,045	\$ 410,877	\$ 508,555	
Appropriated fund balance			\$ 40,000	\$ 40,000	\$ 40,000	\$ 52,695	
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		\$ 399,880	\$ 437,442	\$ 477,045	\$ 450,877	\$ 561,250	
EXPENDITURES							
Highway repairs							
DB5110.1	Payroll - Maintenance of Roads	\$ 121,077	\$ 165,240	\$ 165,240	\$ 125,840	\$ 131,503	4.5%
DB5110.41	Contractual - Maintenance of Roads	\$ 123,430	\$ 75,000	\$ 75,000	\$ 100,000	\$ 125,000	
DB5110.42	Contractual - Maint of Rds (Rd Signs)	\$ 36	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Permanent Improvements							
DB5112.4	Contractual - Permanent Improvemen	\$ 129,039	\$ 90,463	\$ 130,086	\$ 116,522	\$ 194,217	
DB9010.8	State Retirement	\$ 16,482	\$ 17,047	\$ 17,047	\$ 15,883	\$ 15,883	
DB9030.8	Social Security	\$ 9,051	\$ 12,173	\$ 12,173	\$ 9,627	\$ 9,916	
DB9040.8	Workers Comp	\$ 6,182	\$ 6,751	\$ 7,702	\$ 8,147	\$ 13,256	
DB9055.8	Disability	\$ 1,968	\$ 128	\$ 128	\$ -	\$ -	
DB9060.8	Medical Ins	\$ 36,078	\$ 68,640	\$ 68,640	\$ 72,758	\$ 69,475	
DB9070.8	Union Welfare Benefits	\$ 58	\$ -	\$ 58	\$ 100	\$ -	
TOTAL EXPENDITURES		\$ 443,400	\$ 437,442	\$ 478,074	\$ 450,877	\$ 561,250	
Unexpended Balance		\$ (43,520)	\$ -	\$ (1,029)	\$ -	\$ -	

TOWN OF DENMARK
FIRE PROTECTION DISTRICT
2023 BUDGET

		2020	2021	2021	2022	2023
		Actual	Budget	Amended	Final	Tentative
REVENUES		Amount		Budget	Budget	Budget
SF1001	Real Property Taxes	\$ 149,009	\$ 149,009	\$ 149,009	\$ 130,640	\$ 151,000
TOTAL REVENUES		\$ 149,009	\$ 149,009	\$ 149,009	\$ 130,640	\$ 151,000
Appropriated fund balance			\$ -	\$ -		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		\$ 149,009	\$ 149,009	\$ 149,009	\$ 130,640	\$ 151,000
EXPENDITURES						
Fire protection						
SF3410.4	Contractual	\$ 149,009	\$ 149,009	\$ 149,009	\$ 130,640	\$ 151,000
	Fire Protection District 221					\$ 68,605
	Fire Protection District 222					\$ 23,828
	Fire Protection District 223 - C					\$ 15,215
	Fire Protection District 223 - WC					\$ 26,672
	Fire Protection District 223 - R					\$ 16,680
TOTAL EXPENDITURES		\$ 149,009	\$ 149,009	\$ 149,009	\$ 130,640	\$ 151,000
Unexpended Balance		\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF DENMARK
CAPITAL FUND-WATER
2023 BUDGET

REVENUES		2020 Actual Amount	2021 Budget	2021 Amended Budget	2022 Final Budget	2023 Tentative Budget
H3389	Grants		\$ -	\$ -		
H3991	State Aid	\$ 9,222	\$ -	\$ -		
H5731	BANS Redeemed from Approp	\$ 16,000	\$ -	\$ -		
TOTAL REVENUES		\$ 25,222	\$ -	\$ -	0	
Appropriated fund balance			\$ -	\$ -		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		\$ 25,222	\$ -	\$ -	0	
EXPENDITURES						
H1420.4	Attorney Contractual		\$ -	\$ -		
H8097.2	Transmission & Distribution Equipment & Capital Outlay		\$ -	\$ -		
H8397.2	Water Administration Water Equipment & Capital Outlay	\$ 9,222	\$ -	\$ -		
H8684.4	Planning & Mangagement Development Contractual		\$ -	\$ -		
H9730.6	Bond Anticipation Note Principal		\$ -	\$ -		
H9730.7	Interest		\$ -	\$ -		
TOTAL EXPENDITURES		\$ 9,222	\$ -	\$ -	0	
Unexpended Balance		\$ 16,000	\$ -	\$ -	0	

