

Monarch Fire Protection District

2024 BUDGET



Board of Directors
Jean Millner, President
Robin Harris, Secretary
Grace Harvey, Treasurer

**RESOLUTION 2023-08
TO ADOPT THE 2024 ANNUAL BUDGET
FOR THE
MONARCH FIRE PROTECTION DISTRICT
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

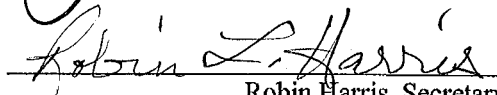
WHEREAS, the Board of Directors of the Monarch Fire Protection District has reviewed the proposed annual budget for the Monarch Fire Protection District for the year 2024; and

WHEREAS, the Board of Directors of the Monarch Fire Protection District has caused to be prepared such 2024 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 2024 for the Monarch Fire Protection District, as attached hereto and incorporated herein by reference, be and is hereby adopted as the Budget dated the 21st day of December, 2023.

**BOARD OF DIRECTORS
MONARCH FIRE PROTECTION DISTRICT**

By:  _____
Jean Millner, President

By:  _____
Robin Harris, Secretary

By:  _____
Grace Harvey, Treasurer



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MONARCH FIRE PROTECTION DISTRICT

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BOARD OF DIRECTORS

Jean Millner *President*
Robin Harris, *Secretary*
Grace Harvey, *Treasurer*



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 2024 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 2024 calendar year.

OVERVIEW

The District currently employs 121 full-time personnel and has 3 elected officials. The 2024 budget does not anticipate increased staffing. In January 2023, the District conducted a hiring process to create a qualified list of candidates to fill any vacancies during 2023 and 2024. 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 2024, 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 11,097,600 in additional assessed valuation.

2024 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 90% 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 54.99% over the last ten years, the revenue associated with that assessed valuation has only grown 37.62% as a result of the aforementioned Hancock Amendment.

<u>Date Assessed</u>	<u>Valuation</u>	<u>Percent Change</u>
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%
January 1, 2023	3,406,951,267	13.2%

Remaining District revenue primarily comes from charges from services, which makes up about 7% 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.

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 issued 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 2024 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 2024 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 few 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 has 11,325,000 outstanding in general obligation bonds as of December 31, 2023. The bonds are scheduled to be all paid off by 2030.

The **Capital Projects Fund** for 2024 includes the continued construction on Station #2 and #3. Station #3 is expected to be completed by January 2024 and Station #2 by December 2024.

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 2024 was developed as follows:

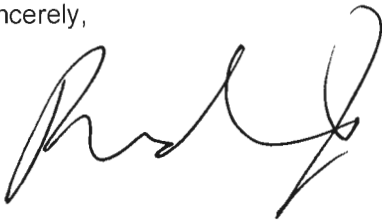
- Department heads complete the budget planning packet for their resource needs and goals. Capital purchase requests must be turned in with the planning packet.
- All information is compiled and reviewed by management based upon anticipated revenue amounts.
- The draft of the budget is then presented 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 2024 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 2024 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 2024



ELECTED OFFICIALS

President
Secretary
Treasurer

Mrs. Jean Millner
Mr. Robin Harris
Mrs. Grace Harvey

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 Smith
Jim McKay
Abby Sowatsky, CPA
Melanie Wilson



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.



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



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.



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

2024 Summary Budget

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance All	2022 Actual	2023 Original	Amendment	2023 Amended	2024 Requested
REVENUES					
Tax Revenue	27,387,302	27,708,200	-	27,708,200	29,735,900
Charges for Services	2,617,154	2,000,000	-	2,000,000	2,350,000
Intergovernmental	33,530	32,000	-	32,000	30,000
Interest	94,440	78,350	-	78,350	300,500
Other Revenues	48,811	2,981,000	(15,000)	2,966,000	41,000
TOTAL REVENUES	30,181,237	32,799,550	(15,000)	32,784,550	32,457,400
EXPENDITURES					
Administration	6,145,742	6,588,370	20,000	6,608,370	7,179,714
Operations	12,435,915	13,543,720	(30,000)	13,513,720	14,273,000
Maintenance	992,833	1,148,300	-	1,148,300	1,183,130
Fire Prevention Bureau	700,441	970,840	-	970,840	1,103,685
Training	255,586	338,040	-	338,040	359,805
Dispatch Service	1,223,492	1,284,300	-	1,284,300	1,368,000
Debt Service	2,003,068	2,057,500	-	2,057,500	3,459,325
Capital Expenditures	4,847,701	8,243,970	674,170	8,918,140	9,186,410
Pension and VEBA Contribution	2,559,626	2,422,300	-	2,422,300	2,598,000
TOTAL EXPENDITURES	31,164,404	36,597,340	664,170	37,261,510	40,711,069
Change in Fund Balance	(983,167)	(3,797,790)	(679,170)	(4,476,960)	(8,253,669)
Budgetary Fund Balance, January 1	23,071,868	22,088,701	18,290,911	22,088,701	17,611,741
Budgetary Fund Balance, December 31	22,088,701	18,290,911	17,611,741	17,611,741	9,358,072

