

CENTRAL FIRE PROTECTION DISTRICT

#4



2020 ANNUAL OPERATING BUDGET

ANNUAL OPERATING BUDGET

For the Year Beginning January 1, 2020



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

Stephen J. Branscum
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 17, 2019

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 2020. 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. Growth throughout the community is expected to continue in 2020. There are no anticipated impacts to the services that we provide as revenue projections for 2020 kept pace with the increases in benefits and other planned projects. This year will begin the repayment of the CDL from the 2016 flood recovery.

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,



Stephen J. Branscum
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 utilizing the latest methods of rescue, first-aid, and firefighting.
- Continue to maintain and improve upon its Class Three insurance rating, which reduces insurance premiums for the citizens in the District. The 2020 calendar year is our site visit from PIAL, so a focus will be on achieving improved results on our current rating.
- Continue to maintain five fire stations strategically located throughout the area, in order to provide the most efficient response time to emergency incidents.
- Replace (2) Fire Engines in accordance with the vehicle replacement plan in place. E-333 and E-353 are due for replacement in the beginning of 2020.
- In conjunction with other parish fire departments, begin the process of transitioning interested employees to the Advanced EMT level to facilitate improved patient care on medical calls.
- Enhance our firefighting equipment with anticipated grant funds.
- Continue to actively seek and obtain future grant funding.
- Continue to promote financial responsibility of the Central Fire Protection District #4 through preparing and adhering to the budget.
- Continue to provide public education programs that give 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.
- Continue with the home smoke alarm program & battery-replacement program for 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 personnel so that they are informed of the latest methods and techniques in firefighting, rescue, and mass disaster response.
- Foster additional training through outside resources such as the National Fire Academy and state/local fire conferences, in order to develop new ideas to further protect the Central community.
- To develop a strategic plan to maintain our standard of operations and performance during the continued growth of our community.

