

**CENTRAL COUNTY FIRE RESCUE
GENERAL FUND 2014 BUDGET**

	<u>CCFR 2014 Budget</u>		<u>CCFR Mid-Year 2014 Budget</u>		<u>Increase/ (Decrease) from Prev. Yrs. Budget</u>		<u>CCFR Final 2014 Budget</u>		<u>Increase/ (Decrease) from Initial Yrs. Budget</u>	
REVENUES										
Property Taxes	11,261,170	99%	11,750,000	98%	488,830	4.34%	11,718,898	98%	457,728	4.06%
Fire Prev't./Code Enforc't. Fees	100,000	1%	110,000	1%	10,000	10.00%	122,750	1%	22,750	22.75%
Grant Income	1,000	0%	1,200	0%	200	20.00%	1,200	0%	200	20.00%
Training Programs	3,000	0%	6,000	0%	3,000	100.00%	6,000	0%	3,000	100.00%
Insurance Reimbursement	-	0%	58,364	0%	58,364	#DIV/0!	73,966	1%	73,966	#DIV/0!
Interest Income	10,000	0%	30,000	0%	20,000	200.00%	49,922	0%	39,922	399.22%
Sale of Fixed Assets	1,000	0%	2,000	0%	1,000	100.00%	2,000	0%	1,000	100.00%
Miscellaneous Income	<u>10,000</u>	0%	<u>25,000</u>	0%	<u>(15,000)</u>	-150.00%	<u>25,326</u>	0%	<u>15,326</u>	153.26%
Total Revenues	<u>11,386,170</u>		<u>11,982,564</u>		<u>596,394</u>	0	<u>12,000,062</u>		<u>613,892</u>	0
Funds from Reserves	928,819		520,722		(408,097)		520,722		(408,097)	-43.94%
Total of Revenues & Reserves	12,314,989		12,503,286		188,297	1.53%	12,520,784		205,795	1.67%
EXPENSES										
Personnel Expenses	10,855,167	88.15%	10,882,762	87.20%	27,595	0.25%	10,788,081	86.81%	(67,086)	-0.62%
Operating Expenses	751,550	6.10%	769,330	6.16%	17,780	2.37%	735,870	5.92%	(15,680)	-2.09%
Administrative Expenses	532,122	4.32%	598,672	4.80%	66,550	12.51%	611,782	4.92%	79,660	14.97%
Grant Expense	1,000	0.01%	1,200	0.01%	200	20.00%	1,200	0.01%	200	20.00%
Debt Service	136,650	-14.71%	136,650	1.09%	-	0.00%	136,650	1.10%	-	0.00%
Capital Outlays	<u>38,500</u>	0.31%	<u>91,300</u>	0.73%	<u>52,800</u>	137.14%	<u>154,138</u>	1.24%	<u>115,638</u>	300.36%
Total Expenses	<u>12,314,989</u>		<u>12,479,914</u>		<u>164,925</u>	1.34%	<u>12,427,721</u>		<u>112,732</u>	0.92%
Excess (Deficiency) of Revenues Over Expenditures	<u>(928,819)</u>		<u>(497,350)</u>				<u>(427,659)</u>		501,160	(1)

