

CENTRAL FIRE PROTECTION DISTRICT #4



2022 ANNUAL OPERATING BUDGET

ANNUAL OPERATING BUDGET

For the Year Beginning January 1, 2022



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

Stephen J. Branscum
FIRE CHIEF

Don E. Abadie Jr.
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.

TABLE OF CONTENTS

<u>DESCRIPTION</u>	<u>PAGE</u>
Mission Statement	1
Budget Message from the Fire Chief	2
Goals and Objectives	3
Performance Measures	4
Accomplishments in the year 2021	4
Revenue Comparison 2021 Estimates 2022 Budget	5-6
Budget Comments Revenues	6-7
Expenditures Comparison 2021 Estimates 2022 Budget	8
Budget Comments Expenditures	9-11

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 14, 2021

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 2022. 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. As has been the case over the last several years, commercial and residential developments continue to progress. Current tax estimates show an estimated 4% increase for our area. This increase in revenue provides the District with funding necessary to meet all of our financial obligations without having to cut any services that are currently being delivered.

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 Two insurance rating, which reduces insurance premiums for the citizens in the District.
- Continue to maintain five fire stations strategically located throughout the area, in order to provide the most efficient response time to emergency incidents.
- Continue the process of transitioning interested employees to the Advanced EMT level to facilitate improved patient care on medical calls.
- 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 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

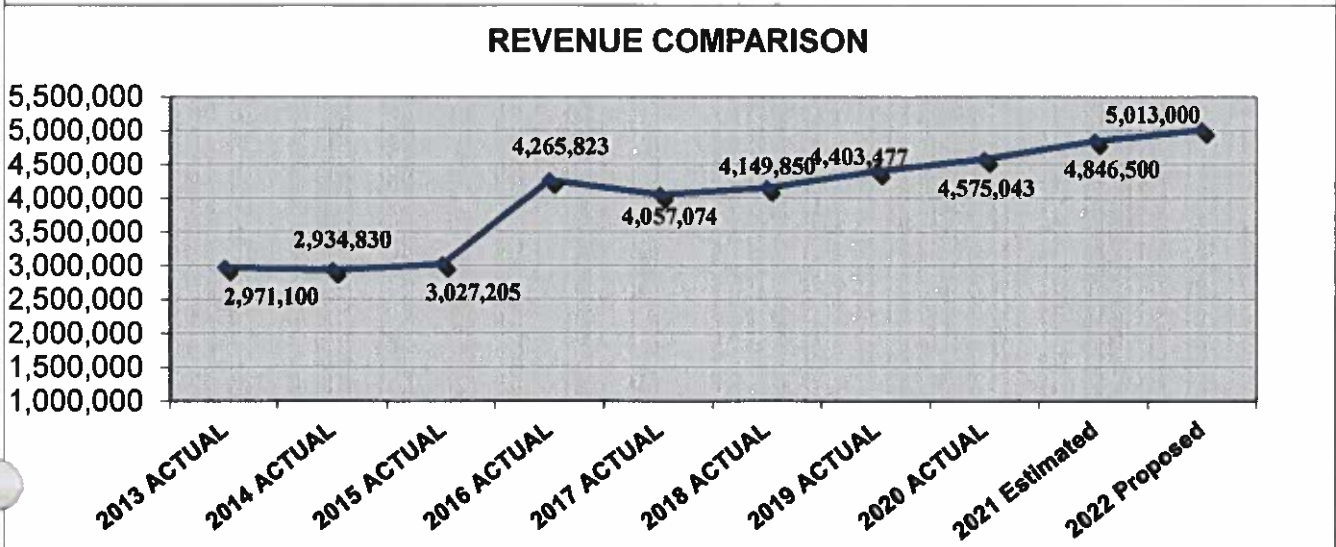
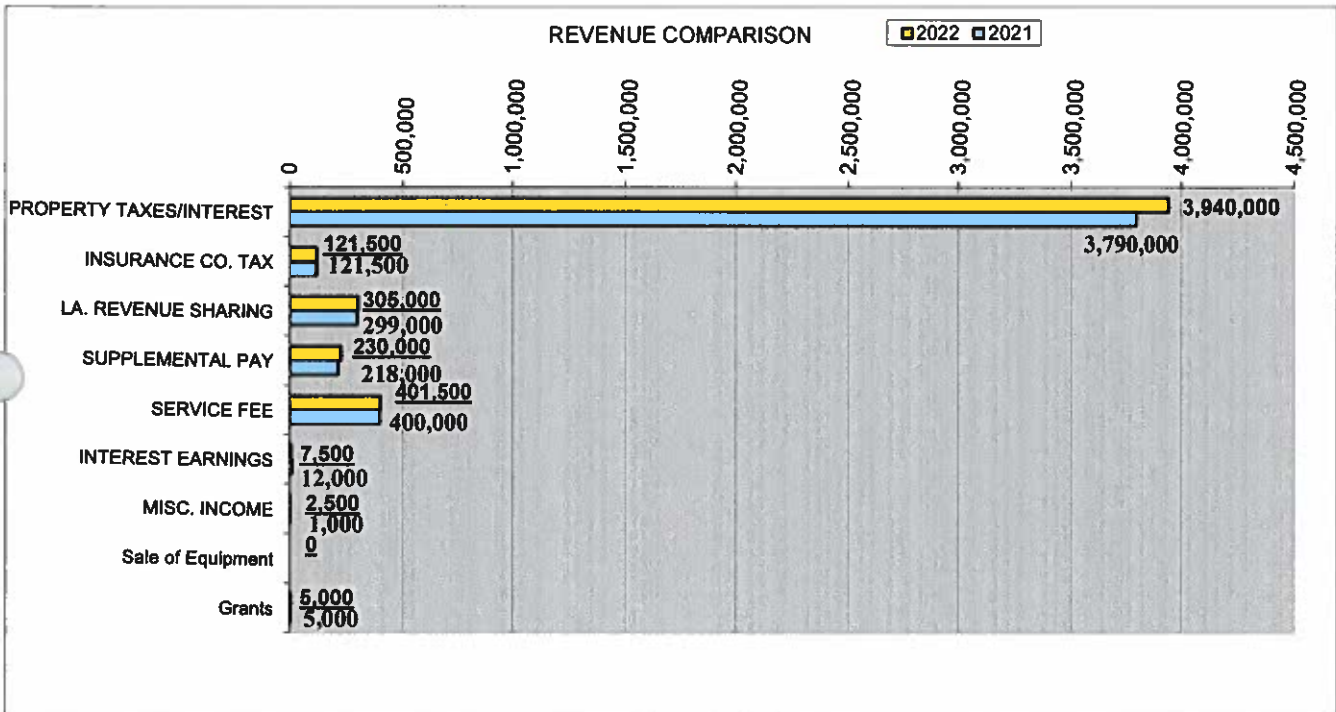
- As of November 30, 2021, the CFPD#4 responded to a total of 3494 calls. The district's average response time is 5 minutes 06 seconds. * includes extended run times during Hurricane Ida.
- It is anticipated that the emergency response total will be in the vicinity of 3700 calls by December 31, 2021.
- Emily Clark – Secretary to the Fire Chief, spearheaded the Fire Prevention activities this year. Ms. Clark, along with on-duty crews, once again conducted a modified delivery of our Fire Prevention Programs. Using the necessary precautions to guard against Covid-19, CFD personnel successfully delivered on-site delivery of the latest fire prevention topics.