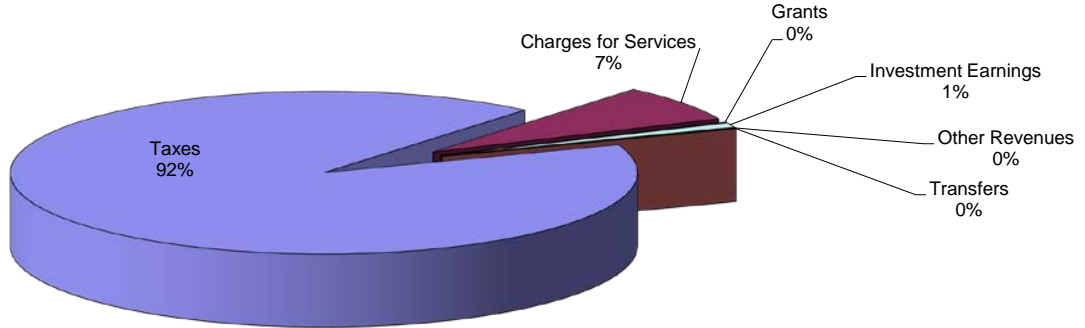
Monarch Fire Protection District

2024 Summary Budget

Summary of Current Year Activity - By Fund	2022 Actual	2023 Original	Amendment	2023 Amended	2024 Requested
General Fund					
Revenue	14,025,358	14,043,200	-	14,043,200	15,082,200
Expenditures	12,428,621	15,253,650	(23,000)	15,230,650	14,717,115
Transfer to VEBA	300,000	-	-	-	-
Revenue Over Expenditures	1,296,737	(1,210,450)	23,000	(1,187,450)	365,085
Ambulance Fund					
Revenue	9,910,711	9,916,700	(15,000)	9,901,700	10,870,200
Expenditures	8,683,264	9,885,460	(377,000)	9,508,460	10,917,639
Revenue Over Expenditures	1,227,447	31,240	362,000	393,240	(47,439)
Dispatch Fund					
Revenue	1,223,492	1,284,300	-	1,284,300	1,368,000
Expenditures	1,223,492	1,284,300	-	1,284,300	1,368,000
Revenue Over Expenditures	-	-	-	-	-
Total Operations	2,524,184	(1,179,210)	385,000	(794,210)	317,646
Pension Revenue Fund					
Revenue	2,436,366	2,492,300	-	2,492,300	2,689,900
Expenditures	2,307,800	2,492,300	20,000	2,512,300	2,688,000
Revenue Over Expenditures	128,566	-	(20,000)	(20,000)	1,900
Debt Service					
Revenue	2,547,884	2,123,050	-	2,123,050	2,412,100
Expenditures	1,850,068	1,844,500	-	1,844,500	3,246,325
Revenue Over Expenditures	697,816	278,550	-	278,550	(834,225)
Capital Projects Fund - Bond Proceeds					
Revenue	37,427	2,940,000	-	2,940,000	35,000
Expenditures	4,371,159	5,837,130	1,044,170	6,881,300	7,773,990
Revenue Over Expenditures	(4,333,732)	(2,897,130)	(1,044,170)	(3,941,300)	(7,738,990)
Total Change in Fund Balance-All Funds	(983,166)	(3,797,790)	(679,170)	(4,476,960)	(8,253,669)

**Monarch Fire
Protection District**

2024 Budget Revenue by Source



Fund	Taxes	Charges for Services	Grants	Investment Earnings	Other Revenues	Transfers	Total
General Fund	14,477,200	355,000	30,000	200,000	25,000	-	15,087,200
Ambulance Fund	8,796,200	2,000,000	-	58,000	16,000	-	10,870,200
Dispatch Fund	1,368,000	-	-	-	-	-	1,368,000
Pension Revenue Fund	2,688,900	-	-	1,000	-	-	2,689,900
Debt Service Fund	2,405,600	-	-	6,500	-	-	2,412,100
Capital Projects Fund	-	-	-	35,000	-	-	35,000
	29,735,900	2,355,000	30,000	300,500	41,000	-	32,462,400
Percent of Total	91.6%	7.3%	0.1%	0.9%	0.1%	0.0%	

Monarch Fire Protection District

2024 Revenue by Fund

Tax Rates	Assessed Value
Real Estate-Residential	2,176,823,150
Real Estate-Agricultural	2,466,830
Real Estate-Commercial	712,889,510
Real Estate-State & Local	39,500,951
Personal Property	475,270,826
Total	3,406,951,267

	General	Ambulance
\$	0.389	\$ 0.234
\$	0.253	\$ 0.157
\$	0.461	\$ 0.288
\$	0.461	\$ 0.288
\$	0.530	\$ 0.330

General Revenue	2022 Actual	2023 Original	2024 Requested
4100 Tax Revenue	12,755,395	13,291,000	14,172,000
4110 RR/Utility Taxes	178,540	180,000	185,000
4120 Delinquent Taxes	78,042	45,200	45,200
4140 FIT Taxes	182,713	55,000	75,000
4400 Building Permit Fees	715,011	350,000	350,000
4600 Interest	35,755	25,000	200,000
4700 Miscellaneous Revenue	18,713	15,000	20,000
4701 Grant Proceeds	33,530	32,000	30,000
4710 Training Pavillion Rental	-	-	5,000
4750 Proceeds from Sale of Assets	27,659	50,000	-
4751 Insurance Proceeds	-	-	-
TOTAL	14,025,358	14,043,200	15,082,200

Ambulance Revenue	2022 Actual	2023 Original	2024 Requested
4100 Tax Revenue	7,832,418	8,100,800	8,656,300
4110 RR/Utility Taxes	109,376	110,000	112,000
4120 Delinquent Taxes	48,028	27,900	27,900
4200 Ambulance Billing Collections	1,902,143	1,650,000	2,000,000
4600 Interest	16,307	12,000	58,000
4700 Miscellaneous Revenue	960	-	-
4701 Grant Proceeds	-	-	-
4729 Records Request	1,479	1,000	1,000
4750 Proceeds from Sale of Assets	-	15,000	15,000
TOTAL	9,910,711	9,916,700	10,870,200

