

Central County
Fire & Rescue
Fire Protection District

BUDGET

~

2019

Rognan & Associates

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December 26, 2018

Board of Directors
Central County Fire & Rescue, a Fire Protection District
1220 Cave Springs Blvd.
St. Peters, MO 63376

We have compiled the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses of Central County Fire & Rescue, a Fire Protection District of St. Charles County, Missouri, as of and for the year ended December 31, 2019, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Management is responsible for the budget (forecast).

A compilation is limited to presenting in the form of projected information that is the representation of management and does not include evaluation of the support for the assumptions underlying the budget (forecasted) projection. We have not audited or reviewed the budget (forecasted) projection and, accordingly, do not express an opinion or any other form for assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the budget (forecasted) projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of the report.

Management has elected to omit substantially all of the disclosures, and the balance sheets and statements of changes in fund balance, statement of changes in plan assets and statement of cash flows, required by generally accepted accounting principles. If the omitted disclosures and the balance sheets and statements of changes in fund balance, statement of changes in plan assets and statement of cash flows were included in the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses, they might influence the user's conclusions about the Fire Protection District's financial position, results of operations, and cash flows. Accordingly, this accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses are not designed for those who are not informed about such matters.

This budget (forecasted) projection is presented on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting.

We are not independent with respect to Central County Fire & Rescue, a Fire Protection District.

DRAFT

ROGNAN & ASSOCIATES
St. Louis, Missouri
December 26, 2018

CENTRAL COUNTY FIRE & RESCUE
a FIRE PROTECTION DISTRICT

2019 BUDGET

SUMMARY “ALL FUNDS”

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

**CENTRAL COUNTY FIRE & RESCUE
2019 BUDGET WORKSHEET**

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
Revenues - PAGE 1						
Property Taxes	\$11,873,708	\$12,095,374	\$12,489,677	\$17,401,097	\$17,396,369	\$17,468,739
Fire Prevention Fees	117,444	195,852	388,913	799,331	120,000	150,000
Interest Income	32,198	24,991	71,363	169,785	70,000	225,000
Grant Income	0	4,000	6,200	0	0	0
Miscellaneous Income	153,605	66,500	103,235	44,475	0	0
Sale of Fixed Assets	9,119	500	473,929	11,509	0	0
Training & Education	3,877	585	0	0	0	0
Total Revenues	\$12,189,951	\$12,387,802	\$13,533,317	\$18,426,197	\$17,586,369	\$17,843,739
Expenditures						
Wages	\$8,097,125	\$8,276,712	\$8,386,723	\$9,075,744	\$8,636,412	\$9,629,833
Payroll Taxes	608,178	616,057	631,089	672,769	660,686	736,682
Employee Benefits	2,203,827	2,359,172	2,516,611	2,748,314	3,163,997	3,415,072
Occupancy Expenses	279,022	293,402	292,969	311,935	335,630	318,630
Vehicle Expenses	255,903	252,168	151,552	138,821	264,000	264,000
Firefighting Expenses	155,314	69,924	102,219	101,101	121,250	206,250
Office Expenses	25,319	19,082	50,727	31,169	36,500	38,500
MIS Expenses	21,502	25,259	50,248	51,979	40,400	51,500
Outside Services	297,831	306,178	267,474	276,125	368,250	341,250
Professional Development	71,485	59,107	128,376	93,247	167,000	180,000
Community Services	79,126	115,695	103,499	110,999	134,000	140,000
Capital Outlays	22,564	4,074	1,819	90,139	836,820	1,600,000
Cert Grant	0	3,470	1,378	3,470	0	0
Debt Services	107,225	0	0	0	0	0
Total Expenditures	\$12,224,421	\$12,400,300	\$12,684,684	\$13,705,812	\$14,764,945	\$16,921,718
Excess (Deficiency)	(\$34,470)	(\$12,498)	\$848,633	\$4,720,385	\$2,821,424	\$922,021
USE OF DISTRICT RESERVES	\$34,470	\$12,498	\$0	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENSES	\$0	\$0	\$848,633	\$4,720,385	\$2,821,424	\$922,021

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

SUMMARY

As noted by the Planning Committee (Committee) the Central County Fire & Rescue, a Fire Protection District (District) is budgeted to receive \$81,823 more net tax revenue in budget year 2019 - a 0.42% increase from budget year 2018. This increase is primarily due to an increase in assessed valuation related to new construction. Assessed valuation increased by \$7,282,861 in budget year 2019 from budget year 2018. Tax Year 2018 was a non-reassessment year.

\$1,757,948,929 - 2018 Assessed Valuation - Post-B-O-E
 \$1,750,666,068 - 2017 Assessed Valuation - Post-B-O-E

\$ 7,282,861

The District's approved tax rates, per each \$100 in assessments, by fund for budget year 2019, will be as follows:

	<u>2018</u>	<u>2017</u>
General	\$0.9937	\$0.9937
Pension	\$0.0439	\$0.0438
Bond retirement	\$0.0859	\$0.0860
Total tax rate	<u>\$1.1235</u>	<u>\$1.1235</u>

The Board, administration and shop have accomplished a commendable task of conservatively monitoring the annual budget. This same conservative approach must be followed for many future years. The District must continue to be conservative in its budget process, and throughout the year when expenditures are approved. We must continue to strive to operate within the budget. Assessments in 2019 and 2020 could be regressive given the economy. Costs will continue to increase, more specifically, health insurance and fuel costs. As such, we must prepare for the future to ensure we maintain adequate reserves to endure through the economic slowdown.

