

Central County  
Fire & Rescue, a  
Fire Protection District

**BUDGET**

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**2022**

Rognan & Associates

**ROGNAN & ASSOCIATES**  
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December 28, 2021

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

We have compiled the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses of Central County Fire & Rescue, a Fire Protection District of St. Charles County, Missouri, as of and for the year ended December 31, 2022, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Management is responsible for the budget (forecast).

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

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

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

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

***Rognan & Associates***

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ROGNAN & ASSOCIATES  
St. Louis, Missouri  
December 28, 2021

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

**2022 BUDGET**

**SUMMARY “ALL FUNDS”**

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

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

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

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

**SUMMARY**

As noted by the Planning Committee (Committee) the Central County Fire & Rescue a Fire Protection District (District) is budgeted to receive \$2,865,522 more net tax revenue in budget year 2022 - a 13.72% increase from budget year 2021. This increase is primarily due to an increase in assessed valuation and the pension tax increase. Assessed valuation increased by \$154,370,906 in budget year 2022 from budget year 2021. Tax Year 2021 was a reassessment year.

\$2,122,353,225 - 2020 Assessed Valuation - Post-BOE  
 \$1,967,982,319 - 2019 Assessed Valuation - Post-BOE

\$ 154,370,906

The District's approved tax rates, per each \$100 in assessments, by fund for budget year 2022, will be as follows:

	<u>2021</u>	<u>2020</u>
General	\$0.8997	\$0.9419
Pension	\$0.1417	\$0.0417
Debt Service	\$0.0780	\$0.0780
Total tax rate	<u>\$1.1194</u>	<u>\$1.0616</u>

The Board, administration and shop have accomplished a commendable task of conservatively monitoring the annual budget. This same conservative approach must be followed for many future years. The District must continue to be conservative in its budget process, and throughout the year when expenditures are approved. We must continue to strive to operate within the budget. Assessments in 2022 and 2023 could be regressive given the economy. Costs will continue to increase, more specifically, health insurance, workers compensation insurance and fuel costs. As such, we must prepare for the future to ensure we maintain adequate reserves to endure through the economic slowdown.

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

**2022 BUDGET**

**GENERAL FUND**

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

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

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

**CENTRAL COUNTY FIRE & RESCUE  
2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>Revenues - PAGE 1</b>						
Property Taxes	\$17,654,285	\$18,085,183	\$19,115,606	\$19,094,141	\$18,536,425	\$19,094,812
Fire Prevention Fees	711,099	217,054	315,181	225,284	150,000	150,000
Interest Income	192,279	405,828	269,089	55,755	75,000	50,000
Grant Income	0	0	0	6,667	0	0
Miscellaneous Income	42,193	59,938	86,252	29,741	0	0
Sale of Fixed Assets	8,632	21,633		0	0	0
Training & Education	0		7,200	0	0	0
<b>Total Revenues</b>	<b>\$18,608,488</b>	<b>\$18,789,636</b>	<b>\$19,793,328</b>	<b>\$19,411,588</b>	<b>\$18,761,425</b>	<b>\$19,294,812</b>
<b>Expenditures</b>						
Administration	\$13,124,180	\$14,283,742	\$14,414,078	\$13,812,589	\$15,200,024	\$15,732,896
Operations	820,304	1,915,167	1,063,567	1,594,533	2,150,730	2,029,730
Prevention	7,607	7,372	6,649	4,297	12,000	12,000
Professional Development	145,817	163,207	143,311	156,079	288,000	302,200
Community Services/Public Relations	97,108	126,693	194,832	87,265	140,000	140,000
<b>Total Expenditures</b>	<b>\$14,195,016</b>	<b>\$16,496,181</b>	<b>\$15,822,437</b>	<b>\$15,654,784</b>	<b>\$17,790,754</b>	<b>\$18,216,826</b>
<b>Excess (Deficiency)</b>	<b>\$4,413,472</b>	<b>\$2,293,455</b>	<b>\$3,970,891</b>	<b>\$3,756,824</b>	<b>\$970,671</b>	<b>\$1,077,986</b>
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$4,413,472</b>	<b>\$2,293,455</b>	<b>\$3,970,891</b>	<b>\$3,756,824</b>	<b>\$970,671</b>	<b>\$1,077,986</b>

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b><u>ADMINISTRATION: - PAGE 2</u></b>						
<b><u>WAGES</u></b>						
Wages - Department Services	416,320	411,529	381,774	\$401,420	\$430,404	\$443,316
Wages - Community Services	472,653	472,976	582,389	520,515	566,412	583,404
Wages - OPS - Regular	5,265,222	5,588,128	5,844,992	5,634,607	5,910,685	6,088,006
Wages - OPS - Scheduled OT	422,392	454,435	461,304	413,712	453,610	467,218
Wages - OPS - Unscheduled OT	562,735	563,343	762,438	888,953	530,450	546,364
Wages - OPS - Sick	282,823	181,684	398,223	212,176	360,500	371,315
Wages - OPS - Vacation	842,063	948,432	890,307	887,889	966,283	995,271
Wages - OPS - Holiday	301,018	306,012	325,472	321,503	321,503	331,148
Wages - OPS - Uniforms	198,009	204,383	211,304	208,206	217,643	217,643
Wages - OPS - Disability Insurance	77,681	79,009	88,608	89,095	91,680	94,430
Wages - OPS - Adjustment - Retiree Payout	208,710	10,118	395,276	207,561	150,000	175,000
Wages - OPS - Health & Wellness Initiative	197,169	201,978	185,322	179,840	204,000	204,000
Wages - OPS - TEMP Help/COLA/457	25,630	410,000	0	0	0	0
Wages - OPS - Sick Leave Buyout	116,479	384,671	418,965	0	160,000	400,000
Total Wages	\$9,388,904	\$10,216,698	\$10,946,374	\$9,965,477	\$10,363,170	\$10,917,116
<b><u>PAYROLL TAXES</u></b>						
Employer-SS & Medicare	\$705,735	\$771,099	\$798,295	\$708,105	\$792,783	\$835,159
Total Payroll Taxes	\$705,735	\$771,099	\$798,295	\$708,105	\$792,783	\$835,159

