

Robertson Fire Protection District

BUDGET

~

2016

Rognan & Associates

ROGNAN & ASSOCIATES
Certified Public Accountants/International Consultants
616 Applecross Ct.
Saint Louis, MO 63021
Telephone (636) 391-9831
Fax (636) 391-9835
"Client Service Driven"
Website: Rognanandassociates.com

December 29, 2015

Board of Directors
Robertson Fire Protection District
12641 Missouri Bottom Road
Hazelwood, Missouri 63042

We have compiled the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses, on a modified accrual basis, of Robertson Fire Protection District of St. Louis County, Missouri, as of and for the year ended December 31, 2016, 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 Robertson Fire Protection District.

Rognan and Associates

ROGNAN & ASSOCIATES
St. Louis, Missouri
December 29, 2015

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

SUMMARY “ALL FUNDS”

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

2016	BUDGET - ALL FUNDS					2016		
	GENERAL	AMBULANCE	General + Ambulance	DISPATCH	PENSION	BOND RETIREMENT	BOND PROCEEDS	TOTAL
REVENUES								
Tax revenue	2,323,566	1,192,057	3,515,623	85,908	343,629	359,093		4,304,253
Building and other permits	30,000		30,000					30,000
Interest	6,000	2,500	8,500	75	25	475	1,000	10,075
Ambulance calls		340,000	340,000					340,000
Miscellaneous revenue	10,000	0	10,000					10,000
Hazelwood Contract Services	2,049,029	1,059,596	3,108,625	76,373	305,492	316,646		3,807,136
Hazelwood TIF Payment	172,608	86,267	258,875	6,209	24,836	25,953		315,873
Emergency Fund Balance Reserve	0	0	0				3,500,000	3,500,000
TOTAL REVENUES	4,591,203	2,680,420	7,271,623	168,565	673,982	702,167	3,501,000	12,317,337
EXPENDITURES								
Advertising/PR	24,000	16,000	40,000					40,000
Bond retirement costs			0			463,212		463,212
Building maintenance	31,200	20,800	52,000					52,000
Dispatching costs			0	104,783				104,783
Doctors fees	14,544	9,696	24,240					24,240
Dues and subscriptions	6,153	4,102	10,255					10,255
Election expenses	0	0	0					0
Equipment and vehicle maintenance	110,000	20,000	130,000					130,000
Equipment purchases and replacement	0	0	0	63,782			1,332,000	1,395,782
Gasoline and oil	36,000	12,000	48,000					48,000
Insurance - employee	562,217	374,812	937,029					937,029
Insurance - general	246,442	164,294	410,736					410,736
Office supplies	3,600	2,400	6,000					6,000
Payroll taxes	191,726	133,467	325,193					325,193
Pension plan contributions			0		667,982			667,982
Professional fees	60,000	59,400	119,400		6,000	2,700		128,100
Salaries	2,334,694	1,630,322	3,965,016					3,965,016
Salaries - OT	171,527	114,351	285,878					285,878
Supplies	12,000	27,500	39,500					39,500
Training and education	75,000	50,000	125,000					125,000
Uniforms	29,520	19,680	49,200					49,200
Utilities	70,000	44,000	114,000					114,000
VEBA	7,380	4,920	12,300					12,300
TOTAL EXPENDITURES	3,986,004	2,707,745	6,693,748	168,565	673,982	465,912	1,332,000	9,334,207
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES), before uses	605,199	(27,325)	577,875	0	0	236,255	2,169,000	2,983,130
Overhead Transfers	(27,325)	27,325	0					0
USE OF DISTRICT RESERVES		0	0	0	0			0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES), after uses	577,875	0	577,875	0	0	236,255	2,169,000	2,983,130

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

SUMMARY

As noted by the Planning Committee (Committee) the Robertson Fire Protection District (District) is anticipated to receive \$16,194 **LESS** revenue than in budget year 2015, due to the decrease in tax assessments. 2015 was a reassessment year.

2015 - Assessments - \$299,381,054 - (Post-BOE) - COMBINED
 2014 - Assessments - \$299,910,444 - (Post-B-O-E) COMBINED

2015 - Assessments - \$143,388,984 - (Post-BOE) - Robertson area only
 2014 - Assessments - \$143,546,484 - (Post-B-O-E) Robertson area only

2015 - Assessments - \$152,992,070 - (Post-BOE) - Hazelwood contract area only
 2014 - Assessments - \$156,363,960 - (Post-B-O-E) Hazelwood contract area only

2015 - Assessments - TIF - \$47,484,780
 2014 - Assessments - TIF - \$56,560,470

The District's weighted average tax rates, per each \$100 in assessments, by fund for budget year 2016, will be as follows:

	<u>2015</u>	<u>2014</u>
General	\$1.3894	\$1.3900
Ambulance	\$0.6944	\$0.6947
Dispatching	\$0.0500	\$0.0500
Pension	\$0.2000	\$0.2000
Bond retirement	\$0.2090	\$0.2090
Total tax rate	<u>\$2.5428</u>	<u>\$2.54737</u>

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 2016 and 2017 could be regressive given the economy. Costs will continue to increase, more specifically, health insurance and fuel costs. As such, we must prepare for the future to ensure we maintain adequate reserves to endure through the economic slowdown.

