

Monarch Fire Protection District

2023 BUDGET



Board of Directors
Rick Gans, President
Jean Millner, Secretary
Robin Harris, Treasurer

**RESOLUTION 12-22-01
TO ADOPT THE 2023 ANNUAL BUDGET
FOR THE
MONARCH FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

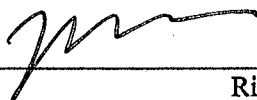
WHEREAS, the Monarch Fire Protection District, as required by the Revised Statutes of Missouri, must establish an annual budget for each year of operation; and

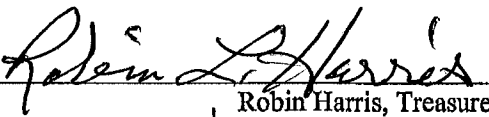
WHEREAS, the Board of Directors of the Monarch Fire Protection District has reviewed the proposed annual budget for the Monarch Fire Protection District for the year 2023; and

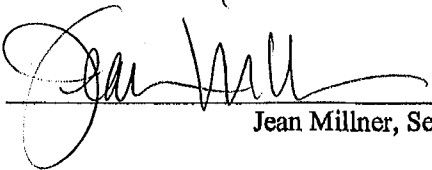
WHEREAS, the Board of Directors of the Monarch Fire Protection District has caused to be prepared such 2023 annual budget to reflect the estimated revenues and proposed expenditures of the District as required by the Revised Statutes of Missouri.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Monarch Fire Protection District that the Annual Budget for 2023 for the Monarch Fire Protection District, as attached hereto and incorporated herein by reference, be and is hereby adopted as the Budget dated the 1st day of December, 2022.

**BOARD OF DIRECTORS
MONARCH FIRE PROTECTION DISTRICT**

By: 
Rick Gans, President

By: 
Robin Harris, Treasurer

By: 
Jean Millner, Secretary



Integrity - Accountability - Responsibility

TABLE OF CONTENTS

INTRODUCTION AND OVERVIEW:

Budget Message	pg i
District Officials	pg v
Mission Statement	pg vi
Profile of the District	pg vii

BUDGET STRUCTURE:

Basis of Budgeting	pg 1
Budget Process	pg 1
Fund Structure	pg 2

BUDGET OVERVIEW:

Summary Budget	pg 3
----------------	------

REVENUES:

Revenue by Source	pg 5
Revenue by Fund	pg 6

EXPENDITURES:

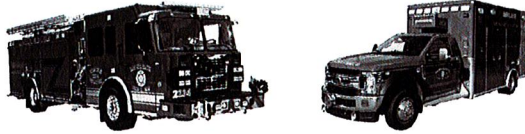
General Fund	pg 8
Ambulance Fund	pg 15
Personnel Requirements	pg 19
Dispatch Fund	pg 20
Pension Revenue Fund	pg 21
Debt Service Fund	pg 22
Capital Projects Fund	pg 23

MONARCH FIRE PROTECTION DISTRICT

13725 Olive Boulevard
Chesterfield, Missouri 63017-2601
(314) 514-0900
Fax (314) 514-0696

BOARD OF DIRECTORS

Rick Gans, *President*
Robin Harris, *Treasurer*
Jean Millner, *Secretary*



Russ Adams, *Fire Chief*

Serving the
Communities of

Ballwin
Chesterfield
Clarkson Valley
Creve Coeur
Maryland Heights
St. Louis County
Wildwood

Dear Board of Directors and Citizens:

We are pleased to present the budget for 2023 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 the District's goals and objectives in the use of personnel, equipment and other resources during the 2023 calendar year.

OVERVIEW

The District currently employs 124 full-time personnel and has 3 elected officials. The 2023 budget does not anticipate increased staffing. In January 2023, the District will conduct a hiring process to create a qualified list of candidates to fill any vacancies during the year. 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.

In 2023, 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. While the economy started to slowly recover in 2022 following the impact of the COVID-19 pandemic, many challenges remain with supply chain disruptions, high inflation, shortages in labor

market, and increase demand in emergency services. 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. Assessed valuations of the real estate located within the District that are included as new construction amounted to 25,306,200 in additional assessed valuation.

2023 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

REVENUE ASSUMPTIONS

The District is traditionally dependent upon Real Estate and Personal Property Tax for over 80% of its revenue. It is billed in the fall of each year and is due December 31. Billings for the tax year are based on the assessed value of property as of January 1 of each year. St. Louis County collects tax revenue and remits it to the District monthly net of a 1.5% 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. While the assessed valuation in the District has grown 41.56% over the last ten years, the revenue associated with that assessed valuation has only grown 33.34% as a result of the aforementioned Hancock Amendment.

<u>Date Assessed</u>	<u>Valuation</u>	<u>Percent Change</u>
January 1, 2013	2,124,648,833	-2.32%
January 1, 2014	2,198,182,748	3.46%
January 1, 2015	2,271,745,030	3.35%
January 1, 2016	2,300,621,712	1.27%
January 1, 2017	2,475,160,918	7.59%
January 1, 2018	2,507,663,734	1.31%
January 1, 2019	2,691,274,319	7.32%
January 1, 2020	2,759,843,446	2.55%
January 1, 2021	2,954,190,215	7.04%
January 1, 2022	3,007,673,256	1.81%

Remaining District revenue primarily comes from charges from services, which makes up about 6% of the District's overall revenue.

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. Additional areas of development are expected in the next couple years, which could result in an increase in permit fees.

The EMS Department collects fees for transporting patients. In June of 2018, the District voted to allow ambulance billing for all residents and non-residents. For residents, the District will only bill insurance companies. Residents of the District will not be responsible for any charges above their insurance reimbursement. The District does not pursue aggressive collection practices.

In April 2020, voters approved for the District to issue \$14.9 million in general obligation bonds. In November 2020, the District issued \$12 million in general obligations bonds. The District anticipates issuing the remaining \$2.9 million in general obligations bonds in the Fall of 2023.

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.

EXPENDITURE ASSUMPTIONS

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 80% 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 2023 budget does include a 4% wage increase for personnel.

The second largest area of spending relates to the replacement and maintenance of fire suppression, fire prevention and EMS equipment and vehicles. While the 2020 bond issue pays for some new 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. The 2023 budget includes continued lease payments for two vehicles and a new lease agreement for medical emergency equipment.

The third largest area of operational expenditures is property and facilities costs. Planned maintenance has risen in the last two years as buildings age. The 2020 bond issue will pay for the construction of Station #2 and #3, which will help keep maintenance costs down in the future.

The **Debt Service Fund** is set aside for payments on outstanding bond issues and their related expenditures. The District issued \$12 million in bonds in November 2020. The District currently has one outstanding bond issue, which is scheduled to be paid off in March 2030.

The **Capital Projects Fund** for 2023 includes the purchase of one replacement ladder truck from the 2020 bond proceeds at an anticipated cost of \$1,200,000. In addition, the construction on Station #2 and #3 that started in Fall 2021 will continue into the year 2023 with anticipated cost of \$4,620,000. Over the next few years, funds will be used to complete construction and the replacement of various fire suppression vehicles.