Monarch Fire Protection District

2024 Revenue by Fund

Tax Rates	Assessed Value
Real Estate-Residential	2,176,823,150
Real Estate-Agricultural	2,466,830
Real Estate-Commercial	712,889,510
Real Estate-State & Local	39,500,951
Personal Property	475,270,826
Total	3,406,951,267

	Dispatch	Pension	Debt
\$	0.038	\$ 0.072	\$ 0.071
\$	0.023	\$ 0.047	\$ 0.071
\$	0.042	\$ 0.087	\$ 0.071
\$	0.042	\$ 0.087	\$ 0.071
\$	0.048	\$ 0.100	\$ 0.071

	2022 Actual	2023 Original	2024 Requested
Dispatch Revenue			
4100 Tax Revenue	1,199,239	1,263,300	1,344,500
4110 RR/Utility Taxes	16,889	15,000	17,500
4120 Delinquent Taxes	7,279	6,000	6,000
4600 Interest	85	-	-
TOTAL	1,223,492	1,284,300	1,368,000

	2022 Actual	2023 Original	2024 Requested
Pension Revenue			
4100 Tax Revenue	2,387,634	2,461,300	2,644,400
4110 RR/Utility Taxes	33,376	20,000	34,500
4120 Delinquent Taxes	14,611	10,000	10,000
4600 Interest	745	1,000	1,000
TOTAL	2,436,366	2,492,300	2,689,900

	2022 Actual	2023 Original	2024 Requested
Debt Service Revenue			
4100 Tax Revenue	2,497,469	2,092,700	2,370,600
4110 RR/Utility Taxes	35,788	25,000	30,000
4120 Delinquent Taxes	10,506	5,000	5,000
4600 Interest	4,121	350	6,500
TOTAL	2,547,884	2,123,050	2,412,100

	2022 Actual	2023 Original	2024 Requested
Capital Projects (Bond Proceeds)			
4600 Interest	37,427	40,000	35,000
4802 Bond Proceeds	-	2,900,000	-
TOTAL	37,427	2,940,000	35,000

**Monarch Fire
Protection District**

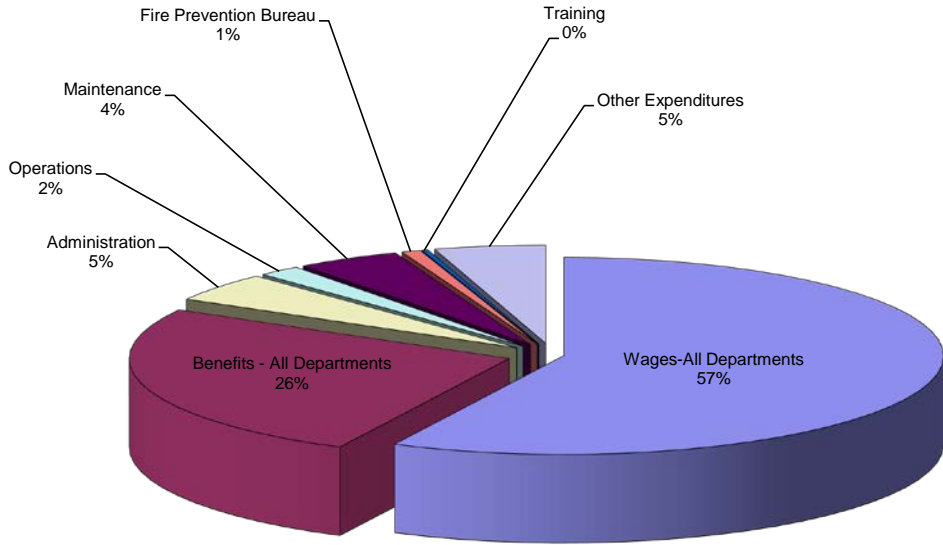
2024 General Fund by Department

Statement of Budgeted Revenues and Expenditures - General Fund	2022	Actual	2023 Original	Amendments	2023 Amended	2024 Requested
BUDGETARY FUND BALANCE, JANUARY 1	10,052,859		11,497,001	10,286,551	11,497,001	10,309,551
REVENUES						
Tax Revenue	13,194,690		13,571,200	-	13,571,200	14,477,200
Charges for Services	715,011		350,000	-	350,000	355,000
Intergovernmental	33,530		32,000	-	32,000	30,000
Interest	35,755		25,000	-	25,000	200,000
Other Revenues	46,372		65,000	-	65,000	20,000
TOTAL REVENUES	14,025,358		14,043,200	-	14,043,200	15,082,200
TOTAL AVAILABLE FUNDS	24,078,217		25,540,201	10,286,551	25,540,201	25,391,751
EXPENDITURES						
Administration	3,961,796		4,055,800	-	4,055,800	4,461,795
Operations	6,021,729		6,699,080	(23,000)	6,676,080	7,106,280
Maintenance	882,547		1,025,050	-	1,025,050	988,130
Fire Prevention Bureau	700,441		970,840	-	970,840	1,103,685
Training	255,586		338,040	-	338,040	359,805
Debt Service	153,000		153,000	-	153,000	153,000
Capital Expenditures	453,522		2,011,840	-	2,011,840	544,420
TOTAL EXPENDITURES	12,428,621		15,253,650	(23,000)	15,230,650	14,717,115
TRANSFERS (TO)/FROM OTHER FUNDS	(152,595)		-	-	-	(5,000,000)
BUDGETARY FUND BALANCE, DECEMBER 31	11,497,001		10,286,551	10,309,551	10,309,551	5,674,636
Revenue Less Expenditures	1,444,142		(1,210,450)	23,000	(1,187,450)	(4,634,915)
* Reserve is 40% of Budgeted Expenditures	5,669,078					
Assigned Fund Balance						
Future Capital Projects						
Unassigned Fund Balance	5,558					