ACCOMPLISHMENTS IN THE YEAR 2021

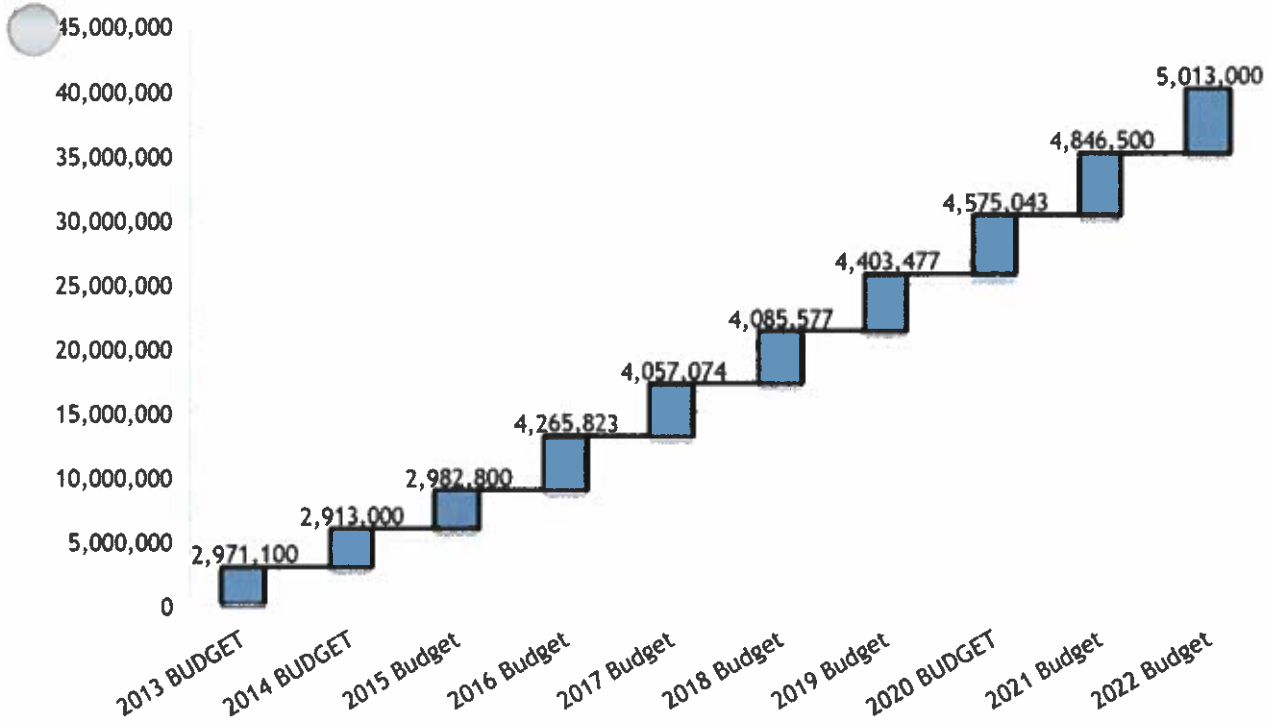
- Completed the replacement of all extrication tools on CFD Engines using the AFG grant funding awarded at the end of 2020.
- Purchased all equipment for the Advanced EMT program and launched the AEMT program CFD currently has 13 Advanced EMT's and 1 Paramedic on staff.
- Created the Training Officer's position and appointed Preston Jordan to that role.
- Hosted a Recruit Academy for 4 CFD recruits as well as 3 District Six FD recruits. All CFD Recruits passed the Academy and are now Firefighter/Operators.
- Purchased / Replaced approximately 8 sets of bunker gear.
- Completed an exterior renovation of Station 31 and the Administration building.
- Replaced (1) support vehicle with a 2021 F-250, and put a new F-150 in-service for the Training Officer.
- Upgraded the technology in the EOC / Training room to include new TV's and touchscreen control capabilities.
- Received notification of forgiveness to the Community Disaster Loan from the 2016 flood.
- Transitioned to a new Records Management System, FireWorks, for all electronic records.

