

***MONARCH FIRE
PROTECTION
DISTRICT
2009 BUDGET***

Adopted 08/28/08

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Introductory Section

MONARCH FIRE PROTECTION DISTRICT

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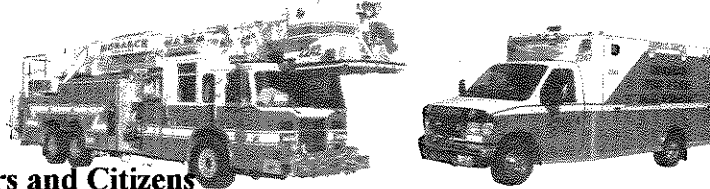
BOARD OF DIRECTORS

Richard Gans, *President*
David A. Terschluse, *Secretary*
Kim Evans, *Treasurer*

FIRE CHIEF

Clifford (Chip) Biele

Serving the
Communities of
Ballwin
Chesterfield
Clarkson Valley
Creve Coeur
Maryland Heights
St. Louis County
Wildwood



Board of Directors and Citizens Monarch Fire Protection District

Dear Board of Directors and Citizens:

We are pleased to present the budget for 2009 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 2009 calendar year.

OVERVIEW

The District currently employs 123 full-time personnel and has 3 elected officials. The 2009 budget includes the addition of 3 full-time paramedics to increase staffing as discussed below. 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. This budget reflects hiring three additional personnel to continue toward that goal.

In December 1999, under the direction of Chief Biele, the original Master Plan was adopted. In October 2001, the District updated that document to reflect current costs. The plan will be rewritten during Fall 2008 or Spring 2009. The 2009 budget reflects preliminary estimates of equipment needs. Completion of the revised Master Plan may identify additional needs and areas that cannot be anticipated at this time. Completion of the Master Plan will clarify the plans for personnel, capital improvements, and strategy for the next few years and anticipated funding for those strategies.

The Insurance Services Organization (ISO) rates organizations based on available resources and the length of time it takes an organization to get those resources to an emergency. Our most recent rating was completed early in 2008. In the 10+ years since our previous evaluation, the District put many improvements into place, including relocating stations, equipment and a significant increase in manpower. Consequently, we achieved a rating improvement from 4 to 3 in most of the areas we cover, and even achieved a 2 rating in a portion of the District.

As a result of the continuing pursuit of high quality services to the residents, the District will be seeking Certification from the Commission on Fire Accreditation International. This is a process that can take up to three years to achieve. The 2009 budget includes resources to pursue this certificate, including training and manpower commitment. Many of the costs associated with the certification process will be incurred in 2009 and involve man hours spent. Management expects to request the Commission review of the District sometime in late 2010. Out-of-pocket costs, not including personnel time, are expected to be no more than \$20,000.

In 2009, we expect to maintain and improve our services through several primary means.

- Continued hiring and 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 have dropped over the course of 2008, with uncertainty about what the next twelve months will bring. The cost of fuel has risen dramatically over the last two years. 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 2009 tax revenue as new construction, amounting to over \$157 Million of additional assessed valuation.

2009 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 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 rise, 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 second largest area of spending relates to the replacement and maintenance of fire suppression, fire prevention and EMS equipment and vehicles. While our 2004 bond issue pays for some of the equipment and vehicles, ongoing maintenance and purchase of smaller equipment must come from current resources. Each year, departments submit their requests and the Board of Directors and management must make decisions about priorities based on current year resources. As a result of the TIF district assessed valuation additions for 2009, the District has planned a number of replacements.

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 roofs need replaced. In addition, utility rates are increasing. During 2008, the Metropolitan Sewer District (MSD) implemented a new fee structure for impervious areas (those areas where runoff cannot be absorbed, such as parking lots, rooftops, and sidewalks). District costs for MSD increase by over 500% for 2009.

The **Capital Projects Fund** for 2009 includes the purchase of two replacement ambulances and two replacement staff vehicles from the 2004 bond proceeds at an anticipated cost of \$565,000. The District expects equipment purchases using funds

transferred from the General Fund and Ambulance Fund costing \$605,000. The purchase of land for a House 6 has been included for 2009 at \$550,000.

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 will be repaid by 2012. Funds have been used for the construction of a fire station at White Road and Olive and the purchase of staff vehicles. Over the next few years, funds will be used for the purchase and replacement of various pieces of fire suppression and support vehicles and purchase of land for an additional station, as mentioned in the previous paragraph.

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 will be moving to a fully-insured health plan. This move will result in a decrease in premiums paid by the District.

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. Such assessed valuation growth is expected to continue at a slower pace for at least the next 7-10 years. TIF area assessed valuations are excluded from the amounts shown below.

<u>Date Assessed</u>	<u>Valuation</u>	<u>Percent Increase</u>
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%

Remaining District revenue primarily comes from investment earnings, fee collections and TIF pass-thru collections. With the Chesterfield Valley TIF expiring, pass-thru collections are not known for the year 2009. In 2008 interest rates dropped. 2009 is expected to have lower interest earnings than in 2007 and 2008. The Fire Prevention Bureau collects fees for building permits. These fees have continued to grow each year, with several large projects in the District keeping the total dollars high. The number of permits year over year has declined from a high of 1,245 in 2003. This is expected to continue over the next few years as the most attractive properties are developed. An additional area of development is expected to open up in the next three to five years, which would result in an increase in number of permits processed. The EMS Department collects fees for transporting patients that are not residents of the District. The District does not pursue aggressive collection practices. Revenue from billing is expected to remain stable.

The District collects personal property and real estate tax revenue at \$.03 for debt service on the bond issue dated July 1, 2004. This debt will mature March 1, 2012.

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, TIF 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 bright, with continued growth in our assessed valuations and steady 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. The addition of assessed valuation, as a result of the expiring TIF, over the next couple of years will provide added revenue, helping the District to add programs and resources for the benefit of the community.

Expenditures continue to rise, 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. As additional personnel are hired, the challenge is to provide an appropriate level of wages and benefits for all personnel, incorporating advances in technology and equipment, maintaining a high level of service to our residents, and doing so with limited resources.

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 2009 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 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 2009 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 2009 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,

Clifford Biele
Chief

Kelly Thoenen
Controller

Monarch Fire

Protection District

2009 Fund Structure

The following table illustrates the funds included in the 2009 budget and gives a brief overview of each funds' purpose.

