

RESOLUTION NO. 24-021

A RESOLUTION OF THE SANIBEL FIRE AND RESCUE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in compliance with Florida Statutes 200.065, a tentative budget hearing was held for the adoption of the tentative budget for Fiscal Year 2024-2025 of the SANIBEL FIRE AND RESCUE DISTRICT, BOARD OF COMMISSIONERS, on SEPTEMBER 4, 2024; and

WHEREAS, the Sanibel Fire and Rescue District of Lee County, Florida, has set forth the tentative appropriation expenditures, transfers, reserves, and balances which are estimated for the FY 2024-2025 Budget in the amount of \$ ~~6,495,116~~ ; and

\$ 27,582,065 (KB)

NOW, THEREFORE, BE IT RESOLVED, by the COMMISSIONERS OF THE SANIBEL FIRE AND RESCUE DISTRICT BOARD that the documents attached hereto shall be made part of this resolution and indicate the following:

THE FISCAL YEAR 2024-2025 TENTATIVE BUDGET IS HEREBY ADOPTED. THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION.

The SANIBEL FIRE AND RESCUE DISTRICT ESTABLISHES that on SEPTEMBER 18, 2024, at 5:01 PM at the SANIBEL FIRE AND RESCUE DISTRICT, STATION 171, 2351 PALM RIDGE ROAD, SANIBEL, FLORIDA 33957, the final adoption of the District's millage rate and budget will take place.

WHEREAS, the Board of Commissioners of the Sanibel Fire and Rescue District duly adopted this resolution at a public hearing held on the 4th day of September 2024.

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

JERROLD MUENCH: _____

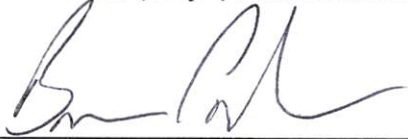
BRUCE COCHRANE: ✓

RICHARD MCCURRY: ✓

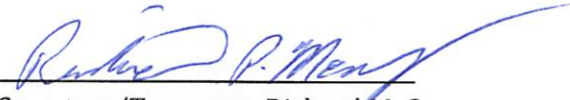
Done and adopted by the SANIBEL FIRE AND RESCUE DISTRICT BOARD this 4th day of September 2024.

RESOLUTION NO. 24-021

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, 2025

General Fund				
	Ammendment 4 FY 24 Budget	Proposed FY 25 Budget	Difference	% Change
REVENUES				
Ad valorem taxes (Millage 1.3915 Roll Back)	\$ 6,201,927	\$ 6,160,860	(41,067)	-1%
Intergovernmental revenues:			-	
State firefighter supplement	14,000	12,000	(2,000)	-14%
Federal Grant	426,412	-	(426,412)	-100%
State grant	8,020,701	2,100,000	(5,920,701)	-74%
Local grant - LC-EMS CAM	57,080	58,080	1,000	2%
Permits and fees	75,850	40,250	(35,600)	-47%
Miscellaneous:			-	
Interest	493,200	280,250	(212,950)	-43%
Other	18,500	14,500	(4,000)	-22%
Carry Forward	10,555,387	18,916,125	8,360,738	79%
TOTAL REVENUES	<u>25,863,057</u>	<u>27,582,065</u>	1,719,008	7%
EXPENDITURES				
Current			-	
Public safety			-	
Personnel services	5,207,256	5,397,232	189,976	4%
Operating expenditures	1,175,723	1,247,204	71,481	6%
Total Operating Expenditures	6,382,979	6,644,436	261,457	
Capital outlay	9,002,000	8,325,000	(677,000)	-8%
Debt service			-	
Principal reduction	-	-	-	
Interest and fiscal charges	-	-	-	
Total Expenditures	15,384,979	14,969,436	(415,543)	-3%
Reserves			-	
Fund Balance Reserve - Designated for operations	4,653,078	5,892,629	1,239,551	27%
Disaster Reserve Balance - Assigned	1,700,000	2,000,000	300,000	18%
Apparatus Reserve Fund - Assigned	1,005,000	1,100,000	95,000	9%
Operating Reserve Fund - Assigned	2,500,000	3,000,000	500,000	20%
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	<u>25,863,057</u>	<u>27,582,065</u>	1,719,008	7%

**SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY**

October 1, 2024 through SEPTEMBER 30, 2025

				AMMENDMENT #4	PROPOSED BUDGET		%
				FY 2023-2024	FY 2024-2025	DIFFERENCE	Change
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 (ROLL BACK FY 25)	6,201,927	\$ 6,160,860	(41,067)	-1%
			311.102 · AD VALOREM TAX DISCOUNT	-	-	-	
			311.105 · AD VALOREM TAX INTEREST	-	-	-	
			311.109 · PROPERTY APPRAISER PENALTY	-	-	-	
			311.112 · TAX COLLECTORS COMMISSION & FEE	-	-	-	
			311.113 · FISCAL YEAR UNUSED REVENUE	-	-	-	
			Total 311.100 · AD VALOREM TAXES CURRENT YEAR	6,201,927	6,160,860	(41,067)	-1%
			Total 311.000 · AD VALOREM TAXES		6,160,860	6,160,860	
			331.100 · FEDERAL GRANT - GENERAL GOV	426,411	-	(426,411)	-100%
			334.900 · STATE GRANT	8,020,701	2,100,000	(5,920,701)	-74%
			335.210 · FIREFIGHTER SUPPLEMENTAL COMP	14,000	12,000	(2,000)	-14%
			342.000 · LC-EMS YEARLY CAM ACCOUNT	57,080	58,080	1,000	2%
			342.501 · PERMIT FEES	75,000	40,000	(35,000)	-47%
			342.504 · OCCUPANCY FEES	750	250	(500)	-67%
			342.504 · FLOW TESTS	100	400	300	300%
			342.600 · CPR CLASSES	2,000	2,000	-	0%
			361.000 · INTEREST			-	
			361.101 · OPERATING FUND INTEREST INCOME	50,000	30,000	(20,000)	-40%
			361.150 · APPARATUS FUND INTEREST INCOME	50,000	30,000	(20,000)	-40%
			361.201 · BOCC LEASE AGRMENT INT INCOME	20,000	10,000	(10,000)	-50%
			361.301 · EMERG RESERVE INTEREST INCO	20,000	10,000	(10,000)	-50%
			361.401 · IMPACT FEE - INTEREST INCOME	2,000	250	(1,750)	-88%
			361.500 · CHECKING - BOTI	260,000	150,000	(110,000)	-42%
			361.501 · VAC-SICK FUND INTEREST INCOME	15,000	10,000	(5,000)	-33%
			361.601 · MAJOR MED EQUIP - INTEREST INCO	3,200	2,500	(700)	-22%
			361.602 · MAJOR FIRE EQUIP - INTEREST INC	2,000	2,500	500	25%
			361.603 · FLORIDA FIT - WATER WALKER	50,000	30,000	(20,000)	-40%
			361.605 · 172 RECONSTRUCTION INTEREST	21,000	5,000	(16,000)	-76%
			Total 361.000 · INTEREST	493,200	280,250	(212,950)	-43%
			363.223 · IMPACT FEE			-	

SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY
October 1, 2024 through SEPTEMBER 30, 2025