REVENUE COMPARISON 2021 Estimated 2022 BUDGET

REVENUE SOURCE	2022 BUDGET		2021 Estimated		INCREASED	PERCENT
	AMOUNT	PERCENT	AMOUNT	PERCENT		
	2022		2021			
PROPERTY TAXES/INTE	3,940,000	78.60%	3,790,000	78.20%	150,000	4.0%
INSURANCE CO. TAX	121,500	2.42%	121,500	2.51%	-	0.0%
LA. REVENUE SHARING	305,000	6.08%	299,000	6.17%	6,000	2.0%
SUPPLEMENTAL PAY	230,000	4.59%	218,000	4.50%	12,000	5.5%
SERVICE FEE	401,500	8.01%	400,000	8.25%	1,500	0.4%
INTEREST EARNINGS	7,500	0.15%	12,000	0.25%	(4,500)	-37.5%
MISC. INCOME	2,500	0.05%	1,000	0.02%	1,500	150.0%
Sale of Equipment	0	0.00%		0.00%		
Grants	5,000	0.10%	5,000	0.10%		
TOTAL	5,013,000	100.0%	4,846,500	100.00%	166,500	3.4%



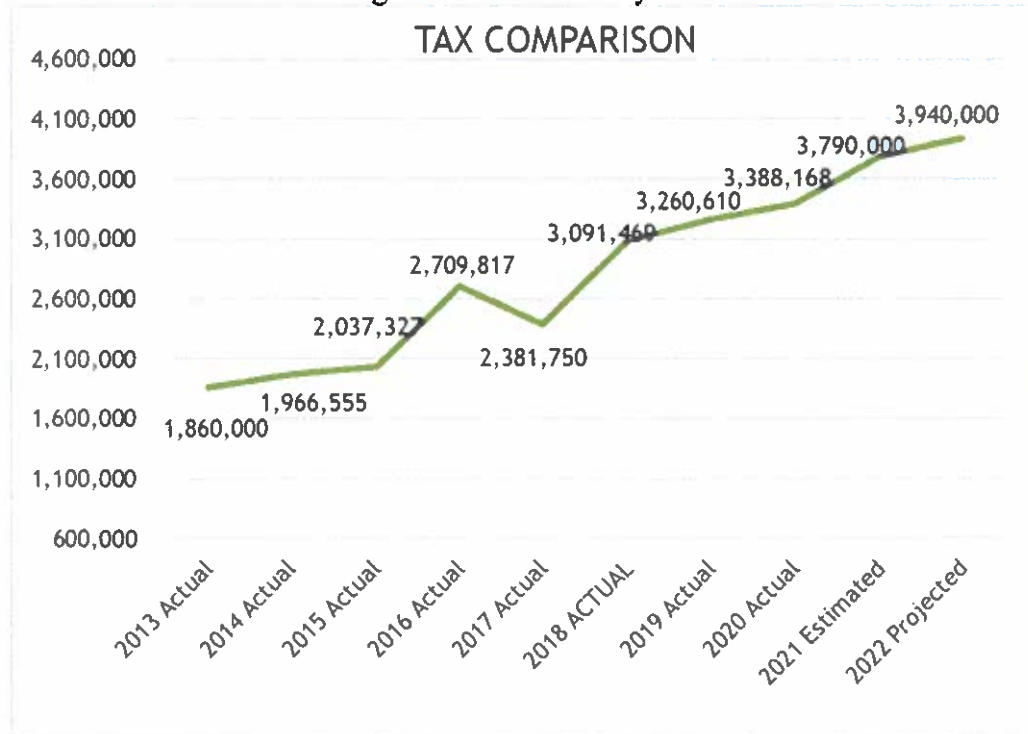
REVENUE COMPARISON



BUDGET COMMENTS REVENUES

PROPERTY TAXES

The property taxes are anticipated to increase by approximately 4%. A 2.5% uncollectable rate has been calculated into budget to account for any reductions / shortfalls in collections.