Fund Name	General Fund	Ambulance Fund	Dispatch Fund	Debt Service Fund	Pension Revenue Fund	Capital Projects Fund-Bond Proceeds	Capital Projects Fund-Capital Projects
Type of Fund	General Fund	Special Revenue Fund	Special Revenue Fund	Special Revenue Fund	Fiduciary Fund	Other Governmental Fund	Other Governmental Fund
Description Purpose	General Operating Fund of the District. Accounts for all financial resources except those required to be accounted for in another fund.	Accounts for the proceeds of a special tax levy which is restricted for the provision of emergency medical services.	Accounts for the proceeds of a special tax levy which is restricted for the provision of a centralized dispatching service.	Accounts for the accumulation of resources for the payment of general long-term debt principal and interest.	Accounts for contributions made to and benefits paid from the District's Pension Plan.	Accounts for financial resources to be used for the acquisition or construction of major capital items, paid for with bond proceeds.	Accounts for financial resources to be used for the acquisition or construction of major capital items, paid for by transfers from other funds.
Types of Expenditures Included	Personnel, departmental operations and administrative costs. Transfers to Capital Projects	Personnel, departmental operations and administrative costs. Transfers to Capital Projects	Dispatch agency costs.	Payment of long-term general obligation debt principal and interest.	Funding of District's Pension Plan.	Acquisition or construction of major capital items, as provided for in the bond issue.	Acquisition or construction of major capital items, as provided for from current resources or reserves.

Overview & Summaries

Monarch Fire Protection District

2009 Summary Budget

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance All	2009 Budget	2008 Requested	2007 Final
REVENUES			
Real Estate and Property Tax Revenue	20,716,100	18,601,300	17,661,800
RR/Utility/FIT Taxes	290,000	303,000	278,000
TIF Pass Thru	-	685,100	115,000
Charges for Services	150,000	150,000	150,000
Building Permit Fees	350,000	350,000	480,000
Interest	430,800	841,500	838,500
Other Revenues	51,200	31,200	53,700
Transfers-Other Funds	605,000	563,000	185,000
TOTAL REVENUES	22,593,100	21,525,100	19,762,000
EXPENDITURES			
Administration	2,563,275	2,371,550	1,723,150
Operations	12,750,900	12,839,300	11,994,200
Maintenance	410,700	377,600	395,300
Fire Prevention Bureau	755,600	783,900	728,700
Training	181,725	189,800	168,200
Other Expenditures	479,500	215,000	178,300
Dispatch Service	1,025,100	956,200	891,500
Debt Service	621,869	613,925	630,131
Capital Expenditures	605,000	563,000	225,100
Pension Assets Placed in Trust **	1,970,000	1,513,600	1,464,800
Transfers - Other Funds	605,000	563,000	185,000
TOTAL EXPENDITURES	21,968,669	20,986,875	18,584,381
Change in Fund Balance	624,431	538,225	1,177,619
Budgetary Fund Balance January 1 *	9,636,634	9,363,709	8,201,390
Budgetary Fund Balance December 31	10,261,065	9,901,934	9,379,009
* Estimate of beginning Budgetary Fund Balance includes 2008, which is in process			
Fund Balances Designated for Future Planning			
General Fund			
Construction	1,000,000		
Fleet replacements & Equipment	2,700,000		
Ambulance Fund	3,700,000		
Construction	1,000,000		
Fleet replacements & Equipment	1,700,000		
	2,700,000		
	6,400,000		

Monarch Fire Protection District

2009 Summary Budget

Summary of Current Year Activity - By Fund	2009 Budget	2008 Requested	2007 Final
General Fund			
Revenue	11,386,700	10,913,800	10,390,000
Expenditures	10,891,100	10,369,050	9,456,750
Revenue Over Expenditures	<u>495,600</u>	<u>544,750</u>	<u>933,250</u>
Ambulance Fund			
Revenue	6,839,100	6,499,700	6,068,800
Expenditures	6,855,600	6,971,100	5,916,100
Revenue Over Expenditures	<u>(16,500)</u>	<u>(471,400)</u>	<u>152,700</u>
Dispatch Fund			
Revenue	1,025,100	946,200	891,300
Expenditures	1,025,100	956,200	891,500
Revenue Over Expenditures	<u>-</u>	<u>(10,000)</u>	<u>(200)</u>
Total Operations	<u>479,100</u>	<u>63,350</u>	<u>1,085,750</u>
Capital Expenditures - Bond Proceeds			
Revenue	29,000	69,000	69,000
Expenditures	1,115,000	460,500	16,500
Revenue Over Expenditures	<u>(1,086,000)</u>	<u>(391,500)</u>	<u>52,500</u>
Capital Expenditures - Transfers In			
Revenue	605,000	563,000	185,000
Expenditures	605,000	563,000	225,100
Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(40,100)</u>
Debt Service			
Revenue	738,200	727,000	644,300
Expenditures	621,869	613,925	630,131
Revenue Over Expenditures	<u>116,331</u>	<u>113,075</u>	<u>14,169</u>
Pension Revenue Fund			
Revenue	1,970,000	1,806,400	1,513,600
Expenditures	1,970,000	1,806,400	1,513,600
Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total Change in Fund Balance-All Funds	<u>(490,569)</u>	<u>(215,075)</u>	<u>1,112,319</u>

Monarch Fire Protection District

2009 Personnel Requirements

Department	% Change 2007/2008	2009 Adopted	2008	2007
Directors	0%	3	3	3
Administration	0%	12	12	9
Operations	0%	42	42	43
Emergency Medical Services	3%	60	58	58
Maintenance	0%	3	3	3
Fire Prevention	0%	7	7	7
Training	0%	1	1	1
		128	126	124

