

Wentzville Fire Protection District

BUDGET

~

2019

Rognan & Associates

ROGNAN & ASSOCIATES
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December 13, 2018

Board of Directors
Wentzville Fire Protection District
502 Luetkenhaus Boulevard
Wentzville, MO 63385

We have compiled the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses, on a modified accrual basis, of Wentzville 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 Wentzville Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, Missouri
December 13, 2018

WENTZVILLE FIRE PROTECTION DISTRICT

2019 BUDGET

SUMMARY "ALL FUNDS"

Signed: *Frank Hausmann*

Board of Directors Public Meeting Date: 12-13-18

Board of Director Approval Date: 12-13-18

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Robert E. Danner

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

1.	2.	3.	4.	5.
2019	BUDGET - ALL	FUNDS - 2019		2019
	GENERAL	BOND RETIREMENT	CAPITAL PROJECTS	TOTAL ALL FUNDS
REVENUES				
Tax revenue	\$12,913,503	\$2,158,049		\$15,071,552
Building and other permits	200,000			200,000
Interest	250,000	2,500	5,000	257,500
Miscellaneous revenue	1,500			1,500
TOTAL REVENUES	\$13,365,003	\$2,160,549	\$5,000	\$15,530,552
EXPENDITURES				
Salaries & Wages	\$6,029,929			\$6,029,929
Salaries & Wages - OT - Unscheduled	825,000			825,000
Payroll taxes	524,402			524,402
Capital purchases and expenses	0		146,068	146,068
Advertising	1,000			1,000
Building maintenance and cleaning supplies	150,000			150,000
Computer services - IT Technology	60,248			
Health & Safety	54,390			54,390
Dues and subscriptions	15,500			15,500
Election expenses	50,000			50,000
Equipment & uniform maintenance	86,800			86,800
Gasoline and oil	72,000			72,000
Insurance - employee	2,090,344			2,090,344
Insurance - general - P&C	133,000			133,000
Lease Payments	0			0
Office supplies	23,000			23,000
Professional fees - legal, accounting, auditing, etc.	75,900	2,500	0	78,400
Public education & Public relations	55,000			55,000
Pension - employee	1,440,070			1,440,070
Supplies - medical	15,000			15,000
Training and education	120,000			120,000
Utilities	190,000			190,000
Vehicle maintenance	170,000			170,000
Debt Service Payments		2,092,563		2,092,563
TOTAL EXPENDITURES	\$12,181,583	\$2,095,063	\$146,068	\$14,362,466
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before uses	\$1,183,420	\$65,486	(\$141,068)	\$1,168,086
USE OF DISTRICT RESERVES	\$0		\$141,068	\$141,068
REVENUES OVER EXPENDITURES, net of uses	\$1,183,420	\$65,486	\$0	\$1,248,906

