Monarch Fire Protection District

2013 Budget

Board of Directors

Kimbery Evans, President
Steven Swyers, Secretary
Robin Harris, Treasurer

Integrity - Accountability - Responsibility

Board of Directors and Citizens
Monarch Fire Protection District

Dear Board of Directors and Citizens:

We are pleased to present the budget for 2013 for your consideration. Our on-going efforts are focused on balancing the level of service we provide with the resources available. The budget is intended to serve as a financial plan for the next fiscal year, outlining forecasted expenditure requirements and the proposed means for financing these requirements. It is expected to be a guide to departmental goals and objectives in the use of personnel, equipment and other resources during the 2013 calendar year.

OVERVIEW

The District currently employees 122 full-time personnel and has 3 elected officials. The 2013 budget does anticipate the hiring of two additional staff, in order to replace two rank and file employees disabled while on duty. Suppression, medical, rescue and prevention services are provided from 5 fire stations placed strategically around the District to provide the most effective response times. Administrative personnel are located in the Headquarters building, out of which the Fire Prevention Bureau and Training Department also operate. The District operates a maintenance and training facility adjacent to House 5 and a training tower at a separate location.

GOALS AND PRIORITIES

The Board of Directors and management must prioritize the needs of the District and employees. An ongoing priority is the quality of service we provide. Meeting the requirements of National Fire Protection Association (NFPA) guidelines is one way of ensuring the quality of our services. It is currently impractical and not cost effective to meet the guidelines 100% of the time. The District has committed to work toward reaching a goal of four personnel on each fire suppression vehicle. This would help the District meet the guidelines for number of personnel on scene within a set time frame.

In 2013, we expect to maintain and improve our services through several primary means.

- The retention of highly qualified personnel
- Training of existing personnel in the latest breakthroughs in fire suppression, emergency medicine, and other related topics
- Fire prevention programs and educational events for the community
- Ongoing updates and replacement of equipment and research of the latest technology related to fire suppression and emergency medicine.

ECONOMIC OUTLOOK

The overall economic conditions of the St. Louis metro area appear reflective of the nation as a whole; consumer spending is down, inflation is potentially a concern, interest rates remain low over the course of 2012, with uncertainty about what the next twelve months will bring. The market for fuel continues to be unstable, with many price fluctuations.

While there are concerns about the economy, the geographic location in which the District operates has experienced higher levels of development than the overall metro area. The Chesterfield Valley Tax Increment Financing (TIF) District, which is located in the District, began in 1994 and was completed in 2008. Assessed valuations of the real estate and personal property located within the TIF District are included in the 2013 tax revenue.

2013 is likely to be somewhat volatile nationwide. The District has reserves in place for such uncertain times and does not expect the pressure from overall economic trends to have a long-term negative impact.

BUDGET ASSUMPTIONS

EXPENDITURES

The **General Fund** is the primary operating fund of the District. Operational costs are allocated as appropriate to the **Ambulance Fund,** a special revenue fund specifically for emergency medical services. In addition, the District contracts for dispatch services through Central County Emergency 911 (CCE911). The **Dispatch Fund**, a special revenue fund, collects revenue for dispatch services and remits them to CCE911. These three funds comprise the operations of the District.

As a service organization, our largest expenditure is wages and benefits. These costs represent approximately 90% of our operational costs. Personnel are our most valuable asset. Maintaining wages and benefits at competitive levels, while working within our available resources continues to be a challenge. As benefit costs continue to raise, especially health insurance, we are confronted with decisions about priorities. The Board of Directors and management are working with the members of Local 2665 to maintain sustainable levels of wages and benefits over the long term.

The 2013 budget reflects a board decision to not take the proposed maximum tax levy for 2012 and decided to keep the tax rates flat and at the same rate that was charged for 2011. The 2013 Budget does not include any wage increases for staff members.

The second largest area of spending relates to the replacement and maintenance of fire suppression, fire prevention and EMS equipment and vehicles. Each year, departments submit their requests and the Board of Directors and management must make decisions about priorities based on current year resources.

Our third largest area of operational expenditures is property and facilities costs. Planned maintenance has risen in the last two years as buildings age and larger items such as air conditioner units need replaced. The 2013 budget estimated that funding for utilities would be steady and in line with 2012 spending patterns. Therefore no major cost increase was considered for utilities for the 2013 budget.

The **Debt Service Fund** is set aside for payments on outstanding bond issues and their related expenditures. The District currently has one outstanding bond issue, which were repaid in 2012. The District does not recognize any further debt in 2013.

The District uses an **Internal Service Fund** for resources that are set aside for Health, Dental and Vision Self-Insurance plans. This fund is not required to adopt a budget. Revenue for this Internal Service Fund is the premium the District pays to itself on a monthly basis from the General and Ambulance Funds. Expenditures are the claims paid on behalf of participants and costs to maintain the plans. Effective November 1, 2008, the District put into service a fully-insured health plan. The 2013 budget anticipates a zero percent increase; however the district deductible has been raised in order to accommodate a zero percent increase. Internal Service funds were utilized to balance the operating accounts for the 2013 budget.

REVENUE

The District is traditionally dependent upon Real Estate and Personal Property Tax for over 90% of its revenue. St. Louis County collects tax revenue and remits it to the District monthly for a 1% fee. A state law (commonly referred to as the Hancock Amendment) restricts District revenue growth on an annual basis according to a formula. Rates are calculated based upon the formula, with the District reducing rates when needed in order to comply with the state law. All rates are calculated dependent upon assessed valuation. While the assessed valuation in the District has grown 100% over the last ten years the revenue associated with that assessed valuation has only grown 53% as a result of the aforementioned Hancock Amendment. Assessed valuation growth is expected to continue at a slower pace for at least the next 7-10 years. The 2010 assessed valuation has experienced a reduction; this reduction can be attributed to a voluntary reduction by the board and the implementation of SB711. TIF area assessed valuations are excluded from the amounts shown below.

Date Assessed	Valuation	Percent Increase
January 1, 1998	1,184,644,000	4.21%
January 1, 1999	1,288,368,000	8.76%
January 1, 2000	1,392,526,000	8.08%
January 1, 2001	1,567,208,000	12.54%

January 1, 2002	1,606,876,000	2.53%
January 1, 2003	1,672,047,000	4.06%
January 1, 2004	1,700,310,000	1.69%
January 1, 2005	1,904,392,000	12.00%
January 1, 2006	1,970,278,000	3.46%
January 1, 2007	2,199,255,000	11.62%
January 1, 2008	2,381,054,682	8.27%
January 1, 2009	2,352,276,973	-1.21%
January 1, 2010	2,288,977,194	-3.00%
January 1, 2011	2,179,715,448	-4.77%
January 1, 2012	2,175,076,350	-0.21%

Remaining District revenue primarily comes from investment earnings and fee collections. In 2012 interest rates remained at an all time low. 2013 is expected to have flat interest rates. The 2013 interest revenue reflects flat rates.

The Fire Prevention Bureau collects fees for building permits. These fees for 2013 have been increased to take into consideration the several large projects currently being constructed in the District.

The EMS Department collects fees for transporting patients that are not residents of the District. The District does not pursue aggressive collection practices, we do not bill residents of the District. Revenue from billing is expected to remain stable.

The District collected personal property and real estate tax revenue at $.013 for debt service on the bond issue dated July 1, 2004. This debt will mature March 1, 2012. There is no personal property and real estate tax revenue approved for the Debt Service fund for 2013.

The Pension Revenue Fund is set aside to fund the Retirement Plan for Employees of the Monarch Fire Protection District and the Monarch Fire Protection District Welfare Benefit Plan. Tax revenue and interest earnings on reserve cash have been included in the budget. Funds collected are put into trust for the benefit of the employees and to pay the trust fees and expenses.

FUTURE BUDGET TRENDS

The District revenue outlook is flat, with minimal growth in the assessed valuations and unvarying levels of permit fees and ambulance billing collections on non-residents. Investment revenue varies with the state of the economy and the level of reserves in a given year.

Expenditures continue to raise, especially in the area of personnel costs. Rising health care costs present a challenge, which has forced the District to make modifications to the plan in the last couple of years, which affect participants. The future of healthcare in

the United States is a nationwide issue, and one that the District will continue to follow closely.

The District long-range master plan will provide direction for the future needs of the District for both equipment and manning. Such information can be used to determine the need for setting aside reserves to meet future needs or pursuing a bond issue in the future.

SUMMARY

The annual budget for 2013 was developed as follows:

- Department heads complete budget planning packet for their resource needs and goals.
- Capital purchase requests must be turned in with the planning packet
- All information is compiled and reviewed by management based upon anticipated revenue amounts.
- The District implemented a Citizens Budget Committee for the 2013 budget, which consist of District senior staff and 3 citizens, one appointed by each Board of Director.
- The draft of the budget is then presented to the Board of Directors for their revision and approval.
- The budget is adopted at an annual budget hearing, which is open to the public.
- Copies of the budget may be obtained from District Headquarters.

The 2013 proposed budget provides a high level of service to the residents of the District, while continuing to pursue our long-term goals. Additions of long needed equipment are included along with necessary building improvements.

Each year, we strive to improve the presentation of the budget to give you valuable and necessary information. This budget reflects participation from many resources throughout the District. It is a product of many individuals' time and effort. We believe it is a workable plan for the 2013 year.

We would like to thank the Board of Directors for their input and valuable suggestions. In addition, the efforts of our department heads are invaluable. Their efforts make the budget a document that can truly be used in managing the District in the coming year. The budget is very much a team effort, and we appreciate all of the input, suggestions and assistance received in the preparation of this document.

Sincerely,

Thomas Vineyard
Chief

Michelle DePew
Controller

BASIS OF BUDGETING

The Monarch Fire Protection District basis of budgeting is the 'modified accrual basis'.

The term ''basis of accounting' is used to describe the timing of recognition, that is, when the effects of transactions or events should be recognized. The basis of accounting used for the purpose of financial reporting in accordance with generally accepted accounting principles (GAAP) does not have to be the basis of budgeting.

The accrual basis of accounting used by most businesses requires revenue to be recognized when it is earned and expenses to be recognized when the related benefit is received. Revenues may actually be received during a later period, while expenses may be paid during an earlier or later period. (Cash basis accounting, used by some small businesses, recognizes revenue when received and expenses when paid.)

Governmental funds, which are not concerned about profitability, usually rely on a *modified accrual* basis. This involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. *Expenditures*, a term preferred over *expenses* for modified accrual accounting, are recognized when the related liability is incurred.

Proprietary funds, used for business-like activities, usually operate on an accrual basis. Governmental accountants sometimes refer to the accrual basis as "full accrual" to distinguish it from *modified* accrual basis accounting.

FUND STRUCTURE

The following describes the funds included in the 2013 Budget and gives a brief overview of each fund's purpose.

- **General Fund**

Operating fund of the District. Accounts for all financial resources except those required to be accounted for in another fund.

- **Ambulance Fund**

This fund is a Special Revenue Fund that is used to account for the proceeds of the special tax levy, which is restricted for the provision of emergency medical services.

- **Dispatch Fund**

This fund is a Special Revenue Fund that receives tax revenue and disburses funds in order to participate with other fire protection districts and a municipality in a centralized dispatching service for the dispatch of fire and ambulance calls.

- **Debt Service Fund**

This a Special Revenue Fund and accounts for the accumulation of resources for the payment of general long-term debt principal and interest.

- **Pension Revenue Fund**

This fund is a Fiduciary Fund that accounts for contributions made to and benefits paid from the District's pension plan.

PROFILE OF THE DISTRICT

The District began in 1925 as a volunteer fire department. In 1957, it became a separate tax supported fire protection district and political subdivision of the State of Missouri. Today the District serves over 65,000 individuals in west St. Louis County in an area that covers 55 square miles. The District is empowered to levy a property tax on both real and personal property located within its boundaries.