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>DIRECT EMPLOYEE BENEFITS - PAGE 3</b>						
Group Health	\$1,522,522	\$1,695,050	\$1,487,380	\$1,753,080	\$1,920,571	\$1,920,571
Group Dental Insurance	110,465	142,424	134,657	163,457	150,000	150,000
Vision & Cafeteria Plan	41,593	49,644	36,743	59,584	71,600	71,600
Group Life Insurance	28,256	28,307	29,576	43,921	31,000	45,000
Pension Supplement	380,174	362,363	0	0	600,000	0
VEBA	0	160,315	0	0	0	0
Total Direct Employee Benefits	\$2,083,010	\$2,438,103	\$1,688,356	\$2,020,043	\$2,773,171	\$2,187,171
<b>INDIRECT EMPLOYEE BENEFITS</b>						
Workers' Comp Insurance	\$479,039	\$434,196	\$568,452	\$802,566	\$661,250	\$1,200,000
Employee Assistance Program	1,722	1,722	1,848	1,869	1,900	1,900
Physicals	80,318	66,492	54,435	1,073	90,000	90,000
Lifelock	0	0	0	0	0	7,800
Insurance Trust Expense	165,000	0	0	0	0	0
Total Indirect Employee Benefits	\$726,079	\$502,410	\$624,735	\$805,508	\$753,150	\$1,299,700
Total Employee Benefits	\$2,809,089	\$2,940,513	\$2,313,091	\$2,825,551	\$3,526,321	\$3,486,871
Total Personnel Expenses	\$12,903,728	\$13,928,310	\$14,057,760	\$13,499,133	\$14,682,274	\$15,239,146



**CENTRAL COUNTY FIRE & RESCUE  
2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>OFFICE EXPENSES - PAGE 4</b>						
Office Supplies	\$15,209	\$10,347	\$12,993	\$15,372	\$13,000	\$20,000
Postage and Delivery	8,190	8,436	1,905	1,527	10,000	10,000
Computer Supplies	607	3,456	2,223	2,839	5,000	5,000
Miscellaneous Expenses	1,781	4,215	2,335	3,281	6,500	6,500
Total Office Expenses	\$25,787	\$26,454	\$19,456	\$23,019	\$34,500	\$41,500
<b>MANAGEMENT INFORMATION SYSTEMS</b>						
MIS- Software	\$180	\$923	\$453	\$1,108	\$4,000	\$20,000
MIS : Support	40,360	63,037	98,319	82,483	80,000	100,000
MIS Repairs & Maintenance	1,396	3,150	2,640	0	5,000	5,000
MIS - System Upgrades	260	18,339	19,529	9,771	20,000	20,000
Total Management Information Systems	\$42,196	\$85,449	\$120,941	\$93,361	\$109,000	\$145,000
<b>OUTSIDE SERVICES</b>						
Directors' Fees	\$32,110	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
Legal Fees	30,000	32,839	30,000	36,000	35,000	36,000
Accounting & Auditing Fees	43,660	44,300	46,314	58,000	48,000	60,000
Consulting Fees	17,544	25,320	26,661	36,933	40,000	40,000
Payroll Service Fees	13,246	12,227	14,361	14,128	15,000	15,000
Election Expenses	0	0	58,838	0	75,000	0
Notices, Bids & Advertising	1,701	1,034	847	948	2,500	2,500
Subscriptions	1,461	876	847	3,104	1,750	1,750
Dues & Memberships	7,802	14,897	2,470	3,139	15,000	10,000
Total Outside Services	\$147,514	\$163,493	\$212,338	\$184,252	\$264,250	\$197,250
<b>COMMUNITY SERVICES</b>						
Honor Guard	\$3,719	\$3,780	\$453	\$0	\$10,000	\$10,000
<b>OFFICE FURNITURE &amp; EQUIPMENT</b>						
Computer Equipment	\$1,236	\$76,256	\$3,130	\$12,824	\$100,000	\$100,000
<b>TOTAL ADMINISTRATION</b>	\$13,124,180	\$14,283,742	\$14,414,078	\$13,812,589	\$15,200,024	\$15,732,896

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b><u>OPERATIONS: - PAGE 5</u></b>						
<b><u>OCCUPANCY EXPENSE</u></b>						
Rent	\$300	\$300	\$300	\$300	\$300	\$300
Electric	44,061	44,991	55,221	48,929	55,000	60,000
Solar Lease	9,180	9,180	9,180	9,180	9,180	9,180
Gas	19,851	21,360	21,106	21,191	25,000	30,000
Water, Sewer & Trash	14,024	24,891	22,408	19,980	30,000	30,000
Communications - Telephone - Internet	50,902	60,077	65,900	59,944	65,000	65,000
Radio Repair	6,262	10,017	4,050	3,541	13,000	13,000
Firehouse Expenses	2,413	1,747	4,391	915	3,500	3,500
Building Repair & Maintenance	172,163	208,827	211,917	279,387	200,000	300,000
Total Occupancy Expense	\$319,156	\$381,390	\$394,473	\$443,367	\$400,980	\$510,980
<b><u>VEHICLE EXPENSE</u></b>						
Pump Service & Testing	\$10,165	\$4,975	\$5,730	\$0	\$15,000	\$15,000
Fuel	62,779	57,480	45,536	57,657	80,000	80,000
Routine Maintenance & Oil Changes	15,700	21,038	21,944	28,459	45,000	45,000
Vehicle Repairs	40,468	82,769	146,511	129,775	100,000	150,000
Tires & Tire Repair	19,332	15,739	17,995	7,021	24,000	24,000
Total Vehicle Expense	\$148,444	\$182,001	\$237,716	\$222,912	\$264,000	\$314,000

