



## Southern Marin Fire Protection District

308 Reed Boulevard  
Mill Valley, California 94941

Phone: 415 388-8182 Fax: 415 388-8181

---

Finance Committee Meeting  
Wednesday, November 18, 2015  
7:30 am – STA 9

### AGENDA

Call to Order:

Open Time for Public Expression: (limited to 3 minutes per person).  
The Board welcomes public comments on all agenda items.

Agenda Adjustments:

Approval of Minutes:

1. September 16, 2015
2. October 21, 2015

**Closed Session:** (1 item)

- 1.) Conference with Legal Counsel – Anticipated Litigation  
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9 regarding FLSA.  
Agency negotiator: LCW  
Employee Organization: Southern Marin Firefighters Association, IAFF Local 1775

**Open Session:** Report on any action taken in closed session

1. Finance Report - Finance Manager Schiffmann
2. Review of Financial Reports:
  - 2015/2016 Budget Report
  - Balance Sheet
  - Prior Year, Current Year and 5-year Projection Summary
  - Capital Replacement & Unallocated Reserve Projections

Adjourn:

**Finance Committee Meeting**  
**Wednesday, September 16, 2015**  
**STA 9 – 7:30 am**  
**MINUTES**

Call to order: 7:30 am

In attendance: Directors Hilliard and Van Meter, Interim Fire Chief Tubbs, Finance Manager Schiffmann (FM Schiffmann) & Administrative Services Manager Kim (ASM Kim)

FM Schiffmann provided a number of financial reports to the Finance Committee. FM Schiffmann led the discussion of each report.

**Open Time for Public Expression:** None

**Agenda Adjustments:** 1 adjustment

Chief Tubbs requested to move the Closed Session item to prior to the Approval of Minutes. A motion was made to move the Closed Session as requested. **M/S: Hilliard/Van Meter; all ayes**

Closed Session: (1 item) Out of Session at 7:31 am

- 1.) Conference with Labor Negotiator pursuant to Government Code Section 54957.6  
Agency negotiator: LCW  
Employee Organization: Southern Marin Firefighters Association, IAFF Local 1775

Open Session: Back in Session at 9:00 am. No action taken.

**Approval of Minutes:** August 19, 2015

A motion was made to approve the minutes of August 19, 2015 as presented. **M/S: Hilliard/ Van Meter; all ayes**

1. Finance Report - Finance Manager Schiffmann
  - The District's OPEB valuation for ARC should be available on Monday. The ARC may increase due to new accounting requirements.
  - On the 5-yr Projection Report, there is \$747,915 available for Capital. Of that, \$499,900 is earmarked for Reserves. leaving a balance of \$535,018. The 2015/2016 goal is \$1,034,918.
  - A reserve allocation resolution will be on the September 2015 agenda for consideration and approval.
2. Balance Sheet Discussion
  - The funds currently in the District's bank accounts will last until November 2015. Revenue is expected.
3. 2014/2015 End of Fiscal Year Discussion
  - FY 2014/2015 ended better than projected with an additional \$168,467 more than anticipated.
4. 2015/2016 Budget Update
  - The 2015/2016 Budget is at 20% for the year and should be at 25%.
  - OT expense is higher due to unreimbursed strike team deployments. Reimbursements are forthcoming from OES.
5. Deployment Analysis Contract
  - The RFP was posted and the District received three responses.
  - CityGate was selected.
  - The cost for the Deployment Analysis is \$42,628.
  - The contract was reviewed and approved by legal and is ready for a District signature.

Adjourn: 9:25 am

**October Finance Committee Meeting**  
**Wednesday, October, 21 2015**  
**STA 9 – 7:40 am**  
**MINUTES**

Call to order: 7:40 am

In attendance: Director Van Meter, Fire Chief Tubbs, Finance Manager Schiffmann (FM Schiffmann) & Administrative Services Manager Kim (ASM Kim)

FM Schiffmann provided a number of financial reports to the Finance Committee. FM Schiffmann led the discussion of each report.