An elected Board of Directors governs the District. Directors serve six-year terms, with one director elected every two years. The Board of Directors appoints the Fire Chief. The District operates in several areas including fire suppression, fire prevention, emergency medical services, and public education.

The mission of the District is to provide the highest quality of emergency services to the community through fire rescue and emergency medical services, fire prevention, and education. We will maintain the highest standards through experience, education, and planning. Our commitment extends beyond the traditional role of the fire service to improve the safety and quality of life for all.

The District is required to set tax rates by September 1 of each year. St. Louis County assesses the taxes beginning November 1, and majority of the taxes are collected and remitted to the District by March 1 of the following year. The District adopts its final budget at the time the tax rates are set. The budget serves as the foundation for the Districts financial planning and control. The budget is segregated into funds, departments and functions.

The District is home to Maryville University and Logan College of Chiropractic. There is one major hospital located in the District. The District has one airport, which houses many private corporate jets and is the areas FAA Flight Service Center.

The current locations of the engine houses are as follows:

House 1 is at 15700 Baxter Road
House 2 is at 18424 Wild Horse Creek Road
House 3 is at 1201 Fernview Drive
House 4 is at 14898 Olive Boulevard
House 5 & Maintenance Facility is at 155 Long Road
Training Tower is at 911 John Pellet Court
Administration Building 13725 Olive Boulevard

BUDGET PROCEDURE

The District follows these procedures in establishing the budgetary data.

- Budget worksheets are distributed by the Controller to department heads for the accounts that relate to that department. All department heads are responsible for developing their annual budget based upon their needs and goals for the following year.

- Information is returned to the Controller by the department heads. All accounts must be and large or unusual expenditure request require an explanation and supporting documents.

- The information is compiled then reviewed by the Controller. The Controller requests a meeting with the Fire Chief and Assistant Fire Chief to review the initial request. At this time the Fire Chief or Assistant Fire Chief may make additions, deletions, changes or recommendations.

- The results of the meeting with the Fire Chief, and Assistant Fire Chief are shared with the department heads on an individual basis. While meeting with the designated department heads to review their accounts a secondary level of changes maybe performed.

- A preliminary budget is compiled and presented to the Board of Directors for their revision and approval. The annual operating budget for the fiscal year beginning the following January 1 must be adopted prior to December 31.

- During the year, budget amendments may be submitted by the Fire Chief and the Controller to the Board of Directors.

NOTICE OF PUBLIC HEARING
MONARCH FIRE PROTECTION DISTRICT

A hearing will be held at 6:00 pm, C.D.T, on Wednesday, September 26, 2012, at the Districts Administration Building. The citizens may be heard on the property tax rates proposed to be set by the Monarch Fire Protection District, a political subdivision. The tax rates shall be set to produce the revenues which the budget for the fiscal year from beginning January 1, 2013 shown are required from the property tax. Each tax rate is determined by dividing the amount of revenue required by the current assessed valuation. The result is multiplied by 100 so that the tax rate will be expressed in cents per $100 assessed valuation.

Assessed Valuation (by categories)	Current Tax Year 2012	Prior Tax Year 2011
Real Estate		
Residential	$ 1,424,471,712	$ 1,421,880,955
Commercial	$ 477,344,910	$ 483,825,830
Agricultural	$ 942,030	$ 948,620
Personal Property	$ 272,317,698	$ 273,060,043
TOTAL	$ 2,175,076,350	$ 2,179,715,448

FUND	Amount of Property Tax Revenue Budgeted for 2013	Proposed Tax Rates for 2012 (per $100)
General Fund		
Real Estate		
Residential	$ 6,167,963	0.4330
Commercial	$ 2,501,287	0.5240
Agricultural	$ 3,815	0.4050
Personal Property	$ 1,443,284	0.5300
	$ 10,116,349	
Pension Fund		
Real Estate		
Residential	$ 1,153,822	0.0810
Commercial	$ 458,251	0.0960
Agricultural	$ 716	0.0760
Personal Property	$ 272,318	0.1000
	$ 1,885,107	
Dispatch Fund		
Real Estate		
Residential	$ 612,523	0.0430
Commercial	$ 229,126	0.0480
Agricultural	$ 349	0.0370
Personal Property	$ 130,712	0.0480
	$ 972,709	
Ambulance Fund		
Real Estate		
Residential	$ 3,874,563	0.2720
Commercial	$ 1,503,636	0.3150
Agricultural	$ 2,374	0.2520
Personal Property	$ 898,648	0.3300
	$ 6,279,222	
TOTAL	$ 19,253,387	

Note: Current Assessed valuation is based upon latest information from the St. Louis County Assessor, which is subject to revision by the Assessor.

Monarch Fire Protection District Administration Building - 13725 Olive Blvd.; Chesterfield MO 63017

BOARD OF DIRECTORS
MONARCH FIRE PROTECTION DISTRICT
St. Louis County, Missouri

OFFICE OF MISSOURI STATE AUDITOR

CERTIFICATION LETTER

October 05, 2012

Collector of Revenue
St. Louis County
41 South Central Avenue
Clayton, MO 63105-0000

RE: 12-096-0004 Monarch Fire Protection District

Dear Collector of Revenue:

We have received information to substantiate compliance with Missouri law for the 2012 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon existing constitutional provisions, statutes, rulings and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2012 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service Levy	Sales Tax Reduction	Voluntary Reduction	Recoupment Rate	**CERTIFIED RATE**	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue							
Residential	0.4760	0.0000	0.0430	0.0000	**0.4330**	0.4330	Yes
Agricultural	0.5300	0.0000	0.1250	0.0000	**0.4050**	0.4050	Yes
Commercial	0.5300	0.0000	0.0060	0.0000	**0.5240**	0.5240	Yes
Personal Property	0.5300	0.0000	0.0000	0.0000	**0.5300**	0.5300	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2012 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6,

CC: Monarch Fire Protection District

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

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Ambulance							
Residential	0.2940	0.0000	0.0220	0.0000	**0.2720**	0.2720	Yes
Agricultural	0.3300	0.0000	0.0780	0.0000	**0.2520**	0.2520	Yes
Commercial	0.3300	0.0000	0.0150	0.0000	**0.3150**	0.3150	Yes
Personal Property	0.3300	0.0000	0.0000	0.0000	**0.3300**	0.3300	Yes

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Pension							
Residential	0.0880	0.0000	0.0070	0.0000	**0.0810**	0.0810	Yes
Agricultural	0.1000	0.0000	0.0240	0.0000	**0.0760**	0.0760	Yes
Commercial	0.1000	0.0000	0.0040	0.0000	**0.0960**	0.0960	Yes
Personal Property	0.1000	0.0000	0.0000	0.0000	**0.1000**	0.1000	Yes

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Dispatch							
Residential	0.0470	0.0000	0.0040	0.0000	**0.0430**	0.0430	Yes
Agricultural	0.0480	0.0000	0.0110	0.0000	**0.0370**	0.0370	Yes
Commercial	0.0480	0.0000	0.0000	0.0000	**0.0480**	0.0480	Yes
Personal Property	0.0480	0.0000	0.0000	0.0000	**0.0480**	0.0480	Yes

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CC: Monarch Fire Protection District

Integrity - Accountability - Responsibility

Mission Statement

The mission of the **Monarch Fire Protection District** is to provide the highest quality emergency services to the community through fire rescue and emergency medical services, fire prevention and education. We will maintain the highest standard through experience, education and planning. Our Commitment extends beyond the traditional role of the fire service to improve the safety and quality of life for all.

MONARCH FIRE PROTECTION DISTRICT
OFFICALS
2013

ELECTED OFFICIALS

Ms. Kimberly Evans,	President
Mr. Steven Swyers,	Secretary
Mr. Robin Harris,	Treasurer

STAFF

Fire Chief	Thomas Vineyard
Assistant Fire Chief	John Borgmann
Deputy Chief	Robin Echele
Deputy Chief / EMS	Nicholas Harper
Fire Marshal	Roger Herin
Controller	Michelle DePew

Integrity - Accountability - Responsibility

Board of Directors

Kim Evans – President
evans.k@monarchfpd.org

Director Kim Evans has worked in the health-care industry for the past 27 years. She is a former field EMT and 911 dispatcher. Director Evans worked as a neonatal intensive care nurse for 15 years before transitioning to her current role as a Pediatric and Transplant Nurse Case Manager. Director Evans is also a small business owner of a CPR & First Aid training company in the St. Louis area. Director Evans has served the Monarch Fire Protection District Board of Directors for the past 5-1/2 years. She and her three children have been residents of the fire district for over 15 years.

Robin Harris – Treasurer
harris.r@monarchfpd.org

Director Robin Harris is a Captain at a major airline and a U.S. Navy veteran where he received basic fire fighting training. A former state law enforcement officer, he has been trained as a Red Cross First Aid Instructor and a Search & Recovery Diver. He was also a volunteer for a Rescue Team in Cape Girardeau County where he learned to rappel; later becoming a rappelling instructor for the Boy Scouts. Director Harris served as Training Officer while in the U.S. Navy tracking multi-year budgets and training cycles for a 300 man aviation squadron. He is currently working with the Air Line Pilots' Association National Security Committee which deals with all aspects of aviation security and first responder actions during man-caused disasters. Director Harris has lived in the City of Chesterfield for nearly ten years with his wife of over 30 years and his son.

Steven Swyers – Secretary
swyers.s@monarchfpd.org

Director Steven Swyers joined the PricewaterhouseCoopers St. Louis office in 1973 and was admitted to the partnership in 1985. He has extensive experience serving large multinational clients in a variety of industries; including Bank of America, Anheuser-Busch, Edward Jones, Kellwood, Sara Lee, Ralston Purina, Eveready, Leggett & Platt, Express Scripts and Federal Home Loan Bank.

A graduate of the University of Missouri–St. Louis and the University of Pennsylvania Wharton Business School Executive Program.

Director Swyers has been a resident of the Monarch First Protection District for over 20 years with his wife Judy, and their four children: Laurie, Paul, Sarah and Adam.

Integrity - Accountability - Responsibility

Command Staff

Chief – Tom Vineyard

vineyard.t@monarchfpd.orgChief Vineyard began his fire service career in 1988 with the Mid-County Fire Protection District of St. Louis County. He was promoted to Captain in 1995, Training Officer in 1999 and was appointed Fire Chief in 2004. Chief Vineyard was hired as Fire Chief of the Monarch Fire Protection District on January 2, 2012. Chief Vineyard currently resides in St. Peters, MO with his wife Maureen of 21 years, and children Benjamin and Hanna.

Chief Vineyard's current State of Missouri Certifications include Firefighter I & II, Fire Officer II, Fire Inspector, Fire Investigator and Fire Instructor II. He currently holds national certification as Fire Department national Safety Officer. He is also a Hazardous Materials Technician and Duty Officer with the St. Louis County Hazardous Materials Response Team. He has been through training on the National Incident Management System basic, advanced and command level courses. He also serves as President for the Greater St. Louis Area Fire Chiefs Association.

Assistant Chief – John Borgmann

borgmann.j@monarchfpd.orgAssistant Chief Borgmann started his career with the Department on January 3, 1981. He was promoted to Captain in August of 1988. He was promoted to Battalion Chief in December of 2006. He was promoted to Assistant Chief in February 2012. He is a Missouri Division of Fire Safety Certified Fire Officer II, Instructor II, and Fire Inspector. He has a Bachelor's Degree in Fire Science Management from Maryville University in St. Louis. He is a Hazmat Technician with the St. Louis County and Franklin County Hazmat Teams. He is a member of the Incident Management Team for Eastern Missouri & Western Illinois. He also is a member of the Washington Volunteer Fire Department.