WENTZVILLE FIRE PROTECTION DISTRICT

2019 BUDGET

GENERAL FUND

Signed: *Frank Goodspeed*

Board of Directors Public Meeting Date: 12-13-18

Board of Director Approval Date: 12-13-18

Robert E. Nash

Robert E. Nash

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.		2.		3.		4.		5.		6.	
	2015	ACTUAL	2016	ACTUAL	2017	ACTUAL	ANNUALIZED	AUG 2018	BUDGET	2018	BUDGET	2019
REVENUES												
Tax revenue	\$6,817,542		\$11,185,160		\$12,114,657		\$12,386,760		\$12,365,613		\$12,913,503	
Building and other permits	325,007		607,951		388,729		424,415		150,000		200,000	
Interest	34,081		68,808		135,410		214,928		100,000		250,000	
Miscellaneous revenue	169,830		289,456		51,856		458,718		33,000		1,500	
TOTAL REVENUES	\$7,346,460		\$12,151,375		\$12,690,652		\$13,484,820		\$12,548,613		\$13,365,003	
EXPENDITURES												
Salaries & Wages	\$3,590,124		\$4,454,866		\$5,279,615		\$5,571,365		\$5,685,867		\$6,029,929	
Salaries & Wages - OT - Unscheduled	271,194		172,952		381,666		528,228		725,000		825,000	
Payroll taxes	295,267		353,079		432,865		466,619		490,431		524,402	
Capital purchases and expenses - includes FEMA	0		126,000		0		0		0		0	
Advertising	0		344		286		150		1,000		1,000	
Building maintenance and cleaning supplies	37,649		50,351		80,196		118,536		175,000		150,000	
Computer services - IT Technology											60,248	
Health & Safety	26,618		31,255		39,312		3,874		42,500		54,390	
Dues and subscriptions	16,344		12,015		11,506		13,742		18,750		15,500	
Election expenses	0		0		0		0		50,000		50,000	
Equipment & uniform maintenance	17,395		11,878		21,783		38,732		91,000		86,800	
Gasoline and oil	41,050		35,361		45,758		55,506		60,000		72,000	
Insurance - employee	1,130,996		1,455,841		1,652,034		1,925,116		2,065,750		2,090,344	
Insurance - general - P&C	43,934		59,770		90,465		137,227		150,000		133,000	
Lease Payments	4,913		3,576		3,576		3,576		3,600		0	
Office supplies	9,257		12,362		14,339		13,871		23,000		23,000	
Professional fees - legal, accounting, auditing, etc.	71,838		73,992		78,339		96,007		97,500		75,900	
Public education & Public relations	30,014		48,321		48,785		50,544		62,500		55,000	
Pension - employee	598,901		664,697		1,050,009		1,275,456		1,275,456		1,440,070	
Supplies - medical	3,598		12,366		9,024		14,249		15,600		15,000	
Training and education	46,568		84,460		83,896		67,607		120,000		120,000	
Utilities	117,219		94,997		131,290		159,914		193,204		190,000	
Vehicle maintenance	67,892		97,935		134,175		128,459		165,000		170,000	
TOTAL EXPENDITURES	\$6,420,771		\$7,856,418		\$9,588,919		\$10,668,774		\$11,511,158		\$12,181,583	
REVENUES OVER EXPENDITURES												
(EXPENDITURES OVER REVENUES), before uses	\$925,689		\$4,294,957		\$3,101,733		\$2,816,046		\$1,137,455		\$1,183,420	
USE OF DISTRICT RESERVES	\$0		\$0		\$0		\$0		\$0		\$0	
REVENUES OVER EXPENDITURES, net of uses	\$925,689		\$4,294,957		\$3,101,733		\$2,816,046		\$1,137,455		\$1,183,420	

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.
	2015	2016	2017	ANNUALIZED	BUDGET	BUDGET
	ACTUAL	ACTUAL	ACTUAL	AUG 2018	2018	2019
BUILDING MAINTENANCE:						
Station 1 - Maintenance	\$4,549	\$9,139	\$18,638	\$35,198	\$60,000	\$46,000
Station 2 - Maintenance	72	1,872	6,892	10,950	20,000	26,000
Station 3 - Maintenance	4,034	5,155	9,690	17,234	20,000	26,000
Station 4 - Maintenance	3,108	7,163	6,848	16,031	20,000	26,000
Station 5 - Maintenance	0	530	8,256	12,588	20,000	26,000
Preventive Maintenance	16,158	15,744	29,872	26,537	35,000	0
Buildings - Other	9,728	10,748	0	0	0	0
TOTALS	\$37,649	\$50,351	\$80,196	\$118,536	\$175,000	\$150,000

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.
	2015	2016	2017	ANNUALIZED	BUDGET	BUDGET
	ACTUAL	ACTUAL	ACTUAL	AUG 2018	2018	2019
EQUIPMENT & UNIFORM MAINTENANCE:						
✓ Miscellaneous Equipment	\$9,924	\$11,005	\$19,205	\$7,934	\$24,785	\$25,000
✓ Radio & Pager Repairs	0	0	0	69	8,500	5,500
✓ Turn-out Gear Repairs & Disposables - gloves, hoods, suspenders	0	0	0	12,974	13,000	5,000
✓ SCBA	192	873	2,371	4,778	14,300	14,000
✓ Hose, Ladder and Aerial Testing	0	0	0	0	8,400	9,500
✓ TIC & Hurst Battery Replacement	0	0	0	233	1,890	2,000
✓ Class A and Class B Foam	0	0	0	0	4,000	4,500
✓ Reimbursable Uniforms	7,279	3,767	207	11,631	13,000	5,250
✓ Non-reimbursable Uniforms						5,250
✓ Uniforms - Administrative website						600
✓ Uniforms - Board Member/Auxiliary Apparel						1,200
✓ USAR	0	0	0	1,115	3,125	9,000
TOTALS	\$17,395	\$15,645	\$21,783	\$38,732	\$91,000	\$86,800

