

Central County  
Fire & Rescue, a  
Fire Protection District

BUDGET

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2020

Rognan & Associates

**ROGNAN & ASSOCIATES**  
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November 26, 2019

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, 2020, 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.

***Rognan & Associates***

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ROGNAN & ASSOCIATES  
St. Louis, Missouri  
November 26, 2019

**CENTRAL COUNTY FIRE & RESCUE**  
**a FIRE PROTECTION DISTRICT**

**2020 BUDGET**

**SUMMARY “ALL FUNDS”**

Signed: \_\_\_\_\_

Board of Directors Public Meeting Date: \_\_\_\_\_

Board of Director Approval Date: \_\_\_\_\_

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

**SUMMARY**

As noted by the Planning Committee (Committee) the Central County Fire & Rescue, a Fire Protection District (District) is budgeted to receive \$1,126,142 more net tax revenue in budget year 2020 - a 5.70% increase from budget year 2019. This increase is primarily due to an increase in assessed valuation related and the District's new construction. Assessed valuation increased by \$200,833,056 in budget year 2020 from budget year 2019. Tax Year 2019 was a reassessment year.

\$1,958,781,985 - 2019 Assessed Valuation - Post-B-O-E

\$1,757,948,929 - 2018 Assessed Valuation - Post-B-O-E

\$ 200,833,056

The District's approved tax rates, per each \$100 in assessments, by fund for budget year 2020, will be as follows:

|                | <u>2019</u>     | <u>2018</u>     |
|----------------|-----------------|-----------------|
| General        | \$0.9384        | \$0.9937        |
| Pension        | \$0.0415        | \$0.0439        |
| Debt Service   | \$0.0859        | \$0.0859        |
| Total tax rate | <u>\$1.0658</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 2020 and 2021 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**

**2020 BUDGET**

**GENERAL FUND**

Signed: \_\_\_\_\_

Board of Directors Public Meeting Date: \_\_\_\_\_

Board of Director Approval Date: \_\_\_\_\_

**CENTRAL COUNTY FIRE & RESCUE  
2020 BUDGET WORKSHEET**

|                                       | 12/31/16<br>ACTUAL  | 12/31/17<br>ACTUAL  | 12/31/18<br>ACTUAL  | ANNUALIZED<br>SEPT 2019 | 2019<br>BUDGET      | 2020<br>BUDGET      |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|
| <b>Revenues - PAGE 1</b>              |                     |                     |                     |                         |                     |                     |
| Property Taxes                        | \$12,095,374        | \$12,489,677        | \$17,654,285        | \$17,859,340            | \$17,468,739        | \$18,381,210        |
| Fire Prevention Fees                  | 195,852             | 388,913             | 711,099             | 272,485                 | 150,000             | 150,000             |
| Interest Income                       | 24,991              | 71,363              | 192,279             | 285,072                 | 225,000             | 225,000             |
| Grant Income                          | 4,000               | 6,200               | 0                   | 0                       | 0                   | 0                   |
| Miscellaneous Income                  | 66,500              | 103,235             | 42,193              | 34,729                  | 0                   | 0                   |
| Sale of Fixed Assets                  | 500                 | 473,929             | 8,632               | 27,909                  | 0                   | 0                   |
| Training & Education                  | 585                 | 0                   | 0                   | 0                       | 0                   | 0                   |
| <b>Total Revenues</b>                 | <b>\$12,387,802</b> | <b>\$13,533,317</b> | <b>\$18,608,488</b> | <b>\$18,479,536</b>     | <b>\$17,843,739</b> | <b>\$18,756,210</b> |
| <b>Expenditures</b>                   |                     |                     |                     |                         |                     |                     |
| Wages                                 | \$8,276,712         | \$8,386,723         | \$9,388,904         | \$9,678,711             | \$9,629,833         | \$9,980,975         |
| Payroll Taxes                         | 616,057             | 631,089             | 705,735             | 748,124                 | 736,682             | 763,545             |
| Employee Benefits                     | 2,359,172           | 2,516,611           | 2,854,273           | 3,023,009               | 3,415,072           | 3,271,072           |
| Occupancy Expenses                    | 293,402             | 292,969             | 319,156             | 369,644                 | 318,630             | 393,980             |
| Vehicle Expenses                      | 252,168             | 151,552             | 148,444             | 167,671                 | 264,000             | 264,000             |
| Firefighting Expenses                 | 69,924              | 102,219             | 105,168             | 57,191                  | 206,250             | 201,250             |
| Office Expenses                       | 19,082              | 50,727              | 27,993              | 26,624                  | 38,500              | 38,500              |
| MIS Expenses                          | 25,259              | 50,248              | 42,196              | 75,953                  | 51,500              | 101,000             |
| Outside Services                      | 306,178             | 267,474             | 271,024             | 299,773                 | 341,250             | 421,250             |
| Professional Development              | 59,107              | 128,376             | 88,776              | 112,805                 | 180,000             | 160,000             |
| Community Services                    | 115,695             | 103,499             | 108,434             | 103,608                 | 140,000             | 137,000             |
| Capital Outlays                       | 4,074               | 1,819               | 134,913             | 813,040                 | 1,600,000           | 1,040,000           |
| Cert Grant                            | 3,470               | 1,378               | 0                   | 0                       | 0                   | 0                   |
| <b>Total Expenditures</b>             | <b>\$12,400,300</b> | <b>\$12,684,684</b> | <b>\$14,195,016</b> | <b>\$15,476,153</b>     | <b>\$16,921,717</b> | <b>\$16,772,572</b> |
| <b>Excess (Deficiency)</b>            | <b>(\$12,498)</b>   | <b>\$848,633</b>    | <b>\$4,413,472</b>  | <b>\$3,003,383</b>      | <b>\$922,022</b>    | <b>\$1,983,638</b>  |
| <b>USE OF DISTRICT RESERVES</b>       | <b>\$12,498</b>     | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>              |                     |                     |
| <b>REVENUES OVER (UNDER) EXPENSES</b> | <b>\$0</b>          | <b>\$848,633</b>    | <b>\$4,413,472</b>  | <b>\$3,003,383</b>      | <b>\$922,022</b>    | <b>\$1,983,638</b>  |