Deputy Chief, Special Operations & Training – Robin Echele

echele.r@monarchfpd.orgDeputy Chief Echele has been in the Fire Service for thirty-one (31) years, both as a volunteer (1981 to 2000) and as a paid career medic and fire fighter (1983 to present). He is also a licensed Paramedic in the State of Missouri , and has been since 1985. Chief Echele started his paid career at Warren County Ambulance District in 1983 and then went to St. Charles County Ambulance District all while volunteering in the Fire Service too. He was able to merge his EMS and Fire Service career into one in at Eureka Fire protection District and then the City of Berkeley Fire Department. In August of 1990, he left the City of Berkeley

Integrity - Accountability - Responsibility

Fire Department and went to work for the Chesterfield / Monarch Fire Protection District as a Firefighter/Paramedic. He was first promoted to Captain and then to Chief Training Officer in May 2001, and to Deputy Chief, Special Operations & Training in February 2012.

Deputy Chief Echele's current State of Missouri certifications include; Fire Fighter I & II, Fire Investigator, Fire Officer II, and Fire Service Instructor III. He recently received national certification as a Fire Department Incident Safety Officer. He is also a Hazardous Materials Technician with the St. Louis County Emergency Response Team. He has been through Technical Heavy Rescue training, Basic & Advanced Tactical Medic training, as well as trained in – and an instructor for – National Incident Management Systems (NIMS) basic, advanced and command level training courses.

Deputy Chief Echele's formal education includes an Associate of Applied Science Degree in Fire Technology from East Central College in Union, Mo. From Lindenwood University, he has obtained a Bachelor of Arts – ***** Laude – in Human Resource Management; Master of Science in Human Resource Management; and a Master of Business Administration. He is a 2006 graduate of the Fire Service Leadership Enhancement Program at the University of Missouri's Harry S Truman School of Public Affairs in Columbia, Missouri. In July of 2010 he received professional designation as CFO – Chief Fire Officer. He recently completed the National Fire Academy's Executive Fire Officer Program. Deputy Chief Echele believes in a lifetime of training and education.

Deputy Chief – Nick Harper

harper.n@monarchfpd.org Deputy Chief Harper started his career as a fire fighter with the United States Air Force in 1976. He joined the ranks of the Monarch Fire Protection District as a fire fighter in April of 1979. He earned his paramedic license in July of 1990 and was promoted to Captain in January of 2001. He was promoted to Deputy Chief in February 2012. He earned a Bachelor's Degree in Fire Science Management from Lindenwood University in St. Charles Missouri. He is a Missouri Division of Fire Safety Certified Fire Officer II and Instructor II. He is currently a Missouri State certified EMS Instructor and certified paramedic, a member of the swift water rescue team and high angle rescue team. He currently serves as 1 of our 4 Fire Department Chaplains.

Fire Marshal – Roger Herin

herin.r@monarchfpd.orgRoger Herin began his career with the Monarch Fire Protection District in 1984 as the first Fire Inspector for the fire district. Prior to that, he was employed by St. Louis County as a Public Works Inspector. Roger was promoted to the newly created position of Assistant Fire Marshal in the year 2000. On April 1, 2011, Roger was promoted to Fire Marshal. He is certified through the International Code Council, as a Master Code Professional, which includes certifications in all disciplines of code enforcement. He is also holds certifications from the State of Missouri as a Fire Inspector, Fire Investigator and Fire Service Instructor. He is also certified through the National Fire Protection Association as a Fire Inspector. Roger has an

Associate's degree in Fire Protection Technology, which he attained at St. Louis Community College at Forest Park. He is also a graduate of several fire prevention courses at the National Fire Academy in Emmitsburg Maryland.

The primary goal of the Operations Division is to protect life, property, and the environment. The division is staffed with well-trained personnel and teams with diverse and highly specialized skill sets to meet the wide ranging demands of the District. Because our firefighters are the first responders to people in need, District firefighters provide many other valuable services to the community in addition to fire suppression. These services include emergency medical treatment and transport, technical swift water, trench collapse, building collapse, and confined space rescue, along with hazardous materials releases. On a daily basis the division staffs and coordinates five stations, including engines, ladder trucks, a rescue truck, advanced life support ambulances, and other specialized support units. Daily operation staffing is a minimum of 28 personnel.

Structural 1st alarm fire responses include 5 engines, one ladder truck, one rescue truck, two ALS ambulances, a Battalion Chief, and a duty chief. In non-hydrant areas, additional tankers from neighboring departments are dispatched. These operations are supplemented by additional District chief officers, a public information officer, and fire investigators.

Under the general guidance of the Assistant Chief, John Borgmann, the division is managed on a 24/7/365 basis by three battalion chiefs: Sean Porter, Dave Houston, and Bill Long. Serving the community around the clock, operations personnel are on duty and at your service every second of every day.

Emergency Medical Services

The Monarch Fire Protection District provides prehospital medical care to 7 governmental entities covering 62.7 square miles. The delivery of state of the art patient care is provided by 105 state certified emergency care providers who are supported by 20+ firefighters and staff members. The emergency medical services division is overseen by 3 EMS Captains who work closely with the on duty Engine House Captains, who then report to the On Duty Battalion Chief, who reports to the Deputy Chief of the EMS division.

The District operates 4 fully equipped Advanced Life Support (ALS) Units including 2 paramedics, and maintains 2 ALS units in reserve. The District ALS units are equipped with state of the art tools of the trade including, the Auto pulse, a resuscitation adjunct. All engines and trucks are staffed with at least one paramedic and fully capable of beginning advanced medical care until an ambulance arrives on scene.

The delivery of exceptional emergency medical services in a partially rural area sometimes involves calling for the assistance of specially equipped medevac helicopters staffed and trained to deal with special prehospital situations. Monarch FPD routinely deals with these providers in order to assure rapid transport of critical patients from remote locations or to avoid delays in

Integrity - Accountability - Responsibility

transport. Intensive in-service training classes are conducted with the helicopter service providers to ensure the safety of our patients, district personnel and the helicopter crews.

The Monarch FPD is a participant in a group of medical care providers overseen by Mercy Hospital – St. Louis, which serves as our Medical control, providing oversight in training and treatment protocols.

This conglomeration of prehospital EMS care providers is dedicated to the values of quality patient care, teamwork and innovation.

Our District also participates in an enhanced 9-1-1 system that captures, controls and protects patient care information for use in monitoring, evaluating and providing the best possible care to our citizens. The Monarch FPD is committed to the protection of an individual's private patient healthcare information and maintains a comprehensive Privacy Practices Policy.

For more information contact the Emergency Medical Services Staff.

Training Division

The Monarch Fire Protection District Training Division is by far the most important support program to the Department, and as such, is responsible for the on-going training of all department personnel including: Suppression, Emergency Medical Services (EMS), Special Operations involving; Heavy Rescue, HazMat, Tactical Medic, Special Operations Air Rescue (SOAR), and Boat Operations, Fire Prevention, Management and Administration. The Training Division is staffed with one Division Chief and three Shift Training Officers.

With the numerous requirements placed upon the fire service today by the many regulatory agencies (NFPA, ISO, OSHA, ANSI, Missouri State DFS, State and Federal EMS, HazMat), the Training Division coordinates the training needed to comply with established regulations. ISO requires a minimum of ten, two-hour drills on fire related subjects per month, per crew, for an annual total of 240 hours, this includes multi-company drill, single company drills, night drills, hands-on evolutions and live fire fighting drills. At the end of each year, a needs assessment is done for the upcoming year's training needs.

The Training Division maintains an active role in mutual aid and regional training being the host site for numerous classes each year. We are active in the St. Louis Region Training Officer's Association and involved in training issues at the Missouri State level as well. These valuable resources assist the Training Division is fulfilling its mission to ensure District personnel provide a high level of services to the community and return home safely at the end of each shift.

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Reserve Equipment

2277 – is a 1997 Ford E-450 Super Duty extended cab van. 2277 has a custom MEDTEC Ambulance conversion. 2277 is equipped with state of the art diagnostic equipment, along with a complete pharmacy. This equips paramedic crews with the capability to provide first class pre-hospital emergency care. 2277 is a reserve LSRV used whenever front-line equipment is being maintained or repaired. Every Monarch Fire Protection District ambulance is defined as LSRV (Life Support Rescue Vehicle).

2287 – is a 1996 Ford E-450 Super Duty extended cab van. 2287 has a custom MEDTEC Ambulance conversion. 2287 is equipped with state of the art diagnostic equipment, along with a complete pharmacy. This equips paramedic crews with the capability to provide first class pre-hospital emergency care. 2287 is a reserve LSRV used whenever front-line equipment is being maintained or repaired. Every Monarch Fire Protection District ambulance is defined as LSRV (Life Support Rescue Vehicle).

2290 – 1993 Sutphen Deluge with 1500 gpm pump, 1000 feet of 3" and 5" hose, three 1-3/4" pre-connects, and a 750 gallon booster tank.

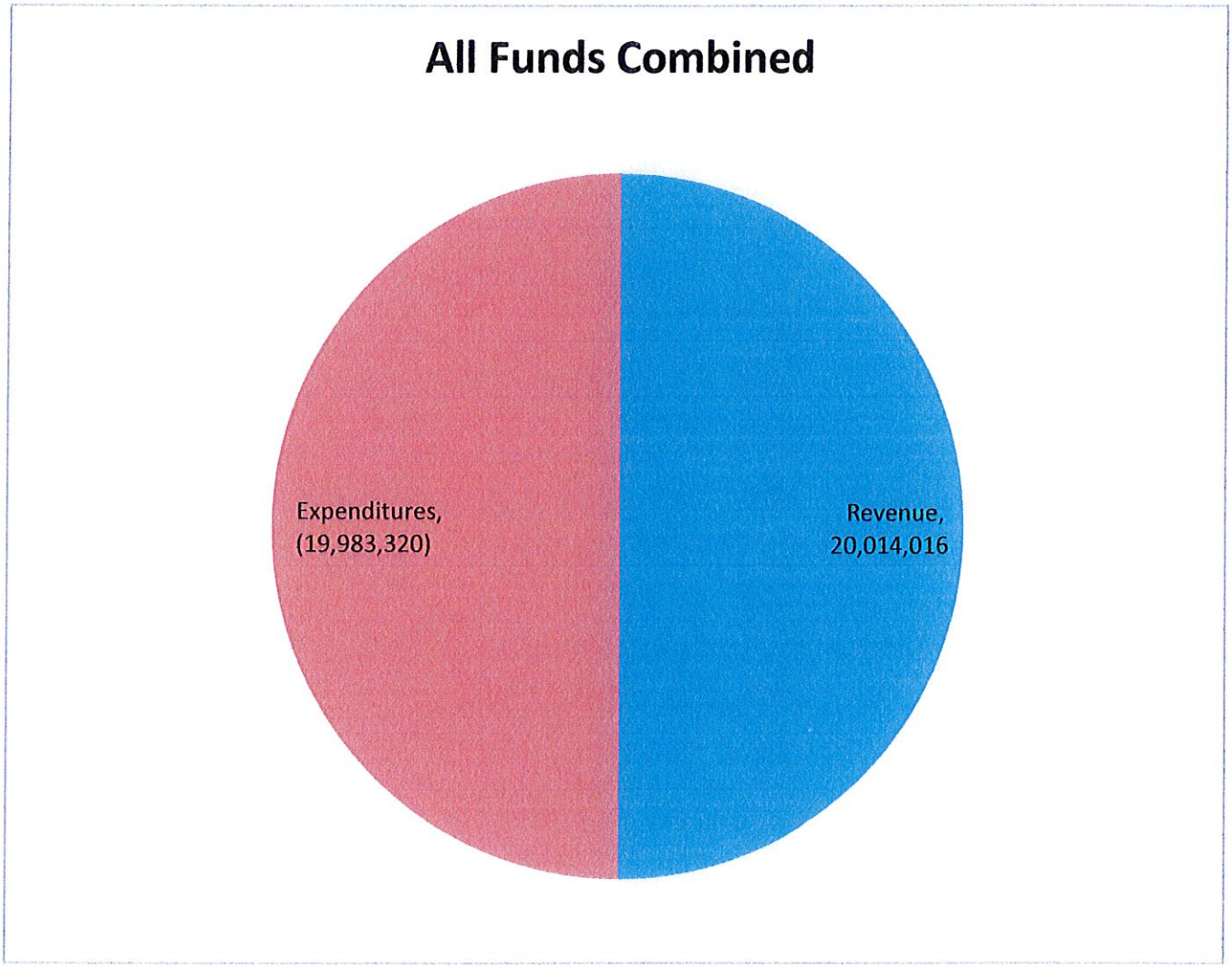
2292 – 1986 Pierce Arrow with 75 foot ladder, 1500 gpm pump, 800 feet of 3" hose and 700 feet of 5" hose, two 1-3/4" pre-connects, and a 300 gallon booster tank.