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.
		2016	2017	ANNUALIZED	BUDGET	BUDGET
	ACTUAL	ACTUAL	ACTUAL	AUG 2018	2018	2019
<u>INSURANCE - EMPLOYEE:</u>						
Medical Insurance	\$581,373	\$649,026	\$858,349	\$1,076,184	\$1,000,000	\$1,079,000
HSA	265,136	350,950	406,803	414,143	415,150	420,000
HRA Co-Pay Reimbursement	0	167,931	46,431	68,333	175,800	175,800
Dental Insurance	70,142	94,990	103,036	128,595	125,110	130,114
Life Long/ Disability Insurance	56,177	43,335	52,998	59,930	75,000	66,930
Vision Insurance	10,683	13,056	15,295	13,440	18,500	18,500
Workers' Compensation Insurance	147,485	136,553	169,122	164,492	256,190	200,000
TOTALS	\$1,130,996	\$1,455,841	\$1,652,034	\$1,925,116	\$2,065,750	\$2,090,344

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.
	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	ANNUALIZED AUG 2018	BUDGET 2018	BUDGET 2019
<u>OFFICE SUPPLIES:</u>						
✓ Office Supplies & Postage	\$9,257	\$12,362	\$14,339	\$9,183	\$12,200	\$15,200
✓ Quick Books - Cloud	0	0	0	4,688	5,000	5,000
✓ Microsoft Office - Cloud	0	0	0	0	3,000	0
✓ Employee Awards	0	0	0	0	2,800	2,800
TOTALS	\$9,257	\$12,362	\$14,339	\$13,871	\$23,000	\$23,000

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.
PROFESSIONAL FEES:	2015	2016	2017	ANNUALIZED	BUDGET	BUDGET
	ACTUAL	ACTUAL	ACTUAL	AUG 2018	2018	2019
✓ Legal Counsel	\$30,763	\$29,700	\$27,533	\$36,588	\$36,000	\$37,200
✓ Audit	7,000	7,000	7,000	7,000	7,200	8,000
- Pension & Retirement Services - FWM/Empower	2,850	1,144	0	0	0	0
- Surety Bonds - included in insurance general - P&C	3,276	1,966	0	0	0	0
✓ Accounting Consultant	19,500	25,500	26,000	24,000	26,000	27,200
✓ Professional Services - Computer	8,449	4,352	0	6,101	5,000	0
✓ HRA - Professional services	0	840	1,200	3,249	1,500	3,500
✓ RHRA - Professional services	0	0	0	0	1,500	0
- Firehouse Consulting	0	3,300	3,300	0	3,300	0
- Firehouse software - Cloud	0	0	0	9,684	15,000	0
✓ Telestaffing	0	0	0	5,751	2,000	0
- Cleaning/Moving Service Station 1	0	0	13,306	1,635	0	0
TOTALS	\$71,838	\$73,802	\$78,339	\$96,007	\$97,500	\$75,900

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.
	2015	2016	2017	ANNUALIZED	BUDGET	BUDGET
	ACTUAL	ACTUAL	ACTUAL	AUG 2018	2018	2019
PUBLIC EDUCATION & PUBLIC RELATIONS:						
✓ Public Relations - General	\$21,506	\$22,800	\$29,082	\$44,106	\$40,000	\$35,000
✓ Public Fire Education	8,508	25,521	18,866	3,611	15,000	10,000
✓ Professional Fees - Web		190	837	2,828	2,500	5,000
✓ Employee Appreciation	0	0	0	0	5,000	5,000
TOTALS	\$30,014	\$48,511	\$48,785	\$50,544	\$62,500	\$55,000

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.
	2015	2016	2017	ANNUALIZED	BUDGET	BUDGET
TRAINING & EDUCATION	ACTUAL	ACTUAL	ACTUAL	AUG 2018	2018	2019
✓ Educational Fire Conference Training	\$27,480	\$49,682	\$44,743	\$36,171	\$50,000 <i>45K</i>	\$50,000
✓ Fire Training	2,226	23,044	23,654	16,298	28,000	24,000
✓ EMS Training	3,309	1,551	4,732	869	12,000	12,000
✓ Educational Advanced Deposits	525	0	0	4,313	10,000	8,000
✓ Career Development + College Reimbursement	5,343	5,219	5,068	3,000	2,000	6,000
✓ Props/Materials/Media	575	734	4,278	3,549	7,500	6,000
✓ FPB Educational Training/Conferences/Career Development	6,943	0	130	2,079	5,000	5,000
✓ Training IT	167	4,230	653	750	3,500	4,000
✓ Miscellaneous Items for Training	0	0	638	579	2,000	5,000
✓ <i>FOCKLIFT</i>						
TOTALS	\$46,568	\$84,460	\$83,896	\$67,607	\$120,000	\$120,000

