

RESOLUTION NO. 26-008

A RESOLUTION OF THE SANIBEL FIRE AND RESCUE DISTRICT OF LEE COUNTY, FLORIDA, APPROVING BUDGET AMENDMENT NO. 2 TO THE FISCAL YEAR 2025-2026 GENERAL FUND AND IMPACT FEE FUND BUDGETS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Fire Commissioners previously adopted the Fiscal Year 2025-2026 General Fund and Impact Fee Fund budgets; and

WHEREAS, the District has reviewed current revenues and expenditures and determined that budget revisions are necessary to reflect updated grant revenue, interest earnings, personnel costs, operating expenditures, capital outlay, and reserve allocations; and

WHEREAS, Budget Amendment No. 2 revises the Fiscal Year 2025-2026 General Fund budget to total revenues and expenditures of \$25,562,334 and revises the Fiscal Year 2025-2026 Impact Fee Fund budget to total revenues and expenditures of \$37,377; and

WHEREAS, the budget amendment schedules are attached hereto as Exhibit "A" and incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED BY THE SANIBEL FIRE AND RESCUE DISTRICT, AS FOLLOWS:

1. Budget Amendment No. 2 to the Fiscal Year 2025-2026 General Fund budget is hereby approved, with amended total revenues and expenditures of \$25,562,334.
2. Budget Amendment No. 2 to the Fiscal Year 2025-2026 Impact Fee Fund budget is hereby approved, with no planned expenditures and a projected ending restricted and unearned balance of \$37,377.
3. The budget amendment schedules attached hereto as Exhibit "A" are hereby approved and incorporated into this resolution.
4. This resolution shall take effect immediately upon adoption.

Commissioner McCurry, who moved for its adoption, offered the foregoing resolution. The motion was seconded by Commissioner Mueren, and upon being put to a vote, the vote was as follows:

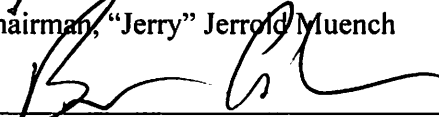
JERROLD MUENCH: ✓

BRUCE COCHRANE: ✓

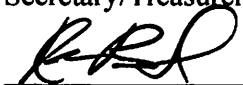
RICHARD MCCURRY: ✓

Done and adopted by the SANIBEL FIRE AND RESCUE DISTRICT BOARD this 9th day of September, 2026.


Chairman, "Jerry" Jerrold Muench


Vice Chairman, Bruce Cochrane


Secretary/Treasurer, Richard McCurry


Attest, Fire Chief Kevin Barbot

SANIBEL FIRE & RESCUE DISTRICT
District Budget For Fiscal Year Ending in September 30, 2026

General Fund				
	AMENDMENT NO.1 6/17/2026 FY 25 Budget	AMENDMENT NO.2 9/9/2026 FY 26 Budget	YOY Variance	% Change
REVENUES				
Ad valorem taxes (Millage 1.3915)	\$ 7,449,632	\$ 7,449,632	-	0%
Intergovernmental revenues:				
State firefighter supplement	12,000	10,500	(1,500)	-13%
Federal Grant	4,000,000	1,500,000	(2,500,000)	-63%
State grant	20,000	32,500	12,500	63%
Local grant - LC-EMS CAM	58,080	58,080	-	0%
Permits and fees	45,600	45,600	-	0%
Miscellaneous:				
Interest	635,600	720,500	84,900	13%
Other	139,000	158,100	19,100	14%
FY Incoming Revenue Subtotal (all categories above)	12,359,912	9,974,912	(2,385,000)	
Carry Forward	15,587,422	15,587,422	-	0%
TOTAL REVENUES	27,947,334	25,562,334	(2,385,000)	-9%
EXPENDITURES				
Current				
Public safety				
Personnel services	5,787,260	5,694,260	(93,000)	-2%
Operating expenditures	1,318,669	1,082,084	(236,584)	-18%
Total FY Operating Expenditures	7,105,929	6,776,345	(329,584)	-5%
Capital outlay	6,885,000	2,780,000	(4,105,000)	-60%
Debt service				
Principal reduction	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	13,990,929	9,556,345	(4,434,584)	-32%
Reserves				
Fund Balance Reserve - Designated for operations	7,036,405	9,085,989	2,049,584	29%
Disaster Reserve Balance - Assigned	2,000,000	2,000,000	-	0%
Apparatus Reserve Fund - Assigned	1,300,000	1,300,000	-	0%
Operating Reserve Fund - Assigned	3,000,000	3,000,000	-	0%
Fire Equipment Reserve Fund - Assigned	105,000	105,000	-	0%
EMS Equipment Reserve Fund - Assigned	65,000	65,000	-	0%
Sick/Vacation - Assigned	450,000	450,000	-	0%
TOTAL EXPENDITURES	27,947,334	25,562,334	(2,385,000)	-9%
EXCESS REVENUES				
OVER (UNDER) EXPENDITURES				