Contact Us

Address:
Monarch Fire Protection District
13725 Olive Blvd.
Chesterfield, Missouri 63017

Telephone: 314-514-0900
Fax: 314-514-0696

Office Hours
Monday – Friday 8:00am to 4:30 pm


All Funds Combined
Expenditures,
(19,983,320)
Revenue,
20,014,016

Summary of Current Year Activity - By Fund	2013 Budget	2012 Original Budget
General Fund		
Revenue	10,556,600	10,487,100
Expenditures	(10,297,668)	(10,480,076)
Revenue Over Expenditures	258,932	7,024
Ambulance Fund		
Revenue	6,599,600	6,506,600
Expenditures	(6,827,836)	(6,506,273)
Revenue Over Expenditures	(228,236)	327
Operating Budget - Combined GF / Amb		
Revenue	17,156,200	16,993,700
Expenditures	(17,125,504)	(16,986,349)
Revenue Over Expenditures	30,696	7,351
Dispatch Fund		
Revenue	972,709	988,300
Expenditures	(972,709)	(988,300)
Revenue Over Expenditures	-	-
Pension Revenue Fund		
Revenue	1,885,107	1,903,000
Expenditures	(1,885,107)	(1,903,000)
Revenue Over Expenditures	-	-
Debt Service		
Revenue	-	302,500
Expenditures	-	(302,500)
Revenue Over Expenditures	-	-

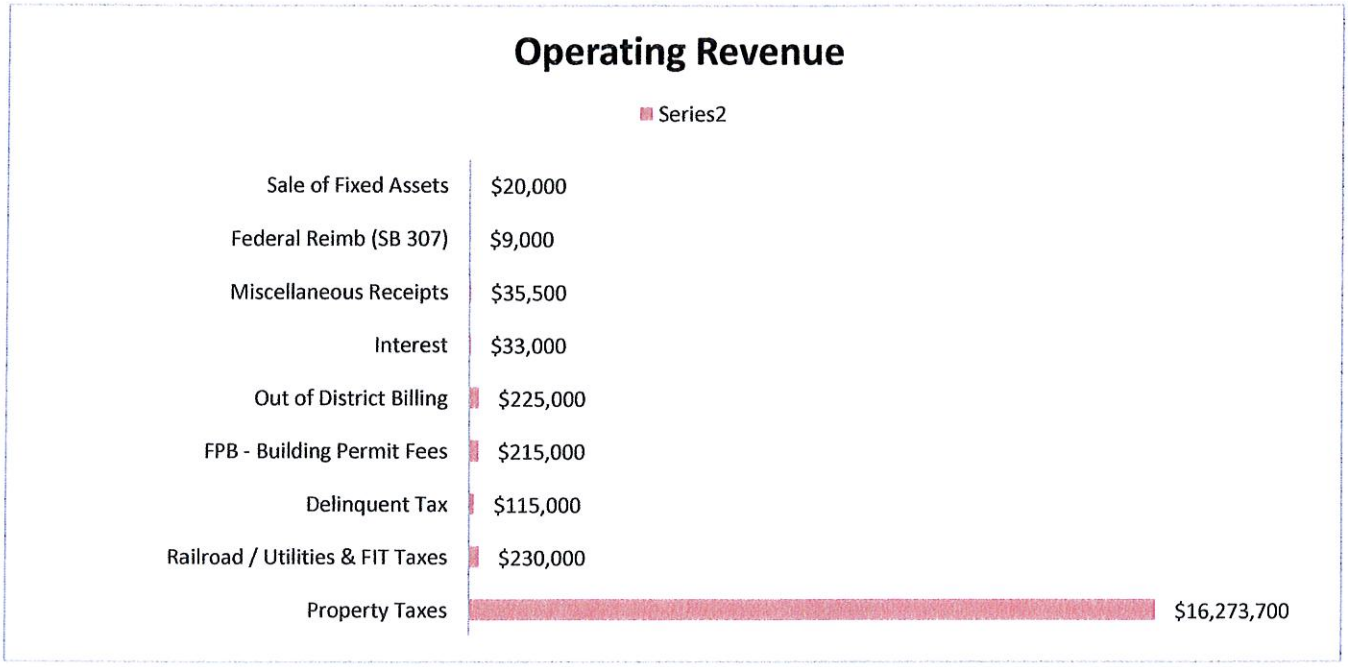
All Funds Combinded:	2013 Budget	2012 Original Budget
Revenue	20,014,016	20,187,500
Expenditures	(19,983,320)	(20,180,149)
Revenue Over Expenditures	30,696	7,351
Total Change in Fund Balance-All Funds	**30,696**	**7,351**

2013 Operating Budget - GF & Ambulance

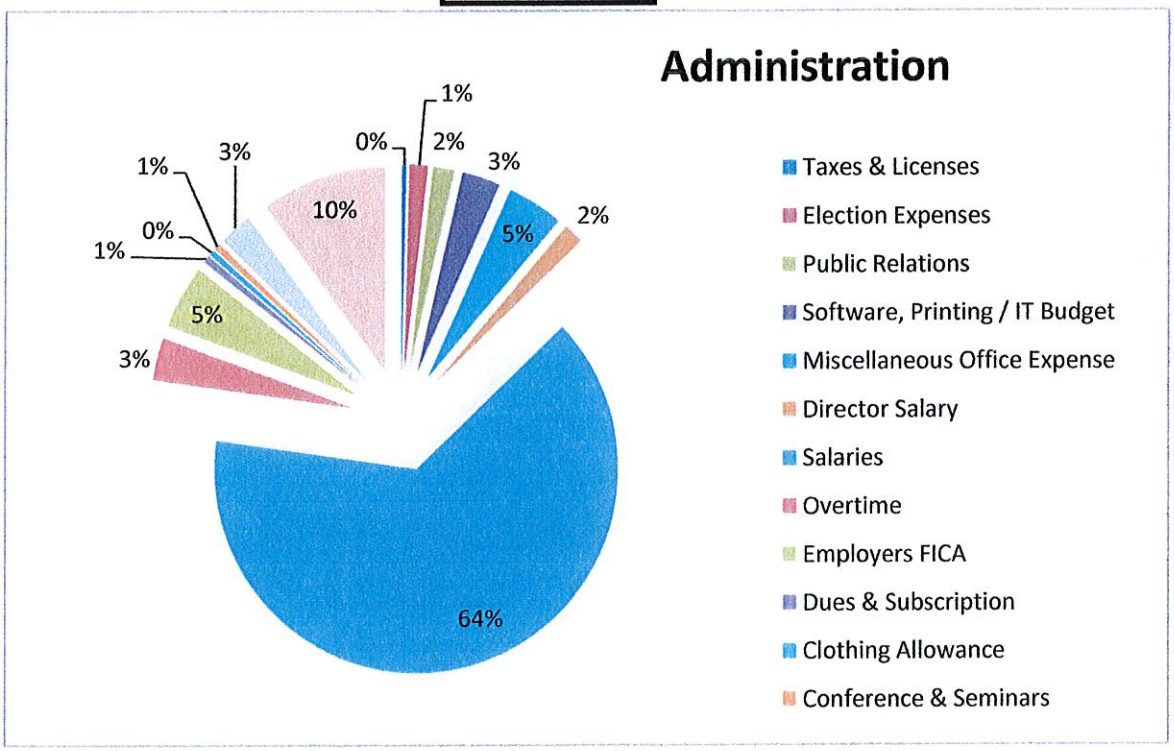
Account	2012 Budget	2013 Budget
Operating Revenues:		
Property Taxes	$ 16,273,700	$ 16,273,700
Railroad / Utilities & FIT Taxes	$ 230,000	$ 230,000
Delinquent Tax	$ 115,000	$ 115,000
FPB - Building Permit Fees	$ 125,000	$ 215,000
Out of District Billing	$ 125,000	$ 225,000
Interest	$ 33,000	$ 33,000
Miscellaneous Receipts	$ 50,500	$ 35,500
Federal Reimb (SB 307)	$ 11,000	$ 9,000
Sale of Fixed Assets	$ 30,000	$ 20,000
	$ 16,993,200	$ 17,156,200

Operating Expenditures:	2012 Budget	2013 Budget
Capital Expenditures	$ 68,625	$ 51,000
IT Operating Budget	$ -	$ 20,000
Conferences / Seminars	$ 14,500	$ 14,500
Doctors Fees	$ 5,000	$ 5,000
Dues & Subscriptions	$ 17,700	$ 17,700
Equipment Purchase / Maintenance	$ 145,000	$ 145,000
FPB- Publice Education	$ 38,600	$ 38,600
Fuel	$ 97,000	$ 120,000
Health Wellness Program	$ 30,000	$ 16,000
Insurance - Health	$ 2,145,827	$ 2,076,502
Insurance - Deductible	$ 110,000	$ 135,000
Insurance - Dental	$ 135,300	$ 135,300
Insurance - Vision	$ 29,290	$ 66,000
Insurance - Disability /ADD	$ 140,400	$ 102,000
Insurance - Workers Comp	$ 1,200,000	$ 1,055,000
Insurance - Property / Casualty	$ 165,000	$ 200,000
Maintenance - Building & Grounds	$ 78,000	$ 78,000
Maintenance - Vehicle	$ 130,000	$ 135,000
Office Supplies	$ 118,500	$ 118,500
Payroll Taxes - FICA	$ 742,242	$ 843,186
Professional Fees	$ 171,000	$ 156,000
Protective Clothing	$ 54,500	$ 54,500
Salaries Administration	$ 1,062,999	$ 825,775
Salaries - Directors Fees	$ 21,000	$ 21,000
Salaries - EMS	$ 3,474,005	$ 4,478,167
Salaries - FPB	$ 525,400	$ 520,727
Salaries - Maintenance	$ 234,900	$ 239,730
Salaries - Operations	$ 5,106,511	$ 4,487,956
Salaries - Overtime	$ 480,100	$ 480,100
Salaries - Training	$ 81,750	$ 121,261
Salaries Total	$ 10,986,665	$ 11,174,716
Supplies-Cleaning & Maint	$ 45,000	$ 45,000
Telephone	$ 34,000	$ 34,000
Training & Eductation	$ 77,000	$ 77,000
Uniforms	$ 76,400	$ 82,000
Utilities	$ 130,000	$ 130,000
	$ 16,985,549	$ 17,125,504

