

Pay and Benefits Budget Worksheet for FY18

General Fund	Shifts/ Week	Hourly Rate	Annual Pay Rate	Holiday Pay (& 12 Hrs x 4 Days)	21 PTO Days	Off-Island Training Days	Housing Allowance	FICA (7.65%)	W/C (4.23%)	Health, Dental, Vision, and Disability	Retirement (25%)	Subtotal Pay & Ben
Payments To Chief	4		\$65,000				\$14,400				\$16,250	\$142,314
Payments For Chief					\$9,163	\$3,200		\$7,020	\$3,882	\$20,400	\$3,000	
Paramedic	3	\$18.18	\$68,066	\$873				\$5,274	\$2,916			\$77,128
Officers	7	\$19.89	\$173,759	\$955				\$13,366	\$7,390			\$195,470
Extra Duty Pay	5 People		\$7,753					\$593	\$328			\$8,674
Subtotals					\$343,168			\$26,252	\$14,516	\$23,400	\$16,250	\$414,912
Budgeted FY17					\$325,500			\$25,000	\$13,775	\$23,400	\$15,000	\$402,675
Proposed FY18 (Less Chief & ExDty Pay)					\$343,168			\$26,252	\$14,516	\$23,400	\$16,250	\$423,586
Proposed Change					\$17,668			\$1,252	\$741	\$0	\$1,250	\$20,911

Special Assessment	Shifts/ Week	Hourly Rate	Annual Pay Rate	Holiday Pay (& 12 Hrs x 4 Days)	FICA (7.65%)	W/C (4.23%)	Note that our optimum staffing is 1 ALS paramedic and 1 EMT (but we have twice as many paramedics as EMTs ... and we usually have 2 paramedics on shift ... so the annual pay is expected to be only slightly lower than for a paramedic)		Subtotal Pay & Ben
Paramedic	7	\$18.18	\$158,820	\$873	\$12,150	\$6,718			\$178,561
EMT	7	\$16.16	\$153,317	\$776	\$11,729	\$6,485			\$172,307
3 Company Drills (8 hrs each)		\$16.16	\$4,965		\$380	\$210			\$5,555
Subtotals					\$318,751	\$24,258	\$13,413		\$356,422
Budgeted FY17					\$315,250	\$24,000	\$13,250		\$352,500
Proposed FY18					\$318,751	\$24,258	\$13,413		\$356,422
Proposed Change					\$3,501	\$258	\$163		\$3,922

Notes: 1. Chief Kinniry proposes \$5000 base salary raise plus \$1250 retirement contribution increase for himself that would cost a total of \$6844/year (including FICA taxes). 2. Treasurer proposes either a 2% hourly raise for Officers/1% hourly raise for Paramedics/EMTs OR Payment to Officers for Extra Duties (costs the General Fund \$6000 for 2% raises plus \$4000 to Special Assessment for 1% raises OR \$8700 for Extra Duties ... doing both is \$18,700 that is unaffordable). 3. Alternative is COLA Raise for all plus Extra Duty Pay (costing \$11,000 for both). 4. If all 3 proposals are approved (Chief's Raises, Hourly Raises, and New Extra Duty Pay), the total proposed increase is \$25,000.