2009 Changes:

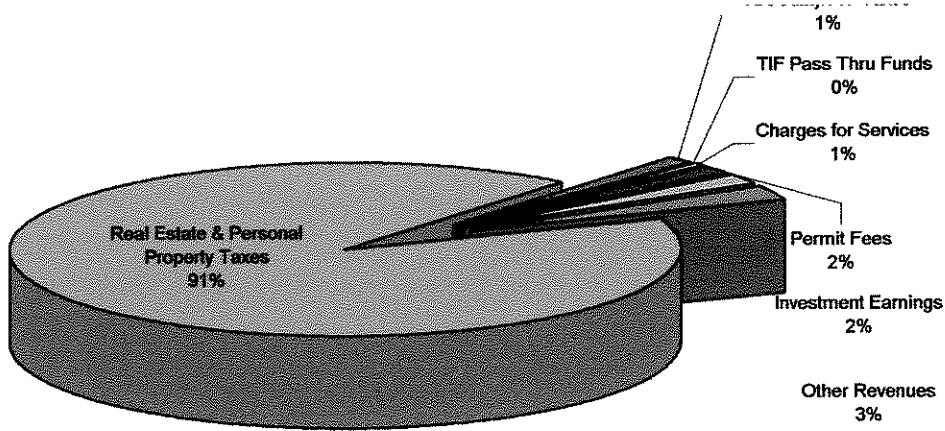
3 New Paramedic/Firefighters included in 2009

Personnel Costs - All Operations	General Fund	Ambulance Fund	2009 Requested	2008 Original	2007 Final
Administration-Payroll	694,400	421,700	1,116,100	669,000	695,100
Directors Fees	19,200	12,800	32,000	32,000	32,000
Operations-Payroll	4,331,000	-	4,331,000	4,806,000	4,577,400
EMS-Payroll	893,000	3,815,700	4,708,700	3,718,000	3,808,800
Maintenance-Payroll (EMS-Admin)	152,700	65,000	217,700	147,800	144,200
Fire Prevention-Payroll (EMS-Admin)	555,500	50,000	605,500	543,500	528,000
Training-Payroll (EMS-Admin)	76,300	32,700	109,000	73,000	71,600
	6,722,100	4,397,900	11,120,000	9,989,300	9,857,100
FICA-All Departments	520,500	329,000	849,500	758,100	743,800
Workers' Compensation	330,000	305,000	635,000	447,000	399,000
Insurance	1,297,500	1,121,000	2,418,500	3,256,500	2,711,000
Administration-Other Benefits	26,125	-	26,125	25,200	25,900
Operations-Other Benefits	82,700	-	82,700	60,000	62,100
EMS-Other Benefits	-	139,000	139,000	93,800	87,800
Maintenance-Other Benefits	7,000	-	7,000	4,800	7,100

Revenue

**Monarch Fire
Protection District**

2009 Budget Revenue by Source



Fund	Real Estate & Personal Property Taxes	RR/Utility/FIT Taxes	TIF Pass Thru Funds	Charges for Services	Permit Fees	Investment Earnings	Other Revenues	Total
General Fund	10,591,000	150,000	-	-	350,000	255,000	40,700	11,386,700
Special Revenue Fund - Ambulance	6,467,600	90,000	-	150,000	-	121,000	10,500	6,839,100
Special Revenue Fund - Dispatch	1,009,100	15,000	-	-	-	1,000	-	1,025,100
Debt Service Fund	714,200	10,000	-	-	-	14,000	-	738,200
Pension Revenue Fund	1,934,200	25,000	-	-	-	10,800	-	1,970,000
Capital Projects Fund	-	-	-	-	-	29,000	605,000	634,000
	20,716,100	290,000	-	150,000	350,000	430,800	656,200	22,593,100
Percent of Total	92%	1%	0%	1%	2%	2%	3%	

Monarch Fire Protection District

2009 Revenue by Fund

Tax Rates	Assessed Value
Real Estate-Residential	1,523,388,670
Real Estate-Agricultural	2,189,300
Real Estate-Commercial	496,708,692
Real Estate-State & Local	22,099,167
Personal Property	336,668,853
Total	2,381,054,682

	General	Ambulance
\$	0.390	\$ 0.252
\$	0.700	\$ 0.330
\$	0.542	\$ 0.294
\$	0.542	\$ 0.294
\$	0.549	\$ 0.330

General Revenue	2009 Requested
4100 Tax Revenue	10,511,000
4110 RR/Utility/FIT Taxes	150,000
4120 Delinquent Taxes	80,000
4130 TIF Pass Thru	-
4400 Building Permit Fees	350,000
4600 Interest	255,000
4700 Miscellaneous Revenue	20,000
4710 Funds from Training Classes	500
4729 Contributions-Special Donations	200
4750 Proceeds from Sale of Assets	20,000
5800 Grant Proceeds	-
TOTAL	11,386,700

2008 Original	2007 Final
9,447,000	9,093,000
150,000	140,000
75,000	65,000
371,100	61,800
350,000	480,000
500,000	497,000
15,000	24,000
500	500
200	200
5,000	28,500
-	-
10,913,800	10,390,000

Ambulance Revenue	2009 Requested
4100 Tax Revenue	6,417,600
4110 RR/Utility/FIT Taxes	90,000
4120 Delinquent Taxes	50,000
4130 TIF Pass Thru	-
4200 Ambulance Billing Collections	150,000
4600 Interest	121,000
4700 Miscellaneous Revenue	500
4750 Proceeds from Sale of Assets	10,000
TOTAL	6,839,100

2008 Original	2007 Final
5,780,300	5,532,700
90,000	85,000
42,000	40,000
201,900	35,600
150,000	150,000
225,000	225,000
500	500
10,000	-
6,499,700	6,068,800

Monarch Fire Protection District

2009 Revenue by Fund

Tax Rates	Assessed Value
Real Estate-Residential	1,523,388,670
Real Estate-Agricultural	2,189,300
Real Estate-Commercial	496,708,692
Real Estate-State & Local	22,099,167
Personal Property	336,668,853
Total	2,381,054,682

Dispatch	Debt	Pension
\$ 0.040	\$ 0.030	\$ 0.076
\$ 0.050	\$ 0.030	\$ 0.100
\$ 0.045	\$ 0.030	\$ 0.089
\$ 0.045	\$ 0.030	\$ 0.089
\$ 0.050	\$ 0.030	\$ 0.100

Dispatch Revenue	2009 Requested
4100 Tax Revenue	1,002,100
4110 RR/Utility/FIT Taxes	15,000
4120 Delinquent Taxes	7,000
4130 TIF Pass Thru	-
4600 Interest	1,000
TOTAL	1,025,100