LOUISIANA REVENUE SHARING

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

INSURANCE COMPANY TAX

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

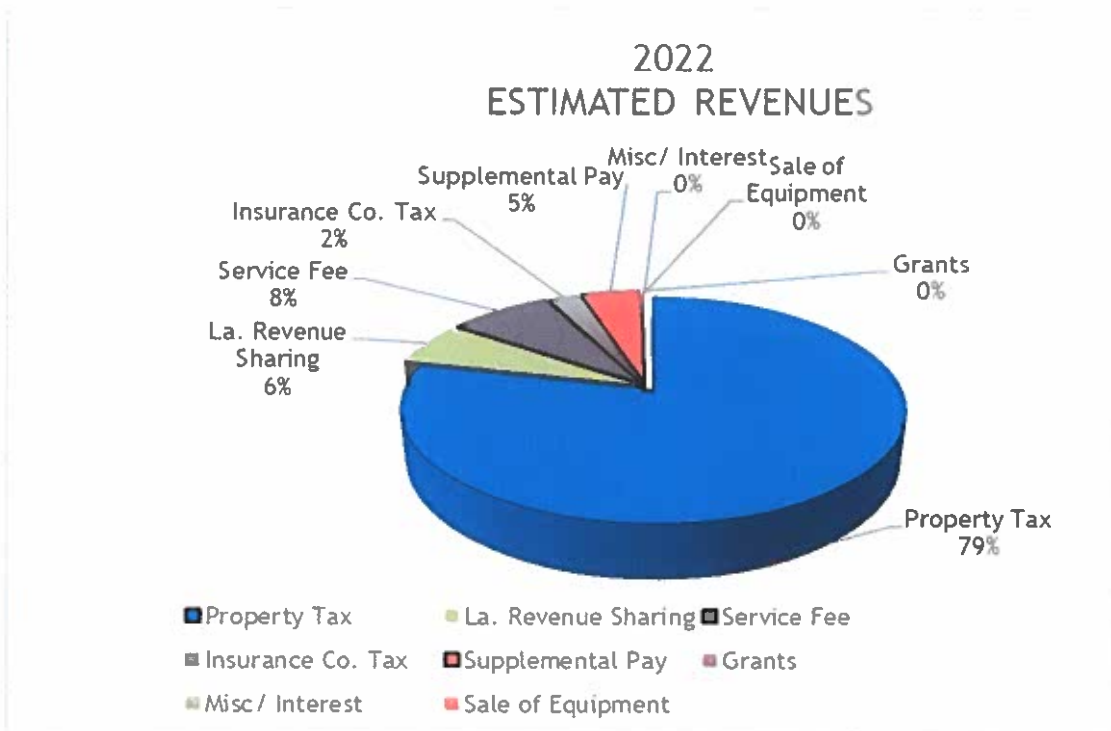
BUDGET COMMENTS REVENUES

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.

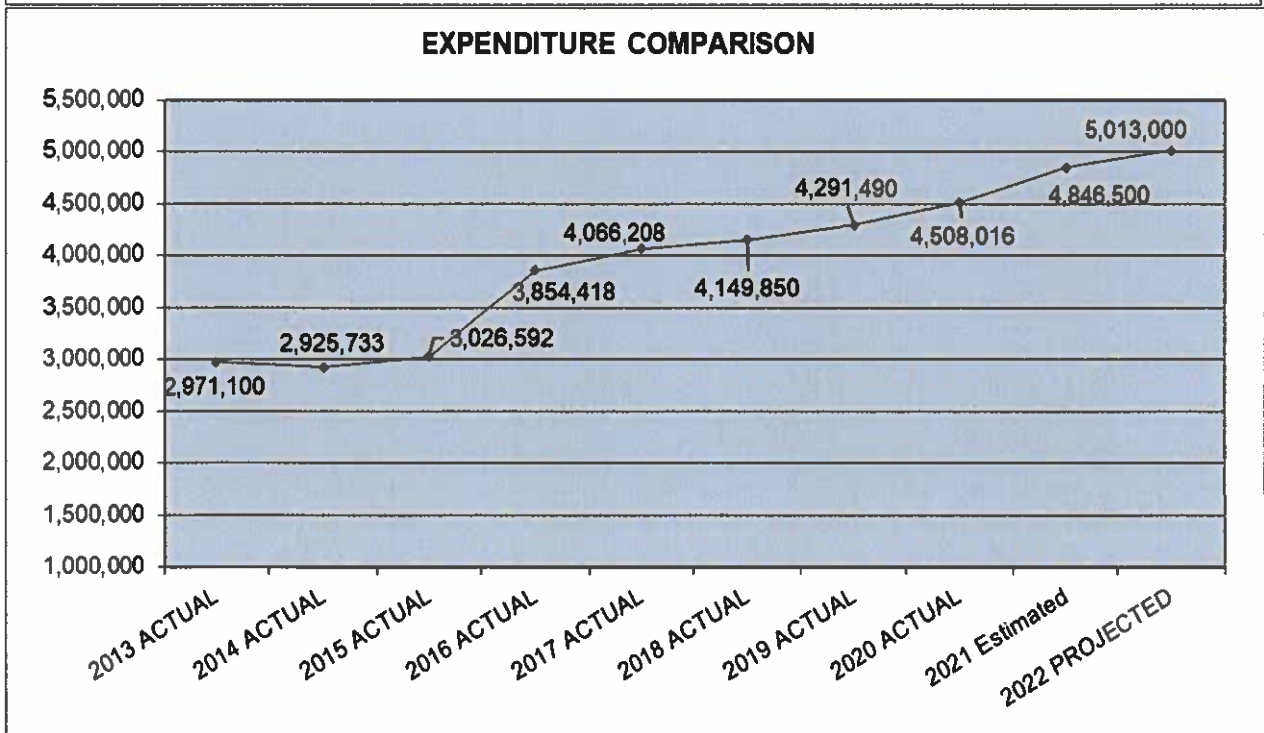
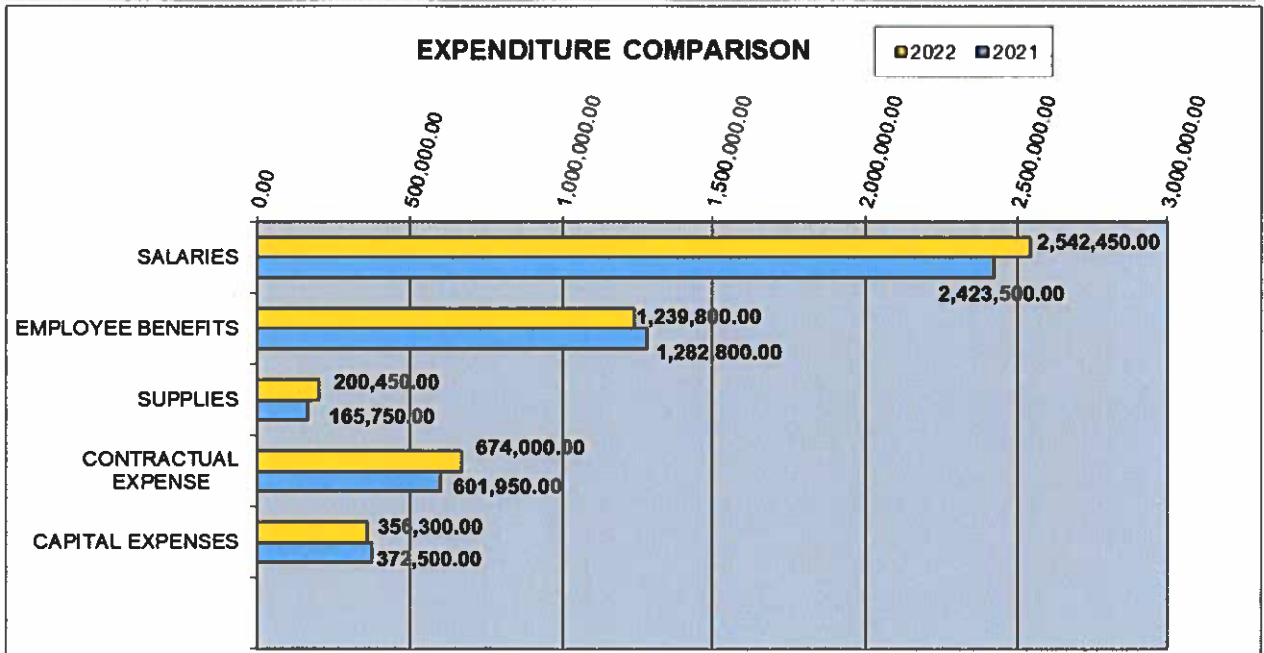
STATE SUPPLEMENTAL PAY