FUTURE BUDGET TRENDS

The District revenue outlook is bright, with continued growth in the assessed valuations and steady levels of permit fees and ambulance billing collections. However, 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. 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 staffing. 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 2023 was developed as follows:

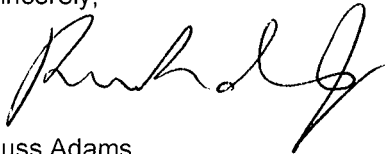
- Department heads complete the budget planning packet for their resource needs and goals. Capital purchase requests must be turned in with the planning packet.
- All information is compiled and reviewed by management based upon anticipated revenue amounts.
- The draft of the budget is then presented 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.

The 2023 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 2023 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,



Russ Adams
Fire Chief



Abby Sowatsky, CPA
Controller

**MONARCH FIRE PROTECTION DISTRICT
OFFICIALS
2023**



ELECTED OFFICIALS

President
Secretary
Treasurer

Mr. Rick Gans
Mrs. Jean Millner
Mr. Robin Harris

STAFF

Fire Chief
Assistant Fire Chief
Deputy Chief - Operations
Deputy Chief - Training
Deputy Chief - EMS
Fire Marshal
Controller
Human Resource Director

Russ Adams
Les Crews
Bill Long
Tommy Beauchamp
Nick Harper
Jim McKay
Abby Sowatsky, CPA
Melanie Wilson



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.



Integrity - Accountability - Responsibility

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 60,000 individuals in west St. Louis County in an area that covers 63 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 October 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 before December 31. The budget serves as the foundation for the District's financial planning and control. The budget is segregated into funds, departments and functions.

The District is home to 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 & Pavilion is at 911 John Pellet Court

Administration Building is at 13725 Olive Boulevard



Integrity - Accountability - Responsibility

BASIS OF BUDGETING

The District's accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures.

The budgets of the funds are prepared on a budgetary basis, which is a basis of accounting that differs from generally accepted accounting principles (GAAP). The District's budgetary process is based upon the accounting for property tax revenues. The difference between the budget and GAAP basis of accounting are that revenues are recorded based on the amount received on the prior year's property tax levy (budget) as opposed to when they are measurable and available (GAAP). All other revenues and expenditures are budgeted on a modified accrual basis. For a modified accrual basis accounting, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred.

BUDGET PROCESS

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.
- All department heads meet with the Fire Chief and the Controller to review their requests. Any large or unusual request requires an explanation and supporting documents. Information is returned to the Controller by the department heads.
- The information is compiled then reviewed by the Controller. The Controller reviews the initial requests with the Fire Chief and Assistant Chief. At this time, the Fire Chief or Assistant Fire Chief may make any additions, deletions, changes or recommendations.
- 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.



Integrity - Accountability - Responsibility

FUND STRUCTURE

The following describes the funds included in the 2023 Budget and gives a brief overview of each fund's purpose.

General Fund - This fund is the general operating fund of the District. It is used to account for all financial resources except those 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 in a centralized dispatching service for the dispatch of fire and ambulance calls.

Pension Revenue Fund - This fund is a special revenue fund that accounts for the resources for contributions made to the District's pension and welfare benefit plans.

Debt Service Fund - This fund accounts for the accumulation of resources for the payments of general long-term debt principal and interest.

Capital Projects Fund - This fund accounts for the proceeds of long-term debt to be used for the acquisition or construction of major capital items.

Monarch Fire Protection District

2023 Summary Budget

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance All	2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
REVENUES					
Tax Revenue	25,646,875	27,506,200	-	27,506,200	27,708,200
Charges for Services	1,909,500	1,790,000	-	1,790,000	2,000,000
Intergovernmental	-	31,000	-	31,000	32,000
Interest	71,935	62,750	-	62,750	78,350
Other Revenues	132,100	68,420	-	68,420	2,981,000
TOTAL REVENUES	27,760,410	29,458,370	-	29,458,370	32,799,550
EXPENDITURES					
Administration	6,141,969	6,543,050	(15,000)	6,528,050	6,588,370
Operations	11,822,726	12,560,720	(58,000)	12,502,720	13,759,220
Maintenance	688,050	805,500	-	805,500	932,800
Fire Prevention Bureau	708,400	767,120	-	767,120	970,840
Training	336,650	310,150	-	310,150	338,040
Dispatch Service	1,184,050	1,251,900	-	1,251,900	1,284,300
Debt Service	938,200	2,003,000	-	2,003,000	2,057,500
Capital Expenditures	3,784,570	10,674,130	(5,227,130)	5,447,000	8,243,970
Pension and VEBA Contribution	2,236,200	2,344,200	(84,570)	2,259,630	2,422,300
TOTAL EXPENDITURES	27,840,815	37,259,770	(5,384,700)	31,875,070	36,597,340
Change in Fund Balance	(80,405)	(7,801,400)	5,384,700	(2,416,700)	(3,797,790)
Budgetary Fund Balance January 1	23,110,921	23,030,516	15,229,116	23,030,516	20,613,816
Budgetary Fund Balance December 31	23,030,516	15,229,116	20,613,816	20,613,816	16,816,026