**Open Time for Public Expression:** None

**Agenda Adjustments:** None name

**Approval of Minutes:** September 16, 2015

There was not a quorum to approve the September 16, 2015 minutes. Approval of the September 16, 2015 minutes will be on the November 2015 Finance Committee agenda.

1. Finance Report - Finance Manager Schiffmann

2015/16 Budget:

- The District is currently at 28% of 33% as of October 19, 2015.
- The District received a credit from AT&T for over \$8,000 in October, and have signed up to receive the Calnet rates going forward. Once the next bill is received, there will have a better forecast of what the monthly bills will look like.
- The General Accounting Standards Board (GASB) statement no. 68 will require that the District disclose the unfunded pension liability on the balance sheet. The District is working with the auditor to assess how this will be implemented.
- In 2018, GASB statement no. 75 will require that we also disclose the OPEB liability on the balance sheet. The District is working with the auditor and actuary to be ready to implement the changes.

Other Post-Employment Benefits (OPEB) Trust:

SMFD's OPEB Trust balance as of 10/31/2015 is \$1,878,752. The 7/11/2015 OPEB valuation is complete and is being reviewed by the finance committee.

Chief Tubbs reported to the Finance Committee that at the Cal Chiefs Conference, Senate Bill 854 was discussed. Senate Bill 854 requires with direction from the Department of Industrial Relations (DIR) that all public work projects must use contractors on the DIR list. This bill could potentially limit the number of vendors the District may use.

2. The Review of Financial Reports:

2015/2016 Budget Report:

No significant changes from the September Finance Committee meeting.

Balance Sheet:

- The District has \$1.9 million in the operating funds.
- The District will receive new revenue in December.
- Looking ahead to setting up OPEB liability trust. Might need to table the trust until the reserves are fully funded.
- Prior Year, Current Year and 5-year Projection Summary  
FM Schiffmann provided a Projection Summary report to the Finance Committee.
- Capital Replacement & Unallocated Reserve Projections  
FM Schiffmann provided a Reserve Projection report to the Finance Committee.

3. Pension Prefunding Program

FM Schiffmann provided a PARS Pension Rate Stabilization Program packet to the Finance Committee.

Adjourn: 7:54 am



# Southern Marin Fire Protection District

## Board Report – Finance Report

---

### Finance Highlights:

November 2015

#### 1. 2015/16 Budget:

- a. We are currently at 35% of 40% as of November 12, 2015.
- b. To-date we have spent approximately \$180,000 on strike team overtime. If we do not count this in our Overtime expense, we are at 48% of the current budget. The amount over the 40% target is largely due to employees out on injuries.

#### 2. Follow-up Items:

- a. FLSA: From January 2015 to September 2015, the District has spent \$20,031 on attorney fees relating to the FLSA dispute.
- b. Tire mileage: We have recently implemented a tracking system so we can easily determine going forward how often we replace tires and after how many miles. For now, we can look at past vendor bills to determine what we've done previously. This will require more research, so we will include that on the next board report.

#### 3. Other Post-Employment Benefits (OPEB) Trust:

- a. SMFD's OPEB Trust balance as of 8/31/2015 is \$1,878,752.
- b. The 7/1/15 valuation is complete and is included in this month's board packet. The Annual Required Contribution (ARC) increased to \$916,153, up from \$624,039 in 2013/14. However, this is largely due to a new Government Accounting Standards Board (GASB) requirement to include the implicit subsidy in the liability. Our actuary recommends that we do not pay the full ARC, and instead budget the level contribution of \$690,900. We anticipate discussing this during this board meeting to bring clarity to the implicit subsidy issue.