**CENTRAL COUNTY FIRE & RESCUE  
2020 BUDGET WORKSHEET**

|  | 12/31/16<br>ACTUAL | 12/31/17<br>ACTUAL | 12/31/18<br>ACTUAL | ANNUALIZED<br>SEPT 2019 | 2019<br>BUDGET | 2020<br>BUDGET |
|--|--------------------|--------------------|--------------------|-------------------------|----------------|----------------|
| <b>WAGES - PAGE 2</b>                      |                    |                    |                    |                         |                |                |
| Wages - Department Services                | \$357,210          | \$383,327          | 416,320            | \$400,987               | \$405,695      | \$417,866      |
| Wages - Community Services                 | 463,117            | 443,090            | 472,653            | 429,104                 | 465,156        | 479,111        |
| Wages - OPS - Regular                      | 4,654,413          | 5,101,243          | 5,265,222          | 5,510,351               | 5,559,931      | 5,726,729      |
| Wages - OPS - Scheduled OT                 | 362,043            | 357,189            | 422,392            | 426,357                 | 403,182        | 439,148        |
| Wages - OPS - Unscheduled OT               | 678,172            | 528,656            | 562,735            | 494,648                 | 500,000        | 515,000        |
| Wages - OPS - Sick                         | 271,724            | 268,740            | 282,823            | 152,616                 | 350,000        | 350,000        |
| Wages - OPS - Vacation                     | 752,349            | 767,939            | 842,063            | 910,815                 | 860,573        | 938,139        |
| Wages - OPS - Holiday                      | 264,872            | 283,525            | 301,018            | 303,048                 | 303,048        | 312,139        |
| Wages - OPS - Uniforms                     | 96,162             | 94,881             | 198,009            | 204,383                 | 186,248        | 204,383        |
| Wages - OPS - Disability Insurance         | 59,927             | 80,006             | 77,681             | 68,895                  | 82,000         | 84,460         |
| Wages - OPS - Adjustment - Retiree Payout  | 259,490            | 49,477             | 208,710            | 13,491                  | 150,000        | 150,000        |
| Wages - OPS - Health & Wellness Initiative | 0                  | 0                  | 197,169            | 201,978                 | 204,000        | 204,000        |
| Wages - OPS - TEMP Help/COLA/457           |                    |                    | 25,630             | 410,000                 | 0              | 0              |
| Wages - OPS - Sick Leave Buyout            | 57,233             | 28,650             | 116,479            | 152,039                 | 160,000        | 160,000        |
| Total Wages                                | \$8,276,712        | \$8,386,723        | \$9,388,904        | \$9,678,711             | \$9,629,833    | \$9,980,975    |
| <b>PAYROLL TAXES</b>                       |                    |                    |                    |                         |                |                |
| Employer SS & Medicare                     | \$616,057          | \$631,089          | 705,735            | \$748,124               | \$736,682      | \$763,545      |
| Total Payroll Taxes                        | \$616,057          | \$631,089          | \$705,735          | \$748,124               | \$736,682      | \$763,545      |

**CENTRAL COUNTY FIRE & RESCUE**

**2020 BUDGET WORKSHEET**

|  | 12/31/16<br>ACTUAL | 12/31/17<br>ACTUAL | 12/31/18<br>ACTUAL | ANNUALIZED<br>SEPT 2019. | 2019<br>BUDGET | 2020<br>BUDGET |
|--|--------------------|--------------------|--------------------|--------------------------|----------------|----------------|
| <b>DIRECT EMPLOYEE BENEFITS - PAGE 3</b> |                    |                    |                    |                          |                |                |
| Group Health                             | \$1,439,342        | \$1,502,735        | 1,522,522          | \$1,681,625              | \$1,920,572    | \$1,920,572    |
| Group Dental Insurance                   | 96,631             | 109,321            | 110,465            | 148,699                  | 147,000        | 150,000        |
| Vision & Cafeteria Plan                  | 49,254             | 30,590             | 41,593             | 61,109                   | 71,600         | 71,600         |
| Group Life Insurance                     | 25,616             | 29,402             | 28,256             | 24,833                   | 31,000         | 31,000         |
| Pension Supplement                       | 319,185            | 344,355            | 380,174            | 375,000                  | 375,000        | 375,000        |
| VEBA                                     | 0                  | 0                  | 0                  | 160,315                  | 0              | 0              |
| Total Direct Employee Benefits           | \$1,930,028        | \$2,016,403        | \$2,083,010        | \$2,451,582              | \$2,545,172    | \$2,548,172    |
| <b>INDIRECT EMPLOYEE BENEFITS</b>        |                    |                    |                    |                          |                |                |
| Workers' Comp Insurance                  | \$348,366          | \$393,246          | 479,039            | \$434,131                | \$575,000      | \$575,000      |
| Employee Assistance Program              | 1,722              | 1,722              | 1,722              | 1,722                    | 1,900          | 1,900          |
| Physicals                                | 46,934             | 80,699             | 80,318             | 85,603                   | 86,000         | 86,000         |
| Misc Uniform                             | 25,334             | 20,184             | 33,619             | 30,812                   | 30,000         | 35,000         |
| Tuition Reimbursement                    | 6,788              | 4,357              | 11,565             | 19,160                   | 12,000         | 25,000         |
| Insurance Trust Expense                  | 0                  | 0                  | 165,000            | 0                        | 165,000        | 0              |
| Total Indirect Employee Benefits         | \$429,144          | \$500,208          | \$771,263          | \$571,428                | \$869,900      | \$722,900      |
| Total Employee Benefits                  | \$2,359,172        | \$2,516,611        | \$2,854,273        | \$3,023,009              | \$3,415,072    | \$3,271,072    |
| Total Personnel Expenses                 | \$11,251,941       | \$11,534,423       | \$12,948,912       | \$13,449,844             | \$13,781,587   | \$14,015,592   |