Sanibel Fire and Rescue District**Impact Fee Fund**

ORIGINAL BUDGET
9/29/2025
FY 2026 Budget

AMENDMENT NO. 2
9/9/2026
FY 2026 Budget

REVENUES

Fees:

Impact fees

\$7,500

\$6,000

Miscellaneous:

Interest

-

-

Carry Forward Balance**\$31,377****\$31,377****TOTAL REVENUES****\$38,877****\$37,377****EXPENDITURES**

Current

Public safety

Operating expenditures

-

-

Capital outlay

Facilities

-

-

Vehicles

-

-

Equipment

-

-

Total Expenditures Before Reserves

-

-

Reserves

Impact fee reserves

\$38,877

\$37,377

TOTAL EXPENDITURES**\$38,877****\$37,377**

	AMENDMENT NO.1	AMENDMENT NO.2 - 09/09/2026		%
	FY 26	FY 26	YOY VARIANCE	YOY VARIANCE
Ordinary Income/Expense				
Income				
300.00 · REVENUE				
311.000 · AD VALOREM TAXES				
311.100 · AD VALOREM TAXES CURRENT YEAR				
311.101 · AD VALOREM TAX INCOME	\$ 7,841,718	\$ 7,841,718	\$0	0.00%
311.102 · AD VALOREM TAX DISCOUNT	\$ (392,086)	\$ (392,086)	\$0	
311.105 · AD VALOREM TAX INTEREST	\$ -	\$ -		
311.109 · PROPERTY APPRAISER PENALTY	\$ -	\$ -		
311.113 · FISCAL YEAR UNUSED REVENUE	\$ -	\$ -		
Total 311.100 · AD VALOREM TAXES CURRENT YEAR	\$ 7,449,632	\$ 7,449,632	\$0	0.00%
Total 311.000 · AD VALOREM TAXES	\$ 7,449,632	\$ 7,449,632	\$0	0.00%
331.100 · FEDERAL GRANT · GENERAL GOV	\$ 4,000,000	\$ 1,500,000	(\$2,500,000)	(62.50%)
334.900 · STATE GRANT	\$ 20,000	\$ 32,500	\$12,500	62.50%
335.210 · FIREFIGHTER SUPPLEMENTAL COMP	\$ 12,000	\$ 10,500	(\$1,500)	(12.50%)
342.000 · LC-EMS YEARLY CAM ACCOUNT	\$ 58,080	\$ 58,080	\$0	0.00%
342.501 · PERMIT FEES	\$ 45,000	\$ 45,000	\$0	0.00%
342.504 · OCCUPANCY FEES	\$ 100	\$ 100	\$0	0.00%
342.504 · FLOW TESTS	\$ 500	\$ 500	\$0	0.00%
342.600 · CPR CLASSES	\$ 4,000	\$ 4,500	\$500	12.50%
361.000 · INTEREST				
361.101 · OPERATING FUND INTEREST INCOME	\$ 36,000	\$ 78,000	\$42,000	116.67%
361.150 · APPARATUS FUND INTEREST INCOME	\$ 36,000	\$ 31,000	(\$5,000)	(13.89%)
361.201 · BOCC LEASE AGRMENT INT INCOME	\$ 18,000	\$ 15,000	(\$3,000)	(16.67%)
361.301 · EMERG RESERVE INTEREST INCO	\$ 35,000	\$ 30,000	(\$5,000)	(14.29%)
361.401 · IMPACT FEE · INTEREST INCOME	\$ 1,000	\$ 1,400	\$400	40.00%
361.500 · CHECKING · BOTI	\$ 450,000	\$ 490,000	\$40,000	8.89%
361.501 · VAC-SICK FUND INTEREST INCOME	\$ 12,000	\$ 12,000	\$0	0.00%
361.601 · MAJOR MED EQUIP · INTEREST INCO	\$ 2,800	\$ 2,800	\$0	0.00%
361.602 · MAJOR FIRE EQUIP · INTEREST INC	\$ 1,800	\$ 1,800	\$0	0.00%
361.603 · FLORIDA FIT · WATER WALKER	\$ 42,000	\$ 50,000	\$8,000	19.05%
361.605 · 172 RECONSTRUCTION INTEREST	\$ 1,000	\$ 8,500	\$7,500	750.00%
Total 361.000 · INTEREST	\$ 635,600	\$ 720,500	\$84,900	13.36%
363.223 · IMPACT FEE				
363.220 · IMPACT FEE	\$ 7,500	\$ 7,500	\$0	0.00%
Total 363.223 · IMPACT FEE	\$ 7,500	\$ 7,500	\$0	0.00%
364.000 · SALE OF FIXED ASSETS	\$ 10,000	\$ 10,000	\$0	
366.000 · DONATIONS FROM PRIVATE SOURCES	\$ -	\$ -	\$0	
369.910 · CLOTHING SALES	\$ 5,000	\$ 3,600	(\$1,400)	(28.00%)
369.950 · MISCELLANEOUS INCOME	\$ 130,000	\$ 150,000	\$20,000	15.38%
Total 300.00 · REVENUE	\$ 12,377,412	\$ 9,992,412	(\$2,385,000)	(19.27%)
Total Income	\$ 12,377,412	\$ 9,992,412	(\$2,385,000)	(19.27%)
Gross Profit	\$ 12,377,412	\$ 9,992,412	(\$2,385,000)	(19.27%)
Expense				
522.000 · PERSONNEL SERVICES				
522.120 · SALARIES AND WAGES				