Thank you,

Alyssa Schiffmann, Finance Manager

## SMFPD Balance Sheet

	November 12, '15	October 19, '15
<b>ASSETS</b>		
Checking/Savings		
74900 · Operating Fund - County	984,613	1,950,994
Capital Replacement Fund	1,725,916	1,725,916
Unallocated Reserves	209,000	209,000
447 · Payroll - B of A 447	301,147	293,152
Total Checking/Savings	3,220,676	4,179,062
Other Current Assets		
Accounts Receivable	197,776	8,214
Loan Receivable	1,256	388
Total Other Current Assets	199,032	8,602
<b>Total Current Assets</b>	<b>3,419,708</b>	<b>4,187,664</b>
Fixed Assets		
Equipment	3,820,283	3,820,283
Accumulated Depreciation	-4,877,486	-4,877,486
Buildings	3,566,726	3,566,726
Land	214,807	214,807
Total Fixed Assets	2,724,330	2,724,330
Other Assets		
Interagency Receivable	1,566,000	1,566,000
Total Other Assets	1,566,000	1,566,000
<b>TOTAL ASSETS</b>	<b>7,710,038</b>	<b>8,477,995</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Liability Insurance Claims Payable	1,500	1,500
Unavailable Revenue	123,498	6,796
Claims Payable	43,151	43,151
Accounts Payable	-2,768	2,350
Total Current Liabilities	165,381	53,797
Long Term Liabilities		
SCBA Loan	56,876	56,876
COMPENSATED ABSENCES	714,240	714,240
Total Long Term Liabilities	771,116	771,116
<b>Total Liabilities</b>	<b>936,498</b>	<b>824,913</b>
Equity		
AMOUNT TO BE PROVIDED	-771,116	-771,116
FIXED ASSET FUND	2,724,330	2,724,330
FUND BALANCE	9,285,214	9,118,513
NONSPENDABLE FUND BALANCE	0	166,701
NET REVENUE	-4,464,887	-3,585,346
Total Equity	6,773,541	7,653,082
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,710,038</b>	<b>8,477,995</b>

**SMFD**  
**Budget Report**  
**2015/2016**

40%	July to Nov 12, 2015	Budget	Over/(Under) Budget	% of Budget
<b>REVENUE</b>				
PROPERTY TAX	1,597	11,261,000	(11,259,403)	0%
SPECIAL ASSESSMENT	0	850,000	(850,000)	0%
ERAF	40,862	850,000	(809,138)	5%
CELL SITE RENTAL	32,116	87,000	(54,884)	37%
SAUSALITO OPEB REIMBURSEMENT	0	58,000	(58,000)	0%
GGNRA	80,648	322,592	(241,944)	25%
SMEMPS	0	425,000	(425,000)	0%
OVERTIME REIMBURSEMENTS	0	150,000	(150,000)	0%
PLAN FEES	42,526	140,000	(97,474)	30%
WORKERS' COMP REIMBURSEMENTS	33,007	30,000	3,007	110%
REIMBURSEMENTS/REFUNDS	18,755	23,000	(4,245)	82%
INTEREST	0	5,500	(5,500)	0%
<b>TOTAL REVENUE</b>	<b>249,511</b>	<b>14,202,092</b>	<b>(13,952,581)</b>	<b>2%</b>
<b>EXPENDITURES</b>				
<b>501 - SALARIES</b>				
501-A - Base Salaries	1,693,171	4,760,000	(3,066,830)	36%
501-B - Sick Buy-Out	0	25,000	(25,000)	0%
501-C - Vacation Buy-Out	0	35,000	(35,000)	0%
<b>Total 501 - SALARIES</b>	<b>1,693,171</b>	<b>4,820,000</b>	<b>(3,126,830)</b>	<b>35%</b>
<b>501-O - OVERTIME</b>				
501-OA - Overtime	687,232	1,055,000	(367,768)	65%
501-OB - FLSA	42,943	125,000	(82,057)	34%
501-OC - Out of Grade	8,127	28,000	(19,873)	29%
<b>Total 501-O - OVERTIME</b>	<b>738,302</b>	<b>1,208,000</b>	<b>(469,698)</b>	<b>61%</b>
<b>504 - EMPLOYEE BENEFITS</b>				
504-A - Health Benefits	408,124	1,090,000	(681,876)	37%
504-AA - Retiree Medical	80,212	332,000	(251,788)	24.2%
504-AAA - Retiree Medical (OPEB)	0	343,000	(343,000)	0%
504-B - Dental	41,577	115,000	(73,423)	36%
504-C - Vision	4,055	11,000	(6,945)	37%
504-D - Holiday Pay	0	225,000	(225,000)	0%
504-E - District Share Retirement	688,905	2,015,000	(1,326,095)	34%
504-G - Educational Allowance	77,364	220,000	(142,636)	35%
504-H - Clothing Allowance	20,400	21,200	(800)	96%
504-K - Workers Compensation	257,126	516,000	(258,874)	50%
504-L - Def.Comp. Employer %	83,636	240,000	(156,364)	35%
504-N - Long Term Disability	3,998	12,500	(8,503)	32%
504-O - Long Term Care Insurance	9,368	23,750	(14,382)	39%
504-S - Longevity	2,467	8,000	(5,533)	31%
504-V - W/C Payroll Audit Adjustment	0	6,000	(6,000)	0%
504-X - Life Insurance	3,178	7,250	(4,072)	44%
504-Y - Payroll Taxes	34,086	100,000	(65,914)	34%
<b>Total 504 - EMPLOYEE BENEFITS</b>	<b>1,714,494</b>	<b>5,285,700</b>	<b>(3,571,206)</b>	<b>32%</b>