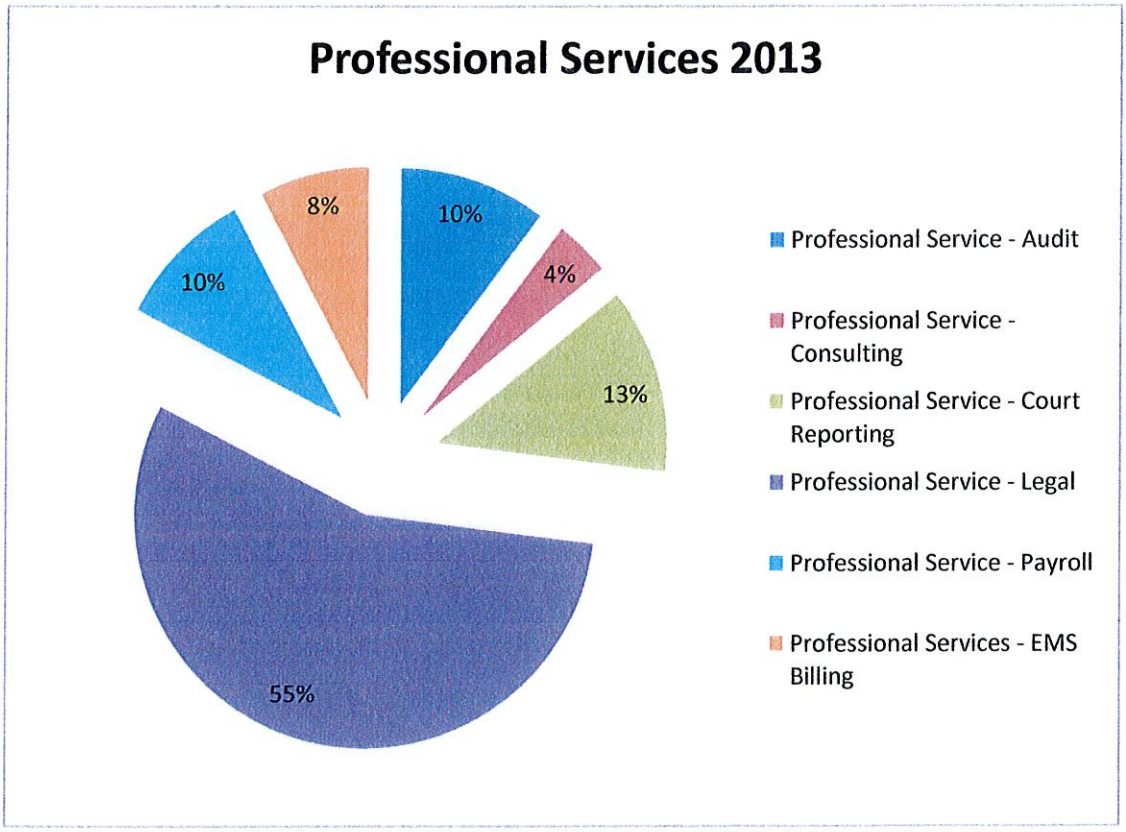
Revenues over/under	$ 7,651	$ 30,696


Operating Revenue
Series2
Sale of Fixed Assets
$20,000
Federal Reimb (SB 307)
$9,000
Miscellaneous Receipts
$35,500
Interest
$33,000
Out of District Billing
$225,000
FPB - Building Permit Fees
$215,000
Delinquent Tax
$115,000
Railroad / Utilities & FIT Taxes
$230,000
Property Taxes
$16,273,700

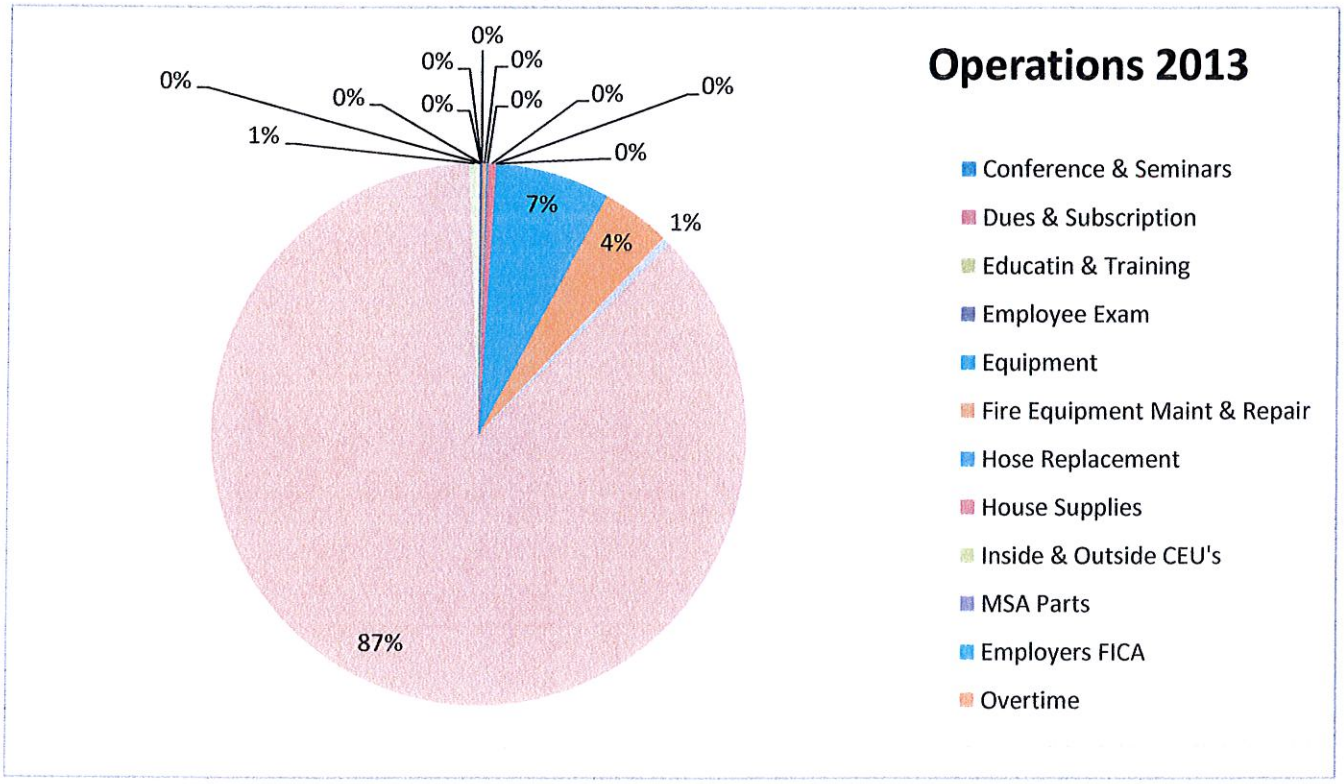
Administration 2013	
Taxes & Licenses	$4,500.00
Election Expenses	$19,000.00
Public Relations	$22,100.00
Software, Printing / IT Budget	$40,000.00
Miscellaneous Office Expense	$57,708.99
Director Salary	$21,000.00
Salaries	$825,775.00
Overtime	$43,100.00
Employers FICA	$64,850.00
Dues & Subscription	$7,500.00
Clothing Allowance	$5,850.00
Conference & Seminars	$7,000.00
Telephone	$34,000.00
Utilities	$130,000.00
	$1,282,383.99



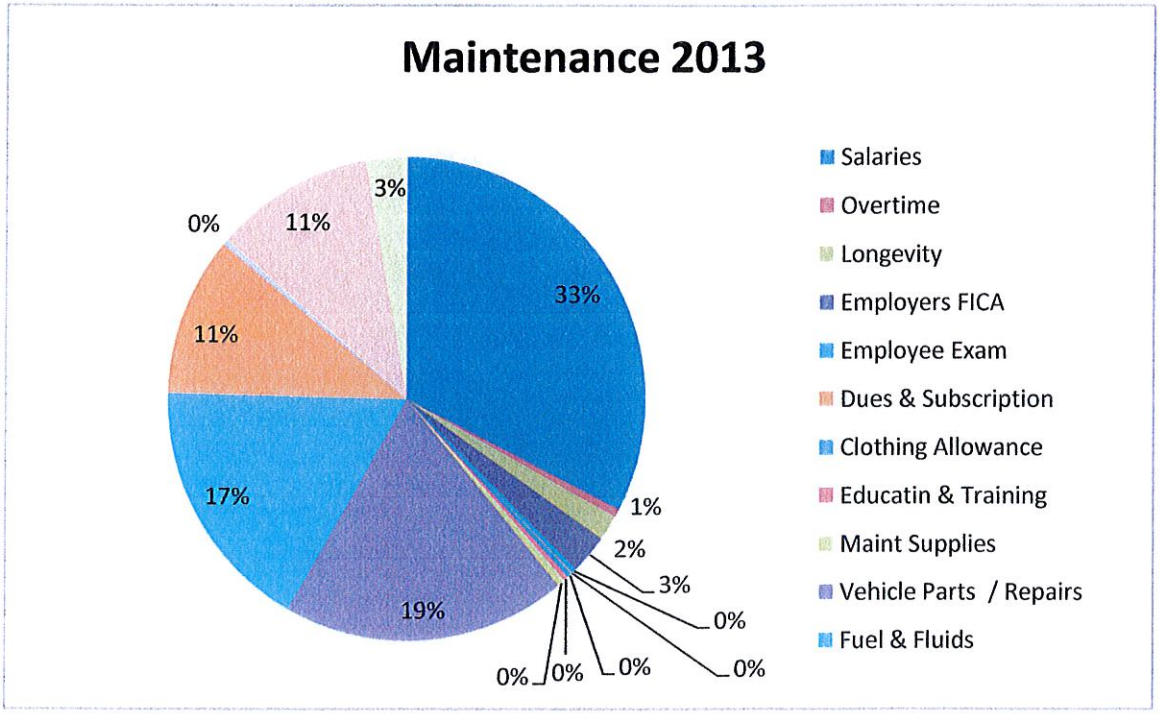
Professional Services 2013	
Professional Service - Audit	$16,000.00
Professional Service - Consulting	$6,000.00
Professional Service - Court Reporting	$20,000.00
Professional Service - Legal	$86,500.00
Professional Service - Payroll	$15,000.00
Professional Services - EMS Billing	$12,000.00
	$155,500.00



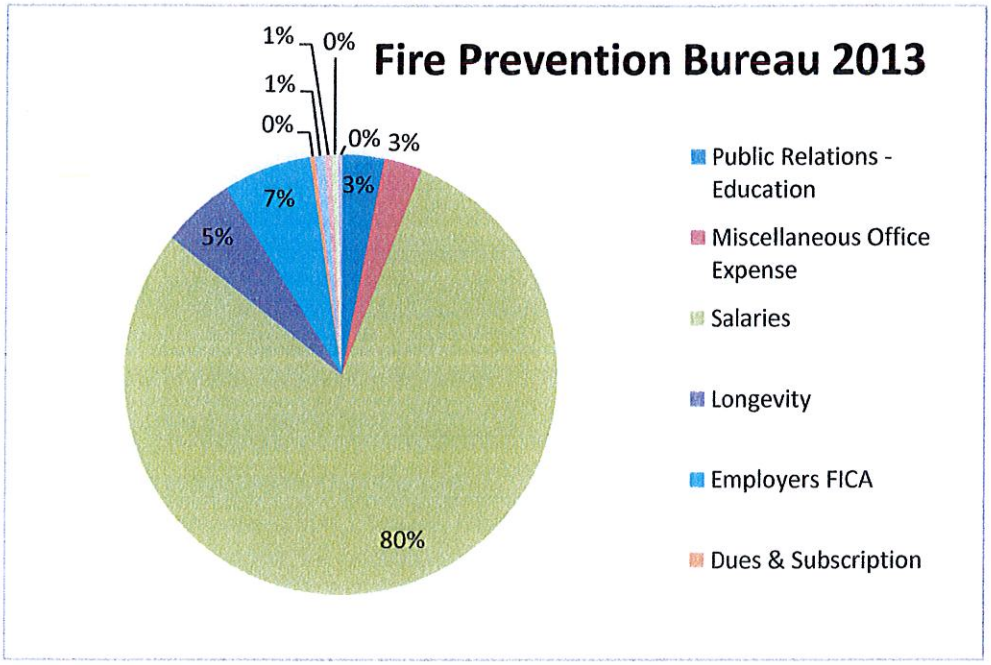
Operations 2013	
Conference & Seminars	$2,500.00
Dues & Subscription	$2,700.00
Educatin & Training	$1,500.00
Employee Exam	$2,500.00
Equipment	$7,000.00
Fire Equipment Maint & Repair	$24,000.00
Hose Replacement	$8,000.00
House Supplies	$45,000.00
Inside & Outside CEU's	$4,000.00
MSA Parts	$8,000.00
Employers FICA	$710,248.55
Overtime	$433,000.00
Protective Clothing	$52,500.00
Salaries OPS & EMS	$8,966,123.00
Clothing Allowance	$68,600.00
	$10,335,671.55