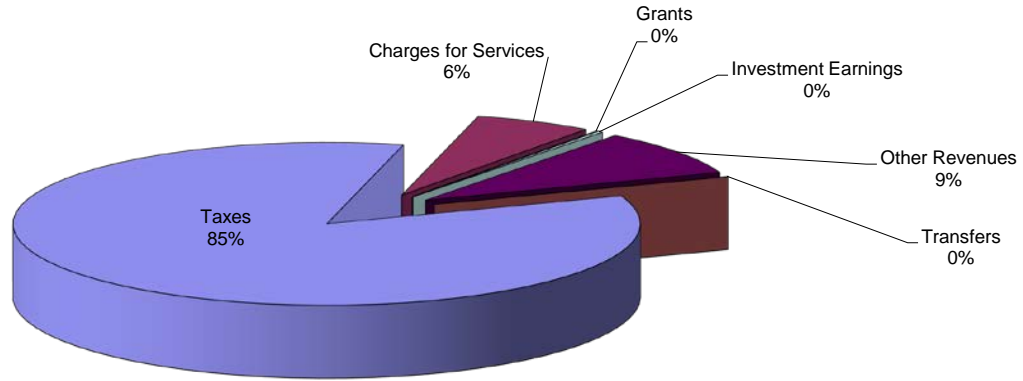
Monarch Fire Protection District

2023 Summary Budget

Summary of Current Year Activity - By Fund	2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
General Fund					
Revenue	13,060,170	13,584,620	-	13,584,620	14,043,200
Expenditures	13,652,695	12,660,070	(256,000)	12,404,070	15,253,650
Revenue Over Expenditures	<u>(592,525)</u>	<u>924,550</u>	<u>256,000</u>	<u>1,180,550</u>	<u>(1,210,450)</u>
Ambulance Fund					
Revenue	9,236,620	9,555,500	-	9,555,500	9,916,700
Expenditures	8,638,170	8,841,470	(12,000)	8,829,470	9,885,460
Revenue Over Expenditures	<u>598,450</u>	<u>714,030</u>	<u>12,000</u>	<u>726,030</u>	<u>31,240</u>
Dispatch Fund					
Revenue	1,184,050	1,251,900	-	1,251,900	1,284,300
Expenditures	1,184,050	1,251,900	-	1,251,900	1,284,300
Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operations	<u>5,925</u>	<u>1,638,580</u>	<u>268,000</u>	<u>1,906,580</u>	<u>(1,179,210)</u>
Pension Revenue Fund					
Revenue	2,334,830	2,439,200	-	2,439,200	2,492,300
Expenditures	2,331,700	2,439,200	(99,570)	2,339,630	2,492,300
Revenue Over Expenditures	<u>3,130</u>	<u>-</u>	<u>99,570</u>	<u>99,570</u>	<u>-</u>
Debt Service					
Revenue	1,897,240	2,617,150	-	2,617,150	2,123,050
Expenditures	785,200	1,850,000	-	1,850,000	1,844,500
Revenue Over Expenditures	<u>1,112,040</u>	<u>767,150</u>	<u>-</u>	<u>767,150</u>	<u>278,550</u>
Capital Projects Fund - Bond Proceeds					
Revenue	47,500	10,000	-	10,000	2,940,000
Expenditures	1,249,000	10,217,130	(5,017,130)	5,200,000	5,837,130
Revenue Over Expenditures	<u>(1,201,500)</u>	<u>(10,207,130)</u>	<u>5,017,130</u>	<u>(5,190,000)</u>	<u>(2,897,130)</u>
Total Change in Fund Balance-All Funds	<u>(80,405)</u>	<u>(7,801,400)</u>	<u>5,384,700</u>	<u>(2,416,700)</u>	<u>(3,797,790)</u>

**Monarch Fire
Protection District**

2023 Budget Revenue by Source



Fund	Taxes	Charges for Services	Grants	Investment Earnings	Other Revenues	Transfers	Total
General Fund	13,571,200	350,000	32,000	25,000	65,000	-	14,043,200
Ambulance Fund	8,238,700	1,650,000	-	12,000	16,000	-	9,916,700
Dispatch Fund	1,284,300	-	-	-	-	-	1,284,300
Pension Revenue Fund	2,491,300	-	-	1,000	-	-	2,492,300
Debt Service Fund	2,122,700	-	-	350	-	-	2,123,050
Capital Projects Fund	-	-	-	40,000	2,900,000	-	2,940,000
	27,708,200	2,000,000	32,000	78,350	2,981,000	-	32,799,550
Percent of Total	84.5%	6.1%	0.1%	0.2%	9.1%	0.0%	

Monarch Fire Protection District

2023 Revenue by Fund

Tax Rates	Assessed Value
Real Estate-Residential	1,869,182,960
Real Estate-Agricultural	1,256,680
Real Estate-Commercial	673,790,120
Real Estate-State & Local	32,522,248
Personal Property	430,921,248
Total	3,007,673,256

	General	Ambulance
\$	0.427	\$ 0.256
\$	0.467	\$ 0.290
\$	0.466	\$ 0.291
\$	0.466	\$ 0.291
\$	0.530	\$ 0.330

General Revenue	2021 Final	2022 Original	2023 Requested
4100 Tax Revenue	12,364,040	12,926,000	13,291,000
4110 RR/Utility Taxes	184,975	180,000	180,000
4120 Delinquent Taxes	(34,815)	45,200	45,200
4140 FIT Taxes	58,470	-	55,000
4400 Building Permit Fees	363,000	300,000	350,000
4600 Interest	15,000	35,000	25,000
4700 Miscellaneous Revenue	42,000	19,000	15,000
4701 Grant Proceeds	-	31,000	32,000
4710 Training Classes	-	18,420	-
4750 Proceeds from Sale of Assets	65,000	30,000	50,000
4751 Insurance Proceeds	2,500	-	-
TOTAL	13,060,170	13,584,620	14,043,200

Ambulance Revenue	2021 Final	2022 Original	2023 Requested
4100 Tax Revenue	7,571,030	7,901,600	8,100,800
4110 RR/Utility Taxes	112,910	120,000	110,000
4120 Delinquent Taxes	(24,420)	27,900	27,900
4200 Ambulance Billing Collections	1,546,500	1,490,000	1,650,000
4600 Interest	8,000	15,000	12,000
4700 Miscellaneous Revenue	5,000	-	-
4701 Grant Proceeds	-	-	-
4729 Records Request	500	1,000	1,000
4750 Proceeds from Sale of Assets	17,100	-	15,000
TOTAL	9,236,620	9,555,500	9,916,700

Monarch Fire Protection District

2023 Revenue by Fund

Tax Rates	Assessed Value	Dispatch	Pension	Debt
Real Estate-Residential	1,869,182,960	\$ 0.042	\$ 0.078	\$ 0.071
Real Estate-Agricultural	1,256,680	\$ 0.044	\$ 0.087	\$ 0.071
Real Estate-Commercial	673,790,120	\$ 0.042	\$ 0.088	\$ 0.071
Real Estate-State & Local	32,522,248	\$ 0.042	\$ 0.088	\$ 0.071
Personal Property	430,921,248	\$ 0.048	\$ 0.100	\$ 0.071
Total	3,007,673,256			

Dispatch Revenue	2021 Final	2022 Original	2023 Requested
4100 Tax Revenue	1,170,355	1,228,900	1,263,300
4110 RR/Utility Taxes	17,610	15,000	15,000
4120 Delinquent Taxes	(4,215)	7,000	6,000
4600 Interest	300	1,000	-
TOTAL	1,184,050	1,251,900	1,284,300

Pension Revenue	2021 Final	2022 Original	2023 Requested
4100 Tax Revenue	2,307,290	2,409,800	2,461,300
4110 RR/Utility Taxes	34,430	20,000	20,000
4120 Delinquent Taxes	(7,890)	8,000	10,000
4600 Interest	1,000	1,400	1,000
TOTAL	2,334,830	2,439,200	2,492,300

Debt Service Revenue	2021 Final	2022 Original	2023 Requested
4100 Tax Revenue	1,868,680	2,589,800	2,092,700
4110 RR/Utility Taxes	28,425	25,000	25,000
4120 Delinquent Taxes	-	2,000	5,000
4600 Interest	135	350	350
TOTAL	1,897,240	2,617,150	2,123,050

Capital Projects (Bond Proceeds)	2021 Final	2022 Original	2023 Requested
4600 Interest	47,500	10,000	40,000
4802 Bond Proceeds	-	-	2,900,000
TOTAL	47,500	10,000	2,940,000