**Monarch Fire
Protection District**

2024 General Fund by Department

General Fund Expenditures Summary



GENERAL FUND	2022 Actual	2023 Original	2023 Amended	2024 Requested	% of Total
Wages-All Departments	7,681,348	8,137,620	8,137,620	8,436,875	57.3%
Benefits - All Departments	2,670,721	3,217,940	3,210,940	3,809,180	25.9%
Administration	577,331	645,500	645,500	698,520	4.7%
Operations	219,571	271,500	255,500	266,620	1.8%
Maintenance	621,536	705,750	705,750	649,500	4.4%
Fire Prevention Bureau	31,343	88,000	88,000	119,000	0.8%
Training	20,249	22,500	22,500	40,000	0.3%
Other Expenditures	606,522	2,164,840	2,164,840	697,420	4.7%
TOTAL	<u>12,428,621</u>	<u>15,253,650</u>	<u>15,230,650</u>	<u>14,717,115</u>	100.0%

Monarch Fire Protection District

2024 General Fund by Department

Department		2022	2023		2023	2024
Administration		Actual	Original	Amendment	Amended	Requested
5011	Taxes & Licenses	37,252	4,500	-	4,500	4,500
5014	Election Expense	-	40,000	-	40,000	40,000
5015	Public Relations	600	-	-	-	45,000
5017	Advertising	3,036	6,000	-	6,000	2,000
5018	Special Events	8,338	7,000	-	7,000	9,000
5021	Software, Printing, IT	137,941	143,100	-	143,100	162,720
5022	Miscellaneous Office Expense	21,497	25,000	-	25,000	25,000
5023	Office Machines/Lease & Maint.	15,024	16,000	-	16,000	15,000
5025	Postage	2,722	5,000	-	5,000	5,000
5026	Bank Fees	8,876	8,000	-	8,000	5,000
	Office Expenditures	235,286	254,600	-	254,600	313,220
5091	Recruitment/Preemployment	68	3,000	-	3,000	3,000
5092	Safety & Employee Relations	2,664	5,000	-	5,000	7,100
	Human Resources	2,732	8,000	-	8,000	10,100
5133	Risk Liability Insurance	184,791	198,000	-	198,000	198,000
	Insurance	184,791	198,000	-	198,000	198,000
5041	Audit	12,120	14,400	-	14,400	15,000
5042	Payroll	26,986	18,000	-	18,000	25,000
5045	Legal	65,946	110,000	-	110,000	90,000
5046	Consulting	22,125	15,000	-	15,000	16,200
514X	All Others	27,345	27,500	-	27,500	31,000
	Professional Services	154,522	184,900	-	184,900	177,200
TOTAL		577,331	645,500	-	645,500	698,520

Department		2022	2023		2023	2024
Operations		Actual	Original	Amendment	Amended	Requested
5070	Fire Equipment-Purchase/Replace	22,481	23,000	-	23,000	23,000
5071	Equipment Maintenance & Repair	14,285	12,500	-	12,500	13,000
5073	Loose Equipment	59,392	60,000	-	60,000	65,000
5076	Foam	-	-	-	-	20,000
5077	SCBA Parts	14,130	15,000	-	15,000	15,000
5078	Hose Replacement	28,123	56,000	(16,000)	40,000	18,000
5079	House Supplies	38,172	35,000	-	35,000	35,000
5091	Disaster Preparedness & Mitigation	10,352	5,000	-	5,000	-
5093	COVID-19	-	-	-	-	-
	Fire Suppression	186,935	206,500	(16,000)	190,500	189,000
5021	Software, Printing, IT	-	10,000	-	10,000	17,500
5070	Fire Equipment-Purchase/Replace	12,296	26,000	-	26,000	30,120
	Special Operations	12,296	36,000	-	36,000	47,620
5091	Communications	13,305	22,000	-	22,000	24,000
5092	Central County (853 Account)	7,035	7,000	-	7,000	6,000
	Communications	20,340	29,000	-	29,000	30,000
TOTAL		219,571	271,500	(16,000)	255,500	266,620

Department		2022	2023		2023	2024
Utilities		Actual	Original	Amendment	Amended	Requested
5710	Electric-All Locations	62,959	68,500	-	68,500	68,500
5711	Water-All Locations	27,516	29,700	-	29,700	29,700
5712	Gas-All Locations	26,398	27,500	-	27,500	27,500
5713	Telephone-All Locations	36,632	37,300	-	37,300	37,300
5714	Sewer-All Locations	12,477	14,500	-	14,500	14,500
5715	Internet/Cable-All Locations	18,033	18,000	-	18,000	18,000
5090	All Other Utilities-All Locations	16,082	20,000	-	20,000	20,000
TOTAL		200,097	215,500	-	215,500	215,500

