

Wentzville  
Fire Protection District

BUDGET

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2018

Rognan & Associates

**ROGNAN & ASSOCIATES**  
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December 14, 2017

Board of Directors  
Wentzville Fire Protection District  
209 West Pearce 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, 2018, 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.

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ROGNAN & ASSOCIATES  
St. Louis, Missouri  
December 14, 2017

**WENTZVILLE FIRE PROTECTION DISTRICT**

**2018 BUDGET**

**SUMMARY “ALL FUNDS”**

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

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

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

# WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

| 1.                                                    | 2.                  | 3.                 | 4.                  | 5.                  |
|-------------------------------------------------------|---------------------|--------------------|---------------------|---------------------|
| 2018                                                  | BUDGET - ALL        | FUNDS - 2018       |                     | 2018                |
|                                                       | GENERAL             | BOND<br>RETIREMENT | CAPITAL<br>PROJECTS | TOTAL<br>ALL FUNDS  |
| <b>REVENUES</b>                                       |                     |                    |                     |                     |
| Tax revenue                                           | \$12,365,613        | \$2,668,155        |                     | \$15,033,768        |
| Building and other permits                            | 150,000             |                    |                     | 150,000             |
| Interest                                              | 100,000             | 2,500              | 5,000               | 107,500             |
| Miscellaneous revenue                                 | 33,000              |                    | 1,000,000           | 1,033,000           |
| <b>TOTAL REVENUES</b>                                 | <b>\$12,648,613</b> | <b>\$2,670,655</b> | <b>\$1,005,000</b>  | <b>\$16,324,268</b> |
| <b>EXPENDITURES</b>                                   |                     |                    |                     |                     |
| Salaries & Wages                                      | \$5,685,867         |                    |                     | \$5,685,867         |
| Salaries & Wages - OT - Unscheduled                   | 725,000             |                    |                     | 725,000             |
| Payroll taxes                                         | 490,431             |                    |                     | 490,431             |
| Capital purchases and expenses                        | 0                   |                    | 542,413             | 542,413             |
| COP Building Lease Payments                           | 0                   |                    |                     | 0                   |
| Advertising                                           | 1,000               |                    |                     | 1,000               |
| Building maintenance and cleaning supplies            | 175,000             |                    |                     | 175,000             |
| Health & Safety                                       | 42,500              |                    |                     | 42,500              |
| Dues and subscriptions                                | 18,750              |                    |                     | 18,750              |
| Election expenses                                     | 50,000              |                    |                     | 50,000              |
| Equipment & uniform maintenance                       | 93,000              |                    |                     | 93,000              |
| Gasoline and oil                                      | 60,000              |                    |                     | 60,000              |
| Insurance - employee                                  | 2,065,750           |                    |                     | 2,065,750           |
| Insurance - general - P&C                             | 150,000             |                    |                     | 150,000             |
| Lease Payments                                        | 3,600               |                    |                     | 3,600               |
| Office supplies                                       | 23,000              |                    |                     | 23,000              |
| Professional fees - legal, accounting, auditing, etc. | 97,500              | 2,500              | 50,000              | 150,000             |
| Public education & Public relations                   | 62,500              |                    |                     | 62,500              |
| Pension - employee                                    | 1,275,456           |                    |                     | 1,275,456           |
| Supplies - medical                                    | 15,600              |                    |                     | 15,600              |
| Training and education                                | 120,000             |                    |                     | 120,000             |
| Uniforms & turnout gear                               | 0                   |                    |                     | 0                   |
| Utilities                                             | 193,204             |                    |                     | 193,204             |
| Vehicle maintenance                                   | 165,000             |                    |                     | 165,000             |
| Debt Service Payments                                 |                     | 1,947,939          |                     | 1,947,939           |
| <b>TOTAL EXPENDITURES</b>                             | <b>\$11,513,158</b> | <b>\$1,950,439</b> | <b>\$592,413</b>    | <b>\$14,056,010</b> |
| <b>REVENUES OVER EXPENDITURES</b>                     |                     |                    |                     |                     |
| <b>(EXPENDITURES OVER REVENUES), before uses</b>      | <b>\$1,135,455</b>  | <b>\$720,216</b>   | <b>\$412,587</b>    | <b>\$2,268,258</b>  |
| <b>USE OF DISTRICT RESERVES</b>                       |                     |                    |                     |                     |
|                                                       | \$0                 |                    |                     |                     |
| <b>REVENUES OVER EXPENDITURES, net of uses</b>        |                     |                    |                     |                     |
|                                                       | <b>\$1,135,455</b>  | <b>\$720,216</b>   | <b>\$0</b>          | <b>\$1,855,671</b>  |