**Monarch Fire
Protection District**

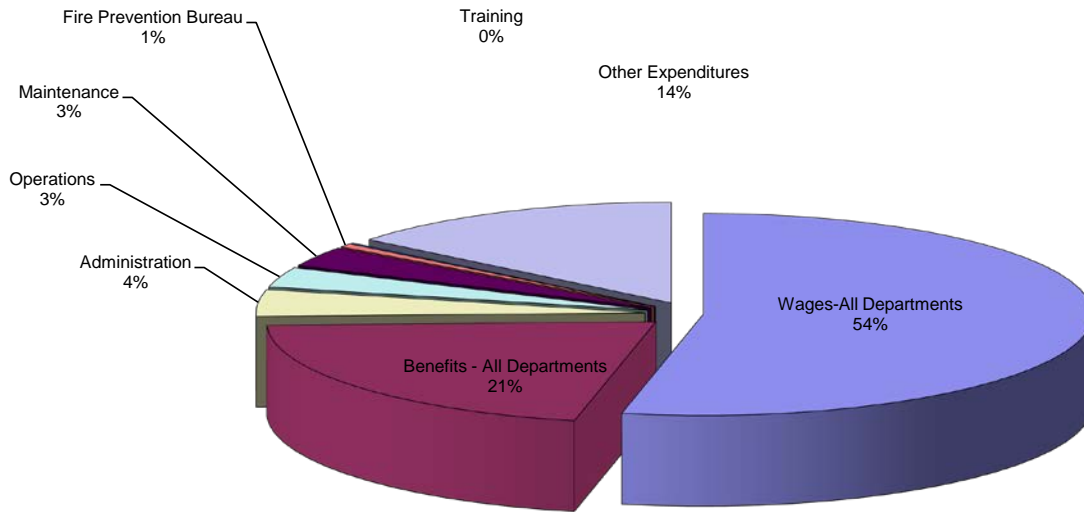
2023 General Fund by Department

Statement of Budgeted Revenues and Expenditures - General Fund	2021 Final	2022 Original	Amendments	2022 Amended	2023 Requested
BUDGETARY FUND BALANCE, JANUARY 1	9,920,730	10,032,355	10,337,755	10,032,355	11,383,525
REVENUES					
Tax Revenue	12,572,670	13,151,200	-	13,151,200	13,571,200
Charges for Services	363,000	300,000	-	300,000	350,000
Intergovernmental	-	31,000	-	31,000	32,000
Interest	15,000	35,000	-	35,000	25,000
Other Revenues	109,500	67,420	-	67,420	65,000
TOTAL REVENUES	13,060,170	13,584,620	-	13,584,620	14,043,200
TOTAL AVAILABLE FUNDS	22,980,900	23,616,975	10,337,755	23,616,975	25,426,725
EXPENDITURES					
Administration	3,864,575	4,358,120	-	4,358,120	4,055,800
Operations	5,696,450	5,955,180	(46,000)	5,909,180	6,914,580
Maintenance	631,050	680,500	-	680,500	809,550
Fire Prevention Bureau	708,400	767,120	-	767,120	970,840
Training	336,650	310,150	-	310,150	338,040
Debt Service	153,000	153,000	-	153,000	153,000
Capital Expenditures	2,262,570	436,000	(210,000)	226,000	2,011,840
TOTAL EXPENDITURES	13,652,695	12,660,070	(256,000)	12,404,070	15,253,650
TRANSFERS (TO)/FROM OTHER FUNDS	704,150	(619,150)	789,770	170,620	-
BUDGETARY FUND BALANCE - DECEMBER 31	10,032,355	10,337,755	11,383,525	11,383,525	10,173,075
Revenue Less Expenditures	111,625	305,400	1,045,770	1,351,170	(1,210,450)
* Reserve is 40% of Budgeted Expenditures	5,296,724				
Assigned Fund Balance					
Construction	3,000,000				
Unassigned Fund Balance	1,876,351				

**Monarch Fire
Protection District**

2023 General Fund by Department

General Fund Expenditures Summary



GENERAL FUND	2021 Final	2022 Original	2022	2023	% of Total
			Amended	Requested	
Wages-All Departments	7,218,190	7,425,310	7,425,310	8,137,620	53.3%
Benefits - All Departments	2,801,800	3,137,340	3,107,340	3,217,940	21.1%
Administration	461,185	575,020	575,020	645,500	4.2%
Operations	342,500	408,900	392,900	487,000	3.2%
Maintenance	377,150	437,000	437,000	490,250	3.2%
Fire Prevention Bureau	24,300	65,000	65,000	88,000	0.6%
Training	12,000	22,500	22,500	22,500	0.1%
Other Expenditures	2,415,570	589,000	379,000	2,164,840	14.2%
TOTAL	13,652,695	12,660,070	12,404,070	15,253,650	100.0%

Monarch Fire Protection District

2023 General Fund by Department

Department						
Administration		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5011	Taxes & Licenses	4,500	4,000	-	4,000	4,500
5014	Election Expense	5	-	-	-	40,000
5017	Advertising	8,800	6,000	-	6,000	6,000
5018	Special Events	6,100	5,000	-	5,000	7,000
5021	Software, Printing, IT	103,000	120,000	-	120,000	143,100
5022	Miscellaneous Office Expense	23,400	28,000	-	28,000	25,000
5023	Office Machines/Lease & Maint.	14,000	20,000	-	20,000	16,000
5025	Postage	1,100	7,000	-	7,000	5,000
5026	Bank Fees	5,100	7,000	-	7,000	8,000
	Office Expenditures	166,005	197,000	-	197,000	254,600
5091	Recruitment/Preemployment	1,200	6,000	-	6,000	3,000
5092	Safety & Employee Relations	2,900	5,000	-	5,000	5,000
	Human Resources	4,100	11,000	-	11,000	8,000
5133	Risk Liability Insurance	148,700	200,000	-	200,000	198,000
	Insurance	148,700	200,000	-	200,000	198,000
5041	Audit	15,480	12,120	-	12,120	14,400
5042	Payroll	22,900	8,400	-	8,400	18,000
5045	Legal	48,300	90,000	-	90,000	110,000
5046	Consulting	30,000	20,000	-	20,000	15,000
514X	All Others	25,700	36,500	-	36,500	27,500
	Professional Services	142,380	167,020	-	167,020	184,900
TOTAL		461,185	575,020	-	575,020	645,500

Department						
Operations		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5070	Fire Equipment-Purchase/Replace	12,500	23,000	-	23,000	23,000
5071	Equipment Maintenance & Repair	11,800	12,500	-	12,500	12,500
5073	Loose Equipment	72,600	60,000	-	60,000	60,000
5077	SCBA Parts	10,100	15,000	-	15,000	15,000
5078	Hose Replacement	8,500	30,000	(16,000)	14,000	56,000
5079	House Supplies	33,100	35,000	-	35,000	35,000
5091	Disaster Preparedness & Mitigation	-	-	-	-	5,000
5093	COVID-19	7,100	-	-	-	-
	Fire Suppression	155,700	175,500	(16,000)	159,500	206,500
5021	Software, Printing, IT	-	-	-	-	10,000
5070	Fire Equipment-Purchase/Replace	11,600	20,700	-	20,700	26,000
	Special Operations	11,600	20,700	-	20,700	36,000
5091	Communications	2,700	3,000	-	3,000	22,000
5092	Central County (853 Account)	-	7,000	-	7,000	7,000
	Communications	2,700	10,000	-	10,000	29,000
TOTAL		170,000	206,200	(16,000)	190,200	271,500

Department						
Utilities		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5710	Electric-All Locations	67,400	63,500	-	63,500	68,500
5711	Water-All Locations	23,500	27,700	-	27,700	29,700
5712	Gas-All Locations	22,300	22,500	-	22,500	27,500
5713	Telephone-All Locations	13,300	36,000	-	36,000	37,300
5714	Sewer-All Locations	10,300	11,000	-	11,000	14,500
5715	Internet/Cable-All Locations	17,800	17,000	-	17,000	18,000
5090	All Other Utilities-All Locations	17,900	25,000	-	25,000	20,000
TOTAL		172,500	202,700	-	202,700	215,500