2008 Original	2007 Final
891,800	861,900
15,000	15,000
7,000	7,000
30,400	5,400
2,000	2,000
946,200	891,300

Debt Service Revenue	2009 Requested
4100 Tax Revenue	707,200
4110 RR/Utility/FIT Taxes	10,000
4120 Delinquent Taxes	7,000
4130 TIF Pass Thru	-
4600 Interest	14,000
TOTAL	738,200

2008 Original	2007 Final
653,200	597,700
17,000	11,000
8,000	5,500
22,300	3,600
26,500	26,500
727,000	644,300

Pension Revenue	2009 Requested
4100 Tax Revenue	1,919,200
4110 RR/Utility/FIT Taxes	25,000
4120 Delinquent Taxes	15,000
4130 TIF Pass Thru	-
4600 Interest	10,800
5000 Contributed to Pension Trust	(1,970,000)
TOTAL	-

2008 Original	2007 Final
1,682,000	1,449,000
31,000	27,000
15,000	10,000
59,400	8,600
19,000	19,000
(1,806,400)	(1,513,600)
-	-

Capital Projects & Bond Proceeds	2009 Requested
4600 Interest	29,000
4802 Bond Proceeds	-
4800 Transfer In	605,000
TOTAL	634,000

2008 Original	2007 Final
69,000	69,000
-	-
563,000	185,000
632,000	254,000

Expenditures by Fund

General Fund

Monarch Fire Protection District

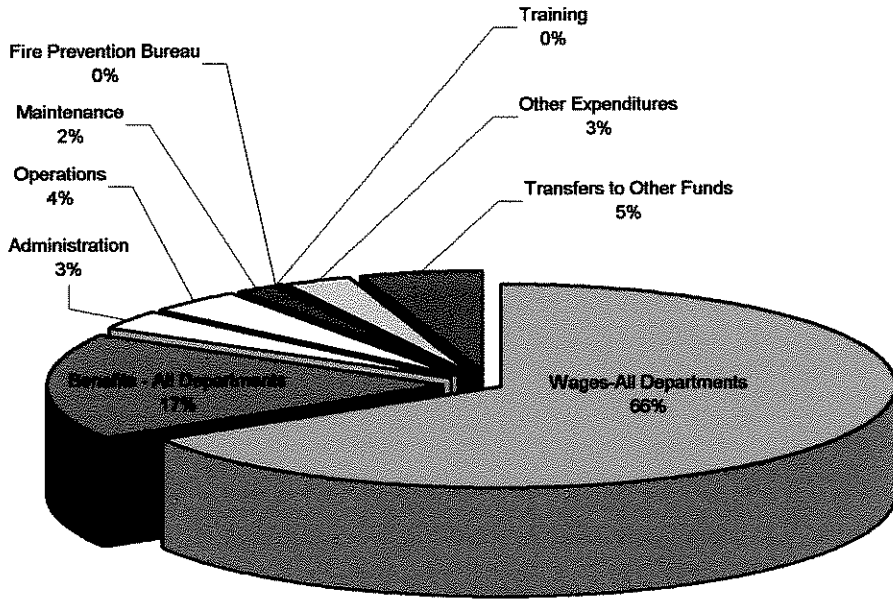
2009 General Fund by Department

Statement of Budgeted Revenues and Expenditures - General Fund	2009 Requested	2008 Original	2007 Final
BUDGETARY FUND BALANCE, JANUARY 1	5,612,282	5,067,532	4,134,282
REVENUES			
Real Estate and Property Tax Revenue	10,591,000	9,522,000	9,158,000
RR/Utility/FIT Taxes	150,000	150,000	140,000
TIF Pass Thru	-	371,100	61,800
Building Permit Fees	350,000	350,000	480,000
Interest	255,000	500,000	497,000
Other Revenues	40,700	20,700	53,200
TOTAL REVENUES	11,386,700	10,913,800	10,390,000
TOTAL AVAILABLE FUNDS	16,998,982	15,981,332	14,524,282
EXPENDITURES			
Administration	1,463,575	1,459,750	1,411,950
Operations	7,246,200	7,115,000	6,486,700
Maintenance	395,700	353,600	382,300
Fire Prevention Bureau	755,600	783,900	728,700
Training	181,725	189,800	168,200
Other Expenditures	298,300	145,000	143,900
TOTAL EXPENDITURES	10,341,100	10,047,050	9,321,750
TRANSFERS (TO)/FROM OTHER FUNDS	(550,000)	(322,000)	(135,000)
BUDGETARY FUND BALANCE - DECEMBER 31	6,107,882	5,612,282	5,067,532
2009 Revenue Less Expenditures	495,600	544,750	933,250

Monarch Fire Protection District

2009 General Fund by Department

General Fund Expenditures Summary



GENERAL FUND	2009 Requested	% of Total	2008 Original	2007 Final
Wages-All Departments	7,242,600	66.5%	6,735,600	6,491,000
Benefits - All Departments	1,825,950	16.8%	2,227,600	1,911,900
Administration	351,850	3.2%	268,850	283,750
Operations	403,500	3.7%	509,000	310,200
Maintenance	175,000	1.6%	126,500	166,000
Fire Prevention Bureau	21,400	0.2%	17,000	5,000
Training	22,500	0.2%	17,500	10,000
Other Expenditures	298,300	2.7%	145,000	143,900
Transfers to Other Funds	550,000	5.0%	185,000	-
TOTAL	10,891,100		10,232,050	9,321,750

Monarch Fire Protection District

2009 General Fund by Department

Department		2009 Requested	% of Total	2008 Original	2007 Final
Administration					
5111	Taxes & Licenses	4,500		5,000	5,000
5114	Election Expense	30,000		-	27,100
5115	Public Relations + Explorers	15,000		14,000	11,000
5116	Petty Cash	50		50	50
5117	Advertising	2,500		2,500	1,500
5118	Special Events	24,000		6,000	-
5121	Office Supplies	20,000		20,000	22,100
5122	Miscellaneous Office Expense	11,000		10,000	10,500
5123	Office Machines/Lease & Maint.	10,000		10,000	10,500
5125	Postage	14,000		7,500	13,000
5126	Bank Fees	7,800		7,800	7,500
	TOTAL OFFICE	138,850		82,850	108,250
5133	Risk Liability Insurance	83,500		83,500	74,500
5133	Director's Bond	6,500		6,500	6,500
	TOTAL INSURANCE	90,000		90,000	81,000
514X	Professional Services				
	Legal	75,000		65,000	66,500
	Board Report	11,500		11,500	10,000
	Consulting	19,000		4,000	4,000
	All Others	17,500		15,500	14,000
	TOTAL PROFESSIONAL SVCS	123,000		96,000	94,500
	TOTAL	351,850	3.2%	268,850	283,750