522.141 · FLSA OVERTIME	\$	170,038	\$	170,038	\$0	0.00%
522.143 · HOLIDAY OVERTIME	\$	104,639	\$	104,639	\$0	0.00%
522.120 · SALARIES AND WAGES - Other	\$	2,848,727	\$	2,848,727	(\$0)	(0.00%)
Total 522.120 · SALARIES AND WAGES	\$	3,123,404	\$	3,123,404	\$0	0.00%
522.140 · OVERTIME					\$0	
522.142 · OVERTIME-CALL-IN	\$	135,000	\$	135,000	\$0	0.00%
522.146 · OVERTIME-FIRE/RESCUE TRAINING	\$	7,500	\$	7,500	\$0	0.00%
522.147 · OVERTIME-LOCAL INCIDENT	\$	2,500	\$	2,500	\$0	0.00%
522.148 · OVERTIME-EMS TRAINING	\$	25,000	\$	25,000	\$0	0.00%
522.149 · OVERTIME - OFFICER MEETING	\$	5,000	\$	5,000	\$0	0.00%
Total 522.140 · OVERTIME	\$	175,000	\$	175,000	\$0	0.00%
522.150 · SPECIAL PAY					\$0	
522.145 · COMMISSIONERS YEARLY SALARY	\$	9,000	\$	9,000	\$0	0.00%
522.151 · FIREFIGHTER SUPPLEMENTAL PAY	\$	14,000	\$	14,000	\$0	0.00%
522.152 · VACATION TIME BUY OUT	\$	50,000	\$	12,000	(\$38,000)	(76.00%)
522.152 · SICK TIME BUY OUT	\$	50,000	\$	-	(\$50,000)	(100.00%)
522.154 · LONGEVITY PAY	\$	79,597	\$	79,597	\$0	0.00%
522.157 · UNIFORM ALLOWANCE	\$	9,100	\$	9,100	\$0	0.00%
522.158 · LIFE INSURANCE PREMIUM	\$	13,000	\$	13,000	\$0	0.00%
522.159 · UNEMPLOYMENT EXPENSE	\$	5,000	\$	-	(\$5,000)	(100.00%)
Total 522.150 · SPECIAL PAY	\$	229,697	\$	136,697	(\$93,000)	(40.49%)
522.210 · FICA TAXES					\$0	
522.211 · SOCIAL SECURITY	\$	188,647	\$	188,647	(\$0)	(0.00%)
522.212 · MEDICARE	\$	44,119	\$	44,119	(\$0)	(0.00%)
522.210 · FICA TAXES - Other	\$	-	\$	-	\$0	
Total 522.210 · FICA TAXES	\$	232,766	\$	232,765	(\$1)	(0.00%)
522.220 · RETIREMENT CONTRIBUTIONS					\$0	
522.221 · FRS RETIREMENT	\$	1,022,827	\$	1,022,827	\$0	0.00%
Total 522.220 · RETIREMENT CONTRIBUTIONS	\$	1,022,827	\$	1,022,827	\$0	0.00%
522.230 · LIFE & HEALTH INSURANCE					\$0	
522.231 · MEDICAL INSURANCE	\$	715,800	\$	715,800	\$0	0.00%
522.232 · DENTAL INSURANCE	\$	23,184	\$	23,184	\$0	0.00%
522.233 · VISION INSURANCE	\$	9,426	\$	9,426	(\$0)	(0.00%)
522.234 · LIFE INSURANCE	\$	1,000	\$	12,006	\$11,005	1100.00%
522.235 · POST EMPLOYMENT HEALTH PLAN	\$	80,500	\$	80,500	\$0	0.00%
522.237 · EAP-EMPLOYEE ASSISTANCE PROGRAM	\$	1,000	\$	1,000	\$0	0.00%
522.239 · BENEFITS ADMINISTRATION FEES	\$	11,650	\$	11,650	\$0	0.00%
Total 522.230 · LIFE & HEALTH INSURANCE	\$	842,560	\$	853,566	\$11,005	1.31%
522.240 · WORKERS COMPENSATION INSURANCE	\$	150,000	\$	150,000	\$0	0.00%
Total 522.000 · PERSONNEL SERVICES	\$	5,776,254	\$	5,694,260	(\$81,994)	(1.42%)
522.300 · OPERATING EXPENDITURE/ EXPENSES						
522.310 · PROFESSIONAL SERVICES						
522.311 · COUNTY PROFESSIONAL FEES	\$	2,000	\$	500	(\$1,500)	(75.00%)
522.312 · LEGAL SERVICES	\$	50,000	\$	32,000	(\$18,000)	(36.00%)
522.313 · MEDICAL DIRECTOR	\$	20,000	\$	20,000	\$0	0.00%
522.314 · EMPLOYEE MEDICAL EXPENSES	\$	25,000	\$	22,000	(\$3,000)	(12.00%)
522.315 · INTERNATIONAL TRANSACTION FEES	\$	-	\$	-	\$0	#DIV/0!
522.340 · ADVALOREM PROPERTY TAX	\$	-	\$	-	\$0	
522.341 · PROPERTY APPRAISER COMMISSION	\$	62,734	\$	52,000	(\$10,734)	(17.11%)
522.342 · TAX COLLECTORS COMMISSION & FEE	\$	156,834	\$	156,834	\$0	0.00%