**Monarch Fire
Protection District**

2023 General Fund by Department

Department					2022	2023
Maintenance		2021 Final	2022 Original	Amendment	Amended	Requested
5072	Maintenance Tools/Supplies	13,600	20,000	-	20,000	20,000
5074	Vehicle Parts	144,800	140,000	-	140,000	150,000
5075	Vehicle Repair & Maintenance	15,600	40,000	-	40,000	60,000
5076	Vehicle Fuel & Fluids	71,700	75,000	-	75,000	86,250
	Vehicle Maintenance	245,700	275,000	-	275,000	316,250
5080	Building Maintenance & Repair	114,600	110,000	-	110,000	90,000
5081	Furniture/Appliances/Electronics	-	12,000	-	12,000	12,000
5082	Fitness Equipment	3,150	5,000	-	5,000	15,000
5083	Grounds Maintenance	13,700	35,000	-	35,000	25,000
5084	Maintenance Agreements	-	-	-	-	32,000
	Building & Grounds Maintenance	131,450	162,000	-	162,000	174,000
	TOTAL	377,150	437,000	-	437,000	490,250

Department					2022	2023
Fire Prevention		2021 Final	2022 Original	Amendment	Amended	Requested
5015	Public Education	2,000	50,000	-	50,000	60,000
5021	Software, Printing, Supplies	16,000	10,000	-	10,000	10,000
5022	Supplies & Manuals	1,300	-	-	-	6,000
5027	Document Retention	2,400	5,000	-	5,000	-
5072	Warranties	2,600	-	-	-	12,000
	TOTAL	24,300	65,000	-	65,000	88,000

Department					2022	2023
Training		2021 Final	2022 Original	Amendment	Amended	Requested
5018	Training Books & Manuals	4,000	5,000	-	5,000	-
5022	Training Supplies	8,000	15,000	-	15,000	20,000
5067	Explorer's Post	-	2,500	-	2,500	2,500
	TOTAL	12,000	22,500	-	22,500	22,500

Department					2022	2023
Other Expenditures		2021 Final	2022 Original	Amendment	Amended	Requested
5600	Capital Disbursements:					
	Administration	2,870	-	-	-	-
	Operations	90,320	55,000	-	55,000	1,069,000
	Special Operations	72,840	16,000	-	16,000	84,500
	Maintenance	-	-	-	-	20,000
	Fire Prevention	-	-	-	-	-
	Training	29,395	60,000	-	60,000	146,340
	Equipment	195,425	131,000	-	131,000	1,319,840
	Building Improvements	1,140,240	95,000	-	95,000	365,000
	Vehicle Replacement	926,905	210,000	(210,000)	-	327,000
	Capital Disbursements	2,262,570	436,000	(210,000)	226,000	2,011,840
5603	Capital Lease Payment	153,000	153,000	-	153,000	153,000
	TOTAL	2,415,570	589,000	(210,000)	379,000	2,164,840

Monarch Fire Protection District

2023 General Fund by Department

Department						
Administration - Personnel		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5050	Directors Fees	20,400	19,200	-	19,200	19,200
5051	Salaries	1,128,090	1,155,000	-	1,155,000	800,500
5051	Sick Buyback/Retiree Payout	18,500	31,800	-	31,800	180,000
5052	Overtime	24,500	6,000	-	6,000	500
5053	Longevity	84,500	79,000	-	79,000	50,200
5058	Halftime	6,500	6,300	-	6,300	-
5059	Holiday	10,400	10,400	-	10,400	-
	Wages	1,292,890	1,307,700	-	1,307,700	1,050,400
5055	Employer's FICA	79,000	97,300	-	97,300	80,400
5061	Employee Physicals	-	-	-	-	1,000
5062	Dues & Subscriptions	7,500	5,600	-	5,600	5,600
5063	Clothing Allowance	18,300	15,000	-	15,000	8,400
5064	Conferences & Seminars	1,600	7,500	-	7,500	1,600
5066	Education & Training	-	1,000	-	1,000	7,500
5067	HR Training (District Wide)	5,100	3,000	-	3,000	3,500
	Other Benefits	32,500	32,100	-	32,100	27,600
	TOTAL	1,404,390	1,437,100	-	1,437,100	1,158,400

Department						
Operations - Personnel		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5051	Salaries	4,042,150	4,306,680	-	4,306,680	4,726,000
5051	Sick Buyback/Retiree Payout	69,650	74,200	-	74,200	175,000
5052	Overtime	256,000	196,850	-	196,850	280,000
5253	Longevity	198,800	183,750	-	183,750	256,800
5054	Extra Hours Worked (Special Ops OT)	-	22,300	-	22,300	25,880
5056	Constant Staffing	141,900	150,000	-	150,000	156,000
5057	Differential	31,100	53,000	-	53,000	45,000
5058	Halftime	78,600	88,200	-	88,200	94,500
5059	Holiday	17,700	16,800	-	16,800	54,100
	Wages	4,835,900	5,091,780	-	5,091,780	5,813,280
5255	Employer's FICA	452,300	343,500	-	343,500	444,800
5061	Employee Physicals	-	30,000	-	30,000	24,000
5063	Clothing Allowance	28,800	31,000	-	31,000	43,500
5066	Education & Training (Special Ops)	-	-	-	-	12,000
5068	Protective Clothing	36,950	50,000	(30,000)	20,000	90,000
	Other Benefits	65,750	111,000	(30,000)	81,000	169,500
	TOTAL	5,353,950	5,546,280	(30,000)	5,516,280	6,427,580

Department						
Maintenance - Personnel		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5051	Salaries	222,200	206,000	-	206,000	265,400
5051	Sick Buyback/Retiree Payout	3,100	4,000	-	4,000	4,100
5052	Overtime	4,000	4,000	-	4,000	7,000
5053	Longevity	8,500	8,100	-	8,100	9,800
	Wages	237,800	222,100	-	222,100	286,300
5055	Employer's FICA	12,900	16,500	-	16,500	21,900
5061	Employee Physicals	-	-	-	-	300
5062	Dues & Subscriptions	-	300	-	300	2,500
5063	Clothing Allowance	2,100	2,100	-	2,100	2,700
5066	Education & Training	1,100	2,500	-	2,500	5,600
	Other Benefits	3,200	4,900	-	4,900	11,100
	TOTAL	253,900	243,500	-	243,500	319,300

Monarch Fire Protection District

2023 General Fund by Department

Department						
Fire Prevention - Personnel		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5051	Salaries	583,000	563,000	-	563,000	695,900
5051	Sick Buyback/Retiree Payout	8,000	12,720	-	12,720	31,000
5052	Overtime	11,500	6,000	-	6,000	7,000
5053	Longevity	27,500	33,000	-	33,000	36,700
5054	Extra Hours Worked (Hydrant OT)	-	18,000	-	18,000	25,000
5057	Differential	2,000	4,000	-	4,000	1,000
	Wages	632,000	636,720	-	636,720	796,600
5055	Employer's FICA	43,300	45,600	-	45,600	60,940
5062	Dues & Subscriptions	3,200	5,000	-	5,000	5,000
5063	Clothing Allowance	2,900	4,800	-	4,800	8,300
5066	Education & Training	2,200	9,000	-	9,000	12,000
5068	Protective Clothing	500	1,000	-	1,000	-
	Other Benefits	8,800	19,800	-	19,800	25,300
TOTAL		684,100	702,120	-	702,120	882,840

