

Robertson
Fire Protection District

BUDGET
~
2022

Rognan & Associates

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December 28, 2021

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, 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 Robertson Fire Protection District.

DRAFT

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

ROBERTSON FIRE PROTECTION DISTRICT

2022 BUDGET

SUMMARY "ALL FUNDS"

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

2022	BUDGET - ALL FUNDS				2022			
	GENERAL	AMBULANCE	General + Ambulance	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROCEEDS	TOTAL
REVENUES								
Tax revenue	\$2,397,958	\$1,218,920	\$3,616,878	\$85,738	\$345,401	\$527,982		\$4,575,999
Building and other permits	125,000		125,000					125,000
Interest	5,000	250	5,250	10	0	100	2,000	7,360
Ambulance calls		320,000	320,000					320,000
Miscellaneous revenue	25,000	0	25,000					25,000
Hazelwood Contract Services	2,657,167	1,328,242	3,985,409	95,076	382,507	583,743		5,046,735
Hazelwood TIF Payment	119,516	59,442	178,958	4,307	17,206	25,034		225,505
GEMT Revenue		300,000	300,000					300,000
TOTAL REVENUES	\$5,329,641	\$3,226,854	\$8,556,495	\$185,131	\$745,114	\$1,136,859	\$2,000	\$10,625,599
EXPENDITURES								
Advertising/PR	\$36,000	\$24,000	\$60,000					\$60,000
Debt service expenses			0			926,685		926,685
Building maintenance	36,000	24,000	60,000					60,000
Dispatching costs			0	150,000				150,000
Doctors fees	19,200	12,800	32,000					32,000
Dues and subscriptions	7,750	5,160	12,910					12,910
Election expenses	0	0	0					0
Equipment and vehicle maintenance	160,000	70,000	230,000					230,000
Equipment purchases and replacement	0	0	0	35,131			1,000,000	1,035,131
Gasoline and oil	30,000	20,000	50,000					50,000
Insurance - employee	754,000	503,000	1,257,000					1,257,000
Insurance - general	360,000	240,000	600,000					600,000
Office supplies	3,600	2,400	6,000					6,000
Payroll taxes	216,113	141,525	357,638					357,638
Pension plan contributions			0		739,114	3,400		739,114
Professional fees	115,000	76,000	191,000		6,000			200,400
Professional fees - GEMT		111,000	111,000					111,000
Salaries	2,625,000	1,700,000	4,325,000					4,325,000
Salaries - OT	200,000	150,000	350,000					350,000
Supplies	10,000	40,000	50,000					50,000
Training and education	105,000	70,000	175,000					175,000
Uniforms	12,000	8,000	20,000					20,000
Utilities	75,000	45,000	120,000					120,000
VEBA	7,740	5,160	12,900					12,900
TOTAL EXPENDITURES	\$4,772,403	\$3,248,045	\$8,020,448	\$185,131	\$745,114	\$930,085	\$1,000,000	\$10,980,778
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES), before uses	\$557,239	(\$21,191)	\$536,048	\$0	\$0	\$206,774	(\$998,000)	(\$255,178)
Overhead Transfers	(\$21,191)	\$21,191	\$0					\$0
USE OF DISTRICT RESERVES	0	0	0	0	0		\$998,000	\$998,000
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES), after uses	\$536,048	\$0	\$536,048	\$0	\$0	\$206,774	\$0	\$742,822

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

SUMMARY

As noted by the Planning Committee (Committee) the Robertson Fire Protection District (District) is anticipated to receive **MORE** revenue than budget year 2022, due to the increase in tax assessments. 2021 was a reassessment year.

2021 - Assessments - \$382,036,195 - (Post-BOE) - COMBINED

2020 - Assessments - \$353,936,416 - (Post-BOE) - COMBINED

2021 - Assessments - \$181,437,325 - (Post-BOE) - Robertson area only

2020 - Assessments - \$181,060,536 - (Post-BOE) - Robertson area only

2021 - Assessments - \$200,598,870 - (Post-BOE) - Hazelwood contract area only

2020 - Assessments - \$172,875,880 - (Post-BOE) - Hazelwood contract area only

2021 - Assessments - TIF - \$42,768,650

2020 - Assessments - TIF - \$42,889,980

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

	<u>Tax Year 2021</u>	<u>Tax Year 2020</u>
General	\$1.3232	\$1.3900
Ambulance	\$0.6667	\$0.6911
Dispatching	\$0.0473	\$0.0500
Pension	\$0.1905	\$0.2000
Debt service	\$0.2910	\$0.2910
Total tax rate	<u>\$2.5187</u>	<u>\$2.6221</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 2022 and 2023 could be regressive given the economy and pandemic. Costs will continue to increase, more specifically, health insurance, workers compensation and fuel costs. As such, we must prepare for the future to ensure we maintain adequate reserves to endure through the economic slowdown and pandemic.