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.		2.		3.		4.		5.		6.	
	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	ANNUALIZED AUG 2018	BUDGET 2018	BUDGET 2019						
UTILITIES:												
Phone/Internet/Cable - House 1	\$55,992	\$19,992	\$22,217	\$15,342	\$19,500	\$20,700						
Phone/Internet/Cable - House 2	3,711	2,670	3,891	5,100	9,900	10,000						
Phone/Internet/Cable - House 3	10,031	11,148	12,271	13,325	12,684	15,900						
Phone/Internet/Cable - House 4	6,708	5,995	4,590	3,165	9,900	10,000						
Phone/Internet/Cable - House 5	0	450	3,907	3,341	9,900	10,000						
Electric/Natural Gas - House 1	11,886	10,943	18,160	19,659	12,000	22,000						
Electric/Natural Gas - House 2	1,372	8,557	12,087	14,340	12,000	17,000						
Electric/Natural Gas - House 3	8,995	9,644	9,649	10,206	12,000	12,000						
Electric/Natural Gas - House 4	6,630	5,333	6,698	17,036	12,000	21,000						
Electric/Natural Gas - House 5	0	297	11,505	13,926	12,000	15,000						
Sewer/Water - House 1	1,356	1,468	2,230	4,263	6,000	6,000						
Sewer/Water - House 2	428	2,452	3,547	2,840	4,000	4,000						
Sewer/Water - House 3	616	702	570	488	1,000	1,000						
Sewer/Water - House 4	664	611	1,350	1,377	4,000	4,000						
Sewer/Water - House 5	0	421	3,992	1,805	4,000	4,000						
Trash	1,934	2,133	2,475	3,035	4,020	4,000						
District Phones	6,803	11,334	7,182	10,293	11,300	11,300						
Radios	93	847	4,969	0	3,000	3,000						
SEGA - Stations 1 and 2	0	0	0	20,376	34,000	0						
TOTALS	\$117,219	\$94,997	\$131,290	\$159,914	\$193,204	\$190,000						

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.		2.		3.		4.		5.		6.	
	2015		2016		2017		ANNUALIZED		BUDGET		BUDGET	
VEHICLE MAINTENANCE:	ACTUAL		ACTUAL		ACTUAL		AUG 2018		2018		2019	
Truck 20 (99 F250 Brush)	64		538		1,256		1,499					
Truck 21 (99 F250 Brush)	49		145		262		1,520					
Truck 24 (99 Smeal)	710		55		0		0					
Truck 25 (Red & White)	0		0		0		0					
Truck 29 (02 Freightline)	837		1,321		668		1,595					
Truck 31 (03 Smeal)	10,789		11,515		11,098		10,607					
Truck 32 (05 Chevy Shell)	1,341		1,562		2,422		192					
Truck 33 (05 Chevy Box)	934		1,178		1,847		0					
Truck 34 (05 Smeal)	4,224		3,495		11,147		10,467					
Truck 38 (07 Trailblazer)	1,030		0		0		830					
Truck 39 (08 F350)	366		14		837		117					
Truck 40 (Polaris ATV)	0		33		16		0					
Truck 42 (08 Tahoe)	440		0		255		14,510					
Truck 43 (08 Ladder)	29,549		43,955		52,156		0					
Truck 44 (10 Tahoe)	1,464		2,384		129		15,299					
Truck 45 (09 Smeal)	13,203		20,294		16,418		0					
Truck 46 (11 Tahoe)	752		0		0		180					
Truck 47 (12 F150)	215		1,303		710		1,175					
Truck 48 (SW TR 32ft)	1		0		0		219					
Truck 49 (12 F550 Swift)	32		240		313		8,027					
Truck 50 (13 F550 Res)	759		1,605		1,122		9,981					
Truck 51 (15 Suburban)	351		1,064		1,977		698					
Truck 52 (15 Tahoe)	197		136		129		224					
Truck 53 (15 Tahoe)	100		366		1,011		1,193					
Truck 54 (2015 Tahoe)	87		347		249		0					
Truck 56 (Logistics trailer)	0		0		14		2,250					
Truck 57 (Rosenbauer 1)	0		860		5,699		5,499					
Truck 58 (Rosenbauer 2)	0		802		5,076		12,909					
Truck 59 (Rosenbauer 3)	0		865		7,408		0					
Truck 60 (Haul Rite 2017 Swift)	0		0		13		0					
Truck 61 (2017 GMC Sierra)	0		0		11		0					
Truck 62 (Rosenbauer Bucket/9815)							108					
Truck 64 (2017 Haul Rite)	0		0		88		0					
Truck 65 (Rosenbauer Bucket/9844)							299					
Truck 66 (UTV)							150					
Miscellaneous Truck Maintenance	398		3,858		11,844		28,917					170,000
TOTALS	\$67,892		\$97,935		\$134,175		\$128,459		\$165,000		\$170,000	