Department		2009 Requested	% of Total	2008 Original	2007 Final
Operations					
5370	Fire Equipment-Purchase/Replace	63,000		130,000	24,000
5371	Equipment Maintenance & Repair	10,000		10,000	8,500
5376	Vehicle Fuel & Fluids	70,000		70,000	60,000
5377	MSA parts	9,000		100,000	38,000
5378	Hose Replacement	8,000		-	-
5387	House Supplies	50,000		50,000	45,000
5395	Utilities-All Locations	125,000		117,000	107,500
5395	Telephone-All Locations	28,500		26,000	26,000
5395	Communications	40,000		6,000	1,200
	TOTAL	403,500	3.7%	509,000	310,200

Department		2009 Requested	% of Total	2008 Original	2007 Final
Maintenance					
5372	Maintenance tools/supplies	3,000		6,500	5,000
5374	Vehicle Parts	80,000		55,000	80,000
5375	Vehicle Repair & Maintenance	20,000		15,000	9,500
5380	Building Maintenance & Repair	67,000		40,000	63,500
5383	Grounds Maintenance	5,000		10,000	8,000
	TOTAL	175,000	1.6%	126,500	166,000

Monarch Fire Protection District

2009 General Fund by Department

Department		2009 Requested	% of Total	2008 Original	2007 Final
Fire Prevention					
5415	Public Education	11,000		10,000	2,400
5421	Office Supplies	6,000		4,000	1,500
5422	Printing/Forms/Etc.	3,000		3,000	1,100
5427	Document Retention	1,400		-	-
TOTAL		21,400	0.2%	17,000	5,000

Department		2009 Requested	% of Total	2008 Original	2007 Final
Training					
5518	Training Books & Manuals	2,500		2,500	2,500
5521	Training Supplies	20,000		15,000	7,500
TOTAL		22,500	0.2%	17,500	10,000

Department		2009 Requested	% of Total	2008 Original	2007 Final
Other Expenditures					
5600	Capital Disbursements	124,000		70,000	51,500
5680	Capital Building Fund	102,300		25,000	35,000
5900	Emergency & Contingency	40,000		40,000	50,000
5901	Shelter Management	10,000		-	-
5901	Disaster Preparedness & Mitigation	22,000		10,000	7,400
TOTAL		298,300	2.7%	145,000	143,900

Monarch Fire Protection District

2009 General Fund by Department

Department		2009 Requested	% of Total	2008 Original	2007 Final
Administration - Personnel					
5151	Salaries	612,000		590,500	635,000
5151	Directors Fees	19,200		19,200	19,200
5152	Overtime	26,000		21,000	13,500
5153	Longevity	45,000		47,000	40,000
5155	Employer's FICA	60,000		58,000	50,000
5158	Halftime	4,400		3,500	100
5159	Holiday	7,000		7,000	6,500
	Payroll	773,600	7.1%	746,200	764,300
5160	Employee Paid Benefits			-	1,600
5161	Employee Physicals	3,625		300	3,000
5162	Dues & Subscriptions	8,000		6,000	6,500
5163	Clothing Allowance	3,500		7,400	3,500
5164	Conferences & Seminars	10,000		8,000	8,200
5165	Employee Benefits-Other	1,000		1,000	600
5168	Protective Clothing	-		2,500	2,500
	Benefits	26,125	0.2%	25,200	25,900
	TOTAL	799,725		771,400	790,200

Department		2009 Requested	% of Total	2008 Original	2007 Final
Operations - Personnel					
5251	Salaries	4,700,000		4,340,000	4,180,000
5252	Overtime	195,000		182,000	130,400
5253	Longevity	249,000		225,000	225,000
5254	Extra Hours	1,000		3,000	500
5255	Employer's FICA	400,000		360,000	348,000
5257	Differential	16,500		14,000	13,500
5258	Halftime	44,500		25,000	10,000
5259	Holiday	18,000		17,000	18,000
	Payroll	5,624,000	51.6%	5,166,000	4,925,400
5261	Employee Physicals	32,700		2,000	15,100
5263	Clothing Allowance	26,000		26,000	26,000
5265	Employee Benefits-Other	2,000		2,000	1,000
5268	Protective Clothing	22,000		30,000	20,000
	Benefits	82,700	0.8%	60,000	62,100
	TOTAL	5,706,700		5,226,000	4,987,500

Department		2009 Requested	% of Total	2008 Original	2007 Final
Maintenance - Personnel					
5351	Salaries	143,000		140,000	136,000
5352	Overtime	2,800		1,600	2,500
5353	Longevity	6,200		5,600	5,100
5355	Employer's FICA	12,000		11,500	11,000
5357	Differential	700		600	600
	Payroll	164,700	1.5%	159,300	155,200
5361	Employee Physicals	2,200		-	2,000
5362	Dues & Subscriptions	500		500	500
5363	Clothing Allowance	1,800		1,800	2,100
5366	Education & Training	2,500		2,500	2,500
	Benefits	7,000	0.1%	4,800	7,100
	TOTAL	171,700		164,100	162,300

Monarch Fire Protection District

2009 General Fund by Department

Department		2009 Requested	% of Total	2008 Original	2007 Final
Fire Prevention - Personnel					
5451	Salaries	521,000	5.5%	510,000	495,000
5452	Overtime	500		1,500	500
5454	Extra Hour	-		-	1,500
5453	Longevity	31,000		29,000	28,000
5455	Employer's FICA	42,500		42,000	41,000
5457	Differential	3,000		3,000	3,000
	Payroll	598,000		585,500	569,000
5461	Employee Physicals	5,000		-	2,000
5462	Dues & Subscriptions	2,000		2,000	2,500
5463	Clothing Allowance	4,200		4,400	4,200
5464	Conferences & Seminars	5,000		4,000	1,000
5466	Education & Training	2,000		2,000	1,000
5468	Protective Clothing	3,000		3,000	1,000
	Benefits	21,200		15,400	11,700
TOTAL		619,200		600,900	580,700