**WENTZVILLE FIRE PROTECTION DISTRICT**

**2018 BUDGET**

**GENERAL FUND**

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

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

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

**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

| 1.                                                    | 2.                 | 3.                  | 4.                  | 5.                  | 6.                  |
|-------------------------------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
|                                                       | 2015               | 2016                | ANNUALIZED          | BUDGET              | BUDGET              |
|                                                       | ACTUAL             | ACTUAL              | 2017                | 2017                | 2018                |
| <b>REVENUES</b>                                       |                    |                     |                     |                     |                     |
| Tax revenue                                           | \$6,848,802        | \$11,185,160        | \$11,785,527        | \$11,535,913        | \$12,365,613        |
| Building and other permits                            | 271,612            | 607,951             | 243,822             | 150,000             | 150,000             |
| Interest                                              | 27,734             | 68,808              | 104,585             | 35,000              | 100,000             |
| Miscellaneous revenue                                 | 268,665            | 289,456             | 30,413              | 33,000              | 33,000              |
| <b>TOTAL REVENUES</b>                                 | <b>\$7,416,813</b> | <b>\$12,151,375</b> | <b>\$12,164,346</b> | <b>\$11,753,913</b> | <b>\$12,648,613</b> |
| <b>EXPENDITURES</b>                                   |                    |                     |                     |                     |                     |
| Salaries & Wages                                      | \$3,448,134        | \$4,454,866         | \$5,170,053         | \$5,497,131         | \$5,685,867         |
| Salaries & Wages - OT - Unscheduled                   | 239,285            | 172,952             | 341,553             | 725,000             | 725,000             |
| Payroll taxes                                         | 282,591            | 353,079             | 421,638             | 475,993             | 490,431             |
| Capital purchases and expenses - includes FEMA        | 0                  | 126,000             | 0                   | 0                   | 0                   |
| COP Building Lease Payments                           | 189,906            | 0                   | 0                   | 0                   | 0                   |
| Advertising                                           | 1,059              | 344                 | 178                 | 2,500               | 1,000               |
| Building maintenance and cleaning supplies            | 36,878             | 50,351              | 70,766              | 100,000             | 175,000             |
| Health & Safety                                       | 21,976             | 31,255              | 50,336              | 49,680              | 42,500              |
| Dues and subscriptions                                | 7,486              | 12,015              | 12,500              | 15,250              | 18,750              |
| Electron expenses                                     | 71,235             | 0                   | 0                   | 0                   | 50,000              |
| Equipment & uniform maintenance                       | 10,868             | 11,878              | 32,105              | 24,589              | 93,000              |
| Gasoline and oil                                      | 51,677             | 35,361              | 42,821              | 60,000              | 60,000              |
| Insurance - employee                                  | 1,055,447          | 1,455,841           | 1,657,473           | 1,877,140           | 2,065,750           |
| Insurance - general - P&C                             | 46,842             | 59,770              | 100,000             | 100,000             | 150,000             |
| Lease Payments                                        | 0                  | 3,576               | 3,576               | 3,600               | 3,600               |
| Office supplies                                       | 5,847              | 12,362              | 11,844              | 15,000              | 23,000              |
| Professional fees - legal, accounting, auditing, etc. | 91,045             | 73,992              | 63,639              | 106,900             | 97,500              |
| Public education & Public relations                   | 38,764             | 48,321              | 35,414              | 67,500              | 62,500              |
| Pension - employee                                    | 559,269            | 664,697             | 1,198,623           | 833,473             | 1,275,456           |
| Supplies - medical                                    | 3,033              | 12,366              | 9,291               | 15,800              | 15,600              |
| Training and education                                | 27,144             | 84,460              | 80,940              | 120,000             | 120,000             |
| Uniforms & turnout gear repair                        | 6,748              | 3,767               | 290                 | 12,500              | 0                   |
| Utilities                                             | 129,975            | 94,997              | 122,609             | 193,204             | 193,204             |
| Vehicle maintenance                                   | 104,673            | 97,935              | 93,057              | 160,000             | 165,000             |
| <b>TOTAL EXPENDITURES</b>                             | <b>\$6,429,882</b> | <b>\$7,860,185</b>  | <b>\$9,518,701</b>  | <b>\$10,455,260</b> | <b>\$11,513,158</b> |
| <b>REVENUES OVER EXPENDITURES</b>                     |                    |                     |                     |                     |                     |
| <b>(EXPENDITURES OVER REVENUES), before uses</b>      | <b>\$986,931</b>   | <b>\$4,291,190</b>  | <b>\$2,645,645</b>  | <b>\$1,298,653</b>  | <b>\$1,135,455</b>  |
| <b>USE OF DISTRICT RESERVES</b>                       | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>          |
| <b>REVENUES OVER EXPENDITURES, net of uses</b>        | <b>\$986,931</b>   | <b>\$4,291,190</b>  | <b>\$2,645,645</b>  | <b>\$1,298,653</b>  | <b>\$1,135,455</b>  |

**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

|                              | 1.              | 2.              | 3.              | 4.              | 5.               | 6.               |
|------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
|                              | 2014            | 2015            | 2016            | ANNUALIZED      | BUDGET           | BUDGET           |
|                              | ACTUAL          | ACTUAL          | ACTUAL          | 2017            | 2017             | 2018             |
| <b>BUILDING MAINTENANCE:</b> |                 |                 |                 |                 |                  |                  |
| Station 1 - Maintenance      | \$6,286         | \$4,549         | \$9,139         | \$13,926        | \$29,000         | \$60,000         |
| Station 2 - Maintenance      | 230             | 72              | 1,872           | 7,335           | 13,000           | 20,000           |
| Station 3 - Maintenance      | 1,401           | 4,034           | 5,155           | 10,616          | 15,000           | 20,000           |
| Station 4 - Maintenance      | 988             | 3,108           | 7,163           | 8,291           | 15,000           | 20,000           |
| Station 5 - Maintenance      | 0               | 0               | 530             | 8,606           | 13,000           | 20,000           |
| Storage Shed                 | 9,165           | 237             | 0               | 0               | 0                | 0                |
| Preventive Maintenance       | 18,808          | 15,921          | 15,744          | 21,993          | 15,000           | 35,000           |
| Buildings - Other            |                 | 9,728           | 10,748          | 0               | 0                | 0                |
| <b>TOTALS</b>                | <b>\$36,878</b> | <b>\$37,649</b> | <b>\$50,351</b> | <b>\$70,766</b> | <b>\$100,000</b> | <b>\$175,000</b> |