PERFORMANCE MEASURES

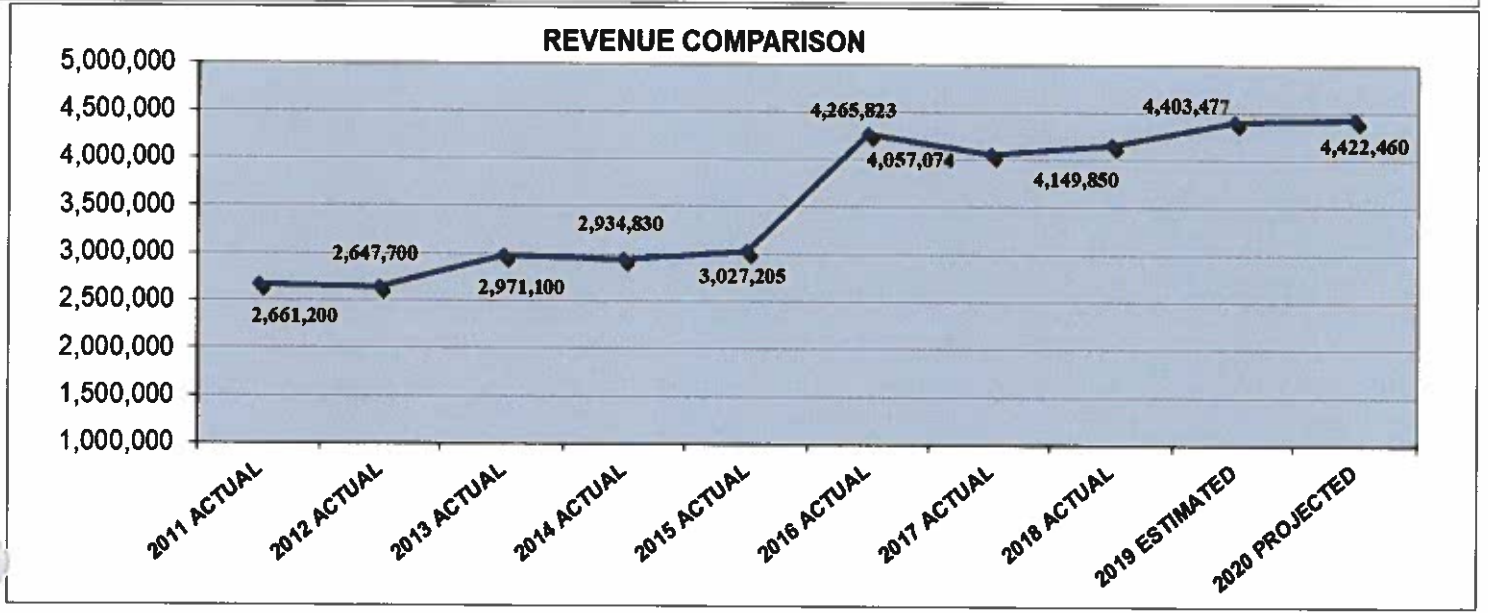
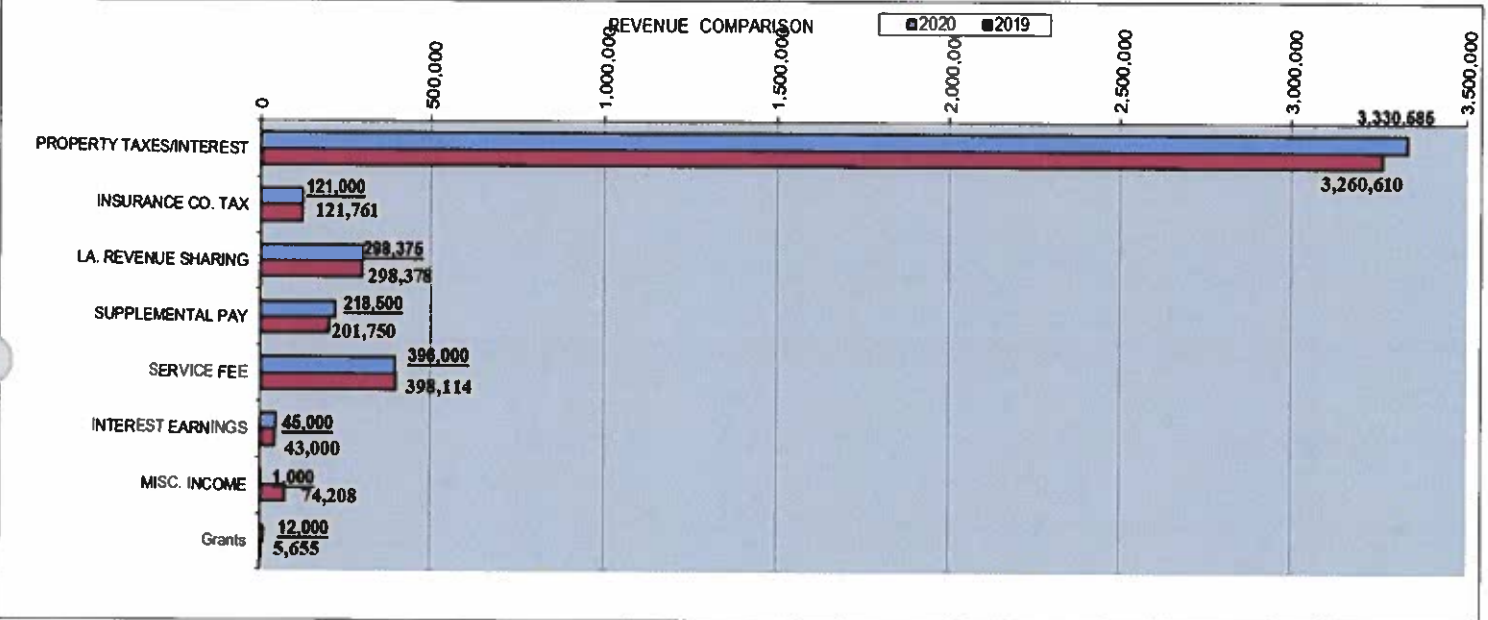
- As of November 30, 2019, the CFPD#4 responded to a total of 2791 calls. The district's average response time is 4 minutes 58 seconds.
- It is anticipated that the emergency response total will increase to over 3000 calls by December 31, 2020.
- Firefighter Lee Walker under the guidance of District Chief Derek Glover, 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 Sam "Trip" Haynes, continues to provide an extensive training program for its full-time, contract, and volunteer firefighters. Firefighters attend monthly drill sessions with East Side, District Six and St. George Fire Departments at East Side Station 91's training center. Firefighters are also required 2 hours of individual in-service training per shift. The CFPD#4 also continues to provide training and education in emergency driving, extrication, incident command, burn building, hazardous materials, weapons of mass destruction, first responder, and emergency medical technician (EMT) training.

ACCOMPLISHMENTS IN THE YEAR 2019

- 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.
- Completed the CAD Mobile project, which placed laptops in all CFD Engines, Rescues and Chief's Units. This brought the Automated Vehicle Location (AVL) component of the CAD system into operation, allowing the closest unit to be dispatched to an emergency, based on GPS location.
- CFPD #4 hired 1 Firefighter, who was sent to LSU-FETI for their Recruit Academy.
- Body Armor was placed on all riding positions in CFD Engines, Rescues and Chief's Units. This is utilized in conjunction with not only CFD's active threat policy, but also on any unsafe scene that units encounter.
- Replaced all bay doors at Station 34.
- Completed health and wellness physicals for all employees.