**SMFD  
Budget Report  
2015/2016**

40%	July to Nov 12, 2015	Budget	Over/(Under) Budget	% of Budget
<b>511 · OFFICE EXPENSE</b>				
511-A · General Office Supply	1,650	7,000	(5,350)	24%
511-B · Copier/Printer Expenses	604	2,200	(1,596)	27%
511-C · Maps & Run Books	0	500	(500)	0%
<b>Total 511 · OFFICE EXPENSE</b>	<b>2,253</b>	<b>9,700</b>	<b>(7,447)</b>	<b>23%</b>
<b>512 · POSTAGE</b>				
	542	2,000	(1,458)	27%
<b>513 · SPECIAL DEPARTMENT EXPENSE</b>				
513-C · Public Education	1,323	3,000	(1,677)	44%
513-F · Subscriptions	242	400	(158)	61%
513-G · Awards	2,600	3,200	(600)	81%
513-H · Office Equipment Replacement	0	2,000	(2,000)	0%
513-L · Photos	0	4,000	(4,000)	0%
513-N · Foam - 20 Gallon Class A	0	1,000	(1,000)	0%
513-O · Misc. Celebrations/flowers	0	400	(400)	0%
513-P · Shift Calendars	245	350	(105)	70%
513-Q · Station Flags	282	700	(418)	40%
513-S · Hydrant Supplies	435	4,000	(3,565)	11%
513-T · Computer Upgrades/Programs	162	8,000	(7,838)	2%
513-U · Misc. Computer Supplies	182	1,500	(1,318)	12%
513-V · Software Subscriptions Services	25,465	42,500	(17,035)	60%
<b>Total 513 · SPECIAL DEPARTMENT EXPENSE</b>	<b>30,935</b>	<b>71,050</b>	<b>(40,115)</b>	<b>44%</b>
<b>515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>				
515-A · Uniforms/Boots	5,994	19,600	(13,606)	31%
515-B · Badges	169	1,500	(1,331)	11%
515-F · Reserve Uniforms & Equipment	4,535	4,500	35	101%
515-G · Personal Protective Equipment	208	36,000	(35,792)	1%
515-H · Misc Repairs/struc cloth	596	12,100	(11,504)	5%
515-I · Wildland - Safety Clothing	0	6,000	(6,000)	0%
515-M · Linens	0	800	(800)	0%
515-N · Strike Team Equipment (OOC)	71	3,400	(3,329)	2%
515-O · Raingear	0	1,000	(1,000)	0%
515-P · New Employees	0	8,000	(8,000)	0%
515-T · Wildland Shelters	0	1,500	(1,500)	0%
515-U · Swiftwater Rescue Gear	0	2,500	(2,500)	0%
515-V · USAR Equipment	0	3,000	(3,000)	0%
<b>Total 515 · CLOTHING &amp; PERSONNEL SUPPLIES</b>	<b>11,574</b>	<b>99,900</b>	<b>(88,326)</b>	<b>12%</b>
<b>517 · COMMUNICATIONS</b>				
517-A · Telephone	4,010	36,000	(31,990)	11%
517-B · Dispatch including CAD Service	0	169,222	(169,222)	0%
517-C · Pagers + Voice Mail	338	700	(362)	48%
517-D · Cell Phones	2,747	6,000	(3,253)	46%
517-E · MERA Operating Costs	43,713	43,713	0	100%
517-F · MERA Bond Service	35,162	51,786	(16,624)	68%
517-G · Internet/IDSL	9,127	16,000	(6,873)	57%
517-I · Phone Repairs/Replacement	0	2,500	(2,500)	0%