**CENTRAL COUNTY FIRE RESCUE
PERSONNEL EXPENSES**

	<u>CCFR 2014 Budget</u>	<u>CCFR Mid-Year 2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% of Change</u>	<u>CCFR Final 2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% of Change</u>	
WAGES								
Wages - Department Services	359,000	359,000	0	0%	360,769	1,769	0%	
Wages - Community Services	410,000	410,000	0	0%	410,000	0	0%	
Wages - Ops - Regular	4,725,166	4,725,166	0	0%	4,479,830	-245,336	-5%	
			0					
			0					
Wages - Ops - Scheduled OT	361,000	361,000	0	0%	336,178	-24,822	-7%	
Wages - Ops - Unscheduled OT	372,000	372,000	0	0%	436,279	64,279	17%	
Wages - Ops - Sick	259,000	259,000	0	0%	261,359	2,359	1%	
Wages - Ops - Vacation	720,000	720,000	0	0%	715,540	-4,460	-1%	
Wages - Ops - Holiday	255,765	255,765	0	0%	255,765	0	0%	
Wages - Ops - Uniforms	98,400	99,600	1,200	1%	99,600	1,200	1%	1 Additional FF
Disability Insurance	119,500	130,000	10,500	9%	132,930	13,430	11%	Due to Rate Increase based on Experience
Wages - Ops - Salary Adjustment			0		255,000	255,000	#DIV/0!	
Sick Leave Incentive/Buy Back	82,000	82,000	0		72,413	-9,587	-12%	
Temporary Help	-		0	0%		0	#DIV/0!	
Total Wages	7,761,831	7,773,531	11,700	0%	7,815,663	53,832	1%	
PAYROLL TAXES								
Employer's SS & Medicare	593,780	594,675	895	0%	591,032	-2,748	0%	
State Unemployment	0	0	0		0	0	#DIV/0!	
Total Payroll Taxes	593,780	594,675	895	0%	591,032	-2,748	0%	
DIRECT EMPLOYEE BENEFITS								
Group Health	1,599,941	1,599,941	0	0%	1,470,576	-129,365	-8%	
Group Dental Insurance	110,000	110,000	0	0%	114,763	4,763	4%	
Vision & Cafeteria Plan	35,000	35,000	0	0%	29,176	-5,824	-17%	
Group Life Insurance	21,000	26,000	5,000	24%	26,000	5,000	24%	Rate Increase
457 Plan Match	318,200	318,200	0	0%	321,119	2,919	1%	
Total Direct Employee Benefits	2,084,141	2,089,141	5,000	0%	1,961,634	-122,507	-6%	
INDIRECT EMPLOYEE BENEFITS								
Workers' Comp Insurance	358,715	358,715	0	0%	358,502	-213	0%	
Employee Assistance Program	1,700	1,700	0	0%	1,700	0	0%	
Physicals	35,000	45,000	10,000	29%	45,469	10,469	30%	Additional Stress Tests
Miscellaneous Uniform Expense	10,000	10,000	0	0%	10,300	300	3%	
Tuition Reimbursement	10,000	10,000	0	0%	3,781	-6,219	-62%	
Total Indirect Employee Benefits	415,415	425,415	10,000	2%	419,752	4,337	1%	
Total Employee Benefits	3,093,336	3,109,231	15,895	1%	2,972,418	-120,918	-4%	
Total Personnel Expenses	10,855,167	10,882,762	27,595	0%	10,788,081	-67,086	-1%	