Options for FY18, Eff 1 Oct 2017 (Not Providing a Raise Has No Budget Impact)								Chief Kinniry (\$52,400 on 1 Jan 16)		Pre-Tax	District Cost
Paid Extra Duty		Extra Duty		Months/Qtrs	Hours	Hourly Rate	GF Cost	Compensation Increases in 2016 & 2017		Increase	Incl Taxes
CAPT Johnny Cook		Assistant Chief		12	8.00	\$20.40	\$2,191	30-Jan-16	Added Temp Disability Plan	\$2,400	\$2,400
CAPT Ron Givens		ALS Coordinator		12	8.00	\$20.40	\$2,191	30-Jan-16	Added 5 Days PTO, Eff 1 Oct 16	\$2,160	\$2,417
CAPT Mac McMullen		Personnel Coordinator		12	8.00	\$20.40	\$2,191	20-May-16	Raise for Housing FICA Taxes	\$2,600	\$2,909
EMT Keith Perry		Mechanical		12	8.00	\$16.16	\$1,736	16-Jul-16	FY17 Salary Raise, Eff 1 Oct 16	\$5,000	\$5,594
CAPT Dave Tyrel		Facilities/Asset Liquidation		4	4.00	\$20.40	\$365	16-Jul-16	FY17 Retirement, Eff 1 Oct 16	\$1,900	\$1,900
							\$8,674	21-Jul-17	Proposed \$5000 Salary Increase	\$5,000	\$5,594
							\$8,674	21-Jul-17	Proposed \$1250 Retirement Incr	\$1,250	\$1,250
Raise/Hour	Captain	Lieutenant	Paramedic	EMT	GF Cost	SA Cost	Total Cost				
COLA Only (0.3%)	\$0.06	\$0.05	\$0.05	\$0.04	\$1,061	\$1,196	\$2,257				
Targeted 2%/1%	\$0.40	\$0.38	\$0.18	\$0.16	\$5,393	\$3,922	\$9,315				
Total										\$20,310	\$22,063

Comparison of Pay and Benefits Across Local Fire & Rescue Districts

	Upper Captiva Fire & Rescue				Little Gasparilla F&R		Matlacha/Pine Island Fire & Rescue					Captiva Fire & Rescue	Sanibel Fire & Rescue		
Annual Budget	\$1,047,028				\$257,403		\$4,383,631					\$2,388,124	\$4,366,000		
Number of Fire Stations	1				1		3					1	2		
	Chief	Officer	Paramedic	EMT	Chief	Paramedic (2 on Staff)	Acting Chief	Officer	Engineer	Paramedic	EMT	New Hire Paramedic/EMT	New Hire Paramedic/EMT		
Calculated Annual Salary or Wages (2.33 shifts/week for P/T)	\$55,000	\$56,703	\$52,341	\$46,525	\$47,000	\$35,000	\$89,665	\$89,837	\$69,789	\$55,448	\$52,526	\$42,183	\$46,734		
Benefits Cost to District	\$75,369	\$6,736	\$6,218	\$5,527	\$7,584	\$4,158	Unknown Cost					Unknown Cost	Unknown Cost		
Total	\$130,369	\$63,439	\$58,559	\$52,053	\$54,584	\$39,158	\$89,665	\$89,837	\$69,789	\$55,448	\$52,526	\$42,183	\$46,734		
Shifts/Week	4		1		2.33		2.33					2.33	2.33		
Daily Staffing Level	4 Total/24-Hour Shift (1 Full-Time & 45+ Part-Time)				1 Total/24-Hour Shift (3 Full-Time)		8 Total/24-Hour Shift 29 Full Time Staff (Down from 32)					3 Total/48-Hour Shift (plus Chief & Who? ... 11 Full-Time)		28 Full Time Staff	
24 Hour Shift Schedule/Person	4-ON/ 3-OFF	No More Than 1 Shift/Week?			1-ON/2-OFF		1-ON/2-OFF					2-ON/4-OFF		1-ON/2-OFF	
Daily Cost (Incl FICA & W/C)	\$627	\$524	\$483	\$430	\$451	\$323	\$740	\$741	\$576	\$458	\$434	\$348	\$386		
Hourly Cost (Calculated)	\$26.12	\$21.82	\$20.14	\$17.90	\$18.77	\$13.47	\$30.05	\$30.05	\$23.34	\$18.54	\$17.57	Starting @ \$14.51/hr	Starting @ \$16.07/hr		
Remaining Shifts/Week	3				4.67		4.67					4.67		4.67	
Cost for Remaining Weekly Shifts (@ UCFRD Paramedic Rate)	\$67,392											\$84,547		\$93,669	
Total Cost for 1-FTE/Year	\$197,761	\$190,318	\$175,678	\$156,158	\$54,584	\$78,316	\$89,665	\$269,897	\$209,666	\$166,582	\$157,804	\$126,730	\$140,403		
	\$719,914				\$132,900		Total Cost Understated w/o Benefits								
Benefits															
Vacation Days	16 in FY15 & FY16, 21 in FY17 (and later)		0		5		8		9			10		10	
Sick Days							4		6			6		6	
Holidays							11		10 Holidays (but 50% pay differential for worked shifts equates up to 5 paid holidays)			YES, # UNKNOWN		YES, # UNKNOWN	
Retirement	Individual		NO		NO		State Plan (High/Special) Risk Level					State Plan		State Plan	
Overtime Differential	NO		July 4th, Thanksgiving, Christmas Day, and New Year's Eve (33%)		YES		NO		50%			50%		50%	
Health/Dental/Vision for Self	100%		0%		NO		80%					100%		YES	
Health/Dental/Vision for Spouse	100%		0%		NO		0%, if hired after 1 Oct 2014					100%		YES	
Funded Health Reimbursement Arrangement (Annual Allowance)	NO		NO		NO		YES					UNKNOWN		UNKNOWN	
Employee Only							\$2,250								
Employee & Family							\$3,500								
Disability Insurance	YES		NO		NO		UNKNOWN					YES			
Housing	YES		NO		NO		NO					NO		NO	
Live on Island	YES		NO		NO		NO					NO		NO	
Education	Pre-Approval Required		NO		NO		24 hrs					YES		UNKNOWN	