**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

|                                                                 | 1.              | 2.              | 3.              | 4.              | 5.              | 6.              |
|-----------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                                                 |                 |                 |                 |                 |                 |                 |
|                                                                 |                 |                 |                 |                 |                 |                 |
|                                                                 |                 |                 |                 |                 |                 |                 |
| <b>EQUIPMENT &amp; UNIFORM MAINTENANCE:</b>                     |                 |                 |                 |                 |                 |                 |
|                                                                 |                 |                 |                 |                 |                 |                 |
|                                                                 |                 |                 |                 |                 |                 |                 |
|                                                                 |                 |                 |                 |                 |                 |                 |
| Miscellaneous Equipment                                         | \$7,497         | \$7,986         | \$11,005        | \$30,638        | \$22,439        | \$24,785        |
| Radio & Pager Repairs                                           | 0               | 0               | 0               | 0               | 0               | 8,500           |
| Turn-out Gear Repairs & Disposables - gloves, hoods, suspenders | 0               | 0               | 0               | 0               | 0               | 13,000          |
| SCBA                                                            | 3,371           | 192             | 873             | 1,467           | 2,150           | 14,300          |
| Hose Testing                                                    | 0               | 0               | 0               | 0               | 0               | 7,700           |
| ∞                                                               |                 |                 |                 |                 |                 |                 |
| Ladder Testing                                                  | 0               | 0               | 0               | 0               | 0               | 700             |
| Hydraulic Tool Testing                                          | 0               | 0               | 0               | 0               | 0               | 2,000           |
| Hurst & TIC Replacement Batteries                               | 0               | 0               | 0               | 0               | 0               | 1,890           |
| Class A Foam                                                    | 0               | 0               | 0               | 0               | 0               | 4,000           |
| Uniform - reimbursable + Non-Reimbursable                       | 0               | 0               | 0               | 0               | 0               | 13,000          |
| USAR                                                            | 0               | 0               | 0               | 0               | 0               | 3,125           |
| Equipment - Other                                               | 0               | 1,938           | 0               | 0               | 0               | 0               |
| <b>TOTALS</b>                                                   | <b>\$10,868</b> | <b>\$10,116</b> | <b>\$11,878</b> | <b>\$32,105</b> | <b>\$24,589</b> | <b>\$93,000</b> |

**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

|                                                                                                  | 1.                 | 2.                 | 3.                 | 4.                 | 5.                 | 6.                 |
|--------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                                                                                  | 2014               | 2015               | 2016               | ANNUALIZED         | BUDGET             | BUDGET             |
| INSURANCE - EMPLOYEE:                                                                            | ACTUAL             | ACTUAL             | ACTUAL             | 2017               | 2017               | 2018               |
| Medical Insurance                                                                                | \$488,439          | \$581,373          | \$649,026          | \$872,160          | \$825,000          | \$1,000,000        |
| HSA                                                                                              | 256,957            | 265,136            | 350,950            | 405,115            | 415,150            | 415,150            |
| HRA Co-Pay Reimbursement                                                                         | 0                  | 0                  | 167,931            | 18,990             | 175,800            | 175,800            |
| De  Insurance | 61,078             | 70,142             | 94,990             | 112,058            | 114,000            | 125,110            |
| Life Long/Disability Insurance                                                                   | 49,314             | 56,177             | 43,335             | 59,484             | 75,000             | 75,000             |
| Vision Insurance                                                                                 | 9,340              | 10,683             | 13,056             | 17,099             | 16,000             | 18,500             |
| Accident & Sickness Insurance                                                                    | 6,307              | 0                  | 0                  | 0                  | 0                  | 0                  |
| Workers' Compensation Insurance                                                                  | 183,378            | 147,485            | 136,553            | 172,568            | 256,190            | 256,190            |
| Reserves                                                                                         | 634                | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>TOTALS</b>                                                                                    | <b>\$1,055,447</b> | <b>\$1,130,996</b> | <b>\$1,455,841</b> | <b>\$1,657,473</b> | <b>\$1,877,140</b> | <b>\$2,065,750</b> |



**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

|                                                    | 1.              | 2.              | 3.              | 4.              | 5.               | 6.              |
|----------------------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|
|                                                    | 2014            | 2015            | 2016            | ANNUALIZED      | BUDGET           | BUDGET          |
| PROFESSIONAL FEES:                                 | ACTUAL          | ACTUAL          | ACTUAL          | 2017            | 2017             | 2018            |
| Legal Counsel                                      | \$36,301        | \$30,763        | \$29,700        | \$28,619        | \$36,000         | \$36,000        |
| Audit                                              | 7,000           | 7,000           | 7,000           | 7,000           | 7,200            | 7,200           |
| Pension & Retirement Services - FWM/Empower        | 1,771           | 2,850           | 1,144           | 0               | 3,000            | 0               |
| Surety Bonds - included in insurance general - P&C | 300             | 3,276           | 1,966           | 0               | 0                | 0               |
| Professional Service - web                         | 0               | 0               | 190             | 0               | 2,500            | 0               |
| Accounting Consultant                              | 21,000          | 19,500          | 25,500          | 24,000          | 26,000           | 26,000          |
| Professional Services - Computer                   | 21,173          | 8,449           | 4,352           | 0               | 0                | 5,000           |
| HRA - Professional services                        | 0               | 0               | 840             | 720             | 3,500            | 1,500           |
| RHRA - Professional services                       | 0               | 0               | 0               | 0               | 3,500            | 1,500           |
| Firehouse Consulting                               | 0               | 0               | 3,300           | 3,300           | 3,200            | 3,300           |
| Firehouse software - Cloud                         | 0               | 0               | 0               | 0               | 0                | 15,000          |
| Telestaffing                                       | 0               | 0               | 0               | 0               | 2,000            | 2,000           |
| Cleaning/Moving Service Station 1                  | 0               | 0               | 0               | 0               | 20,000           | 0               |
| Medical Director/ Other Professional Fees          | 3,500           | 0               | 0               | 0               | 0                | 0               |
| <b>TOTALS</b>                                      | <b>\$91,045</b> | <b>\$71,838</b> | <b>\$73,992</b> | <b>\$63,639</b> | <b>\$106,900</b> | <b>\$97,500</b> |

