

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 4
MANDEVILLE, LA.

**INTRODUCTION OF THE 2010 PROPOSED AMENDED OPERATION AND
CAPITAL BUDGETS**

The following resolution was offered by Jack Schell and seconded by

Thomas Adoue:

RESOLUTION 2010-11-1

WHEREAS, St. Tammany Parish Fire Protection District No. 4 has prepared a proposed Amended Operating and Capital Outlay Budget for calendar 2010 in accordance with the Louisiana Local Government Budget Act and includes Louisiana Revised Statutes 39:1304, 39:1305 and generally accepted accounting principles, and:

WHEREAS the Board of Commissioners of St. Tammany Parish Fire Protection District No. 4 have reviewed and discussed the proposed 2010 Amended Operating and Capital Outlay Budgets in open session;

NOW THEREFORE, BE IT RESOLVED: That the Board of Commissioners of St. Tammany Parish Fire District No. 4 introduces the proposed Amended Operating and Capital Budgets.

This Resolution having submitted to a vote, the vote thereon was as follows:

YEAS: Jack Schell, Thomas Adoue & Thomas Druen

NAYS: None

ABSTAINING: None

ABSENT: Marie Taylor, William Dobson

The resolution was approved for introduction this 16th day of November, 2010.

S/ _____
Thomas Druen Chairman

S/ _____
Marie M. Taylor, Secretary

Publish: St. Tammany Farmer
November 25, December 2, and December 9

**St Tammany Fire District 4
Amended Budget 2010**

	<u>Current 2010</u>	<u>Amended 2010</u>
<i>Estimated Fund Balance as of 12/31/09</i>	\$ 844,896	\$ 909,774
Revenues		
Ad Valorem Tax Revenue	<u>\$ 11,466,000</u>	\$ 11,395,747
Medical Transport Income	\$ 1,217,132	\$ 1,974,819
EMS Stand-by Fees		\$ 400
Total EMS Revenue	<u>\$ 1,217,132</u>	<u>\$ 1,975,219</u>
Other Revenue		
Forestry Grant Income		
Grant Income	\$ 258,000	\$ 167,509
Training Facility Revenue	\$ 12,000	\$ 24,960
State Revenue Sharing	\$ 234,000	\$ 334,674
Other Income - FEMA Funds	\$ 538,000	\$ 125
Expense reimbursement Income		\$ 100,556
2 % Fire Insurance Tax	\$ 162,000	\$ 147,660
Haz-Mat Cost Recoveries	\$ 4,100	\$ 3,161
Miscellaneous Income	\$ 1,000	\$ (96)
total other revenue	<u>\$ 1,209,100</u>	<u>\$ 778,549</u>
Total Operating Revenues	<u>\$ 13,892,232</u>	<u>\$ 14,149,515</u>
Interest Income		
Interest on Ad Valorem	\$ 43,611	\$ 60,158
Interest Income	\$ 14,882	\$ 11,487
Total Interest Income	<u>\$ 58,493</u>	<u>\$ 71,645</u>
Total Gross Revenue	<u>\$ 13,950,725</u>	<u>\$ 14,221,160</u>
Contractuals		
EMS Medicare Contractual Allow	\$ 41,682	\$ 336,228
EMS Medicaid Contactual Allow	\$ 10,956	\$ 77,267
EMS Mgd care contract allow	\$ -	\$ 53,243
EMS Commercial Contract Allow	\$ 21,822	\$ 170,999
EMS Work Comp Contract Allow	\$ 560	\$ 384
EMS Admin Discount	\$ 1,354	\$ 7,666
Mcare payment denial	\$ 62,796	\$ 82,180
Mcaid payment denial	\$ 12,074	\$ 22,258
Mgd Care payment denial	\$ -	