Department						
Training - Personnel		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5051	Salaries	189,090	130,010	-	130,010	135,200
5051	Sick Buyback/Retiree Payout	4,810	5,300	-	5,300	6,000
5053	Longevity	25,700	11,700	-	11,700	12,200
5054	Extra Hours Worked	-	20,000	-	20,000	37,640
	Wages	219,600	167,010	-	167,010	191,040
5055	Employer's FICA	12,400	10,840	-	10,840	14,600
5562	Dues & Subscriptions	600	7,000	-	7,000	7,000
5563	Clothing Allowance	800	800	-	800	900
5564	Conferences & Seminars	1,000	2,000	-	2,000	-
5566	Education & Training	90,250	100,000	-	100,000	102,000
	Other Benefits	92,650	109,800	-	109,800	109,900
TOTAL		324,650	287,650	-	287,650	315,540

Department						
All Departments - Benefits Personnel		2021 Final	2022 Original	Amendment	2022 Amended	2023 Requested
5135	Workers' Compensation Insurance	528,900	600,000	-	600,000	540,000
5162	Workers' Comp Claims	9,000	24,000	-	24,000	15,000
5136	Medical Insurance - Employees	1,328,000	1,525,000	-	1,525,000	1,495,000
	Medical Insurance - Retirees	-	-	-	-	60,000
5137	Health n' Wellness	4,200	18,000	-	18,000	9,000
5138	Life/Disability Insurance	14,600	26,000	-	26,000	9,900
	Critical Illness Insurance	-	-	-	-	8,000
5163	Vision Claims	30,700	45,000	-	45,000	30,000
5166	Dental Claims	83,600	108,000	-	108,000	85,000
TOTAL		1,999,000	2,346,000	-	2,346,000	2,251,900

Detail of Transfers Out to Capital Projects		2021 Final	2022 Original	Amendment	2022 Amended	2023 Request
	House #2 Construction	-	750,000	(750,000)	-	-
	House #3 Construction	-	750,000	(750,000)	-	-
TOTAL		-	1,500,000	(1,500,000)	-	-

Monarch Fire Protection District

2023 Capital Projects Detail

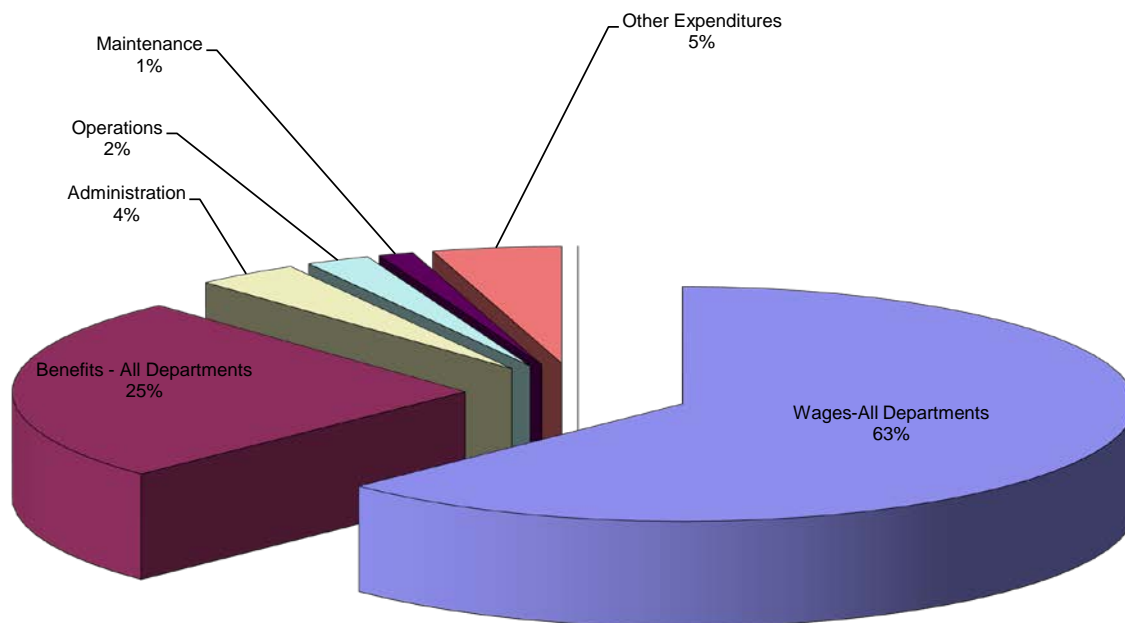
Detail of Capital Assets to be Purchased		2023
Department	Description	Requested Amount
Administration	HQ Remodel	85,000
Operations	Radio Replacement	1,000,000
	Search Camera (2216)	15,000
	3 Night Vision Goggles (2218,2269i, 2259)	26,000
	5 Chevy Tahoe	272,000
	1 Pickup Truck (2219)	55,000
	4 Gear Dryers	28,000
Special Operations	DJI Matrice 30T Drone	18,500
	DJI Matrice 30 Dock	34,000
	Elistair LIGH-T 4 Drone Tether	15,000
	Raider Marine Outboard Boat Motor	17,000
	Boat Ramp	150,000
Maintenance	Concrete & Pavement Sealing	75,000
	HVAC Updates	30,000
	H5 Bathroom Remodel	25,000
	A/C Unit Vehicle Maint. Tool	20,000
Fire Prevention		
Training	Trench & Confined Rescue Training Prop	125,000
	Gas Props	5,000
	4 Cylinders	16,340
	Total	<u>2,011,840</u>

**Monarch Fire
Protection District**

2023 Ambulance Fund by Department

Statement of Budgeted Revenues and Expenditures - Ambulance Fund	2021 Final	2022 Original	Amendments	2022 Amended	2023 Requested
BUDGETARY FUND BALANCE, JANUARY 1	1,180,860	1,075,160	908,340	1,075,160	1,547,840
REVENUES					
Tax Revenue	7,659,520	8,049,500	-	8,049,500	8,238,700
Charges for Services	1,546,500	1,490,000	-	1,490,000	1,650,000
Intergovernmental	-	-	-	-	-
Interest	8,000	15,000	-	15,000	12,000
Other Revenues	22,600	1,000	-	1,000	16,000
TOTAL REVENUES	9,236,620	9,555,500	-	9,555,500	9,916,700
TOTAL AVAILABLE FUNDS	10,417,480	10,630,660	908,340	10,630,660	11,464,540
EXPENDITURES					
Administration	2,181,894	2,089,930	-	2,089,930	2,462,570
Operations	6,126,276	6,605,540	(12,000)	6,593,540	6,844,640
Maintenance	57,000	125,000	-	125,000	123,250
Debt Service	-	-	-	-	60,000
Capital Expenditures	273,000	21,000	-	21,000	395,000
TOTAL EXPENDITURES	8,638,170	8,841,470	(12,000)	8,829,470	9,885,460
TRANSFERS (TO)/FROM OTHER FUNDS	(704,150)	(880,850)	627,500	(253,350)	-
BUDGETARY FUND BALANCE - DECEMBER 31	1,075,160	908,340	1,547,840	1,547,840	1,579,080
Revenue Less Expenditures	(105,700)	(166,820)	639,500	472,680	31,240