REVENUE COMPARISON 2019 Estimated 2020 BUDGET

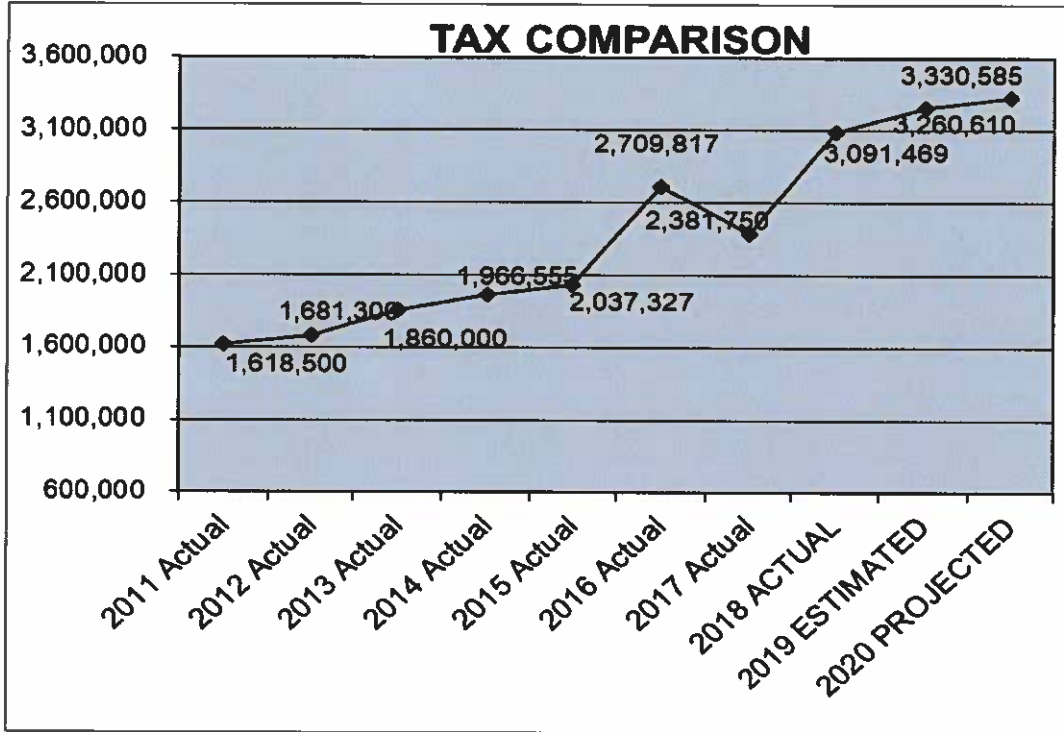
<u>REVENUE SOURCE</u>	<u>2020 BUDGET</u>		<u>2019 Estimated</u>		<u>INCREASED</u>	<u>PERCENT</u>
	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>		
	2020		2019			
PROPERTY TAXES/INTE	3,330,585	75.31%	3,260,610	74.05%	69,975	2.1%
INSURANCE CO. TAX	121,000	2.74%	121,761	2.77%	(761)	-0.6%
LA. REVENUE SHARING	298,375	6.75%	298,378	6.78%	(3)	0.0%
SUPPLEMENTAL PAY	218,500	4.94%	201,750	4.58%	16,750	8.3%
SERVICE FEE	396,000	8.95%	398,114	9.04%	(2,114)	-0.5%
INTEREST EARNINGS	45,000	1.02%	43,000	0.98%	2,000	4.7%
MISC. INCOME	1,000	0.02%	74,208	1.69%	(73,208)	-98.7%
Grants	12,000	0.27%	5,655	0.13%		
TOTAL	4,422,460	100.0%	4,403,476	100.00%	18,984	0.4%



BUDGET COMMENTS REVENUES

PROPERTY TAXES

Property taxes are estimated to increase 4.5%. All assessments have been returned to pre flood values. A 2.5% uncollectable rate has been calculated into budget to account for any flood reductions.



LOUISIANA REVENUE SHARING

Revenue sharing is funding by the State to offset homestead exemption, and is based on property taxes. Estimates based on prior year collections.

INSURANCE COMPANY TAX

Fees generated from state insurance premiums and are distributed based on population.

BUDGET COMMENTS REVENUES

FIRE PROTECTION SERVICE CHARGE

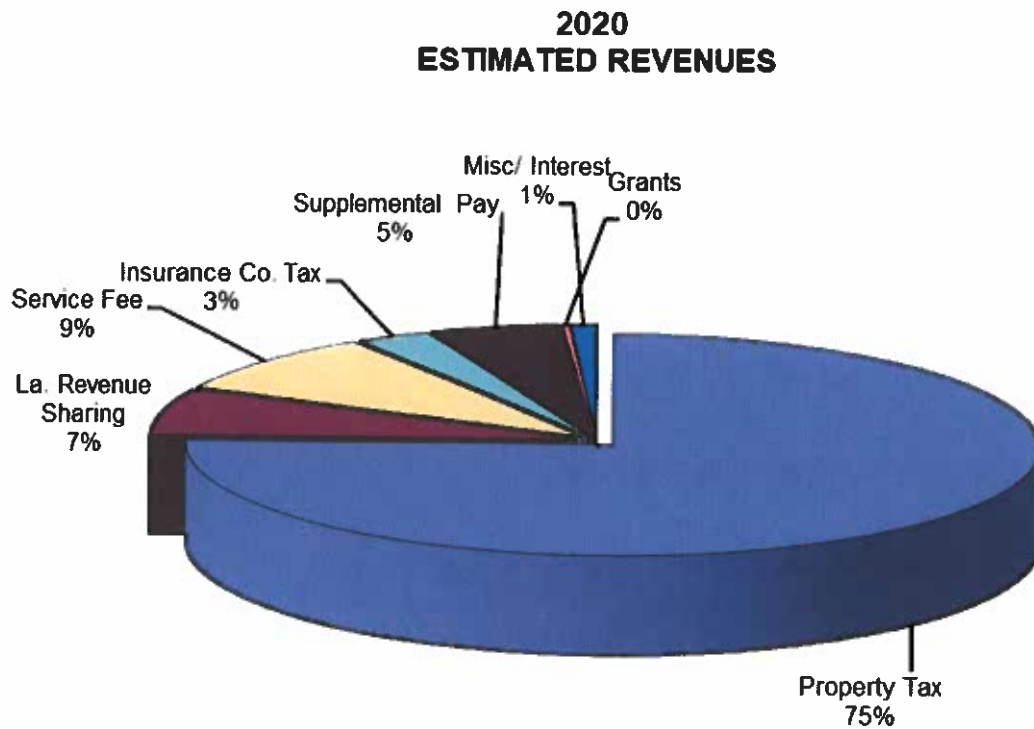
A \$32.00 service fee is assessed on each residential and commercial structure in the Central area. The service fee has been added to the tax rolls and is collected by the East Baton Rouge Parish Sheriff. Estimates have been based on prior year collections.