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



EXPENDITURES COMPARISON 2022 BUDGET 2021 Estimated

COST CATEGORY	2022 BUDGET		2021 Estimated		INCREASED	PERCENT
	AMOUNT	PERCENT	AMOUNT	PERCENT		
	2022		2021			
SALARIES	2,542,450.00	50.72%	2,423,500.00	50.01%	118,950.00	4.91%
EMPLOYEE BENEFITS	1,239,800.00	24.73%	1,282,800.00	26.47%	-43,000.00	-3.35%
SUPPLIES	200,450.00	4.00%	165,750.00	3.42%	34,700.00	20.94%
CONTRACTUAL EXPENSE	674,000.00	13.45%	601,950.00	12.42%	72,050.00	11.97%
CAPITAL EXPENSES	356,300.00	7.11%	372,500.00	7.69%	-16,200.00	-4.35%
TOTAL	5,013,000.00	100.00%	4,846,500.00	100.00%	166,500.00	3.44%



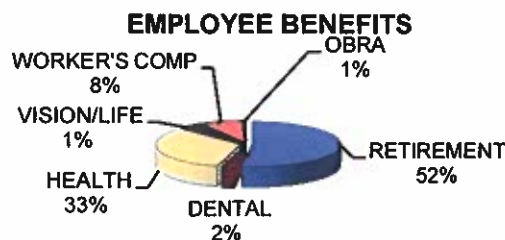
BUDGET COMMENTS EXPENDITURES

SALARIES

- Includes all full-time positions with overtime, & educational incentive pay.
- Contract pay includes relief workers for vacation, sick, and education time for full-time employees. Contract pay also includes a part-time Quality Control position for the Advanced Life Support program.
- Overtime increased slightly to buffer against any long-term illnesses or injuries.
- Educational incentive pay includes \$2000 for Associate degrees and \$4000 for Bachelor's degree as approved by the Board in 2019. It also includes \$1200 for Advanced EMT as approved by the Board in November 2020.
- The pay scale for 2022 increases the starting Firefighter pay to \$33,500. Other ranks were adjusted accordingly. Eligible full-time employees will receive their annual 3% increases in addition to this scale adjustment. Most employees will receive an increase of 4.7-4.8% overall.

EMPLOYEE BENEFITS

- Retirement contribution rate is currently 33.75% and is expected to remain at that rate through June 2023.
- Health insurance premiums will increase 3.04% for 2022.
- Dental premiums will remain the same for 2022.
- Employer contribution has been set at 65%.
- Employee contribution will remain 35%.
- Premium Discounts will remain the same as current year.
- Worker's Compensation premiums have increased by approximately 27% for the current policy period. This is due in part to the two major claims we have had in the last 18 months.



BUDGET COMMENTS EXPENDITURES

SUPPLIES

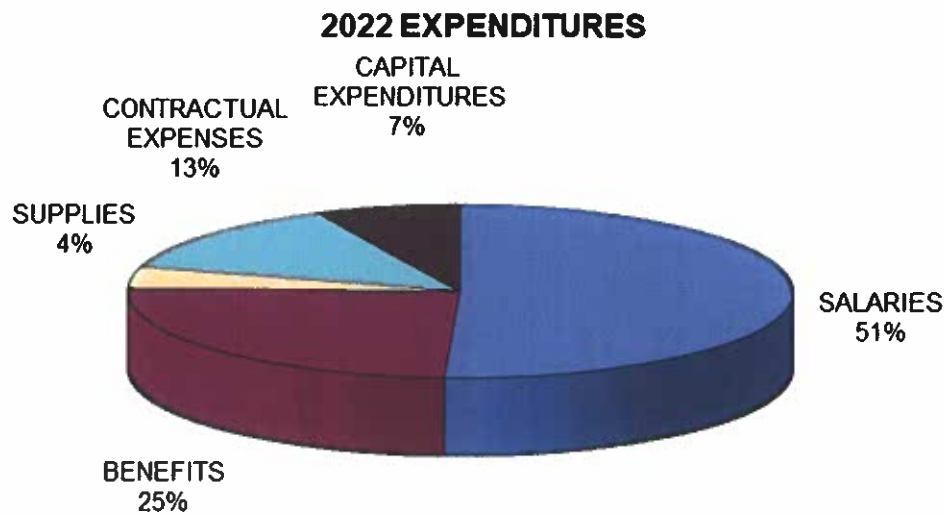
- Supply lines have changed little from last year, supply lines include communication supplies, firefighter gear, firefighter supplies, and uniforms for new employees.
- Computer hardware is for any needs related to the CAD Mobile systems.
- Computer software includes Office 365, FireWorks, and QuickBooks.
- Utilities and fuel costs have been increased to account for anticipated inflation of those respective costs.