CENTRAL COUNTY FIRE & RESCUE

a FIRE PROTECTION DISTRICT

2019 BUDGET

GENERAL FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

CENTRAL COUNTY FIRE & RESCUE

2019 BUDGET WORKSHEET

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
WAGES - PAGE 2						
Wages - Department Services	\$332,881	\$357,210	\$383,327	\$388,679	\$393,879	\$405,695
Wages - Community Services	428,107	463,117	443,090	451,608	451,228	465,156
Wages - OPS - Regular	4,823,585	4,654,413	5,101,243	5,140,104	5,124,107	5,559,931
Wages - OPS - Scheduled OT	378,694	362,043	357,189	391,439	366,727	403,182
Wages - OPS - Unscheduled OT	375,402	678,172	528,656	604,953	475,925	500,000
Wages - OPS - Sick	222,295	271,724	268,740	320,696	315,074	350,000
Wages - OPS - Vacation	729,000	752,349	767,939	835,508	780,563	860,573
Wages - OPS - Holiday	265,558	264,872	283,525	294,221	294,221	303,048
Wages - OPS - Uniforms	94,813	96,162	94,881	198,009	172,000	186,248
Wages - OPS - Disability Insurance	46,472	59,927	80,006	77,384	64,208	82,000
Wages - OPS - Training Programs	0	0	0	0	0	0
Wages - OPS - Adjustment - Retiree Payout	333,423	259,490	49,477	142,828	0	150,000
Wages - OPS - Health & Wellness Initiative	0	0	0	197,169	0	204,000
Wages - OPS - TEMP Help				33,147	38,480	0
Wages - OPS - Sick Leave Buyout	66,895	57,233	28,650	0	160,000	160,000
Total Wages	\$8,097,125	\$8,276,712	\$8,386,723	\$9,075,744	\$8,636,412	\$9,629,833
PAYROLL TAXES						
Employer SS & Medicare	\$608,178	\$616,057	\$631,089	\$672,769	\$660,686	\$736,682
Total Payroll Taxes	\$608,178	\$616,057	\$631,089	\$672,769	\$660,686	\$736,682

CENTRAL COUNTY FIRE & RESCUE

2019 BUDGET WORKSHEET

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
DIRECT EMPLOYEE BENEFITS - PAGE 3						
Group Health	\$1,248,692	\$1,439,342	\$1,502,735	\$1,510,239	\$1,920,572	\$1,920,572
Group Dental Insurance	117,740	96,631	109,321	114,209	147,000	147,000
Vision & Cafeteria Plan	51,127	49,254	30,590	43,543	71,600	71,600
Group Life Insurance	23,494	25,616	29,402	28,080	29,925	31,000
457 Match	324,223	319,185	344,355	375,000	375,000	375,000
Total Direct Employee Benefits	\$1,765,276	\$1,930,028	\$2,016,403	\$2,071,071	\$2,544,097	\$2,545,172
INDIRECT EMPLOYEE BENEFITS						
Workers' Comp Insurance	\$365,205	\$348,366	\$393,246	\$479,039	\$425,000	\$575,000
Employee Assistance Program	1,663	1,722	1,722	1,722	1,900	1,900
Physicals	46,461	46,934	80,699	79,253	86,000	86,000
Misc Uniform	20,811	25,334	20,184	32,965	20,000	30,000
Tuition Reimbursement	4,411	6,788	4,357	9,264	12,000	12,000
Insurance Trust Expense	0	0	0	75,000	75,000	165,000
Total Indirect Employee Benefits	\$438,551	\$429,144	\$500,208	\$677,243	\$619,900	\$869,900
Total Employee Benefits	\$2,203,827	\$2,359,172	\$2,516,611	\$2,748,314	\$3,163,997	\$3,415,072
Total Personnel Expenses	\$10,909,130	\$11,251,941	\$11,534,423	\$12,496,828	\$12,461,095	\$13,781,588

CENTRAL COUNTY FIRE & RESCUE

2019 BUDGET WORKSHEET

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
OCCUPANCY EXPENSE - PAGE 4						
Rent	\$300	\$300	\$300	\$300	\$300	\$300
Electric	42,827	48,792	49,155	32,131	64,000	55,000
Solar Lease	9,180	9,180	9,180	9,180	9,180	9,180
Gas	19,691	13,709	14,935	18,229	33,000	25,000
Water, Sewer & Trash	11,001	12,981	14,137	12,504	14,650	14,650
Communications - Telephone - Internet	56,902	54,561	45,756	52,320	58,000	58,000
Radio Repair	13,273	838	11,525	6,969	13,000	13,000
Firehouse Expenses	499	1,510	2,515	2,083	3,500	3,500
Building Repair & Maintenance	125,349	151,531	145,466	178,219	140,000	140,000
Total Occupancy Expense	\$279,022	\$293,402	\$292,969	\$311,935	\$335,630	\$318,630
VEHICLE EXPENSE						
Pump Service & Testing	\$7,740	\$3,172	\$2,680	\$9,647	\$15,000	\$15,000
Fuel	55,757	43,620	59,673	60,284	80,000	80,000
Routine Maintenance & Oil Changes	36,516	25,138	22,440	19,187	45,000	45,000
Vehicle Repairs	133,253	167,600	59,722	37,701	100,000	100,000
Tires & Tire Repair	22,637	12,638	7,037	12,003	24,000	24,000
Total Vehicle Expense	\$255,903	\$252,168	\$151,552	\$138,821	\$264,000	\$264,000