STATE SUPPLEMENTAL PAY

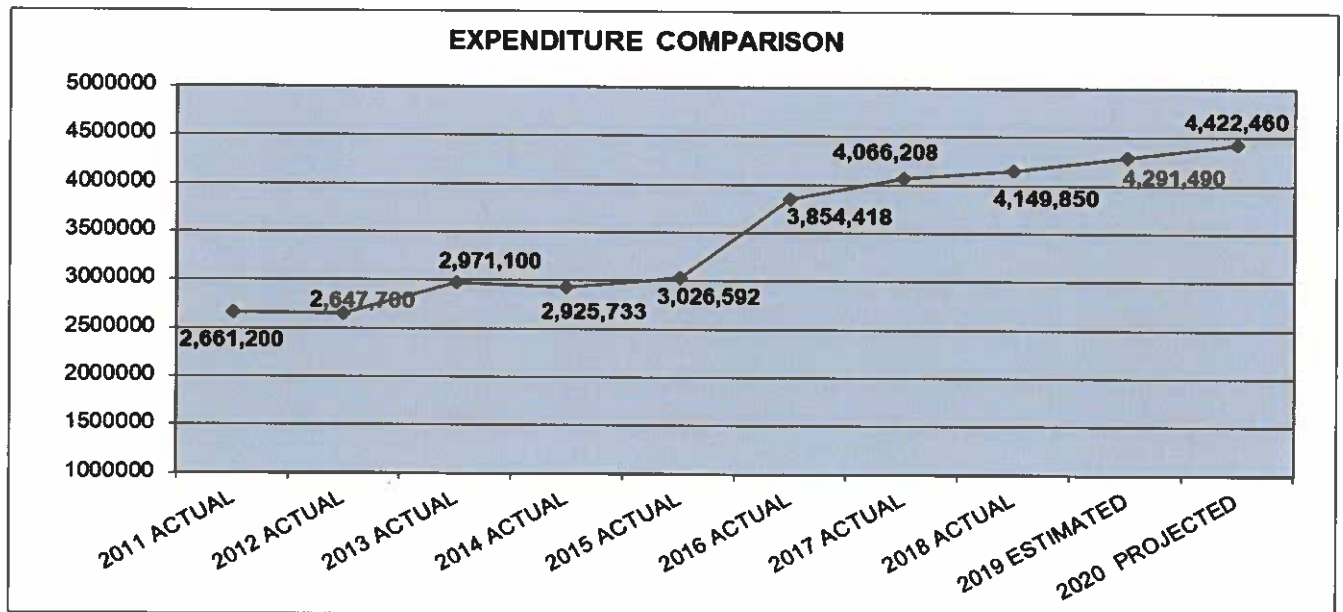
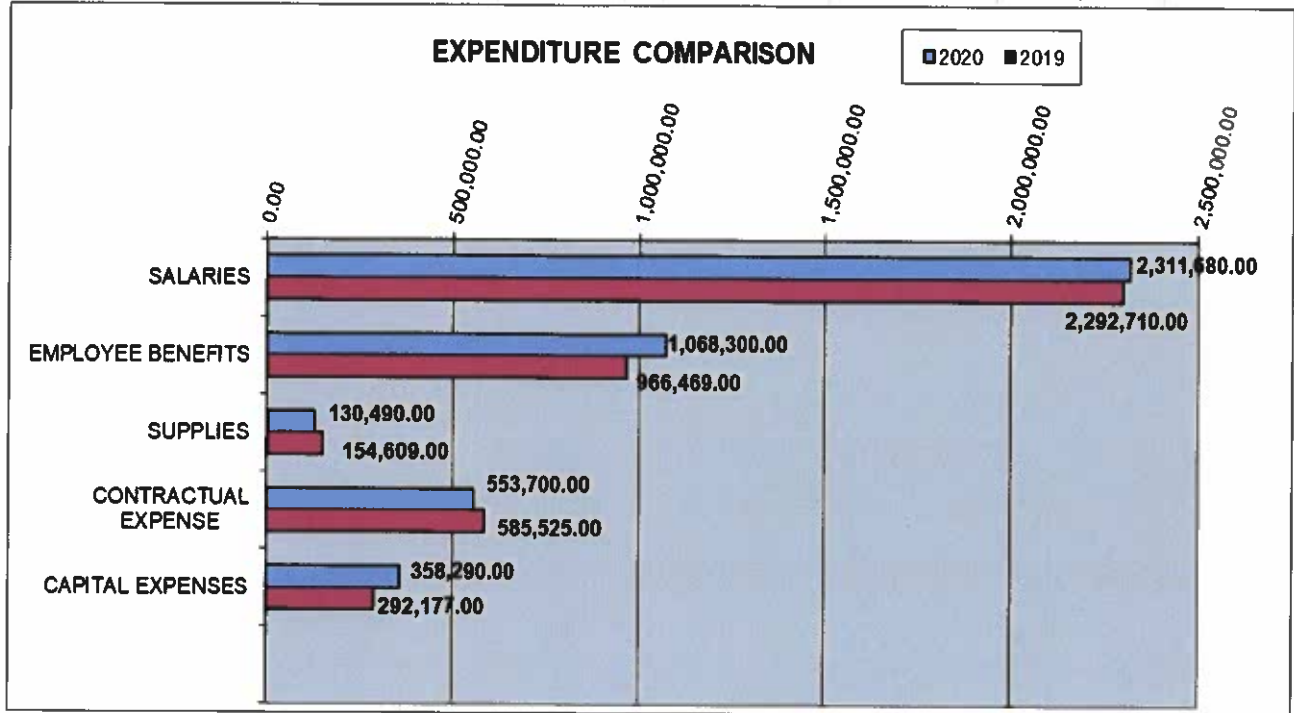
This budget line reflects revenues received from the State to offset supplemental paychecks issued monthly to employees.