522.310 · PROFESSIONAL SERVICES - Other
Total 522.310 · PROFESSIONAL SERVICES
522.320 · ACCOUNTING AND AUDITING
522.400 · TRAVEL AND PER DIEM
522.493 · ANNUAL TOLLS
522.494 · ANNUAL AWARDS BANQUET
522.495 · FIRE COMMISSIONER DSCT ACCOUNT
522.400 · travel per diem - Other
Total 522.400 · TRAVEL AND PER DIEM
522.410 · COMMUNICATIONS & FREIGHT
522.411 · TELEPHONE
522.412 · FIRE ALARM TESTING & MONITORING
522.413 · CELLULAR PHONE
522.414 · VEHICLES COMPUTER SYSTEMS
522.415 · INTERNET
522.416 · POSTAGE - FREIGHT
522.417 · 800 MHz RADIO USERS FEE
522.418 · COMMUNICATION EQUIPMENT
Total 522.410 · COMMUNICATIONS & FREIGHT
522.430 · UTILITY SERVICES
522.431 · ELECTRIC
522.432 · WATER
522.434 · SEWER STATION 1 & 2
522.435 · LPG
522.436 · GENERATOR - DIESEL FUEL
522.437 · TRASH
522.439 · CABLE/SATELLITE
Total 522.430 · UTILITY SERVICES
522.440 · RENTALS & LEASES
522.446 · OFFICE SPACE LEASE DURING CIP
522.445 · ANNUAL MONITORING FEES
Total 522.440 · RENTALS & LEASES
522.450 · INSURANCE
522.451 · ACCIDENTAL
522.458 · INSURANCE - PROPERTY / AUTO / LIABILITY / CRIME / FLOOD / CANCER
Total 522.450 · INSURANCE
522.460 · REPAIR AND MAINTENANCE
522.461 · BUILDING
522.46A · GENERATORS - MAINTENANCE
46A-1 · Station 171
46A-2 · Station 172
Total 522.46A · GENERATORS - MAINTENANCE
522.46B · A/C MAINTENANCE & REPAIR
522.461 · BUILDING - Other
Total 522.461 · BUILDING
522.462 · CASCADE SYSTEM
522.463 · LAWN MAINTENANCE AND EQUIPMENT
522.464 · COMPUTER & OFFICE EQUIPMENT
522.465 · FIRE - PPE - SAFETY EQUIPMENT
522.466 · MEDICAL EQUIPMENT