CENTRAL COUNTY FIRE & RESCUE

2019 BUDGET WORKSHEET

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
FIRE FIGHTING EXPENSE - PAGE 5						
Firefighting Equipment New	\$4,126	\$4,302	\$16,519	\$21,683	\$6,000	\$22,000
Firefighting Equipment Replacement	5,085	4,982	7,333	3,971	7,000	7,000
Fire Fighting Supplies	11,170	10,765	9,977	6,941	15,000	15,000
EMS Supplies - Disposable supplies	10,208	10,347	19,807	27,047	21,000	40,000
SCBA Supplies & Equipment & Testing	14,231	16,234	5,597	8,139	18,000	18,000
EMS Equipment maintenance	0	0	0	0	10,000	10,000
Civil Unrest	1,347	0	0	0	0	0
Technical Rescue	321	2,521	0	1,692	4,500	4,500
Tactical Operation Support Team	195	0	0	0	0	0
Haz/Mat Expenses	0	0	300	1,667	1,750	1,750
Combat Challenge	625	0	0	0	2,500	2,500
Fire Fighting Equipment Repairs	6,598	3,565	5,152	8,112	10,000	10,000
Miscellaneous Repairs - Operational Expenses	3,861	4,469	2,308	1,823	4,500	4,500
Repairs - Turn Out Gear	29,180	12,739	1,253	19,083	21,000	21,000
Reimbursed Expenses/ALS	68,367	0	33,973	945	0	50,000
Total Fire Fighting Expense	\$155,314	\$69,924	\$102,219	\$101,101	\$121,250	\$206,250
Total Operating Expenses	\$690,239	\$615,494	\$546,740	\$551,857	\$720,880	\$788,880
OFFICE EXPENSES						
Office Supplies	\$10,543	\$9,200	\$13,583	\$16,891	\$11,000	\$13,000
Postage and Delivery	3,627	2,136	2,522	9,988	10,000	10,000
Computer Supplies	355	782	4,602	801	5,000	5,000
Repairs & Maintenance	4,005	1,555	3,142	1,635	4,000	4,000
Miscellaneous Expenses	6,789	5,409	26,878	1,855	6,500	6,500
Total Office Expenses	\$25,319	\$19,082	\$50,727	\$31,169	\$36,500	\$38,500

CENTRAL COUNTY FIRE & RESCUE

2019 BUDGET WORKSHEET

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
MANAGEMENT INFORMATION SYSTEMS - PAGE 6						
MIS- Software	\$2,567	\$1,761	\$614	\$108	\$2,500	\$2,500
MIS - Support	18,846	23,281	49,429	49,663	29,000	29,000
MIS Repairs & Maintenance	89	217	0	1,861	5,000	5,000
MIS - System Upgrades	0	0	205	347	3,900	15,000
Total Management Information Systems	\$21,502	\$25,259	\$50,248	\$51,978	\$40,400	\$51,500
OUTSIDE SERVICES						
Directors' Fees	\$30,400	\$32,000	\$32,110	\$32,000	\$32,000	\$32,000
Legal Fees	30,000	30,000	30,000	33,333	35,000	35,000
Accounting & Auditing Fees	46,900	42,450	43,000	44,867	43,000	43,000
Consulting Fees	35,960	44,071	14,936	16,184	60,000	60,000
Medical Director	0	0	0	7,200	10,000	10,000
Payroll Service Fees	7,062	11,260	11,343	13,799	12,000	15,000
Property & Casualty Insurance	92,913	91,336	126,432	116,010	110,000	130,000
Election Expenses	46,964	47,615	0	0	50,000	0
Notices, Bids & Advertising	883	966	2,211	1,929	2,500	2,500
Subscriptions	628	933	1,209	1,053	1,750	1,750
Dues & Memberships	6,121	5,547	6,233	9,749	12,000	12,000
Total Outside Services	\$297,831	\$306,178	\$267,474	\$276,125	\$368,250	\$341,250
PROFESSIONAL DEVELOPMENT						
Seminars & Continuing Education	\$15,034	\$21,569	\$66,102	\$29,604	\$35,000	\$40,000
Paramedic Certification	0	0	0	11,179	30,000	30,000
Travel	12,373	1,927	3,709	7,793	15,000	15,000
Housing & Meals	30,000	18,932	28,537	42,380	32,000	40,000
In-House Programs	4,154	10,278	23,818	624	40,000	40,000
Video Maintenance & Parts	609	0	0	0	0	0
Training Supplies	9,315	6,401	6,210	1,667	15,000	15,000
Total Professional Development	\$71,485	\$59,107	\$128,376	\$93,247	\$167,000	\$180,000