ROBERTSON FIRE PROTECTION DISTRICT

2022 BUDGET

GENERAL FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

GENERAL FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ANNUALIZED OCT 31, 2021	BUDGET 2021	BUDGET 2022
REVENUES						
Tax revenue	\$2,236,607	\$2,000,062	\$2,424,440	\$2,369,317	\$2,340,811	\$2,397,958
Building and other permits	193,128	154,962	151,586	209,520	30,000	125,000
Interest	25,754	31,207	10,608	5,964	12,000	5,000
Miscellaneous revenue	32,418	20,698	7,500	1,201	10,000	25,000
Hazelwood Contract Services	367,683	2,043,515	2,102,702	3,334,626	2,392,424	2,657,167
Hazelwood TIF Payment	126,057	100,553	144,491	119,516	177,045	119,516
TOTAL REVENUES	\$2,981,647	\$4,350,997	\$4,841,327	\$6,040,144	\$4,962,280	\$5,329,641
EXPENDITURES						
Advertising/PR	\$19,505	\$23,997	\$23,083	\$24,760	\$24,000	\$36,000
Building maintenance	19,381	33,651	14,363	36,280	31,200	36,000
Doctors fees	10,562	2,872	2,142	2,864	16,000	19,200
Dues and subscriptions	4,250	2,832	3,205	4,290	7,750	7,750
Election expenses	0	744	0	2,941	7,200	0
Equipment and vehicle maintenance	85,198	89,656	134,105	149,866	130,000	160,000
Equipment purchases and replacement	0	0	479	0	0	0
Gasoline and oil	29,922	28,172	17,563	23,622	30,000	30,000
Insurance - employee	476,242	501,705	404,993	601,345	753,887	754,000
Insurance - general	272,595	189,693	284,215	245,920	275,000	360,000
Office supplies	7,396	3,634	3,277	3,617	3,600	3,600
Payroll taxes	183,654	199,241	206,477	219,669	197,478	216,113
Professional fees	208,805	322,577	95,635	115,865	100,000	115,000
Salaries	2,224,662	2,410,135	2,548,405	2,542,025	2,404,735	2,625,000
Salaries - OT	162,503	184,017	218,139	329,464	176,672	200,000
Supplies	5,535	3,470	7,686	6,427	12,000	10,000
Training and education	19,996	30,028	30,081	40,247	75,000	105,000
Uniforms	2,020	68	2,554	5,172	29,520	12,000
Utilities	68,996	68,552	75,257	66,925	70,000	75,000
VEBA	61,475	61,475	101,457	76,244	64,696	7,740
TOTAL EXPENDITURES	\$3,862,697	\$4,156,519	\$4,173,116	\$4,497,442	\$4,408,738	\$4,772,403
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$881,050)	\$194,478	\$668,211	\$1,542,702	\$553,542	\$557,239
Overhead Transfer - to Ambulance Fund			\$0		(\$175,490)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net transfers	(\$881,050)	\$194,478	\$668,211	\$1,542,702	\$378,052	\$536,048
USE OF DISTRICT RESERVES	\$881,050	\$0	\$0	\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net transfers	\$0	\$194,478	\$668,211	\$1,542,702	\$378,052	\$536,048

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

GENERAL FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$2,397,958. This amount comprises the tax assessments (\$181,437,325 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$57,147 **MORE** general fund tax revenue in budget year 2022, with a conservative collection rate. The approved weighted average tax rate for budget year 2022 is \$1.3232; \$0.0668 less than the weighted average tax rate in budget year 2021 - \$1.3900.

BUILDING AND OTHER PERMITS

In 2022, the District is conservatively budgeting to collect, per the Fire Marshal's recommendation, \$125,000 in building and other permits; \$95,000 more than budget year 2021. Several projects are still anticipated in 2022 as a result of the Logistics park in Hazelwood, but the slow economy and pandemic is anticipated to have an impact on building permits.

INTEREST

The interest rate is higher in October 2021 than the interest rate was in January 2021. Interest rates will remain slightly lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.20% for budget year 2022. Hence, the District will conservatively budget to have decreased interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$5,000; \$7,000 less than budget year 2021.

MISCELLANEOUS REVENUE

Miscellaneous revenue comprises a) MOFAD reimbursements, b) insurance reimbursements, c) sale of assets, and d) other payments or reimbursements to the District. In budget year 2021, the District conservatively anticipates collecting \$25,000 in miscellaneous revenue resulting from the sale of a staff vehicle; \$15,000 more than budget year 2021.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$2,657,167. This amount comprises the tax assessments (\$200,598,870 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$264,743 **MORE** tax revenue in budget year 2022, with a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$119,516; \$57,529 less than budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

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 2022 is \$36,000; \$12,000 more than budget year 2021. The current budget year anticipates that the District will consider issuing newsletters. 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 \$36,000 - Ambulance - \$24,000 = \$60,000)

BUILDING MAINTENANCE

The District is budgeting to spend \$36,000 in 2022; \$4,800 more than budget year 2021. 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 through the capital projects (bond) fund.