Department		2009 Requested	% of Total	2008 Original	2007 Final	
Training - Personnel						
5551	Salaries	70,000	0.8%	67,000	66,100	
5553	Longevity	6,300		6,000	5,500	
5555	Employer's FICA	6,000		5,600	5,500	
	Payroll	82,300		78,600	77,100	
5561	Employee Physicals	725		-	400	
5562	Dues & Subscriptions	3,000		3,000	2,000	
5563	Clothing Allowance	700		700	700	
5564	Conferences & Seminars	2,000		3,000	2,000	
5566	Education & Training	55,000		55,000	45,000	
5568	Protective Clothing	-		-	2,000	
	Benefits	61,425		61,700	52,100	
TOTAL		143,725			140,300	129,200

Department		2009 Requested	% of Total	2008 Original	2007 Final	
All Departments - Benefits Personnel						
5135	Workers' Compensation	330,000	11.9%	268,000	242,000	
5160	Group Medical Insurance-Admin	188,000		298,000	219,000	
5160	Group Medical Insurance-Directors	49,000		50,500	49,000	
5160	Group Medical Insurance-Retirees	75,000		71,000	70,000	
5160	Group Medical Insurance-OPS	806,000		1,112,000	947,000	
5160	Group Medical Insurance-Maint	49,000		63,000	54,000	
5160	Group Medical Insurance-FPB	115,000		166,000	143,000	
5160	Group Medical Insurance-Training	15,500		32,000	29,000	
	Subtotal-Group Medical	1,297,500		1,792,500	1,511,000	
TOTAL		1,627,500			2,060,500	1,753,000

Special Revenue Funds

Ambulance Fund
Dispatch Fund

Monarch Fire Protection District

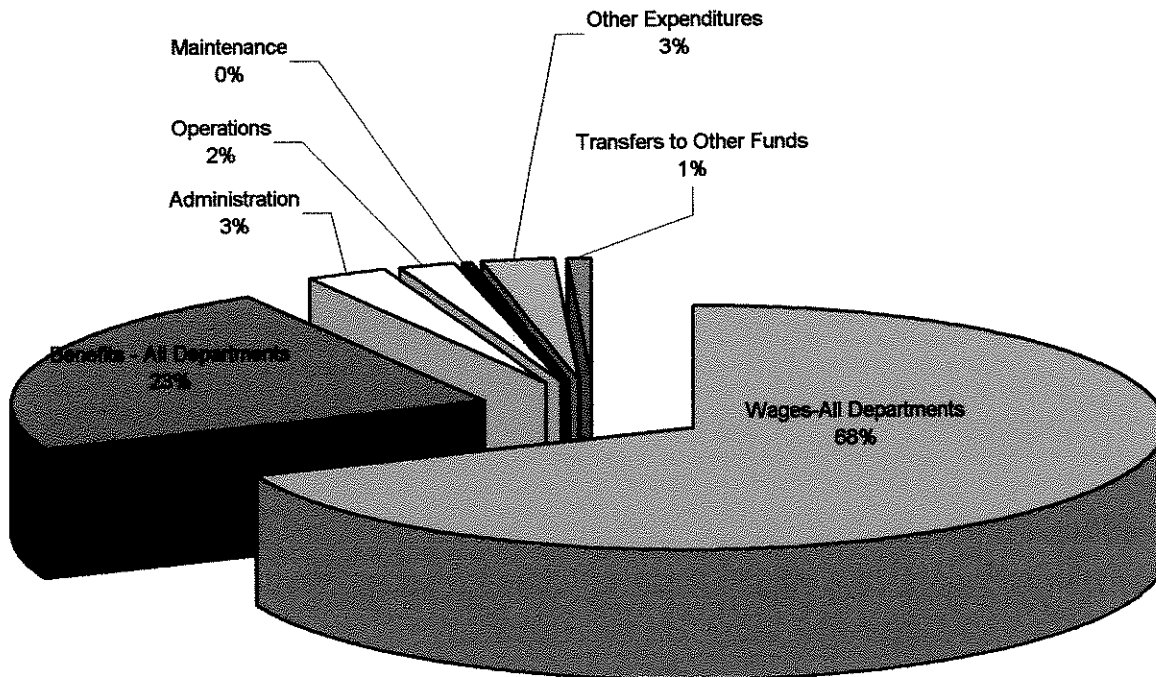
2009 Ambulance Fund by Department

Statement of Budgeted Revenues and Expenditures - Ambulance Fund	2009 Requested	2008 Original	2007 Final
BUDGETARY FUND BALANCE, JANUARY 1	1,458,920	1,930,320	1,777,620
REVENUES			
Real Estate and Property Tax Revenue	6,467,600	5,822,300	5,572,700
RR/Utility/FIT Taxes	90,000	90,000	85,000
TIF Pass Thru	-	201,900	35,600
Charges for Services	150,000	150,000	150,000
Interest	121,000	225,000	225,000
Other Revenues	10,500	10,500	500
TOTAL REVENUES	6,839,100	6,499,700	6,068,800
TOTAL AVAILABLE FUNDS	8,298,020	8,430,020	7,846,420
EXPENDITURES			
Administration	1,099,700	911,800	311,200
Operations	5,504,700	5,724,300	5,507,500
Maintenance	15,000	24,000	13,000
Other Expenditures	181,200	70,000	34,400
TOTAL EXPENDITURES	6,800,600	6,730,100	5,866,100
TRANSFERS (TO)/FROM OTHER FUNDS	(55,000)	(241,000)	(50,000)
BUDGETARY FUND BALANCE - DECEMBER 31	1,442,420	1,458,920	1,930,320
2009 Revenue Less Expenditures	(16,500)	(471,400)	152,700

Monarch Fire Protection District

2009 Ambulance Fund by Department

Ambulance Fund Expenditures Summary



AMBULANCE FUND	2009	% of Total	2008	2007
	Requested		Original	Final
Wages-All Departments	4,726,900	68.9%	4,619,800	4,109,900
Benefits - All Departments	1,565,000	22.8%	1,736,800	1,444,800
Administration	175,500	2.6%	147,500	141,400
Operations	137,000	2.0%	132,000	122,600
Maintenance	15,000	0.2%	24,000	13,000
Other Expenditures	181,200	2.6%	70,000	34,400
Transfers to Other Funds	55,000	0.8%	241,000	50,000
TOTAL	6,855,600		6,971,100	5,916,100