**Monarch Fire
Protection District**

2024 General Fund by Department

Department		2022	2023		2023	2024
Maintenance		Actual	Original	Amendment	Amended	Requested
5072	Maintenance Tools/Supplies	4,027	20,000	-	20,000	15,000
5074	Vehicle Parts	162,052	150,000	-	150,000	125,000
5075	Vehicle Repair & Maintenance	17,235	60,000	-	60,000	40,000
5076	Vehicle Fuel & Fluids	90,789	86,250	-	86,250	85,000
	Vehicle Maintenance	274,103	316,250	-	316,250	265,000
5080	Building Maintenance & Repair	115,602	90,000	-	90,000	90,000
5081	Furniture/Appliances/Electronics	10,786	12,000	-	12,000	12,000
5082	Fitness Equipment	4,524	15,000	-	15,000	5,000
5083	Grounds Maintenance	16,424	25,000	-	25,000	20,000
5084	Maintenance Agreements	-	32,000	-	32,000	32,000
5085	Security	-	-	-	-	10,000
	Facility Maintenance	147,336	174,000	-	174,000	169,000
	TOTAL	421,439	490,250	-	490,250	434,000

Department		2022	2023		2023	2024
Fire Prevention		Actual	Original	Amendment	Amended	Requested
5015	Public Education	23,481	60,000	-	60,000	40,000
5017	Newsletter	-	-	-	-	50,000
5021	Software, Printing, IT	5,030	10,000	-	10,000	15,000
5022	Miscellaneous Office Expense	-	6,000	-	6,000	6,000
5027	Document Retention	995	-	-	-	-
5072	Warranties	1,837	12,000	-	12,000	8,000
	TOTAL	31,343	88,000	-	88,000	119,000

Department		2022	2023		2023	2024
Training		Actual	Original	Amendment	Amended	Requested
5018	Training Books & Manuals	2,442	-	-	-	-
5022	Training Supplies	17,807	20,000	-	20,000	20,000
5067	Explorer's Post	-	2,500	-	2,500	5,000
5070	Equipment	-	-	-	-	15,000
	TOTAL	20,249	22,500	-	22,500	40,000

Department		2022	2023		2023	2024
Other Expenditures		Actual	Original	Amendment	Amended	Requested
5600	Capital Disbursements:					
	Administration	-	-	-	-	-
	Operations	61,550	1,069,000	-	1,069,000	148,920
	Special Operations	25,781	84,500	-	84,500	5,500
	Maintenance	-	20,000	-	20,000	-
	Fire Prevention	-	-	-	-	-
	Training	57,630	146,340	-	146,340	55,000
	Equipment	144,961	1,319,840	-	1,319,840	209,420
	Vehicle Replacement	210,392	327,000	-	327,000	135,000
	Building Improvements	98,169	365,000	-	365,000	200,000
	Capital Disbursements	453,522	2,011,840	-	2,011,840	544,420
5603	Capital Lease Payment	153,000	153,000	-	153,000	153,000
	TOTAL	606,522	2,164,840	-	2,164,840	697,420

Monarch Fire Protection District

2024 General Fund by Department

Department		2022	2023		2023	2024
Administration - Personnel		Actual	Original	Amendment	Amended	Requested
5050	Directors Fees	20,160	19,200	-	19,200	19,200
5051	Salaries	1,167,448	800,500	-	800,500	845,500
5051	Sick Buyback/Retiree Payout	19,509	180,000	-	180,000	21,100
5052	Overtime	21,081	500	-	500	500
5053	Longevity	82,117	50,200	-	50,200	58,200
5058	Halftime	4,823	-	-	-	-
5059	Holiday	8,713	-	-	-	-
	Wages	1,323,851	1,050,400	-	1,050,400	944,500
5055	Employer's FICA	97,998	80,400	-	80,400	72,300
5061	Employee Physicals	2,254	1,000	-	1,000	1,500
5062	Dues & Subscriptions	9,200	5,600	-	5,600	9,200
5063	Clothing Allowance	15,930	8,400	-	8,400	16,000
5064	Conferences & Seminars	3,917	1,600	-	1,600	4,000
5066	Education & Training	-	7,500	-	7,500	6,000
5067	HR Training (District Wide)	3,660	3,500	-	3,500	3,500
	Other Benefits	34,961	27,600	-	27,600	40,200
TOTAL		1,456,810	1,158,400	-	1,158,400	1,057,000

Department		2022	2023		2023	2024
Operations - Personnel		Actual	Original	Amendment	Amended	Requested
5051	Salaries	4,291,935	4,726,000	-	4,726,000	4,978,000
5051	Sick Buyback/Retiree Payout	249,338	175,000	-	175,000	205,500
5052	Overtime	270,406	280,000	-	280,000	291,200
5053	Longevity	216,983	256,800	-	256,800	265,700
5054	Extra Hours Worked (Special Events OT)	11,846	-	-	-	14,000
5054	Extra Hours Worked (Special Ops OT)	5,637	25,880	-	25,880	4,560
5056	Constant Staffing	145,527	156,000	-	156,000	145,600
5057	Differential	38,383	45,000	-	45,000	40,000
5058	Halftime	86,488	94,500	-	94,500	110,700
5059	Holiday	15,704	54,100	-	54,100	54,600
	Wages	5,332,247	5,813,280	-	5,813,280	6,109,860
5055	Employer's FICA	404,353	444,800	-	444,800	470,800
5061	Employee Physicals	21,866	24,000	-	24,000	24,000
5063	Clothing Allowance	27,724	43,500	-	43,500	43,500
5066	Education & Training (Special Ops)	-	12,000	-	12,000	21,000
5068	Protective Clothing	15,968	90,000	(7,000)	83,000	170,500
	Other Benefits	65,558	169,500	(7,000)	162,500	259,000
TOTAL		5,802,158	6,427,580	(7,000)	6,420,580	6,839,660