CENTRAL COUNTY FIRE & RESCUE

2019 BUDGET WORKSHEET

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
COMMUNITY SERVICES - PAGE 7						
Public Relations	\$65,484	\$100,776	\$85,645	\$93,943	\$100,000	\$100,000
Public Education	4,527	5,083	9,910	4,813	18,000	18,000
Honor Guard	1,344	5,303	91	4,959	4,000	10,000
Fire Scene Incident Investigation	125	455	1,138	1,681	2,500	2,500
Code Management	7,646	4,078	6,715	5,603	9,500	9,500
Total Community Services	\$79,126	\$115,695	\$103,499	\$110,999	\$134,000	\$140,000
Total Administrative Expenses	\$495,263	\$525,321	\$600,324	\$563,518	\$746,150	\$751,250
VEHICLES						
Vehicles - Apparatus	\$0	\$0	\$0	\$0	\$452,820	\$500,000
Vehicles - Apparatus Support Equip.	0	0	0	0	0	0
Vehicles - Support	0	0	0	0	0	0
Vehicles - Trailers	0	0	0	0	0	0
Total Vehicles	\$0	\$0	\$0	\$0	\$452,820	\$500,000
BUILDINGS & REAL ESTATE						
Real Estate	\$0	\$0	\$0	\$0	\$100,000	\$0
Land Improvements	0	0	0	0	0	0
Insured Repairs	0	0	0	0	0	0
Building Construction	0	0	0	0	0	0
Architectural Expenses	0	0	0	0	0	0
Building Improvements	0	0	0	260	\$0	\$0
Total Buildings & Real Estate	\$0	\$0	\$0	\$260	\$100,000	\$0

**CENTRAL COUNTY FIRE & RESCUE
2019 BUDGET WORKSHEET**

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	ANNUALIZED SEPT 2018	2018 BUDGET	2019 BUDGET
OPERATIONS EQUIPMENT - PAGE 8						
Turn-Out Gear	\$0	\$0	\$0	\$26,472	\$100,000	\$100,000
SCBA	0	0	0	0	0	680,000
Rescue Equipment	0	0	0	0	0	10,000
Fire Fighting Equipment	9,178	0	22	7,388	0	10,000
Hose	0	0	0	0	20,000	20,000
Communications Equipment	3,151	0	0	315	20,000	20,000
Fire House Furniture & Equipment	5,533	987	0	20,325	80,000	100,000
Training & Training Aids Equipment	0	194	0	2,707	5,000	5,000
Public Education/Prevention Equipment	4,490	0	0	0	5,000	5,000
Total Operations Equipment	\$22,352	\$1,181	\$22	\$57,207	\$230,000	\$950,000
OFFICE FURNITURE & EQUIPMENT						
Computer Equipment	\$212	\$2,517	\$1,797	\$1,648	\$4,000	\$100,000
Office Furniture & Equipment	0	376	0	31,024	50,000	50,000
Total Office Furniture & Equipment	\$212	\$2,893	\$1,797	\$32,672	\$54,000	\$150,000
PUBLIC EDUCATION EQUIPMENT						
Fire Prevention Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Total Public Education Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$22,564	\$4,074	\$1,819	\$90,139	\$836,820	\$1,600,000

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND

REVENUES

TAX REVENUE TAX COLLECTIONS

Tax revenues are anticipated to be \$17,468,739. This amount comprises the tax assessments which are based on the District's assessed valuation of \$1,757,948,929 for budget year 2019. The budget anticipates that the District will collect an additional \$72,370 more general fund tax revenue in budget year 2019. The tax rate for budget year 2019 is \$0.9937; same as budget year 2018 (\$0.9937), per \$100 in assessed valuation.

BUILDING AND OTHER PERMITS

In 2019, the District is budgeting to collect \$150,000 in building and other permits; \$30,000 more than budget year 2018. Several new projects are anticipated in 2019; but, the potential for another slow down in the economy requires that the District be conservative.

INTEREST

The interest rate is slightly higher in October 2018 than the interest rate was in January 2018. Interest rates will remain slightly higher, on an average, than budget year 2018. As such, the consensus was to budget an average interest rate of 2.50% for 2019. Hence, the District will conservatively budget to have increased interest earnings from monthly invested funds in 2019. Interest on investments is budgeted to be \$225,000; \$155,000 more than budget year 2018.

GRANT INCOME

The District is budgeting \$0 in grant income in budget year 2019; same as budget year 2018.

MISCELLANEOUS REVENUE

Miscellaneous revenue comprises a) insurance reimbursements, b) fire reports, and c) other such payments or reimbursements. In budget year 2019, the District conservatively anticipates collecting \$0 in miscellaneous revenue; same as budget year 2018.

SALE OF FIXED ASSETS

The District anticipates no sales of District assets in budget year 2019; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 2

REVENUES - CONTINUED

TRAINING & EDUCATION

The District is budgeting \$500 in training and education income in budget year 2019; same as budget year 2018.

EXPENSES

WAGES

WAGES - DEPARTMENT SERVICES

The 2019 budget for Department Services wages will be \$405,695; \$11,816 more than budget year 2018 - due to a proposed 3% pay increase.

WAGES - COMMUNITY SERVICES

The 2019 budget for Community Services wages will be \$465,156; \$13,928 more than budget year 2018 - due to a proposed 3% pay increase.

WAGES - OPS - REGULAR

The 2019 budget for Wages - OPS - Regular will be \$5,559,931; \$435,824 more than budget year 2018 - due to a proposed 3% pay increase and the addition of three (3) paramedics.

WAGES - OPS - SCHEDULED OT

The 2019 budget for Wages - OPS - Scheduled OT will be \$403,182; \$36,455 more than budget year 2018 - due to a proposed 3% pay increase.

WAGES - OPS - UNSCHEDULED OT

The 2019 budget for Wages - OPS - Unscheduled OT will be \$500,000; \$24,075 more than budget year 2018 - due to a proposed 3% pay increase.

WAGES - OPS - SICK

The 2019 budget for Wages - OPS - Sick will be \$350,000; \$34,926 more than budget year 2018 - due to a proposed 3% pay increase.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 3

WAGES - CONTINUED

WAGES - OPS - VACATION

The 2019 budget for Wages - OPS - Vacation will be \$860,573; \$80,010 more than budget year 2018 - due to a proposed 3% pay increase.

