

# **CENTRAL FIRE PROTECTION DISTRICT**

## **#4**



## **2018 ANNUAL OPERATING BUDGET**

# ANNUAL OPERATING BUDGET

For the Year Beginning January 1, 2018



## THE CENTRAL FIRE PROTECTION DISTRICT #4 OF EAST BATON ROUGE PARISH

**William M. Porche**  
FIRE CHIEF

**Clif Richardson**  
CHAIRMAN OF THE BOARD

### BOARD OF COMMISSIONERS MEMBERS

**Dr. Scott Browning, D.D.S.**  
**Dr. Kevin Rogers, O.D.**  
**Chuck Langlois, Secretary**  
**Kenneth C. Montgomery, Sr.**

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## ***MISSION STATEMENT***

The Central Fire Protection District #4 has the responsibility of providing services to the citizens of the Central Community in the protection of life and property from the perils of fire and other emergencies, through execution of the latest methods of rescue, first aid, and firefighting.

The Central Fire Protection District #4 is a combination paid/volunteer fire service organization maintaining five stations, an administration, and training facility.

The Central Fire Protection District #4 is dedicated to the preservation of life and property in the community and to continuously improve the capability and delivery of its public service.

The Central Fire Protection District #4 will manage its fire service task with the highest regard for humanity, safety, property preservation, the environment, cost, and community well being.

***BUDGET MESSAGE FROM THE FIRE CHIEF***

December 19, 2017

Board of Commissioners  
Central Fire Protection District #4  
Baton Rouge, Louisiana

Gentlemen:

I respectfully submit for your review and consideration a budget for the Central Fire Protection District #4 (the District) for the year 2018. The budget document includes anticipated revenues and expenditures for the general fund.

The financial plan for the District is to provide a means of financing the essential recurring fire protection services to our community. 2018 will see revenues stabilizing after the flood of 2016. Most revenue streams have returned to pre-flood levels. We have put in place a long term financial plan to repay Community Disaster Loan while at the same time continuing to provide our current level of service to our community.

The objective of the budget is to provide for essential services, and for expenditures that are expected to occur during the year, which are elective in nature. The District is responsible for providing a means of financing the essential services, while at the same time providing a fund balance that will be sufficient to cover unanticipated expenditures.

Respectfully Submitted,



William M. Porche,  
Fire Chief

## ***GOALS AND OBJECTIVES***

- Continue to provide services to the citizens of the District in the protection of life and property from the perils of fire and other emergencies. The execution of the latest methods of rescue, first-aid, and firefighting.
- Continue to maintain its Class Three insurance rating, which reduces insurance premiums for the citizens in the District, and at the same time work toward reduction to a lower class rating.
- Continue to maintain five fire stations strategically located throughout the area, in order to provide the most efficient response time to emergency incidents.
- Expand our full time staff through the hiring of additional personnel. We anticipate starting a recruit academy in the spring.
- Continue the implementation of positions approved by the passage of 4.25 mil tax.
- Expand our volunteer staffing by recruiting and training additional firefighters.
- Enhance our firefighting equipment with anticipated grant funds.
- Continue to actively seek and obtain future grants funds.
- Equip ALL Engines and Rescues with I-Pads to allow remote access to pre fire plan information and active 911 while on scene of emergencies.
- Replace 2.5" fire hose to meet current standards.
- Upgrade and enhance rescue equipment.
- Continue to promote financial responsibility of the Central Fire Protection District #4 through preparing and adhering to the budget.
- Continue to maximize the computer system and network performance through continued technical improvements and updating our systems.
- Continue to provide public education programs that gives members of the community the opportunity to participate in, and attend various demonstrations and educational classes (e.g., CPR, first aid), and programs promoting fire prevention and fire safety in the home or place of business. To continue home smoke alarm program, battery program to the elderly and less fortunate in the Central Fire Protection District.
- Continue to expand and improve our training programs including mock drills and classes in vehicle extrication, Incident Command, Hazardous Materials, CPR training, first responder training, etc. for all paid personnel and volunteers so that they are

informed of the latest methods and techniques in firefighting, rescue, and mass disaster response.

- To develop a strategic plan to maintain our standard of operations and performance during the continued growth of our community.
- Continue to consider suggestions and new ideas that will foster more proficient fire service for the people in the Central Community.

### ***PERFORMANCE MEASURES***

- As of November 30, 2017, the CFPD#4 responded to a total of 2476 calls . The district's average response time is 4 minutes.
- It is anticipated that the emergency response total will increase to over 2600 calls by December 31, 2017.
- Captain Derek Glover, with the assistance of several firefighters, conducts Fire Prevention and Fire Safety presentations and demonstrations (smokehouse & educational robot), which were given to schools, day care centers, local church events and job fairs. We have also hosted multiple station tours. These demonstrations provided the opportunity for us to teach fire prevention to adults and school age children in the Central Community and surrounding areas.
- The Training Department, under the direction of Captain Stephen Branscum, continues to provide an extensive training program for its full-time, contract, and volunteer firefighters who are required to obtain approximately 18 hours of required training per month. Paid firefighters must attend a mandatory training session each month. They are also required 3 hours of individual in-service training per shift. Volunteer firefighters must obtain 22 hours of training per quarter to maintain active status. Volunteer medics must obtain 8 hours of training quarterly. The CFPD#4 also continues to provide training and education in emergency driving, extrication, incident command, LSU burn building, hazardous materials, weapons of mass destruction, first responder classes, and emergency medical technician (EMT) training.