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

MAINTENANCE (GENERAL) FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ANNUALIZED	BUDGET
MAINTENANCE/GENERAL	2012	2013	2014	2015	SEPT 2015	2016
				53.14%	\$4,381,819	
REVENUES						
Tax revenue	\$1,451,562	\$1,054,140	\$1,589,805	\$2,328,468	\$2,328,468	\$2,323,566
Building and other permits	63,818	46,278	33,171	30,000	63,924	30,000
Interest	11,683	9,587	5,604	6,000	8,365	6,000
Miscellaneous revenue	7,514	70,792	8,182	10,000	6,220	10,000
Hazelwood Contract Services	1,123,491	1,319,098	1,537,110	2,053,351	2,053,351	2,049,029
Hazelwood TIF Payment	108,243	152,095	111,294	111,294	172,608	172,608
Emergency Reserve						
TOTAL REVENUES	\$2,766,311	\$2,651,990	\$3,285,166	\$4,539,113	\$4,632,936	\$4,591,203
EXPENDITURES						
Advertising/PR	\$16,749	\$13,044	\$10,682	\$24,000	\$13,703	\$24,000
Building maintenance	21,146	28,628	49,854	31,200	37,784	31,200
Doctors fees	2,322	1,853	15,320	13,437	12,899	14,544
Dues and subscriptions	6,143	5,053	3,309	4,800	4,121	6,153
Election expenses			2,164	4,800	3,627	0
Equipment and vehicle maintenance	81,187	110,656	109,823	100,000	125,693	110,000
Equipment purchases and replacement	0			0	0	0
Gasoline and oil	37,714	38,332	38,478	40,000	26,373	36,000
Insurance - employee	554,095	476,104	423,413	544,240	506,729	562,217
Insurance - general	117,560	216,094	209,460	217,942	230,972	246,442
Office supplies	3,533	6,833	3,530	3,600	4,432	3,600
Payroll taxes	183,976	194,249	193,221	182,723	182,346	191,726
Professional fees	40,905	62,342	61,477	54,000	77,345	60,000
Salaries	2,207,064	2,459,378	2,395,799	2,223,610	2,122,421	2,334,694
Salaries - OT	140,670	149,050	180,493	164,930	261,181	171,527
Supplies	8,467	11,538	11,985	12,000	10,827	12,000
Training and education	63,779	60,581	26,694	75,000	44,873	75,000
Uniforms	7,569	1,735	14,337	29,520	6,059	29,520
Utilities	62,776	60,280	69,955	66,000	79,043	70,000
VEBA	14,760	7,380	7,380	7,380	7,380	7,380
TOTAL EXPENDITURES	\$3,570,405	\$3,903,130	\$3,827,274	\$3,799,182	\$3,757,809	\$3,986,004
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$804,094)	(\$1,251,140)	(\$542,108)	\$739,931	\$875,128	\$605,199
Overhead Transfer - to Ambulance Fund						(\$27,325)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES), net transfers	(\$804,094)	(\$1,251,140)	(\$542,108)	\$739,931	\$875,128	\$577,875
USE OF DISTRICT RESERVES	\$804,094	\$1,251,140	\$542,108			
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES), net transfers	\$0	\$0	\$0	\$739,931	\$875,128	\$577,875

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

MAINTENANCE (GENERAL) FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$2,323,566. This amount comprises the tax assessments (\$146,388,984 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$4,902 **LESS** tax revenue in 2016, with a conservative collection rate. The approved weighted average tax rate for budget year 2016 is \$1.3894; \$0.0006 less than the weighted average tax rate in budget year 2015 - \$1.3900.

BUILDING AND OTHER PERMITS

In 2016, the District is conservatively budgeting to collect, per the Fire Marshal's recommendation, \$30,000 in building and other permits; the same as budget year 2015. Several projects are still anticipated in 2016 as a result of the TIF projects, but the slow economy is anticipated to have an impact on building permits.

INTEREST

The interest rate is higher in October 2015 than the interest rate was in January 2015. Interest rates will remain slightly higher, on an average, than budget year 2015. As such, the consensus was to budget an average interest rate of 0.25% for 2016. Hence, the District will conservatively budget to remain the same interest earnings from monthly invested funds in 2016. Interest on investments is budgeted to be \$6,000, or the same as budget year 2015.

MISCELLANEOUS REVENUE

Miscellaneous revenue comprises a) MOFAD reimbursements, b) insurance reimbursements, c) fire reports, and d) other payments or reimbursements to the District. In 2016, the District conservatively anticipates collecting \$10,000 in miscellaneous revenue; the same as budget year 2015.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$2,049,029. This amount comprises the tax assessments (\$152,992,070 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$4,322 **LESS** tax revenue in 2016, with a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$172,608; \$61,314 more than budget year 2015.

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

MAINTENANCE (GENERAL) FUND
PAGE 2
EXPENSES

All expense categories mentioned herein as allocated between the general fund and ambulance fund are allocated to each of these respective funds on a ratio of 60% - general fund and 40% - ambulance fund. This ratio was agreed to be based on the approximate aggregate weighted value of a) number of emergency service calls for EMS; b) number of fire related or rescue calls; c) tax rates and tax revenue for each fund; and d) number of EMS personnel to total District personnel.

ADVERTISING/PR

The total advertising/PR budget for 2016 is \$24,000; the same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The current budget year anticipates that the District will issue three (3) newsletters at a cost of approximately \$3,333 per newsletter. The advertising budget also appropriates funds for PR giveaways at events, movie night supplies, BBQ supplies, Halloween candy and events, santa supplies, RFPD t-shirts, breast cancer awareness T-shirts, and other such advertising/PR expenses needed by the District.