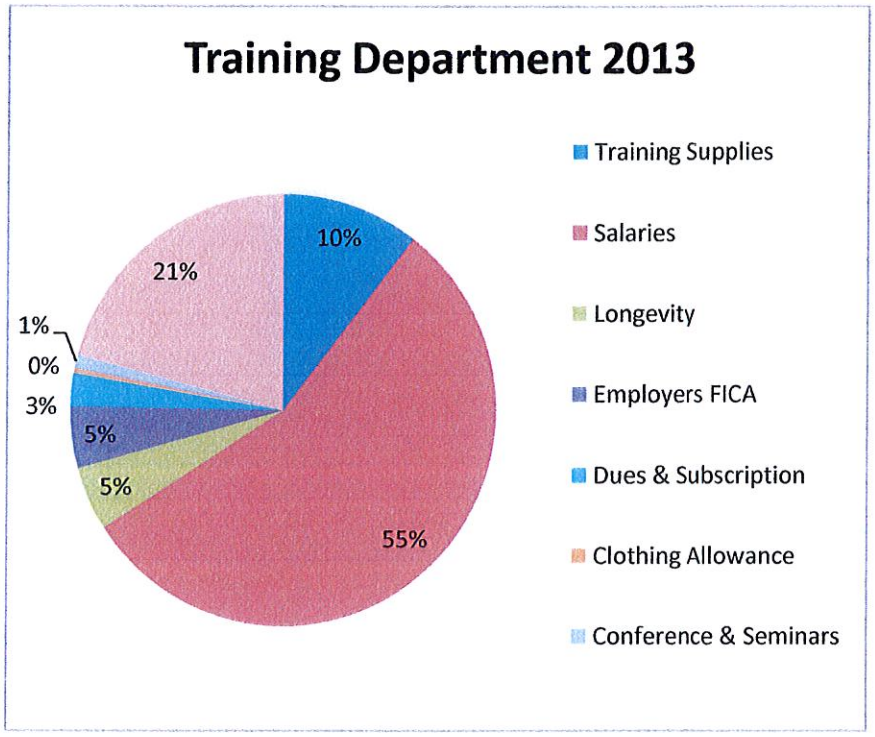
Maintenance 2013	
Salaries	$227,980.00
Overtime	$4,000.00
Longevity	$11,750.00
Employers FICA	$18,340.00
Employee Exam	$2,500.00
Dues & Subscription	$300.00
Clothing Allowance	$2,400.00
Educatin & Training	$2,500.00
Maint Supplies	$3,500.00
Vehicle Parts / Repair	$135,000.00
Fuel & Fluids	$120,000.00
Building Maint & Repai	$74,500.00
Bio Med Maintenance	$3,000.00
Medical & Oxygen Sup	$75,000.00
Pharmaceuticals / Mec	$20,000.00
	$700,770.00



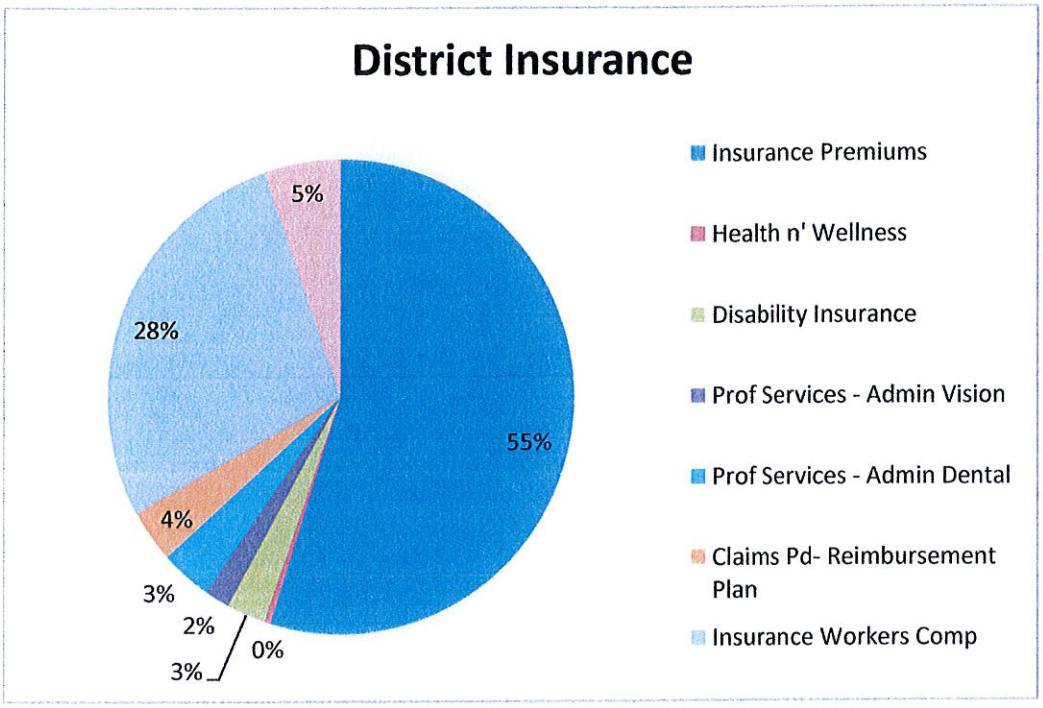
Fire Prevention Bureau 2013	
Public Relations - Education	$19,000.00
Miscellaneous Office Expense	$17,500.00
Salaries	$487,783.00
Longevity	$32,944.00
Employers FICA	$40,471.00
Dues & Subscription	$2,200.00
Clothing Allowance	$4,350.00
Conference & Seminars	$3,000.00
Educatin & Training	$3,000.00
Protective Clothing	$2,000.00
	$612,248.00



Training Department 2013	
Training Supplies	$21,000.00
Salaries	$111,620.00
Longevity	$9,641.00
Employers FICA	$9,276.45
Dues & Subscription	$5,000.00
Clothing Allowance	$800.00
Conference & Seminars	$2,000.00
Tuition & District Training	$42,000.00
	$201,337.45



District Insurance 2013	
Insurance Premiums	$2,076,993.01
Health n' Wellness	$16,000.00
Disability Insurance	$102,000.00
Prof Services - Admin Vision	$66,000.00
Prof Services - Admin Dental	$135,300.00
Claims Pd- Reimbursement Plan	$135,300.00
Insurance Workers Comp	$1,055,000.00
Liability Package	$200,000.00
	$3,786,593.01



Monarch Fire Protection District
Revised Annual Budget

For General Fund (100)
For the Fiscal Year 2013

Account Number	Description	Original Budget Debits	Original Budget Credits	Revisions Debits	Revisions Credits
100-000-4990	Transfer In		$0.00		$0.(
100-410-4100	Property Taxes		$10,041,600.00		$0.(
100-410-4110	Railroad / Utilities & FIT Taxes		$145,000.00		$0.(
100-410-4120	Delinquent Tax		$80,000.00		$0.(
100-450-4400	FPB - Building Permit Fees		$215,000.00		$0.(
100-460-4600	Interest		$6,000.00		$0.(
100-460-4601	Investment Interest		$19,000.00		$0.(
100-470-4700	Miscellaneous Receipts		$35,000.00		$0.(
100-470-4710	Training Center		$0.00		$0.(
100-470-4750	Sale of Fixed Assets		$15,000.00		$0.(
General Fund Other Revenue			**$10,556,600.00**		**$0.(**
General Fund Revenue			**$10,556,600.00**		**$0.(**
General Fund Expense					
100-000-5990	Transfer Out	$0.00		$0.00	
100-510-5011	Taxes & Licenses	$4,500.00		$0.00	
100-510-5012	Payroll Taxes	$0.00		$0.00	
100-510-5014	Election Expenses	$19,000.00		$0.00	
100-510-5015	Public Relations	$19,600.00		$0.00	
100-510-5017	Advertising	$2,000.00		$0.00	
100-510-5018	Special Events	$10,000.00		$0.00	
100-510-5021	Software, Printing / IT Budget	$40,000.00		$0.00	
1 0-5022	Miscellaneous Office Expense	$11,000.00		$0.00	
10 510-5023	Lease & Maintenance	$10,000.00		$0.00	
100-510-5025	Postage	$14,000.00		$0.00	
100-510-5026	Bank Fees	$8,000.00		$0.00	
100-510-5050	Director Salary	$12,000.00		$0.00	
100-510-5051	Salaries	$766,246.00		$0.00	
100-510-5052	Overtime	$43,100.00		$0.00	
100-510-5053	Longevity	$42,829.00		$0.00	
100-510-5054	Extra Hours Worked	$0.00		$0.00	
100-510-5055	Employers FICA	$64,850.00		$0.00	
100-510-5056	Constant Manning Program	$0.00		$0.00	
100-510-5058	Halftime	$6,300.00		$0.00	
100-510-5059	Holiday	$10,400.00		$0.00	
100-510-5061	Employee Exam	$0.00		$0.00	
100-510-5062	Dues & Subscription	$7,500.00		$0.00	
100-510-5063	Clothing Allowance	$5,850.00		$0.00	
100-510-5064	Conference & Seminars	$7,000.00		$0.00	
100-510-5065	Employee Benefits - Other	$0.00		$0.00	
100-510-5068	Protective Clothing	$0.00		$0.00	
100-510-5136	Insurance Premiums	$127,815.09		$0.00	
100-510-5137	Insurance - Directors	$18,500.00		$0.00	
100-510-5138	Insurance - COBRA	$153,933.25		$0.00	
100-511-5041	Professional Service - Audit	$10,000.00		$0.00	
100-511-5042	Professional Service - Payroll	$10,000.00		$0.00	
100-511-5043	Professional Service - Court Reporting	$12,000.00		$0.00	
100-511-5045	Professional Service - Legal	$62,250.00		$0.00	
100-511-5046	Professional Service - Consulting	$5,000.00		$0.00	
100-520-5051	Salaries	$4,012,306.00		$0.00	
100-520-5052	Overtime	$207,100.00		$0.00	
100-520-5053	Longevity	$232,250.00		$0.00	
100-520-5054	Extra Hours Worked	$0.00		$0.00	
100-520-5055	Employers FICA	$337,031.00		$0.00	
100-520-5056	Constant Manning Program	$162,500.00		$0.00	
1 0-5057	Acting Pay / Differential	$28,300.00		$0.00	
1 20-5058	Halftime	$37,000.00		$0.00	
100-520-5059	Holiday	$15,600.00		$0.00	
100-520-5063	Clothing Allowance	$32,200.00		$0.00	
100-520-5065	Employee Benefits - Other	$2,000.00		$0.00	
100-520-5066	Educatin & Training	$500.00		$0.00	
100-520-5068	Protective Clothing	$37,500.00		$0.00	
100-520-5070	Fire Equipment Replace / Purchase	$12,000.00		$0.00	
100-520-5071	Fire Equipment Maint & Repair	$12,000.00		$0.00	
100-520-5077	MSA Parts	$8,000.00		$0.00	