**St Tammany Fire District 4
Amended Budget 2010**

	<u>Current 2010</u>	<u>Amended 2010</u>
Commerical payment denial	\$ 1,639	\$ 6,360
Work Comp payment denial	\$ -	\$ -
Other payment denial	\$ -	\$ -
Mcare Timely Filing Adjustment	\$ 16,957	\$ 9,645
Mcaid timely filing adj	\$ 1,266	\$ 3,674
Mgd Care timely filing	\$ -	\$ -
Commerical timely filing	\$ 7,431	\$ 3,428
Work Comp Timely Filing		\$ 669
Deduction for Ad V Retirement	\$ 399,840	\$ 349,810
Other timely filing	\$ 1,486	\$ 125,279
EMS Refunds	\$ 1,000	\$ 2,721
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Total Revenue Deductions	\$ 580,862	\$ 1,251,811
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Net Operating Revenues	\$ 13,369,862	\$ 12,969,349
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Operating Expenses		
	<hr/>	<hr/>
Total Salary and Wages	\$ 7,219,938	\$ 6,539,262
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<u>Total Benefits</u>		
Insurance - Health	\$ 924,857	
Insurance - Accident	\$ 600	
Insurance - Workers' Comp.	\$ 859,762	
Insurance - Life (Employees)	\$ 17,125	
FF Retirement Employer (admin)	\$ 384	
FF Retirement Employer Train	\$ 46,363	
FF Retirement ER (41)	\$ 395,605	
FF Retirement ER (42)	\$ 202,750	
FF Retirement ER (43)	\$ 108,085	
FF Retirement ER (44)	\$ 46,023	
FF Retirement ER Contribution	\$ 788	
FFretirement employer	\$ 76,665	
HSA Employer (41)	\$ 49,748	
HSA Employer (42)	\$ 13,046	
HSA Employer (43)	\$ 14,275	
HSA Employer (44)	\$ 9,570	
HSA Employer (Admin)	\$ 1,840	
Payroll Taxes	\$ 547,058	
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Wellness Program	\$ 33,700	

**St Tammany Fire District 4
Amended Budget 2010**

	<u>Current 2010</u>	<u>Amended 2010</u>
Fit for duty physicals	\$ 88,000	
offsite physicals	\$ 25,000	
Total Benefits	<u>\$ 3,472,699</u>	<u>\$ 3,518,323</u>
 Total Professional Fees		
Accounting Fees	\$ 10,000	\$ -
Legal & Med. Professional Fees	\$ 35,000	\$ 26,625
Professional Services Outside	\$ 81,488	\$ 143,711
Legal & Professional - Lawsuit	\$ 50,000	\$ 90
Total Professional Fees	<u>\$ 176,488</u>	<u>\$ 170,426</u>
 Total Contract Services		
Dues	\$ 336	\$ 1,716
Dipatch Services Contract	\$ 197,000	\$ 221,665
Emergency Incident Response	\$ 1,500	\$ 4,057
Record Storage project	\$ 9,000	
Bank Charges		
Collection Fees	\$ 930	\$ 1,565
Licenses & Fees	\$ 4,700	\$ 7,701
Janitorial	\$ 9,200	\$ 7,324
Total Contract Services	<u>\$ 222,666</u>	<u>\$ 244,028</u>
 Total Supplies		
Medical Billing Charges		
Haz-Mat Supplies	\$ 5,300	\$ 6,995
Medical Supplies	\$ 127,446	\$ 74,787
Medical Supplies (grant)		\$ 36,947
Office Supplies	\$ 20,500	\$ 17,057
Films, Video Tapes, Developing		
Postage & Freight	\$ 16,000	\$ 6,309
Subscriptions & Books	\$ 7,900	\$ 11,256
Stationary & Printing	\$ 6,540	\$ 2,718
Total Supplies	<u>\$ 183,686</u>	<u>\$ 156,069</u>
 Uniform Expense		
Uniforms	\$ 73,000	\$ 65,796
Protective Clothing /Accessory	\$ 57,595	\$ 14,173
Total Uniforms	<u>\$ 130,595</u>	<u>\$ 79,969</u>
 Rent Expense		
Rent Expense	\$ 4,000	\$ 3,680