(General \$24,000 - Ambulance - \$16,000 = \$40,000)

BUILDING MAINTENANCE

The District is budgeting to spend \$31,200 in 2016; the same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) Thus, the committee agreed to "maintain a proper and suitable environment." The budget appropriates for projects such as the sewer, maintaining overhead doors, lawn care, snow plowing and other miscellaneous building maintenance projects. All significant capital replacements will be paid with bond proceeds through the capital projects fund.

(General \$31,200 - Ambulance - \$20,800 = \$52,000)

DOCTORS FEES

The District is budgeting to spend \$14,544 in 2016; \$1,107 more than budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The budget for physicals (\$18,910), drug tests (\$3,690), flu shots (\$1,025) and TB tests (\$615) for the District personnel.

(General \$14,544 - Ambulance - \$9,696 = \$24,240)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

MAINTENANCE (GENERAL) FUND
PAGE 3

DUES AND SUBSCRIPTIONS

The committee agreed to appropriate \$6,153 for dues and subscriptions in 2016; \$1,353 more than budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions in 2016. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions.

The 2016 dues and subscriptions budget appropriates for:

\$3,000 - Missouri Association of Career Fire Protection Districts
\$2,000 - St. Louis Metro Fire Alliance
\$1,224 - IAFC - for 6 District personnel
\$1,100 - St. Louis Hazmat
\$1,000 - North County Training Association
\$ 340 - Fire department safety officers (\$85 X 4)
\$ 325 - EMS Officers Association
\$ 170 - International association of fire chiefs
\$ 150 - Missouri association of fire chiefs
\$ 150 - National fire protection association dues
\$ 100 - International Code Council
\$ 52 - Firehouse magazine
\$ 25 - Metro fire marshals
\$ 20 - Missouri chapter of IAAI
\$ 599 - Other organizations, dues and subscriptions to be identified

\$10,255 **(General \$6,153 - Ambulance - \$4,102 = \$10,255)**

ELECTION EXPENSES

The committee agreed to appropriate \$0 in 2016; \$4,800 less than budget year 2015. The budget recognizes the fact that the District will not have an election in April 2016.

(General \$0 - Ambulance - \$0 = \$0)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

MAINTENANCE (GENERAL) FUND
PAGE 4

EQUIPMENT AND VEHICLE MAINTENANCE

The current equipment and vehicle fleet is in good condition and relatively new. In 2015, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate \$110,000 for budget year 2016; \$10,000 more than budget year 2015.

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in 2016 as a priority. The committee also recognized the fact that the best financing alternative, at this time, to purchasing new replacement equipment is through utilizing the voter approved the bond proceeds/capital projects fund. Equipment purchases and replacement are being appropriated at \$0; the same as in budget year 2015.

GASOLINE AND OIL

Conservatively, the committee agreed to continue to anticipate volatile changes in fuel prices. Fuel prices appear to be somewhat volatile in 2015. As such, the committee appropriated \$36,000 in fuel costs for 2016; \$4,000 less than budget year 2015. The committee agreed that the existing fuel cards should continue to make it easier to separate fuel expenses for the general fund from the ambulance fund.

(General \$36,000 - Ambulance - \$12,000 = \$48,000)

INSURANCE - EMPLOYEE

Conservatively, the committee agreed to anticipate an increase in employee insurance. As such, the committee appropriated \$937,029 for employee health insurance, dental, disability and life insurance for 2016; \$17,977 (general fund) more than budget year 2015.

The budget breakdown for insurance - employee, net of employee reimbursements, is as follows:

\$631,279	CIGNA
250,000	HRA (Health reimbursement account)
45,000	Hartford Insurance (Disability, etc...)
10,000	Self-Insured Dental
750	Quality Benefits Fees - TPA

\$937,029 (General \$562,217 - Ambulance - \$374,812 = \$937,029)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

MAINTENANCE (GENERAL) FUND
PAGE 5

INSURANCE - GENERAL

Conservatively, the committee agreed to anticipate an increase in insurance - general. As such, the committee appropriated \$410,736 for property and casualty and MOFAD (workers' compensation) for 2016; budgeted to be \$28,500 (general fund increase) more than budget year 2015.

The budget breakdown for insurance - general is as follows:

\$347,500	MOFAD (workers' compensation)
63,236	Huntleigh McGee (ESIP - Property & Casualty/Bonds)
<hr/>	
\$410,736	(General \$246,442 - Ambulance - \$164,294 = \$410,736)
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OFFICE SUPPLIES

The committee appropriated \$3,600 for office supplies (toner cartridges, paper, etc.) in 2016; same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The office supplies budget includes office cleaning expenses paid to Jani-King.

(General \$3,600 - Ambulance - \$2,400 = \$6,000)

PAYROLL TAXES

Payroll taxes (budgeted as \$191,726) 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. The District, in the process of the meet and confer process of the CBA, has appropriated a 4% wage increase for 2016; as such, payroll taxes are \$9,003 more than budget year 2015.