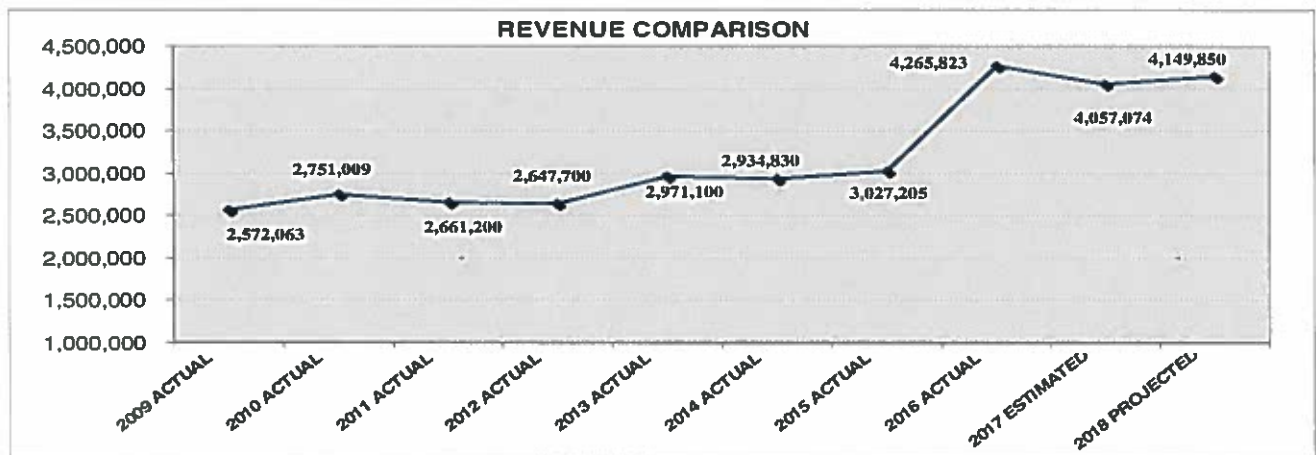
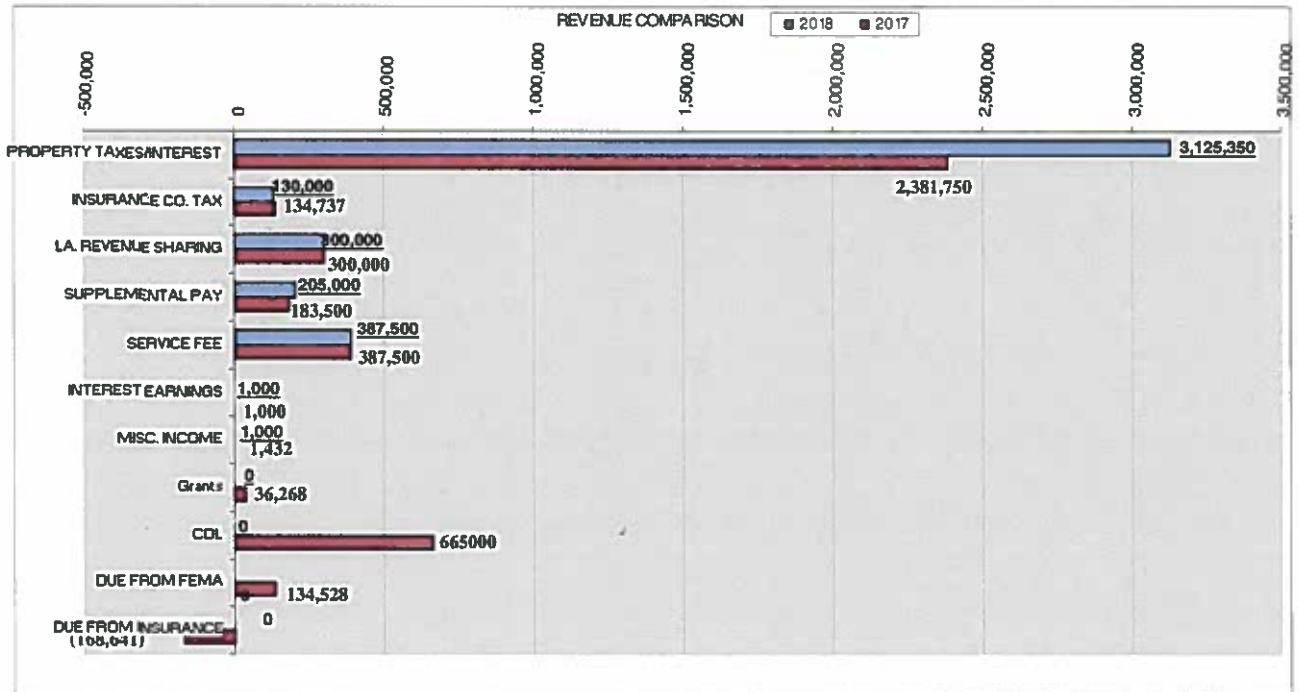
### ***ACCOMPLISHMENTS IN THE YEAR 2017***

- The Central Fire Protection District #4 (CFPD#4) has maintained an ISO Class three (3) rating by meeting all the requirements, assuring the citizens in the Central Community the best possible fire protection, and very low fire insurance rates.
- Upgrade and enhance computer system including new server and server room.
- Upgraded security and locking systems at all stations.
- New bay doors and roof at Station 33
- Purchase new rescue unit to replace old outdated vehicle.
- Sent 3 recruits to St. George Fire Department for recruit academy for certifications of FF1, FFII, Driver Operator and EMT.