				FY 2023-2024	FY 2024-2025	DIFFERENCE	Change
			363.220 · IMPACT FEE	100,000	7,500	(92,500)	-93%
			Total 363.223 · IMPACT FEE	100,000	7,500	(92,500)	-93%
			364.000 · SALE OF FIXED ASSESTS	-	-	-	
			366.000 · DONATIONS FROM PRIVATE SOURCES	-	-	-	
			369.910 · CLOTHING SALES	16,500	12,500	(4,000)	-24%
			369.950 · MISCELLANEOUS INCOME	-	-	-	
			Total 300.00 · REVENUE	15,407,669	8,673,840	(6,733,829)	-44%
			Total Income	15,407,669	8,673,840	(6,733,829)	-44%
			Gross Profit	15,407,669	8,673,840	(6,733,829)	-44%
			Expense			-	
			522.000 · PERSONNEL SERVICES			-	
			522.120 · SALARIES AND WAGES			-	
			522.141 · FLSA OVERTIME	151,854	165,546	13,691	9%
			522.143 · HOLIDAY OVERTIME	85,661	101,874	16,213	19%
			522.120 · SALARIES AND WAGES - Other	2,521,861	2,593,609	71,749	3%
			Total 522.120 · SALARIES AND WAGES	2,759,376	2,861,029	101,653	4%
			522.140 · OVERTIME			-	
			522.142 · OVERTIME-CALL-IN	113,000	135,000	22,000	19%
			522.146 · OVERTIME-FIRE/RESCUE TRAINING	7,500	7,500	-	0%
			522.147 · OVERTIME-LOCAL INCIDENT	2,500	2,500	-	0%
			522.148 · OVERTIME-EMS TRAINING	25,000	25,000	-	0%
			522.149 · OVERTIME - OFFICER MEETING	4,000	5,000	1,000	25%
			Total 522.140 · OVERTIME	152,000	175,000	23,000	15%
			522.150 · SPECIAL PAY			-	
			522.145 · COMMISSIONERS YEARLY SALARY	9,000	9,000	-	0%
			522.151 · FIREFIGHTER SUPPLEMENTAL PAY	12,040	12,360	320	3%
			522.152 · VACATION TIME BUY OUT	50,000	50,000	-	0%
			522.152 · SICK TIME BUY OUT	50,000	50,000	-	0%
			522.154 · LONGEVITY PAY	65,247	76,657	11,409	17%
			522.157 · UNIFORM ALLOWANCE	7,800	9,100	1,300	17%
			522.158 · LIFE INSURANCE PREMIUM	16,800	10,000	(6,800)	-40%
			522.159 · UNEMPLOYMENT EXPENSE	5,000	5,000	-	0%
			Total 522.150 · SPECIAL PAY	215,887	222,117	6,229	3%
			522.210 · FICA TAXES			-	
			522.211 · SOCIAL SECURITY	177,526	193,753	16,227	9%
			522.212 · MEDICARE	41,137	45,313	4,176	10%

SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY
October 1, 2024 through SEPTEMBER 30, 2025

				FY 2023-2024	FY 2024-2025	DIFFERENCE	Change
			522.210 · FICA TAXES - Other		-	-	
			Total 522.210 · FICA TAXES	218,663	239,066	20,403	9%
			522.220 · RETIREMENT CONTRIBUTIONS			-	
			522.221 · FRS RETIREMENT	898,222	978,692	80,471	9%
			Total 522.220 · RETIREMENT CONTRIBUTIONS	898,222	978,692	80,471	9%
			522.230 · LIFE & HEALTH INSURANCE			-	
			522.231 · MEDICAL INSURANCE	679,500	653,400	(26,100)	-4%
			522.232 · DENTAL INSURANCE	24,108	23,184	(924)	-4%
			522.233 · VISION INSURANCE	9,802	9,426	(376)	-4%
			522.234 · LIFE INSURANCE		12,168	12,168	
			522.235 · POST EMPLOYMENT HEALTH PLAN	83,500	80,500	(3,000)	-4%
			522.237 · EAP-EMPLOYEE ASSISTANCE PROGRAM	500	1,000	500	100%
			522.239 · BENEFITS ADMINISTRATION FEES	12,098	11,650	(448)	-4%
			Total 522.230 · LIFE & HEALTH INSURANCE	809,508	791,328	(18,180)	-2%
			522.240 · WORKERS COMPENSATION INSURANCE	151,800	130,000	(21,800)	-14%
			Total 522.000 · PERSONNEL SERVICES	5,205,456	5,397,232	191,776	4%
			522.300 · OPERATING EXPENDITURE/ EXPENSES			-	
			522.310 · PROFESSIONAL SERVICES			-	
			522.311 · COUNTY PROFESSIONAL FEES	2,000	2,000	-	0%
			522.312 · LEGAL SERVICES	90,000	80,000	(10,000)	-11%
			522.313 · MEDICAL DIRECTOR	25,000	20,000	(5,000)	-20%
			522.314 · EMPLOYEE MEDICAL EXPENSES	22,000	25,000	3,000	14%
			522.315 · INTERNATIONAL TRANSACTION FEES	-	200	200	
			522.340 · ADVALOREM PROPERTY TAX	-	-	-	
			522.341 · PROPERTY APPRAISER COMMISSION	44,287	49,287	5,000	11%
			522.342 · TAX COLLECTORS COMMISSION & FEE	103,336	123,217	19,881	19%
			522.310 · PROFESSIONAL SERVICES - Other	-	20,000	20,000	
			Total 522.310 · PROFESSIONAL SERVICES	286,623	319,704	33,081	12%
			522.320 · ACCOUNTING AND AUDITING	100,000	50,000	(50,000)	-50%
			522.400 · TRAVEL AND PER DEIM			-	
			522.493 · ANNUAL TOLLS	10,000	10,000	-	0%
			522.494 · ANNUAL AWARDS BANQUET	7,500	7,500	-	0%
			522.400 · TRAVEL AND PER DEIM - Other	5,000	5,000	-	0%
			Total 522.400 · TRAVEL AND PER DEIM	22,500	22,500	-	0%
			522.410 · COMMUNICATIONS & FREIGHT			-	
			522.411 · TELEPHONE	7,500	2,500	(5,000)	-67%

SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY
 October 1, 2024 through SEPTEMBER 30, 2025

				FY 2023-2024	FY 2024-2025	DIFFERENCE	Change
			522.412 · FIRE ALARM TESTING & MONITORING	2,000	2,500	500	25%
			522.413 · CELLULAR PHONE	8,000	10,000	2,000	25%
			522.414 · VEHICLES COMPUTER SYSTEMS	-	5,000	5,000	
			522.415 · INTERNET	9,000	7,500	(1,500)	-17%
			522.416 · POSTAGE - FREIGHT	1,000	2,000	1,000	100%
			522.417 · 800 MHz RADIO USERS FEE	15,000	15,000	-	0%
			522.418 · COMMUNICATION EQUIPMENT	30,000	20,000	(10,000)	-33%
			Total 522.410 · COMMUNICATIONS & FREIGHT	72,500	64,500	(8,000)	-11%
			522.430 · UTILITY SERVICES			-	
			522.431 · ELECTRIC	19,000	24,000	5,000	26%
			522.432 · WATER	2,500	2,500	-	0%
			522.434 · SEWER STATION 1 & 2	1,000	5,000	4,000	400%
			522.435 · LPG	7,000	3,000	(4,000)	-57%
			522.436 · GENERATOR - DIESEL FUEL	3,000	3,000	-	0%
			522.437 · TRASH	2,000	4,000	2,000	100%
			522.439 · CABLE/SATELLITE	3,500	2,000	(1,500)	-43%
			Total 522.430 · UTILITY SERVICES	38,000	43,500	5,500	14%
			522.440 · RENTALS & LEASES			-	
			522.445 · ANNUAL MONITORING FEES	2,500	2,500	-	0%
			Total 522.440 · RENTALS & LEASES	2,500	2,500	-	0%
			522.450 · INSURANCE			-	
			522.451 · ACCIDENTAL		10,000	10,000	
			522.452 · AUTO		30,000	30,000	
			522.455 · Cancer Insurance		7,500	7,500	
			522.455 · Property Insurance		90,000	90,000	
			522.455 · Management Liability		20,000	20,000	
			522.450 · INSURANCE - Other		25,000	25,000	
			Total 522.450 · INSURANCE	127,500	182,500	55,000	43%
			522.460 · REPAIR AND MAINTENANCE			-	
			522.461 · BUILDING			-	
			522.46A · GENERATORS - MAINTENANCE			-	
			46A-1 · Station 171	4,000	3,000	(1,000)	-25%
			46A-2 · Station 172	-	-	-	
			Total 522.46A · GENERATORS - MAINTENANCE	4,000	3,000	(1,000)	-25%
			522.46B · A/C MAINTENANCE & REPAIR	12,000	15,000	3,000	25%
			522.461 · BUILDING - Other	11,000	10,000	(1,000)	-9%

SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY
 October 1, 2024 through SEPTEMBER 30, 2025

				FY 2023-2024	FY 2024-2025	DIFFERENCE	Change
			Total 522.461 · BUILDING	27,000	28,000	1,000	4%
			522.462 · CASCADE SYSTEM	3,000	3,000	-	0%
			522.463 · LAWN MAINTENANCE AND EQUIPMENT	2,500	12,500	10,000	400%
			522.464 · COMPUTER & OFFICE EQUIPMENT	15,000	15,000	-	0%
			522.465 · FIRE - PPE - SAFETY EQUIPMENT	75,000	70,000	(5,000)	-7%
			522.466 · MEDICAL EQUIPMENT	15,000	15,000	-	0%
			522.467 · FIRE HYDRANTS			-	
			522.67A · FIRE HYDRANT - MAINTENANCE	10,000	10,000	-	0%
			522.467 · FIRE HYDRANTS - Other	25,000	25,000	-	0%
			Total 522.467 · FIRE HYDRANTS	35,000	35,000	-	0%
			522.468 · VEHICLE MAINTENANCE			-	
			522.48A · VEHICLES - ENGINES 179 & 172			-	
			48A-1 · Engine 172	20,000	20,000	-	0%
			48A-2 · Engine 179	20,000	20,000	-	0%
			Total 522.48A · VEHICLES - ENGINES 179 & 172	40,000	40,000	-	0%
			522.48B · VEHICLES - LADDER 171	35,000	40,000	5,000	14%
			522.48D · VEHICLES - STAFF	15,000	15,000	-	0%
			522.48E · VEHICLES - Small Engine Repair	1,000	1,000	-	0%
			522.48F · VEHICLES - MARINE 171	5,000	10,000	5,000	100%
			522.48G · VEHICLES - BRUSH 171 & 172	3,000	2,500	(500)	-17%
			522.48I · SHOP SUPPLIES	2,000	2,000	-	0%
			522.48J · UTILITY VEHICLES 171 & 172	2,000	2,000	-	0%
			522.468 · VEHICLE MAINTENANCE - Other	1,200	1,500	300	25%
			Total 522.468 · VEHICLE MAINTENANCE	104,200	111,500	7,300	7%
			522.469 · PEST CONTROL MAINTENANCE	2,000	2,000	-	0%
			522.46D · DOCK - MAINTENANCE AND REPAIR	2,500	2,500	-	0%
			Total 522.460 · REPAIR AND MAINTENANCE	281,200	279,500	(1,700)	-1%
			522.470 · PRINTING	1,000	1,500	500	50%
			522.471 · AWARDS AND PLAQUES	2,000	2,000	-	0%
			522.480 · PROMOTIONAL ACTIVITIES			-	
			522.481 · NEWSPAPER ADS	2,500	1,500	(1,000)	-40%
			522.483 · PUBLIC EDUCATION-FIRE PREVENTIO	500	1,000	500	100%
			522.484 · PUBLIC EDUCATION-CPR	1,200	1,500	300	25%
			522.485 · PROMOTIONAL ACTIVITIES - DISCRENARY	2,500	5,000	2,500	100%
			Total 522.480 · PROMOTIONAL ACTIVITIES	6,700	9,000	2,300	34%
			522.499 · INTEREST EXPENSE/BANK CHARGES			-	

SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY
 October 1, 2024 through SEPTEMBER 30, 2025