GRANTS

Funds have been budgeted for a LaGAP grant in the amount of \$12,000.



EXPENDITURES COMPARISON 2020 BUDGET 2019Estimated						
COST CATEGORY	2020 BUDGET		2019 Estimated		INCREASED	PERCENT
	AMOUNT	PERCENT	AMOUNT	PERCENT		
	2020		2019			
SALARIES	2,311,680.00	52.27%	2,292,710.00	53.42%	18,970.00	0.83%
EMPLOYEE BENEFITS	1,068,300.00	24.16%	966,469.00	22.52%	101,831.00	10.54%
SUPPLIES	130,490.00	2.95%	154,609.00	3.60%	-24,119.00	-15.60%
CONTRACTUAL EXPENSE	553,700.00	12.52%	585,525.00	13.64%	-31,825.00	-5.44%
CAPITAL EXPENSES	358,290.00	8.10%	292,177.00	6.81%	66,113.00	22.63%
TOTAL	4,422,460.00	100.00%	4,291,490.00	100.00%	130,970.00	3.05%



BUDGET COMMENTS EXPENDITURES

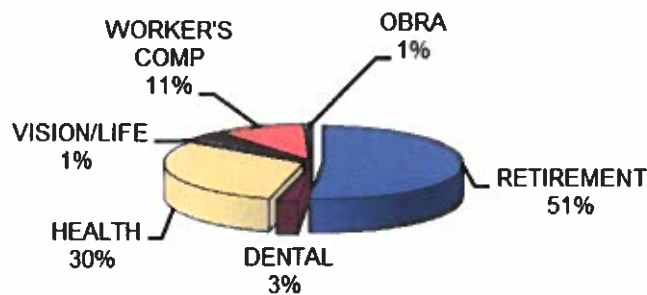
SALARIES

- Includes all full time positions with overtime, & incentive pay.
- Includes funding for making all promotional appointments due to the impending retirement of Asst. Chief Eller.
- 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.
- Overtime increased due to a decrease in available contract force.
- Educational incentive pay includes \$2000 for associate degrees and \$4000 for bachelor's degree as approved by the Board in 2019.
- Eligible full-time employees will receive annual increases.

EMPLOYEE BENEFITS

- Retirement contribution rate is currently 27.75% and is expected to increase to 32.25% in July 2020.
- Health insurance premiums will increase 5.6% for 2020.
- Dental premiums will remain the same for 2020.
- Employer contribution has been set at 65%.
- Employee contribution will be 35%.
- Premium Discounts will remain the same as current year.
- Worker's Compensation premiums have remained basically unchanged.

EMPLOYEE BENEFITS



BUDGET COMMENTS EXPENDITURES

SUPPLIES

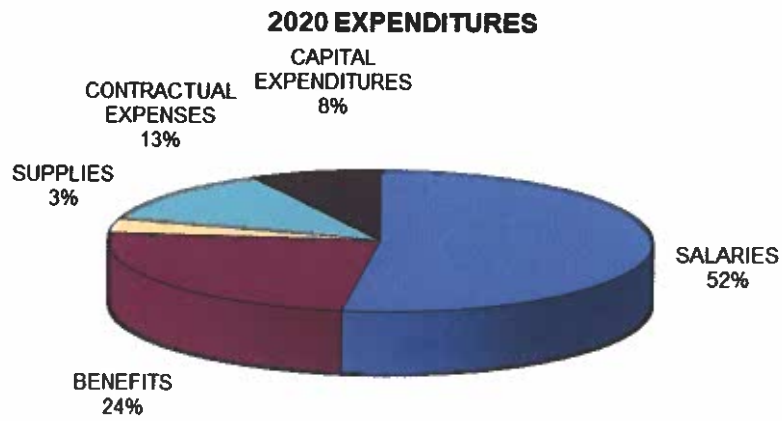
- Supply lines have changed little from last year, supply lines include communication supplies, firefighter gear, firefighter supplies, and uniforms for new employees.
- Computer hardware is for any needs related to the AVL systems.
- Computer software includes office 365, FireHouse, and QuickBooks.
- Firefighting equipment and supplies decreased as the necessary rating equipment was purchased in 2019.