**REVENUE COMPARISON 2017 Estimated 2018 BUDGET**

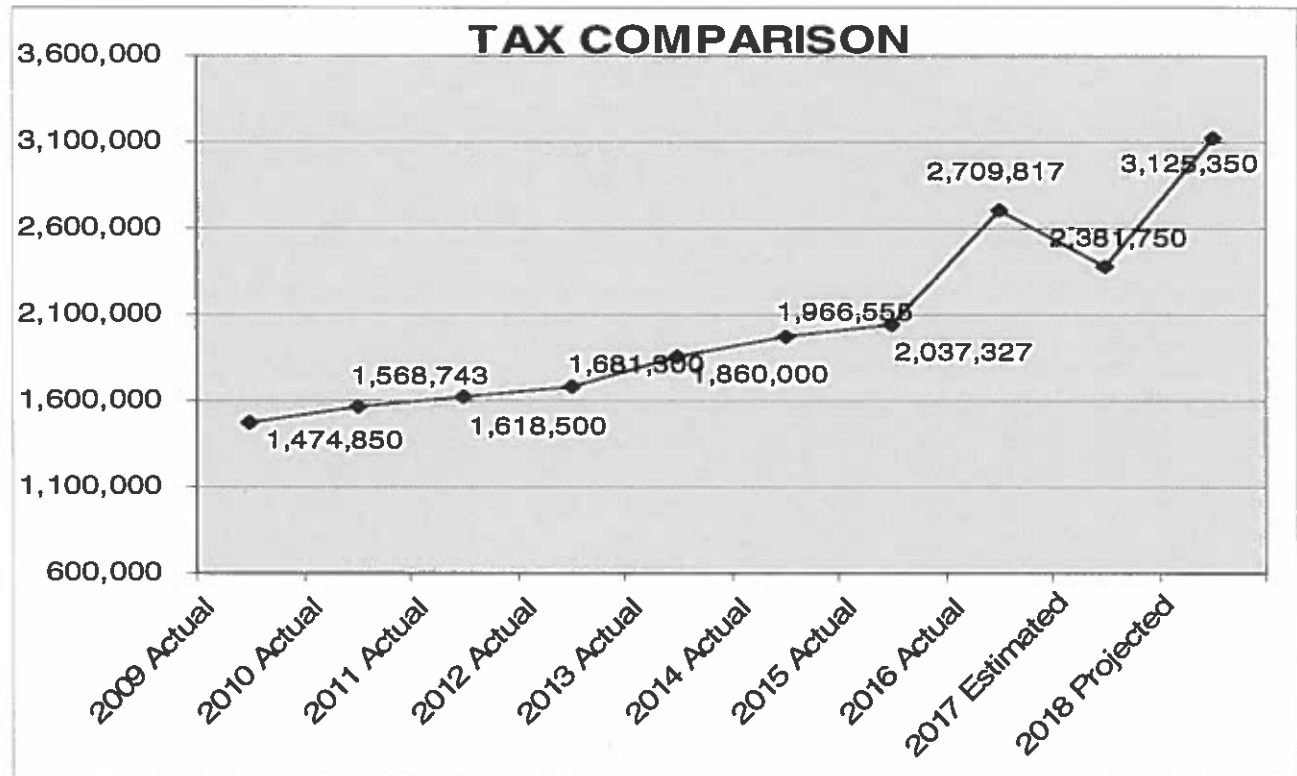
REVENUE SOURCE	2018 BUDGET		2017 Estimated		INCREASED	PERCENT
	AMOUNT 2018	PERCENT	AMOUNT 2017	PERCENT		
PROPERTY TAXES/INTEREST	3,125,350	75.31%	2,381,750	58.71%	743,600	31.2%
INSURANCE CO. TAX	130,000	3.13%	134,737	3.32%	(4,737)	-3.5%
LA. REVENUE SHARING	300,000	7.23%	300,000	7.39%	-	0.0%
SUPPLEMENTAL PAY	205,000	4.94%	183,500	4.52%	21,500	11.7%
SERVICE FEE	387,500	9.34%	387,500	9.55%	-	0.0%
INTEREST EARNINGS	1,000	0.02%	1,000	0.02%	-	0.0%
MISC. INCOME	1,000	0.02%	1,432	0.04%	(432)	-30.2%
Grants	0	0.00%	36,268	0.89%	-	0.0%
CDL	0	0.00%	665,000	16.39%	(665,000)	-100.0%
DUE FROM FEMA	0	0.00%	134,528	3.32%	(134,528)	-100.0%
DUE FROM INSURANCE	0	0.00%	(168,641)	-4.16%	168,641	-100.0%
<b>TOTAL</b>	<b>4,149,850</b>	<b>100.0%</b>	<b>4,057,074</b>	<b>100.00%</b>	<b>92,776</b>	<b>2.3%</b>



## BUDGET COMMENTS REVENUES

### PROPERTY TAXES

Property taxes are estimated to increase over 23%. All assessments have been returned to pre flood values. The estimated increase is \$740,000 which includes new properties added to the 2017 tax rolls.



### LOUISIANA REVENUE SHARING

Revenue sharing is funding by the State to offset homestead exemption, and is based on property taxes. Estimates have been increased to reflect estimated collections from prior year.

### INSURANCE COMPANY TAX

Fees generated from state insurance premiums and are distributed based on population. Estimate is based on prior year collections.