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND

REVENUES

TAX REVENUE TAX COLLECTIONS

Tax revenues are anticipated to be \$12,913,503. This amount comprises the tax assessments (\$1,798,373,776 - POST B-O-E). The budget anticipates that the District will collect \$547,890 **MORE** tax revenue in 2019 based on the increased assessments and a conservative collection rate. The approved tax rate for budget year 2019 is \$0.7117; same as budget year 2018's tax rate of \$0.7117.

The detail of tax revenue is as follows:

\$12,799,026 - St. Charles tax revenue
\$ 114,477 - Mastercard tax revenue - received from City of O'Fallon

\$12,913,503

BUILDING AND OTHER PERMITS

The committee anticipates that the District will collect more on the building and other permits based on the assumed increase in building construction and at facilities, such as GM. As such, the District is conservatively budgeting to collect \$200,000 in budget year 2019; \$50,000 more than budget year 2018.

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 \$150,000 more interest earnings from monthly invested funds in 2019. Interest on investments is budgeted to be \$250,000.

MISCELLANEOUS REVENUE, NET

Miscellaneous revenue comprises a) insurance reimbursements b) other payments or reimbursements and c) sale of fixed assets. In 2019, the District conservatively anticipates collecting \$1,500 in miscellaneous revenue; \$31,500 less than budget year 2018.

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 2

**EXPENSES
SALARIES & WAGES**

The Board and shop have agreed on pay for 2019 in the CBA for 2019. The budget includes no new firefighter positions in 2019. As such, the District's anticipated total salaries & wages increase for 2019 is budgeted to be \$6,029,929 (includes probationary step-ups); \$344,062 more than budget year 2018.

SALARIES & WAGES - OT - UNSCHEDULED

In 2019, salaries & wages - OT - unscheduled is consistent with the aforementioned proposed "meet and confer" negotiations. As such, the District's anticipated total salaries & wages - OT - unscheduled for budget year 2019 is \$825,000; \$100,000 more than budget year 2018.

PAYROLL TAXES

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. \$524,402 is budgeted for 2019; \$33,971 more than budget year 2018.

CAPITAL PURCHASES AND EXPENSES

The committee discussed the fact that Capital equipment purchases and replacement will be paid with the bond proceeds through the capital projects fund.. As such \$0 was budgeted in 2019 for capital equipment purchases and replacement; consistent with budget year 2018.

ADVERTISING/PR

The total advertising/PR appropriation for 2019 is \$1,000; same as budget year 2018. The current budget year anticipates that the District will conservatively maintain advertising/PR expenditures. The 2019 advertising/PR budget appropriates funds for:

\$1,000 - St. Charles legal journal - publishing tax rates, bid notices and election notices.

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 3

BUILDING MAINTENANCE AND CLEANING SUPPLIES

The District is appropriating \$150,000 for building maintenance and cleaning supplies in 2019; \$25,000 less than budget year 2018. As such, the proposal is to "maintain a proper and suitable environment" at the existing facilities. The 2019 building maintenance (bases) and cleaning supplies budget appropriates funds for:

- \$46,000 - Station 1 - Maintaining all stations - doors, painting, lawn care, pest control
- \$26,000 - Station 2 - Maintaining all stations - doors, painting, lawn care, pest control
- \$26,000 - Station 3 - Maintaining all stations - doors, painting, lawn care, pest control
- \$26,000 - Station 4 - Maintaining all stations - doors, painting, lawn care, pest control
- \$26,000 - Station 5 - Maintaining all stations - doors, painting, lawn care, pest control

\$150,000

COMPUTER SERVICES - IT TECHNOLOGY

This represents a new category for budget year 2019. IT Technology expenses are budgeted to be \$60,248 for Budget year 2019.