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>FIRE FIGHTING EXPENSE - PAGE 6</b>						
Firefighting Equipment New	\$22,447	\$6,280	\$10,890	\$18,357	\$22,000	\$22,000
Firefighting Equipment Replacement	4,210	4,034	2,190	1,447	7,000	7,000
Fire Fighting Supplies	6,747	13,910	15,786	3,917	20,000	20,000
SCBA Supplies & Equipment & Testing	6,119	1,879	10,788	2,907	10,000	10,000
Technical Rescue	5,183	1,250	0	623	4,500	4,500
95 Rehab	0	0	2,645	783	5,000	5,000
Haz/Mat Expenses	1,250	1,250	0	0	1,750	1,750
Combat Challenge	0	0	0	0	1,000	0
Fire Fighting Equipment Repairs	7,656	4,059	4,064	985	10,000	10,000
Operational Expenses	1,387	218	541	85	4,500	4,500
Repairs - Turn Out Gear	14,312	1,279	6,409	2,497	21,000	21,000
Total Fire Fighting Expense	\$69,311	\$34,159	\$53,313	\$31,601	\$106,750	\$106,750
<b>OUTSIDE SERVICES</b>						
Property & Casualty Insurance	\$116,310	\$118,408	\$116,286	\$103,776	\$150,000	\$120,000
<b>INDIRECT EMPLOYEE BENEFITS</b>						
Misc Uniform	\$33,619	\$31,714	\$44,185	\$21,039	\$35,000	\$35,000
<b>OFFICE EXPENSES</b>						
Repairs & Maintenance	\$2,206	\$918	\$1,213	\$1,263	\$4,000	\$4,000

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>VEHICLES - PAGE 7</b>						
Vehicles - Apparatus	\$0	\$12,211		\$562,408	\$500,000	\$500,000
Vehicles - Apparatus Support Equip.	0	0	0	0	0	0
Vehicles - Support	0	0	0	0	0	0
Vehicles - Trailers	0	0	0	0	0	0
Total Vehicles	\$0	\$12,211	\$0	\$562,408	\$500,000	\$500,000
<b>BUILDINGS &amp; REAL ESTATE</b>						
Real Estate	\$0	\$0	\$0	\$0	\$250,000	\$0
Land Improvements	0	0	0	0	0	0
Insured Repairs	0	0	0	0	0	0
Building Construction	0	0	0	0	0	0
Architectural Expenses	0	438,402		0	0	0
Building Improvements	195	882		0	\$0	\$0
Total Buildings & Real Estate	\$195	\$439,284	\$0	\$0	\$250,000	\$0

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>OPERATIONS EQUIPMENT - PAGE 8</b>						
Turn-Out Gear/Vests	61,583	47,061	75,832	\$163,556	\$200,000	\$200,000
SCBA	5,541	607,195	0	0	0	
Rescue Equipment	0	0	55,030	9,368	10,000	10,000
Fire Fighting Equipment	0	11,207	0	0	50,000	50,000
Hose Testing	0	3,610	16,469	8,299	20,000	20,000
Communications Equipment	236	13,080	13,581	12,929	30,000	30,000
Fire House Furniture & Equipment	33,606	32,699	48,699	12,728	100,000	100,000
Office Furniture & Equipment	30,097	230	6,770	1,288	30,000	30,000
Total Operations Equipment	\$131,063	\$715,082	\$216,381	\$208,168	\$440,000	\$440,000
<b>TOTAL OPERATIONS</b>	\$820,304	\$1,915,167	\$1,063,567	\$1,594,533	\$2,150,730	\$2,029,730
<b>PREVENTION:</b>						
<b>COMMUNITY SERVICES</b>						
Fire Scene Incident Investigation	\$1,930	\$1,229	\$892	\$0	\$2,500	\$2,500
Code Management	5,677	6,143	5,757	4,297	9,500	9,500
<b>TOTAL PREVENTION</b>	\$7,607	\$7,372	\$6,649	\$4,297	\$12,000	\$12,000

**CENTRAL COUNTY FIRE & RESCUE  
2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>PROFESSIONAL DEVELOPMENT - PAGE 9</b>						
Seminars & Continuing Education	\$24,227	\$27,128	\$20,175	\$40,591	\$50,000	\$50,000
Paramedic Certification	8,825	110	0	6,400	10,000	10,000
Travel	6,037	11,060	5,157	696	15,000	25,000
Housing & Meals	40,981	44,622	38,063	20,721	55,000	55,000
In-House Programs	7,173	13,760	11,314	16,357	20,000	20,000
Training Supplies	1,533	15,374	1,092	13,784	10,000	15,000
Total Professional Development	\$88,776	\$112,054	\$75,801	\$98,549	\$160,000	\$175,000
<b>INDIRECT EMPLOYEE BENEFITS</b>						
Tuition Reimbursement	\$11,565	\$17,403	\$13,604	\$12,503	\$25,000	\$25,000
<b>FIRE FIGHTING EXPENSE</b>						
ALS Expenses	\$709	\$4,845	\$1,690	\$9,747	\$40,000	\$40,000
EMS Supplies - Disposable supplies	34,348	20,905	44,216	24,880	40,000	40,000
EMS Equipment maintenance	800	800	800	0	10,000	10,000
	\$35,857	\$26,550	\$46,706	\$34,627	\$90,000	\$90,000
<b>OUTSIDE SERVICES</b>						
Medical Director	\$7,200	\$7,200	\$7,200	\$10,400	\$8,000	\$7,200
<b>TRAINING EQUIPMENT</b>						
Training & Training Aids Equipment	\$2,419	\$0	\$0	\$0	\$5,000	\$5,000
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	\$145,817	\$163,207	\$143,311	\$156,079	\$288,000	\$302,200