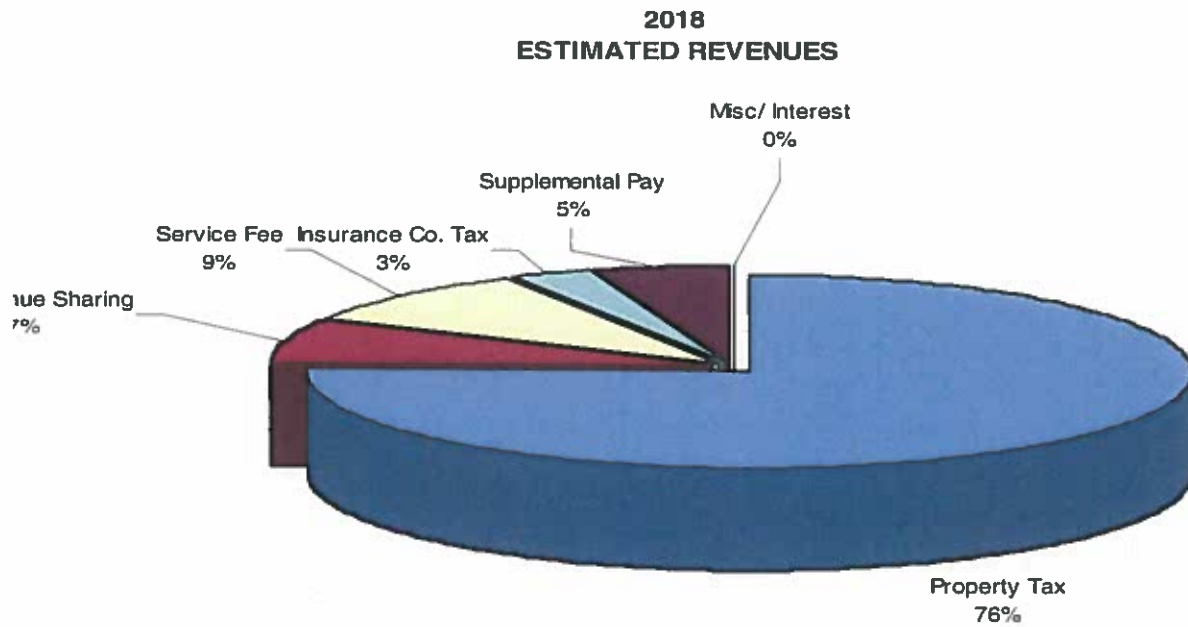
## **BUDGET COMMENTS REVENUES**

### **FIRE PROTECTION SERVICE CHARGE**

A \$32.00 service fee is assessed on each residential and commercial structure in the Central area. The service fee has been added to the tax rolls and is collected by the East Baton Rouge Parish Sheriff. Estimates have been based on prior year collections.

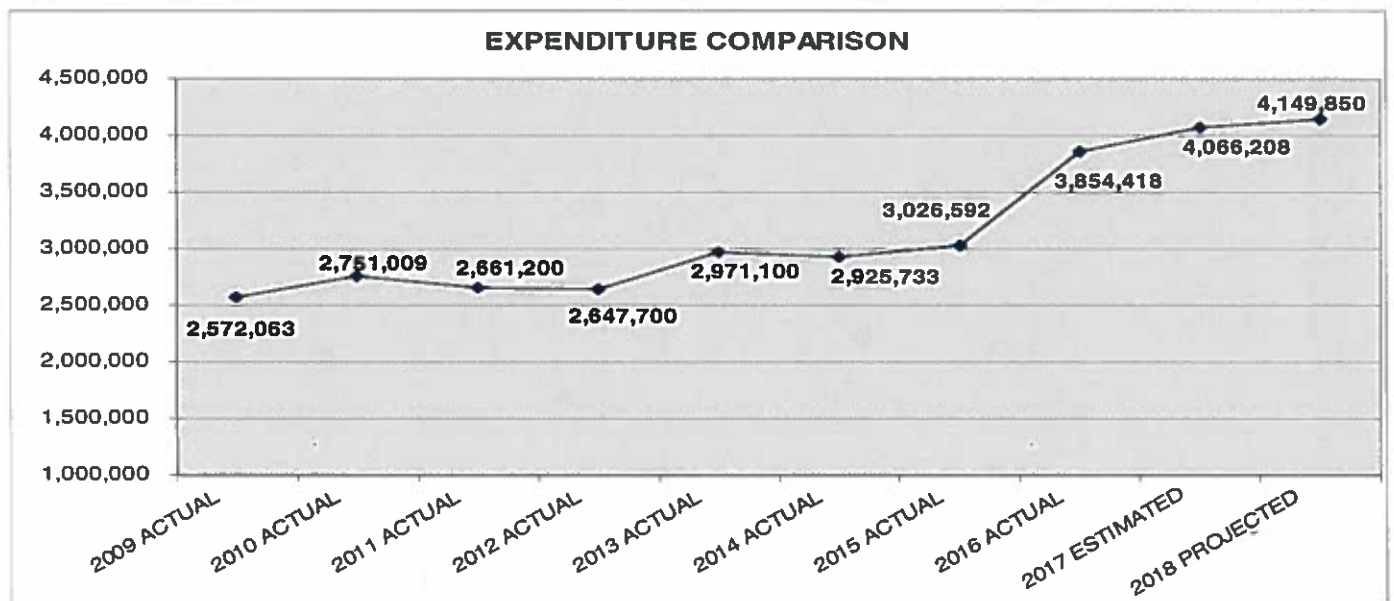
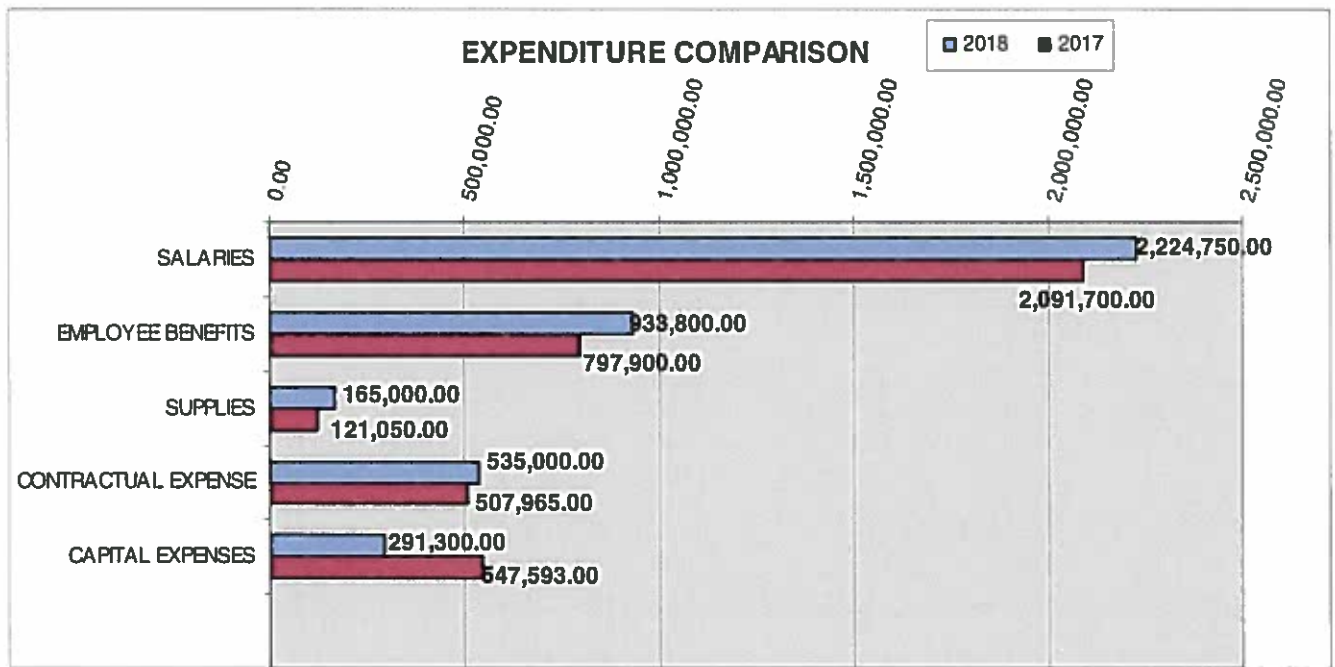
### **STATE SUPPLEMENTAL PAY**