Monarch Fire Protection District

2009 Ambulance Fund by Department

Department		2009		2008	2007
Administration		Requested	% of Total	Original	Final
5115	Public Education	10,000		10,000	4,000
5121	Office Supplies	4,000		4,000	4,000
5123	Office Machines/Lease & Maint.	500		500	500
5128	Books & Manuals	1,500		1,500	300
	Office Expenditures	16,000		16,000	8,800
5133	Risk Liability Insurance	60,000		60,000	54,000
5144	Professional Services-Court Reporter	7,500		7,500	-
5145	Professional Services-Legal	50,000		35,000	44,100
5146	Professional Services-Consulting	19,000		4,000	9,500
5147	Professional Services-EMS Billing	12,000		15,000	15,500
514X	All Other Professional Services	11,000		10,000	9,500
	Professional Services	99,500		71,500	78,600
	TOTAL ADMINISTRATIVE COSTS	175,500	2.6%	147,500	141,400

Department		2009		2008	2007
Operations		Requested	% of Total	Original	Final
5370	Equipment	5,000		10,000	4,500
5371	Equipment Maint. & Repair	5,000		5,000	100
5376	Vehicle Fuel & Fluids	40,000		40,000	40,000
5377	Bio-Med Maintenance	5,000		5,000	5,000
5378	Medical & Oxygen Supplies	80,000		70,000	70,000
5379	Bike Team Equipment Exp.	500		500	500
5395	Communications	1,500		1,500	2,500
	TOTAL	137,000	2.0%	132,000	122,600

Department		2009		2008	2007
Maintenance		Requested	% of Total	Original	Final
5374	Vehicle Parts	12,000		14,000	12,000
5375	Vehicle Repair & Maintenance	3,000		10,000	1,000
	TOTAL	15,000	0.2%	24,000	13,000

Department		2009		2008	2007
Other Expenditures		Requested	% of Total	Original	Final
5600	Capital Disbursements	50,000		20,000	8,000
5600	Capital/Building Fund	69,200		-	10,000
5900	Emergency & Contingency	40,000		40,000	9,000
5901	Disaster Preparedness & Mit.	22,000		10,000	7,400
	TOTAL	181,200	2.6%	70,000	34,400

Monarch Fire Protection District

2009 Ambulance Fund by Department

Department		2009		2008	2007
Administration - Personnel		Requested	% of Total	Original	Final
5150	Salaries-Allocated	515,000		493,000	-
5151	Directors Fees	12,800		12,800	12,800
5152	OT-Allocated	12,500		10,000	-
5153	Longevity-Allocated	36,600		29,000	-
5155	FICA-Allocated	37,000		35,500	-
5157	Differential-Allocated	300		500	-
5158	Halftime-Allocated	2,000		1,500	-
5159	Holidays-Allocated	3,000		3,000	-
5135	Workers' Compensation	305,000		179,000	157,000
		924,200	13.5%	764,300	169,800

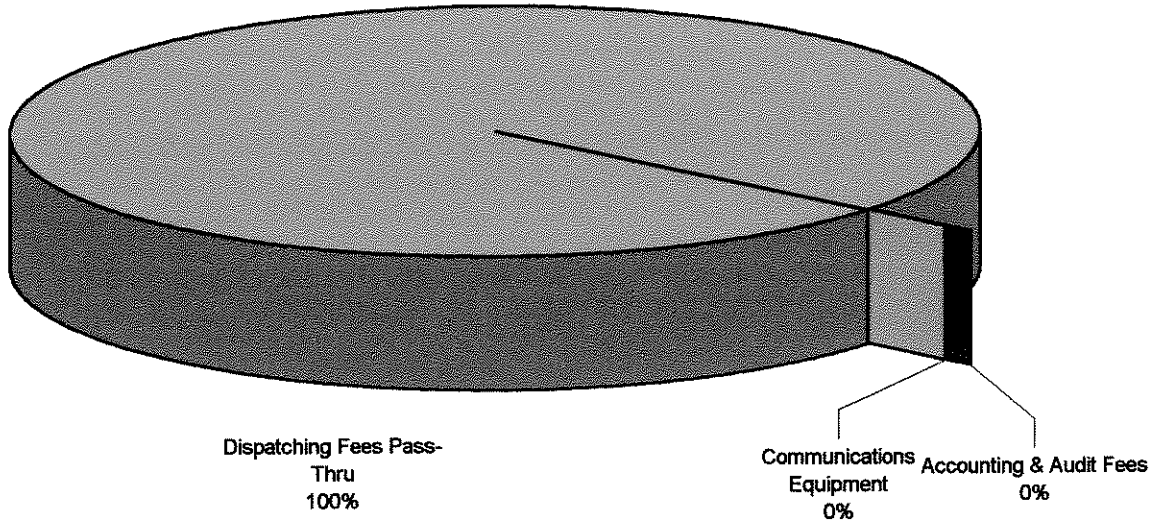
Department		2009		2008	2007
Operations - Personnel		Requested	% of Total	Original	Final
5251	Salaries	3,547,000		3,492,000	3,570,000
5252	Overtime (Incl. Assoc. Trainer)	120,000		124,500	84,350
5253	Longevity	92,000		91,000	119,300
5254	Extra Hours	1,200		3,000	200
5255	Employer's FICA	292,000		281,000	288,300
5257	Differential	12,000		10,000	10,250
5258	Halftime	30,000		17,000	6,500
5259	Holidays	13,500		16,000	18,200
	Payroll	4,107,700		4,034,500	4,097,100
5261	Employee Physicals	43,500		4,000	20,000
5262	Dues & Subscriptions	2,000		2,000	1,500
5263	Clothing Allowance	37,000		36,800	35,000
5264	Conferences & Seminars	5,000		5,000	500
5265	Employee Benefits-Other	4,000		3,000	2,300
5266	Education & Training	5,000		-	-
5267	Inside & Outside CEU's	7,500		13,000	3,500
5268	Protective Clothing	35,000		30,000	25,000
	Benefits	139,000		93,800	87,800
5260	Group Medical Insurance	1,121,000		1,464,000	1,200,000
	Insurance	1,121,000		1,464,000	1,200,000
	TOTAL	5,367,700	78.3%	5,592,300	5,384,900