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% for services rendered.
- 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 screening, executive physical and fitness costs, as well as random fit-for-duty evaluations (approximately 1/3 of personnel annually).
- Insurance general and management liability, umbrella, and portable equipment policies will increase approximately 4%.
- Fire hydrant rentals increased slightly due to additional hydrants.
- Fire training has been increased to allow the Training Officer to host and or outsource specialty training, as well as to purchase training materials and props.
- Cellular service has been increased to allow for activation of the iPads currently carried on CFD Engines. These will now be used to update all inspection, hydrant and reports live from the field.

CAPITAL EXPENDITURES

- Includes the annual payment for the two Engines acquired in 2020.
- Firefighting equipment is funding for additional portable Radios. Many of the older radios that were kept are now broken and parts are unavailable.
- Motor vehicles includes funds to replace both the District Chief's unit and the Assistant Chief's unit, which are both over 5 years old.
- Money has been allocated to revamp the fire prevention programs that are delivered by CFD.
- Money has also been allocated for replacing the hull of Boat 310 (Jon boat) that we use during floodwater events and river rescues.



**CENTRAL FIRE PROTECTION DISTRICT #4
2022 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:							
TAX-OPERATIONS/MAINTENANCE	1,965,000.00	1,965,000.00	1,991,041.05	-	1,991,041.05	2,042,000.00	2.6%
TAX-SALARY/CAPITAL OUTLAY	982,500.00	982,500.00	995,540.76	-	995,540.76	1,021,000.00	2.6%
TAX-SALARY/BENEFITS	835,000.00	835,000.00	846,209.63	-	846,209.63	868,000.00	2.6%
FIRE PROTECTION SERVICE FEE	400,000.00	400,000.00	400,142.70	-	400,142.70	401,500.00	0.3%
INTEREST AND PENALTIES TAXES/FEEES	7,500.00	7,500.00	11,225.67	-	11,225.67	9,000.00	-19.8%
INTEREST EARNING	12,000.00	12,000.00	7,462.27	350.00	7,812.27	7,500.00	-4.0%
SALE OF EQUIPMENT	-	-	23,861.00	-	23,861.00	2,500.00	-90.9%
MISC. INCOME	1,000.00	1,000.00	27,506.51	-	27,506.51	4,351,500.00	1.1%
Total Revenues from Local Sources	4,203,000.00	4,203,000.00	4,302,989.59	-	4,303,339.59	4,351,500.00	1.1%
State sources:							
LOUISIANA REVENUE SHARING	299,000.00	299,000.00	206,119.39	100,000.00	306,000.00	305,000.00	-0.3%
INSURANCE TAX	121,500.00	121,500.00	121,540.67	-	121,540.67	121,500.00	0.0%
STATE SUPPLEMENTAL PAY	218,000.00	218,000.00	181,000.00	24,750.00	205,750.00	230,000.00	11.8%
LAGAP GRANT	5,000.00	5,000.00	-	5,000.00	5,000.00	5,000.00	0.0%
Total Revenues from State Sources	643,500.00	643,500.00	508,660.06	129,750.00	638,290.67	661,500.00	3.6%
Other sources:							
FEMA / CDL	-	-	-	-	-	-	
CARES Act	-	215,049.01	215,049.01	-	215,049.01	-	
GRANTS	-	132,545.45	132,545.45	-	132,545.45	-	
Total Revenues from Other Sources	-	347,594.46	347,594.46	-	347,594.46	-	
Total Revenues by Sources	4,846,500.00	5,194,094.46	5,159,244.11	129,750.00	5,289,224.72	5,013,000.00	1.8%

SUMMARY OF EXPENDITURES - SALARIES

REGULAR EMPLOYEES	1,840,000.00	1,840,000.00	1,561,608.74	225,000.00	1,786,608.74	-2.9%	1,900,000.00	6.3%
CONTRACT EMPLOYEES	120,000.00	120,000.00	90,377.00	25,000.00	115,377.00	-3.9%	135,450.00	17.4%
SCHEDULED OVERTIME	45,500.00	45,500.00	34,518.57	7,000.00	41,518.57	-8.8%	48,000.00	15.6%
UNSCHEDULED OVERTIME	80,000.00	80,000.00	90,576.06	16,000.00	106,576.06	33.2%	100,000.00	-6.2%
STATE SUPPLEMENTAL PAY	218,000.00	218,000.00	181,000.00	24,750.00	205,750.00	-5.6%	230,000.00	11.8%
HOLIDAY PAY	70,000.00	70,000.00	37,743.24	21,500.00	59,243.24	-15.4%	73,000.00	23.2%
STEP-UP PAY	12,000.00	12,000.00	10,380.00	1,200.00	11,580.00	-3.5%	11,000.00	-5.0%
SPECIAL OVERTIME/CONTRACT	-	-	22,806.35	-	22,806.35	-	-	-100.0%
EDUCATIONAL PAY	38,000.00	38,000.00	36,400.00	1,200.00	37,600.00	-1.1%	45,000.00	19.7%
Total Expenditures by SALARIES	2,423,500.00	2,423,500.00	2,065,409.96	321,650.00	2,387,059.96	-1.5%	2,542,450.00	6.5%

