

St. Tammany Parish Fire District 3
Receipts & Disbursements Budget Performance
Revised - December 2024

	<u>Dec 24</u>	<u>Jan - Dec 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
1 Ordinary Receipts and Disbursements				
2 Ordinary Receipts				
3 2% Fire Insurance Rebate	0.00	54,562.27	52,000.00	104.93%
4 Ad Valorem Taxes	179,260.20	2,017,506.03	1,943,000.00	103.84%
5 Ad Valorem Taxes - Collected in 2024,	-141,359.20	-141,359.20		100.0%
6 Budgeted for 2025 <u>*See Note*</u>				
7 Cost Recovery Services	0.00	0.00	1,000.00	0.0%
8 AFG Grant Award	0.00	0.00	0.00	0.0%
9 EMS Revenue Received	52,287.33	669,977.94	425,000.00	157.64%
10 False Alarm/Mitigation	0.00	0.00	0.00	0.0%
11 Firehouse Subs Grant	0.00	0.00	0.00	0.0%
12 Folgers	0.00	60,000.00	60,000.00	100.0%
13 Interest Received	3,555.56	100,282.22	77,000.00	130.24%
14 LWCC Dividend	0.00	75,631.41	50,000.00	151.26%
15 Miscellaneous Receipts	2,438.52	96,899.10	2,000.00	4,844.96%
16 Non-employer FRS Contributions	0.00	0.00	0.00	0.0%
17 Report/Records Fees	0.00	20.00	100.00	20.0%
18 State Revenue Sharing Funds	18,365.13	53,931.79	51,000.00	105.75%
19 UPL Program Receipts	0.00	129,669.06	239,000.00	54.26%
20 Total Ordinary Receipts	<u>114,547.54</u>	<u>3,117,120.62</u>	<u>2,900,100.00</u>	<u>107.48%</u>
21 Gross Receipts	114,547.54	3,117,120.62	2,900,100.00	107.48%
22 Ordinary Disbursements				
23 UPL Disbursements				
24 UPL (IGT) Payments	<u>0.00</u>	<u>12,656.15</u>	<u>89,215.00</u>	<u>14.19%</u>
25 Total UPL Disbursements	0.00	12,656.15	89,215.00	14.19%
26 EMS Disbursements				
27 Ambulance Repairs & Maintenance	2,466.88	38,752.98	21,000.00	184.54%
28 Handtevy Medical Program	0.00	1,669.50	2,135.00	78.2%
29 EMS Training	8,438.41	18,094.37	15,000.00	120.63%
30 Medical Director	12,000.00	12,000.00	12,000.00	100.0%
31 Medical Equipment R & M	0.00	-555.96	6,300.00	-8.83%
32 Medical Equipment	0.00	13,291.02	3,100.00	428.74%
33 Medical Supplies	<u>0.00</u>	<u>28,378.69</u>	<u>28,000.00</u>	<u>101.35%</u>
34 Total EMS Disbursements	22,905.29	111,630.60	87,535.00	127.53%
35 Firefighters Disbursements				
36 Awards & Recognition	0.00	244.49	1,000.00	24.45%
37 Fire Equipment Purchased	9,198.00	49,588.07	17,400.00	284.99%
38 Fire Prevention/Education	1,980.59	5,528.59	2,700.00	204.76%
39 Fire Training				
40 Fire Training - Other	<u>7,300.00</u>	<u>32,237.67</u>	<u>19,300.00</u>	<u>167.04%</u>
41 Total Fire Training	7,300.00	32,237.67	19,300.00	167.04%
42 Turn Out Gear	0.00	7,045.79	18,400.00	38.29%

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43	Uniforms	1,680.90	21,756.74	15,000.00	145.05%
44	Total Firefighters Disbursements	20,159.49	116,401.35	73,800.00	157.73%
45	Payroll				
46	Salary	17,151.92	230,118.34	230,150.00	99.99%
47	Hourly - Suppression	124,143.10	912,190.56	912,200.00	100.0%
48	Overtime Pay-Scheduled/Unschedu	22,613.21	176,339.07	176,400.00	99.97%
49	Incentive Pay	10,702.09	95,796.73	85,200.00	112.44%
50	Annual Leave	9,135.84	121,807.31	122,000.00	99.84%
51	Holiday Pay	9,600.95	28,650.67	21,000.00	136.43%
52	Sick Leave	589.44	11,130.43	10,000.00	111.3%
53	Upgrade-Regular	4,909.40	11,759.14	0.00	100.0%
54	Contract Regular	918.60	6,394.29	85,000.00	7.52%
55	Military Leave	0.00	0.00	0.00	0.0%
56	Retirement System	42,391.05	328,306.88	328,500.00	99.94%
57	Workers Compensation Insurance	26,586.46	210,552.50	210,600.00	99.98%
58	SSP - In	9,480.00	68,504.00	65,000.00	105.39%
59	SSP - Out	-9,480.00	-68,504.00	-65,000.00	105.39%
60	Payroll Taxes				
61	Medicare PR Tax	2,972.60	23,450.86	15,500.00	151.3%
62	Social Security PR Tax	3,014.88	25,203.40	25,200.00	100.01%
63	SUTA/FUTA PR Tax	11.49	341.30	700.00	48.76%
64	Total Payroll Taxes	5,998.97	48,995.56	41,400.00	118.35%
65	Total Payroll	274,741.03	2,182,041.48	2,222,450.00	98.18%
66	Fuel				
67	Gas	977.82	28,565.23	31,000.00	92.15%
68	Diesel	539.72	10,321.41	9,000.00	114.68%
69	Total Fuel	1,517.54	38,886.64	40,000.00	97.22%
70	Insurance				
71	EAP Insurance	175.00	1,757.00	1,470.00	119.52%
72	General Liability/Auto VFIS	0.00	118,242.42	114,000.00	103.72%
73	Health Insurance	16,282.01	159,869.47	249,200.00	64.15%
74	Life Insurance	326.60	2,657.40	3,200.00	83.04%
75	Other EE Ins-Vision/Dental	2,657.01	9,058.30	3,200.00	283.07%
76	Total Insurance	19,440.62	291,584.59	371,070.00	78.58%
77	Office & Operating Disbursements				
78	Cleaning	446.09	4,567.05	2,500.00	182.68%
79	Communication	1,750.73	23,483.61	16,000.00	146.77%
80	Copier Lease	0.00	2,357.54	2,805.00	84.05%
81	Hardware	528.17	2,202.52	1,300.00	169.43%
82	Human Resources	2,197.00	11,273.72	8,000.00	140.92%
83	License & Permits	0.00	1,184.65	900.00	131.63%
84	Meetings	1,267.03	9,914.04	8,500.00	116.64%