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

|                                                 | 1.              | 2.              | 3.              | 4.              | 5.              | 6.              |
|-------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                                 |                 |                 |                 |                 |                 |                 |
|                                                 |                 |                 |                 |                 |                 |                 |
|                                                 |                 |                 |                 |                 |                 |                 |
| <b>PUBLIC EDUCATION &amp; PUBLIC RELATIONS:</b> |                 |                 |                 |                 |                 |                 |
|                                                 | 2014            | 2015            | 2016            | ANNUALIZED      | BUDGET          | BUDGET          |
|                                                 | ACTUAL          | ACTUAL          | ACTUAL          | 2017            | 2017            | 2018            |
|                                                 |                 |                 |                 |                 |                 |                 |
| Public Relations - General                      | \$37,754        | \$21,506        | \$22,800        | \$23,112        | \$42,500        | \$40,000        |
| Public Fire Education                           | 1,010           | 8,508           | 25,521          | 12,302          | 20,000          | 15,000          |
| Professional Fees - Web                         |                 |                 |                 |                 |                 | 2,500           |
| Employee Appreciation                           | 0               | 0               | 0               | 0               | 5,000           | 5,000           |
| <b>TOTALS</b>                                   | <b>\$38,764</b> | <b>\$30,014</b> | <b>\$48,321</b> | <b>\$35,414</b> | <b>\$67,500</b> | <b>\$62,500</b> |

**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

|                                                         | 1.              | 2.              | 3.              | 4.              | 5.               | 6.               |
|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
|                                                         | 2014            | 2015            | 2016            | ANNUALIZED      | BUDGET           | BUDGET           |
| TRAINING & EDUCATION                                    | ACTUAL          | ACTUAL          | ACTUAL          | 2017            | 2017             | 2018             |
| Educational Fire Conference Training                    | \$4,050         | \$14,878        | \$44,544        | \$30,027        | \$50,000         | \$50,000         |
| Fire Training                                           | 1,240           | 2,226           | 23,044          | 30,861          | 25,000           | 28,000           |
| EMS Training                                            | 2,054           | 3,309           | 1,551           | 5,858           | 17,000           | 12,000           |
| Educational Advanced Deposits                           | 1,486           | 525             | 0               | 0               | 11,000           | 10,000           |
| Career Development + College Reimbursement              | 11,198          | 5,343           | 5,219           | 7,602           | 2,000            | 2,000            |
| Props/Materials/Media                                   | 524             | 575             | 734             | 2,700           | 3,500            | 7,500            |
| FPB Educational Training/Conferences/Career Development | 2,915           | 6,943           | 0               | 135             | 5,000            | 5,000            |
| Training IT                                             | 290             | 167             | 4,230           | 866             | 2,000            | 3,500            |
| Other                                                   | 429             | 0               | 0               | 1,935           | 0                | 0                |
| Miscellaneous Items for Training                        | 0               | 0               | 0               | 957             | 4,500            | 2,000            |
| Education + Admin CEU's                                 | 2,958           | 1,148           | 5,138           | 0               | 0                | 0                |
| Education & Training - Other                            | 0               | 11,454          | 0               | 0               | 0                | 0                |
| <b>TOTALS</b>                                           | <b>\$27,144</b> | <b>\$46,568</b> | <b>\$84,460</b> | <b>\$80,940</b> | <b>\$120,000</b> | <b>\$120,000</b> |

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

|                                     | 1.             | 2.             | 3.             | 4.                 | 5.              | 6.             |
|-------------------------------------|----------------|----------------|----------------|--------------------|-----------------|----------------|
|                                     | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>ACTUAL | ANNUALIZED<br>2017 | BUDGET<br>2017  | BUDGET<br>2018 |
| <u>UNIFORMS &amp; TURNOUT GEAR:</u> |                |                |                |                    |                 |                |
| Yearly Bunker Gear maintenance      | \$1,547        | \$0            | \$454          | \$290              | \$2,500         |                |
| Bunker Gear Accessories/USAR        | 237            | 0              | 0              | 0                  |                 |                |
| Turnout Gear - Accessories - Other  | 784            | 0              | 0              | 0                  | 0               |                |
| Reimbursable Uniforms               | 0              | 4,329          | 938            | 0                  | 5,000           | 0              |
| Non-Reimbursable Uniforms           | 4,180          | 2,950          | 2,375          | 0                  | 5,000           | 0              |
| <b>TOTALS</b>                       | <b>\$6,748</b> | <b>\$7,279</b> | <b>\$3,767</b> | <b>\$290</b>       | <b>\$12,500</b> | <b>\$0</b>     |