100-520-5078	Hose Replacement	$8,000.00	$0.00
100-520-5079	House Supplies	$45,000.00	$0.00
100-520-5136	Insurance Premiums	$760,427.54	$0.00
100-530-5051	Salaries	$227,980.00	$0.00
100-530-5052	Overtime	$4,000.00	$0.00
100-530-5053	Longevity	$11,750.00	$0.00
100-530-5055	Employers FICA	$18,340.00	$0.00
100-530-5061	Employee Exam	$2,500.00	$0.00
100-530-5062	Dues & Subscription	$300.00	$0.00
100-530-5063	Clothing Allowance	$2,400.00	$0.00
100-530-5066	Educatin & Training	$2,500.00	$0.00
100-530-5072	Maint Supplies	$6,500.00	$0.00
100-530-5074	Vehicle Parts	$79,000.00	$0.00
100-530-5075	Vehicle Repair	$35,000.00	$0.00
100-530-5076	Fuel & Fluids	$76,500.00	$0.00
100-530-5080	Building Maint & Repair	$67,000.00	$0.00
100-530-5083	Grounds Maintenance	$7,500.00	$0.00
100-530-5136	Insurance Premiums	$43,083.74	$0.00
100-540-5015	Public Relations - Education	$19,000.00	$0.00
100-540-5021	Software, Printing, Supplies	$13,600.00	$0.00
100-540-5022	Miscellaneous Office Expense	$5,000.00	$0.00
100-540-5027	Film, Microfilms, Manuals	$1,000.00	$0.00
100-540-5051	Salaries	$483,683.00	$0.00
100-540-5052	Overtime	$0.00	$0.00
100-540-5053	Longevity	$32,944.00	$0.00
100-540-5055	Employers FICA	$40,471.00	$0.00
100-540-5057	Acting Pay / Differential	$4,100.00	$0.00
100-540-5062	Dues & Subscription	$2,200.00	$0.00
100-540-5063	Clothing Allowance	$4,350.00	$0.00
100-540-5064	Conference & Seminars	$3,000.00	$0.00
100-540-5066	Educatin & Training	$3,000.00	$0.00
100-540-5068	Protective Clothing	$2,000.00	$0.00
100-540-5136	Insurance Premiums	$91,912.02	$0.00
100-550-5018	Training Book & Manuals	$2,000.00	$0.00
100-550-5021	Training Supplies	$19,000.00	$0.00
100-550-5051	Salaries	$111,620.00	$0.00
100-550-5053	Longevity	$9,641.00	$0.00
100-550-5055	Employers FICA	$9,276.45	$0.00
100-550-5062	Dues & Subscription	$5,000.00	$0.00
100-550-5063	Clothing Allowance	$800.00	$0.00
100-550-5064	Conference & Seminars	$2,000.00	$0.00
100-550-5066	Tuition & District Training	$42,000.00	$0.00
100-550-5136	Insurance Premiums	$13,643.27	$0.00
100-560-5600	Capital Expenditures	$51,000.00	$0.00
100-560-5601	Capital Building Fund	$0.00	$0.00
100-571-5710	Electric	$4,814.81	$0.00
100-571-5711	Water	$4,814.81	$0.00
100-571-5712	Gas	$4,814.81	$0.00
100-571-5713	Telephone	$3,812.50	$0.00
100-571-5714	Sewer	$4,814.81	$0.00
100-572-5710	Electric	$4,814.81	$0.00
100-572-5711	Water	$4,814.81	$0.00
100-572-5712	Gas	$4,814.81	$0.00
100-572-5713	Telephone	$3,812.50	$0.00
100-572-5714	Sewer	$4,814.81	$0.00
100-573-5710	Electric	$4,814.81	$0.00
100-573-5711	Water	$4,814.81	$0.00
100-573-5712	Gas	$4,814.81	$0.00
100-573-5713	Telephone	$3,812.50	$0.00
100-573-5714	Sewer	$4,814.81	$0.00
100-574-5710	Electric	$4,814.81	$0.00
100-574-5711	Water	$4,814.81	$0.00
100-574-5712	Gas	$4,814.81	$0.00
100-574-5713	Telephone	$3,812.50	$0.00
100-574-5714	Sewer	$4,814.81	$0.00
100-575-5710	Electric	$4,814.81	$0.00
100-575-5711	Water	$4,814.81	$0.00
100-575-5712	Gas	$4,814.81	$0.00
100-575-5713	Telephone	$3,812.50	$0.00
100-575-5714	Sewer	$4,814.81	$0.00
100-576-5710	Electric - Maintenance	$4,814.81	$0.00
100-576-5713	Telephone - Maintenance	$3,812.50	$0.00
100-576-5714	Sewer Maintenance	$4,814.81	$0.00
100-577-5711	Water - Training Tower	$4,814.81	$0.00
100-577-5713	Telephone	$3,812.50	$0.00
100-578-5090	Utilities / Communications	$3,500.00	$0.00
100-578-5091	Communications	$0.00	$0.00
100-578-5710	Electric- HQ	$4,814.81	$0.00
100-578-5711	Water -HQ	$4,814.81	$0.00
100-578-5712	Gas - HQ	$4,814.81	$0.00
100-578-5713	Telephone HQ	$3,812.50	$0.00
100-578-5714	Sewer - HQ	$4,814.81	$0.00

100-580-5143	Prof Services - Admin Vision	$66,000.00		$0.00	
100-580-5146	Prof Services - Admin Dental	$20,000.00		$0.00	
100-580-5162	Claims Pd- Reimbursement Plan	$135,300.00		$0.00	
100-580-5166	Claims Pd - Dental	$115,300.00		$0.00	
100-581-5133	Liability Package	$118,435.00		$0.00	
100-581-5135	Insurance Workers Comp	$635,000.00		$0.00	
100-590-5900	Emergency / Contingency	$0.00		$0.00	
100-590-5901	Disaster Prepare & Migation	$0.00		$0.00	
General Fund Other Expenditures		**$10,264,017.23**		**$0.00**	
General Fund Expense		**$10,264,017.23**		**$0.00**	
General Fund			**$292,582.77**	**$0.00**	**$0.(**

Monarch Fire Protection District
Revised Annual Budget

For Ambulance Fund (200)
For the Fiscal Year 2013

Original Budget Account Number	Description	Revisions Debits	Revisions Credits	Revised Budget Debits	Revised Budget Credits
200-410-4100	Property Taxes		$6,232,100.00		$0.(
200-410-4110	Railroad / Utilities & FIT Taxes		$85,000.00		$0.(
200-410-4120	Delinquent Tax		$35,000.00		$0.(
200-450-4200	Out of District Billing		$225,000.00		$0.(
200-460-4600	Interest		$2,000.00		$0.(
200-460-4601	Investment Interest		$6,000.00		$0.(
200-470-4700	Miscellaneous Receipts		$500.00		$0.(
200-470-4701	Federal Reimb (SB 307)		$9,000.00		$0.(
200-470-4750	Sale of Fixed Assets		$5,000.00		$0.(
Ambulance Fund Tax Revenue			**$6,599,600.00**		**$0.(**
Ambulance Fund Revenue			**$6,599,600.00**		**$0.(**
Ambulance Fund Expense					
200-510-5015	Public Relations	$2,500.00		$0.00	
200-510-5021	Software, Printing, Supplies	$2,500.00		$0.00	
200-510-5028	Books & Manuals	$500.00		$0.00	
200-510-5050	Director Salary	$9,000.00		$0.00	
200-510-5136	EMS MED PREMIUM	$944,636.88		$0.00	
200-511-5041	Professional Service - Audit	$6,000.00		$0.00	
200-511-5042	Professional Service - Payroll	$5,000.00		$0.00	
200-511-5043	Professional Service - Court Reporting	$8,000.00		$0.00	
200-511-5045	Professional Service - Legal	$24,250.00		$0.00	
20( )-5046	Professional Service - Consulting	$1,000.00		$0.00	
20( )-5047	Professional Services - EMS Billing	$12,000.00		$0.00	
200-520-5051	Salaries	$4,088,927.00		$0.00	
200-520-5052	Overtime	$225,900.00		$0.00	
200-520-5053	Longevity	$137,240.00		$0.00	
200-520-5055	Employers FICA	$373,217.55		$0.00	
200-520-5056	Constant Manning Program	$162,500.00		$0.00	
200-520-5057	Acting Pay / Differential	$35,700.00		$0.00	
200-520-5058	Halftime	$37,000.00		$0.00	
200-520-5059	Holiday	$16,800.00		$0.00	
200-520-5061	Employee Exam	$2,500.00		$0.00	
200-520-5062	Dues & Subscription	$2,700.00		$0.00	
200-520-5063	Clothing Allowance	$36,400.00		$0.00	
200-520-5064	Conference & Seminars	$2,500.00		$0.00	
200-520-5066	Educatin & Training	$1,000.00		$0.00	
200-520-5067	Inside & Outside CEU's	$4,000.00		$0.00	
200-520-5068	Protective Clothing	$15,000.00		$0.00	
200-520-5070	Equipment	$3,500.00		$0.00	
200-520-5071	Equipment Maint & Repair	$3,500.00		$0.00	
200-530-5074	Vehicle Parts	$18,000.00		$0.00	
200-530-5075	Vehicle Repair	$3,000.00		$0.00	
200-530-5076	Fuel & Fluids	$43,500.00		$0.00	
200-530-5077	Bio Med Maintenance	$3,000.00		$0.00	
200-530-5078	Medical & Oxygen Supplies	$75,000.00		$0.00	
200-530-5079	Pharmaceuticals / Meds	$20,000.00		$0.00	
200-581-5133	Liability Package	$81,565.00		$0.00	
200-581-5135	Insurance Workers Comp	$420,000.00		$0.00	
Ambulance Fund Administration		**$6,827,836.43**		**$0.00**	
Ambulance Fund Expense		**$6,827,836.43**		**$0.00**	
An( )nce Fund		**$228,236.43**		**$0.00**	**$0.(**

GLOSSARY OF COMMON TERMS

Amortization: 1) A reduction of debt by means of periodic payments sufficient to meet current interest and liquidate the debt at maturity. 2) Provision for the extinguishment of a debt by means of a debt service fund. 3) Accounting for expenses or charges as they apply rather than as they are paid.

Arbitrage: Arbitrage is the difference (profit) earned from investing low-yielding tax-exempt bond proceeds in higher yielding taxable securities.

Assessments: Assessments are charges in the nature of taxes upon property owners to pay the costs of facilities or improvements that benefit the property owned. Payment of the amount assessed (together with interest if not paid upon assessment) is secured by a direct fixed lien on the property. The assessed payments are either used directly to pay the costs of the facilities or improvements or, if paid over time, are used to repay bonds issued to finance such costs. "Special assessment" financing proceeds are used for improvements relating to the property, such as sidewalks, streets, gutters, sewers and water systems.

Assessed Valuation or [AV]: The valuation placed on real estate or other property by a government for the purpose of levying taxes.

Auditing: Pre-Audit: Posting year-end closing entries, preparing preliminary financial statements and assembling supporting documents for review by outside auditors.

Auditing: Post-Audit: Posting audit adjustments and preparing the annual financial report.

Audit Report: The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time. As a general rule, the report should include a) a statement of the scope of the audit; b) explanatory comments concerning exceptions from generally accepted auditing standards; c) opinions; d) explanatory comments concerning verification procedures; e) financial statements and schedules; and f) statistical tables, supplementary comments and recommendations. The auditor's signature follows item c) or d).

Balanced Budget: A budget plan whereby nticipated revenues/income is in an amount equal to the anticipated expenditures/losses.

Bond Counsel: Bond Counsel refers to a legal firm hired to advise the Issuer and is responsible for producing the legal documents required for the sale. Bond Counsel also provides assurance to the bond purchaser that the bonds were legally issued and renders an opinion regarding the taxability of the bonds.

Bond Election or Bond Referendum: A process whereby the qualified voters of a governmental unit are given the opportunity to approve or disap-

prove a proposed issue of municipal securities. An election is most commonly required in connection with general obligation bonds. Requirements for voter approval may be imposed by constitution, statute, or local ordinance.