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

	12/31/18 ACTUAL	12/31/19 ACTUAL	12/31/20 ACTUAL	ANNUALIZED SEPT 2021	2021 BUDGET	2022 BUDGET
<b>COMMUNITY SERVICES/PUBLIC RELATIONS: - PAGE 10</b>						
Public Relations	\$87,820	\$106,764	\$194,832	\$87,265	\$120,000	\$120,000
Public Education	9,288	8,429	0	0	15,000	15,000
Community Services	\$97,108	\$115,193	\$194,832	\$87,265	\$135,000	\$135,000
<b>COMMUNITY SERVICES/PUBLIC RELATIONS EQUIPMENT</b>	\$0	\$11,500	\$0	\$0	\$5,000	\$5,000
<b>TOTAL COMMUNITY SERVICES/PUBLIC EDUCATION</b>	\$97,108	\$126,693	\$194,832	\$87,265	\$140,000	\$140,000

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

**GENERAL FUND**

**REVENUES**

**TAX REVENUE TAX COLLECTIONS**

Tax revenues are anticipated to be \$19,094,812. This amount comprises the tax assessments which are based on the District's assessed valuation of \$2,122,353,225 for budget year 2022. The budget anticipates that the District will collect an additional \$558,387 more general fund tax revenue in budget year 2022. The tax rate for budget year 2022 is \$0.8997; \$0.0422 more than budget year 2021 - \$0.9419, per \$100 in assessed valuation.

**BUILDING AND OTHER PERMITS**

In budget year 2022, the District is budgeting to collect \$150,000 in building and other permits; same as budget year 2021. Several new projects are anticipated in 2021; but, the potential for another slow down in the economy requires that the District be conservative.

**INTEREST**

The interest rate is significantly lower in October 2021 than the interest rate was in January 2021. Interest rates will remain lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.02% for budget year 2022. Hence, the District will conservatively budget to have the less interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$50,000; \$25,000 less than budget year 2021.

**GRANT INCOME**

The District is budgeting \$0 in grant income in budget year 2022; same as budget year 2021.

**MISCELLANEOUS REVENUE**

Miscellaneous revenue comprises a) insurance reimbursements, b) fire reports, and c) other such payments or reimbursements. In budget year 2022, the District conservatively anticipates collecting \$0 in miscellaneous revenue; same as budget year 2021.

**SALE OF FIXED ASSETS**

The District anticipates no sales of District assets in budget year 2022; same as budget year 2021.



**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

GENERAL FUND  
PAGE 2

**REVENUES - CONTINUED**

**TRAINING & EDUCATION**

The District is budgeting \$0 in training and education income in budget year 2022; same as budget year 2021.

**ADMINISTRATION**

**EXPENSES - WAGES**

**WAGES - DEPARTMENT SERVICES**

The 2022 budget for Department Services wages will be \$443,316; \$12,912 more than budget year 2021 - due to a proposed pay increase.

**WAGES - COMMUNITY SERVICES**

The 2022 budget for Community Services wages will be \$583,404; \$16,992 more than budget year 2021 - due to a proposed pay increase.

**WAGES - OPS - REGULAR**

The 2022 budget for Wages - OPS - Regular will be \$6,088,006; \$177,321 more than budget year 2021 - due to a proposed pay increase.

**WAGES - OPS - SCHEDULED OT**

The 2022 budget for Wages - OPS - Scheduled OT will be \$467,218; \$13,608 more than budget year 2021 - due to a proposed pay increase.

**WAGES - OPS - UNSCHEDULED OT**

The 2022 budget for Wages - OPS - Unscheduled OT will be \$546,364; \$15,914 more than budget year 2021 - due to a proposed pay increase.

**WAGES - OPS - SICK**

The 2022 budget for Wages - OPS - Sick will be \$371,315; \$10,815 more than budget year 2021 - due to a proposed pay increase.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**WAGES - ADMINISTRATION - CONTINUED**

**WAGES - OPS - VACATION**

The 2022 budget for Wages - OPS - Vacation will be \$995,271; \$28,988 more than budget year 2021 - due to a proposed pay increase.

**WAGES - OPS - HOLIDAY**

The 2022 budget for Wages - OPS - Holiday will be \$331,148; \$9,645 more than budget year 2021 - due to a proposed pay increase.

**WAGES - OPS - UNIFORMS**

The 2022 budget for Wages - OPS - Uniforms will be \$217,643; same as budget year 2021.

**WAGES - OPS - DISABILITY INSURANCE**

The 2022 budget for Wages - OPS - Disability Insurance will be \$94,430; \$2,750 more than budget year 2021. Disability insurance payments. Based on the CBA the disability insurance is a payroll addition with a subtraction for said expense on an after-tax basis.

**WAGES - RETIREE PAYOUT**

The 2022 budget for Wages - Retiree payout will be \$175,000; \$25,000 more than budget year 2021.

**WAGES - HEALTH & WELLNESS INITIATIVE**

The 2022 budget for Wages - Health & Wellness initiative will be \$204,000; same as budget year 2021.