(General \$36,000 - Ambulance - \$24,000 = \$60,000)

DOCTORS FEES

The District is budgeting to spend \$19,200 in 2022; \$3,200 more than budget year 2021. The budget for physicals (\$25,000), drug tests (\$4,000), flu shots (\$2,000) and TB tests (\$1,000) for the District personnel.

(General \$19,200 - Ambulance - \$12,800 = \$32,000)

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

GENERAL FUND
PAGE 3

DUES AND SUBSCRIPTIONS

The committee agreed to appropriate \$7,750 for dues and subscriptions in budget year 2022; same as budget year 2021. The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions in budget year 2022. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions.

The 2022 dues and subscriptions budget appropriates for:

\$3,500 - Missouri Association of Career Fire Protection Districts
\$3,000 - North County Training Association
\$2,250 - Backstoppers
\$1,224 - IAFC - for 6 District personnel
\$1,100 - St. Louis Hazmat
\$ 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
\$ 504 - Other organizations, dues and subscriptions to be identified

\$12,910 **(General \$7,750 - Ambulance - \$5,160 = \$12,910)**

ELECTION EXPENSES

The committee agreed to appropriate \$0 in budget year 2022; \$7,200 less than budget year 2021. The budget recognizes the fact that the District is not considering any ballot initiative or election in budget year 2022.

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

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

GENERAL FUND
PAGE 4

EQUIPMENT AND VEHICLE MAINTENANCE

The current equipment and vehicle fleet is aging and in need of capital replacement at some point in time. In 2021, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate \$160,000 for budget year 2022; \$30,000 more than budget year 2021.

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in budget year 2022 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 capital projects (bond) fund. As such, equipment purchases and replacement are being appropriated at \$0; same as in budget year 2021.

GASOLINE AND OIL

Conservatively, the committee agreed to continue to anticipate volatile changes in fuel prices. Fuel prices appear to be somewhat volatile in 2021. As such, the committee appropriated \$30,000 in fuel costs for budget year 2022; same as budget year 2021. 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 \$30,000 - Ambulance - \$20,000 = \$50,000)

INSURANCE - EMPLOYEE

Conservatively, the committee agreed to anticipate an increase in employee insurance. As such, the committee appropriated \$1,257,000 for employee health insurance, dental, disability and life insurance for budget year 2022; \$113 (general fund) more than budget year 2021.

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

\$ 911,250 - Machinists
300,000 - HRA (Health reimbursement account)
45,000 - Hartford Insurance (Disability, etc...)
750 - Flex Benefits Fee - TPA

\$1,257,000

(General \$754,000 - Ambulance - \$503,000 = \$1,257,000)

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

GENERAL FUND
PAGE 5

INSURANCE - GENERAL

Conservatively, the committee agreed to anticipate a significant increase in insurance - general; mainly due to the significant increase in the workers compensation MOD factor. As such, the committee appropriated \$360,000 for property and casualty and MOFAD (workers compensation) for budget year 2022; budgeted to be \$85,000 (general fund increase) more than budget year 2021.

The budget breakdown for insurance - general is as follows:

\$530,000	MOFAD (workers' compensation)
70,000	Huntleigh McGee (ESIP - Property & Casualty/Bonds)
<hr/>	
\$600,000	(General \$360,000 - Ambulance - \$240,000 = \$600,000)
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OFFICE SUPPLIES

The committee appropriated \$3,600 for office supplies (toner cartridges, paper, etc.) in budget year 2022; same as budget year 2021.

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

PAYROLL TAXES

Payroll taxes (budgeted as \$216,113) 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 meeting and conferring in regard to CBA, and had agreed to a wage freeze since budget year 2018; as such, payroll taxes are \$18,635 more than budget year 2021.

(General \$216,113 - Ambulance - \$141,525 = \$357,638)

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

GENERAL FUND
PAGE 6

PROFESSIONAL FEES

The committee appropriated \$115,000 for the following professional fees in budget year 2022; \$15,000 more than budget year 2021. The breakdown as appropriated is as follows:

\$103,400 - Legal Fees, including monthly and court cases and deductibles
\$ 32,500 - Accounting Fees, including monthly and special projects
\$ 20,000 - Mediclaims 5% (\$320,000 ambulance collections * 5% + \$4,000 postage)
\$ 16,000 - Burton-Liese
\$ 12,000 - Year-end Audit - Botz & Deal
\$ 4,500 - General Counsel LLC
\$ 2,000 - Other (computers, etc . . .)
\$ 600 - Online Benefits

\$191,000 **(General \$115,000 - Ambulance - \$76,000 = \$191,000)**

SALARIES

The District is in the process of meeting and conferring in regard to CBA, and had agreed to a wage freeze since budget year 2018. 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. The committee appropriated \$2,625,000 for general fund salaries in budget year 2022; \$220,265 more than budget year 2021.