This budget line reflects revenues received from the State to offset supplemental paychecks issued monthly to employees.



**EXPENDITURES COMPARISON 2018 BUDGET 2017 Estimated**

<u>COST CATEGORY</u>	<u>2018 BUDGET</u>		<u>2017 Estimated</u>		<u>INCREASED</u>	<u>PERCENT</u>
	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>		
	2018		2017			
SALARIES	2,224,750.00	53.61%	2,091,700.00	51.44%	133,050.00	6.36%
EMPLOYEE BENEFITS	933,800.00	22.50%	797,900.00	19.62%	135,900.00	17.03%
SUPPLIES	165,000.00	3.98%	121,050.00	2.98%	43,950.00	36.31%
CONTRACTUAL EXPENSE	535,000.00	12.89%	507,965.00	12.49%	27,035.00	5.32%
CAPITAL EXPENSES	291,300.00	7.02%	547,593.00	13.47%	-256,293.00	-46.80%
<b>TOTAL</b>	<b>4,149,850.00</b>	<b>100.00%</b>	<b>4,066,208.00</b>	<b>100.00%</b>	<b>83,642.00</b>	<b>2.06%</b>



## BUDGET COMMENTS EXPENDITURES

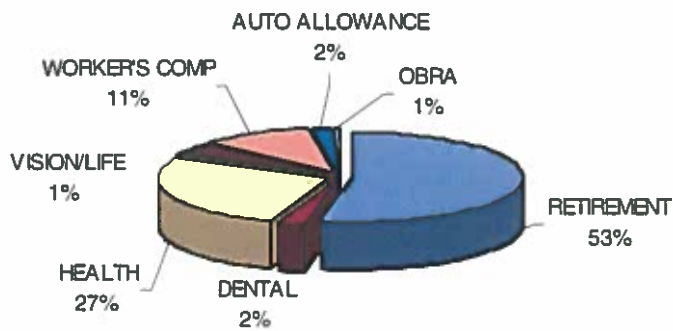
### SALARIES

- Includes all full time positions with overtime, & incentive pay.
- Includes funding for 3 new employees and all associated cost.
- Contract pay includes relief workers for vacation, sick, and education time for full time employees. Contract pay also includes part-time Chief Officer and Clerical positions.
- Educational incentive pay includes \$1250 for associate degrees and \$1500 for bachelor's degree.
- Eligible full time employees will receive annual increases.

### EMPLOYEE BENEFITS

- Retirement contributions rate is currently 26.25% and is expected to remain unchanged.
- Health insurance benefits premium will increase 4% for 2018.
- Dental premiums will increase 4% over current year.
- Employer contribution has been set at 65%.
- Employee contribution will be 35%.
- Worker's Compensation premium rates have remained basically unchanged.
- Automobile allowance will remain \$700 a month.