WAGES - OPS - HOLIDAY

The 2019 budget for Wages - OPS - Holiday will be \$303,048; \$8,827 more than budget year 2018 - due to a proposed 3% pay increase and addition of three (3) paramedics.

WAGES - OPS - UNIFORMS

The 2019 budget for Wages - OPS - Uniforms will be \$186,248; \$14,248 more than budget year 2018 - due to a proposed \$2,000 allowance (and payroll taxes) for all 86 employees.

WAGES - OPS - DISABILITY INSURANCE

The 2019 budget for Wages - OPS - Disability Insurance will be \$82,000; \$17,792 more than budget year 2018 - due to a proposed 5% increase. Disability insurance payments made to UNUM Insurance Based on the CBA the disability insurance is a payroll addition with a subtraction for said expense on an after-tax basis.

WAGES - OPS - SICK LEAVE BUYOUT

The 2019 budget for Wages - OPS - Sick Leave Buyout will be \$160,000; same as budget year 2018.

WAGES - RETIREE PAYOUT

The 2019 budget for Wages - Retiree payout will be \$150,000; \$150,000 more than budget year 2018.

WAGES - HEALTH & WELLNESS INITIATIVE

The 2019 budget for Wages - health & wellness initiative will be \$204,000; \$204,000 more than budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 4

PAYROLL TAXES

EMPLOYER SS & MEDICARE

The District is budgeting to appropriate \$736,682 for payroll taxes in budget year 2019; \$75,997 more than budget year 2018, based on the aforementioned proposed pay increases and addition of three (3) paramedics. Payroll taxes equal the employer's contribution to medicare and social security. Federal statutes require a 7.65% contribution of the total salaries and OT paid to District employees.

DIRECT EMPLOYEE BENEFITS

GROUP HEALTH

Group health payments made to United Healthcare is budgeted to be \$1,920,572 in budget year 2019; same as budget year 2018.

GROUP DENTAL INSURANCE

Group dental insurance is budgeted to be \$147,000 in budget year 2019; same as budget year 2018.

VISION & CAFETERIA PLAN

Vision and cafeteria plan expenses - deductibles is budgeted to be \$71,600 in budget year 2019; same as budget year 2018.

GROUP LIFE INSURANCE

Group life insurance payments made to Standard Life Insurance is budgeted to be \$31,000 in budget year 2019; \$1,075 more than budget year 2018, based on proposed plan premium increases.

457 MATCH

457 Match is budgeted to be \$375,000 in budget year 2019; same as budget year 2018; based on the proposed employees contribution (more employee participation and contributions) to their individual 457 accounts.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 5

INDIRECT EMPLOYEE BENEFITS

WORKERS' COMP INSURANCE

Workers' compensation insurance payments made to MOFAD is budgeted to be \$575,000 in budget year 2019; \$150,000 more than budget year 2018, based on proposed plan premium increases due to District's MOD factor and proposed 3% pay increase.

EMPLOYEE ASSISTANCE PROGRAM

EAP is budgeted to be \$1,900 in budget year 2019; same as budget year 2018.

PHYSICALS

Physical payments made to DePaul Hospital is budgeted to be \$86,000 in budget year 2019; same as budget year 2018.

MISCELLANEOUS UNIFORM

Uniforms is budgeted to be \$30,000 in budget year 2019; \$10,000 more than budget year 2018.

TUITION REIMBURSEMENT

Tuition reimbursement is budgeted to be \$12,000 in budget year 2019; same as budget year 2018.

INSURANCE TRUST EXPENSE

Insurance Trust Expense is budgeted to be \$75,000 in budget year 2019; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

MAINTENANCE (GENERAL) FUND
PAGE 6

OCCUPANCY EXPENSE

RENT

Rent paid to Missouri-American Water is budgeted to be \$300 in budget year 2019; same as budget year 2018.

ELECTRIC

Electric payments made to Ameren UE are budgeted to be \$55,000 in budget year 2019; \$9,000 less than budget year 2018, based on a) recent energy costs, b) rate increases, and c) the fact the District has solar energy at stations to reduce energy costs.

SOLAR LEASE

Payments made to Solar Ocean (Brightergy) are contractually budgeted to be \$9,180 in budget year 2019; same as budget year 2018.

NATURAL GAS

Gas payments made to Spire (Laclede Gas) are budgeted to be \$25,000 in budget year 2019; \$8,000 less than budget year 2018, based on a) recent energy costs, and b) rate increases.

WATER, SEWER & TRASH

Water, sewer and trash payments made to Missouri-American Water, City of St. Peters, Duckett Creek Sanitary District, and Republic Services are budgeted to be \$14,650 in budget year 2019; same as budget year 2018, based on a) recent energy costs, and b) rate increases.

COMMUNICATIONS - TELEPHONE - INTERNET

Telephone payments made to Verizon Wireless and Charter are budgeted to be \$58,000 in budget year 2019; same as budget year 2018, based on a) recent energy costs, and b) rate increases.

RADIO REPAIR

Radio repairs are budgeted to be \$13,000 in budget year 2019; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 7

OCCUPANCY EXPENSE - CONTINUED
FIREHOUSE EXPENSES

Firehouse expenses are budgeted to be \$3,500 in budget year 2019; same as budget year 2018.