(General \$2,625,000 - Ambulance - \$1,700,000 = \$4,325,000)

SALARIES - OT

The District is in the process of meeting and conferring in regard to CBA, and had agreed to a wage freeze since budget year 2018. The District's allocation method for salaries - OT remains the same - 60% of total monthly salaries paid by the general fund, and 40% of monthly salaries paid by the ambulance fund. The committee appropriated \$200,000 for general fund salaries - OT in budget year 2022; \$23,328 more than budget year 2021.

(General \$200,000 - Ambulance - \$150,000 = \$350,000)

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

GENERAL FUND
PAGE 7

SUPPLIES-CLEANING & MAINTENANCE

The committee agreed to appropriate \$10,000 for budget year 2022; \$2,000 less than budget year 2021. The District will consider to strive for better prices and bulk purchases, where possible.

TRAINING AND EDUCATION

The committee agreed to continue appropriating \$3,000 in training and education, per person, in budget year 2022. As such, the committee agreed to budget \$105,000 for training and education in budget year 2022; \$30,000 more than budget year 2021. 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 \$105,000 - Ambulance - \$70,000 = \$175,000)

UNIFORMS

The committee agreed to appropriate for station wear and uniforms totaling \$12,000 in budget year 2022; \$17,520 less than budget year 2021.

(General \$12,000 - Ambulance - \$8,000 = \$20,000)

UTILITIES

The committee agreed to budget \$75,000 in 2022; \$5,000 more than budget year 2021. This reflects the committee's approach to be conservative and budget for an increase 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 \$75,000 - Ambulance - \$45,000 = \$120,000)

VEBA

The Board agreed to allocate \$300, per employee, to establish a VEBA - \$7,740 for general and \$5,160 ambulance. As such, the committee agreed to appropriate \$7,740 in budget year 2022 for the general fund VEBA; \$56,956 less than budget year 2021.

(General \$7,740 - Ambulance - \$5,160 = \$12,900)

TRANSFER FROM GENERAL FUND TO AMBULANCE FUND

Since the ambulance fund is prohibited from a deficit by statute, the general fund will transfer to the ambulance fund \$21,191 in budget year 2022; \$154,299 more than budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT

2022 BUDGET

AMBULANCE FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

AMBULANCE FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ANNUALIZED OCT 31, 2021	BUDGET 2021	BUDGET 2022
REVENUES						
Tax revenue	\$1,113,791	\$991,306	\$1,221,977	\$1,185,959	\$1,185,959	\$1,218,920
Interest	15,349	12,311	1,730	364	7,500	250
Ambulance calls	336,225	333,014	298,745	372,598	320,000	320,000
Miscellaneous revenue	433	959	5,056	361	0	0
Hazelwood Tax Collections	182,912	1,021,557	1,059,264	1,658,659	1,180,094	1,328,242
Hazelwood TIF Payment	62,710	50,267	72,809	59,442	88,075	59,442
GEMT Revenue	0	0	455,950	459,374	0	300,000
TOTAL REVENUES	\$1,711,420	\$2,409,414	\$3,115,531	\$3,736,756	\$2,781,628	\$3,226,854
EXPENDITURES						
Advertising/PR	\$10,518	\$13,844	\$9,960	\$16,507	\$16,000	\$24,000
Building maintenance	7,734	21,685	20,800	24,186	20,800	24,000
Doctors fees	2,209	640	1,920	2,398	10,800	12,800
Dues and subscriptions	3,335	1,888	3,520	4,875	5,160	5,160
Election expenses	0	750	0	0	4,800	0
Equipment and vehicle maintenance	22,456	39,568	22,496	37,026	40,000	70,000
Equipment purchases and replacement	0	0	0	0	0	0
Gasoline and oil	10,332	10,901	7,042	12,875	12,000	20,000
Insurance - employee	455,002	415,876	502,592	400,896	502,592	503,000
Insurance - general	178,201	117,569	125,846	163,813	178,482	240,000
Office supplies	2,083	2,408	1,057	2,412	2,400	2,400
Payroll taxes	122,436	132,827	137,651	138,016	137,471	141,525
Professional fees	66,000	74,199	50,861	47,948	66,000	76,000
Professional fees - GEMT	0	0	166,559	158,214	0	111,000
Salaries	1,539,439	1,666,305	1,638,154	1,579,379	1,679,231	1,700,000
Salaries - OT	120,874	136,036	155,660	224,758	117,782	150,000
Supplies - EMS	22,408	25,225	28,069	28,230	45,000	40,000
Training and education	14,671	12,062	25,654	25,592	50,000	70,000
Uniforms	1,258	0	827	3,449	19,680	8,000
Utilities	33,104	28,081	21,197	38,338	44,000	45,000
VEBA	4,920	4,920	4,920	4,920	4,920	5,160
TOTAL EXPENDITURES	\$2,616,979	\$2,704,784	\$2,924,785	\$2,913,832	\$2,957,118	\$3,248,045
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$905,559)	(\$295,370)	\$190,746	\$822,925	(\$175,490)	(\$21,191)
Overhead Transfer - from General Fund	\$0	\$0	\$0	\$0	\$175,490	\$21,191
USE OF DISTRICT RESERVES	\$905,559	\$295,370	\$0	\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net transfers	\$0	\$0	\$0	\$822,925	\$0	\$0