\$	37,500	\$	37,500	\$0	0.00%
\$	354,068	\$	320,834	(\$33,234)	(9.39%)
\$	55,000	\$	55,000	\$0	0.00%
\$	7,500	\$	7,300	(\$200)	(2.67%)
\$	5,000	\$	3,400	(\$1,600)	(32.00%)
\$	500	\$	200	(\$300)	(60.00%)
\$	6,000	\$	-	(\$6,000)	(100.00%)
\$	19,000	\$	10,900	(\$8,100)	(42.63%)
\$	-	\$	-	\$0	
\$	3,000	\$	-	(\$3,000)	
\$	10,000	\$	8,500	(\$1,500)	(15.00%)
\$	4,000	\$	3,200	(\$800)	(20.00%)
\$	9,000	\$	7,800	(\$1,200)	(13.33%)
\$	1,400	\$	1,400	\$0	0.00%
\$	15,000	\$	15,000	\$0	0.00%
\$	10,000	\$	2,500	(\$7,500)	(75.00%)
\$	52,400	\$	38,400	(\$14,000)	(26.72%)
\$	30,000	\$	26,000	(\$4,000)	(13.33%)
\$	8,500	\$	9,000	\$500	5.88%
\$	4,000	\$	5,000	\$1,000	25.00%
\$	2,000	\$	750	(\$1,250)	(62.50%)
\$	3,000	\$	-	(\$3,000)	(100.00%)
\$	4,000	\$	5,000	\$1,000	25.00%
\$	2,000	\$	1,400	(\$600)	(30.00%)
\$	53,500	\$	47,150	(\$6,350)	(11.87%)
\$	41,000	\$	41,000		
\$	2,500	\$	2,500	\$0	0.00%
\$	43,500	\$	43,500	\$0	0.00%
\$	5,000	\$	1,800	(\$3,200)	(64.00%)
\$	150,000	\$	120,000	(\$30,000)	(20.00%)
\$	155,000	\$	121,800	(\$33,200)	(21.42%)
\$	1,200	\$	1,200	\$0	0.00%
\$	2,000	\$	-	(\$2,000)	
\$	3,200	\$	1,200	(\$2,000)	(62.50%)
\$	6,000	\$	3,500	(\$2,500)	(41.67%)
\$	10,000	\$	6,000	(\$4,000)	(40.00%)
\$	19,200	\$	10,700	(\$8,500)	(44.27%)
\$	1,500	\$	1,500	\$0	0.00%
\$	500	\$	600	\$100	20.00%
\$	12,500	\$	8,000	(\$4,500)	(36.00%)
\$	75,000	\$	60,000	(\$15,000)	(20.00%)
\$	20,000	\$	10,000	(\$10,000)	(50.00%)