**TOWN OF DENMARK
WATER DISTRICTS
2023 BUDGET**

REVENUES	2020 Actual Amount	2021 Budget	2021 Amended Budget	2022 Final Budget	2023 Tentative Budget
SW2140 Water sales	\$ 20,531	\$ 18,000	\$ 18,000	\$ 18,872	\$ 20,000
SW2144 EDU's	\$ 17,914	\$ 14,490	\$ 14,490	\$ 15,525	\$ 15,675
SW2148 Interest & penalties	\$ 856	\$ 300	\$ 300	\$ 300	\$ 160
SW2378 Water Services OG	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 7,500
TOTAL REVENUES	\$ 46,800	\$ 32,790	\$ 32,790	\$ 42,197	\$ 43,335
Appropriated fund balance	\$ -	\$ (7,895)			
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	\$ 46,800	\$ 24,895	\$ 32,790	\$ 42,197	\$ 43,335
EXPENDITURES					
Water administration					
SW8310.11 Payroll	\$ 1,350	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,550 3%
SW8310.12 Water Clerk-PR	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,280 3%
SW8310.4 Contractual	\$ 1,298	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Source of supply					
SW8320.4 Contractual	\$ 18,536	\$ 19,000	\$ 19,000	\$ 19,000	\$ 20,000
Fringe benefits					
SW9030.8 Social security	\$ 195	\$ 195	\$ 195	\$ 207	\$ 215
Bond Anticipation Note					
SW9730.6 Principal	\$ 16,000			\$ -	-
State Loans					
SW9790.6 Principal			\$ 16,000	\$ 17,290	\$ 17,290
TOTAL EXPENDITURES	\$ 38,579	\$ 24,895	\$ 40,895	\$ 42,197	\$ 43,335
Unexpended Balance	\$ 8,222	\$ (0)	\$ (8,105)	\$ -	-

**TOWN OF DENMARK
REAL PROPERTY TAX SUMMARY
2023 BUDGET**

	2020 Actual Amount	2021 Budget	2021 Amended Budget	2022 Final Budget	2023 Tentative Budget	
TOWN WIDE						
General Fund	\$ 143,450	\$ 135,141	\$ 135,141	\$ 122,492	\$ 124,046	1.3%
Highway Fund	\$ 438,828	\$ 471,869	\$ 471,869	\$ 516,680	\$ 521,082	0.9%
TOTAL TOWN WIDE	\$ 582,278	\$ 607,010	\$ 607,010	\$ 639,172	\$ 645,128	0.9%
PART TOWN						
General Fund	\$ 12,726	\$ 12,726	\$ 12,726	\$ 12,529	\$ 13,693	9.3%
Highway Fund	\$ 297,420	\$ 306,959	\$ 306,959	\$ 294,355	\$ 314,338	6.8%
Fire Protection	\$ 149,009	\$ 149,009	\$ 149,009	\$ 130,640	\$ 151,000	15.6%
TOTAL PART TOWN	\$ 459,155	\$ 468,694	\$ 468,694	\$ 437,524	\$ 479,031	12.7%
GRAND TOTALS	\$ 1,041,433	\$ 1,075,704	\$ 1,075,704	\$ 1,076,696	\$ 1,124,159	4.4%
Town wide	\$ 157,208,429	\$ 156,335,326	\$ 156,335,326	\$ 158,336,217	\$ 164,118,389	3.7%
Part town	\$ 118,019,596	\$ 118,731,027	\$ 118,731,027	\$ 120,047,323	\$ 124,219,490	3.5%
Fire protection dist	\$ 246,217,967	\$ 251,725,492	\$ 251,725,492	\$ 242,505,129	\$ 244,638,150	0.9%
TAX RATES PER \$1,000					\$ increase/ decrease(-)	% increase/ decrease(-)
Town wide	\$ 4	\$ 4	\$ 4	\$ 4.036803	\$ 3.930870	-2.6%
Part town	\$ 3	\$ 3	\$ 3	\$ 2.556360	\$ 2.640737	3.3%
Fire protection dist	\$ 1	\$ 1	\$ 1	\$ 0.538710	\$ 0.617238	14.6%
	\$ 7	\$ 7	\$ 7	\$ 7.131873	\$ 7.188845	0.8%