Monarch Fire Protection District

2009 Dispatch Fund Budget

Statement of Budgeted Revenues and Expenditures - Dispatch Fund	2009 Requested	2008 Original	2007 Final
BUDGETARY FUND BALANCE, JANUARY 1	14,908	24,908	25,108
REVENUES			
Real Estate and Property Tax Revenue	1,009,100	898,800	868,900
RR/Utility/FIT Taxes	15,000	15,000	15,000
TIF Pass Thru	-	30,400	5,400
Interest	1,000	2,000	2,000
TOTAL REVENUES	1,025,100	946,200	891,300
TOTAL AVAILABLE FUNDS	1,040,008	971,108	916,408
EXPENDITURES			
Administration	500	500	500
Operations	1,024,600	945,200	891,000
Communications Equipment	-	10,500	-
TOTAL EXPENDITURES	1,025,100	956,200	891,500
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-
BUDGETARY FUND BALANCE - DECEMBER 31	14,908	14,908	24,908
2009 Revenue Less Expenditures	-	(10,000)	(200)

Dispatch Fund Expenditures Summary



Dispatch Fund	2009 Requested	% of Total	2008 Original	2007 Final
Dispatching Fees Pass-Thru	1,024,600	100%	945,200	891,000
Accounting & Audit Fees	500	0%	500	500
Communications Equipment	-	0%	10,500	-
TOTAL	1,025,100		956,200	891,500

Department			2008 Original	2007 Final
All	2009			
Dispatching Fees Pass-Thru	1,024,600		945,200	891,000
Accounting & Audit Fees	500		500	500
Communications Equipment	-		10,500	-
TOTAL EXPENDITURES	1,025,100		956,200	891,500

Non-Major Funds

Capital Projects Fund
Debt Service Fund

Monarch Fire Protection District

2009 Capital Projects Fund Budget

Statement of Budgeted Revenues and Expenditures - Capital Projects	2009 Requested	2008 Original	2007 Final
BUDGETARY FUND BALANCE, JANUARY 1	235	(1,765)	33,335
REVENUES			
Interest	2,000	2,000	5,000
TOTAL REVENUES	2,000	2,000	5,000
TOTAL AVAILABLE FUNDS	2,235	235	38,335
EXPENDITURES			
Building Improvements-From Transfers In	-	322,000	178,000
Equipment Purchases-From Transfers In	605,000	241,000	47,100
TOTAL EXPENDITURES	605,000	563,000	225,100
TRANSFERS (TO)/FROM OTHER FUNDS	605,000	563,000	185,000
BUDGETARY FUND BALANCE - DECEMBER 31	2,235	235	(1,765)

Detail of Capital Assets to be Purchased-Capital Projects Fund - Bond Proceeds		2009 Requested
Department	Description	Amount
	Land Purchase - House 6	550,000
	2217	240,000
	2247	240,000
	2289	50,000
	2208	35,000
	Total	1,115,000

Detail of Capital Assets to be Purchased-Capital Projects Fund - From Transfers		2009 Requested
Department	Description	Amount
General Fund		
	2220	550,000
		-
	Total - General Fund Transfer In	550,000
Ambulance Fund		
	Stryker hydraulic cots (5)	55,000
		-
		-
	Total - Ambulance Fund Transfer In	55,000
	Total Transfers In	605,000

Monarch Fire Protection District

2009 Capital Projects Fund Budget

Statement of Budgeted Revenues and Expenditures - Bond Proceeds	2009 Requested	2008 Original	2007 Final
BUDGETARY FUND BALANCE, JANUARY 1	1,366,249	1,759,749	1,712,249
REVENUES			
Interest	27,000	67,000	64,000
TOTAL REVENUES	27,000	67,000	64,000
TOTAL AVAILABLE FUNDS	1,393,249	1,826,749	1,776,249
EXPENDITURES			
Building Improvements-From Bond Proceeds	-	-	16,000
Equipment Purchases-From Bond Proceeds	565,000	460,000	-
Land Purchase - From Bond Proceeds	550,000	-	-
Audit Fees	-	500	500
TOTAL EXPENDITURES	1,115,000	460,500	16,500
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-
BUDGETARY FUND BALANCE - DECEMBER 31	278,249	1,366,249	1,759,749

Detail of Capital Assets to be Purchased-Capital Projects Fund - Bond Proceeds		2009 Requested
Department	Description	Amount
	Land Purchase - House 6	550,000
	2217	240,000
	2247	240,000
	2289	50,000
	2208	35,000
	Total	1,115,000

Monarch Fire Protection District

2009 Debt Service Fund Budget

The Monarch Fire Protection District general long-term debt consist of General Obligation Bonds, issued July 1, 2004, with a maturity of March 1, 2012. The Debt is issued for construction projects, purchase of land and purchase of various equipment. The Monarch Fire Protection District has a bond rating from Moody's Investors Services of Aa3.

Statement of Budgeted Revenues and Expenditures - Debt Service Fund	2009 Requested	2008 Original	2007 Final
BUDGETARY FUND BALANCE, JANUARY 1	354,698	241,623	227,454
REVENUES			
Real Estate and Property Tax Revenue	714,200	661,200	603,200
RR/Utility/FIT Taxes	10,000	17,000	11,000
TIF Pass Thru	-	22,300	3,600
Interest	14,000	26,500	26,500
TOTAL REVENUES	738,200	727,000	644,300
TOTAL AVAILABLE FUNDS	1,092,898	968,623	871,754
EXPENDITURES			
Principal Redemptions	550,000	525,000	525,000
Interest Payments	70,869	87,925	104,331
Bank & Escrow Fees	500	500	300
Accounting & Audit Fees	500	500	500
TOTAL EXPENDITURES	621,869	613,925	630,131
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-
BUDGETARY FUND BALANCE - DECEMBER 31	471,029	354,698	241,623
2009 Revenue Less Expenditures	116,331	113,075	14,169

Bond Issue - Debt Maturity				
Payment Date	Total	Interest	Principal	
March-09	589,697	39,697	550,000	
September-09	31,172	31,172	-	
	620,869			
March-10	606,172	31,172	575,000	
September-10	21,828	21,828	-	
	628,000			
March-11	621,828	21,828	600,000	
September-11	11,328	11,328	-	
	633,156			
March-12	636,328	11,328	625,000	
	-	-	-	
		168,353	2,350,000	