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

MAINTENANCE (GENERAL) FUND
PAGE 6

PROFESSIONAL FEES

The committee appropriated \$60,000 for the following professional fees in 2016; \$6,000 more than budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The breakdown as appropriated is as follows:

\$59,800 Legal Fees, including monthly and court cases
\$26,000 Accounting Fees, including monthly and special projects
\$21,000 Mediclaims 5% (\$340,000 ambulance collections * 5% + \$4,000 postage)
\$10,000 Year-end Audit - Botz & Deal
\$ 2,000 Other (computers, etc . . .)
\$ 600 Online Benefits

\$119,400 **(General \$60,000 - Ambulance - \$59,400 = \$119,400)**

SALARIES

Salaries, in the process of the meet and confer process of the CBA, has appropriated a 4% wage increase for 2016. The District's allocation method for salaries remains the same - 60% of total monthly salaries paid by the general fund, and 40% of monthly salaries paid by the ambulance fund. Salaries include, but not limited to a) wages, b) captain promotions, c) ½% longevity coupled with d) step increases for certain employees.

(General \$2,334,694 - Ambulance - \$1,630,322 = \$3,965,016)

SALARIES - OT

Salaries - OT, in the process of the meet and confer process of the CBA, has appropriated a 4% wage increase for 2016. OT for 2016 is budgeted to be \$171,527; \$6,597 more for additional PR responsibilities than budget year 2015 (based on the meet and confer process.) The District's allocation method for salaries remains the same - 60% of total monthly salaries paid by the general fund, and 40% of monthly salaries paid by the ambulance fund.

(General \$171,527 - Ambulance - \$114,351 = \$285,878)

SUPPLIES-CLEANING & MAINTENANCE

The committee agreed to appropriate \$12,000 for 2016; the same as budget year 2015. The District will consider to strive for better prices and bulk purchases, where possible.

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

MAINTENANCE (GENERAL) FUND
PAGE 7

TRAINING AND EDUCATION

The committee agreed to continue appropriating \$3,000 in training and education, per person, in 2016. As such, the committee agreed to budget \$75,000 for training and education in 2016; the same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques.

(General \$75,000 - Ambulance - \$50,000 = \$125,000)

UNIFORMS

The committee agreed to appropriate for turn out gear, boots and \$29,520 for 60% of all clothing allowances (the ambulance fund receives the other 40%) in 2016; the same as budget year 2015.

(General \$29,520 - Ambulance - \$19,680 = \$49,200)

UTILITIES

The committee agreed to budget \$70,000 in 2016; \$4,000 more than budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) This reflects the committee's approach to be conservative and budget for an increase or decrease in utilities since utilities continue to be volatile. Certain utility companies have increased rates significantly; while others, are proposing to do the same. 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.

(General \$70,000 - Ambulance - \$44,000 = \$114,000)

VEBA

The Board agreed to allocate \$300, per employee, to establish a VEBA (\$7,380 for general and \$4,920 ambulance.). The District's allocation method for the VEBA is the same as Salaries - 60% general fund and 40% ambulance fund.

(General \$7,380 - Ambulance - \$4,920 = \$12,300)

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

AMBULANCE FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

AMBULANCE FUND	ACTUAL	ACTUAL	ACTUAL	BUDGET	ANNUALIZED	BUDGET
	2012	2013	2014	2015	SEPT	2016
					2015	
REVENUES						
Tax revenue	\$1,133,129	\$823,085	\$1,112,007	\$1,194,461	\$1,194,461	\$1,192,057
Interest	2,913	3,804	3,644	3,500	2,943	2,500
Ambulance calls	167,426	278,979	402,805	340,000	334,567	340,000
Miscellaneous revenue					200	
Hazelwood Tax Collections	875,728	1,030,959	1,108,172	1,061,733	1,061,733	1,059,596
Hazelwood TIF Payment	84,430	116,797	86,847	86,847	86,267	86,267
Emergency Reserve						
TOTAL REVENUES	\$2,263,626	\$2,253,624	\$2,713,475	\$2,686,541	\$2,680,170	\$2,680,420
EXPENDITURES						
Advertising/PR	\$13,987	\$8,696	\$17,336	\$16,000	\$2,824	\$16,000
Building maintenance	18,400	18,400	18,400	20,800	20,800	20,800
Doctors fees	13,769	2,654	9,030	8,958	10,394	9,696
Dues and subscriptions	4,435	5,575	3,137	3,200	3,400	4,102
Election expenses				3,200	0	0
Equipment and vehicle maintenance	9,061	12,339	30,097	20,000	13,437	20,000
Equipment purchases and replacement					0	0
Gasoline and oil	10,678	8,931	13,301	13,000	8,967	12,000
Insurance - employee	344,000	323,928	387,274	363,760	363,760	374,812
Insurance - general	112,000	110,342	127,449	145,294	145,294	164,294
Office supplies	4,129	4,555	1,784	2,400	123	2,400
Payroll taxes	122,810	129,274	127,810	127,248	133,602	133,467
Professional fees	48,803	44,416	53,039	65,900	52,076	59,400
Salaries	1,575,041	1,550,392	1,475,850	1,553,425	1,553,425	1,630,322
Salaries - OT	119,038	125,775	134,736	109,953	193,011	114,351
Supplies	18,559	21,447	22,273	25,000	27,396	27,500
Training and education	37,564	40,387	17,752	50,000	34,855	50,000
Uniforms	0	1,157	35	19,680	0	19,680
Utilities	42,023	40,186	47,508	44,000	44,461	44,000
VEBA	9,840	4,920	4,920	4,920	4,920	4,920
TOTAL EXPENDITURES	\$2,504,137	\$2,453,374	\$2,491,731	\$2,596,738	\$2,612,745	\$2,707,745
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$240,511)	(\$199,750)	\$221,744	\$89,803	\$67,426	(\$27,325)
Overhead Transfer - from General Fund						\$27,325
USE OF DISTRICT RESERVES	\$243,261	\$199,750			\$0	
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES), net transfers	\$0	\$0	\$221,744	\$89,803	\$67,426	\$0

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$1,192,057. This amount comprises the tax assessments (\$146,388,984 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$2,404 **LESS** tax revenue in 2016, based on a conservative collection rate. The approved weighted average tax rate for budget year 2016 is \$0.6944; \$0.0003 less than the weighted average tax rate in budget year 2015 (\$0.06947).