#### EMPLOYEE BENEFITS



## ***BUDGET COMMENTS EXPENDITURES***

### **SUPPLIES**

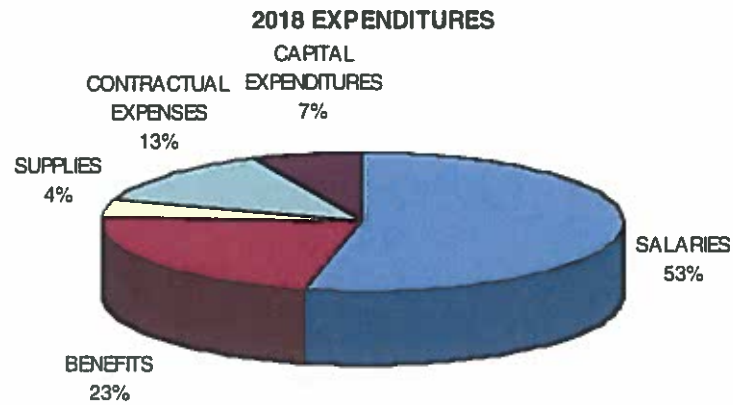
- Supply lines have changed little from last year, supply lines do include communication supplies, firefighter gear, firefighter supplies, and uniforms for new employees.
- Computer hardware has increase to place IPADS in all engines and rescue vehicles.
- Fire hose increase is due to the replacement of all 2.5" hose that is outdated.
- A new line item has been added (furniture and fixtures) to replace furniture at fire stations.

### **CONTRACTUAL SERVICES**

- Auditing and Accounting is for annual audit and quarterly payroll taxes. Increase is to cover additional audit cost and Millimin Fee for OBEP.
- Sheriff's office charges are for the collection of service fee. The sheriff charges 8.25%
- Assessor charges are for placing the service fee on the tax rolls. \$1.00 for first 5,000 listings and \$.50 for each additional listing.
- Insurance general and management liability, umbrella, and portable equipment policies will increase approximately 3-5%.
- Retirement costs have increased due to re assessment in property taxes.
- Fire hydrant rentals increase slightly due to additional hydrants.
- Repair and maintenance to buildings includes replacing bay doors at station 34 and flooring in administrative building.
- Appropriations have been made to training for new hires.
- Communications has been budgeted to include service for IPADS in engines and rescues.
- All other expenses are in line with last year's.

## CAPITAL EXPENDITURES

- Includes payment for Engines and Rescue.
- Funding has been included to upgrade and enhance our current rescue equipment.
- Firefighting equipment funding is for Fire Department match AFG Grant.



**CENTRAL FIRE PROTECTION DISTRICT #4  
2018 GENERAL FUND - BUDGET**

	Current Year				Upcoming Year		
	Proposed Budget	Last Adopted Budget	Actual Year-to-Date as of (10/30)	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
<b>SUMMARY OF REVENUES - BY SOURCES</b>							
<b>Local sources:</b>							
TAX-OPERATIONS/MAINTENANCE	1,186,650.00	1,186,650.00	1,233,318.09	-	1,233,318.09	1,619,143.00	31.3%
TAX-SALARY/CAPITAL OUTLAY	593,350.00	593,350.00	616,572.15	-	616,572.15	809,571.00	31.3%
TAX-SALARY/BENEFITS	504,300.00	504,300.00	524,847.95	-	524,847.95	688,136.00	31.1%
FIRE PROTECTION SERVICE FEE	334,500.00	384,500.00	388,177.93	-	388,177.93	387,500.00	-0.2%
INTEREST AND PENALTIES TAXES/FEES	6,250.00	6,250.00	8,376.52	-	8,376.52	8,500.00	1.5%
INTEREST EARNING	1,200.00	1,200.00	862.90	-	862.90	1,000.00	15.9%
MISC. INCOME	1,000.00	1,000.00	1,201.77	-	1,201.77	1,000.00	-16.8%
Total Revenues from Local Sources	2,627,250.00	2,677,250.00	2,773,357.31	-	2,773,357.31	3,514,850.00	26.7%
<b>State sources:</b>							
LOUISIANA REVENUE SHARING	244,500.00	264,500.00	200,041.02	81,500.00	281,541.02	300,000.00	6.6%
INSURANCE TAX	125,500.00	125,500.00	134,736.77	-	134,736.77	130,000.00	-3.5%
STATE SUPPLEMENTAL PAY	156,000.00	156,000.00	153,500.00	30,000.00	183,500.00	205,000.00	11.7%
LAGAP GRANT	-	-	-	-	-	-	0.0%
Total Revenues from State Sources	526,000.00	546,000.00	488,277.79	111,500.00	599,777.79	635,000.00	5.9%
<b>Other sources:</b>							
FEMA	696,000.00	696,000.00	534,528.08	265,000.00	799,528.08	-	-
INSURANCE	27,250.00	27,250.00	(168,640.92)	-	(168,640.92)	-	-
GRANTS	723,250.00	31,000.00	36,268.00	265,000.00	667,155.16	-	-
Total Revenues from Other Sources	1,446,500.00	754,250.00	402,155.16	265,000.00	667,155.16	-	-100.0%
Total Revenues by Sources	3,876,500.00	3,977,500.00	3,663,790.26	376,500.00	4,040,290.26	4,149,850.00	2.7%