CONTRACTUAL SERVICES

- Auditing and Accounting is for annual audit and quarterly payroll taxes.
- 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.
- Worksteps and physicals is for pre-employment and executive physical costs.
- Insurance general and management liability, umbrella, and portable equipment policies will increase approximately 3%.
- Fire hydrant rentals increased slightly due to additional hydrants.
- Training includes St. George Conference and added funds for relevant Fire Science classes.
- Communications has been budgeted to include service for computers in apparatus and to maintain current fiber speeds at the stations.
- All other expenses are in line with last year's numbers.

CAPITAL EXPENDITURES

- Includes payment for Engines and Rescue, which will be the final payment for the 2013 acquisitions.
- Firefighting equipment is funding for Radios.



**CENTRAL FIRE PROTECTION DISTRICT #4
2020 GENERAL FUND - BUDGET**

	Current Year				Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (11/15)	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget	Projected Actual Result at Year End vs. Proposed Budget
SUMMARY OF REVENUES - BY SOURCES							
Local sources:							
AX-OPERATIONS/MAINTENANCE	1,673,755.00	1,673,755.00	1,686,948.00	-	1,686,948.00	1,726,275.00	2.3%
AX-SALARY/CAPITAL OUTLAY	837,000.00	837,000.00	843,447.00	-	843,447.00	863,140.00	2.3%
AX-SALARY/BENEFITS	711,350.00	711,350.00	716,756.00	-	716,756.00	733,670.00	2.4%
FIRE PROTECTION SERVICE FEE	390,000.00	390,000.00	398,114.00	-	398,114.00	396,000.00	-0.5%
INTEREST AND PENALTIES TAXES/FEEES	7,500.00	7,500.00	13,459.00	-	13,459.00	7,500.00	-44.3%
INTEREST EARNING	1,000.00	1,000.00	40,197.00	2,803.00	43,000.00	45,000.00	4.7%
AISC. INCOME	1,000.00	1,000.00	74,188.00	20.00	74,208.00	1,000.00	-98.7%
Total Revenues from Local Sources	3,621,605.00	3,621,605.00	3,773,109.00	2,823.00	3,775,932.00	3,772,585.00	-0.1%
State sources:							
LOUISIANA REVENUE SHARING	300,000.00	300,000.00	198,919.00	99,459.00	298,378.00	298,375.00	0.0%
INSURANCE TAX	130,000.00	130,000.00	121,761.00	-	121,761.00	121,000.00	-0.6%
TATE SUPPLEMENTAL PAY	245,000.00	245,000.00	175,500.00	26,250.00	201,750.00	218,500.00	8.3%
AGAP GRANT	15,500.00	15,500.00	-	5,655.00	5,655.00	12,000.00	0.0%
Total Revenues from State Sources	690,500.00	690,500.00	496,180.00	131,364.00	627,544.00	649,875.00	3.6%
Other sources:							
EMA / CDL	-	-	-	-	-	-	
INSURANCE	-	-	-	-	-	-	
GRANTS	-	-	-	-	-	-	
Total Revenues from Other Sources	-	-	-	-	-	-	
Total Revenues by Sources	4,312,105.00	4,312,105.00	4,269,289.00	134,187.00	4,403,476.00	4,422,460.00	2.1%

SUMMARY OF EXPENDITURES - SALARIES

REGULAR EMPLOYEES	1,712,605.00	1,506,246.00	209,200.00	1,715,446.00	0.2%	1,738,180.00	1.3%
CONTRACT EMPLOYEES	150,000.00	111,731.00	17,900.00	129,631.00	-13.6%	120,000.00	-7.4%
SCHEDULED OVERTIME	44,000.00	36,147.00	5,247.00	41,394.00	-5.9%	45,500.00	9.9%
UNSCHEDULED OVERTIME	90,000.00	92,727.00	10,000.00	102,727.00	14.1%	100,000.00	-2.7%
STATE SUPPLEMENTAL PAY	245,000.00	175,500.00	26,250.00	201,750.00	-17.7%	218,500.00	8.3%
HOLIDAY PAY	63,500.00	39,500.00	23,000.00	62,500.00	-1.6%	65,500.00	4.8%
STEP-UP PAY	6,000.00	6,440.00	1,500.00	7,940.00	32.3%	8,000.00	0.8%
SPECIAL OVERTIME/CONTRACT	7,000.00	17,322.00	-	17,322.00	100.0%	16,000.00	14.3%
EDUCATIONAL PAY	2,318,105.00	1,985,613.00	307,097.00	2,292,710.00	-1.1%	2,311,680.00	0.8%
Total Expenditures by SALARIES							