Upper Captiva Fire/Rescue District
Proposed FY18 Budget

(With Actuals 1 October 2016 through 30 June 2017)

CONSOLIDATED DETAIL

General Fund Calculated with Millage Roll Back Rate	General Fund					Special Assessment					Total Budget				Percent of Year Completed	
	1 October 2016 through 30 June 2017	Amended General Fund Budget	YTD Actuals as a % of Budget	Additions (Deletions) from Amended FY17 Budget	Proposed FY18 Budget	1 October 2016 through 30 June 2017	Amended Special Assessment Budget	YTD Actuals as a % of Budget	Additions (Deletions) from Amended FY17 Budget	Proposed FY18 Budget	1 October 2016 through 30 June 2017	1 October 2016 through 30 June 2017	Additions (Deletions) from Amended FY17 Budget	Proposed FY18 Budget	YTD \$ Over (Under) Proposed Budget	YTD Actuals as a % of Proposed Budget
Revenue																
311.0 TAX REVENUE	\$ 662,858.34	\$ 663,433	99.91%	\$ -	\$ 663,433						\$ 662,858.34	\$ 663,433	\$ 663,433	\$ (574.66)	99.91%	
311.9 TAXES-DISCOUNTS TAKEN	\$ (19,612.04)	\$ (19,903)	98.54%	\$ 0	\$ (19,903)						\$ (19,612.04)	\$ (19,903)	\$ 0	\$ (19,903)	\$ 290.95	98.54%
325.0 SPECIAL ASSESSMENTS						\$ 452,156.51	\$ 453,918	99.61%	\$ 12,124	\$ 466,042	\$ 452,156.51	\$ 453,918	\$ 466,042			
325.1 SA-DISCOUNTS TAKEN						\$ (13,322.82)	\$ (13,618)	97.83%	\$ (5,024)	\$ (18,642)	\$ (13,322.82)	\$ (13,618)	\$ (18,642)			
360-000 MISCELLANEOUS REVENUE																
361.1 INTEREST EARNINGS	\$ 1,890.35	\$ 2,500	75.61%		\$ 2,500						\$ 1,890.35	\$ 2,500	\$ -	\$ 2,500	\$ (609.65)	75.61%
364.0 PROCEEDS ON SALE OF ASSETS	\$ 1,738.75	\$ -	0.00%		\$ -						\$ 1,738.75	\$ -	\$ -	\$ -	\$ 1,738.75	100.00%
364.9 INSURANCE PROCEEDS	\$ -	\$ -			\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
366.0 CONTRIBUTIONS-Miscellaneous	\$ 600.00	\$ -			\$ -	\$ 350.00	\$ -	0.00%		\$ -	\$ 950.00	\$ -	\$ -	\$ -	\$ 950.00	100.00%
366.1 CONTRIBUTIONS-Friends of UCFRD	\$ -	\$ -			\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