522.467 · FIRE HYDRANTS

522.67A · FIRE HYDRANT - MAINTENANCE

522.467 · FIRE HYDRANTS - Other

Total 522.467 · FIRE HYDRANTS

522.468 · VEHICLE MAINTENANCE

522.48A · VEHICLES - ENGINES 179 & 172

48A-1 · Engine 172

48A-2 · Engine 179

Total 522.48A · VEHICLES - ENGINES 179 & 172

522.48B · VEHICLES - LADDER 171

522.48D · VEHICLES - STAFF

522.48E · VEHICLES - Small Engine Repair

522.48F · VEHICLES - MARINE 171

522.48G · VEHICLES - BRUSH 171 & 172

522.48I · SHOP SUPPLIES

522.48J · RESCUE 171 & 172

522.468 · VEHICLE MAINTENANCE - Other

Total 522.468 · VEHICLE MAINTENANCE

522.469 · PEST CONTROL MAINTENANCE

522.46D · DOCK - MAINTENANCE AND REPAIR

Total 522.460 · REPAIR AND MAINTENANCE

522.470 · PRINTING

522.471 · AWARDS AND PLAQUES

522.480 · PROMOTIONAL ACTIVITIES

522.481 · NEWSPAPER ADS

522.483 · PUBLIC EDUCATION-FIRE PREVENTIO

522.484 · PUBLIC EDUCATION-CPR

522.485 · PROMOTIONAL ACTIVITIES - DISCRETIONARY

Total 522.480 · PROMOTIONAL ACTIVITIES

522.499 · INTEREST EXPENSE/BANK CHARGES

522.49E · BANK CHARGES

522.499 · INTEREST EXPENSE/BANK CHARGES - Other

Total 522.499 · INTEREST EXPENSE/BANK CHARGES

522.510 · OFFICE SUPPLIES

522.520 · OPERATING SUPPLIES

522.521 · FUEL - DIESEL

522.522 · FUEL - GAS

522.522A · Marine Fuel

522.522B · FUEL - GAS -

Total 522.522 · FUEL - GAS

522.523 · MEDICAL SUPPLIES

522.524 · FIRE SUPPLIES

522.525 · UNIFORMS

522.526 · CLEANING SUPPLIES

522.527 · CLOTHING SALES

522.529 · CLOUD & COMPUTER PROGRAM EXPENSE

522.528 · FIRE HOSE

Total 522.520 · OPERATING SUPPLIES

522.540 · BOOKS/SUBSCRIPTION/DUES/TRAINING

522.541 · EDUCATIONAL INCENTIVE

\$	5,000	\$	10,000	\$5,000	100.00%
\$	30,000	\$	20,000	(\$10,000)	(33.33%)
\$	35,000	\$	30,000	(\$5,000)	(14.29%)
\$	30,000	\$	25,000	(\$5,000)	(16.67%)
\$	30,000	\$	30,000	\$0	0.00%
\$	60,000	\$	55,000	(\$5,000)	(8.33%)
\$	60,000	\$	40,000	(\$20,000)	(33.33%)
\$	20,000	\$	16,000	(\$4,000)	(20.00%)
\$	500	\$	250	(\$250)	(50.00%)
\$	12,000	\$	11,000	(\$1,000)	(8.33%)
\$	25,000	\$	8,000	(\$17,000)	(68.00%)
\$	2,500	\$	2,500	\$0	0.00%
\$	5,000	\$	500	(\$4,500)	(90.00%)
\$	-	\$	-	\$0	
\$	185,000	\$	133,250	(\$51,750)	(27.97%)
\$	2,000	\$	800	(\$1,200)	(60.00%)
\$	3,000	\$	3,000	\$0	0.00%
\$	353,700	\$	257,850	(\$95,850)	(27.10%)
\$	2,000	\$	1,400	(\$600)	(30.00%)
\$	1,000	\$	800	(\$200)	(20.00%)
\$	1,000	\$	600	(\$400)	(40.00%)
\$	500	\$	2,000	\$1,500	
\$	3,000	\$	4,000	\$1,000	33.33%
\$	3,500	\$	4,200	\$700	20.00%
\$	8,000	\$	10,800	\$2,800	35.00%
\$	-	\$	-	\$0	
\$	-	\$	-	\$0	
\$	-	\$	-	\$0	
\$	4,000	\$	3,800	(\$200)	(5.00%)
\$	20,000	\$	16,500	(\$3,500)	(17.50%)
\$	5,000	\$	5,400	\$400	8.00%
\$	20,000	\$	16,000	(\$4,000)	(20.00%)
\$	25,000	\$	21,400	(\$3,600)	(14.40%)
\$	17,500	\$	19,000	\$1,500	8.57%
\$	25,000	\$	12,000	(\$13,000)	(52.00%)
\$	15,000	\$	17,000	\$2,000	13.33%
\$	6,000	\$	6,000	\$0	0.00%
\$	5,000	\$	2,000	(\$3,000)	(60.00%)
\$	70,000	\$	80,000	\$10,000	14.29%
\$	15,000	\$	4,000	(\$11,000)	(73.33%)
\$	198,500	\$	177,900	(\$20,600)	(10.38%)
\$	25,000	\$	15,000	(\$10,000)	(40.00%)