**SMFD**  
**Budget Report**  
**2015/2016**

40%	July to Nov 12, 2015	Budget	Over/(Under) Budget	% of Budget
517-K · MERA-New Project Financing	5,430	5,430	0	100%
517-L · MDC Connection	1,359	9,100	(7,741)	15%
517-M · MDC Service Contract	0	8,500	(8,500)	0%
<b>Total 517 · COMMUNICATIONS</b>	<b>101,886</b>	<b>348,951</b>	<b>(247,065)</b>	<b>29%</b>
<b>518 · UTILITIES</b>				
518-A · PG&E Station 4	4,539	12,000	(7,461)	38%
518-B · PG&E Station 9	4,423	15,000	(10,577)	29%
518-C · MMWD Station 4	363	1,800	(1,437)	20%
518-D · MMWD Station 9	337	1,800	(1,463)	19%
518-E · Richardson Bay Sanitation	0	600	(600)	0%
518-F · PG&E Station 1	1,035	5,000	(3,965)	21%
518-G · MMWD - Station 1	725	1,800	(1,075)	40%
518-H · Sanitation - Station 1	3,824	5,000	(1,176)	76%
<b>Total 518 · UTILITIES</b>	<b>15,245</b>	<b>43,000</b>	<b>(27,755)</b>	<b>35%</b>
<b>520 · BUILDING &amp; GROUNDS MAINTENANCE</b>				
520-B · Janitorial Supplies	3,214	23,000	(19,786)	14%
520-C · Unscheduled Repairs & Maint.	3,507	20,000	(16,493)	18%
520-D · Sprinklers/Alarm System	790	2,400	(1,610)	33%
520-E · Elevator Contract	2,821	5,000	(2,179)	56%
520-H · Carpets - Cleaning	750	3,000	(2,250)	25%
520-K · Kitchen Supplies	136	3,000	(2,864)	5%
520-L · Sign Changes	0	650	(650)	0%
<b>Total 520 · BUILDING &amp; GROUNDS MAINTENANCE</b>	<b>11,217</b>	<b>57,050</b>	<b>(45,833)</b>	<b>20%</b>
<b>521 · EQUIPMENT MAINTENANCE</b>				
521-A · Radio Repair	1,700	10,000	(8,300)	17%
521-B · Air Pak Maintenance	1,449	5,650	(4,201)	26%
521-C · Office Equip. Maint.	0	250	(250)	0%
521-E · Mechanical Systems - Contract	484	6,000	(5,516)	8%
521-H · Repairs & Unscheduled Maint.	1,067	15,000	(13,933)	7%
521-I · Ladder Testing	0	3,000	(3,000)	0%
521-J · Portable Equipment	468	6,000	(5,532)	8%
521-K · Extinguishers/Annual Maint.	0	900	(900)	0%
521-M · Gym Equipment Maintenance	2,808	6,350	(3,542)	44%
521-O · Copier Maint. Contract - Sta 9	3,318	7,000	(3,682)	47%
521-R · Hose Maint/Nozzle & Fittings	0	1,000	(1,000)	0%
521-W · Dive Team Maintenance	1,520	8,300	(6,780)	18%
<b>Total 521 · EQUIPMENT MAINTENANCE</b>	<b>12,814</b>	<b>69,450</b>	<b>(56,636)</b>	<b>18%</b>
<b>521-1 · VEHICLE MAINTENANCE</b>				
521-1A · Vehicle Repair	26,573	95,000	(68,427)	28%
521-1B · Fuel	7,833	40,000	(32,167)	20%
521-1C · Marine Division	4,364	22,000	(17,636)	20%
521-1D · Fireboat Docking Fee	3,532	3,532	0	100%
<b>Total 521-1 · VEHICLE MAINTENANCE</b>	<b>42,302</b>	<b>160,532</b>	<b>(118,230)</b>	<b>26%</b>