Ambulance Fund Expenditures Summary



AMBULANCE FUND	2021 Final	2022	2022	2023	% of Total
		Original	Amended	Requested	
Wages-All Departments	5,658,500	6,034,750	6,034,750	6,185,730	62.6%
Benefits - All Departments	2,169,650	2,079,540	2,060,040	2,520,930	25.5%
Administration	319,420	372,680	372,680	364,650	3.7%
Operations	160,600	208,500	208,500	225,000	2.3%
Maintenance	57,000	125,000	125,000	123,250	1.2%
Other Expenditures	273,000	21,000	21,000	455,000	4.6%
TOTAL	8,638,170	8,841,470	8,821,970	9,874,560	100.0%

Monarch Fire Protection District

2023 Ambulance Fund by Department

Department		2022			2022	2023
Administration		2021 Final	Original	Amendment	Amended	Requested
5021	Software, Printing & IT	55,600	60,000	-	60,000	80,000
5091	Recruitment/Preemployment	5,500	4,000	-	4,000	4,000
	Office Expenditures & HR	61,100	64,000	-	64,000	84,000
5133	Risk Liability Insurance	100,000	130,000	-	130,000	132,000
5041	Audit	10,320	8,080	-	8,080	9,600
5042	Payroll	13,400	5,600	-	5,600	8,300
5045	Legal	32,200	60,000	-	60,000	40,000
5046	Consulting	22,400	5,000	-	5,000	-
5047	EMS Billing	80,000	100,000	-	100,000	90,750
	Professional Services	158,320	178,680	-	178,680	148,650
TOTAL		319,420	372,680	-	372,680	364,650

Department		2022			2022	2023
Operations		2021 Final	Original	Amendment	Amended	Requested
5070	Equipment	7,900	15,000	-	15,000	16,000
5072	Warranties	3,000	8,500	-	8,500	12,000
5077	Bio-Med Maintenance	-	10,000	-	10,000	7,000
5078	Medical & Oxygen Supplies	131,400	130,000	-	130,000	165,000
5079	Pharmaceuticals / Meds	17,200	20,000	-	20,000	20,000
5091	Disaster Preparedness & Mitigation	-	-	-	-	5,000
5093	COVID-19	1,100	25,000	-	25,000	-
TOTAL		160,600	208,500	-	208,500	225,000

Department		2022			2022	2023
Maintenance		2021 Final	Original	Amendment	Amended	Requested
5074	Vehicle Parts	3,500	-	-	-	-
5076	Fuel & Fluids	45,500	75,000	-	75,000	86,250
5081	Furniture/Appliances/Electronics	-	10,000	-	10,000	10,000
5082	Fitness Equipment	-	5,000	-	5,000	15,000
5083	Grounds Maintenance	8,000	35,000	-	35,000	12,000
TOTAL		57,000	125,000	-	125,000	123,250

Department		2022			2022	2023
Other Expenditures		2021 Final	Original	Amendment	Amended	Requested
5600	Capital Disbursements					
	Ambulance	273,000	-	-	-	370,000
	Stryker Cot	-	21,000	-	21,000	25,000
5603	Capital Lease Payments					
	Zoll Portable Ventilator	-	-	-	-	60,000
TOTAL		273,000	21,000	-	21,000	455,000

Monarch Fire Protection District

2023 Ambulance Fund by Department

Department		2021 Final	2022 Original	2022 Amendment	2022 Amended	2023 Requested
Administration - Personnel						
5050	Directors Fees	13,600	11,600	-	11,600	12,800
5051	Salaries	118,234	123,000	-	123,000	127,880
5051	Sick Buyback/Retiree Payout	4,550	4,750	-	4,750	44,300
5053	Longevity	10,640	11,100	-	11,100	11,510
	Wages	147,024	150,450	-	150,450	196,490
5055	Employer's FICA	11,250	10,500	-	10,500	15,030
5062	Dues & Subscriptions	2,000	2,000	-	2,000	2,000
5063	Clothing Allowance	800	800	-	800	900
5064	Conferences & Seminars	200	3,500	-	3,500	-
5066	Education & Training	2,000	2,000	-	2,000	8,900
	Other Benefits	5,000	8,300	-	8,300	11,800
	TOTAL	163,274	169,250	-	169,250	223,320

Department		2021 Final	2022 Original	2022 Amendment	2022 Amended	2023 Requested
Operations - Personnel						
5051	Salaries	4,879,116	5,192,200	-	5,192,200	5,206,280
5051	Sick Buyback/Retiree Payout	11,100	21,750	-	21,750	64,500
5052	Overtime	200,900	196,850	-	196,850	236,000
5053	Longevity	118,760	141,900	-	141,900	126,000
5056	Constant Staffing	128,800	150,000	-	150,000	135,000
5057	Differential	39,500	46,800	-	46,800	43,500
5058	Halftime	113,200	112,000	-	112,000	120,960
5059	Holidays	20,100	22,800	-	22,800	57,000
	Wages	5,511,476	5,884,300	-	5,884,300	5,989,240
5055	Employer's FICA	369,750	402,840	-	402,840	458,200
5061	Employee Physicals	-	20,000	-	20,000	27,000
5063	Clothing Allowance	37,900	39,900	-	39,900	55,200
5068	Protective Clothing	46,550	50,000	(12,000)	38,000	90,000
	Other Benefits	84,450	109,900	(12,000)	97,900	172,200
5135	Workers' Compensation Insurance	353,000	400,000	-	400,000	360,000
5162	Workers' Comp Claims	11,500	16,000	-	16,000	15,000
5136	Medical Insurance	1,256,000	1,000,000	-	1,000,000	1,391,500
5137	Health n' Wellness	500	12,000	-	12,000	9,000
5138	Life/Disability Insurance	2,700	18,000	-	18,000	8,100
	Critical Illness Premium	-	-	-	-	8,000
5163	Vision Claims	13,000	30,000	-	30,000	18,000
5166	Dental Claims	62,500	72,000	-	72,000	65,000
	Insurance	1,699,200	1,548,000	-	1,548,000	1,874,600
	TOTAL	7,664,876	7,945,040	(12,000)	7,933,040	8,494,240

Detail of Transfers Out to General Fund	2021 Final	2022 Original	2022 Amendment	2022 Amended	2023 Request
Salaries & Benefits - Allocated	-	627,500	(627,500)	-	-
House Supplies - Allocated	16,550	17,500	-	17,500	-
Building Maintenance - Allocated	-	55,000	-	55,000	-
Vehicle Maintenance - Allocated	-	90,000	-	90,000	-
Utilities - Allocated	87,600	90,850	-	90,850	-
Capital Disbursements-Allocated	600,000	-	-	-	-
TOTAL	704,150	880,850	(627,500)	253,350	-

Monarch Fire Protection District

2023 Personnel Requirements

Department	% Change 2022/2023	2023 Requested	2022	2021
Directors	0%	3	3	3
Administration	-36%	7	11	11
Operations	7%	45	42	42
Emergency Medical Services	0%	58	58	58
Maintenance	0%	3	3	3
Fire Prevention	0%	7	7	7
Training	0%	1	1	1
		124	125	125