BUILDING REPAIR & MAINTENANCE

The District is budgeting to appropriate \$140,000 for building maintenance in 2019; same as budget year 2018. The District is committed to “maintain a proper and suitable environment” at existing facilities. The District will consider using the bond monies for any significant projects. Better controls over purchases and obtaining competitive pricing will be instituted. The budget appropriates for mainly maintaining overhead doors, painting, lawn care, snow plowing and other miscellaneous projects.

VEHICLE EXPENSE

PUMP SERVICE & TESTING

Pump service and testing are budgeted to be \$15,000 in budget year 2019; same as budget year 2018.

FUEL

Conservatively, the committee agreed to continue to anticipate increases in fuel prices. Fuel prices appear to be volatile in 2018. As such, the committee appropriated \$80,000 in fuel costs for 2019; same as budget year 2018.

ROUTINE MAINTENANCE & OIL CHANGES

Routine maintenance and oil changes are budgeted to be \$45,000 in budget year 2019; same as budget year 2018, due to the warranties on the new pumpers.

VEHICLE REPAIRS

Vehicle repairs are budgeted to be \$100,000 in budget year 2019; same as budget year 2018, based on the aforementioned warranties.

TIRES & TIRE REPAIR

Tires and tire repair are budgeted to be \$24,000 in budget year 2019; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 8

FIRE FIGHTING EXPENSES

FIREFIGHTING EQUIPMENT -NEW

Firefighting Equipment - New - is budgeted to be \$22,000 in budget year 2019; \$16,000 more than budget year 2018.

FIREFIGHTING EQUIPMENT REPLACEMENT

Firefighting Equipment Replacement is budgeted to be \$7,000 in budget year 2019; same as budget year 2018.

FIREFIGHTING SUPPLIES

Firefighting Supplies - is budgeted to be \$15,000 in budget year 2019; same as budget year 2018.

EMS SUPPLIES - DISPOSABLE SUPPLIES

EMS supplies are budgeted to be \$40,000 in budget year 2019; \$19,000 more than budget year 2018, to provide for the District's commitment for ALS pumpers.

SCBA SUPPLIES & EQUIPMENT & TESTING

SCBA supplies & equipment & testing - is budgeted to be \$18,000 in budget year 2019; same as budget year 2018.

EMS EQUIPMENT MAINTENANCE

EMS equipment maintenance is budgeted to be \$10,000 in budget year 2019; same as budget year 2018, to provide for the District's commitment for ALS pumpers.

TECHNICAL RESCUE

Technical rescue is budgeted to be \$4,500 in budget year 2019; same as budget year 2018.

HAZ/MAT EXPENSES

HAZ/MAT expenses are budgeted to be \$1,750 in budget year 2019; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 9

FIRE FIGHTING EXPENSES - CONTINUED

COMBAT CHALLENGE

Combat challenge expenses are budgeted to be \$2,500 in budget year 2019; same as budget year 2018.

FIRE FIGHTING EQUIPMENT REPAIRS

Fire fighting equipment repairs are budgeted to be \$10,000 in budget year 2019; same as budget year 2018.

MISCELLANEOUS REPAIRS - OPERATIONAL EXPENSES

Miscellaneous Repairs - Operational Supplies - are budgeted to be \$4,500 in budget year 2019; same as budget year 2018.

REPAIRS - TURN-OUT GEAR

Turn-out gear repairs are budgeted to be \$21,000 in budget year 2019; same as budget year 2018.

ADVANCED LIFE SUPPORT (ALS) - (NEW CATEGORY IN BUDGET YEAR 2019)

ALS is budgeted to be \$50,000 in budget year 2019 (new category in budget year 2019) to provide for the District's commitment for ALS pumpers.

OFFICE EXPENSES

OFFICE SUPPLIES

Office supplies are budgeted to be \$13,000 in budget year 2019; \$2,000 more than budget year 2018.

POSTAGE & DELIVERY

Postage and delivery are budgeted to be \$10,000 in budget year 2019; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 10

OFFICE EXPENSES - CONTINUED

COMPUTER SUPPLIES

Computer supplies are budgeted to be \$5,000 in budget year 2019; same as budget year 2018.

REPAIRS & MAINTENANCE

Repairs & maintenance is budgeted to be \$4,000 in budget year 2019; same as budget year 2018.

MISCELLANEOUS EXPENSES

Miscellaneous expenses are budgeted to be \$6,500 in budget year 2019; same as budget year 2018.

MANAGEMENT INFORMATION SYSTEMS

MIS - SOFTWARE

MIS - software is budgeted to be \$2,500 in budget year 2019; same as budget year 2018. This budget considers significant changes in technology and the District's commitment to technology.

MIS - SUPPORT

MIS - support is budgeted to be \$29,000 in budget year 2019; same as budget year 2018. This budget considers significant changes in technology and the District's commitment to technology.

MIS - REPAIRS & MAINTENANCE

MIS-Repairs & Maintenance - is budgeted to be \$5,000 in budget year 2019; same as budget year 2018. This budget considers significant changes in technology and the District's commitment to technology.

MIS - SYSTEM UPGRADES

MIS - system upgrades is budgeted to be \$15,000 in budget year 2018; \$11,100 more than budget year 2018. This budget considers significant changes in technology and the District's commitment to technology.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 11

OUTSIDE SERVICES

DIRECTORS' FEES

Directors' fees budgeted for 2019 are \$32,000; same as budget year 2018.

LEGAL FEES

Legal fees paid to Neil Bruntrager budgeted for 2019 are \$35,000; same as budget year 2018.

ACCOUNTING & AUDITING FEES

Accounting fees paid to Rognan & Associates (\$32,500) and auditing fees (\$10,500) paid to Botz & Deal budgeted for 2019 combined are \$43,000; same as budget year 2018.