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85	Miscellaneous Expenditures	0.00	8,399.10	3,000.00	279.97%
86	Office Equipment	1,012.25	43,828.80	13,500.00	324.66%
87	Office Supplies	559.09	5,211.18	2,330.00	223.66%
88	Pest Control	0.00	6,042.00	1,200.00	503.5%
89	Storm Expenditures	0.00	811.98		
90	Utilities	2,242.59	23,382.47	22,000.00	106.28%
91	Waste	0.00	1,500.00	1,500.00	100.0%
92	Total Office & Operating Disbursements	<u>10,002.95</u>	<u>144,158.66</u>	<u>83,535.00</u>	<u>172.57%</u>
93	Professional Fees				
94	Accounting, HR & Payroll	3,616.68	53,708.50	39,000.00	137.71%
95	Advertisement	50.00	1,908.40	500.00	381.68%
96	Auditor	0.00	16,500.00	15,260.00	108.13%
97	Bank Service Analysis Fees	200.00	2,528.09	4,100.00	61.66%
98	Bond Expenditures	0.00	106,543.50	106,044.00	100.47%
99	Civil Service	0.00	5.00	50.00	10.0%
100	Consulting	1,500.00	18,000.00	20,000.00	90.0%
101	Cost Recovery	0.00	0.00	200.00	0.0%
102	Dispatch	5,529.54	66,174.48	64,194.00	103.09%
103	Dues and Subscriptions	451.87	9,313.41	3,400.00	273.92%
104	Elections	0.00	0.00	0.00	0.0%
105	EMS Billing Service	10,474.00	60,518.71	42,500.00	142.4%
106	Grant Writer's Fee	0.00	0.00	0.00	0.0%
107	Information Technology	0.00	398.26	1,000.00	39.83%
108	Legal Fees	4,120.00	5,490.11	6,000.00	91.5%
109	Parish Government Fee	0.00	0.00	2,800.00	0.0%
110	Records Management System	163.65	4,313.73	1,615.00	267.1%
111	Scheduling Management System	0.00	0.00	3,690.00	0.0%
112	Total Professional Fees	<u>26,105.74</u>	<u>345,402.19</u>	<u>310,353.00</u>	<u>111.29%</u>
113	Repairs & Maintenance				
114	R & M - Building	124.49	200,330.27	200,350.00	99.99%
115	R & M - Equipment (Non EMS)	0.00	2,947.91	3,500.00	84.23%
116	R & M - Lawn and Garden Equip	0.00	487.98	4,500.00	10.84%
117	R & M - Vehicles (Non EMS)	5,083.65	115,704.87	88,500.00	130.74%
118	Total Repairs & Maintenance	<u>5,208.14</u>	<u>319,471.03</u>	<u>296,850.00</u>	<u>107.62%</u>
119	Total Ordinary Disbursements	<u>380,080.80</u>	<u>3,562,232.69</u>	<u>3,574,808.00</u>	<u>99.65%</u>
120	Net Ordinary Receipts over Ordinary Disbursements	-265,533.26	-445,112.07	-674,708.00	65.97%
121	Other Receipts and Disbursements				
122	Other Disbursements				
123	Other Receipts/Disbursements	0.00	700.00		
124	Total Other Disbursements	<u>0.00</u>	<u>700.00</u>		
125	Net Other Receipts over Other Disbursements	0.00	-700.00		
126	Net Total Receipts over Total Disbursements	<u>-265,533.26</u>	<u>-445,812.07</u>	<u>-674,708.00</u>	<u>66.08%</u>

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* Note - The Fire District uses a modified cash basis of accounting to prepare its budget. Ad Valorem Taxes are budgeted based upon the year the ad valorem taxes are assessed, not when collected. The adjustment represents ad valorem taxes collected in previous years for the current year or ad valorem taxes collected in the current year for the subsequent year.

Revised Budget

The highlighted line items in the Annual Budget Column represent Board approved revisions to the 2024 Budget. The Board approved these changes via a Resolution signed on or about March 12, 2025.