HEALTH & SAFETY

The committee is appropriating \$54,390 for health and safety - administrative expenses for employee health expenses, such as physical, drug testing, immunizations, and EAP; \$11,890 more than budget year 2018. The 2019 employee health and safety expense budget appropriates for:

- \$46,600 - Health and Fitness physicals
- \$ 4,000 - Employee Counseling (EAP)
- \$ 1,500 - Medical - Non-work Comp
- \$ 2,290 - Preventive maintenance - workout equipment

\$54,390

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 4

DUES AND SUBSCRIPTIONS

The committee agreed to appropriate \$15,500 for dues and subscriptions in 2019; \$3,250 less than budget year 2018. The budget represents the consensus of the committee too appropriate for the same organizations and subscriptions, that are deemed necessary. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions.

The 2019 dues and subscriptions budget appropriates for:

- \$4,870 - St. Charles Emergency Services
- \$3,500 - Missouri Association of Career Fire Protection Districts (MACFPD)
- \$1,045 - International Association of Fire Chiefs
- \$ 610 - PFFIA
- \$ 400 - FFAM
- \$ 250 - MABAS
- \$ 240 - Rotary Club of Wentzville
- \$ 240 - Fire department Training Network
- \$ 200 - Government Financial Officer
- \$ 180 - SHRM
- \$ 150 - Backstoppers
- \$ 140 - MABOI
- \$ 135 - Sams Club Direct
- \$ 130 - Kiwanis
- \$ 125 - West St. Charles County Chamber of Commerce
- \$ 125 - International Code Council
- \$ 60 - SCCACO
- \$ 25 - Metro Fire Marshals Association
- \$3,075 - Other organizations, including increases - including for Inspection Bureau

\$15,500

ELECTION EXPENSES

The committee agreed to appropriate \$50,000 for an April 2019 election; same as budget year 2018.

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 5

EQUIPMENT & UNIFORM MAINTENANCE

The current equipment is slowly aging. In the very near future the District will need some new equipment. In 2018, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate \$86,800 for equipment and uniform maintenance in 2019; \$4,200 less than budget year 2018. The 2019 equipment and uniform maintenance budget appropriates for:

- \$25,000 - Miscellaneous equipment - rescue tools, portable equipment repairs and maintenance
- \$14,000 - SCBAs
- \$ 9,500 - Hose, ladder and aerial testing
- \$ 9,000 - USAR
- \$ 5,500 - Radio & pager repairs
- \$ 5,000 - Turn-out gear repairs, disposables, gloves, hoods, suspenders
- \$ 5,250 - Reimbursable Uniforms
- \$ 5,250 - Non-Reimbursable Uniforms
- \$ 4,500 - Class A and Class B Foam
- \$ 2,000 - TIC & Hurst Battery Replacement
- \$ 1,200 - Uniforms - board member/auxiliary apparel
- \$ 600 - Uniforms - administrative website

\$86,800

GASOLINE AND OIL

Conservatively, the committee agreed to continue to anticipate increases in fuel prices. Fuel prices, at this time, appear to be continuing to increase in 2018; and, continue to be volatile. As such, the committee appropriated \$72,000 in fuel costs for 2019; \$12,000 more than budget year 2018.

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 6

INSURANCE - EMPLOYEE

Conservatively, the committee agreed to anticipate an increase in group health and disability insurance payments in 2019, based on plan option changes and revisions, and based on representations made by the insurance broker. As such, the committee appropriated \$2,090,344 for employee health insurance, dental, disability, life insurance and workers' compensation for 2019. This represents an increase of \$24,594 from the budget for 2018. The 2019 insurance - employee budget appropriates for:

\$1,079,000 - UHC
\$ 420,000 - HSA insurance deductibles
\$ 200,000 - MEM - workers compensation insurance
\$ 175,800 - HRA Co-pay reimbursements
\$ 130,114 - Dental expenses
\$ 66,930 - Standard insurance (disability, dependent life and AD&D)
\$ 18,500 - Vision expenses

\$2,090,344

INSURANCE - GENERAL - P&C

Conservatively, the committee agreed to anticipate an increase in general insurance for property and casualty. As such, the committee appropriated **\$133,000** for insurance - general - P&C in 2019; **\$17,000** less than budget year 2018. The 2019 insurance - general budget appropriates for:

\$128,000 - ESIP - Commercial (property and casualty) package, including bonds
\$ 5,000 - Surety and other bonds

\$133,000

LEASES

The committee agreed to appropriate \$0 for leases in 2019; \$3,600 less than budget year 2018. The copier lease expense is complete. Copier expenses will be included in the computer services - IT technology budget line.