2023 Changes:

Did not budget a General Office Specialist for 2023
Moved Battalion Chiefs from Administration to Operations

Personnel Costs - All Operations	General Fund	Ambulance Fund	2023 Requested	2022 Amended	2021 Final
Administration-Payroll	1,031,200	183,690	1,214,890	1,427,350	1,405,914
Directors Fees	19,200	12,800	32,000	30,800	34,000
Operations-Payroll	5,813,280	5,989,240	11,802,520	10,976,080	10,347,376
Maintenance-Payroll	286,300	-	286,300	222,100	237,800
Fire Prevention-Payroll	796,600	-	796,600	636,720	632,000
Training-Payroll	191,040	-	191,040	167,010	219,600
	8,137,620	6,185,730	14,323,350	13,460,060	12,876,690
FICA-All Departments	622,640	473,230	1,095,870	927,080	980,900
Workers' Compensation	555,000	375,000	930,000	1,040,000	902,400
Insurance	1,696,900	1,499,600	3,196,500	2,854,000	2,795,800
Administration-Other Benefits	27,600	11,800	39,400	40,400	37,500
Operations-Other Benefits	169,500	172,200	341,700	178,900	150,200
Maintenance-Other Benefits	11,100	-	11,100	4,900	3,200
Fire Prevention-Other Benefits	25,300	-	25,300	19,800	8,800
Training-Other Benefits	109,900	-	109,900	109,800	92,650

**Monarch Fire
Protection District**

2023 Dispatch Fund Budget

Statement of Budgeted Revenues and Expenditures - Dispatch Fund	2021 Final	2022 Original	2023 Requested
BUDGETARY FUND BALANCE, JANUARY 1	-	-	-
REVENUES			
Tax Revenue	1,183,750	1,250,900	1,284,300
Interest	300	1,000	-
TOTAL REVENUES	1,184,050	1,251,900	1,284,300
TOTAL AVAILABLE FUNDS	1,184,050	1,251,900	1,284,300
EXPENDITURES			
Administration	-	1,000	-
Operations	1,180,420	1,250,900	1,284,300
Other Expenditures	3,630	-	-
TOTAL EXPENDITURES	1,184,050	1,251,900	1,284,300
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-
BUDGETARY FUND BALANCE - DECEMBER 31	-	-	-
Revenue Less Expenditures	-	-	-

**Monarch Fire
Protection District**

2023 Pension Revenue Fund Budget

Statement of Budgeted Revenues and Expenditures - Pension Revenue Fund	2021 Final	2022 Original	2022 Amendments	2022 Amended	2023 Requested
BUDGETARY FUND BALANCE, JANUARY 1	(185,430)	(182,300)	(182,300)	(182,300)	-
REVENUES					
Tax Revenue	2,333,830	2,437,800	-	2,437,800	2,491,300
Interest	1,000	1,400	-	1,400	1,000
TOTAL REVENUES	2,334,830	2,439,200	-	2,439,200	2,492,300
TOTAL AVAILABLE FUNDS	2,149,400	2,256,900	(182,300)	2,256,900	2,492,300
EXPENDITURES					
Administration	95,500	95,000	(15,000)	80,000	70,000
Pension & VEBA Contribution	2,236,200	2,344,200	(84,570)	2,259,630	2,422,300
TOTAL EXPENDITURES	2,331,700	2,439,200	(99,570)	2,339,630	2,492,300
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	82,730	82,730	-
BUDGETARY FUND BALANCE - DECEMBER 31	(182,300)	(182,300)	-	-	-
Revenue Less Expenditures	3,130	-	182,300	182,300	-

Monarch Fire Protection District

2023 Debt Service Fund Budget

The Monarch Fire Protection District general long-term debt consist of General Obligation Bonds, issued November 3, 2020, with a maturity of March 1, 2030. 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	2021 Final	2022 Original	2023 Requested
BUDGETARY FUND BALANCE, JANUARY 1	-	1,112,040	1,879,190
REVENUES			
Tax Revenue	1,897,105	2,616,800	2,122,700
Interest	135	350	350
TOTAL REVENUES	1,897,240	2,617,150	2,123,050
TOTAL AVAILABLE FUNDS	1,897,240	3,729,190	4,002,240
EXPENDITURES			
Principal Redemptions	500,000	1,525,000	1,550,000
Interest Payments	284,800	324,750	294,000
Bank & Escrow Fees	400	250	500
TOTAL EXPENDITURES	785,200	1,850,000	1,844,500
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-
BUDGETARY FUND BALANCE - DECEMBER 31	1,112,040	1,879,190	2,157,740
Revenue Less Expenditures	1,112,040	767,150	278,550

Bond Issue - Debt Maturity				
	Payment Date	Total	Interest	Principal
	March-23	1,704,750	154,750	1,550,000
	September-23	139,250	139,250	-
		1,844,000		
	March-24	1,589,250	139,250	1,450,000
	September-24	124,750	124,750	-
		1,714,000		
	March-25	1,624,750	124,750	1,500,000
	September-25	102,250	102,250	-
		1,727,000		
	March-26	1,552,250	102,250	1,450,000
	September-26	80,500	80,500	-
		1,632,750		
	March-27	1,105,500	80,500	1,025,000
	September-27	60,000	60,000	-
		1,165,500		
	March-28	1,060,000	60,000	1,000,000
	September-28	40,000	40,000	-
		1,100,000		
	March-29	1,040,000	40,000	1,000,000
	September-29	20,000	20,000	-
		1,060,000		
	March-30	1,020,000	20,000	1,000,000
		-	-	-
TOTAL			1,288,250	9,975,000

Monarch Fire Protection District

2023 Capital Projects Fund Budget

Statement of Budgeted Revenues and Expenditures - Bond Proceeds	2021 Final	2022 Original	Amendments	2022 Amended	2023 Requested
BUDGETARY FUND BALANCE, JANUARY 1	12,194,761	10,993,261	2,286,131	10,993,261	5,803,261
REVENUES					
Bond Proceeds	-	-	-	-	2,900,000
Interest	47,500	10,000	-	10,000	40,000
TOTAL REVENUES	47,500	10,000	-	10,000	2,940,000
TOTAL AVAILABLE FUNDS	12,242,261	11,003,261	2,286,131	11,003,261	8,743,261
EXPENDITURES					
Building Improvements-From Bond Proceeds	1,249,000	9,000,000	(3,800,000)	5,200,000	4,620,000
Equipment Purchases-From Bond Proceeds	-	1,217,130	(1,217,130)	-	1,217,130
TOTAL EXPENDITURES	1,249,000	10,217,130	(5,017,130)	5,200,000	5,837,130
TRANSFERS (TO)/FROM OTHER FUNDS	-	1,500,000	(1,500,000)	-	-
BUDGETARY FUND BALANCE - DECEMBER 31	10,993,261	2,286,131	5,803,261	5,803,261	2,906,131

Detail of Capital Assets to be Purchased-Capital Projects Fund - Bond Proceeds		2023 Requested
Department	Description	Amount
	House #2 Construction	3,380,000
	House #3 Construction	1,240,000
	2212	1,217,130
	TOTAL	5,837,130