**WAGES - OPS - SICK LEAVE BUYOUT**

The 2022 budget for Wages - OPS - Sick Leave Buyout will be \$400,000; \$240,000 more than budget year 2021.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**ADMINISTRATION - CONTINUED**

**ADMINISTRATION - PAYROLL TAXES**

**EMPLOYER SS & MEDICARE**

The District is budgeting to appropriate \$835,159 for payroll taxes in budget year 2022; \$42,377 more than budget year 2021, based on the aforementioned proposed pay increases. Payroll taxes equal the employer's contribution to medicare and social security. Federal statutes require a 7.65% contribution of the total salaries and OT paid to District employees.

**ADMINISTRATION - DIRECT EMPLOYEE BENEFITS**

**GROUP HEALTH**

Group health payments made are budgeted to be \$1,920,571 in budget year 2022; same as budget year 2021 - due to the fact a small rate increase has been proposed by the insurance carrier.

**GROUP DENTAL INSURANCE**

Group dental insurance is budgeted to be \$150,000 in budget year 2022; same as budget year 2021.

**VISION & CAFETERIA PLAN**

Vision and cafeteria plan expenses - deductibles is budgeted to be \$71,600 in budget year 2022; same as budget year 2021.

**GROUP LIFE INSURANCE**

Group life insurance payments are budgeted to be \$45,000 in budget year 2022; \$14,000 more than budget year 2021.

**PENSION SUPPLEMENT**

Pension supplement is budgeted to be \$0 in budget year 2022; \$600,000 less than budget year 2021.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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PAGE 5

**ADMINISTRATION - INDIRECT EMPLOYEE BENEFITS**

**WORKERS' COMP INSURANCE**

Workers' compensation insurance payments made to MOFAD is budgeted to be \$1,200,000 in budget year 2022; \$538,750 more than budget year 2021, based on proposed plan premium increases due to District's MOD factor and proposed pay increases.

**EMPLOYEE ASSISTANCE PROGRAM**

EAP is budgeted to be \$1,900 in budget year 2022; same as budget year 2021.

**PHYSICALS**

Physical payments made to SSM DePaul Hospital is budgeted to be \$90,000 in budget year 2022; same as budget year 2021.

**LIFELOCK (NEW CATEGORY IN BUDGET 2022)**

Lifelock is budgeted to be \$7,800 in budget year 2022; \$7,800 more than budget year 2021, since this is a new budget category for budget year 2022.

**INSURANCE TRUST EXPENSE**

Insurance Trust Expense is budgeted to be \$0 in budget year 2022; same as budget year 2021.

**ADMINISTRATION - OFFICE EXPENSES**

**OFFICE SUPPLIES**

Office supplies are budgeted to be \$20,000 in budget year 2022; \$7,000 more than budget year 2021.

**POSTAGE & DELIVERY**

Postage and delivery are budgeted to be \$10,000 in budget year 2022; same as budget year 2021.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**ADMINISTRATION - OFFICE EXPENSES - CONTINUED**

**COMPUTER SUPPLIES**

Computer supplies are budgeted to be \$5,000 in budget year 2022; same as budget year 2021.

**MISCELLANEOUS EXPENSES**

Miscellaneous expenses are budgeted to be \$6,500 in budget year 2022; same as budget year 2021.

**ADMINISTRATION - MANAGEMENT INFORMATION SYSTEMS**

**MIS - SOFTWARE**

MIS - software is budgeted to be \$20,000 in budget year 2022; \$16,000 more than budget year 2021. This budget considers significant changes in software categorization and the District's commitment to technology.

**MIS - SUPPORT**

MIS - support is budgeted to be \$100,000 in budget year 2022; \$20,000 more than budget year 2021. This budget considers District's commitment to technology and MIS-support expenses that will be paid to Feathershark.

**MIS - REPAIRS & MAINTENANCE**

MIS-Repairs & Maintenance - is budgeted to be \$5,000 in budget year 2022; same as budget year 2021. This budget considers significant changes in technology and the District's commitment to technology.

**MIS - SYSTEM UPGRADES**

MIS - system upgrades is budgeted to be \$20,000 in budget year 2022; same as budget year 2021. This budget considers significant changes in technology and the District's commitment to technology.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
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**ADMINISTRATION - OUTSIDE SERVICES**

**DIRECTORS' FEES**

Directors' fees budgeted for 2022 are \$32,000 by statute; same as budget year 2021.

**LEGAL FEES**

Legal fees budgeted for 2022 are \$36,000; \$1,000 more than budget year 2021.

**ACCOUNTING & AUDITING FEES**

Accounting fees paid to Rognan & Associates and auditing fees paid to Botz & Deal budgeted for 2022 combined are \$60,000; \$12,000 more than budget year 2021.

**CONSULTING FEES**

This expense category represents consulting fees paid to independent contractors to facilitate the information needs of the District. Consulting fees budgeted for 2022 are \$40,000; same as budget year 2021.

**PAYROLL SERVICE FEES**

Payroll service fees paid to ADP budgeted for 2022 are \$15,000; same as budget year 2021, based on current payroll service fees.

**ELECTION EXPENSES**

The District does not have a proposed election planned for budget year 2022 - as such, \$0 was budgeted for 2022; \$75,000 less than budget year 2021.

**NOTICE, BIDS & ADVERTISING**

Notices, bids and advertising paid to the Legal Communication Corp, Suburban Journal, St. Louis Post Dispatch and St. Charles County Business Journal are budgeted in 2022 to be \$2,500; same as budget year 2021.