366.2 CONTRIBUTIONS-Fun Run	\$ 14,785.00	\$ 14,285	103.50%	\$ (14,285)	\$ -						\$ 14,785	\$ 14,285	\$ (14,285)	\$ -	\$ 14,785.00	100.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$ 3,144.00	\$ -	0.00%		\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
369.5 SALE OF T-SHIRTS	\$ 390.00	\$ -	0.00%		\$ -						\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 665,794.40	\$ 660,315	100.83%	\$ (14,285)	\$ 646,030	\$ 439,183.69	\$ 440,300	99.75%	\$ 7,100	\$ 447,400	\$ 1,101,444.09	\$ 1,100,615	\$ (7,185)	\$ 1,093,430	\$ 8,013.76	100.73%
361-350 CASH CARRYOVER																
361-351 BEGINNING FUND BALANCE	\$ -	\$ 136,091		\$ 57,992	\$ 194,083		\$ 43,854		\$ 16,769	\$ 60,623	\$ -	\$ 179,945	\$ 74,761	\$ 254,706		
384,010 Proceeds from LOC Stonegate	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funds Available	\$ 665,794.40	\$ 796,406		\$ 43,707	\$ 840,113	\$ 439,183.69	\$ 484,154		\$ 23,869	\$ 508,023	\$ 1,101,444.09	\$ 1,280,560	\$ 67,576	\$ 1,348,136		
Expenditures																
Salaries & Fringe Benefits																
522-120 SALARIES & WAGES	\$ 215,888.00	\$ 325,500	66.32%	\$ 4,915	\$ 330,415	\$ 244,834.25	\$ 315,250	77.66%	\$ 3,501	\$ 318,751	\$ 460,717.25	\$ 640,750	\$ 8,416	\$ 649,166	\$ (188,448.51)	70.97%
522-210 PAYROLL TAXES PAID	\$ 16,474.22	\$ 25,000	65.90%	\$ 277	\$ 25,277	\$ 18,770.70	\$ 24,000	78.21%	\$ 258	\$ 24,258	\$ 35,244.92	\$ 49,000	\$ 535	\$ 49,535	\$ (14,290.16)	71.15%
522-220 RETIREMENT CONTRIBUTION	\$ 4,250.00	\$ 19,250	22.08%	\$ (4,250)	\$ 15,000				\$ -	\$ -	\$ 4,250.00	\$ 19,250	\$ (4,250)	\$ 15,000	\$ (10,750.00)	28.33%
522-230 HEALTH.LIFE & DENT INS	\$ 16,765.57	\$ 23,400	71.65%	\$ -	\$ 23,400				\$ -	\$ -	\$ 16,765.57	\$ 23,400	\$ -	\$ 23,400	\$ (6,634.43)	71.65%
522-240 WORKERS' COMP	\$ 13,851.73	\$ 13,775	100.56%	\$ 202	\$ 13,977	\$ 10,183.28	\$ 13,250	76.85%	\$ 163	\$ 13,413	\$ 24,035.01	\$ 27,025	\$ 365	\$ 27,390	\$ (3,354.98)	87.75%
Sub-total Salaries & Fringe Benefits	\$ 267,224.52	\$ 406,925	65.67%	\$ 1,143	\$ 408,068	\$ 273,788.23	\$ 352,500	77.67%	\$ 3,922	\$ 356,422	\$ 541,012.75	\$ 759,425	\$ 5,066	\$ 764,491	\$ (223,478.08)	70.77%
Operating Expenses																