**SMFD  
Budget Report  
2015/2016**

40%	July to Nov 12, 2015	Budget	Over/(Under) Budget	% of Budget
<b>522 · MISCELLANEOUS EXPENSES</b>				
522-B · Logistics	0	500	(500)	0%
522-C · Administration	0	500	(500)	0%
522-D · Training	0	500	(500)	0%
<b>Total 522 · MISCELLANEOUS EXPENSES</b>	<b>0</b>	<b>1,500</b>	<b>(1,500)</b>	<b>0%</b>
<b>523 · SPECIALIZED SERVICES</b>				
523-A · Board Per Diem	1,700	8,400	(6,700)	20%
523-B · Payroll Processing/Bank Fees	3,392	10,500	(7,108)	32%
523-C · Legal/Professional Fees	28,312	67,000	(38,688)	42%
523-D · Legal Postings	59	500	(441)	12%
523-E · Elections	0	23,000	(23,000)	0%
523-F · Haz Mat JPA	6,900	6,941	(41)	99%
523-G · Tax Collection Fees	0	190,000	(190,000)	0%
523-H · Flu Shots	123	3,000	(2,878)	4%
523-J · District Dinner	0	8,000	(8,000)	0%
523-K · New Employment	0	12,500	(12,500)	0%
523-L · Computer Consulting Services	9,818	30,000	(20,183)	33%
523-M · Audit	4,644	10,500	(5,856)	44%
523-N · Parcel Tax Refunds	0	600	(600)	0%
523-P · Dept. Physical Exams	8,433	35,000	(26,567)	24%
523-Q · Fitness Testing	0	28,100	(28,100)	0%
523-R · Fire Investigation JPA	15	2,000	(1,985)	1%
523-S · LAFCO Operating Expenses	7,332	5,481	1,851	134%
523-T · Team Building	4,266	7,000	(2,734)	61%
523-U · Volunteer Physicals	0	7,000	(7,000)	0%
523-X · Promotional Test	0	3,500	(3,500)	0%
523-Z · Disaster Preparedness	3,088	10,000	(6,913)	31%
523-ZA · Actuary	4,000	4,000	0	100%
523-ZB · Vegetation Management	3,741	10,000	(6,259)	37%
523-ZC · Fire Prevention	4,271	10,000	(5,730)	43%
523-ZG · Public Outreach	42	5,000	(4,958)	1%
<b>Total 523 · SPECIALIZED SERVICES</b>	<b>90,136</b>	<b>498,022</b>	<b>(407,886)</b>	<b>18%</b>
<b>524 · INSURANCE</b>				
524-A · Comprehensive Insurance	83,358	90,200	(6,842)	92%
<b>Total 524 · INSURANCE</b>	<b>83,358</b>	<b>90,200</b>	<b>(6,842)</b>	<b>92%</b>
<b>526 · TRAINING &amp; CONFERENCES</b>				
526-A · Training	13,023	67,000	(53,977)	19%
526-I · EMS Recertifications	605	3,100	(2,495)	20%
<b>Total 526 · TRAINING &amp; CONFERENCES</b>	<b>13,628</b>	<b>70,100</b>	<b>(56,472)</b>	<b>19%</b>
<b>526-1 · MEMBERSHIPS &amp; STAFF CONF.</b>				
526-1A · General	950	1,600	(650)	59%
526-1B · FDAC	440	440	0	100%
526-1C · Costco	0	110	(110)	0%
<b>Total 526-1 · MEMBERSHIPS &amp; STAFF CONF.</b>	<b>1,390</b>	<b>2,150</b>	<b>(760)</b>	<b>65%</b>