**CENTRAL COUNTY FIRE & RESCUE  
2020 BUDGET WORKSHEET**

|                                       | 12/31/16<br>ACTUAL | 12/31/17<br>ACTUAL | 12/31/18<br>ACTUAL | ANNUALIZED<br>SEPT 2019 | 2019<br>BUDGET | 2020<br>BUDGET |
|---------------------------------------|--------------------|--------------------|--------------------|-------------------------|----------------|----------------|
| <b>OCCUPANCY EXPENSE - PAGE 4</b>     |                    |                    |                    |                         |                |                |
| Rent                                  | \$300              | \$300              | \$300              | \$300                   | \$300          | \$300          |
| Electric                              | 48,792             | 49,155             | 44,061             | 42,481                  | 55,000         | 55,000         |
| Solar Lease                           | 9,180              | 9,180              | 9,180              | 9,180                   | 9,180          | 9,180          |
| Gas                                   | 13,709             | 14,935             | 19,851             | 19,840                  | 25,000         | 25,000         |
| Water, Sewer & Trash                  | 12,981             | 14,137             | 14,024             | 25,460                  | 14,650         | 30,000         |
| Communications - Telephone - Internet | 54,561             | 45,756             | 50,902             | 54,237                  | 58,000         | 58,000         |
| Radio Repair                          | 838                | 11,525             | 6,262              | 8,149                   | 13,000         | 13,000         |
| Firehouse Expenses                    | 1,510              | 2,515              | 2,413              | 1,265                   | 3,500          | 3,500          |
| Building Repair & Maintenance         | 151,531            | 145,466            | 172,163            | 208,731                 | 140,000        | 200,000        |
| Total Occupancy Expense               | \$293,402          | \$292,969          | \$319,156          | \$369,644               | \$318,630      | \$393,980      |
| <b>VEHICLE EXPENSE</b>                |                    |                    |                    |                         |                |                |
| Pump Service & Testing                | \$3,172            | \$2,680            | 10,165             | \$0                     | \$15,000       | \$15,000       |
| Fuel                                  | 43,620             | 59,673             | 62,779             | 55,444                  | 80,000         | 80,000         |
| Routine Maintenance & Oil Changes     | 25,138             | 22,440             | 15,700             | 26,993                  | 45,000         | 45,000         |
| Vehicle Repairs                       | 167,600            | 59,722             | 40,468             | 75,720                  | 100,000        | 100,000        |
| Tires & Tire Repair                   | 12,638             | 7,037              | 19,332             | 9,513                   | 24,000         | 24,000         |
| Total Vehicle Expense                 | \$252,168          | \$151,552          | \$148,444          | \$167,671               | \$264,000      | \$264,000      |

**CENTRAL COUNTY FIRE & RESCUE**

**2020 BUDGET WORKSHEET**

|                                       | 12/31/16<br>ACTUAL | 12/31/17<br>ACTUAL | 12/31/18<br>ACTUAL | ANNUALIZED<br>SEPT 2019 | 2019<br>BUDGET | 2020<br>BUDGET |
|---------------------------------------|--------------------|--------------------|--------------------|-------------------------|----------------|----------------|
| <b>FIRE FIGHTING EXPENSE - PAGE 5</b> |                    |                    |                    |                         |                |                |
| Firefighting Equipment New            | \$4,302            | \$16,519           | 22,447             | \$6,252                 | \$22,000       | \$22,000       |
| Firefighting Equipment Replacement    | 4,982              | 7,333              | 4,210              | 441                     | 7,000          | 7,000          |
| Fire Fighting Supplies                | 10,765             | 9,977              | 6,747              | 13,640                  | 15,000         | 15,000         |
| EMS Supplies - Disposable supplies    | 10,347             | 19,807             | 34,348             | 20,508                  | 40,000         | 40,000         |
| SCBA Supplies & Equipment & Testing   | 16,234             | 5,597              | 6,119              | 2,304                   | 18,000         | 18,000         |
| EMS Equipment maintenance             | 0                  | 0                  | 800                | 0                       | 10,000         | 10,000         |
| Technical Rescue                      | 2,521              | 0                  | 5,183              | 1,667                   | 4,500          | 4,500          |
| 95 Rehab                              | 0                  | 0                  | 0                  | 0                       | 0              | 5,000          |
| Haz/Mat Expenses                      | 0                  | 300                | 1,250              | 1,667                   | 1,750          | 1,750          |
| Combat Challenge                      | 0                  | 0                  | 0                  | 0                       | 2,500          | 2,500          |
| Fire Fighting Equipment Repairs       | 3,565              | 5,152              | 7,656              | 3,100                   | 10,000         | 10,000         |
| Operational Expenses                  | 4,469              | 2,308              | 1,387              | 107                     | 4,500          | 4,500          |
| Repairs - Turn Out Gear               | 12,739             | 1,253              | 14,312             | 1,259                   | 21,000         | 21,000         |
| ALS Expenses                          | 0                  | 33,973             | 709                | 6,247                   | 50,000         | 40,000         |
| Total Fire Fighting Expense           | \$69,924           | \$102,219          | \$105,168          | \$57,191                | \$206,250      | \$201,250      |
| Total Operating Expenses              | \$615,494          | \$546,740          | \$572,768          | \$594,505               | \$788,880      | \$859,230      |
| <b>OFFICE EXPENSES</b>                |                    |                    |                    |                         |                |                |
| Office Supplies                       | \$9,200            | \$13,583           | 15,209             | \$10,804                | \$13,000       | \$13,000       |
| Postage and Delivery                  | 2,136              | 2,522              | 8,190              | 10,299                  | 10,000         | 10,000         |
| Computer Supplies                     | 782                | 4,602              | 607                | 2,599                   | 5,000          | 5,000          |
| Repairs & Maintenance                 | 1,555              | 3,142              | 2,206              | 919                     | 4,000          | 4,000          |
| Miscellaneous Expenses                | 5,409              | 26,878             | 1,781              | 2,004                   | 6,500          | 6,500          |
| <b>Total Office Expenses</b>          | \$19,082           | \$50,727           | 27,993             | \$26,624                | \$38,500       | \$38,500       |