Department		2022	2023		2023	2024
Maintenance - Personnel		Actual	Original	Amendment	Amended	Requested
5051	Salaries	219,910	265,400	-	265,400	277,500
5051	Sick Buyback/Retiree Payout	4,000	4,100	-	4,100	4,330
5052	Overtime	3,840	7,000	-	7,000	5,000
5053	Longevity	9,390	9,800	-	9,800	11,700
	Wages	237,140	286,300	-	286,300	298,530
5055	Employer's FICA	17,989	21,900	-	21,900	23,100
5061	Employee Physicals	340	300	-	300	1,200
5062	Dues & Subscriptions	3,324	2,500	-	2,500	4,000
5063	Clothing Allowance	2,218	2,700	-	2,700	2,800
5064	Conferences & Seminars	-	-	-	-	5,000
5066	Education & Training	-	5,600	-	5,600	4,000
	Other Benefits	5,882	11,100	-	11,100	17,000
TOTAL		261,011	319,300	-	319,300	338,630

Monarch Fire Protection District

2024 General Fund by Department

Department		2022	2023		2023	2024
Fire Prevention - Personnel		Actual	Original	Amendment	Amended	Requested
5051	Salaries	513,710	695,900	-	695,900	750,710
5051	Sick Buyback/Retiree Payout	8,518	31,000	-	31,000	51,770
5052	Overtime	9,316	7,000	-	7,000	7,500
5053	Longevity	33,683	36,700	-	36,700	37,405
5054	Extra Hours Worked (Hydrant OT)	43,617	25,000	-	25,000	30,000
5057	Differential	-	1,000	-	1,000	1,000
	Wages	608,844	796,600	-	796,600	878,385
5055	Employer's FICA	43,184	60,940	-	60,940	67,700
5061	Employee Physicals	-	-	-	-	2,100
5062	Dues & Subscriptions	3,199	5,000	-	5,000	6,000
5063	Clothing Allowance	5,092	8,300	-	8,300	8,500
5066	Education & Training	8,736	12,000	-	12,000	12,000
5068	Protective Clothing	43	-	-	-	10,000
	Other Benefits	17,070	25,300	-	25,300	38,600
TOTAL		669,098	882,840	-	882,840	984,685

Department		2022	2023		2023	2024
Training - Personnel		Actual	Original	Amendment	Amended	Requested
5051	Salaries	129,779	135,200	-	135,200	144,000
5051	Sick Buyback/Retiree Payout	5,000	6,000	-	6,000	5,540
5053	Longevity	11,700	12,200	-	12,200	13,000
5054	Extra Hours Worked	32,787	37,640	-	37,640	43,060
	Wages	179,266	191,040	-	191,040	205,600
5055	Employer's FICA	10,531	14,600	-	14,600	15,805
5061	Employee Physicals	570	-	-	-	400
5062	Dues & Subscriptions	5,300	7,000	-	7,000	7,000
5063	Clothing Allowance	319	900	-	900	1,000
5064	Conferences & Seminars	1,525	-	-	-	-
5066	Education & Training	37,826	102,000	-	102,000	90,000
	Other Benefits	45,540	109,900	-	109,900	98,400
TOTAL		235,337	315,540	-	315,540	319,805

Department		2022	2023		2023	2024
All Departments - Benefits Personnel		Actual	Original	Amendment	Amended	Requested
5135	Workers' Compensation Insurance	466,833	540,000	-	540,000	595,800
5162	Workers' Comp Claims	10,807	15,000	-	15,000	10,000
5136	Medical Insurance - Employees	1,346,097	1,495,000	60,000	1,555,000	1,845,400
	Medical Insurance - Retirees	-	60,000	(60,000)	-	115,000
5137	Health n' Wellness	390	9,000	-	9,000	12,100
5138	Life/Disability Insurance	8,804	9,900	-	9,900	9,900
5139	Critical Illness Insurance	-	8,000	-	8,000	9,075
5163	Vision Claims	20,641	30,000	-	30,000	22,000
5166	Dental Claims	74,083	85,000	-	85,000	87,000
TOTAL		1,927,655	2,251,900	-	2,251,900	2,706,275

Detail of Transfers Out to Capital Projects		2022	2023		2023	2024
		Actual	Original	Amendment	Amended	Requested
	House #2 Construction	-	-	-	-	5,000,000
	House #3 Construction	-	-	-	-	-
TOTAL		-	-	-	-	5,000,000

Monarch Fire Protection District

2024 Capital Expenditures Detail

Detail of Capital Assets to be Purchased		2024
Department	Description	Requested Amount
Administration		
Operations		
	57 Sets of Special Use Protective Gear	85,000
	2216 Rescue Rope	8,000
	Gear Lockers for H4	20,570
	Gear Dryer Cabinet for H3	20,350
	Gear Guard Covers for H1 & H5	5,500
	Face Piece Fit Tester	9,500
Special Operations		
	Elistar LIGH_T 4 Drone Tether M30 Module	5,500
Maintenance		
Fire Prevention		
Training		
	Compressor	40,000
	Electrical Upgrades on Tower	15,000
Vehicle Replacements		
	1 Staff SUVs (2201)	72,000
	1 Pickup Trucks (2239)	63,000
Building Improvements		
	Boat Ramp	-
	Concrete	100,000
	Station Alerting	100,000
	Total	544,420