**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

|                                | 1.               | 2.               | 3.              | 4.               | 5.               | 6.               |
|--------------------------------|------------------|------------------|-----------------|------------------|------------------|------------------|
|                                | 2014             | 2015             | 2016            | ANNUALIZED       | BUDGET           | BUDGET           |
| UTILITIES:                     | ACTUAL           | ACTUAL           | ACTUAL          | 2017             | 2017             | 2018             |
| Phone/Internet/Cable - House 1 | \$64,869         | \$55,992         | \$19,992        | \$19,332         | \$19,500         | \$19,500         |
| Phone/Internet/Cable - House 2 | 2,723            | 3,711            | 2,670           | 4,442            | 9,900            | 9,900            |
| Phone/Internet/Cable - House 3 | 8,946            | 10,031           | 11,148          | 12,849           | 12,684           | 12,684           |
| Phone/Internet/Cable - House 4 | 5,705            | 6,708            | 5,995           | 4,811            | 9,900            | 9,900            |
| Phone/Internet/Cable - House 5 | 0                | 0                | 450             | 4,413            | 9,900            | 9,900            |
| Electric/Natural Gas - House 1 | 12,542           | 11,886           | 10,943          | 12,821           | 12,000           | 12,000           |
| Electric/Natural Gas - House 2 | 2,020            | 1,372            | 8,557           | 11,892           | 12,000           | 12,000           |
| Electric/Natural Gas - House 3 | 12,814           | 8,995            | 9,644           | 10,091           | 12,000           | 12,000           |
| Electric/Natural Gas - House 4 | 8,076            | 6,630            | 5,333           | 7,407            | 12,000           | 12,000           |
| Electric/Natural Gas - House 5 | 0                | 0                | 297             | 9,798            | 12,000           | 12,000           |
| Sewer/Water - House 1          | 1,325            | 1,356            | 1,468           | 1,340            | 6,000            | 6,000            |
| Sewer/Water - House 2          | 397              | 428              | 2,452           | 3,039            | 4,000            | 4,000            |
| Sewer/Water - House 3          | 439              | 616              | 702             | 594              | 1,000            | 1,000            |
| Sewer/Water - House 4          | 735              | 664              | 611             | 791              | 4,000            | 4,000            |
| Sewer/Water - House 5          | 0                | 0                | 421             | 3,102            | 4,000            | 4,000            |
| Trash                          | 0                | 1,934            | 2,133           | 2,336            | 4,020            | 4,020            |
| District Phones                | 9,029            | 6,803            | 11,334          | 6,770            | 11,300           | 11,300           |
| Radios                         | 355              | 93               | 847             | 3,801            | 3,000            | 3,000            |
| SEGA - Stations 1 and 2        | 0                | 0                | 0               | 2,984            | 34,000           | 34,000           |
| <b>TOTALS</b>                  | <b>\$129,975</b> | <b>\$117,219</b> | <b>\$94,997</b> | <b>\$122,609</b> | <b>\$193,204</b> | <b>\$193,204</b> |



**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

| VEHICLE MAINTENANCE:            | 1.               | 2.              | 3.              | 4.                 | 5.               | 6.               |
|---------------------------------|------------------|-----------------|-----------------|--------------------|------------------|------------------|
|                                 | 2014<br>ACTUAL   | 2015<br>ACTUAL  | 2016<br>ACTUAL  | ANNUALIZED<br>2017 | BUDGET<br>2017   | BUDGET<br>2018   |
| Truck 20 (99 F250 Brush)        | 464              | 64              | 538             | 1,884              |                  |                  |
| Truck 21 (99 F250 Brush)        | 0                | 49              | 145             | 393                |                  |                  |
| Truck 23 (01 Tahoe)             | 131              | 0               | 0               | 0                  |                  |                  |
| Truck 24 (99 Smeal)             | 593              | 710             | 55              | 0                  |                  |                  |
| Truck 25 (Red & White)          | 43               | 0               | 0               | 0                  |                  |                  |
| Truck 29 (02 Freightline)       | 885              | 837             | 1,321           | 755                |                  |                  |
| Truck 31 (03 Smeal)             | 11,723           | 10,789          | 11,515          | 11,967             |                  |                  |
| Truck 32 (05 Chevy Shell)       | 406              | 1,341           | 1,562           | 2,801              |                  |                  |
| Truck 33 (05 Chevy Box)         | 47               | 934             | 1,178           | 2,771              |                  |                  |
| Truck 34 (05 Smeal)             | 9,002            | 4,224           | 3,495           | 8,990              |                  |                  |
| Truck 36                        | 21               | 0               | 0               | 0                  |                  |                  |
| Truck 38                        | 1,713            | 1,030           | 0               | 0                  |                  |                  |
| Truck 39                        | 0                | 366             | 14              | 1,248              |                  |                  |
| Truck 40 (Polaris ATV)          | 0                | 0               | 33              | 24                 |                  |                  |
| Truck 42 (08 Tahoe)             | 505              | 440             | 0               | 0                  |                  |                  |
| Truck 43 (08 Ladder)            | 53,432           | 29,549          | 43,955          | 38,768             |                  |                  |
| Truck 44 (10 Tahoe)             | 976              | 1,464           | 2,384           | 194                |                  |                  |
| Truck 45 (09 Smeal)             | 12,660           | 13,203          | 20,294          | 7,058              |                  |                  |
| Truck 46 (11 Tahoe)             | 552              | 752             | 0               | 0                  |                  |                  |
| Truck 47 (12 F150)              | 404              | 215             | 1,303           | 437                |                  |                  |
| Truck 48 (SW TR 32ft)           | 0                | 1               | 0               | 0                  |                  |                  |
| Truck 49                        | 132              | 32              | 240             | 0                  |                  |                  |
| Truck 50 (13 F550 Res)          | 629              | 759             | 1,605           | 1,212              |                  |                  |
| Truck 51 (15 Suburban)          | 0                | 351             | 1,064           | 2,853              |                  |                  |
| Truck 52 (15 Tahoe)             | 0                | 197             | 136             | 194                |                  |                  |
| Truck 53 (15 Tahoe)             | 0                | 100             | 366             | 327                |                  |                  |
| Truck 54 (2015 Tahoe)           | 0                | 87              | 347             | 263                |                  |                  |
| Truck 56 (Logistics trailer)    | 0                | 0               | 0               | 21                 |                  |                  |
| Truck 57 (Rosenbauer 1)         | 0                | 0               | 860             | 2,274              |                  |                  |
| Truck 58 (Rosenbauer 2)         | 0                | 0               | 802             | 1,766              |                  |                  |
| Truck 59 (Rosenbauer 3)         | 0                | 0               | 865             | 1,926              |                  |                  |
| Truck 60 (Haul Rite 2017 Swift) | 0                | 0               | 0               | 20                 |                  |                  |
| Truck 61 (2017 GMC Sierra)      | 0                | 0               | 0               | 17                 |                  |                  |
| Truck 64 (2017 Haul Rite)       | 0                | 0               | 0               | 132                |                  |                  |
| Miscellaneous Truck Maintenance | 10,355           | 398             | 3,858           | 4,769              | 160,000          | 165,000          |
| <b>TOTALS</b>                   | <b>\$104,673</b> | <b>\$67,892</b> | <b>\$97,935</b> | <b>\$93,057</b>    | <b>\$160,000</b> | <b>\$165,000</b> |

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET**

**GENERAL FUND**

**REVENUES**

**TAX REVENUE TAX COLLECTIONS**

Tax revenues are anticipated to be \$12,365,613. This amount comprises the tax assessments (\$1,721,390,540 - POST B-O-E). The budget anticipates that the District will collect \$829,700 **MORE** tax revenue in 2018 based on the increased assessments and a conservative collection rate. The approved tax rate for budget year 2018 is \$0.7117; \$0.0439 less than budget year 2017's tax rate of \$0.7556.