**CENTRAL COUNTY FIRE RESCUE
OPERATING EXPENSES**

	CCFR 2014 Budget	CCFR Mid-Year 2014 Budget	Increase/ (Decrease)	% of Change	CCFR Final 2014 Budget	Increase/ (Decrease)	% of Change	
OCCUPANCY EXPENSE								
Rent	300	300	0	0%	300	0	0%	
Electric	56,000	56,000	0	0%	56,000	0	0%	
Solar Lease	-	9,180			9,180			
Gas	29,000	29,000	0	0%	29,000	0	0%	
Water, Sewer & Trash	11,000	11,600	600	5%	11,621	21	0%	Cover actual expenses
Telephone/Communications	58,000	58,000	0	0%	58,000	0	0%	
Radio Repair	10,000	10,000	0	0%	10,211	211	2%	
Firehouse Expense	3,500	3,500	0	0%	3,500	0	0%	
Building Repair & Maintenance (Lawn Service)	<u>115,000</u>	<u>115,000</u>	<u>0</u>	0%	<u>139,557</u>	<u>24,557</u>	21%	
Total Occupancy Expense	<u>282,800</u>	<u>292,580</u>	<u>9,780</u>	3%	<u>317,369</u>	<u>24,789</u>	8%	
VEHICLE EXPENSE								
Pump & Aerial Testing	12,000	12,000	0	0%	12,000	0	0%	
Fuel	95,000	95,000	0	0%	95,000	0	0%	
Routine Maintenance	50,000	56,000	6,000	12%	56,000	0	0%	Increase cost of Service
Vehicle Repairs	200,000	200,000	0	0%	120,610	-79,390	-40%	
Tires & Tire Repair	<u>24,000</u>	<u>24,000</u>	<u>0</u>	0%	<u>24,000</u>	<u>0</u>	0%	
Total Vehicle Expense	<u>381,000</u>	<u>387,000</u>	<u>6,000</u>	2%	<u>307,610</u>	<u>-79,390</u>	-21%	
FIRE FIGHTING EXPENSE								
Fire Fighting Equipment New	5,000	5,000	0	0%	6,000	1,000	20%	
Fire Fighting Equipment Replacement	4,000	6,000	2,000	50%	6,541	541	9%	Fire Boot Replacement
Fire Fighting Supplies	15,000	15,000	0	0%	15,000	0	0%	
EMS Supplies	5,500	5,500	0	0%	9,025	3,525	64%	
SCBA Supplies & Equipment	12,000	12,000	0	0%	12,601	601	5%	
Civil Unrest			0		12,879	12,879		
Technical Rescue	5,000	5,000	0	0%	5,000	0		
Tactical Operation Support Team	500	500	0	0%	500	0	0%	
Combat Challenge Team	2,500	2,500	0	0%	2,500	0	0%	
Haz/Mat Expenses	1,750	1,750	0	0%	1,750	0	0%	
Fire Fighting Equipment Repair	12,000	12,000	0	0%	14,595	2,595	22%	
Miscellaneous Repairs	4,500	4,500	0	0%	4,500	0	0%	
Repairs - Turn Out Gear	<u>20,000</u>	<u>20,000</u>	<u>0</u>	0%	<u>20,000</u>	<u>0</u>	0%	
Total Fire Fighting Expense	<u>87,750</u>	<u>89,750</u>	<u>2,000</u>	2%	<u>110,891</u>	<u>21,141</u>	24%	
Total Operating Expenses	<u>751,550</u>	<u>769,330</u>	<u>17,780</u>	2%	<u>735,870</u>	<u>-33,460</u>	-4%	

**CENTRAL COUNTY FIRE RESCUE
ADMINISTRATIVE EXPENSES**

	<u>CCFR 2014 Budget</u>	<u>CCFR Mid-Year 2014 Budget</u>	<u>Increase/ (Decrease)</u>	% of Change	<u>CCFR Final 2014 Budget</u>	<u>Increase/ (Decrease)</u>	% of Change
OFFICES EXPENSES							
Office Supplies	11,000	11,000	0	0%	11,224	224	2%
Postage and Delivery	8,000	8,000	0	0%	10,095	2,095	26%
Computer Supplies	2,100	2,100	0	0%	2,100	0	0%
Repairs & Maintenance - Office	3,000	3,000	0	0%	3,884	884	29%
Miscellaneous Expenses	<u>6,000</u>	<u>6,000</u>	<u>0</u>	0%	<u>6,000</u>	<u>0</u>	0%
Total Office Expenses	<u>30,100</u>	<u>30,100</u>	<u>0</u>	0%	<u>33,303</u>	<u>3,203</u>	11%
MANAGEMENT INFORMATION SYSTEMS							
MIS - Software	2,500	2,500	0	0%	2,500	0	0%
MIS - Support	24,000	29,000	5,000	21%	29,000	0	0%
MIS - Repairs & Maintenance	5,000	5,000	0	0%	5,000	0	0%
MIS - System Upgrades	3,900	3,900	0	0%	3,900	0	0%
Total Management Info. Systems	<u>35,400</u>	<u>40,400</u>	<u>5,000</u>	14%	<u>40,400</u>	<u>0</u>	0%
OUTSIDE SERVICES							
Directors' Fees	32,000	32,000	0	0%	32,000	0	0%
Legal Fees	35,000	35,000	0	0%	35,000	0	0%
Accounting & Auditing Fees	41,400	41,400	0	0%	41,400	0	0%
Consulting Fees	34,000	80,550	46,550	0%	80,550	0	0%
Payroll Service Fees	9,000	9,000	0	0%	9,000	0	0%
Property & Casualty Insurance	64,000	79,000	15,000	23%	79,000	0	0%
Election Expenses	57,000	57,000	0	0%	57,000	0	0%
Notices, Bids & Advertising	2,000	2,000	0	0%	2,000	0	0%
Subscriptions	1,750	1,750	0	0%	1,750	0	0%
Dues & Memberships	<u>15,000</u>	<u>15,000</u>	<u>0</u>	0%	<u>15,000</u>	<u>0</u>	0%
Total Outside Services	<u>291,150</u>	<u>352,700</u>	<u>61,550</u>	21%	<u>352,700</u>	<u>0</u>	0%