**Monarch Fire
Protection District**

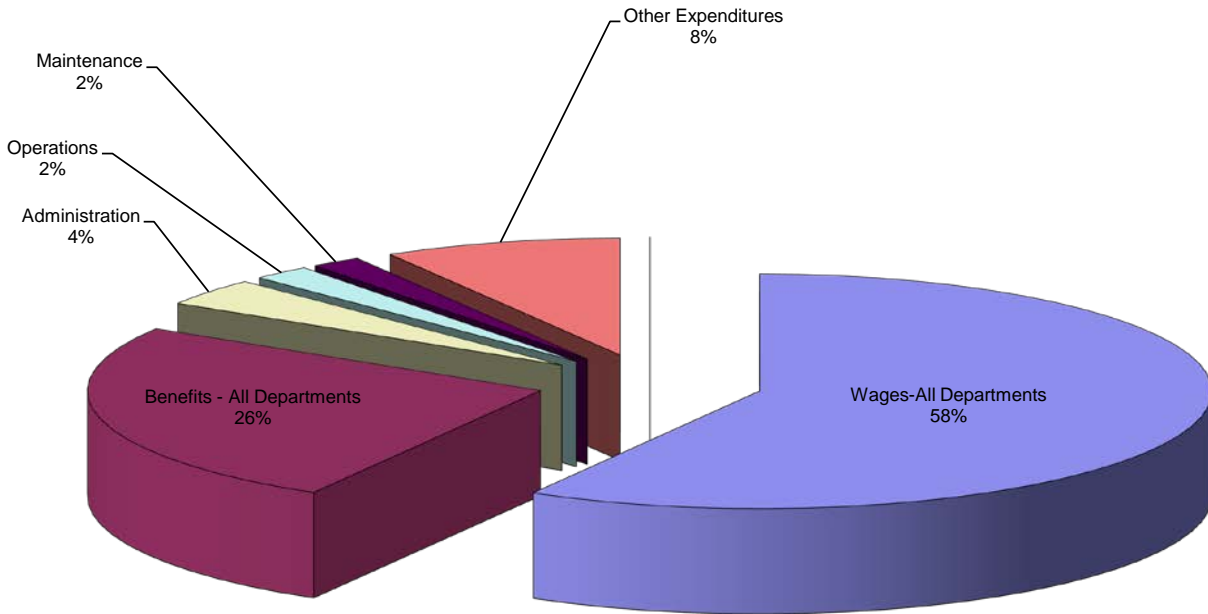
2024 Ambulance Fund by Department

Statement of Budgeted Revenues and Expenditures - Ambulance Fund	2022 Actual	2023 Original	Amendments	2023 Amended	2024 Requested
BUDGETARY FUND BALANCE, JANUARY 1	1,095,016	2,092,328	2,123,568	2,092,328	2,485,568
REVENUES					
Tax Revenue	7,989,822	8,238,700	-	8,238,700	8,796,200
Charges for Services	1,902,143	1,650,000	-	1,650,000	2,000,000
Intergovernmental	-	-	-	-	-
Interest	16,307	12,000	-	12,000	58,000
Other Revenues	2,439	16,000	(15,000)	1,000	16,000
TOTAL REVENUES	9,910,711	9,916,700	(15,000)	9,901,700	10,870,200
TOTAL AVAILABLE FUNDS	11,005,727	12,009,028	2,108,568	11,994,028	13,355,768
EXPENDITURES					
Administration	2,135,772	2,462,570	-	2,462,570	2,627,919
Operations	6,414,186	6,844,640	(7,000)	6,837,640	7,166,720
Maintenance	110,286	123,250	-	123,250	195,000
Debt Service	-	60,000	-	60,000	60,000
Capital Expenditures	23,020	395,000	(370,000)	25,000	868,000
TOTAL EXPENDITURES	8,683,264	9,885,460	(377,000)	9,508,460	10,917,639
TRANSFERS (TO)/FROM OTHER FUNDS	(230,135)	-	-	-	-
BUDGETARY FUND BALANCE, DECEMBER 31	2,092,328	2,123,568	2,485,568	2,485,568	2,438,129
Revenue Less Expenditures	997,312	31,240	362,000	393,240	(47,439)

**Monarch Fire
Protection District**

2024 Ambulance Fund by Department

Ambulance Fund Expenditures Summary



AMBULANCE FUND	2022 Actual	2023 Original	2023 Amended	2024 Requested	% of Total
Wages-All Departments	5,795,609	6,185,730	6,185,730	6,367,174	58.3%
Benefits - All Departments	2,166,015	2,531,830	2,524,830	2,787,465	25.5%
Administration	358,026	364,650	364,650	413,000	3.8%
Operations	230,308	225,000	225,000	227,000	2.1%
Maintenance	110,286	123,250	123,250	195,000	1.8%
Other Expenditures	23,020	455,000	85,000	928,000	8.5%
TOTAL	8,683,264	9,885,460	9,508,460	10,917,639	100.0%

Monarch Fire Protection District

2024 Ambulance Fund by Department

Department		2022	2023		2023	2024
	Administration	Actual	Original	Amendment	Amended	Requested
5021	Software, Printing & IT	64,991	80,000	-	80,000	100,000
5091	Recruitment/Preemployment	5,566	4,000	-	4,000	4,000
	Office Expenditures & HR	70,557	84,000	-	84,000	104,000
5133	Risk Liability Insurance	122,962	132,000	-	132,000	132,000
5041	Audit	8,080	9,600	-	9,600	10,000
5042	Payroll	16,019	8,300	-	8,300	15,000
5045	Legal	37,184	40,000	-	40,000	40,000
5046	Consulting	10,192	-	-	-	12,000
5047	EMS Billing	93,032	90,750	-	90,750	100,000
	Professional Services	164,507	148,650	-	148,650	177,000
	TOTAL	358,026	364,650	-	364,650	413,000