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 7

OFFICE SUPPLIES

The committee appropriated \$23,000 for general disposable office supplies (toner cartridges, paper, etc.) and awards in 2019; same as budget year 2018.

PROFESSIONAL FEES

The committee appropriated \$75,900 for the following professional fees in 2019; \$21,600 less than budget year 2018:

- \$37,200 - Legal Fees, including monthly and court cases
- \$27,200 - Accounting Fees, including monthly and special projects
- \$ 8,000 - Fick, Eggemeyer & Williamson - Year-end Audit and additional auditor fees
- \$ 3,500 - HRA professional services

\$75,900

PUBLIC EDUCATION & PUBLIC RELATIONS

The committee appropriated \$55,000 for the following public education and public relations in 2019; \$7,500 less than budget year 2018:

- \$35,000 - Public relations - general
- \$10,000 - Public Fire Education
- \$ 5,000 - Employee Appreciation
- \$ 5,000 - Professional fees - WEB

\$55,000

PENSION - EMPLOYEE

Pension plan contributions are budgeted to be \$1,440,070 in 2019 (15% of the employees' hourly rate + scheduled OT and up to a 5% of the match on the 457 and RHA - \$250,000); \$164,614 more than budget year 2018.

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 8

SUPPLIES - MEDICAL

The committee appropriated \$15,000 for medical supplies in budget year 2019; \$600 less than budget year 2018. The budget for 2019 reflects conservative controls to offset increases in usage and price. Additionally this budget reflects the District's commitment to ALS pumpers.

TRAINING AND EDUCATION

The committee agreed to appropriate \$120,000 in training and education for 2019; same as budget year 2018. This reflects the commitment to the residents to maintain the best possible trained professionals who are current in utilizing modern life-saving rescue techniques. The 2019 budget will allow for advanced education, EMT and paramedic training, CPR class books and other training and education, including materials, considered necessary to perform job responsibilities.

The committee appropriated the following for training and education:

- \$50,000 - Educational fire conference training
- \$24,000 - Fire training
- \$12,000 - EMS training
- \$ 8,000 - Educational advanced deposits
- \$ 6,000 - Props/materials/media
- \$ 6,000 - Career development + college reimbursement
- \$ 5,000 - FPB educational training/conference/career development
- \$ 5,000 - Miscellaneous items for training
- \$ 4,000 - Training IT

\$120,000

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 9

UTILITIES

Utilities continue to be volatile. Certain utility companies have increased rates while others have been required to reduce rates, by issuing credits. Winters and summers have varied over the past few years. Winters have been extremely cold or rather mild. Summers have been very hot or mild. The committee agreed to budget \$190,000 in 2019; \$3,204 less than budget year 2018.

The committee appropriated the following for utilities:

\$20,700 - Phone/Internet/Cable - House 1
\$10,000 - Phone/Internet/Cable - House 2
\$15,000 - Phone/Internet/Cable - House 3
\$10,000 - Phone/Internet/Cable - House 4
\$10,000 - Phone/Internet/Cable - House 5
\$22,000 - Electric/Natural Gas - House 1
\$17,000 - Electric/Natural Gas - House 2
\$12,000 - Electric/Natural Gas - House 3
\$21,000 - Electric/Natural Gas - House 4
\$15,000 - Electric/Natural Gas - House 5
\$ 6,000 - Sewer/Water - House 1
\$ 4,000 - Sewer/Water - House 2
\$ 1,000 - Sewer/Water - House 3
\$ 4,000 - Sewer/Water - House 4
\$ 4,000 - Sewer/Water - House 5
\$ 4,000 - Trash
\$11,300 - District phones/Tablets
\$ 3,000 - Radios

\$190,000

VEHICLE MAINTENANCE

The current fleet is relatively new. In 2018, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate \$170,000 for vehicle maintenance in 2019; \$5,000 more than budget year 2018.

**WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET**

GENERAL FUND
PAGE 10

GENERAL FUND SUMMARY

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 slower growth, given the economy. Costs will continue to increase, more specifically, health insurance and fuel costs; at the same time, revenues are anticipated to slowly increase for the next several years. As such, we must prepare for the future to ensure we maintain the required reserves to endure through the economic slowdown.