**CENTRAL COUNTY FIRE RESCUE
ADMINISTRATIVE EXPENSES
(Continued)**

	<u>CCFR 2014 Budget</u>	<u>CCFR Mid-Year 2014 Budget</u>	<u>Increase/ (Decrease)</u>	% of Change	<u>CCFR Final 2014 Budget</u>	<u>Increase/ (Decrease)</u>	% of Change
PROFESSIONAL DEVELOPMENT							
Seminars & Cont. Education	19,600	19,600	0	0%	19,600	0	0%
Travel	7,000	7,000	0	0%	7,000	0	0%
Housing & Meals	21,000	21,000	0	0%	21,000	0	0%
In-House Programs	19,052	19,052	0	0%	19,052	0	0%
Video Maintenance & Parts	4,000	4,000	0	0%	4,000	0	0%
Training Supplies	<u>11,900</u>	<u>11,900</u>	<u>0</u>	0%	<u>11,900</u>	<u>0</u>	0%
Total Professional Development	<u>82,552</u>	<u>82,552</u>	<u>0</u>	0%	<u>82,552</u>	<u>0</u>	0%
COMMUNITY SERVICES							
Public Relations	66,920	66,920	0	0%	75,292	8,372	13%
Public Education	11,000	11,000	0	0%	12,535	1,535	14%
Honor Guard	4,000	4,000	0	0%	4,000	0	0%
Fire Scene Investigation	2,500	2,500	0	0%	2,500	0	0%
Code Management	<u>8,500</u>	<u>8,500</u>	<u>0</u>	0%	<u>8,500</u>	<u>0</u>	0%
Total Community Services	<u>92,920</u>	<u>92,920</u>	<u>0</u>	0%	<u>102,827</u>	<u>9,907</u>	11%
Total Administrative Expenses	<u><u>532,122</u></u>	<u><u>598,672</u></u>	<u><u>66,550</u></u>	13%	<u><u>611,782</u></u>	<u><u>13,110</u></u>	2%

CENTRAL COUNTY FIRE RESCUE
GRANT EXPENSES

	<u>CCFR 2014 Budget</u>	<u>CCFR Mid-Year 2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% of Change</u>	<u>CCFR Final 2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% of Change</u>
Grant Expense							
MO American Water Co Grant	1,000	1,200	\$ 200		1,200	\$ -	
			\$ -				
			\$ -				
			<u>\$0</u>			<u>0</u>	
Total Grant Expense	1,000	1,200	\$200		1,200	\$ -	

Debt Service

	CCFR 2014 Budget	CCFR Mid-Year 2014 Budget	CCFR Final 2014 Budget	Increase/ (Decrease)	CCFR 2013 Final Budget
Debt Service Expense					
2013 Lease Bonds	136,650	136,650	136,650	0 ##	
Total Grant Expense	136,650	136,650	136,650	0	-