**St Tammany Fire District 4
Amended Budget 2010**

	<u>Current 2010</u>	<u>Amended 2010</u>
Equipment Lease Expense		\$ 602
Total Rent Expense	<u>\$ 4,000</u>	<u>\$ 4,282</u>
Total Repairs and Maintenance	<u>\$ 170,776</u>	<u>\$ 243,742</u>
Total Bad Debt Allowance	<u>\$ 225,605</u>	<u>\$ 733,658</u>
Training Center		
Telephone-Training	\$ 8,951	\$ 2,054
Training & Conventions	\$ 63,794	\$ 30,171
Utilities - Training Facility	\$ 15,215	\$ 1,662
Training Center Expenses	\$ 5,775	\$ 8,793
Tuitions- Fire Science/Paramed	\$ 11,454	\$ 6,198
Travel	\$ -	\$ 29,589
Total Training Expense	<u>\$ 105,189</u>	<u>\$ 78,467</u>
Utilities		
Telephones	\$ 18,471	\$ 21,429
Telephones - Cell	\$ 46	\$ 12,670
Utilities	\$ 32	\$ (31)
Utilities - Administration	\$ 7,655	\$ 9,223
Utilities - Station 41	\$ 15,292	\$ 16,171
Utilities - Station 42	\$ 12,252	\$ 15,309
Utilities - Station 43	\$ 7,767	\$ 6,767
Utilities - Station 44	\$ 2,651	\$ 3,307
Gas & Oil	\$ 80,000	\$ 78,491
Total Utilities	<u>\$ 144,166</u>	<u>\$ 163,336</u>
Insurance Expense		
Insurance - General/Package	\$ 156,261	\$ 276,707
Insurance - Vehicles	\$ 82,125	\$ 853
Insurance - Business	\$ (104)	
Insurance - Umbrella/Excess	\$ 21,681	
Insurance - Errors & Omissions	\$ -	
Total Insurance Expense	<u>\$ 259,963</u>	<u>\$ 277,560</u>
Other Expense		
Advertising	\$ 2,500	\$ 3,608
Election Costs	\$ 25,000	\$ 42,472

**St Tammany Fire District 4
Amended Budget 2010**

	<u>Current 2010</u>	<u>Amended 2010</u>
Civil Service	\$ 650	\$ 2,253
Volunteer pension		\$ 650
Assessors Off- F&F Assessment	\$ 8,500	\$ 9,593
Miscellaneous Expense		\$ 1,551
Fire Prevention	\$ 6,600	\$ 8,470
Board Per Diem Expense	\$ 5,300	\$ 5,995
Total Other Expense	<u>\$ 48,550</u>	<u>\$ 74,592</u>
Total Operating Expenses	<u>\$ 12,364,321</u>	<u>\$ 12,283,714</u>
Total Operating Income	<u>\$ 1,005,541</u>	<u>\$ 685,635</u>
Other Expense		
Interest Expense-Cap Lease	\$ 7,500	\$ -
Interest expense-Accrued CDL	\$ 51,000	\$ 48,870
depreciation	\$ 450,000	
Total Other Expense	<u>\$ 508,500</u>	<u>\$ 48,870</u>
Net Income	<u>\$ 497,041</u>	<u>\$ 636,765</u>
Capital Expenditures for 2010		
Communications	\$ 109,000	\$ 48,847
Protective Gear	\$ 146,000	\$ 24,961
Equipment	\$ 274,000	\$ 145,982
Computers	\$ 65,000	\$ 108,714
Training Facility	\$ 352,000	\$ 93,369
Rescue HazMat	\$ 37,000	\$ 44,266
Station Improvements	\$ 110,600	\$ 146,911
Total	<u>\$ 1,093,600</u>	<u>\$ 613,050</u>
<i>Estimated Fund Balance as of 12/31/2010</i>	<u>\$ 248,337</u>	<u>\$ 933,489</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 4
MANDEVILLE, LA.

**INTRODUCTION OF THE 2011 PROPOSED OPERATION AND CAPITAL
BUDGETS**

The following resolution was offered by Thomas Adoue and seconded by
Jack Schell :

RESOLUTION 2010-11-2

WHEREAS, St. Tammany Parish Fire Protection District No. 4 has prepared a proposed an Operating and Capital Outlay Budget for calendar 2011 in accordance with the Louisiana Local Government Budget Act and includes Louisiana Revised Statutes 39:1304, 39:1305 and generally accepted accounting principals, and:

WHEREAS the Board of Commissioners of St. Tammany Parish Fire Protection District No. 4 have reviewed and discussed the proposed 2011 Operating and Capital Outlay Budgets in open session;

NOW THEREFORE, BE IT RESOLVED: That the Board of Commissioners of St. Tammany Parish Fire District No. 4 introduces the proposed Operating and Capital Budgets.

This Resolution having submitted to a vote, the vote thereon was as follows:

YEAS: Jack Schell, Thomas Adoue & Thomas Druen

NAYS: None

ABSTAINING: None

ABSENT: Marie Taylor, William Dobson

The resolution was approved for introduction this 16th day of November, 2010.