**SUBSCRIPTIONS**

Subscriptions budgeted for 2022 are \$1,750; same as budget year 2021.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**ADMINISTRATION - OUTSIDE SERVICES - CONTINUED**

**DUES & MEMBERSHIPS**

Dues and memberships budgeted for 2022 are \$10,000; \$5,000 less than budget year 2021. The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions.

**ADMINISTRATION - COMMUNITY SERVICES**

**HONOR GUARD**

Honor guard budgeted for 2022 is \$10,000; same as budget year 2021.

**ADMINISTRATION - OFFICE FURNITURE & EQUIPMENT**

Budget year 2022 the committee appropriated \$100,000 for Computer Equipment - including a new server(s); same as budget year 2021.

**TOTAL 2022 BUDGET - ADMINISTRATION - \$15,732,896**

**OPERATIONS**

**OPERATIONS - OCCUPANCY EXPENSE**

**RENT**

Rent paid to Missouri-American Water is budgeted to be \$300 in budget year 2022; same as budget year 2021.

**ELECTRIC**

Electric payments made to Ameren UE are budgeted to be \$60,000 in budget year 2022; \$5,000 more than budget year 2021, based on a) recent energy costs, b) rate increases, and c) the fact the District has solar energy at stations to reduce energy costs.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**OPERATIONS - OCCUPANCY EXPENSE - CONTINUED**

**SOLAR LEASE**

Payments made to Solar Ocean 3 (formerly Brightergy) are contractually budgeted to be \$9,180 in budget year 2022; same as budget year 2021.

**NATURAL GAS**

Gas payments made to Spire are budgeted to be \$30,000 in budget year 2022; \$5,000 more than budget year 2021, based on a) recent energy costs, and b) rate increases.

**WATER, SEWER & TRASH**

Water, sewer and trash payments made to Missouri-American Water, City of St. Peters, Duckett Creek Sanitary District, and Republic Services are budgeted to be \$30,000 in budget year 2022; same as budget year 2021, based on a) recent energy costs, and b) rate increases.

**COMMUNICATIONS - TELEPHONE - INTERNET**

Telephone payments made to Verizon Wireless and Charter are budgeted to be \$65,000 in budget year 2022; same as budget year 2021, based on a) recent energy costs, and b) rate increases.

**RADIO REPAIR**

Radio repairs are budgeted to be \$13,000 in budget year 2022; same as budget year 2021.

**FIREHOUSE EXPENSES**

Firehouse expenses are budgeted to be \$3,500 in budget year 2022; same as budget year 2021.

**BUILDING REPAIR & MAINTENANCE**

The District is budgeting to appropriate \$300,000 for building maintenance in budget year 2022; \$100,000 more than budget year 2021. The District is committed to "maintain a proper and suitable environment" at existing facilities. Better controls over purchases and obtaining competitive pricing will be instituted. The budget appropriates for mainly maintaining overhead doors, painting, lawn care, snow plowing and other miscellaneous projects.



**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**OPERATIONS - CONTINUED**

**OPERATIONS - VEHICLE EXPENSE**

**PUMP SERVICE & TESTING**

Pump service and testing are budgeted to be \$15,000 in budget year 2022; same as budget year 2021.

**FUEL**

Conservatively, the committee agreed to continue to anticipate increases in fuel prices. Fuel prices appear to be volatile in 2021. As such, the committee appropriated \$80,000 in fuel costs for budget year 2022; same as budget year 2021.

**ROUTINE MAINTENANCE & OIL CHANGES**

Routine maintenance and oil changes are budgeted to be \$45,000 in budget year 2022; same as budget year 2021.

**VEHICLE REPAIRS**

Vehicle repairs are budgeted to be \$150,000 in budget year 2022; \$50,000 more than budget year 2021.

**TIRES & TIRE REPAIR**

Tires and tire repair are budgeted to be \$24,000 in budget year 2022; same as budget year 2021.

**OPERATIONS - FIRE FIGHTING EXPENSES**

**FIREFIGHTING EQUIPMENT -NEW**

Firefighting Equipment - New - is budgeted to be \$22,000 in budget year 2022; same as budget year 2021.

**FIREFIGHTING EQUIPMENT REPLACEMENT**

Firefighting Equipment Replacement is budgeted to be \$7,000 in budget year 2022; same as budget year 2021.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**OPERATIONS - FIRE FIGHTING EXPENSES - CONTINUED**

**FIREFIGHTING SUPPLIES**

Firefighting Supplies - is budgeted to be \$20,000 in budget year 2022; same as budget year 2021.

**SCBA SUPPLIES & EQUIPMENT & TESTING**

SCBA supplies & equipment & testing - is budgeted to be \$10,000 in budget year 2022; same as budget year 2021.

**TECHNICAL RESCUE**

Technical rescue is budgeted to be \$4,500 in budget year 2022; same as budget year 2021.

**95 REHAB**

95 Rehab is budgeted to be \$5,000 in budget year 2022; same as budget year 2021.

**HAZ/MAT EXPENSES**

HAZ/MAT expenses are budgeted to be \$1,750 in budget year 2022; same as budget year 2021.

**COMBAT CHALLENGE**

Combat challenge expenses are budgeted to be \$0 in budget year 2022; \$1,000 less than budget year 2021.

**FIRE FIGHTING EQUIPMENT REPAIRS**

Fire fighting equipment repairs are budgeted to be \$10,000 in budget year 2022; same as budget year 2021.

**OPERATIONAL EXPENSES**

Operational expenses are budgeted to be \$4,500 in budget year 2022; same as budget year 2021.