**SUMMARY OF EXPENDITURES - SALARIES**

REGULAR EMPLOYEES	1,594,000.00	1,311,504.16	262,000.00	1,573,504.16	-1.3%	1,660,000.00	5.5%
CONTRACT EMPLOYEES	135,000.00	85,823.00	22,000.00	107,823.00	-20.1%	135,000.00	25.2%
SCHEDULED OVERTIME	34,000.00	31,337.35	5,670.00	37,007.35	8.8%	38,250.00	3.4%
UNSCHEDULED OVERTIME	95,000.00	103,242.21	16,000.00	119,242.21	25.5%	125,000.00	4.8%
STATE SUPPLEMENTAL PAY	156,000.00	153,500.00	30,000.00	183,500.00	17.6%	205,000.00	11.7%
HOLIDAY PAY	42,500.00	34,834.32	12,000.00	46,834.32	10.2%	48,500.00	3.6%
STEP UP PAY	2,750.00	5,135.00	600.00	5,735.00	108.5%	6,000.00	4.6%
SPECIAL OVERTIME/CONTRACT	7,000.00	-	7,000.00	7,000.00	0.0%	7,000.00	0.0%
EDUCATIONAL PAY	2,066,250.00	1,725,376.04	355,270.00	2,080,646.04	0.7%	2,224,750.00	6.9%
Total Expenditures by SALARIES							

**SUMMARY OF EXPENDITURES - EMPLOYEE BENEFITS**

RETIREMENT- EMPLOYER'S PORTION	452,000.00	368,869.98	76,500.00	445,369.98	-1.5%	495,000.00	11.1%
INSURANCE-GROUP DENTAL	22,500.00	17,475.64	2,000.00	19,475.64	-13.4%	22,500.00	15.5%
INSURANCE- GROUP HEALTH	248,000.00	203,080.77	22,000.00	225,080.77	-9.2%	251,500.00	11.7%
INSURANCE- GROUP VISION	4,500.00	3,383.87	375.00	3,758.87	-16.5%	4,500.00	19.7%
INSURANCE- GROUP LIFE	4,800.00	3,881.11	800.00	4,681.11	-2.5%	5,000.00	6.8%
MEDICARE	30,000.00	21,841.94	5,000.00	26,841.94	-10.5%	30,000.00	11.8%
OBRA	6,000.00	3,453.80	1,000.00	4,453.80	-25.8%	6,000.00	34.7%
WORKER'S COMP	102,500.00	35,965.00	21,000.00	56,965.00	-44.4%	102,500.00	79.9%
AUTOMOBILE ALLOWANCE	16,800.00	14,000.00	2,800.00	16,800.00	0.0%	16,800.00	0.0%
Total Expenditures by EMPL BENEFITS	887,100.00	671,952.11	131,475.00	803,427.11	-9.4%	933,800.00	16.2%

**SUMMARY OF EXPENDITURES - SUPPLIES**

CHEMICALS/FOAM	4,000.00	2,206.29	1,500.00	3,706.29	-7.3%	4,000.00	7.9%
COMMUNICATION SUPPLIES	4,000.00	199.50	1,500.00	1,699.50	-57.5%	2,000.00	17.7%
COMPUTER HARDWARE	5,000.00	279.99	17,000.00	17,279.99	-1.3%	13,500.00	-21.9%
COMPUTER SOFTWARE	6,000.00	9,386.84	-	9,386.84	56.4%	11,000.00	17.2%
FIRE EXTINGUISHER REFILLED	500.00	25.00	400.00	425.00	-15.0%	1,000.00	135.3%
FIRE HOSE	2,000.00	-	2,000.00	2,000.00	0.0%	15,000.00	650.0%
FIRE PREVENTION MATERIALS	5,000.00	3,470.50	1,000.00	4,470.50	-10.6%	5,000.00	11.8%
FIREFIGHTING SUPPLIES	7,500.00	5,075.02	4,500.00	9,575.02	27.7%	7,500.00	-21.7%
FIRE FIGHTING BUNKER GEAR	25,300.00	23,628.12	1,000.00	24,628.12	-2.7%	26,000.00	5.6%
FOOD FOR HUMAN CONSUMPTION	3,000.00	2,747.11	500.00	3,247.11	8.2%	3,000.00	-7.6%
FURNITURE & FIXTURES						7,500.00	
FUEL, OIL, & LUBRICANTS	32,500.00	22,445.91	4,000.00	26,445.91	-18.6%	30,000.00	13.4%
ICE	1,500.00	876.00	250.00	1,126.00	-24.9%	1,500.00	33.2%
JANITORIAL SUPPLIES	3,000.00	1,896.39	800.00	2,696.39	-10.1%	3,000.00	11.3%
MAINTENANCE SUPPLIES	500.00	-	100.00	100.00	-80.0%	1,000.00	900.0%
MEDICAL OXYGEN/GASES	2,000.00	1,293.54	300.00	1,593.54	-20.3%	2,000.00	25.5%
MEDICAL SUPPLIES	5,000.00	1,973.77	1,000.00	2,973.77	-40.5%	5,000.00	68.1%
OFFICE SUPPLIES	2,500.00	2,168.12	400.00	2,568.12	2.7%	3,000.00	16.8%
OTHER OPERATING & MAINT. SUPPLIES	6,000.00	3,453.42	1,000.00	4,453.42	-25.8%	6,000.00	34.7%
PROFESSIONAL PUBLICATIONS/ SUBSCR	3,500.00	4,671.16	250.00	4,921.16	40.6%	5,500.00	11.8%
UNIFORMS	15,000.00	8,167.72	2,000.00	10,167.72	-32.2%	12,500.00	22.9%
Total Expenditures by SUPPLIES	133,890.00	93,964.40	39,500.00	133,464.40	-8.8%	165,000.00	23.6%