S/ _____
Thomas Druen Chairman

S/ _____
Marie M. Taylor, Secretary

Publish: St. Tammany Farmer
November 25, December 2, and December 9

**St Tammany Fire District 4
Proposed Budget 2011**

**Budget
2011**

Commerical payment denial	\$ 3,447
Work Comp payment denial	\$ -
Other payment denial	\$ -
Mcare Timely Filing Adjustment	\$ 16,310
Mcaid timely filing adj	\$ 5,737
Mgd Care timely filing	\$ -
Work Comp timely filing	\$ 312
Commerical timely filing	\$ 2,582
Deduction for Ad V Retirement	\$ 370,799
Other timely filing	\$ 125,000
EMS Refunds	\$ 3,000

Total Revenue Deductions \$ 1,569,962

Net Operating Revenues \$ 13,652,832

Operating Expenses

Total Salary and Wages \$ 6,702,743

Total Benefits \$ 3,993,024

Total Professional Fees

Accounting Fees	\$ 15,000
Legal & Med. Professional Fees	\$ 32,000
Occ Med Physician Retainer	\$ 24,000
Professional Services Outside	\$ 145,000
Legal & Professional - Lawsuit	\$ 100
Total Professional Fees	<u>\$ 216,100</u>

Total Contract Services

Dues	\$ 2,000
Dipatch Services Contract	\$ 197,000
Emergency Incident Response	\$ 4,442
Record Storage project	\$ -
Bank Charges	
Collection Fees	\$ 2,000
Licenses & Fees	\$ 8,000
Janitorial	\$ 7,500
Total Contract Services	<u>\$ 220,942</u>

Total Supplies

**St Tammany Fire District 4
Proposed Budget 2011**

**Budget
2011**

Medical Billing Charges	
Haz-Mat Supplies	\$ 7,204
Medical Supplies	\$ 77,031
Medical Supplies (grant)	\$ 38,056
Office Supplies	\$ 16,546
Films, Video Tapes, Developing	
Postage & Freight	\$ 6,688
Subscriptions & Books	\$ 10,693
Stationary & Printing	\$ 2,800
Total Supplies	\$ 159,018
Uniform Expense	
Uniforms	\$ 67,700
Honor Guard Uniforms	\$ 16,000
Protective Clothing /Accessory	\$ 12,756
Total Uniforms	\$ 96,456
Rent Expense	
Rent Expense	\$ 3,100
Equipment Lease Expense	\$ 400
Total Rent Expense	\$ 3,500
Total Repairs and Maintenance	\$ 229,579
Total Bad Debt Allowance	\$ 578,668
Training Center	
Telephone-Training	\$ 2,095
Tuition Fire Science Paramedic	\$ 60,000
Training & Conventions	\$ 30,774
Utilities - Training Facility	\$ 24,000
Training Center Expenses	\$ 8,969
Travel	\$ 36,181
Total Training Expense	\$ 162,019
Utilities	
Telephones	\$ 22,286
Telephones - Cell	\$ 13,177
Utilities	\$ (32)
Utilities - Administration	\$ 9,592

**St Tammany Fire District 4
Proposed Budget 2011**

**Budget
2011**

Utilities - Station 41	\$ 16,818
Utilities - Station 42	\$ 15,922
Utilities - Station 43	\$ 7,037
Utilities - Station 44	\$ 3,439
Gas & Oil	\$ 84,770
Total Utilities	\$ 173,009

Insurance Expense

Insurance - General/Package	\$ 302,994
Insurance - Vehicles	\$ 934
Insurance - Business	\$ -
Insurance - Umbrella/Excess	\$ -
Insurance - Errors & Omissions	\$ -
Total Insurance Expense	\$ 303,928

Other Expense

Advertising	\$ 5,000
Volunteer Pension Expense	\$ 650
Election Costs	\$ -
Civil Service	\$ 2,250
Assessors Off- F&F Assessment	\$ 10,216
Miscellaneous Expense	\$ 2,000
Fire Prevention	\$ 8,500
Board Per Diem Expense	\$ 6,000
Total Other Expense	\$ 34,616

Total Operating Expenses \$ 12,873,602

Total Operating Income \$ 779,230

Other Expense

Interest Expense-Cap Lease	\$ -
Interest expense-Accrued CDL	\$ 48,870
depreciation	\$ -
Total Other Expense	\$ 48,870

Net Income \$ 730,360

Capital Expenditures for 2011

**St Tammany Fire District 4
Proposed Budget 2011**

**Budget
2011**

Communications	\$ 61,000
Protective Gear	\$ 52,500
Equipment	\$ 254,454
Computers	\$ 65,000
Training Facility	\$ 294,500
Rescue HazMat	\$ 13,850
Station Improvements	\$ 143,731
Total	<u>\$ 885,035</u>

*Estimated Fund Balance as of
12/31/2011*

\$ 778,814