SUMMARY OF EXPENDITURES - EMPLOYEE BENEFITS

RETIREMENT- EMPLOYER'S PORTION	504,800.00	419,011.00	85,900.00	504,911.00	0.0%	595,000.00	17.8%
INSURANCE-GROUP DENTAL	24,950.00	21,608.00	2,000.00	23,608.00	-5.4%	25,000.00	5.9%
INSURANCE-GROUP HEALTH	299,450.00	265,150.00	25,000.00	290,150.00	-3.1%	320,100.00	10.3%
INSURANCE-GROUP VISION	4,500.00	4,271.00	380.00	4,651.00	3.4%	4,700.00	1.1%
INSURANCE-GROUP LIFE	5,000.00	3,867.00	770.00	4,637.00	-7.3%	5,000.00	7.8%
MEDICARE	30,600.00	25,783.00	3,600.00	29,383.00	-4.0%	32,000.00	8.9%
DBA	6,000.00	4,514.00	800.00	5,314.00	-11.4%	6,500.00	22.3%
WORKER'S COMP	105,450.00	96,477.00	7,338.00	103,815.00	-1.6%	80,000.00	-22.9%
Total Expenditures by EMPL BENEFITS	980,750.00	840,681.00	125,788.00	966,469.00	-1.5%	1,068,300.00	10.5%

SUMMARY OF EXPENDITURES - SUPPLIES

CHEMICALS/FOAM	4,000.00	1,328.00	1,500.00	2,828.00	-29.3%	3,000.00	6.1%
COMMUNICATION SUPPLIES	2,000.00	-	150.00	150.00	-92.5%	1,500.00	900.0%
COMPUTER HARDWARE	10,000.00	4,155.00	845.00	5,000.00	-50.0%	10,000.00	100.0%
COMPUTER SOFTWARE	11,000.00	10,657.00	1,025.00	11,682.00	6.2%	12,000.00	2.7%
FIRE EXTINGUISHER REFILLED	1,000.00	66.00	900.00	966.00	-3.4%	790.00	-18.2%
FIRE HOSE	5,000.00	1,534.00	400.00	1,934.00	-61.3%	2,000.00	3.4%
FIRE PREVENTION MATERIALS	5,000.00	3,310.00	-	3,310.00	-33.8%	4,500.00	36.0%
FIRE FIGHTING SUPPLIES	22,000.00	22,542.00	5,000.00	27,542.00	25.2%	5,000.00	-81.8%
FIRE FIGHTING BUNKER GEAR	20,000.00	14,752.00	4,578.00	19,330.00	-3.4%	9,000.00	-53.4%
FOOD FOR HUMAN CONSUMPTION	5,000.00	2,946.00	1,500.00	4,446.00	-11.1%	4,000.00	-10.0%
FURNITURE & FIXTURES	12,000.00	9,383.00	500.00	9,883.00	-17.6%	7,500.00	-24.1%
FUEL, OIL, & LUBRICANTS	32,500.00	23,473.00	9,000.00	32,473.00	-0.1%	34,000.00	4.7%
CE	1,500.00	1,080.00	350.00	1,430.00	-4.7%	1,600.00	11.9%
ANITORIAL SUPPLIES	3,000.00	2,347.00	500.00	2,847.00	-5.1%	3,200.00	12.4%
MAINTENANCE SUPPLIES	1,000.00	-	-	-	-100.0%	1,000.00	0.0%
MEDICAL OXYGEN/GASES	2,000.00	1,980.00	190.00	2,170.00	8.5%	2,400.00	10.6%
MEDICAL SUPPLIES	5,000.00	2,702.00	1,300.00	4,002.00	-20.0%	4,500.00	12.4%
OFFICE SUPPLIES	3,000.00	1,439.00	561.00	2,000.00	-33.3%	2,500.00	25.0%
OTHER OPERATING & MAINT. SUPPLIES	8,000.00	4,518.00	3,000.00	7,518.00	-6.0%	7,500.00	-0.2%
PROFESSIONAL PUBLICATIONS/SUBSCRIPTIONS	5,500.00	5,198.00	400.00	5,598.00	1.8%	5,500.00	-1.8%
UNIFORMS	8,000.00	5,780.00	3,720.00	9,500.00	18.8%	9,000.00	-5.3%
Total Expenditures by SUPPLIES	166,500.00	119,190.00	35,419.00	154,609.00	-7.1%	130,490.00	-15.6%