**CENTRAL COUNTY FIRE & RESCUE**

**2020 BUDGET WORKSHEET**

|  | 12/31/16<br>ACTUAL | 12/31/17<br>ACTUAL | 12/31/18<br>ACTUAL | ANNUALIZED<br>SEPT 2019 | 2019<br>BUDGET | 2020<br>BUDGET |
|--|--------------------|--------------------|--------------------|-------------------------|----------------|----------------|
| <b>MANAGEMENT INFORMATION SYSTEMS - PAGE 6</b> |                    |                    |                    |                         |                |                |
| MIS- Software                                  | \$1,761            | \$614              | 180                | \$1,231                 | \$2,500        | \$4,000        |
| MIS - Support                                  | 23,281             | 49,429             | 40,360             | 61,727                  | 29,000         | 72,000         |
| MIS Repairs & Maintenance                      | 217                | 0                  | 1,396              | 0                       | 5,000          | 5,000          |
| MIS - System Upgrades                          | 0                  | 205                | 260                | 12,996                  | 15,000         | 20,000         |
| Total Management Information Systems           | \$25,259           | \$50,248           | 42,196             | \$75,953                | \$51,500       | \$101,000      |
| <b>OUTSIDE SERVICES</b>                        |                    |                    |                    |                         |                |                |
| Directors' Fees                                | \$32,000           | \$32,110           | 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                     | 42,450             | 43,000             | 43,650             | 45,733                  | 43,000         | 45,000         |
| Consulting Fees                                | 44,071             | 14,936             | 17,544             | 27,760                  | 60,000         | 40,000         |
| Medical Director                               | 0                  | 0                  | 7,200              | 7,200                   | 10,000         | 10,000         |
| Payroll Service Fees                           | 11,260             | 11,343             | 13,246             | 12,431                  | 15,000         | 15,000         |
| Property & Casualty Insurance                  | 91,336             | 126,432            | 116,310            | 124,758                 | 130,000        | 150,000        |
| Election Expenses                              | 47,615             | 0                  | 0                  | 0                       | 0              | 75,000         |
| Notices, Bids & Advertising                    | 966                | 2,211              | 1,701              | 1,163                   | 2,500          | 2,500          |
| Subscriptions                                  | 933                | 1,209              | 1,461              | 663                     | 1,750          | 1,750          |
| Dues & Memberships                             | 5,547              | 6,233              | 7,802              | 14,732                  | 12,000         | 15,000         |
| Total Outside Services                         | \$306,178          | \$267,474          | \$271,024          | \$299,773               | \$341,250      | \$421,250      |
| <b>PROFESSIONAL DEVELOPMENT</b>                |                    |                    |                    |                         |                |                |
| Seminars & Continuing Education                | \$21,569           | \$66,102           | 24,227             | \$29,332                | \$40,000       | \$50,000       |
| Paramedic Certification                        | 0                  | 0                  | 8,825              | 147                     | 30,000         | 15,000         |
| Travel   | 1,927              | 3,709              | 6,037              | 11,893                  | 15,000         | 15,000         |
| Housing & Meals                                | 18,932             | 28,537             | 40,981             | 47,200                  | 40,000         | 45,000         |
| In-House Programs                              | 10,278             | 23,818             | 7,173              | 18,347                  | 40,000         | 25,000         |
| Training Supplies                              | 6,401              | 6,210              | 1,533              | 5,887                   | 15,000         | 10,000         |
| Total Professional Development                 | \$59,107           | \$128,376          | 86,776             | \$112,805               | \$180,000      | \$160,000      |

# CENTRAL COUNTY FIRE & RESCUE

## 2020 BUDGET WORKSHEET

|                                     | 12/31/16<br>ACTUAL | 12/31/17<br>ACTUAL | 12/31/18<br>ACTUAL | ANNUALIZED<br>SEPT 2019 | 2019<br>BUDGET | 2020<br>BUDGET |
|-------------------------------------|--------------------|--------------------|--------------------|-------------------------|----------------|----------------|
| <b>COMMUNITY SERVICES - PAGE 7</b>  |                    |                    |                    |                         |                |                |
| Public Relations                    | \$100,776          | \$85,645           | 87,820             | \$92,357                | \$100,000      | \$100,000      |
| Public Education                    | 5,083              | 9,910              | 9,288              | 3,868                   | 18,000         | 15,000         |
| Honor Guard                         | 5,303              | 91                 | 3,719              | 1,060                   | 10,000         | 10,000         |
| Fire Scene Incident Investigation   | 455                | 1,138              | 1,930              | 589                     | 2,500          | 2,500          |
| Code Management                     | 4,078              | 6,715              | 5,677              | 5,733                   | 9,500          | 9,500          |
| Total Community Services            | \$115,695          | \$103,499          | 108,434            | \$103,608               | \$140,000      | \$137,000      |
| Total Administrative Expenses       | \$525,321          | \$600,324          | \$496,227          | \$618,763               | \$751,250      | \$857,750      |
| <b>VEHICLES</b>                     |                    |                    |                    |                         |                |                |
| Vehicles - Apparatus                | \$0                | \$0                | \$0                | \$15,477                | \$500,000      | \$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                | \$15,477                | \$500,000      | \$500,000      |
| <b>BUILDINGS &amp; REAL ESTATE</b>  |                    |                    |                    |                         |                |                |
| Real Estate                         | \$0                | \$0                | \$0                | \$0                     | \$0            | \$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                  | 584,536                 | 0              | 0              |
| Building Improvements               | 0                  | 0                  | 195                | 1,176                   | \$0            | \$0            |
| Total Buildings & Real Estate       | \$0                | \$0                | \$195              | \$585,712               | \$0            | \$0            |

**CENTRAL COUNTY FIRE & RESCUE  
2020 BUDGET WORKSHEET**

|   | 12/31/16<br>ACTUAL | 12/31/17<br>ACTUAL | 12/31/18<br>ACTUAL | ANNUALIZED<br>SEPT 2019 | 2019<br>BUDGET | 2020<br>BUDGET |
|---|--------------------|--------------------|--------------------|-------------------------|----------------|----------------|
| <b>OPERATIONS EQUIPMENT - PAGE 8</b>    |                    |                    |                    |                         |                |                |
| Turn-Out Gear                           | \$0                | \$0                | 61,583             | \$45,689                | \$100,000      | \$100,000      |
| SCBA                                    | 0                  | 0                  | 5,541              | 0                       | 680,000        | 0              |
| Rescue Equipment                        | 0                  | 0                  | 0                  | 0                       | 10,000         | 100,000        |
| Fire Fighting Equipment                 | 0                  | 22                 | 0                  | 14,943                  | 10,000         | 50,000         |
| Hose Testing                            | 0                  | 0                  | 0                  | 4,813                   | 20,000         | 20,000         |
| Communications Equipment                | 0                  | 0                  | 236                | 16,773                  | 20,000         | 30,000         |
| Fire House Furniture & Equipment        | 987                | 0                  | 33,606             | 30,809                  | 100,000        | 100,000        |
| Training & Training Aids Equipment      | 194                | 0                  | 2,419              | 0                       | 5,000          | 5,000          |
| Public Education/Prevention Equipment   | 0                  | 0                  | 0                  | 0                       | 5,000          | 5,000          |
| Total Operations Equipment              | \$1,181            | \$22               | \$103,385          | \$113,028               | \$950,000      | \$410,000      |
| <b>OFFICE FURNITURE &amp; EQUIPMENT</b> |                    |                    |                    |                         |                |                |
| Computer Equipment                      | \$2,517            | \$1,797            | 1,236              | \$98,516                | \$100,000      | \$100,000      |
| Office Furniture & Equipment            | 376                | 0                  | 30,097             | 307                     | 50,000         | 30,000         |
| Total Office Furniture & Equipment      | \$2,893            | \$1,797            | \$31,333           | \$98,823                | \$150,000      | \$130,000      |
| <b>PUBLIC EDUCATION EQUIPMENT</b>       |                    |                    |                    |                         |                |                |
| Fire Prevention Equipment               | \$0                | \$0                | \$0                | \$0                     | \$0            | \$0            |
| Total Public Education Equipment        | \$0                | \$0                | \$0                | \$0                     | \$0            | \$0            |
| Total Capital Outlay                    | \$4,074            | \$1,819            | \$134,913          | \$813,040               | \$1,600,000    | \$1,040,000    |