522-310 LEGAL & PROFESSIONAL SERVICES	\$ 4,169.00	\$ 10,000	41.69%		\$ 10,000	\$ -	\$ 4,000	0.00%		\$ 4,000	\$ 4,169.00	\$ 14,000	\$ -	\$ 14,000	\$ (9,831.00)	29.78%
522-320 ACCOUNTING & AUDITING	\$ 12,866.46	\$ 17,000	75.69%		\$ 17,000	\$ 12,866.41	\$ 17,000	75.68%		\$ 17,000	\$ 25,732.87	\$ 34,000	\$ -	\$ 34,000	\$ (8,267.13)	75.69%
522.34 OTHER CONTRACTUAL																
522.341 PROPERTY APPRAISER FEES	\$ 4,602.33	\$ 5,048	91.17%		\$ 5,048	\$ 707.00	\$ 712	99.30%		\$ 712	\$ 5,309.33	\$ 5,760	\$ -	\$ 5,760	\$ (450.67)	92.18%
522.342 TAX COLLECTOR FEES	\$ 14,739.91	\$ 15,000	98.27%		\$ 15,000	\$ 989.80	\$ 1,013	97.71%		\$ 1,013	\$ 15,729.71	\$ 16,013	\$ -	\$ 16,013	\$ (283.29)	98.23%
522-400 TRAVEL & PER DIEM	\$ 1,253.44	\$ 5,000	25.07%		\$ 5,000	\$ -	\$ 2,500	0.00%	\$ (2,500)	\$ -	\$ 1,253.44	\$ 7,500	\$ (2,500)	\$ 5,000	\$ (3,746.56)	25.07%
522.401 EMERGENCY TRANSPORT	\$ -	\$ -			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
522-410 COMMUNICATIONS SERV	\$ 5,445.03	\$ 7,000	77.79%	\$ 1,000	\$ 8,000	\$ -	\$ -	0.00%		\$ -	\$ 5,445.03	\$ 7,000	\$ 1,000	\$ 8,000	\$ (2,554.97)	68.06%
522-420 FREIGHT & POSTAGE	\$ 338.63	\$ 1,000	33.86%		\$ 1,000	\$ -	\$ 200	0.00%	\$ (200)	\$ -	\$ 338.63	\$ 1,200	\$ (200)	\$ 1,000	\$ (661.37)	33.86%
522-430 UTILITY SERVICES	\$ 5,193.50	\$ 8,000	64.92%		\$ 8,000	\$ -	\$ -	0.00%		\$ -	\$ 5,193.50	\$ 8,000	\$ -	\$ 8,000	\$ (2,806.50)	64.92%
522-440 RENTALS & LEASES	\$ -	\$ -	0.00%		\$ -	\$ 8,000.00	\$ 12,000	66.67%		\$ 12,000	\$ 8,000.00	\$ 12,000	\$ -	\$ 12,000	\$ (4,000.00)	66.67%
522-450 INSURANCE	\$ 7,498.90	\$ 24,000	31.25%		\$ 24,000	\$ 96.50	\$ 500	19.30%	\$ (500)	\$ -	\$ 7,595.40	\$ 24,500	\$ (500)	\$ 24,000	\$ (16,404.60)	31.65%
522-460 REPAIR & MAINTENANCE	\$ 21,633.86	\$ 27,750	77.96%	\$ 8,750	\$ 36,500	\$ 2,426.52	\$ 6,006	40.40%	\$ (6,006)	\$ -	\$ 24,060.38	\$ 33,756	\$ 2,744	\$ 36,500	\$ (12,439.62)	65.92%
522-469 DRAFT POINT & FIRELANE MAINTENANCE	\$ 12,500.00	\$ 12,500	100.00%	\$ (5,000)	\$ 7,500	\$ 2,500.00	\$ 2,500	100.00%	\$ 5,000	\$ 7,500	\$ 15,000.00	\$ 15,000	\$ -	\$ 15,000	\$ -	100.00%