SUMMARY OF EXPENDITURES - EMPLOYEE BENEFITS

RETIREMENT- EMPLOYER'S PORTION	705,000.00	705,000.00	567,532.49	120,000.00	687,532.49	-2.5%	645,000.00	-6.2%
INSURANCE-GROUP DENTAL	31,750.00	31,750.00	26,640.22	5,000.00	31,640.22	-0.3%	30,000.00	-5.2%
INSURANCE-GROUP HEALTH	415,000.00	415,000.00	338,075.21	64,500.00	402,575.21	-3.0%	410,000.00	1.8%
INSURANCE-GROUP VISION	6,050.00	6,050.00	5,029.78	850.00	5,879.78	-2.8%	5,500.00	-6.5%
INSURANCE-GROUP LIFE	5,000.00	5,000.00	4,233.10	880.00	5,113.10	2.3%	5,300.00	3.7%
MEDICARE	33,500.00	33,500.00	27,257.99	7,000.00	34,257.99	2.3%	37,000.00	8.0%
OBRA	6,500.00	6,500.00	3,661.16	850.00	4,511.16	-30.6%	7,000.00	55.2%
WORKER'S COMP	80,000.00	80,000.00	87,967.00	-	87,967.00	10.0%	100,000.00	13.7%
Total Expenditures by EMPL BENEFITS	1,282,800.00	1,282,800.00	1,060,396.95	199,080.00	1,259,476.95	-100.0%	1,239,800.00	#DIV/0!

SUMMARY OF EXPENDITURES - SUPPLIES

CHEMICALS/FOAM	3,000.00	3,000.00	665.00	1,000.00	1,665.00	-44.5%	3,000.00	80.2%
COMMUNICATION SUPPLIES	1,500.00	1,500.00	624.90	-	624.90	-58.3%	10,000.00	1500.3%
COMPUTER HARDWARE	10,000.00	10,000.00	7,534.06	2,000.00	9,534.06	-4.7%	15,000.00	57.3%
COMPUTER SOFTWARE	12,000.00	12,000.00	10,693.78	1,250.00	11,943.78	-0.5%	24,000.00	100.9%
FIRE EXTINGUISHER REFILLED	850.00	850.00	30.00	820.00	850.00	0.0%	850.00	0.0%
FIRE HOSE	2,000.00	2,000.00	1,113.84	-	1,113.84	-44.3%	10,000.00	797.8%
FIRE PREVENTION MATERIALS	5,000.00	5,000.00	4,419.35	-	4,419.35	-11.6%	7,500.00	69.7%
FIREFIGHTING SUPPLIES	10,000.00	10,000.00	9,656.07	-	9,656.07	-3.4%	10,000.00	3.6%
FIRE FIGHTING BUNKER GEAR	30,000.00	30,000.00	15,267.30	13,000.00	28,267.30	-5.8%	20,000.00	-29.2%
FOOD FOR HUMAN CONSUMPTION	4,000.00	4,000.00	2,837.12	1,000.00	3,837.12	-4.1%	3,500.00	-8.8%
FURNITURE & FIXTURES	7,500.00	7,500.00	4,713.52	2,750.00	7,463.52	-0.5%	7,500.00	0.5%
FUEL, OIL, & LUBRICANTS	34,000.00	34,000.00	31,917.12	3,200.00	35,117.12	3.3%	45,000.00	28.1%
ICE	1,600.00	1,600.00	835.00	250.00	1,085.00	-32.2%	1,600.00	47.5%
JANITORIAL SUPPLIES	3,000.00	3,000.00	1,077.10	1,000.00	2,077.10	-30.8%	3,000.00	44.4%
MAINTENANCE SUPPLIES	1,000.00	1,000.00	363.96	-	363.96	-63.6%	1,000.00	0.0%
MEDICAL OXYGEN/GASES	2,800.00	2,800.00	2,605.04	250.00	2,855.04	2.0%	3,000.00	5.1%
MEDICAL SUPPLIES	10,000.00	10,000.00	8,450.16	1,000.00	9,450.16	-5.5%	10,000.00	5.8%
OFFICE SUPPLIES	2,500.00	2,500.00	1,310.56	1,100.00	2,410.56	-3.6%	2,500.00	3.7%
OTHER OPERATING & MAINT. SUPPLIES	7,500.00	7,500.00	6,399.02	1,000.00	7,399.02	-1.3%	7,500.00	1.4%
PROFESSIONAL PUBLICATIONS/ SUBScri	5,500.00	5,500.00	2,512.93	500.00	3,012.93	-45.2%	5,500.00	82.5%
UNIFORMS	12,000.00	12,000.00	9,055.65	1,500.00	10,555.65	-12.0%	10,000.00	-5.3%
Total Expenditures by SUPPLIES	165,750.00	165,750.00	122,081.48	31,620.00	153,701.48	-7.3%	200,450.00	30.4%