WENTZVILLE FIRE PROTECTION DISTRICT

2019 BUDGET

BOND RETIREMENT (DEBT SERVICE) FUND

Signed: Frank Thompson Robert E. Newland
JR Houston

Board of Directors Public Meeting Date: 12-13-18

Board of Director Approval Date: 12-13-18

WENTZVILLE FIRE PROTECTION DISTRICT
2019 BUDGET
BOND RETIREMENT FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$2,158,049. This amount comprises the tax assessments (\$1,798,373,776 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$510,106 LESS tax revenue in 2019, based on a conservative collection rate. The approved weighted average tax rate for budget year 2019 is \$0.1200; \$0.0350 less than the budget year 2018 tax rate of \$0.1550. Bond Retirement fund revenue is necessitated by a) the cash balance in the bond retirement account estimated at December 31, 2018; b) the increasing 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 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 \$2,500; same as budget year 2018.

EXPENSES

BOND RETIREMENT-PRINCIPAL

The 2019 bond issue amortization schedules state that \$1,200,000 in principal payments is required to be paid. As such, \$1,200,000 is properly appropriated in the 2019 budget.

BOND RETIREMENT-INTEREST

The 2019 bond issue amortization schedules state that \$892,563 in interest payments is required to be paid. As such, \$892,563 is properly appropriated in the 2019 budget.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the bond retirement fund. Administrative expenses (mainly paid to UMB Trust) are anticipated to be \$1,600 in 2019 and the Gilmore & Bell compliance disclosure fees will total \$900. As such, \$2,500 has been budgeted for this category (\$1,600+\$900 = \$2,500); same as budget year 2018.

WENTZVILLE FIRE PROTECTION DISTRICT

2019 BUDGET

CAPITAL PROJECTS (BOND PROCEEDS) FUND

Signed: Frank Hammond Robert E. Naudon
De Houston

Board of Directors Public Meeting Date: 12-13-18

Board of Director Approval Date: 12-13-18

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

1.	2.
	BUDGET
	2019
2019 Capital Projects (Bond Proceeds) - detail of expenditures	
<u>TURNOUT GEAR</u>	
Bunker Gear - Turnout gear 17 sets	\$65,000
<u>BUILDINGS:</u>	
Concrete	\$20,000
<u>EQUIPMENT</u>	
Stair Climber - House 3	\$7,500
Elipical - House 3	4,000
Work-out Training Equipment	1,000
Miscellaneous Equipment	1,250
TOTAL EQUIPMENT	\$13,750
<u>RADIO EQUIPMENT</u>	
Radio Equipment	\$47,318
TOTAL 2019 CAPITAL PROJECTS EXPENSES	\$146,068

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	1.	2.	3.	4.	5.	6.	7.
	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	ANNUALIZED AUG 2018	BUDGET 2018	BUDGET 2019	INCREASE (DECREASE) BUDGETS 2018-2017
CAPITAL PROJECTS (BOND PROCEEDS)							
REVENUES							
Interest	\$27,552	\$74,486	\$59,080	\$12,884	\$5,000	\$5,000	\$0
Miscellaneous - Sale of Bonds	5,093,886	9,920,526	9,829,257	1,076,970	1,000,000		(1,000,000)
TOTAL REVENUES	\$5,121,438	\$9,995,012	\$9,888,337	\$1,089,854	\$1,005,000	\$5,000	(\$1,000,000)
EXPENDITURES							
Capital assets, building & equipment purchases	\$4,403,474	\$11,212,000	\$10,421,808	\$5,081,435	\$542,413	\$146,068	(\$396,345)
Professional fees	33,666	64,269	51,846	38,624	50,000	0	(50,000)
TOTAL EXPENDITURES	\$4,437,140	\$11,276,269	\$10,473,654	\$5,120,059	\$592,413	\$146,068	(\$1,446,345)
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of reserves	\$684,298	(\$1,281,257)	(\$585,317)	(\$4,030,205)	\$412,587	(\$141,068)	
USE OF DISTRICT RESERVE	\$0	\$1,281,257	\$585,317	\$4,030,205	\$0	\$141,068	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	\$0	\$0	\$0	\$0	\$412,587	\$0	

**WENTZVILLE 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 less monthly invested funds in 2019. Interest on investments is budgeted to be \$5,000; same as budget year 2018.

EXPENSES

CAPITAL ASSETS - BUILDINGS, EQUIPMENT PURCHASES AND REPLACEMENT

The committee agreed that the bond proceeds fund should be used to purchase and replace and build new stations, new equipment, vehicles and apparatus in 2019. As such, \$146,068 has been budgeted for 2019 to purchase and/or replace equipment, training tower, vehicles and apparatus, as needed.