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

**GENERAL FUND**

**REVENUES**

**TAX REVENUE TAX COLLECTIONS**

Tax revenues are anticipated to be \$18,381,210. This amount comprises the tax assessments which are based on the District's assessed valuation of \$1,958,781,985 for budget year 2020. The budget anticipates that the District will collect an additional \$912,471 more general fund tax revenue in budget year 2020. The tax rate for budget year 2020 is \$0.9384; \$0.0553 less than budget year 2019 (\$0.9937), per \$100 in assessed valuation.

**BUILDING AND OTHER PERMITS**

In budget year 2020, the District is budgeting to collect \$150,000 in building and other permits; same as budget year 2019. Several new projects are anticipated in 2020; but, the potential for another slow down in the economy requires that the District be conservative.

**INTEREST**

The interest rate is slightly lower in October 2019 than the interest rate was in January 2019. Interest rates will remain slightly lower, on an average, than budget year 2019. As such, the consensus was to budget an average interest rate of 2% for budget year 2020. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in budget year 2020. Interest on investments is budgeted to be \$225,000; same as budget year 2019.

**GRANT INCOME**

The District is budgeting \$0 in grant income in budget year 2020; same as budget year 2019.

**MISCELLANEOUS REVENUE**

Miscellaneous revenue comprises a) insurance reimbursements, b) fire reports, and c) other such payments or reimbursements. In budget year 2020, the District conservatively anticipates collecting \$0 in miscellaneous revenue; same as budget year 2019.

**SALE OF FIXED ASSETS**

The District anticipates no sales of District assets in budget year 2020; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 2

**REVENUES - CONTINUED**

**TRAINING & EDUCATION**

The District is budgeting \$0 in training and education income in budget year 2020; same as budget year 2019.

**EXPENSES**

**WAGES**

**WAGES - DEPARTMENT SERVICES**

The 2020 budget for Department Services wages will be \$417,866; \$12,171 more than budget year 2019 - due to a proposed pay increase.

**WAGES - COMMUNITY SERVICES**

The 2020 budget for Community Services wages will be \$479,111; \$13,955 more than budget year 2019 - due to a proposed pay increase.

**WAGES - OPS - REGULAR**

The 2020 budget for Wages - OPS - Regular will be \$5,726,729; \$166,798 more than budget year 2019 - due to a proposed pay increase.

**WAGES - OPS - SCHEDULED OT**

The 2020 budget for Wages - OPS - Scheduled OT will be \$439,148; \$35,966 more than budget year 2019 - due to a proposed pay increase.

**WAGES - OPS - UNSCHEDULED OT**

The 2020 budget for Wages - OPS - Unscheduled OT will be \$515,000; \$15,000 more than budget year 2019 - due to a proposed pay increase.

**WAGES - OPS - SICK**

The 2020 budget for Wages - OPS - Sick will be \$350,000; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 3

**WAGES - CONTINUED**

**WAGES - OPS - VACATION**

The 2020 budget for Wages - OPS - Vacation will be \$938,139; \$77,566 more than budget year 2019 - due to a proposed pay increase.

**WAGES - OPS - HOLIDAY**

The 2020 budget for Wages - OPS - Holiday will be \$312,139; \$9,091 more than budget year 2019 - due to a proposed pay increase.

**WAGES - OPS - UNIFORMS**

The 2020 budget for Wages - OPS - Uniforms will be \$204,383; \$18,135 more than budget year 2019.

**WAGES - OPS - DISABILITY INSURANCE**

The 2020 budget for Wages - OPS - Disability Insurance will be \$84,460; \$2,460 more than budget year 2019. Disability insurance payments. Based on the CBA the disability insurance is a payroll addition with a subtraction for said expense on an after-tax basis.

**WAGES - RETIREE PAYOUT**

The 2020 budget for Wages - Retiree payout will be \$150,000; same as budget year 2019.

**WAGES - HEALTH & WELLNESS INITIATIVE**

The 2020 budget for Wages - Health & Wellness initiative will be \$204,000; same as budget year 2019.

**WAGES - OPS - SICK LEAVE BUYOUT**

The 2020 budget for Wages - OPS - Sick Leave Buyout will be \$160,000; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 4

**PAYROLL TAXES**

**EMPLOYER SS & MEDICARE**

The District is budgeting to appropriate \$763,545 for payroll taxes in budget year 2020; \$26,862 more than budget year 2019, based on the aforementioned proposed pay increases. 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 are budgeted to be \$1,920,572 in budget year 2020; same as budget year 2019.

**GROUP DENTAL INSURANCE**

Group dental insurance is budgeted to be \$150,000 in budget year 2020; \$3,000 more than budget year 2019.

**VISION & CAFETERIA PLAN**

Vision and cafeteria plan expenses - deductibles is budgeted to be \$71,600 in budget year 2020; same as budget year 2019.

**GROUP LIFE INSURANCE**

Group life insurance payments are budgeted to be \$31,000 in budget year 2020; same as budget year 2019.

**PENSION SUPPLEMENT**

Pension supplement is budgeted to be \$375,000 in budget year 2020. This is a new budget category in budget year 2020.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 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 2020; same as budget year 2019, based on proposed plan premium increases due to District's MOD factor and proposed pay increase.

**EMPLOYEE ASSISTANCE PROGRAM**

EAP is budgeted to be \$1,900 in budget year 2020; same as budget year 2019.