AUDITING & ACCOUNTING FEES	20,000.00	20,000.00	17,615.00	250.00	17,865.00	-10.7%	20,000.00	12.0%
ELECTION COST	-	50,000.00	40,425.85	-	40,425.85	0.0%	-	0.0%
EBR SHERIFF CHARGES	33,250.00	33,250.00	33,101.59	25.00	33,126.59	-0.4%	34,000.00	2.6%
EBR ASSESSOR CHARGES	9,000.00	9,000.00	8,709.50	-	8,709.50	-3.2%	9,500.00	9.1%
DUES & MEMBERSHIPS	1,000.00	1,000.00	448.00	-	448.00	-55.2%	1,000.00	123.2%
ELECTRICITY & GAS	28,000.00	28,000.00	25,681.69	3,500.00	29,181.69	4.2%	33,000.00	13.1%
WATER & SEWER CHARGES	4,200.00	4,200.00	3,479.96	700.00	4,179.96	-0.5%	4,300.00	2.9%
MEDICAL & HOSPITAL SERVICES	5,000.00	5,000.00	2,717.90	-	2,717.90	-45.6%	5,000.00	84.0%
WORKSTEPS & PHYSICALS	30,000.00	30,000.00	15,063.45	7,500.00	22,563.45	-24.8%	25,000.00	10.8%
INSURANCE- FLEET / GENERAL LIABILITY	90,000.00	90,000.00	83,327.91	-	83,327.91	-7.4%	93,000.00	11.6%
LEGAL ADVERTISEMENT	1,500.00	1,500.00	530.81	750.00	1,280.81	-14.6%	1,500.00	17.1%
LEGAL SERVICES	11,000.00	11,000.00	9,184.99	900.00	10,084.99	-8.3%	11,000.00	9.1%
OTHER CONTRACTUAL SERVICES	5,500.00	5,500.00	1,750.00	250.00	2,000.00	-63.6%	5,500.00	175.0%
RETIREMENT COST	100,000.00	100,000.00	110,548.20	-	110,548.20	10.5%	111,000.00	0.4%
POSTAGE	750.00	750.00	220.00	220.00	440.00	-41.3%	750.00	70.5%

JANITORIAL & EXTERMINATION SERVICE	1,000.00	1,000.00	440.00	40.00	480.00	-52.0%	700.00	45.8%
PRINTING	1,000.00	1,000.00	851.01	140.00	991.01	-0.9%	1,000.00	0.9%
RENTALS- FIRE HYDRANTS	30,000.00	30,000.00	26,842.29	2,448.00	29,290.29	-2.4%	30,000.00	2.4%
RENTALS- OFFICE EQUIPMENT	3,000.00	3,000.00	1,963.02	340.00	2,303.02	-23.2%	3,000.00	30.3%
RENTAL OTHER	500.00	500.00	-	-	-	-100.0%	-	-
REPAIR & MAINT.- BUILDINGS	75,000.00	227,000.00	218,860.99	8,400.00	227,260.99	0.1%	105,000.00	-53.8%
REPAIR & MAINT.- BUNKER GEAR	6,750.00	6,750.00	4,198.50	2,100.00	6,298.50	-6.7%	6,750.00	7.2%
REPAIR & MAINT.- COMM EQUIPMENT	2,000.00	2,000.00	1,102.20	1,000.00	2,102.20	5.1%	2,000.00	-4.9%
REPAIR & MAINT.- MOTOR VEHICLES	65,000.00	65,000.00	47,203.23	18,000.00	65,203.23	0.3%	70,000.00	7.4%
REPAIR & MAINT.- COMPUTERS	8,000.00	8,000.00	8,561.00	-	8,561.00	7.0%	10,000.00	16.8%
REPAIR & MAINT.- EQUIPMENT	5,000.00	5,000.00	4,343.24	650.00	4,993.24	-0.1%	5,000.00	0.1%
REPAIR & MAINT.- SCBA	3,000.00	3,000.00	1,936.24	-	1,936.24	-35.5%	3,000.00	54.9%
TRAINING								
MEDICAL	4,000.00	4,000.00	8,357.66	500.00	8,857.66	121.4%	8,000.00	-9.7%
FIRE	2,000.00	2,000.00	3,811.88	-	3,811.88	90.6%	15,000.00	293.5%
FIRE SCIENCE	6,000.00	6,000.00	1,339.50	-	1,339.50	-77.7%	6,000.00	347.9%
CONFERENCE & SEMINARS	1,500.00	1,500.00	350.00	-	350.00	-76.7%	2,500.00	614.3%
TELE COMMUNICATIONS								
CELLULAR	6,000.00	6,000.00	4,478.98	400.10	4,879.08	-18.7%	8,500.00	74.2%
INTERNET/COMMUNICATIONS	43,000.00	43,000.00	37,471.56	3,400.00	40,871.56	-4.9%	43,000.00	5.2%
Total Expenditures by CONTRACTUAL SERVICES	601,950.00	803,950.00	724,916.15	51,513.10	776,429.25	-3.4%	674,000.00	-13.2%
SUMMARY OF CAPITAL EXPENDITURES								
CERTIFICATE OF INDEBTEDNESS	176,300.00	176,300.00	176,290.92	-	176,290.92	0.0%	176,300.00	0.0%
FIREFIGHTING EQUIPMENT	42,613.00	168,508.18	168,508.18	-	168,508.18	0.0%	35,000.00	-79.2%
MOTOR VEHICLES	53,587.00	53,587.00	37,523.02	-	-	-100.0%	100,000.00	-
RESCUE EQUIPMENT	-	-	-	-	-	-	20,000.00	-
CDL REPA YMENT	100,000.00	100,000.00	-	-	-	-	25,000.00	-
FIRE PREVENTION EQUIPMENT	-	-	-	-	-	-	356,300.00	-
Total CAPITAL OUTLAY	372,500.00	498,395.18	382,322.12	-	344,799.10	-30.8%	-	-
GENERAL FUND SUMMARY								
GENERAL FUND REVENUE	4,846,500.00	5,194,094.46	5,159,244.11	129,750.00	5,289,224.72	1.8%	5,013,000.00	-5.2%
GENERAL FUND EXPENDITURES	4,846,500.00	5,174,395.18	4,355,126.66	603,863.10	4,958,989.76	-4.2%	5,013,000.00	1.1%
EXPENDITURES OVER/ UNDER REVENUES	0.00	(19,699.28)	(804,117.45)	(474,113.10)	330,234.96	-	0.00	-
BEGINNING FUND BALANCE	1,051,737.00						1,185,471.96	
ENDING FUND BALANCE	855,237.00							