The detail of tax revenue is as follows:

\$12,251,136 - St. Charles tax revenue  
\$ 114,477 - Mastercard tax revenue - received from City of O'Fallon

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\$12,365,613

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**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 \$150,000 in budget year 2018; same as budget year 2017.

**INTEREST**

The interest rate is slightly higher in October 2017 than the interest rate was in January 2017. Interest rates will remain slightly higher, on an average, than budget year 2017. As such, the consensus was to budget an average interest rate of 0.75% for 2018. Hence, the District will conservatively budget to have \$65,000 more interest earnings from monthly invested funds in 2018. Interest on investments is budgeted to be \$100,000.

**MISCELLANEOUS REVENUE, NET**

Miscellaneous revenue comprises a) insurance reimbursements b) other payments or reimbursements and c) sale of fixed assets. In 2018, the District conservatively anticipates collecting \$33,000 in miscellaneous revenue; same as budget year 2017.

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET**

GENERAL FUND  
PAGE 2

**EXPENSES  
SALARIES & WAGES**

The Board and shop have agreed on pay for 2018 in the CBA for 2018. The budget includes no new firefighter positions in 2018. As such, the District's anticipated total salaries & wages increase for 2018 is budgeted to be \$5,685,867 (includes probationary step-ups); \$188,736 more than budget year 2017.

**SALARIES & WAGES - OT - UNSCHEDULED**

In 2018, 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 2018 is \$725,000; same as budget year 2017.

**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. \$490,431 is budgeted for 2018; \$14,438 more than budget year 2017.

**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 2018 for capital equipment purchases and replacement; consistent with budget year 2017.

**COP/BUILDING LEASE PAYMENTS**

The committee discussed the fact that COP/Building lease payments will be paid with the bond proceeds through the capital projects fund.. As such \$0 was budgeted in 2018 for COP/Building lease payments; same as budget year 2017.

**ADVERTISING/PR**

The total advertising/PR appropriation for 2018 is \$1,000; \$1,500 less than budget year 2017. The current budget year anticipates that the District will conservatively maintain advertising/PR expenditures. The 2018 advertising/PR budget appropriates funds for:

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

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET**

GENERAL FUND  
PAGE 3

**BUILDING MAINTENANCE AND CLEANING SUPPLIES**

The District is appropriating \$175,000 for building maintenance and cleaning supplies in 2018; \$75,000 more than budget year 2017. The committee discussed the fact that the District is in the process of building new stations. As such, the proposal is to “maintain a proper and suitable environment” at the existing facilities. The 2018 building maintenance (bases) and cleaning supplies budget appropriates funds for:

\$60,000 - Station 1 - Maintaining all stations - doors, painting, lawn care, pest control  
\$20,000 - Station 2 - Maintaining all stations - doors, painting, lawn care, pest control  
\$20,000 - Station 3 - Maintaining all stations - doors, painting, lawn care, pest control  
\$20,000 - Station 4 - Maintaining all stations - doors, painting, lawn care, pest control  
\$20,000 - Station 5 - Maintaining all stations - doors, painting, lawn care, pest control  
\$35,000 - Preventive maintenance - all other maintenance at the stations

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\$175,000

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**HEALTH & SAFETY**

The committee is appropriating \$42,500 for health and safety - administrative expenses for employee health expenses, such as physical, drug testing, immunizations, and EAP; \$7,180 less than budget year 2017. The 2018 employee health and safety expense budget appropriates for:

\$37,000 - Health and Fitness physicals  
\$ 4,000 - Employee Counseling (EAP)  
\$ 1,500 - Medical - Non-work Comp

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\$42,500

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**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET**

GENERAL FUND  
PAGE 4

**DUES AND SUBSCRIPTIONS**

The committee agreed to appropriate \$18,750 for dues and subscriptions in 2018; \$3,500 more than budget year 2017. 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 2018 dues and subscriptions budget appropriates for:

\$4,870 - St. Charles Emergency Services  
\$3,000 - 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  
\$6,825 - Other organizations, including increases - including for Inspection Bureau

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\$18,750

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**ELECTION EXPENSES**

The committee agreed to appropriate \$50,000 for an April 2018 board of directors election; \$50,000 more than budget year 2017.

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 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 2017, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate \$93,000 for equipment and uniform maintenance in 2018; \$68,411 more than budget year 2017. The 2018 equipment and uniform maintenance budget appropriates for:

\$24,785 - Miscellaneous equipment - rescue tools, portable equipment repairs and maintenance  
\$14,300 - SCBAs  
\$13,000 - Turn-out gear repairs, disposables, gloves, hoods, suspenders  
\$13,000 - Uniform - reimbursable and non-reimbursable  
\$ 8,500 - Radio & pager repairs  
\$ 7,700 - Hose testing  
\$ 4,000 - Class A Foam  
\$ 3,125 - USAR  
\$ 2,000 - Hydraulic tool testing  
\$ 1,890 - Hurst & TIC replacement batteries  
\$ 700 - Ladder testing

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\$93,000

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**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 2017; and, continue to be volatile. As such, the committee appropriated \$60,000 in fuel costs for 2018; same as budget year 2017.