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND

REVENUES

TAX REVENUE

TAX REVENUE

Tax revenues are anticipated to be \$1,218,920. This amount comprises the tax assessments (\$181,437,325 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$32,961 **MORE** general fund tax revenue in budget year 2022, with a conservative collection rate. The approved weighted average tax rate for budget year 2022 is \$0.6667; \$0.0244 less than the weighted average tax rate in budget year 2021 - \$0.6911.

INTEREST

The interest rate is higher in October 2021 than the interest rate was in January 2021. Interest rates will remain slightly lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.20% for budget year 2022. Hence, the District will conservatively budget to have decreased interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$250; \$7,250 less than budget year 2021.

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 \$170,000 (non-resident) in 2022 for nonresident ambulance billings; conservatively budgeted to be \$320,000; same as budget year 2021. 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 2021.

MISCELLANEOUS REVENUE

Miscellaneous revenue comprises a) MOFAD reimbursements, b) insurance reimbursements, c) sale of assets, and d) other payments or reimbursements to the District. In budget year 2022, the District conservatively anticipates collecting \$0 in miscellaneous revenue; same as budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND
PAGE 2

REVENUES - CONTINUED

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$1,328,242. This amount comprises the tax assessments (\$200,598,870 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$148,148 **MORE** tax revenue in budget year 2022, with a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$59,442; \$28,633 **LESS** than budget year 2021.

GEMT REVENUE

The committee agreed to appropriate \$300,000 in budget year 2022; \$300,000 more than budget year 2021.

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 2022 is \$24,000; \$8,000 more than budget year 2021. The current budget year anticipates that the District will consider issuing newsletters. 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 \$36,000 - Ambulance - \$24,000 = \$60,000)

BUILDING MAINTENANCE

The District is budgeting to spend \$24,000 in 2022; \$3,200 more than budget year 2021. 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 through the capital projects (bond) fund.

(General \$36,000 - Ambulance - \$24,000 = \$60,000)

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND
PAGE 3

DOCTORS FEES

The District is budgeting to spend \$12,800 in 2022; \$2,000 more than budget year 2021. The budget for physicals (\$25,000), drug tests (\$4,000), flu shots (\$2,000) and TB tests (\$1,000) for the District personnel.

(General \$19,200 - Ambulance - \$12,800 = \$32,000)

DUES AND SUBSCRIPTIONS

The committee agreed to appropriate \$5,160 for dues and subscriptions in budget year 2022; same as budget year 2021. The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions in budget year 2022. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions.

The 2022 dues and subscriptions budget appropriates for:

- \$3,500 - Missouri Association of Career Fire Protection Districts
- \$3,000 - North County Training Association
- \$2,250 - Backstoppers
- \$1,224 - IAFC - for 6 District personnel
- \$1,100 - St. Louis Hazmat
- \$ 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
- \$ 504 - Other organizations, dues and subscriptions to be identified

\$12,910 **(General \$7,750 - Ambulance - \$5,160 = \$12,910)**

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND
PAGE 4

ELECTION EXPENSES

The committee agreed to appropriate \$0 in budget year 2022; \$4,800 less than budget year 2021. The budget recognizes the fact that the District is not considering any ballot initiative or election in budget year 2022.

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

EQUIPMENT AND VEHICLE MAINTENANCE

The current equipment and vehicle fleet is aging and in need of capital replacement at some point in time. In 2021, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate \$70,000 for budget year 2022; \$30,000 more than budget year 2021. The 2022 budget appropriates for:

\$67,000 - Vehicle and equipment repairs (5007, 5017, 5027)
\$ 1,500 - Helget gas (oxygen)
\$ 1,000 - EMSAR (stretcher maintenance)
\$ 500 - BEMES (EKG check and minor repairs)

\$70,000

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in budget year 2022 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 capital projects (bond) fund. As such, equipment purchases and replacement are being appropriated at \$0; same as in budget year 2021.

GASOLINE AND OIL

Conservatively, the committee agreed to continue to anticipate volatile changes in fuel prices. Fuel prices appear to be somewhat volatile in 2021. As such, the committee appropriated \$20,000 in fuel costs for budget year 2022; \$8,000 more than budget year 2021. 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 \$30,000 - Ambulance - \$20,000 = \$50,000)

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND
PAGE 5

INSURANCE - EMPLOYEE

Conservatively, the committee agreed to anticipate an increase in employee insurance. As such, the committee appropriated \$1,257,000 for employee health insurance, dental, disability and life insurance for budget year 2022; \$408 (ambulance fund) more than budget year 2021.