Bond Fiscal Year: The 12-month accounting period, established under some bond contracts, used in connection with and issue of municipal securities. Principal and interest payments are scheduled in accordance with the bond fiscal year. The bond fiscal year may not necessarily coincide with the issuing agency's own fiscal year, and may be established in order to take full advantage of the scheduled cash flow or projected pledged revenues. (See also Fiscal Year).

Bond Proceeds: The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. The monies are used to finance the project or purposed for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract.

Budget (Operation): A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

Callable Bond: A bond which the issuer is permitted or required to redeem before the stated maturity date at a specified price, usually at or above par, by giving notice of redemption in a manner specified in the bond contract.

Call Date: The date on which a bond may be redeemed before maturity at the option of the Issuer.

Call Feature (Redemption Feature): Enables the Issuer to pay off "redeem" a bond prior to its maturity date. The "call date" is the earliest date the bond may be redeemed "called". Usually a premium is paid for the earliest call dates.

Capital Assets: Assets of significant value and having a useful life of several years. Capital Assets are also called Fixed Assets.

Capital Improvement Program [CIP]: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually adopted as part of the complete annual budget which includes both operations and capital outlays. The capital budgets should be based on a capital improvement program [CIP].

Capital Outlays: Expenditures for the acquisition of capital assets.

Capital Projects: Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Fund: tracks capital purchases made by the city for its operations, such as police cars, snow plows, and computer purchases, in addition to the cost of concrete street and sidewalk maintenance, and the construction and repair of city owned buildings

Cash Basis: The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Cash-Flow Budget (Cash Budget): A projection or the cash receipts and disbursements anticipated during given period. Typically, this projection covers a year and is broken down into separate projections for each month, week and/or day during the year.

Cash-Flow Financing: A financing in which the proceeds of the issue are used to pay current expenses of the issuer's current income is temporarily insufficient for that purpose. Also, sometimes called TRANS, TANS, or RANS (tax and revenue anticipation notes). The issue is customarily scheduled to be repaid when current income exceeds current expenses. The issue typically has a term of one year or less.

Cash Management: Tracking and forecasting cash flow, and working with investment personnel to develop an investment plan. Maintaining cash accounts and controlling their disposition. Coordinating and controlling bank accounts.

Certificate of Deposit or CD: A negotiable or non-negotiable receipt for moneys deposited in a bank or other financial institution for a specified period at a specified rate of interest.

Certificate of Participation [COP]: A certificate showing participation through ownership of a "share" of lease payments or lease-purchase agreement. Usually made between a municipality and an equipment vendor. While these certificates are similar to bonds, they are secured solely by the lease or rental revenues accruing to the municipality/agency issuing the certificates have maturities and are paid in a manner parallel to the process involved in the execution and administration of bonds.

Competitive Bid or Competitive Bidding: A method of submitting proposals to purchase a new issue of bonds by which the bonds are awarded to the underwriting syndicate presenting the best bid according to stipulated criteria set forth in the notice of sale.

Cost Accounting: Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

Cost of Issuance: The expenses associated with the sale of new issue of municipal securities, including such items as underwriter's spread, printing, legal fees and rating costs.

Covenant or Bond Covenant: The issuer's enforceable promise to do or refrain from doing some act. With respect to municipal bonds, covenants are generally stated in the bond contract.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units includes bonds, time warrants, notes and floating debt.

Debt Limit: The maximum amount of debt which an issuer of municipal securities is permitted to uncurl under constitutional, statutory or charter provisions. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

Debt Ratios: Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population. Such ratios are often used in the process of determining credit quality of an issue, especially in the case of general obligation bonds.

Debt Service: The amount of money necessary to pay interest on an outstanding debt, the serial meteorites or principal for serial bonds and the required contributions to an amortization of sinking fund for term bonds.

Debt Service Fund: A fund established to account for the payment of interest and principal on all general obligation debt.

Debt Service Schedule: A table listing the annual payments necessary to meet debt service requirements over the period of time the bonds are to be outstanding.

Defeasance: Termination of the rights and interests of the bondholders and of their lien on the pledged revenues in accordance with the terms of the bond contract for the prior issue of bonds. Defeasance usually occurs in connection with the refunding of an outstanding issue before the final payment, or provision for future payment, of principal and interest on a prior issue.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

Depreciation: 1) Expiration of the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. 2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

Direct Debt: The debt for which the issuing unit has sole responsibility.

Disbursements: Recording accounts payable, reviewing invoices and supporting documents, and making payments to vendors.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposed are made.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Feasibility Study: A report of the financial practicality for a proposed project and financing thereof, which may include estimated revenues that will be generated and a revenue of the physical operating, economic or engineering aspects of the proposed project.

Federal National Mortgage Association (FNMA) or Fannie Mae): One of the two presently existing corporations which formerly comprised the FNMA. As it currently exists, FNMA is a government-sponsored private corporation authorized to purchase and sell mortgages and to otherwise facilitate the orderly operation of a secondary market for home mortgages.

Financial Advisor or Consultant: With respect to a new issue of municipal bonds, a consultant who advises the issuer on matters pertinent to the issue, such as structure, timing, marketing, fairness or pricing, terms and bond ratings. Can provide cash management services and can serve as an agent for the issuer during the pricing of bonds during a negotiated sale.

Fiscal Agent: An agent (usually an incorporated bond or trust company) designated by a government to act for it in any of several capacities in the sale, administration and payment of bonds and coupons.

Fiscal Policy: a government's policy relating to budgeting of expenditures and revenues.

Fiscal Year: A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

Fixed Asset Management: Tagging and preparing asset ledgers for plant, facilities, and equipment; recording changes in asset status; and conducting periodic inventories of assets.

Full Accrual: The basis of accounting where transactions and events are recognized as revenues/gains or expenses/losses when they occur, regardless of the timing of related cash flows.

Full Disclosure: Providing accurate and complete information material to a bond issue, which a potential investor would be likely to consider important in deciding whether to invest. Material facts that enable the investor to evaluate the credit quality of an issue.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligation bonds or full faith and credit bonds.

Full Time Equivalents [FTE]: Equal to one person based on a 2080 hours a year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves, and carryover.

General Fund: supports the day-to-day activities of the city, such as police protection, street and park maintenance, trash hauling and general administration. All operational revenues and expenditures are accounted for in the General Fund.

General Long-term debt: Long-term debt legally payable from the general revenues and backed by the full faith and credit of a governmental unit.

General Obligation Bonds [GO BONDS]: Bonds which are secured by the full faith and credit of the issuer. General Obligation bond issued by local units of government are secured by a pledge of the issuer's *ad valorem* taxing power.

General Property Tax: The tax usually levied on real and personal property. this tax is typically levied locally.

Generally Accepted Accounting Principles [GAAP]: GAAP is a way of reporting. GAAP reporting will enable your government through the use of proper funds, to present more informative and therefore more useful financial statements.

Goal: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Accounting Standards Board [GASB]: A standard-setting body, associated with the Financial Accounting Foundation and comparable to the Financial Accounting Standards Board, which prescribes standard accounting practices for governmental units in maintaining their financial records and releasing financial data to the public.

Governmental National Mortgage Association [GNMA or Ginnie Mae]: One of two corporations formerly comprising the FNMA. GMNA is an agency of the Federal Department of Housing and Urban Development empowered to provide special assistance in financing home mortgages and is responsible for management and liquidation of federally owned mortgage portfolios. Its liquidation functions involve the issuance of participation certificates representing beneficial interest in future payments on a pool of mortgages.

Grant: A contribution of assets (usually cash) by a governmental unit or oth-

er organization to another. Typically, their contributions are made to local governments from state and federal governments and made for specified purposes.

Grants Management: Recording grants-related transactions in keeping with grant regulations, and preparing financial reports for grantor agencies.

Gross Bonded Debt: The sum of all General Obligation Debt. Also know as Direct Debt.

Homecoming Fund: This fund accounts for operation revenue and expenditure activity related to the city's annual Manchester Homecoming Festival.

Internal Audit: Reviewing financial transactions in both the finance department and in operating departments for compliance with local policy and generally accepted accounting principles.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides for separation of duties, proper authorization from responsible officials in processing of a transaction and the arrangement of records and procedures to facilitate effective control.

Investment management: Determining amounts and types of investments to be made, securing quotes from financial markets, and apportioning interest earned to the proper funds.

Investment Proceeds: The investment of proceeds and other moneys relating to an issue is typically governed by state law and by the Indenture or Bond Resolution.

Inventory: Maintaining custody and records of supplies held in stock for future consumption.

Level Debt Service: An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines, resulting in substantially equal annual debt service payments over the life of the bonds.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of government activities. (noun) The total amount of taxes, special assessments or service charges imposed by a governmental unit.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Note: This term does not include encumbrances.

Liquidity: The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

Long-Term Debt: Debt with a maturity of more than one year after date of issuance.

Modified Accrual Basis: The basis of accounting under which expenditures other than accrued interest on

general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Moody's Investors Service: An independent service *subsidiary of Dun & Bradstreet Corp.*, based in New York City, which provides ratings for municipal bonds and other financial information to investors.

Municipal Securities Rule Making Board: An independent, self-regulatory organization established by Congress in 1975 having general rule making authority over municipal securities market participants (generally, brokers and dealers).

Negotiated Sale: The sale of a new issue of municipal securities by an issuer through an exclusive agreement with an underwriter or underwriting syndicate selected by the issuer.

Net Direct Debt: With respect to any given Issuer the amount of all outstanding debt of such Issuer (Direct Debt), less the sum of any amounts accumulated in sinking funds for such debt and the amount of such debt that is self-supporting.

New Issue: An issue of securities which is purchased from the issuer and offered to investors, usually on a "when issued" basis, for the first times.

Non-Callable Bond: A bond that cannot be redeemed at the issuer's option before its stated maturity date.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased.

Objective: Something to be accomplished in a specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

Outstanding: In general as used with respect to the principal of an issue, remaining unpaid.

Parks and Storm Water Projects Fund: A special revenue fund created to track financial activity related to the one half of one percent sales tax revenue. This tax was voter approved in 2000 to support city parks and storm water projects

Pay-As-You-Go Basis: A term used to describe the financial policy of a governmental unit which finances all of its capital outlay from current revenues rather than by borrowing.

Paying Agent: The entity responsible for transmitting payments of interest and principal from an issuer of municipal securities to the security holders. The paying agent is usually a bank and generally provides reconciliation of the securities and coupons paid and similar services.

Payment Date: The date on which interest, or principal and interest is payable.

Tax Increment Financing (TIF): A tool used by cities and other development authorities to finance certain types of development costs. The public purpose of TIF are the redevelopment of blighted areas, construction of low and moderate income housing, provision of employment opportunities and improvement of the tax base. With TIF, the city captures the additional property and sales taxes generated by the development that would have gone to other taxing jurisdictions and uses "tax Increments" to finance the development costs.

Tax Increment Financing (TIF) District: A contiguous geographic area within a redevelopment area defined by resolution or ordinance of the governing body of the municipality.

Tax Increment Financing (TIF) Fund: A fund into which are paid all tax increments and into which are deposited all revenue from the sale of tax increment finance bonds or notes, revenues from the sale of any property acquired as part of the project plan or revenue to be used in the district, and from which money is distributed to pay project costs for the district or to satisfy claims of holders of tax increment bonds or notes issued for the district.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

Tax Rate Limit: The maximum rate or millage of tax which a local government may levy.

Trustee: A financial institution with trust powers which acts in a fiduciary capacity for the benefit of the bondholders in enforcing the terms of the bond contract.

Underwriters: A dealer which purchases a new issue of securities for resale. Traders with contracts with large bond buyers and ability to price the bonds for sale.

Unrestricted Fund Balance: The portion of a fund balance that has no legal or contractual limits upon it, making it available to for any city purposes.

Upgrade: The rising of a rating by a rating service due to the improved credit quality of the issue or issuer.