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET**

GENERAL FUND  
PAGE 6

**INSURANCE - EMPLOYEE**

Conservatively, the committee agreed to anticipate an increase in group health and disability insurance payments in 2018, based on plan option changes and revisions, and based on representations made by the insurance broker. As such, the committee appropriated \$2,065,750 for employee health insurance, dental, disability, life insurance and workers' compensation for 2018. This represents an increase of \$188,610 from the budget for 2017. The 2018 insurance - employee budget appropriates for:

\$1,000,000 - UHC  
\$ 415,150 - HSA insurance deductibles  
\$ 256,190 - MEM - workers compensation insurance  
\$ 175,800 - HRA Co-pay reimbursements  
\$ 125,100 - Dental expenses  
\$ 75,000 - Standard insurance (disability, dependent life and AD&D)  
\$ 18,500 - Vision expenses

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\$2,065,750

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**INSURANCE - GENERAL - P&C**

Conservatively, the committee agreed to anticipate an increase in general insurance for property and casualty. As such, the committee appropriated \$150,000 for insurance - general - P&C in 2018; \$50,000 more than budget year 2017. The 2018 insurance - general budget appropriates for:

\$145,000 - ESIP - Commercial (property and casualty) package, including bonds  
\$ 5,000 - Surety and other bonds

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\$150,000

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**LEASES**

The committee agreed to appropriate \$3,600 for leases in 2018; same as budget year 2017. The 2018 lease budget appropriates for:

\$3,600 - Copy machine

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**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET**

GENERAL FUND  
PAGE 7

**OFFICE SUPPLIES**

The committee appropriated \$23,000 for general disposable office supplies (toner cartridges, paper, etc.) and awards in 2018; \$8,000 more than budget year 2017.

**PROFESSIONAL FEES**

The committee appropriated \$97,500 for the following professional fees in 2018; \$9,400 less than budget year 2017:

- \$36,000 - Legal Fees, including monthly and court cases
- \$26,000 - Accounting Fees, including monthly and special projects
- \$15,000 - Firehouse software - CLOUD
- \$ 7,200 - Fick, Eggemeyer & Williamson - Year-end Audit and additional auditor fees
- \$ 5,000 - Computer hardware and software consultant services
- \$ 3,300 - Firehouse consulting
- \$ 2,000 - Telestaffing
- \$ 1,500 - HRA professional services
- \$ 1,500 - HSA professional services

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\$97,500

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**PUBLIC EDUCATION & PUBLIC RELATIONS**

The committee appropriated \$62,500 for the following public education and public relations in 2018; \$5,000 less than budget year 2017:

- \$40,000 - Public relations - general
- \$15,000 - Public Fire Education
- \$ 5,000 - Employee Appreciation
- \$ 2,500 - Professional fees - WEB

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\$62,500

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**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET**

GENERAL FUND  
PAGE 8

**PENSION - EMPLOYEE**

Pension plan contributions are budgeted to be \$1,275,456 in 2018 (13% of the employees' hourly rate + scheduled OT and up to a 5% of the match on the 457 and RHA - \$240,000); \$441,983 more than budget year 2017.

**SUPPLIES - MEDICAL**

The committee appropriated \$15,600 for medical supplies in budget year 2018; \$200 less than budget year 2017. The budget for 2018 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 2018; same as budget year 2017. 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 2018 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
- \$28,000 - Fire training
- \$12,000 - EMS training
- \$10,000 - Educational advanced deposits
- \$ 7,500 - Props/materials/media
- \$ 5,000 - FPB educational training/conferences/career development FPB
- \$ 3,500 - Training IT
- \$ 2,000 - Miscellaneous items for training
- \$ 2,000 - Career development/college reimbursement

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\$120,000

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**UNIFORMS & TURNOUT GEAR (SEE ABOVE - INCLUDED IN EQUIPMENT &  
UNIFORM MAINTENANCE ABOVE IN BUDGET YEAR 2018)**

The committee agreed to appropriate \$0 for uniforms in 2018; \$12,500 less than budget year 2017, based on the fact that these expenses were moved and are now included in equipment and uniform maintenance above.

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 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 \$193,204 in 2018; same as budget year 2017.

The committee appropriated the following for utilities:

\$19,500 - Phone/Internet/Cable - House 1  
\$ 9,900 - Phone/Internet/Cable - House 2  
\$12,684 - Phone/Internet/Cable - House 3  
\$ 9,900 - Phone/Internet/Cable - House 4  
\$ 9,900 - Phone/Internet/Cable - House 5  
\$12,000 - Electric/Natural Gas - House 1  
\$12,000 - Electric/Natural Gas - House 2  
\$12,000 - Electric/Natural Gas - House 3  
\$12,000 - Electric/Natural Gas - House 4  
\$12,000 - 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  
\$ 4,020 - Trash  
\$11,300 - District phones/Tablets  
\$ 3,000 - Radios  
\$34,000 - SEGA - Stations 1 and 2

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\$193,204

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**VEHICLE MAINTENANCE**

The current fleet are slowly aging. In the very near future the District will need new vehicles. In 2017, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate \$165,000 for vehicle maintenance in 2018; \$5,000 more than budget year 2017.