522.542 - TRAINING-CONFERENCE				
522.54B - MEALS/LODGING/TRAVEL EXPENSES	\$ 20,000	\$ 15,000	(\$5,000)	(25.00%)
522.542 - TRAINING-CONFERENCE - Other	\$ 15,000	\$ 6,500	(\$8,500)	(56.67%)
Total 522.542 - TRAINING-CONFERENCE	\$ 35,000	\$ 21,500	(\$13,500)	(38.57%)
522.543 - FI-RES MANGT BOOKS & COMP PROG	\$ 500	\$ 500	\$0	0.00%
522.544 - FIRE-MEDICAL TRAINING EQUIPMENT	\$ 2,500	\$ 1,250	(\$1,250)	(50.00%)
522.545 - OUTSIDE INSTRUCTORS	\$ 5,000	\$ -	(\$5,000)	
522.546 - PROFESSIONAL MEMBERSHIP DUES	\$ 7,500	\$ 6,600	(\$900)	(12.00%)
522.547 - SUBSCRIPTIONS	\$ 500	\$ -	(\$500)	(100.00%)
522.549 - EDUCATIONAL INCENTIVE - ADMIN	\$ 2,000	\$ 250	(\$1,750)	(87.50%)
522.550 - PHYSICAL TRAINING EQUIP - REPAI	\$ 2,500	\$ 250	(\$2,250)	
522.540 - BOOKS/SUBSCRIPTION/DUES/TRAINING - Other	\$ 1,000	\$ 1,000	\$0	0.00%
Total 522.540 - BOOKS/SUBSCRIPTION/DUES/TRAINING	\$ 81,500	\$ 46,350	(\$35,150)	(43.13%)
Total 522.300 - OPERATING EXPENDITURE/ EXPENSES	\$ 1,318,668	\$ 1,082,084	(\$236,584)	(17.94%)
522.600 - CAPITAL				
522.612 - CAPITAL EMS EQUIPMENT	\$ 20,000	\$ -	(\$20,000)	
522.613 - DOCK - BOAT LIFT	\$ 15,000	\$ -	(\$15,000)	(100.00%)
522.620 - BUILDING STATION 1 - CIP	\$ 4,000,000	\$ 1,500,000	(\$2,500,000)	(62.50%)
522.621 - BUILDING STATION 2 - CIP	\$ 1,500,000	\$ 1,250,000	(\$250,000)	(16.67%)
522.640 - CAPITAL RADIO EQUIPMENT	\$ 25,000	\$ -	(\$25,000)	(100.00%)
522.641 - CAPITAL FIRE EQUIPMENT	\$ 1,200,000	\$ 30,000	(\$1,170,000)	(97.50%)
522.642 - CAPITAL BOAT EQUIPMENT	\$ 25,000	\$ -	(\$25,000)	
522.643 - STAFF VEHICLES	\$ -	\$ -	\$0	
522.644 - OFFICE FURNITURE AND EQUIPMENT	\$ -	\$ -	\$0	
522.645 - Brush Truck	\$ 100,000	\$ -	(\$100,000)	(100.00%)
Total 522.600 - CAPITAL	\$ 6,885,000	\$ 2,780,000	(\$4,105,000)	(59.62%)
Total Expense	\$ 13,979,923	\$ 9,556,345	(\$4,423,578)	(31.64%)