**SUMMARY OF EXPENDITURES - CONTRACTUAL SERVICES**

AUDITING & ACCOUNTING FEES	13,200.00	14,051.43	250.00	14,301.43	8.3%	17,000.00	18.9%
EBR SHERIFF CHARGES	32,000.00	28,990.88	-	28,990.88	-9.4%	32,000.00	10.4%
EBR ASSEOR CHARGES	8,500.00	-	8,500.00	8,500.00	0.0%	8,500.00	0.0%
DUES & MEMBERSHIPS	1,000.00	690.00	-	690.00	-31.0%	1,000.00	44.9%
ELECTRICITY & GAS	27,500.00	19,215.33	6,900.00	26,115.33	-5.0%	27,500.00	5.3%
WATER & SEWER CHARGES	4,500.00	2,588.05	600.00	3,188.05	-29.2%	4,000.00	25.5%
MEDICAL & HOSPITAL SERVICES	3,000.00	342.00	1,000.00	1,342.00	-55.3%	3,000.00	123.5%
WORKSTEPS & PHYSICALS	5,000.00	7,973.66	250.00	8,223.66	64.5%	7,500.00	-8.8%
INSURANCE- FLEET	38,650.00	35,442.00	-	35,442.00	-8.3%	38,000.00	7.2%
INSURANCE- GENERAL LIABILITY	64,850.00	60,852.75	-	60,852.75	-6.2%	65,000.00	6.8%
LEGAL ADVERTISEMENT	1,000.00	88.36	500.00	588.36	-41.2%	1,000.00	70.0%
LEGAL SERVICES	8,000.00	3,650.70	1,750.00	5,400.70	-32.5%	8,000.00	48.1%
OTHER CONTRACTUAL SERVICES	2,750.00	1,750.00	350.00	2,100.00	-23.6%	2,750.00	31.0%
RETIREMENT COST	69,000.00	69,559.80	-	69,559.80	0.8%	93,500.00	34.4%
POSTAGE	750.00	294.00	300.00	594.00	-20.8%	750.00	26.3%

JANITORIAL & EXTERMINATION SERVIC	5,000.00	4,055.00	800.00	4,855.00	-2.9%	5,000.00	3.0%
PHOTOGRAPHY	500.00	-	100.00	100.00	-80.0%	500.00	
PRINTING	1,000.00	461.54	100.00	561.54	-43.8%	1,000.00	78.1%
RENTALS- FIRE HYDRANTS	27,000.00	22,384.56	4,550.00	26,934.56	-0.2%	28,000.00	4.0%
RENTALS- OFFICE EQUIPMENT	2,500.00	1,954.80	390.00	2,944.80	-6.2%	3,000.00	27.9%
RENTAL OTHER	500.00	-	-	-	-100.0%	500.00	
REPAIR & MAINT.- BUILDINGS	57,000.00	80,902.00	34,000.00	114,902.00	0.4%	52,000.00	-54.7%
REPAIR & MAINT.- BUNKER GEAR	6,000.00	12,348.11	100.00	12,448.11	107.5%	7,500.00	-39.7%
REPAIR & MAINT.- COMM. EQUIPMENT	3,500.00	658.07	600.00	1,258.07	-64.1%	5,000.00	
REPAIR & MAINT.- MOTOR VEHICLES	40,000.00	29,530.92	11,000.00	40,530.92	1.3%	45,000.00	11.0%
REPAIR & MAINT.- COMPUTERS	500.00	-	250.00	250.00	-50.0%	8,000.00	3100.0%
REPAIR & MAINT.- EQUIPMENT	7,500.00	2,375.09	1,000.00	3,375.09	-55.0%	5,000.00	48.1%
REPAIR & MAINT.- SCBA	3,000.00	8,627.17	500.00	9,127.17	204.2%	8,000.00	-12.3%
TRAINING							
MEDICAL	6,000.00	1,470.00	-	1,470.00	-75.5%	1,000.00	-32.0%
FIRE	6,000.00	11,499.45	-	11,499.45	91.7%	13,000.00	13.0%
PT							
CONFERENCE & SEMINARS	3,000.00	364.10	-	364.10	-87.9%	-	-100.0%
TELE COMMUNICATIONS							
CELLULAR	4,500.00	2,607.02	1,050.00	3,657.02	-18.7%	7,000.00	91.4%
INTERNET/COMMUNICATIONS	33,600.00	27,061.97	5,500.00	32,561.97	-3.1%	36,000.00	10.6%
Total Expenditures by CONTRACTUAL SERVICE	486,800.00	451,788.76	80,340.00	532,128.76	-2.2%	535,000.00	0.5%
<b>SUMMARY OF CAPITAL EXPENDITURES</b>							
CERTIFICATE OF INDEBTEDNESS	254,500.00	253,676.69	8,850.00	253,676.69	-0.3%	254,500.00	0.3%
FIREFIGHTING EQUIPMENT	20,800.00	14,500.00	-	23,350.00	12.3%	21,800.00	-6.6%
RESCUE EQUIPMENT	-	273,266.14	-	273,266.14	0.8%	15,000.00	-100.0%
MOTOR VEHICLES	275,300.00	541,442.83	8,850.00	550,292.83	0.7%	291,300.00	-47.1%
Total CAPITAL OUTLAY							
<b>GENERAL FUND SUMMARY</b>							
GENERAL FUND REVENUE	3,876,508.00	3,663,790.26	376,500.00	4,040,290.26	1.6%	4,149,850.00	2.7%
GENERAL FUND EXPENDITURES	3,849,250.00	3,484,524.14	615,435.00	4,099,959.14	-2.2%	4,149,850.00	1.2%
EXPENDITURES OVER/ UNDER REVENUES	27,258.00	179,266.12	(238,935.00)	(59,668.88)		0.00	
BEGINNING FUND BALANCE	2,826,539.00		3,443,969.00			3,443,969.00	
ENDING FUND BALANCE	2,853,789.00		3,231,219.00			3,443,969.00	