Upper Captiva Fire/Rescue District
Proposed FY18 Budget

(With Actuals 1 October 2016 through 30 June 2017)

CONSOLIDATED DETAIL

General Fund Calculated with Millage Roll Back Rate 3.405885	General Fund					Special Assessment					Total Budget					Percent of Year Completed 75.00%	
	1 October 2016 through 30 June 2017	Amended General Fund Budget	YTD Actuals as a % of Budget	Additions (Deletions) from Amended FY17 Budget	Proposed FY18 Budget	1 October 2016 through 30 June 2017	Amended Special Assessment Budget	YTD Actuals as a % of Budget	Additions (Deletions) from Amended FY17 Budget	Proposed FY18 Budget	1 October 2016 through 30 June 2017	1 October 2016 through 30 June 2017	Additions (Deletions) from Amended FY17 Budget	Proposed FY18 Budget	YTD \$ Over (Under) Proposed Budget	YTD Actuals as a % of Proposed Budget	
	522.470 PRINTING & BINDING	\$ 98.30	\$ 1,000	9.83%		\$ 1,000				\$ -	\$ -	\$ 98.30	\$ 1,000	\$ -	\$ 1,000	\$ (901.70)	9.83%
522.480 PROMO/LEGAL ADVERTISING	\$ 203.27	\$ 1,500	13.55%		\$ 1,500	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 203.27	\$ 1,500	\$ -	\$ 1,500	\$ (1,296.73)	13.55%	
522-490 OTHER CURRENT CHGS																	
522.491 BANK SERVICE CHARGES	\$ 156.12	\$ 600	26.02%		\$ 600	\$ 20.00	\$ 200	10.00%	\$ (200)	\$ -	\$ 176.12	\$ 800	\$ (200)	\$ 600	\$ (423.88)	29.35%	
522.493 OTHER EXPENSES	\$ 3,367.50	\$ 3,500	96.21%		\$ 3,500				\$ -	\$ -	\$ 3,367.50	\$ 3,500	\$ -	\$ 3,500	\$ (132.50)	96.21%	
522.500 LICENSES & FEES	\$ 249.25	\$ 1,000	24.93%		\$ 1,000				\$ -	\$ -	\$ 249.25	\$ 1,000	\$ -	\$ 1,000	\$ (750.75)	24.93%	
522-510 OFFICE SUPPLIES	\$ 2,197.82	\$ 3,000	73.26%		\$ 3,000	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 2,197.82	\$ 3,000	\$ -	\$ 3,000	\$ (802.18)	73.26%	
522-520 OPERATING SUPPLIES																	
522.521 FUEL	\$ 832.54	\$ 4,000	20.81%	\$ 1,000	\$ 5,000	\$ 10,684.63	\$ 12,000	89.04%	\$ 2,000	\$ 14,000	\$ 11,517.17	\$ 16,000	\$ 3,000	\$ 19,000	\$ (7,482.83)	60.62%	
522.522 MEDICAL	\$ 3,095.08	\$ 12,000	25.79%		\$ 12,000				\$ -	\$ -	\$ 3,095.08	\$ 12,000	\$ -	\$ 12,000	\$ (8,904.92)	25.79%	
522.523 UNIFORMS & SUPPLIES	\$ 976.68	\$ 1,000	97.67%		\$ 1,000	\$ 73.55	\$ 400	18.39%	\$ (400)	\$ -	\$ 1,050.23	\$ 1,400	\$ (400)	\$ 1,000	\$ 50.23	105.02%	
522.526 EQUIPMENT UNDER \$750	\$ 3,968.88	\$ 5,000	79.38%	\$ (2,000)	\$ 3,000	\$ -	\$ -		\$ -	\$ -	\$ 3,968.88	\$ 5,000	\$ (2,000)	\$ 3,000	\$ 968.88	132.30%	