**CENTRAL COUNTY FIRE RESCUE
CAPITAL OUTLAYS**

	<u>CCFR 2014 Budget</u>	<u>CCFR Mid-Year 2014 Budget</u>	<u>CCFR Final 2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% of Change</u>
VEHICLES					
Vehicles - Apparatus		22,000	22,000	0	Transmission for Pumper
Vehicles - Apparatus Support Equip.	-	-	-	0	
Insured Repairs Expense	-	800	800	0	
Vehicles - Trailer	-	-	-	0	
Vehicles - Support	-	-	-	0	
Total Vehicles	<u>-</u>	<u>22,800</u>	<u>22,800</u>	<u>0</u>	
BUILDINGS & REAL ESTATE					
Land Improvements				0	
Buildings				0	
Insured Repairs Expense	-	14,000	34,951	20,951	
Lease Expense					
Architects & Engineering	-	5,000	20,653	15,653	Station #2
Building Improvements	-	6,500	26,837	20,337	Ice Removal Damage
Total Buildings & Real Estate	<u>-</u>	<u>25,500</u>	<u>82,441</u>	<u>56,941</u>	
OPERATIONS EQUIPMENT					
Turn-Out Gear	-	-	-	0	
SCBA's	3,000	3,000	3,000	0	0%
Rescue Equipment				0	
Fire Fighting Equipment	10,000	10,000	10,000	0	0%
Hose	6,000	6,000	6,000	0	0%
Communications Equipment	4,500	4,500	10,397	5,897	
Firehouse Furniture & Equipment	5,000	9,500	9,500	0	0%
Total Operations Equipment	<u>28,500</u>	<u>33,000</u>	<u>38,897</u>	<u>5,897</u>	18%
TRAINING EQUIPMENT					
Equipment	1,500	1,500	1,500	0	0%
Training Aids Equipment	1,000	1,000	1,000	0	0%
Total Training Equipment	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	0%
PUBLIC EDUCATION EQUIPMENT					
Prevention Equipment	1,000	1,000	1,000	0	0%
Total Public Education Equipment	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	0%
OFFICE EQUIPMENT & FURNITURE					
Computer Equipment	4,000	4,000	4,000	0	0%
Video Equipment				0	
Office Furniture & Equipment	2,500	2,500	2,500	0	0%
Total Office Equipment & Furniture	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>0</u>	0%
Total Capital Outlays	<u>38,500</u>	<u>91,300</u>	<u>154,138</u>	<u>62,838</u>	69%

**Central County Fire Rescue
2014
Pension Fund Budget**

Pension Reserve as of 12/31/13 - \$180,750.00

	CCFR 2014 Budget		CCFR Mid-Year 2014 Budget	Increase/ (Decrease)	% of Change	CCFR Final 2014 Budget	Increase/ (Decrease)	% of Change
REVENUES								
Property Taxes	688,617		720,000	31,383	4.56%	720,000	31,383	4.56%
Interest Income	<u>1,000</u>		<u>1,000</u>	<u>0</u>	0.00%	<u>1,000</u>	<u>0</u>	0.00%
Total Revenues	<u><u>689,617</u></u>		<u><u>721,000</u></u>	<u><u>31,383</u></u>	4.55%	<u><u>721,000</u></u>	<u><u>31,383</u></u>	4.55%
Funds from Reserves			33,208			33,208		
EXPENSES								
Miscellaneous Expenses	3,000	0.42%	3,000	0	0.00%	3,000	0	0.00%
Legal Fees	-			0			0	
Contributions	679,624	95%	679,624	0	0.00%	679,624	0	0.00%
VFIS Length of Service Program	8,200	1.14%	9,100	900	10.98%	9,100	900	10.98%
Life Insurance	19,920	2.77%	19,920	0	0.00%	21,080	1,160	5.82%
Administrative Cost	<u>8,000</u>	1.11%	<u>8,000</u>	<u>0</u>	0.00%	<u>8,000</u>	<u>0</u>	0.00%
Total Expenses	<u><u>718,744</u></u>		<u><u>719,644</u></u>	<u><u>900</u></u>	0.13%	<u><u>720,804</u></u>	<u><u>2,060</u></u>	0.29%
Excess (Deficiency) of Revenues Over Expenditures	<u>(29,127)</u>		<u>1,356</u>			<u>196</u>		