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

\$ 911,250 - Machinists
300,000 - HRA (Health reimbursement account)
45,000 - Hartford Insurance (Disability, etc...)
750 - Flex Benefits Fee - TPA

\$1,257,000 **(General \$754,000 - Ambulance - \$503,000 = \$1,257,000)**

INSURANCE - GENERAL

Conservatively, the committee agreed to anticipate a significant increase in insurance - general; mainly due to the significant increase in the workers compensation MOD factor. As such, the committee appropriated \$240,000 for property and casualty and MOFAD (workers compensation) for budget year 2022; budgeted to be \$61,518 (ambulance fund increase) more than budget year 2021.

The budget breakdown for insurance - general is as follows:

\$530,000 MOFAD (workers' compensation)
70,000 Huntleigh McGee (ESIP - Property & Casualty/Bonds)

\$600,000 **(General \$360,000 - Ambulance - \$240,000 = \$600,000)**

OFFICE SUPPLIES

The committee appropriated \$2,400 for office supplies (toner cartridges, paper, etc.) in budget year 2022; same as budget year 2021.

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

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND
PAGE 6

PAYROLL TAXES

Payroll taxes (budgeted as \$141,525) 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 meeting and conferring in regard to CBA, and had agreed to a wage freeze since budget year 2018; as such, payroll taxes are \$4,054 more than budget year 2021.

(General \$216,113 - Ambulance - \$141,525 = \$357,638)

PROFESSIONAL FEES

The committee appropriated \$76,000 for the following professional fees in budget year 2022; \$10,000 more than budget year 2021.

The 2022 budget breakdown as appropriated is as follows:

\$103,400 - Legal Fees, including monthly and court cases and deductibles
\$ 32,500 - Accounting Fees, including monthly and special projects
\$ 20,000 - Mediclaims 5% (\$320,000 ambulance collections * 5% + \$4,000 postage)
\$ 16,000 - Burton-Liese
\$ 12,000 - Year-end Audit - Botz & Deal
\$ 4,500 - General Counsel LLC
\$ 2,000 - Other (computers, etc . . .)
\$ 600 - Online Benefits

\$191,000 **(General \$115,000 - Ambulance - \$76,000 = \$191,000)**

PROFESSIONAL FEES - GEMT

The committee appropriated \$111,000 for professional fees - GEMT in budget year 2022; \$111,000 more than budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND
PAGE 7

SALARIES

The District is in the process of meeting and conferring in regard to CBA, and had agreed to a wage freeze since budget year 2018. 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. The committee appropriated \$1,700,000 for ambulance fund salaries in budget year 2022; \$20,769 more than budget year 2021.

(General \$2,625,000 - Ambulance - \$1,700,000 = \$4,325,000)

SALARIES - OT

The District is in the process of meeting and conferring in regard to CBA, and had agreed to a wage freeze since budget year 2018. The District's allocation method for salaries - OT remains the same - 60% of total monthly salaries paid by the general fund, and 40% of monthly salaries paid by the ambulance fund. The committee appropriated \$150,000 for ambulance fund salaries - OT in budget year 2022; \$32,218 more than budget year 2021.

(General \$200,000 - Ambulance - \$150,000 = \$350,000)

SUPPLIES - EMS

The committee agreed to appropriate \$40,000 for supplies -EMS for budget year 2022; \$5,000 less than budget year 2021. The 2022 budget appropriates for:

\$35,000 - Ambulance supplies

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

\$40,000

TRAINING AND EDUCATION

The committee agreed to continue appropriating \$3,000 in training and education, per person, in budget year 2022. As such, the committee agreed to budget \$70,000 for training and education in budget year 2022; \$20,000 more than budget year 2021. 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 \$105,000 - Ambulance - \$70,000 = \$175,000)

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

AMBULANCE FUND
PAGE 8

UNIFORMS

The committee agreed to appropriate for station wear and uniforms totaling \$8,000 in budget year 2022; \$11,680 less than budget year 2021.

(General \$12,000 - Ambulance - \$8,000 = \$20,000)

UTILITIES

The committee agreed to budget \$45,000 in 2022; \$1,000 more than budget year 2021. This reflects the committee's approach to be conservative and budget for an increase 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 \$75,000 - Ambulance - \$45,000 = \$120,000)

VEBA

The Board agreed to allocate \$300, per employee, to establish a VEBA - \$7,740 for general and \$5,160 ambulance. As such, the committee agreed to appropriate \$5,160 in budget year 2022 for the ambulance fund VEBA; \$240 more than budget year 2021.