INTEREST

The interest rate is higher in October 2015 than the interest rate was in January 2015. Interest rates will remain slightly higher, on an average, than budget year 2015. As such, the consensus was to budget an average interest rate of 0.25% for 2016. Hence, the District will conservatively budget to have less interest earnings from monthly invested funds in 2016. Interest on investments is budgeted to be \$2,500, or \$1,000 less than budget year 2015.

AMBULANCE CALLS

The District continues to experience increases in resident and nonresident ambulance collections. As such, the EMS Officer conservatively recommends budgeting to collect \$150,000 (resident) plus an additional \$190,000 (non-resident) in 2016 for nonresident ambulance billings; conservatively budgeted to be \$340,000 total or the same as budget year 2015. The number of ambulance calls billed is anticipated to be slightly more (while dollars collected based on ordinary and customary and Medicare reimbursements are less) than budget year 2015; mainly due to the Mills mall.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$1,059,596. This amount comprises the tax assessments (\$152,992,070 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$2,137 **LESS** tax revenue in 2016, based on a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$86,267; \$580 less than budgeted in 2015.

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND
PAGE 2

EXPENSES

All expense categories mentioned herein as allocated between the general fund and ambulance fund are allocated to each of these respective funds on a ratio of 60% - general fund and 40% - ambulance fund. This ratio was agreed to be based on the approximate aggregate weighted value of a) number of emergency service calls for EMS; b) number of fire related or rescue calls; c) tax rates and tax revenue for each fund; and d) number of EMS personnel to total District personnel.

ADVERTISING/PR

The total advertising/PR budget for 2016 is \$16,000; the same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The current budget year anticipates that the District will issue three (3) newsletters at a cost of approximately \$3,333 per newsletter. The advertising budget also appropriates funds for PR giveaways at events, movie night supplies, BBQ supplies, Halloween candy and events, santa supplies, RFPD t-shirts, breast cancer awareness T-shirts, and other such advertising/PR expenses needed by the District.

(General \$24,000 - Ambulance - \$16,000 = \$40,000)

BUILDING MAINTENANCE

The District is budgeting to spend \$20,800 in 2016; the same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) Thus, the committee agreed to "maintain a proper and suitable environment." The budget appropriates for projects such as the sewer, maintaining overhead doors, lawn care, snow plowing and other miscellaneous building maintenance projects. All significant capital replacements will be paid with bond proceeds through the capital projects fund.

(General \$31,200 - Ambulance - \$20,800 = \$52,000)

DOCTORS FEES

The District is budgeting to spend \$9,696 in 2016; \$738 more than budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The budget for physicals (\$18,910), drug tests (\$3,690), flu shots (\$1,025) and TB tests (\$615) for the District personnel.

(General \$14,544 - Ambulance - \$9,696 = \$24,240)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND
PAGE 3

DUES AND SUBSCRIPTIONS

The committee agreed to appropriate \$4,102 for dues and subscriptions in 2016; \$902 more than budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions in 2016. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions.

The 2016 dues and subscriptions budget appropriates for:

- \$3,000 - Missouri Association of Career Fire Protection Districts
- \$2,000 - St. Louis Metro Fire Alliance
- \$1,224 - IAFC - for 6 District personnel
- \$1,100 - St. Louis Hazmat
- \$1,000 - North County Training Association
- \$ 340 - Fire department safety officers (\$85 X 4)
- \$ 325 - EMS Officers Association
- \$ 170 - International association of fire chiefs
- \$ 150 - Missouri association of fire chiefs
- \$ 150 - National fire protection association dues
- \$ 100 - International Code Council
- \$ 52 - Firehouse magazine
- \$ 25 - Metro fire marshals
- \$ 20 - Missouri chapter of IAAI
- \$ 599 - Other organizations, dues and subscriptions to be identified

\$10,255 **(General \$6,153 - Ambulance - \$4,102 = \$10,255)**

ELECTION EXPENSES

The committee agreed to appropriate \$0 in 2016; \$4,800 less than budget year 2015. The budget recognizes the fact that the District will not have an election in April 2016.

(General \$0 - Ambulance - \$0 = \$0)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND
PAGE 4

EQUIPMENT AND VEHICLE MAINTENANCE

The current ambulance fleet is in good condition. Certain unusual expenses occurred in 2015 - and are not expected to reoccur in 2016. As such, the committee agreed to conservatively appropriate \$20,000 for equipment and vehicle maintenance in 2016; the same as budget year 2015. The 2016 budget appropriates for:

\$ 1,500 - Helget gas (oxygen)
\$ 1,000 - EMSAR (stretcher maintenance)
\$ 500 - BEMES (EKG check and minor repairs)
\$17,000 - Vehicle and equipment repairs (5007, 5017, 5027)

\$15,000

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in 2016 as a priority. The committee also recognized the fact that the best financing alternative, at this time, to purchasing new replacement equipment is through utilizing the voter approved the bond proceeds/capital projects fund. Equipment purchases and replacement are being appropriated at \$0; the same as in budget year 2015.