CONSULTING FEES

This expense category represents consulting fees paid to independent contractors to facilitate the information needs of the District. Consulting fees budgeted for 2019 are \$60,000; same as budget year 2018.

MEDICAL DIRECTOR

Medical Director is budgeted to be \$10,000 in budget year 2019; same as budget year 2018 required for the District's commitment to ALS pumpers.

PAYROLL SERVICE FEES

Payroll service fees paid to ADP budgeted for 2019 are \$15,000; \$3,000 more than budget year 2018, based on current payroll service fees.

PROPERTY & CASUALTY INSURANCE

Property & Casualty insurance paid to McNeil Insurance Agency is budgeted to be \$130,000 in budget year 2019; \$20,000 more than budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 12

OUTSIDE SERVICES - CONTINUED

ELECTION EXPENSES

The District has no proposed election planned for budget year 2019; as such, \$0 was budgeted for 2019; \$50,000 less than budget year 2018.

NOTICE, BIDS & ADVERTISING

Notices, bids and advertising paid to the Legal Communication Corp, Suburban Journal, St, Louis Post Dispatch and St. Charles County Business Journal are budgeted in 2019 to be \$2,500; same as budget year 2018.

SUBSCRIPTIONS

Subscriptions budgeted for 2019 are \$1,750; same as budget year 2018.

DUES & MEMBERSHIPS

Dues and memberships budgeted for 2019 are \$12,000; same as budget year 2018. The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions.

PROFESSIONAL DEVELOPMENT

SEMINARS & CONTINUING EDUCATION

Seminars and continuing education expenses budgeted for 2019 are \$40,000; \$5,000 more than budget year 2018. This is consistent with continuing education expenses incurred by other Districts in the surrounding area. This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques.

PARAMEDIC CERTIFICATION

Paramedic Certification is budgeted to be \$30,000 in budget year 2019; same as budget year 2018, to provide for the District's commitment for ALS pumpers.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 13

PROFESSIONAL DEVELOPMENT - CONTINUED

TRAVEL

Travel expenses budgeted for 2019 are \$15,000; same as budget year 2018.

HOUSING & MEALS

Housing & meals expenses budgeted for 2019 is \$40,000; \$8,000 more than budget year 2018.

IN-HOUSE PROGRAMS

In-house programs budgeted for 2019 is \$40,000; same as budget year 2018. This amount is approximately the same as in-house program expenses incurred by other Districts in the surrounding area. This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques.

TRAINING SUPPLIES

Training supplies budgeted for 2019 is \$15,000; same as budget year 2018.

COMMUNITY SERVICES

PUBLIC RELATIONS

Public relations budgeted for 2019 is \$100,000; same as budget year 2018.

PUBLIC EDUCATION

Public education budgeted for 2019 is \$18,000; same as budget year 2018.

HONOR GUARD

Honor guard budgeted for 2019 is \$10,000; \$6,000 more than budget year 2018.

FIRE SCENE INCIDENT INVESTIGATION

Fire scene incident investigation budgeted for 2019 is \$2,500; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

GENERAL FUND
PAGE 14

COMMUNITY SERVICES - CONTINUED

CODE MANAGEMENT

Code management budgeted for 2019 is \$9,500; same as budget year 2018.

CAPITAL OUTLAYS

The committee stipulated that the bond (capital projects) would be used for most - but not all - capital related purchases in 2019. As such, the committee agreed to appropriate \$1,600,000 for capital outlays in budget year 2019; \$763,180 more than budget year 2018.

\$680,000 - Operations Equipment - SCBAs
\$500,000 - Vehicles - Apparatus
\$100,000 - Operations Equipment - Turn-out Gear
\$100,000 - Operation Equipment - Firehouse Furniture & Equipment
\$100,000 - Computer Equipment - including a new server(s)
\$ 50,000 - Office Furniture and Office Equipment
\$ 20,000 - Operations Equipment - Hose
\$ 20,000 - Operations Equipment - Communications Equipment
\$ 10,000 - Operations Equipment - Rescue Equipment
\$ 10,000 - Operations Equipment - Firefighting Equipment
\$ 5,000 - Operations Equipment - Training and Training Aids Equipment
\$ 5,000 - Operations Equipment - Public Education/Prevention Equipment

\$1,600,000

CENTRAL COUNTY FIRE & RESCUE
a FIRE PROTECTION DISTRICT

2019 BUDGET

PENSION FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Directors Approval Date: _____

CENTRAL COUNTY FIRE & RESCUE
2019 BUDGET WORKSHEET

PENSION FUND	BUDGET 2018	BUDGET 2019
REVENUES		
Taxes	\$766,792	\$771,740
Interest	1,000	1,000
TOTAL REVENUES	\$767,792	\$772,740
EXPENDITURES		
Pension plan contributions	\$725,692	\$730,640
Life Insurance	22,000	22,000
VFIS Length of Service Program	9,100	9,100
Administrative professional fees	8,000	8,000
Miscellaneous	3,000	3,000
	\$767,792	\$772,740
REVENUES OVER EXPENDITURES		
(EXPENDITURES OVER REVENUES), before use of fund balance re	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0
REVENUES OVER EXPENDITURES		
(EXPENDITURES OVER REVENUES), after use of fund balance rese	\$0	\$0

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

PENSION FUND

REVENUES

TAX REVENUE TAX COLLECTIONS

Tax revenues are anticipated to be \$771,740. This amount comprises the tax assessments which are based on the District's assessed valuation of \$1,757,948,929 for budget year 2019. The budget anticipates that the District will collect an additional \$4,948 more pension tax revenue in budget year 2019. The tax rate for budget year 2019 is \$0.0439; \$0.0001 more than budget year 2018 (\$0.0438), per \$100 in assessed valuation.