(General \$7,740 - Ambulance - \$5,160 = \$12,900)

TRANSFER FROM GENERAL FUND TO AMBULANCE FUND

Since the ambulance fund is prohibited from a deficit by statute, the general fund will transfer to the ambulance fund \$21,191 in budget year 2022; \$154,299 more than budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT

2022 BUDGET

DISPATCH FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

DISPATCH FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ANNUALIZED OCT 31, 2021	BUDGET 2021	BUDGET 2022
REVENUES						
Tax revenue	\$80,626	\$70,965	\$87,202	\$85,387	\$85,098	\$85,738
Interest	4,053	4,181	- 767	19	2,000	10
Hazelwood Tax Collections	13,270	73,226	75,809	120,243	86,565	95,076
Hazelwood TIF Payment	4,549	3,603	5,197	4,307	6,390	4,307
TOTAL REVENUES	\$102,498	\$151,975	\$168,975	\$209,956	\$180,053	\$185,131
EXPENDITURES						
Dispatching costs	\$126,523	\$125,863	\$144,098	\$138,999	\$113,104	\$150,000
Equipment purchases and replacement	141	5,988	22,499	5,233	66,949	35,131
TOTAL EXPENDITURES	\$126,664	\$131,851	\$166,597	\$144,232	\$180,053	\$185,131
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$24,166)	\$20,124	\$2,378	\$65,724	\$0	\$0
USE OF DISTRICT RESERVES	\$24,166	\$0	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net transfers	(\$24,166)	\$20,124	\$2,378	\$65,724	\$0	\$0

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

DISPATCH FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$85,738. This amount comprises the tax assessments (\$181,437,325 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$640 **MORE** dispatch fund tax revenue in budget year 2022, with a conservative collection rate. The approved weighted average tax rate for budget year 2022 is \$0.0473; \$0.0027 less than the weighted average tax rate in budget year 2021 - \$0.0500.

INTEREST

The interest rate is higher in October 2021 than the interest rate was in January 2021. Interest rates will remain slightly lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.20% for budget year 2022. Hence, the District will conservatively budget to have decreased interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$10; \$1,990 less than budget year 2021.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$95,076. This amount comprises the tax assessments (\$200,598,870 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$8,511 **MORE** tax revenue in budget year 2022, with a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$4,307; \$2,083 less than budget year 2021.

EXPENSES

DISPATCHING COSTS

The dispatching costs paid to Central County 911 (3.7 cents, per \$100 assessed valuation) are made based on the dispatch fund tax revenues received. Thus, this budgeted amount (\$150,000) is appropriated based on anticipated tax collections, and is paid 50% in March and 50% in August.

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in 2022 as a priority. The District will utilize the \$0.0130 in additional Dispatch tax assessments in 2022 to provide for communications equipment. As such, \$35,131 has been budgeted in 2022; \$31,818 less than budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT

2022 BUDGET

PENSION FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

PENSION FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ANNUALIZED OCT 31, 2021	BUDGET 2021	BUDGET 2022
REVENUES						
Tax revenue	\$322,741	\$284,984	\$349,295	\$341,099	\$340,391	\$345,401
Interest	177	221	38	0	75	0
Hazelwood Tax Collections	53,080	294,103	303,076	480,596	346,260	382,507
Hazelwood TIF Payment	18,198	14,472	20,814	17,206	25,559	17,206
Investment Income	0	0	0			
TOTAL REVENUES	\$394,196	\$593,780	\$673,223	\$838,901	\$712,285	\$745,114
EXPENDITURES						
Pension plan contributions	\$197,181	\$720,945	\$688,597	\$706,285	\$706,285	\$739,114
Professional fees	0	0	0	0	6,000	6,000
TOTAL EXPENDITURES	\$197,181	\$720,945	\$688,597	\$706,285	\$712,285	\$745,114
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$197,015	(\$127,165)	(\$15,374)	\$132,616	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$127,165	\$15,374	\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net transfers	\$197,015	\$0	\$0	\$132,616	\$0	\$0

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

PENSION FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$345,401. This amount comprises the tax assessments (\$181,437,325 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$5,010 **MORE** pension fund tax revenue in budget year 2022, with a conservative collection rate. The approved weighted average tax rate for budget year 2022 is \$0.1905; \$0.0095 less than the weighted average tax rate in budget year 2021 - \$0.2000.

INTEREST

The interest rate is higher in October 2021 than the interest rate was in January 2021. Interest rates will remain slightly lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.20% for budget year 2022. Hence, the District will conservatively budget to have decreased interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$0; \$75 less than budget year 2021.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$382,507. This amount comprises the tax assessments (\$200,598,870 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$36,247 **MORE** tax revenue in budget year 2022, with a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$17,206; \$8,353 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 (\$739,114) is appropriated based on anticipated tax collections; \$32,829 more than budget year 2021.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the pension plan. Administrative expenses are anticipated to be \$6,000 in budget year 2022; same as budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT

2022 BUDGET

DEBT SERVICE FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

DEBT SERVICE FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ANNUALIZED OCT 31, 2021	BUDGET 2021	BUDGET 2022
REVENUES						
Tax revenue	\$388,615	\$549,138	\$538,220	\$496,278	\$355,709	\$527,982
Interest	1,311	1,685	430	139	1,500	100
Hazelwood Tax Collections	55,468	568,999	460,550	620,040	361,841	583,743
Hazelwood TIF Payment	19,017	27,998	31,648	25,034	26,709	25,034
Miscellaneous revenue	0	40,751	0	0	0	
TOTAL REVENUES	\$464,411	\$1,188,571	\$1,030,848	\$1,141,491	\$745,759	\$1,136,859
EXPENDITURES						
Debt service costs - principal and interest payments	\$623,300	\$608,238	\$632,285	\$670,043	\$623,300	\$926,685
Professional fees	3,908	29,958	3,354	2,623	3,400	3,400
TOTAL EXPENDITURES	\$627,208	\$638,196	\$635,639	\$672,666	\$626,700	\$930,085
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before uses	(\$162,797)	\$550,375	\$395,209	\$468,825	\$119,059	\$206,774
USE OF DISTRICT RESERVES	\$162,797	\$0	\$0	\$0		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after uses	\$0	\$550,375	\$395,209	\$468,825	\$119,059	\$206,774

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

DEBT SERVICE FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be \$527,982. This amount comprises the tax assessments (\$181,437,325 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will conservatively collect \$172,273 **MORE** debt service fund tax revenue in budget year 2022, with a conservative collection rate. The approved weighted average tax rate for budget year 2022 is \$0.2910; same as the weighted average tax rate in budget year 2021 - \$0.2910. The increase in revenues was necessitated by a) the cash balance in the debt service account estimated at December 31, 2021; b) the increasing 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 higher in October 2021 than the interest rate was in January 2021. Interest rates will remain slightly lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.20% for budget year 2022. Hence, the District will conservatively budget to have decreased interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$100; \$1,400 less than budget year 2021.

HAZELWOOD TAX COLLECTIONS/TIF PAYMENT

Tax revenues are anticipated to be \$583,743. This amount comprises the tax assessments (\$200,598,870 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect \$221,902 **MORE** tax revenue in budget year 2022, with a conservative collection rate. The Hazelwood TIF payment is anticipated to be \$25,034; \$1,675 less than budget year 2021.

EXPENSES

DEBT SERVICE - PRINCIPAL & INTEREST

The 2022 bond issue amortization schedules state that \$926,685 in principal and interest payments is required to be paid. As such, \$926,685 is properly appropriated in the 2022 budget; \$303,385 more than budget year 2021.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the debt service fund. Administrative expenses (mainly paid to BNY Trust - disseminating agent and Gilmore & Bell for bond compliance work) are anticipated to be \$3,400 in budget year 2022; same as budget year 2021.

ROBERTSON FIRE PROTECTION DISTRICT

2022 BUDGET

CAPITAL PROJECTS FUND

Signed: _____

Board of Directors Public Meeting Date: _____

Board of Director Approval Date: _____

ROBERTSON FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

CAPITAL PROJECTS FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ANNUALIZED OCT 31, 2021	BUDGET 2021	BUDGET 2022
REVENUES						
Interest	\$36,530	\$39,859	\$7,532	\$2,473	\$7,500	\$2,000
Emergency - Fund Balance Reserve	0	0	0	0		
TOTAL REVENUES	\$36,530	\$39,859	\$7,532	\$2,473	\$7,500	\$2,000
EXPENDITURES						
Capital assets, building & equipment purchases	\$285,465	\$352,419	\$371,237	\$171,458	\$1,000,000	\$1,000,000
Professional fees	0	0	0	0		
TOTAL EXPENDITURES	\$285,465	\$352,419	\$371,237	\$171,458	\$1,000,000	\$1,000,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before uses	(\$248,935)	(\$312,560)	(\$363,705)	(\$168,985)	(\$992,500)	(\$998,000)
USE OF DISTRICT RESERVES	\$248,935	\$312,560	\$363,705	\$168,985	\$992,500	\$998,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after uses	\$0	\$0	\$0	(\$0)	\$0	\$0

ROBERTSON FIRE PROTECTION DISTRICT
2022 BUDGET

CAPITAL PROJECTS FUND

REVENUES

INTEREST

The interest rate is higher in October 2021 than the interest rate was in January 2021. Interest rates will remain slightly lower, on an average, than budget year 2021. As such, the consensus was to budget an average interest rate of 0.20% for budget year 2022. Hence, the District will conservatively budget to have decreased interest earnings from monthly invested funds in budget year 2022. Interest on investments is budgeted to be \$2,000; \$5,500 less than budget year 2021.

EXPENSES

CAPITAL ASSETS - BUILDINGS, EQUIPMENT PURCHASES AND REPLACEMENT

The committee agreed that the capital projects (bond) fund should be used to purchase and replace new equipment, vehicles and apparatus in budget year 2022. As such, \$1,000,000 has been budgeted for 2022 to purchase and/or replace equipment, vehicles and apparatus, as needed; same as budget year 2021.