GASOLINE AND OIL

Conservatively, the committee agreed to continue to anticipate volatile changes in fuel prices. Fuel prices appear to be somewhat volatile in 2015. As such, the committee appropriated \$12,000 in fuel costs for 2016; \$1,000 less than budget year 2015. The committee agreed that the existing fuel cards should continue to make it easier to separate fuel expenses for the general fund from the ambulance fund.

(General \$36,000 - Ambulance - \$12,000 = \$48,000)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND
PAGE 5

INSURANCE - EMPLOYEE

Conservatively, the committee agreed to anticipate an increase in employee insurance. As such, the committee appropriated \$937,029 for employee health insurance, dental, disability and life insurance for 2016; \$11,052 (ambulance fund) more than budget year 2015.

The budget breakdown for insurance - employee, net of employee reimbursements, is as follows:

\$631,279	CIGNA
250,000	HRA (Health reimbursement account)
45,000	Hartford Insurance (Disability, etc...)
10,000	Self-Insured Dental
750	Quality Benefits Fees - TPA
<hr/>	
\$937,029	(General \$562,217 - Ambulance - \$374,812 = \$937,029)

INSURANCE - GENERAL

Conservatively, the committee agreed to anticipate an increase in insurance - general. As such, the committee appropriated \$410,736 for property and casualty and MOFAD (workers' compensation) for 2016; budgeted to be \$19,000 (ambulance fund increase) more than budget year 2015.

The budget breakdown for insurance - general is as follows:

\$347,500	MOFAD (workers' compensation)
63,236	Huntleigh McGee (ESIP - Property & Casualty/Bonds)
<hr/>	
\$410,736	(General \$246,442 - Ambulance - \$164,294 = \$410,736)

OFFICE SUPPLIES

The committee appropriated \$2,400 for office supplies (toner cartridges, paper, etc.) in 2016; same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The office supplies budget includes office cleaning expenses paid to Jani-King.

(General \$3,600 - Ambulance - \$2,400 = \$6,000)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND
PAGE 6

PAYROLL TAXES

Payroll taxes (budgeted as \$133,467) 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. The District, in the process of the meet and confer process of the CBA, has appropriated a 4% wage increase for 2016; as such, payroll taxes are \$6,219 more than budget year 2015.

PROFESSIONAL FEES

The committee appropriated \$59,400 for the following professional fees in 2016; \$6,500 less than budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) The breakdown as appropriated is as follows:

\$59,800 Legal Fees, including monthly and court cases
\$26,000 Accounting Fees, including monthly and special projects
\$21,000 Mediclaims 5% (\$340,000 ambulance collections * 5% + \$4,000 postage)
\$10,000 Year-end Audit - Botz & Deal
\$ 2,000 Other (computers, etc . . .)
\$ 600 Online Benefits

\$119,400 (General \$60,000 - Ambulance - \$59,400 = \$119,400)

SALARIES

Salaries, in the process of the meet and confer process of the CBA, has appropriated a 4% wage increase for 2016. The District's allocation method for salaries remains the same - 60% of total monthly salaries paid by the general fund, and 40% of monthly salaries paid by the ambulance fund. Salaries include, but not limited to a) wages, b) captain promotions, c) ½% longevity coupled with d) step increases for certain employees.

(General \$2,334,694 - Ambulance - \$1,630,322 = \$3,965,016)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND
PAGE 7

SALARIES - OT

Salaries - OT, in the process of the meet and confer process of the CBA, has appropriated a 4% wage increase for 2016. OT for 2016 is budgeted to be \$114,351; \$4,398 more for additional PR responsibilities than budget year 2015 (based on the meet and confer process.) The District's allocation method for salaries remains the same - 60% of total monthly salaries paid by the general fund, and 40% of monthly salaries paid by the ambulance fund.

SUPPLIES - EMS

The committee agreed to appropriate \$27,500 for 2016; budgeted to be \$2,500 more than budget year 2015.

The 2016 budget appropriates for:

\$22,500 - Ambulance supplies

\$ 5,000 - Drug replacement, linens and other ambulance supplies

\$27,500

TRAINING AND EDUCATION

The committee agreed to continue appropriating \$3,000 in training and education, per person, in 2016. As such, the committee agreed to budget \$50,000 for training and education in 2016; the same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques.

(General \$75,000 - Ambulance - \$50,000 = \$125,000)

UNIFORMS

The committee agreed to appropriate for turn out gear, boots and \$19,680 for 60% of all clothing allowances (the ambulance fund receives the other 40%) in 2016; the same as budget year 2015.

(General \$29,520 - Ambulance - \$19,680 = \$49,200)

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

AMBULANCE FUND
PAGE 8

UTILITIES

The committee agreed to budget \$44,000 in 2016; the same as budget year 2015 (based on the fact that more expenses will be allocated 60% general and 40% ambulance, based on the aforementioned.) This reflects the committee's approach to be conservative and budget for an increase or decrease in utilities since utilities continue to be volatile. Certain utility companies have increased rates significantly; while others, are proposing to do the same. 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.