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 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 2018 and 2019 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**

**2018 BUDGET**

**BOND RETIREMENT (DEBT SERVICE) FUND**

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

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

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

WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

|                                                      | 1.     | 2.          | 3.          | 4.          | 5.          | 6.          |
|------------------------------------------------------|--------|-------------|-------------|-------------|-------------|-------------|
|                                                      | 2014   | 2015        | 2016        | ANNUALIZED  | BUDGET      | BUDGET      |
|                                                      | ACTUAL | ACTUAL      | ACTUAL      | 2017        | 2017        | 2018        |
| <b>BOND RETIREMENT (DEBT SERVICE)</b>                |        |             |             |             |             |             |
| REVENUES                                             |        |             |             |             |             |             |
| Tax revenue                                          |        | 6,156       | 554,030     | \$1,850,765 | \$1,813,886 | \$2,668,155 |
| Interest                                             |        |             | 849         | 7,497       | 2,500       | 2,500       |
| <b>TOTAL REVENUES</b>                                | \$0    | \$6,156     | \$554,879   | \$1,858,262 | \$1,816,386 | \$2,670,655 |
| <b>EXPENDITURES</b>                                  |        |             |             |             |             |             |
| Retirement costs                                     |        | \$162,866   | \$801,705   | \$1,574,750 | \$1,574,750 | \$1,947,939 |
| Professional fees                                    |        | 1568        | 636         | 2,500       | 2,500       | 2,500       |
| <b>TOTAL EXPENDITURES</b>                            | \$0    | \$164,434   | \$802,341   | \$1,577,250 | \$1,577,250 | \$1,950,439 |
| <b>REVENUES OVER EXPENDITURES</b>                    |        |             |             |             |             |             |
| (EXPENDITURES OVER REVENUES), before use of reserves | \$0    | (\$158,278) | (\$247,462) | \$281,012   | \$239,136   | \$720,216   |
| <b>USE OF DISTRICT RESERVE</b>                       | \$0    | \$158,278   | \$247,462   |             |             |             |
| <b>REVENUES OVER EXPENDITURES</b>                    |        |             |             |             |             |             |
| (EXPENDITURES OVER REVENUES), after use of reserves  | \$0    | \$0         | \$0         | \$281,012   | \$0         | \$0         |

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET  
BOND RETIREMENT FUND**

**REVENUES**

**TAX REVENUE**

Tax revenues are anticipated to be \$2,668,155. This amount comprises the tax assessments (\$1,721,390,540 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$854,269 **MORE** tax revenue in 2018, based on a conservative collection rate. The approved weighted average tax rate for budget year 2018 is \$0.1550; \$0.0350 more than the budget year 2017 tax rate of \$0.1200. Bond Retirement fund revenue is necessitated by a) the cash balance in the bond retirement account estimated at December 31, 2017; b) the increasing assessments as mentioned herein; coupled with c) the annual debt service requirements to repay both the principal and interest in 2018 and 2019.

**INTEREST**

The interest rate is slightly higher in October 2017 than the interest rate was in January 2017. Interest rates will remain slightly higher, on an average, than budget year 2017. As such, the consensus was to budget an average interest rate of 0.75% for 2018. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2018. Interest on investments is budgeted to be \$2,500; same as budget year 2017.

**EXPENSES**

**BOND RETIREMENT-PRINCIPAL**

The 2018 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 2018 budget.

**BOND RETIREMENT-INTEREST**

The 2018 bond issue amortization schedules state that \$747,939 in interest payments is required to be paid. As such, \$747,939 is properly appropriated in the 2018 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 2018 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 2017.

**WENTZVILLE FIRE PROTECTION DISTRICT**

**2018 BUDGET**

**CAPITAL PROJECTS (BOND PROCEEDS)**

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

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

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





**WENTZVILLE FIRE PROTECTION DISTRICT - BUDGET WORKSHEET**

| 1.                                                                    | 2.               |
|-----------------------------------------------------------------------|------------------|
|                                                                       | <b>BUDGET</b>    |
|                                                                       | <b>2018</b>      |
| <b>2018 Capital Projects (Bond Proceeds) - detail of expenditures</b> |                  |
| <b>TURNOUT GEAR</b>                                                   |                  |
| 1 sets - turnout gear - helmets, boots, gloves                        | \$2,663          |
| <b>EMS</b>                                                            |                  |
| Medical Equipment - Zoll Cardiac Monitors/Tactical Trauma Kits        | \$40,800         |
| <b>TOTAL EMS</b>                                                      | <b>\$40,800</b>  |
| <b>EQUIPMENT</b>                                                      |                  |
| Tank & Frame                                                          | \$1,550          |
| USAR - equipment replacement - bags, uniforms                         | 6,550            |
| Current Truck Equipment hand tools                                    | 6,000            |
| Bufferers - 1 for each station                                        | 19,500           |
| Work-out Training Equipment                                           | 15,000           |
| <b>TOTAL EQUIPMENT</b>                                                | <b>\$48,600</b>  |
| <b>RADIO EQUIPMENT</b>                                                |                  |
| Radio Equipment                                                       | \$50,350         |
| <b>CONSTRUCTION and REAL ESTATE</b>                                   |                  |
| Tower                                                                 | \$400,000        |
| <b>TOTAL CONSTRUCTION and REAL ESTATE</b>                             | <b>\$400,000</b> |
| <b>TOTAL 2018 CAPITAL PROJECTS EXPENSES</b>                           | <b>\$542,413</b> |

**WENTZVILLE FIRE PROTECTION DISTRICT  
2018 BUDGET  
CAPITAL PROJECTS (BOND PROCEEDS)**

**REVENUES**

**INTEREST**

The interest rate is slightly higher in October 2017 than the interest rate was in January 2017. Interest rates will remain slightly higher, on an average, than budget year 2017. As such, the consensus was to budget an average interest rate of 0.75% for 2018. Hence, the District will conservatively budget to have less interest earnings from less monthly invested funds in 2018. Interest on investments is budgeted to be \$5,000; or, \$45,000 less than budget year 2017.

**BOND PROCEEDS - MISCELLANEOUS REVENUE**

The District anticipates a \$1,000,000 bond issue in January 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 2018. As such, \$542,413 has been budgeted for 2018 to purchase and/or replace equipment, training tower, vehicles and apparatus, as needed.

**PROFESSIONAL FEES - BOND ISSUANCE FEES**

The committee agreed to budget \$50,000 to issue the next \$1,000,000 in January 2017.