SUMMARY OF EXPENDITURES - CONTRACTUAL SERVICES

AUDITING & ACCOUNTING FEES	19,000.00	18,355.00	235.00	18,590.00	-2.2%	19,000.00	2.2%
BAR SHERIFF CHARGES	32,500.00	32,986.00	-	32,986.00	1.5%	33,000.00	0.0%
BAR ASSESSOR CHARGES	8,500.00	-	8,639.00	8,639.00	1.6%	8,700.00	0.7%
BOATS & MEMBERSHIPS	1,000.00	268.00	320.00	588.00	-41.2%	1,000.00	70.1%
ELECTRICITY & GAS	27,500.00	20,809.00	4,000.00	24,809.00	-9.8%	28,500.00	14.9%
WATER & SEWER CHARGES	4,000.00	2,920.00	580.00	3,500.00	-12.5%	4,250.00	21.4%
MEDICAL & HOSPITAL SERVICES	3,000.00	2,990.00	3,500.00	6,490.00	116.3%	5,000.00	-23.0%
WORKSTEPS & PHYSICALS	12,500.00	13,517.00	-	13,517.00	8.1%	14,000.00	3.6%
INSURANCE- FLEET	36,000.00	33,916.00	-	33,916.00	-5.8%	34,500.00	1.7%
INSURANCE- GENERAL LIABILITY	71,500.00	76,241.00	-	76,241.00	6.6%	76,000.00	-0.3%
LEGAL ADVERTISEMENT	1,000.00	135.00	575.00	710.00	-29.0%	1,500.00	111.3%
LEGAL SERVICES	8,000.00	3,838.00	2,200.00	6,038.00	-24.5%	10,000.00	65.6%
OTHER CONTRACTUAL SERVICES	3,500.00	1,925.00	775.00	2,700.00	-22.9%	5,500.00	103.7%
OTHER PROFESSIONAL SERVICES	-	1,977.00	320.00	2,297.00	-	-	-100.0%
RETIREMENT COST	94,500.00	94,308.00	-	94,308.00	-0.2%	94,500.00	0.2%
POSTAGE	750.00	370.00	220.00	590.00	-21.3%	750.00	27.1%

ANITORIAL & EXTERMINATION SERVICE	5,000.00	4,380.00	620.00	5,000.00	0.0%	1,500.00	-70.0%
PRINTING	1,000.00	609.00	250.00	1,000.00	-14.1%	1,000.00	16.4%
RENTALS- FIRE HYDRANTS	28,000.00	26,121.00	2,389.00	28,000.00	1.8%	30,000.00	5.2%
RENTALS- OFFICE EQUIPMENT	3,000.00	1,733.00	338.00	3,000.00	-31.0%	3,000.00	44.9%
RENTAL OTHER	500.00	-	-	500.00	-100.0%	500.00	-
REPAIR & MAINT.- BUILDINGS	50,000.00	28,254.00	21,500.00	50,000.00	-0.5%	33,000.00	-33.7%
REPAIR & MAINT.- BUNKER GEAR	7,500.00	3,891.00	400.00	7,500.00	-42.8%	7,500.00	74.8%
REPAIR & MAINT.- COMM. EQUIPMENT	5,000.00	174.00	150.00	5,000.00	-93.5%	2,000.00	517.3%
REPAIR & MAINT.- MOTOR VEHICLES	50,000.00	37,208.00	33,000.00	50,000.00	40.4%	55,000.00	-21.7%
REPAIR & MAINT.- COMPUTERS	8,000.00	7,536.00	1,500.00	8,000.00	13.0%	8,000.00	-11.5%
REPAIR & MAINT.- EQUIPMENT	5,000.00	5,325.00	6,500.00	5,000.00	136.5%	5,000.00	-57.7%
REPAIR & MAINT.- SCBA	7,500.00	14,492.00	2,000.00	7,500.00	119.9%	5,000.00	-69.7%
TRAINING	-	-	-	-	-	-	-
MEDICAL	1,000.00	1,375.00	100.00	1,000.00	47.5%	7,000.00	-
FIRE	5,000.00	12,473.00	-	5,000.00	149.5%	1,500.00	-
FIRE SCIENCE	-	-	-	-	-	-	-
CONFERENCE & SEMINARS	6,000.00	2,030.00	-	6,000.00	0.0%	3,000.00	-
TELE COMMUNICATIONS	6,000.00	3,163.00	500.00	6,000.00	-39.0%	5,000.00	-
CELLULAR	42,000.00	38,196.00	3,400.00	42,000.00	-1.0%	42,000.00	-
INTERNET/COMMUNICATIONS	-	-	-	-	-	-	-
Total Expenditures by CONTRACTUAL SERVICES	553,750.00	491,515.00	94,011.00	553,750.00	5.7%	553,700.00	-5.4%
SUMMARY OF CAPITAL EXPENDITURES							
CERTIFICATE OF INDEBTEDNESS	254,500.00	253,677.00	-	254,500.00	-0.3%	253,677.00	0.0%
FIRE FIGHTING EQUIPMENT	38,500.00	16,761.00	21,739.00	38,500.00	0.0%	54,613.00	41.9%
RESCUE EQUIPMENT	-	-	-	-	-	-	-
VEHICLE REPAIRMENT	-	-	-	-	-	50,000.00	-
EQUIPMENT & FURNITURE	-	-	-	-	-	-	-
Total CAPITAL OUTLAY	293,000.00	270,438.00	21,739.00	293,000.00	-0.3%	358,290.00	-
GENERAL FUND SUMMARY							
GENERAL FUND REVENUE	4,312,105.00	4,269,289.00	134,187.00	4,312,105.00	2.1%	4,422,460.00	0.4%
GENERAL FUND EXPENDITURES	4,312,105.00	3,707,437.00	584,054.00	4,312,105.00	-0.5%	4,422,460.00	3.1%
EXPENDITURES OVER/ UNDER REVENUES	0.00	(449,867.00)	111,985.00	0.00	-	0.00	-
BEGINNING FUND BALANCE	3,443,969.00	3,443,969.00	3,443,969.00	3,443,969.00	-	1,051,737.00	-
ENDING FUND BALANCE	3,443,969.00	3,443,969.00	3,443,969.00	3,443,969.00	-	1,051,737.00	-