(General \$70,000 - Ambulance - \$44,000 = \$114,000)

VEBA

The Board agreed to allocate \$300, per employee, to establish a VEBA (\$7,380 for general and \$4,920 ambulance.). The District's allocation method for the VEBA is the same as Salaries - 60% general fund and 40% ambulance fund.

(General \$7,380 - Ambulance - \$4,920 = \$12,300)

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

DISPATCH FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

DISPATCH FUND	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ANNUALIZED SEPT 2015	BUDGET 2016
REVENUES						
Tax revenue	\$81,589	\$59,249	\$79,869	\$86,046	\$86,046	\$85,908
Interest	94	75	123	75	199	75
Hazelwood Tax Collections	63,091	74,206	79,754	76,500	76,500	76,373
Hazelwood TIF Payment	6,081	8,546	6,252	6,252	6,209	6,209
TOTAL REVENUES	\$150,855	\$142,076	\$165,998	\$168,873	\$168,954	\$168,565
EXPENDITURES						
Dispatching costs	\$132,840	\$171,412	\$101,179	\$104,969	\$104,969	\$104,783
Equipment purchases and replacement		28,985	15,805	63,904	2,099	63,782
TOTAL EXPENDITURES	\$132,840	\$200,397	\$116,984	\$168,873	\$107,068	\$168,565
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$18,015	(\$58,321)	\$49,014	\$0	\$61,886	\$0

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

DISPATCH FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$85,908. This amount comprises the tax assessments (\$146,388,984 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$138 LESS tax revenue in 2016, based on a conservative collection rate. The approved weighted average tax rate for budget year 2016 is \$0.0500; the same weighted average tax rate in budget year 2015.

INTEREST

The interest rate is higher in October 2015 than the interest rate was in January 2015. Interest rates will remain slightly higher, on an average, than budget year 2015. As such, the consensus was to budget an average interest rate of 0.25% for 2016. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2016. Interest on investments is budgeted to be \$75; or, the same as budget year 2015.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$76,373. This amount comprises the tax assessments (\$152,992,070 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$127 LESS tax revenue in 2016, based on a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$6,209; \$43 less than budget year 2015.

EXPENSES

DISPATCHING COSTS

The dispatching costs paid to Central County 911 (3.5 cents, per \$100 assessed valuation) are made based on the dispatch fund tax revenues received. Thus, this budgeted amount (\$104,783) is appropriated based on anticipated tax collections.

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in 2016 as a priority. The District will utilize the \$0.0150 in additional Dispatch tax assessments in 2016 to provide for communications equipment. As such, \$63,782 has been budgeted in 2016.

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

PENSION FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

PENSION FUND					ANNUALIZED	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	SEPT	BUDGET
	2012	2013	2014	2015	2015	2016
REVENUES						
Tax revenue	\$326,194	\$236,886	\$319,114	\$344,180	\$344,180	\$343,629
Interest	10	39	29	25	39	25
Hazelwood Tax Collections	252,474	296,426	318,943	306,000	306,000	305,492
Hazelwood TIF Payment	24,324	34,176	25,010	25,010	24,836	24,836
Investment Income	5175	0	0			
TOTAL REVENUES	\$608,177	\$567,527	\$663,096	\$675,215	\$675,055	\$673,982
EXPENDITURES						
Pension plan contributions	\$876,016	\$429,173	\$668,287	\$669,215	\$593,474	\$667,982
Professional fees	1,242	5,158	0	6,000	0	6,000
TOTAL EXPENDITURES	\$877,258	\$434,331	\$668,287	\$675,215	\$593,474	\$673,982
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$269,081)	\$133,196	(\$5,191)	\$0	\$81,581	\$0

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

PENSION FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$343,629. This amount comprises the tax assessments (\$146,388,984 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$551 LESS tax revenue in 2016, based on a conservative collection rate. The approved weighted average tax rate for budget year 2016 is \$0.2000; the same weighted average tax rate in budget year 2015.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$305,492. This amount comprises the tax assessments (\$152,992,070 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$508 LESS tax revenue in 2016, based on a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$24,836; \$174 less than budget year 2015.

INTEREST

The interest rate is higher in October 2015 than the interest rate was in January 2015. Interest rates will remain slightly higher, on an average, than budget year 2015. As such, the consensus was to budget an average interest rate of 0.25% for 2016. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2016. Interest on investments is budgeted to be \$25; or, the same as budget year 2015.

EXPENSES

PENSION PLAN CONTRIBUTIONS

The pension plan contributions are made based on the pension fund tax revenues received. Thus, this budgeted amount (\$667,982) is appropriated based on anticipated tax collections.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the pension plan. Administrative expenses are anticipated to be \$6,000 in 2016; the same as budget year 2015.