**PHYSICALS**

Physical payments made to DePaul Hospital is budgeted to be \$86,000 in budget year 2020; same as budget year 2019.

**MISCELLANEOUS UNIFORM**

Uniforms is budgeted to be \$35,000 in budget year 2020; \$5,000 more than budget year 2019.

**TUITION REIMBURSEMENT**

Tuition reimbursement is budgeted to be \$25,000 in budget year 2020; \$13,000 more than budget year 2019.

**INSURANCE TRUST EXPENSE**

Insurance Trust Expense is budgeted to be \$0 in budget year 2020; \$165,000 less than budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 6

**OCCUPANCY EXPENSE**

**RENT**

Rent paid to Missouri-American Water is budgeted to be \$300 in budget year 2020; same as budget year 2019.

**ELECTRIC**

Electric payments made to Ameren UE are budgeted to be \$55,000 in budget year 2020; same as budget year 2019, 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 Ocean3 (formerly Brightergy) are contractually budgeted to be \$9,180 in budget year 2020; same as budget year 2019.

**NATURAL GAS**

Gas payments made to Spire (Laclede Gas) are budgeted to be \$25,000 in budget year 2020; same as budget year 2019, 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 \$30,000 in budget year 2020; \$15,350 more than budget year 2019, 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 2020; same as budget year 2019, based on a) recent energy costs, and b) rate increases.

**RADIO REPAIR**

Radio repairs are budgeted to be \$13,000 in budget year 2020; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 7

**OCCUPANCY EXPENSE - CONTINUED**

**FIREHOUSE EXPENSES**

Firehouse expenses are budgeted to be \$3,500 in budget year 2020; same as budget year 2019.

**BUILDING REPAIR & MAINTENANCE**

The District is budgeting to appropriate \$200,000 for building maintenance in budget year 2020; \$60,000 more than budget year 2019. The District is committed to “maintain a proper and suitable environment” at existing facilities. 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 2020; same as budget year 2019.

**FUEL**

Conservatively, the committee agreed to continue to anticipate increases in fuel prices. Fuel prices appear to be volatile in 2019. As such, the committee appropriated \$80,000 in fuel costs for budget year 2020; same as budget year 2019.

**ROUTINE MAINTENANCE & OIL CHANGES**

Routine maintenance and oil changes are budgeted to be \$45,000 in budget year 2020; same as budget year 2019.

**VEHICLE REPAIRS**

Vehicle repairs are budgeted to be \$100,000 in budget year 2020; same as budget year 2019.

**TIRES & TIRE REPAIR**

Tires and tire repair are budgeted to be \$24,000 in budget year 2020; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 8

**FIRE FIGHTING EXPENSES**

**FIREFIGHTING EQUIPMENT -NEW**

Firefighting Equipment - New - is budgeted to be \$22,000 in budget year 2020; same as budget year 2019.

**FIREFIGHTING EQUIPMENT REPLACEMENT**

Firefighting Equipment Replacement is budgeted to be \$7,000 in budget year 2020; same as budget year 2019.

**FIREFIGHTING SUPPLIES**

Firefighting Supplies - is budgeted to be \$15,000 in budget year 2020; same as budget year 2019.

**EMS SUPPLIES - DISPOSABLE SUPPLIES**

EMS supplies are budgeted to be \$40,000 in budget year 2020; same as budget year 2019, 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 2020; same as budget year 2019.

**EMS EQUIPMENT MAINTENANCE**

EMS equipment maintenance is budgeted to be \$10,000 in budget year 2020; same as budget year 2019, to provide for the District's commitment for ALS pumpers.

**TECHNICAL RESCUE**

Technical rescue is budgeted to be \$4,500 in budget year 2020; same as budget year 2019.

**95 REHAB**

95 Rehab is budgeted to be \$5,000 in budget year 2020. This is a new budget category for budget year 2020.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 9

**FIRE FIGHTING EXPENSES - CONTINUED**

**HAZ/MAT EXPENSES**

HAZ/MAT expenses are budgeted to be \$1,750 in budget year 2020; same as budget year 2019.

**COMBAT CHALLENGE**

Combat challenge expenses are budgeted to be \$2,500 in budget year 2020; same as budget year 2019.

**FIRE FIGHTING EQUIPMENT REPAIRS**

Fire fighting equipment repairs are budgeted to be \$10,000 in budget year 2020; same as budget year 2019.

**OPERATIONAL EXPENSES**

Operational expenses are budgeted to be \$4,500 in budget year 2020; same as budget year 2019.

**REPAIRS - TURN-OUT GEAR**

Turn-out gear repairs are budgeted to be \$21,000 in budget year 2020; same as budget year 2019.

**ADVANCED LIFE SUPPORT (ALS)**

ALS is budgeted to be \$40,000 in budget year 2020 to provide for the District's commitment for ALS pumpers; \$10,000 less than budget year 2019.

**OFFICE EXPENSES**

**OFFICE SUPPLIES**

Office supplies are budgeted to be \$13,000 in budget year 2020; same as budget year 2019.

**POSTAGE & DELIVERY**

Postage and delivery are budgeted to be \$10,000 in budget year 2020; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 10

**OFFICE EXPENSES - CONTINUED**

**COMPUTER SUPPLIES**

Computer supplies are budgeted to be \$5,000 in budget year 2020; same as budget year 2019.

**REPAIRS & MAINTENANCE**

Repairs & maintenance is budgeted to be \$4,000 in budget year 2020; same as budget year 2019.

**MISCELLANEOUS EXPENSES**

Miscellaneous expenses are budgeted to be \$6,500 in budget year 2020; same as budget year 2019.

**MANAGEMENT INFORMATION SYSTEMS**

**MIS - SOFTWARE**

MIS - software is budgeted to be \$4,000 in budget year 2020; \$1,500 more than budget year 2019. This budget considers significant changes in technology and the District's commitment to technology.

**MIS - SUPPORT**

MIS - support is budgeted to be \$72,000 in budget year 2020; \$43,000 more than budget year 2019. This budget considers significant changes in technology and the District's commitment to technology and will be paid to Feathershark.

**MIS - REPAIRS & MAINTENANCE**

MIS-Repairs & Maintenance - is budgeted to be \$5,000 in budget year 2020; same as budget year 2019. This budget considers significant changes in technology and the District's commitment to technology.