**Central County Fire & Rescue
Bond Revenue
2014 Budget**

	<u>CCFR 2014 Budget</u>	<u>CCFR Mid-Year 2014 Budget</u>	Increase/ (Decrease)	% of Change	<u>CCFR Final 2014 Budget</u>	Increase/ (Decrease)	% of Change
REVENUES							
Property Taxes	913,972	1,125,000	211,028	23.09%	1,152,825	238,853	26.13%
Interest Income	<u>2,000</u>	<u>2,000</u>	0	0.00%	<u>2,000</u>	0	0.00%
Total Revenues	<u><u>915,972</u></u>	<u><u>1,127,000</u></u>	<u><u>211,028</u></u>	<u><u>23.04%</u></u>	<u><u>1,154,825</u></u>	<u><u>238,853</u></u>	<u><u>26.08%</u></u>
EXPENSES							
<u>Bond Retirement</u>							
Miscellaneous Expenses	1,100	1,100	0	0.00%	1,100	0	0.00%
2014 Bond Defeasance		571,650	571,650		571,650	571,650	
Principal	540,000	540,000	0	0.00%	540,000	0	0.00%
Interest	<u>210,333</u>	<u>210,333</u>	0	0.00%	<u>210,333</u>	0	0.00%
Total Expenses	<u><u>751,433</u></u>	<u><u>1,323,083</u></u>	<u><u>571,650</u></u>	<u><u>76.07%</u></u>	<u><u>1,323,083</u></u>	<u><u>571,650</u></u>	<u><u>76.07%</u></u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>164,539</u></u>	<u><u>(196,083)</u></u>	<u><u>-360,622</u></u>	<u><u>-219.17%</u></u>	<u><u>(168,258)</u></u>	<u><u>-332,797</u></u>	<u><u>-202.26%</u></u>

Bond Proceeds

	CCFR Bond Proceeds 2014	
REVENUES		
Bond Proceeds Fund as of 12/31/13	365,438	
Misc. Income	9,579	
Interest Income	<u>270</u>	
Total Proceeds & Reserve	<u>375,287</u>	
EXPENSES		
<u>Outside Services</u>		
Legal Fees	-	
Miscellaneous Expense	-	
Bond Issuance Expense	<u>25</u>	
Total Outside Services	25	
<u>Vehicles</u>		
Apparatus	34,869	
Total Vehicles	<u>34,869</u>	
<u>Buildings & Real Estate</u>		
Building Construction	243,603	
Building Improvements	4,175	
Architectural Expenses	<u>247,778</u>	
Total Building & Real Estate	247,778	
<u>Operations Equipment</u>		
Turn-Out Gear	34,397	
Fire Fighting Equipment	14,786	
Replacement Equipment	999	
Fire House Furniture & Equipment	19,128	
Communication Equipment	<u>69,310</u>	
Total Operations Equipment	69,310	
<u>Office Furniture & Equipment</u>		
Computer Equipment	2,008	
TeleStaff Scheduling Program		
Office Furniture & Equipment	<u>2,008</u>	
Total Office Furniture & Equipment	2,008	
<u>Training Equipment</u>		
Training Equipment	<u> </u>	
Total Expenses	<u>353,990</u>	
Excess (Deficiency) of Fund Balance Over Expenditures	21,297	

Adjusted to reflect actual expenditures as authorized by the Board,

Personnel Expenses Operating Expenses Administrative Expenses
Grant Expense Debt Service Capital Outlays