INTEREST

The interest rate is slightly higher in October 2018 than the interest rate was in January 2018. Interest rates will remain slightly higher, on an average, than budget year 2018. As such, the consensus was to budget an average interest rate of 2.50% for 2019. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2019. Interest on investments is budgeted to be \$1,000; same as budget year 2018.

EXPENSES

PENSION PLAN CONTRIBUTIONS

The pension plan contributions are made based on the pension fund tax revenues received. Thus, this budgeted amount (\$730,640) is appropriated based on anticipated tax collections; same as budget year 2016.

LIFE INSURANCE

Life insurance budgeted for 2019 is \$22,000; same as budget year 2018.

VFIS LENGTH OF SERVICE PROGRAM

VFIS length of service program budgeted for 2019 is \$9,100; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

PENSION FUND
PAGE 2

ADMINISTRATIVE PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative professional fees are budgeted to be \$8,000 for 2019; same as budget year 2018.

MISCELLANEOUS

Miscellaneous budgeted for 2019 is \$3,000; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE

a FIRE PROTECTION DISTRICT

2019 BUDGET

BOND RETIREMENT (DEBT SERVICE) FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

CENTRAL COUNTY FIRE & RESCUE
2019 BUDGET WORKSHEET

DEBT SERVICE/BOND RETIREMENT FUND	BUDGET 2018	BUDGET 2019
REVENUES		
Taxes	\$1,505,573	\$1,510,078
Interest	2,000	2,000
TOTAL REVENUES	\$1,507,573	\$1,512,078
EXPENDITURES		
Bond Retirement - Principal	\$700,000	\$865,000
Bond Retirement - Interest	334,722	498,974
Professional fees	1,500	1,500
	\$1,036,222	\$1,365,474
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of fund balance re	\$471,351	\$146,604
USE OF DISTRICT RESERVES		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of fund balance rese	\$471,351	\$146,604

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

BOND RETIREMENT (DEBT SERVICE) FUND

REVENUES

TAX REVENUE TAX COLLECTIONS

Tax revenues are anticipated to be \$1,510,078. This amount comprises the tax assessments which are based on the District's assessed valuation of \$1,757,948,929 for budget year 2019. The budget anticipates that the District will collect \$4,505 more bond retirement (debt service) tax revenue in budget year 2019. The tax rate for budget year 2019 is \$0.0859; \$0.0001 less than budget year 2018, per \$100 in assessed valuation. Bond retirement revenues are necessitated by: a) the cash balance in the bond retirement account estimated at December 31, 2018, b) the increase in assessments as mentioned herein, coupled with c) the annual debt service requirements to repay both the principal and interest in 2019 and 2020.

INTEREST

The interest rate is slightly higher in October 2018 than the interest rate was in January 2018. Interest rates will remain slightly higher, on an average, than budget year 2018. As such, the consensus was to budget an average interest rate of 2.50% for 2018. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2019. Interest on investments is budgeted to be \$2,000; same as budget year 2018.

EXPENSES

BOND RETIREMENT-PRINCIPAL

The bond issue amortization schedules state that in 2019, \$865,000 in principal payments are required to be paid. As such, said amount is appropriated in budget year 2019 for principal bond payments.

BOND RETIREMENT-INTEREST

The bond issue amortization schedules state that in 2019, \$498,974 in interest payments is required to be paid. As such, said amount is appropriated in budget year 2019 for interest bond payments.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the bondholders. Administrative expenses are anticipated to be \$1,500 (includes Gilmore & Bell compliance disclosure expenses) for 2019; same as budget year 2018.

CENTRAL COUNTY FIRE & RESCUE

a FIRE PROTECTION DISTRICT

2019 BUDGET

CAPITAL PROJECTS (BOND PROCEEDS) FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

CENTRAL COUNTY FIRE & RESCUE
2019 BUDGET WORKSHEET

CAPITAL PROJECTS FUND	BUDGET 2018	BUDGET 2019
REVENUES		
Interest	\$2,000	\$2,000
TOTAL REVENUES	\$2,000	\$2,000
EXPENDITURES		
Capital Assets - Buildings, Equipment, Apparatus, etc.	\$4,200,000	\$1,800,000
	\$4,200,000	\$1,800,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of fund balance re	(\$4,198,000)	(\$1,798,000)
USE OF DISTRICT RESERVES	\$4,198,000	\$1,798,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of fund balance rese	\$0	\$0

CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT
2019 BUDGET

CAPITAL PROJECTS (BOND PROCEEDS)

REVENUES

INTEREST

The interest rate is slightly higher in October 2018 than the interest rate was in January 2018. Interest rates will remain slightly higher, on an average, than budget year 2018. As such, the consensus was to budget an average interest rate of 2.50% for 2019. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2019. Interest on investments is budgeted to be \$2,000; the same as budget year 2018.

EXPENSES

CAPITAL ASSETS - BUILDINGS, EQUIPMENT, APPARATUS

The committee agreed that the bond proceeds fund should be used to maintain, purchase and replace, buildings, equipment and apparatus in 2019. As such, \$1,800,000 has been budgeted for 2019; \$2,400,000 less than budget year 2018.