522.520 OPERATING SUPPLIES-OTHER	\$ 2,833.25	\$ 4,000	70.83%		\$ 4,000	\$ 514.50	\$ 2,000	25.73%	\$ (2,000)	\$ -	\$ 3,347.75	\$ 6,000	\$ (2,000)	\$ 4,000	\$ (652.25)	83.69%	
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$ 740.00	\$ 1,400	52.86%		\$ 1,400				\$ -	\$ -	\$ 740.00	\$ 1,400	\$ -	\$ 1,400	\$ (660.00)	52.86%	
522.550 TRAINING & EDUCATION	\$ 1,882.20	\$ 3,100	60.72%	\$ -	\$ 3,100				\$ -	\$ -	\$ 1,882.20	\$ 3,100	\$ -	\$ 3,100	\$ (1,217.80)	60.72%	
Sub-total Operating Expenses	\$ 110,841.95	\$ 173,398	63.92%	\$ 3,750	\$ 177,148	\$ 38,878.91	\$ 61,031	63.70%	\$ (4,806)	\$ 56,225	\$ 149,720.86	\$ 234,429	\$ (1,056)	\$ 233,373	\$ (83,652.14)	64.16%	
Capital Outlay																	
522.620 BUILDING IMPROVEMENTS	\$ -	\$ 1,500	0.00%	\$ (1,500)	\$ -						\$ -	\$ 1,500	\$ (1,500)	\$ -	\$ -	0.00%	
522-640 MACHINERY & EQUIPMENT																	
522.641 EQUIP FIREFIGHT > \$750	\$ 2,284.10	\$ 10,500	21.75%	\$ (5,000)	\$ 5,500	\$ -	\$ 2,500	0.00%	\$ 500	\$ 3,000	\$ 2,284.10	\$ 13,000	\$ (4,500)	\$ 8,500	\$ (6,215.90)	26.87%	
522.640 EQUIP & MACH - OTHER	\$ -	\$ 10,000	0.00%	\$ (3,000)	\$ 7,000	\$ -	\$ 7,500	0.00%	\$ (500)	\$ 7,000	\$ -	\$ 17,500	\$ (3,500)	\$ 14,000	\$ (14,000.00)	0.00%	
522-640 MACHINERY & EQUIPMENT	\$ 2,284.10	\$ 20,500	11.14%	\$ (8,000)	\$ 12,500	\$ -	\$ 10,000	0.00%	\$ -	\$ 10,000	\$ 2,284.10	\$ 30,500	\$ (8,000)	\$ 22,500	\$ (20,215.90)	10.15%	
Sub-total Capital Outlay	\$ 2,284.10	\$ 22,000	10.38%	\$ (9,500)	\$ 12,500	\$ -	\$ 10,000	0.00%	\$ -	\$ 10,000	\$ 2,284.10	\$ 32,000	\$ (9,500)	\$ 22,500	\$ (20,215.90)	10.15%	
Debt Service																	
522.710 PRINCIPAL	\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
522.720 INTEREST EXPENSE	\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Sub-total Debt Service	\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Expenditures	\$ 380,350.57	\$ 602,323	63.15%	\$ (4,607)	\$ 597,716	\$ 312,667.14	\$ 423,531	73.82%	\$ (884)	\$ 422,647	\$ 693,017.71	\$ 1,025,854	\$ (5,490)	\$ 1,020,364	\$ (327,346.12)	67.92%	
522.98 ASSIGNED FUND BALANCE-ENDING		\$ -									\$ -	\$ -	\$ -	\$ -	\$ -		
522-99 UNASSIGNED FUND BALANCE-ENDING		\$ -									\$ -	\$ -	\$ -	\$ -	\$ -		
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$ 194,083		\$ 48,314	\$ 242,397		\$ 60,623		\$ 24,753	\$ 85,376	\$ 254,706	\$ 73,066	\$ 327,772				