**MIS - SYSTEM UPGRADES**

MIS - system upgrades is budgeted to be \$20,000 in budget year 2020; \$5,000 more than budget year 2019. This budget considers significant changes in technology and the District's commitment to technology.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 11

**OUTSIDE SERVICES**

**DIRECTORS' FEES**

Directors' fees budgeted for 2020 are \$32,000; same as budget year 2019.

**LEGAL FEES**

Legal fees budgeted for 2020 are \$35,000; same as budget year 2019.

**ACCOUNTING & AUDITING FEES**

Accounting fees paid to Rognan & Associates (\$32,500) and auditing fees (\$12,500) paid to Botz & Deal budgeted for 2020 combined are \$45,000; \$2,000 more than budget year 2019.

**CONSULTING FEES**

This expense category represents consulting fees paid to independent contractors to facilitate the information needs of the District. Consulting fees budgeted for 2020 are \$40,000; \$20,000 less than budget year 2019.

**MEDICAL DIRECTOR**

Medical Director is budgeted to be \$10,000 in budget year 2020; same as budget year 2019 required for the District's commitment to ALS pumpers.

**PAYROLL SERVICE FEES**

Payroll service fees paid to ADP budgeted for 2020 are \$15,000; same as budget year 2019, based on current payroll service fees.

**PROPERTY & CASUALTY INSURANCE**

Property & Casualty insurance paid to McNeil Insurance Agency is budgeted to be \$150,000 in budget year 2020; \$20,000 more than budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 12

**OUTSIDE SERVICES - CONTINUED**

**ELECTION EXPENSES**

The District has a proposed election planned for budget year 2020; as such, \$75,000 was budgeted for 2020; \$75,000 more than budget year 2019.

**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 2020 to be \$2,500; same as budget year 2019.

**SUBSCRIPTIONS**

Subscriptions budgeted for 2020 are \$1,750; same as budget year 2019.

**DUES & MEMBERSHIPS**

Dues and memberships budgeted for 2020 are \$15,000; \$3,000 more than budget year 2019. 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 2020 are \$50,000; \$10,000 more than budget year 2019. 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 \$15,000 in budget year 2020; \$15,000 less than budget year 2019, to provide for the District's commitment for ALS pumpers.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 13

**PROFESSIONAL DEVELOPMENT - CONTINUED**

**TRAVEL**

Travel expenses budgeted for 2020 are \$15,000; same as budget year 2019.

**HOUSING & MEALS**

Housing & meals expenses budgeted for 2020 is \$45,000; \$5,000 more than budget year 2019.

**IN-HOUSE PROGRAMS**

In-house programs budgeted for 2020 is \$25,000; \$15,000 less than budget year 2019. 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 2020 is \$10,000; \$5,000 less than budget year 2019.

**COMMUNITY SERVICES**

**PUBLIC RELATIONS**

Public relations budgeted for 2020 is \$100,000; same as budget year 2019.

**PUBLIC EDUCATION**

Public education budgeted for 2020 is \$15,000; \$3,000 less than budget year 2019.

**HONOR GUARD**

Honor guard budgeted for 2020 is \$10,000; same as budget year 2019.

**FIRE SCENE INCIDENT INVESTIGATION**

Fire scene incident investigation budgeted for 2020 is \$2,500; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

GENERAL FUND  
PAGE 14

**COMMUNITY SERVICES - CONTINUED**

**CODE MANAGEMENT**

Code management budgeted for 2020 is \$9,500; same as budget year 2019.

**CAPITAL OUTLAYS**

The committee stipulated that the bond (capital projects) would be used for most - but not all - capital related purchases in 2020. As such, the committee agreed to appropriate \$1,040,000 for capital outlays in budget year 2020; \$560,000 less than budget year 2019.

\$500,000 - Vehicles - Apparatus  
\$100,000 - Operations Equipment - Turn-out Gear  
\$100,000 - Operations Equipment - Rescue Equipment  
\$100,000 - Operation Equipment - Firehouse Furniture & Equipment  
\$100,000 - Computer Equipment - including a new server(s)  
\$ 50,000 - Operations Equipment - Fire Fighting Equipment  
\$ 30,000 - Office Furniture and Office Equipment  
\$ 30,000 - Operations Equipment - Communications Equipment  
\$ 20,000 - Operations Equipment - Hose Testing  
\$ 5,000 - Operations Equipment - Training and Training Aids Equipment  
\$ 5,000 - Operations Equipment - Public Education/Prevention Equipment

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\$1,040,000

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**CENTRAL COUNTY FIRE & RESCUE**  
**a FIRE PROTECTION DISTRICT**

**2020 BUDGET**

**PENSION FUND**

Signed: \_\_\_\_\_

Board of Directors Public Meeting Date: \_\_\_\_\_

Board of Directors Approval Date: \_\_\_\_\_

**CENTRAL COUNTY FIRE & RESCUE**  
**2020 BUDGET WORKSHEET**

| PENSION FUND   | BUDGET<br>2020   | BUDGET<br>2019   |
|--|------------------|------------------|
|  |                  |                  |
|  |                  |                  |
|  |                  |                  |
| <b>REVENUES</b>  |                  |                  |
| Taxes  | \$812,895        | \$771,740        |
| Interest   | 1,000            | 1,000            |
|  |                  |                  |
| <b>TOTAL REVENUES</b>  | <b>\$813,895</b> | <b>\$772,740</b> |
|  |                  |                  |
| <b>EXPENDITURES</b>  |                  |                  |
| Pension plan contributions                                   | \$788,895        | \$764,740        |
| Administrative professional fees                             | 25,000           | 8,000            |
|  |                  |                  |
|  | \$813,895        | \$772,740        |
|  |                  |                  |
| <b>REVENUES OVER EXPENDITURES</b>                            |                  |                  |
| (EXPENDITURES OVER REVENUES), before use of fund balance re  | \$0              | \$0              |
|  |                  |                  |
| <b>USE OF DISTRICT RESERVES</b>                              |                  |                  |
|  | \$0              | \$0              |
|  |                  |                  |
| <b>REVENUES OVER EXPENDITURES</b>                            |                  |                  |
| (EXPENDITURES OVER REVENUES), after use of fund balance rese | \$0              | \$0              |
|  |                  |                  |

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

**PENSION FUND**

**REVENUES**

**TAX REVENUE TAX COLLECTIONS**

Tax revenues are anticipated to be \$812,895. This amount comprises the tax assessments which are based on the District's assessed valuation of \$1,958,781,985 for budget year 2020. The budget anticipates that the District will collect an additional \$41,155 more pension tax revenue in budget year 2020. The tax rate for budget year 2020 is \$0.0415; \$0.0024 less than budget year 2019 (\$0.0439), per \$100 in assessed valuation.