**REPAIRS - TURN-OUT GEAR**

Turn-out gear repairs are budgeted to be \$21,000 in budget year 2022; same as budget year 2021.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**OPERATIONS - OUTSIDE SERVICES**

**PROPERTY & CASUALTY INSURANCE**

Property & Casualty insurance paid to Assured Partners/Selective is budgeted to be \$120,000 in budget year 2022; \$30,000 less than budget year 2021.

**OPERATIONS - INDIRECT EMPLOYEE BENEFITS**

**MISCELLANEOUS UNIFORM**

Uniforms is budgeted to be \$35,000 in budget year 2022; same as budget year 2021.

**OPERATIONS - OFFICE EXPENSES**

**REPAIRS & MAINTENANCE**

Repairs & maintenance is budgeted to be \$4,000 in budget year 2022; same as budget year 2021.

**OPERATIONS - CAPITAL OUTLAYS**

The committee stipulated that the a lease (PIC) would be used for most - but not all - capital related purchases in 2022. As such, the committee agreed to appropriate \$940,000 for capital outlays in budget year 2022; \$250,000 less than budget year 2021.

\$500,000 - Vehicles - Apparatus  
\$200,000 - Operations Equipment - Turn-out Gear  
\$100,000 - Operation Equipment - Firehouse Furniture & Equipment  
\$ 50,000 - Operations Equipment - Fire Fighting Equipment  
\$ 30,000 - Office Furniture and Office Equipment  
\$ 30,000 - Operations Equipment - Communications Equipment  
\$ 20,000 - Operations Equipment - Hose Testing  
\$ 10,000 - Operations Equipment - Rescue Equipment

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\$940,000

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**TOTAL 2022 BUDGET - OPERATIONS - \$2,029,730**

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

GENERAL FUND  
PAGE 13

**PREVENTION**

**PREVENTION - COMMUNITY SERVICES**

**FIRE SCENE INCIDENT INVESTIGATION**

Fire scene incident investigation budgeted for 2022 is \$2,500; same as budget year 2021.

**CODE MANAGEMENT**

Code management budgeted for 2022 is \$9,500; same as budget year 2021.

**TOTAL 2022 BUDGET - PREVENTION - \$12,000**

**PROFESSIONAL DEVELOPMENT**

**PROFESSIONAL DEVELOPMENT**

**SEMINARS & CONTINUING EDUCATION**

Seminars and continuing education expenses budgeted for 2022 are \$50,000; same as budget year 2021. This is consistent with continuing education expenses incurred by other Districts in the surrounding area. This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques.

**PARAMEDIC CERTIFICATION**

Paramedic Certification is budgeted to be \$10,000 in budget year 2022; same as budget year 2021, to provide for the District's commitment for ALS pumpers.

**TRAVEL**

Travel expenses budgeted for 2022 are \$25,000; \$10,000 less than budget year 2021.

**HOUSING & MEALS**

Housing & meals expenses budgeted for 2022 is \$55,000; same as budget year 2021.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**PROFESSIONAL DEVELOPMENT - CONTINUED**

**IN-HOUSE PROGRAMS**

In-house programs budgeted for 2022 is \$20,000; same as budget year 2021. This amount is approximately the same as in-house program expenses incurred by other Districts in the surrounding area. This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques.

**TRAINING SUPPLIES**

Training supplies budgeted for 2022 is \$15,000; \$5,000 more than budget year 2021.

**PROFESSIONAL DEVELOPMENT - INDIRECT EMPLOYEE BENEFITS**

**TUITION REIMBURSEMENT**

Tuition reimbursement is budgeted to be \$25,000 in budget year 2022; same as budget year 2021.

**PROFESSIONAL DEVELOPMENT - FIRE FIGHTING EXPENSE**

**ADVANCED LIFE SUPPORT (ALS)**

ALS is budgeted to be \$40,000 in budget year 2022 to provide for the District's commitment for ALS pumpers; same as budget year 2021.

**EMS SUPPLIES - DISPOSABLE SUPPLIES**

EMS supplies are budgeted to be \$40,000 in budget year 2022; same as budget year 2021, to provide for the District's commitment for ALS pumpers.

**EMS EQUIPMENT MAINTENANCE**

EMS equipment maintenance is budgeted to be \$10,000 in budget year 2022; same as budget year 2021, to provide for the District's commitment for ALS pumpers.

**PROFESSIONAL DEVELOPMENT - OUTSIDE SERVICES**

**MEDICAL DIRECTOR**

Medical Director is budgeted to be \$7,200 in budget year 2022; \$800 less than budget year 2021 required for the District's commitment to ALS pumpers.

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

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**PROFESSIONAL DEVELOPMENT - CONTINUED**

**TRAINING EQUIPMENT - CAPITAL OUTLAY**

Budget year 2022 the committee appropriated \$5,000 for training & training aids equipment; same as budget year 2021.

**TOTAL 2022 BUDGET - PROFESSIONAL DEVELOPMENT - \$302,200**

**COMMUNITY SERVICES/PUBLIC RELATIONS**

**COMMUNITY SERVICES**

**PUBLIC RELATIONS**

Public relations budgeted for 2022 is \$120,000; same as budget year 2021.

**PUBLIC EDUCATION**

Public education budgeted for 2022 is \$15,000; same as budget year 2021.

**COMMUNITY SERVICES/PUBLIC RELATIONS EQUIPMENT - CAPITAL OUTLAY**

Budget year 2022 the committee appropriated \$5,000 for community services/public relations equipment; same as budget year 2021.