**SMFD  
Budget Report  
2015/2016**

40%	July to Nov 12, 2015	Budget	Over/(Under) Budget	% of Budget
<b>526-2 · MEETINGS &amp; TRAVEL EXPENSES</b>				
526-2A · Food/Meetings/Training	918	5,550	(4,632)	17%
526-2B · Transportation/Bridge Tolls	346	1,250	(904)	28%
526-2C · Bi-Monthly Reserve Meeting	0	1,000	(1,000)	0%
526-2D · Strike Team Expenses	1,667	3,000	(1,333)	56%
<b>Total 526-2 · MEETINGS &amp; TRAVEL EXPENSES</b>	<b>2,930</b>	<b>10,800</b>	<b>(7,870)</b>	<b>27%</b>
<b>527 · RENT</b>	<b>50,000</b>	<b>100,000</b>	<b>(50,000)</b>	<b>50%</b>
<b>583-4 · EQUIPMENT</b>				
583-4A · Admin Infrastructure	21,451	25,000	(3,549)	86%
583-4C · Knox Box Key Replacement	0	1,000	(1,000)	0%
583-4D · Hydrants	0	33,000	(33,000)	0%
583-4F · Hoses	3,060	22,000	(18,940)	14%
583-4G · Gas Detectors, Sensors	0	4,200	(4,200)	0%
583-4H · Radios	5,693	17,450	(11,757)	33%
583-4R · New Workstations	0	3,500	(3,500)	0%
583-4V · MDC iPad Program	0	4,050	(4,050)	0%
<b>Total 583-4 · EQUIPMENT</b>	<b>30,204</b>	<b>110,200</b>	<b>(79,996)</b>	<b>27%</b>
<b>583-5 · FUNDED FROM RESERVES</b>				
583-5H · Other Repairs	0	40,000	(40,000)	0%
583-5U · Telestaff	4,837	28,268	(23,431)	17%
583-5V · Station 4 Remodel	0	142,130	(142,130)	0%
583-5W · Deployment Analysis	4,312	45,000	(40,688)	10%
<b>Total 583-5 · FUNDED FROM RESERVES</b>	<b>9,149</b>	<b>255,398</b>	<b>(246,249)</b>	<b>4%</b>
<b>585 · DEBT SERVICE</b>	<b>58,869</b>	<b>58,869</b>	<b>0</b>	<b>100%</b>
<b>589 · CONTINGENCY</b>	<b>0</b>	<b>50,000</b>	<b>(50,000)</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>4,714,398</b>	<b>13,422,572</b>	<b>(8,708,174)</b>	<b>35%</b>
<b>NET EXCESS/(DEFICIENCY)</b>	<b>(4,464,887)</b>	<b>779,520</b>		