**INTEREST**

The interest rate is slightly lower in October 2019 than the interest rate was in January 2019. Interest rates will remain slightly lower, on an average, than budget year 2019. As such, the consensus was to budget an average interest rate of 2% for budget year 2020. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in budget year 2020. Interest on investments is budgeted to be \$1,000; same as budget year 2019.

**EXPENSES**

**PENSION PLAN CONTRIBUTIONS**

The pension plan contributions are made based on the pension fund tax revenues received. Thus, this budgeted amount (\$788,895) is appropriated based on anticipated tax collections in budget year 2020; \$24,155 more than budget year 2019.

**ADMINISTRATIVE PROFESSIONAL FEES**

This amount is appropriated based on anticipated administrative professional fees are budgeted to be \$25,000 for budget year 2020; \$17,000 more than budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE**

**a FIRE PROTECTION DISTRICT**

**2020 BUDGET**

**DEBT SERVICE FUND**

Signed: \_\_\_\_\_

Board of Directors Public Meeting Date: \_\_\_\_\_

Board of Director Approval Date: \_\_\_\_\_

**CENTRAL COUNTY FIRE & RESCUE**  
**2020 BUDGET WORKSHEET**

| DEBT SERVICE FUND   | BUDGET<br>2020     | BUDGET<br>2019     |
|---|--------------------|--------------------|
| <b>REVENUES</b>   |                    |                    |
| Taxes   | \$1,682,594        | \$1,510,078        |
| Interest  | 2,000              | 2,000              |
| <b>TOTAL REVENUES</b>   | <b>\$1,684,594</b> | <b>\$1,512,078</b> |
| <b>EXPENDITURES</b>   |                    |                    |
| Bond Retirement - Principal   | \$890,000          | \$865,000          |
| Bond Retirement - Interest  | 477,743            | 498,974            |
| Professional fees   | 1,500              | 1,500              |
|   | \$1,369,243        | \$1,365,474        |
| <b>REVENUES OVER EXPENDITURES</b><br><b>(EXPENDITURES OVER REVENUES), before use of fund balance re</b> | <b>\$315,351</b>   | <b>\$146,604</b>   |
| <b>USE OF DISTRICT RESERVES</b>   |                    |                    |
| <b>REVENUES OVER EXPENDITURES</b><br><b>(EXPENDITURES OVER REVENUES), after use of fund balance re</b>  | <b>\$315,351</b>   | <b>\$146,604</b>   |

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

**DEBT SERVICE FUND**

**REVENUES**

**TAX REVENUE TAX COLLECTIONS**

Tax revenues are anticipated to be \$1,682,594. This amount comprises the tax assessments which are based on the District's assessed valuation of \$1,958,781,985 for budget year 2020. The budget anticipates that the District will collect \$172,516 more debt service tax revenue in budget year 2020. The tax rate for budget year 2020 is \$0.0859; same as budget year 2019, per \$100 in assessed valuation. Debt service revenues are necessitated by: a) the cash balance in the debt service bank account estimated at December 31, 2019, b) the increase in assessments as mentioned herein, coupled with c) the annual debt service requirements to repay both the principal and interest in 2020 and 2021.

**INTEREST**

The interest rate is slightly lower in October 2019 than the interest rate was in January 2019. Interest rates will remain slightly lower, on an average, than budget year 2019. As such, the consensus was to budget an average interest rate of 2% for budget year 2020. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in budget year 2020. Interest on investments is budgeted to be \$2,000; same as budget year 2019.

**EXPENSES**

**DEBT SERVICE - PRINCIPAL**

The bond issue amortization schedules state that in budget year 2020, \$890,000 in principal payments are required to be paid. As such, said amount is appropriated in budget year 2020 for principal bond payments.

**DEBT SERVICE - INTEREST**

The bond issue amortization schedules state that in budget year 2020, \$477,743 in interest payments is required to be paid. As such, said amount is appropriated in budget year 2020 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 budget year 2020; same as budget year 2019.

**CENTRAL COUNTY FIRE & RESCUE**  
**a FIRE PROTECTION DISTRICT**

**2020 BUDGET**

**CAPITAL PROJECTS FUND**

Signed: \_\_\_\_\_

Board of Directors Public Meeting Date: \_\_\_\_\_

Board of Director Approval Date: \_\_\_\_\_

**CENTRAL COUNTY FIRE & RESCUE**  
**2020 BUDGET WORKSHEET**

| CAPITAL PROJECTS FUND   | BUDGET<br>2020 | BUDGET<br>2019 |
|---|----------------|----------------|
| <b>REVENUES</b>   |                |                |
| Interest  | \$500          | \$2,000        |
| <b>TOTAL REVENUES</b>   | \$500          | \$2,000        |
| <b>EXPENDITURES</b>   |                |                |
| Capital Assets - Buildings, Equipment, Apparatus, etc.              | \$0            | \$1,800,000    |
|   | \$0            | \$1,800,000    |
| <b>REVENUES OVER EXPENDITURES</b>                                   |                |                |
| <b>(EXPENDITURES OVER REVENUES), before use of fund balance re</b>  | \$500          | (\$1,798,000)  |
| <b>USE OF DISTRICT RESERVES</b>                                     | \$0            | \$1,798,000    |
| <b>REVENUES OVER EXPENDITURES</b>                                   |                |                |
| <b>(EXPENDITURES OVER REVENUES), after use of fund balance rese</b> | \$0            | \$0            |

**CENTRAL COUNTY FIRE & RESCUE, a FIRE PROTECTION DISTRICT**  
**2020 BUDGET**

**CAPITAL PROJECTS FUND**

**REVENUES**

**INTEREST**

The interest rate is slightly lower in October 2019 than the interest rate was in January 2019. Interest rates will remain slightly lower, on an average, than budget year 2019. As such, the consensus was to budget an average interest rate of 2% for budget year 2020. Hence, the District will conservatively budget to have less interest earnings from monthly invested funds in budget year 2020. Interest on investments is budgeted to be \$500; \$1,500 less than budget year 2019.

**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 budget year 2020. As such, \$0 has been budgeted for 2020; \$1,800,000 less than budget year 2019.