**TOTAL 2022 BUDGET - COMMUNITY SERVICES/PUBLIC RELATIONS - \$140,000**

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

**2022 BUDGET**

**PENSION FUND**

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

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

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

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

PENSION FUND	2022 BUDGET	2021 BUDGET
<b>REVENUES</b>		
Taxes	\$3,007,375	\$820,649
Interest	200	250
<b>TOTAL REVENUES</b>	\$3,007,575	\$820,899
<b>EXPENDITURES</b>		
Pension plan contributions	\$2,982,575	\$795,899
Administrative professional fees	25,000	25,000
	\$3,007,575	\$820,899
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES), before use of fund balance reserve</b>	\$0	\$0
<b>USE OF DISTRICT RESERVES</b>	\$0	\$0
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES), after use of fund balance reserve</b>	\$0	\$0



**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

**PENSION FUND**

**REVENUES**

**TAX REVENUE TAX COLLECTIONS**

Tax revenues are anticipated to be \$3,007,375. This amount comprises the tax assessments which are based on the District's assessed valuation of \$2,122,353,225 for budget year 2022. The budget anticipates that the District will collect an additional \$2,186,726 more pension tax revenue in budget year 2022, due to the ten (10) cent pension tax increase. The tax rate for budget year 2022 is \$0.1417; \$0.1000 more than budget year 2021 (\$0.0415), per \$100 in assessed valuation.

**INTEREST**

The interest rate is significantly lower in October 2021 than the interest rate was in January 2021. Interest rates will remain lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.02% for budget year 2022. Hence, the District will conservatively budget to have the less interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$200; \$50 less than budget year 2021.

**EXPENSES**

**PENSION PLAN CONTRIBUTIONS**

The pension plan contributions are made based on the pension fund tax revenues received. Thus, this budgeted amount (\$2,982,575) is appropriated based on anticipated tax collections in budget year 2022; \$2,186,676 more than budget year 2021.

**ADMINISTRATIVE PROFESSIONAL FEES**

This amount is appropriated based on anticipated administrative professional fees are budgeted to be \$25,000 for budget year 2022; same as budget year 2021.

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

**2022 BUDGET**

**DEBT SERVICE FUND**

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

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

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

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

DEBT SERVICE FUND	2022 BUDGET	2021 BUDGET
<b>REVENUES</b>		
Taxes	\$1,655,436	\$1,535,026
Interest	450	500
<b>TOTAL REVENUES</b>	<b>\$1,655,886</b>	<b>\$1,535,526</b>
<b>EXPENDITURES</b>		
Debt Service - Principal & interest	\$1,340,681	\$1,368,369
Professional fees	1,500	1,500
	\$1,342,181	\$1,369,869
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of fund balance reserve</b>	<b>\$313,705</b>	<b>\$165,657</b>
<b>USE OF DISTRICT RESERVES</b>		
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of fund balance reserve</b>	<b>\$313,705</b>	<b>\$165,657</b>

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

**DEBT SERVICE FUND**

**REVENUES**

**TAX REVENUE TAX COLLECTIONS**

Tax revenues are anticipated to be \$1,655,436. This amount comprises the tax assessments which are based on the District's assessed valuation of \$2,122,353,225 for budget year 2022. The budget anticipates that the District will collect \$120,410 more debt service tax revenue in budget year 2022. The tax rate for budget year 2022 is \$0.0780; same as budget year 2021, per \$100 in assessed valuation. Debt service revenues are necessitated by: a) the cash balance in the debt service bank account estimated at December 31, 2021, b) the increase in assessments as mentioned herein, coupled with c) the annual debt service requirements to repay both the principal and interest in 2022 and 2023.

**INTEREST**

The interest rate is significantly lower in October 2021 than the interest rate was in January 2021. Interest rates will remain lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.02% for budget year 2022. Hence, the District will conservatively budget to have the less interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$450; \$50 less than budget year 2021.

**EXPENSES**

**DEBT SERVICE - PRINCIPAL & INTEREST**

The bond issue amortization schedules state that in budget year 2022, \$1,340,681 in principal and interest payments are required to be paid. As such, said amount is appropriated in budget year 2022 for principal and interest bond payments.

**PROFESSIONAL FEES**

This amount is appropriated based on anticipated administrative expenses to the bondholders. Administrative expenses are anticipated to be \$1,500 (includes Gilmore & Bell compliance disclosure expenses) for budget year 2022; same as budget year 2021.

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

**2022 BUDGET**

**CAPITAL PROJECTS FUND**

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

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

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

**CENTRAL COUNTY FIRE & RESCUE**  
**2022 BUDGET WORKSHEET**

CAPITAL PROJECTS FUND	2022 BUDGET	2021 BUDGET
<b>REVENUES</b>		
Interest	\$0	\$0
<b>TOTAL REVENUES</b>	\$0	\$0
<b>EXPENDITURES</b>		
Capital Assets - Buildings, Equipment, Apparatus, etc.	\$0	\$0
	\$0	\$0
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES), before use of fund balance reserve</b>	\$0	\$0
<b>USE OF DISTRICT RESERVES</b>	\$0	\$0
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES), after use of fund balance reserve</b>	\$0	\$0

**CENTRAL COUNTY FIRE & RESCUE a FIRE PROTECTION DISTRICT**  
**2022 BUDGET**

**CAPITAL PROJECTS FUND**

**REVENUES**

**INTEREST**

The interest rate is significantly lower in October 2021 than the interest rate was in January 2021. Interest rates will remain lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.02% for budget year 2022. Hence, the District will conservatively budget to have the less interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$0; same as budget year 2021.

**EXPENSES**

**CAPITAL ASSETS - BUILDINGS, EQUIPMENT, APPARATUS**

The committee agreed that the bond proceeds fund should be used to maintain, purchase and replace, buildings, equipment and apparatus in budget year 2022. As such, \$0 has been budgeted for 2022; same as budget year 2021.