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

BOND RETIREMENT (DEBT SERVICE) FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

BOND RETIREMENT	ACTUAL	ACTUAL	ACTUAL	BUDGET	ANNUALIZED	BUDGET
	2012	2013	2014	2015	SEPT	BUDGET
					2015	2016
REVENUES						
Tax revenue	\$341,233	\$247,989	\$335,220	\$359,668	\$359,668	\$359,093
Interest	894	680	484	500	477	475
Hazelwood Tax Collections	263,417	310,816	333,680	317,177	317,177	316,646
Hazelwood TIF Payment	25,419	34,643	26,135	26,135	25,953	25,953
TOTAL REVENUES	\$630,963	\$594,128	\$695,519	\$703,480	\$703,275	\$702,167
EXPENDITURES						
Bond Retirement costs	\$841,613	\$809,235	\$815,044	\$815,231	\$815,231	\$463,212
Professional fees	1,310	1,450	6,900	1,500	5,470	2,700
TOTAL EXPENDITURES	\$842,923	\$810,685	\$821,944	\$816,731	\$820,701	\$465,912
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES), before uses	(\$211,960)	(\$216,557)	(\$126,425)	(\$113,251)	(\$117,426)	\$236,255
USE OF DISTRICT RESERVES	\$211,960	\$216,557	\$126,425	\$113,251	\$117,426	
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES), after uses	\$0	\$0	\$0	\$0	\$0	\$236,255

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

BOND RETIREMENT FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$359,093. This amount comprises the tax assessments (\$146,388,984 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$575 LESS tax revenue in 2016, based on a conservative collection rate. The approved weighted average tax rate for budget year 2016 is \$0.2090; the same weighted average tax rate in budget year 2015. The decrease in revenues was necessitated by a) the cash balance in the bond retirement account estimated at December 31, 2015; b) the decreasing assessments as mentioned herein; coupled with c) the annual debt service requirements to repay both the principal and interest in 2016 and 2017.

INTEREST

The interest rate is higher in October 2015 than the interest rate was in January 2015. Interest rates will remain slightly higher, on an average, than budget year 2015. As such, the consensus was to budget an average interest rate of 0.25% for 2016. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2016. Interest on investments is budgeted to be \$475; or, the same as budget year 2015.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$316,646. This amount comprises the tax assessments (\$152,992,070 - Post B-O-E) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$531 LESS tax revenue in 2016, based on a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$25,953; \$182 less than budget year 2015.

EXPENSES

BOND RETIREMENT-PRINCIPAL

The 2016 bond issue amortization schedules state that \$300,000 in principal payments is required to be paid. As such, \$300,000 is properly appropriated in the 2016 budget.

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

BOND RETIREMENT FUND
PAGE 2

BOND RETIREMENT-INTEREST

The 2016 bond issue amortization schedules state that \$163,212 in interest payments is required to be paid. As such, \$163,212 is properly appropriated in the 2016 budget.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the bond retirement fund. Administrative expenses (mainly paid to BNY Trust - disseminating agent and Gilmore & Bell for bond compliance work) are anticipated to be \$2,700 in 2016; \$1,200 more than budget year 2015.

ROBERTSON FIRE PROTECTION DISTRICT

2016 BUDGET

CAPITAL PROJECTS (BOND PROCEEDS)

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

CAPITAL PROJECTS (BOND PROCEEDS)	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ANNUALIZED SEPT 2015	BUDGET 2016
REVENUES						
Interest	\$2,038	\$4,405	\$2,032	\$1,000	\$1,364	\$1,000
Emergency - Fund Balance Reserve		1,516,501	\$0		0	3,500,000
TOTAL REVENUES	\$2,038	\$1,520,906	\$2,032	\$1,000	\$1,364	\$3,501,000
EXPENDITURES						
Capital assets, building & equipment purchases	\$180,036	\$1,459,729	\$632,758	\$500,000	\$50,547	\$1,332,000
Professional fees	0	0	0		0	
TOTAL EXPENDITURES	\$180,036	\$1,459,729	\$632,758	\$500,000	\$50,547	\$1,332,000
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES), before uses	(\$177,998)	\$61,177	(\$630,726)	(\$499,000)	(\$49,183)	\$2,169,000
USE OF DISTRICT RESERVES	\$177,998		\$630,726	\$499,000	\$49,183	
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES), after uses	\$0	\$61,177	\$0	\$0	\$0	\$2,169,000

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	2016	2017	2018	2019	TOTAL
Pumper	\$787,000				\$787,000
Rescue tools	75,000				75,000
Staff Vehicles	140,000		35,000		175,000
Ambulance	225,000	225,000	240,000		690,000
SCBA Fill Station		55,000			55,000
SCBAs		150,000			150,000
Turnout Gear			125,000		125,000
Ladder				1,200,000	1,200,000
HVAC	100,000				100,000
Parking Lot		75,000			75,000
Trailer	5,000				5,000
Security System			50,000		50,000
Roof + HVAC		100,000			100,000
	\$1,332,000	\$605,000	\$450,000	\$1,200,000	\$3,587,000

ROBERTSON FIRE PROTECTION DISTRICT
2016 BUDGET

CAPITAL PROJECTS (BOND PROCEEDS)

REVENUES

INTEREST

The interest rate is higher in October 2015 than the interest rate was in January 2015. Interest rates will remain slightly higher, on an average, than budget year 2015. As such, the consensus was to budget an average interest rate of 0.25% for 2016. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in 2016. Interest on investments is budgeted to be \$1,000; or, the same as budget year 2015.

BOND PROCEEDS

The District anticipates issuing a \$3,500,000 bond (the remainder of the \$10,000,000 bond authorized by the voters) in January 2016. As such, \$3,500,000 is budgeted for miscellaneous revenue - bond proceeds in budget year 2016.

EXPENSES

CAPITAL ASSETS - BUILDINGS, EQUIPMENT PURCHASES AND REPLACEMENT

The committee agreed that the bond proceeds fund should be used to purchase and replace new equipment, vehicles and apparatus in 2016. As such, \$1,332,000 has been budgeted for 2016 to purchase and/or replace equipment, vehicles and apparatus, as needed.