				FY 2023-2024	FY 2024-2025	DIFFERENCE	Change
			522.49E · BANK CHARGES	100	-	(100)	-100%
			522.499 · INTEREST EXPENSE/BANK CHARGES - Other	100	-	(100)	-100%
			Total 522.499 · INTEREST EXPENSE/BANK CHARGES	200	-	(200)	-100%
			522.510 · OFFICE SUPPLIES	4,000.00	4,000	-	0%
			522.520 · OPERATING SUPPLIES			-	
			522.521 · FUEL - DIESEL	20,000.00	20,000	-	0%
			522.522 · FUEL - GAS			-	
			522.522A · Marine Fuel	5,000.00	7,500	2,500	50%
			522.522B · FUEL - GAS -	26,000.00	20,000	(6,000)	-23%
			Total 522.522 · FUEL - GAS	51,000	27,500	(23,500)	-46%
			522.523 · MEDICAL SUPPLIES	15,000	15,000	-	0%
			522.524 · FIRE SUPPLIES	7,500	20,000	12,500	167%
			522.525 · UNIFORMS	5,000	12,000	7,000	140%
			522.526 · CLEANING SUPPLIES	6,000	6,000	-	0%
			522.527 · CLOTHING SALES	6,000	6,000	-	0%
			522.529 · CLOUD & COMPUTER PROGRAM EXPENSE	50,000	70,000	20,000	40%
			522.528 · FIRE HOSE	7,500	7,500	-	0%
			Total 522.520 · OPERATING SUPPLIES	148,000	184,000	36,000	24%
			522.540 · BOOKS/SUBSRIPTION/DUES/TRAINING			-	
			522.541 · EDUCATIONAL INCENTIVE	18,500	30,000	11,500	62%
			522.542 · TRAINING-CONFERENCE			-	
			522.54B · MEALS/LODGING/TRAVEL EXPENSES	10,000	12,000	2,000	20%
			522.542 · TRAINING-CONFERENCE - Other	25,000	25,000	-	0%
			Total 522.542 · TRAINING-CONFERENCE	53,500	37,000	(16,500)	-31%
			522.543 · FI-RES MANGT BOOKS & COMP PROG	3,000	1,000	(2,000)	-67%
			522.544 · FIRE-MEDICAL TRAINING EQUIPMENT	5,000	3,000	(2,000)	-40%
			522.545 · OUTSIDE INSTRUCTORS	-	-	-	
			522.546 · PROFESSIONAL MEMBERSHIP DUES	10,000	4,000	(6,000)	-60%
			522.547 · SUBSCRIPTIONS	2,500	1,000	(1,500)	-60%
			522.549 · EDUCATIONAL INCENTIVE - ADMIN	3,000	3,000	-	0%
			522.550 · PHYSICAL TRAINING EQUIP - REPAI	2,000	-	(2,000)	-100%
			522.540 · BOOKS/SUBSRIPTION/DUES/TRAINING - Other	4,000	3,000	(1,000)	-25%
			Total 522.540 · BOOKS/SUBSRIPTION/DUES/TRAINING	83,000	82,000	(1,000)	-1%
			Total 522.300 · OPERATING EXPENDITURE/ EXPENSES	1,175,723	1,247,204	71,481	6%
			522.600 · CAPITAL			-	
			522.612 · CAPITAL EMS EQUIPMENT	7,000.00	5,000	(2,000)	-29%

SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY
 October 1, 2024 through SEPTEMBER 30, 2025

				FY 2023-2024	FY 2024-2025	DIFFERENCE	Change
			522.613 · DOCK - BOAT LIFT	5,000.00	5,000	-	0%
			522.620 · BUILDING STATION 1	65,000.00	65,000	-	0%
			522.621 · BUILDING STATION 2 - CIP	8,500,000.00	8,000,000	(500,000)	-6%
			522.640 · CAPITAL RADIO EQUIPMENT	45,000.00	25,000	(20,000)	-44%
			522.641 · CAPITAL FIRE EQUIPMENT	75,000.00	50,000	(25,000)	-33%
			522.642 · CAPITAL BOAT EQUIPMENT	20,000.00	20,000	-	0%
			522.643 · STAFF VEHICLES	65,000.00	-	(65,000)	-100%
			522.644 · OFFICE FURNITURE AND EQUIPMENT	50,000.00	25,000	(25,000)	-50%
			522.645 · Brush Truck	270,000.00	130,000	(140,000)	-52%
			Total 522.600 · CAPITAL	9,102,000	8,325,000	(777,000)	-9%
			Total Expense	15,483,179	14,969,436	(513,743)	-3%