Department		2022	2023		2023	2024
	Operations	Actual	Original	Amendment	Amended	Requested
5070	Equipment	25,779	16,000	-	16,000	12,000
5071	Equipment Maintenance & Repair	-	-	-	-	5,000
5072	Warranties	9,804	12,000	-	12,000	13,000
5077	Bio-Med Maintenance	2,055	7,000	-	7,000	7,000
5078	Medical & Oxygen Supplies	168,387	165,000	-	165,000	170,000
5079	Pharmaceuticals / Meds	13,931	20,000	-	20,000	20,000
5091	Disaster Preparedness & Mitigation	-	5,000	-	5,000	-
5093	COVID-19	10,352	-	-	-	-
	TOTAL	230,308	225,000	-	225,000	227,000

Department		2022	2023		2023	2024
	Maintenance	Actual	Original	Amendment	Amended	Requested
5074	Vehicle Parts	-	-	-	-	55,000
5075	Vehicle Repair	-	-	-	-	20,000
5076	Fuel & Fluids	88,641	86,250	-	86,250	85,000
5081	Furniture & Fixtures	4,133	10,000	-	10,000	15,000
5082	Fitness Equipment	4,436	15,000	-	15,000	5,000
5083	Grounds Maintenance	13,076	12,000	-	12,000	15,000
	TOTAL	110,286	123,250	-	123,250	195,000

Department		2022	2023		2023	2024
	Other Expenditures	Actual	Original	Amendment	Amended	Requested
5600	Capital Disbursements					
	Ambulance	-	370,000	(370,000)	-	770,000
	Stryker Cot	23,020	25,000	-	25,000	30,000
	Chevy Tahoe	-	-	-	-	68,000
5603	Capital Lease Payments					
	Zoll Portable Ventilator	-	60,000	-	60,000	60,000
	TOTAL	23,020	455,000	(370,000)	85,000	928,000

Monarch Fire Protection District

2024 Ambulance Fund by Department

Department		2022	2023		2023	2024
	Administration - Personnel	Actual	Original	Amendment	Amended	Requested
5050	Directors Fees	13,440	12,800	-	12,800	12,800
5051	Salaries	122,981	127,880	-	127,880	143,940
5051	Sick Buyback/Retiree Payout	4,730	44,300	-	44,300	10,454
5053	Longevity	11,067	11,510	-	11,510	12,960
	Wages	152,218	196,490	-	196,490	180,154
5055	Employer's FICA	10,470	15,030	-	15,030	13,490
5061	Employee Physicals	-	-	-	-	400
5062	Dues & Subscriptions	880	2,000	-	2,000	2,000
5063	Clothing Allowance	562	900	-	900	1,000
5064	Conferences & Seminars	920	-	-	-	2,000
5066	Education & Training	6,246	8,900	-	8,900	6,000
	Other Benefits	8,608	11,800	-	11,800	11,400
	TOTAL	171,296	223,320	-	223,320	205,044

Department		2022	2023		2023	2024
	Operations - Personnel	Actual	Original	Amendment	Amended	Requested
5051	Salaries	5,001,716	5,206,280	-	5,206,280	5,424,620
5051	Sick Buyback/Retiree Payout	18,822	64,500	-	64,500	20,560
5052	Overtime	212,262	236,000	-	236,000	245,440
5053	Longevity	111,030	126,000	-	126,000	126,000
5054	Extra Hours Worked	773	-	-	-	2,000
5056	Constant Staffing	130,718	135,000	-	135,000	145,600
5057	Differential	30,836	43,500	-	43,500	40,000
5058	Halftime	116,634	120,960	-	120,960	125,800
5059	Holidays	20,600	57,000	-	57,000	57,000
	Wages	5,643,391	5,989,240	-	5,989,240	6,187,020
5055	Employer's FICA	431,066	458,200	-	458,200	477,500
5061	Employee Physicals	25,610	27,000	-	27,000	27,000
5063	Clothing Allowance	44,511	55,200	-	55,200	55,200
5066	Education & Training	-	-	-	-	22,500
5068	Protective Clothing	39,300	90,000	(7,000)	83,000	170,500
	Other Benefits	109,421	172,200	(7,000)	165,200	275,200
5135	Workers' Compensation Insurance	310,490	360,000	-	360,000	397,200
5162	Workers' Comp Claims	8,990	15,000	-	15,000	15,000
5136	Medical Insurance	1,213,245	1,391,500	-	1,391,500	1,487,400
5137	Health n' Wellness	390	9,000	-	9,000	12,100
5138	Life/Disability Insurance	4,709	8,100	-	8,100	8,100
5139	Critical Illness Premium	-	8,000	-	8,000	9,075
5163	Vision Claims	15,643	18,000	-	18,000	16,000
5166	Dental Claims	52,983	65,000	-	65,000	65,000
	Insurance	1,606,450	1,874,600	-	1,874,600	2,009,875
	TOTAL	7,790,328	8,494,240	(7,000)	8,487,240	8,949,595

Monarch Fire Protection District

2024 Dispatch Fund Budget

Statement of Budgeted Revenues and Expenditures - Dispatch Fund	2022 Actual	2023 Original	2024 Requested
BUDGETARY FUND BALANCE, JANUARY 1	-	-	-
REVENUES			
Tax Revenue	1,223,407	1,284,300	1,368,000
Interest	85	-	-
TOTAL REVENUES	1,223,492	1,284,300	1,368,000
TOTAL AVAILABLE FUNDS	1,223,492	1,284,300	1,368,000
EXPENDITURES			
Administration	-	-	-
Operations	1,223,492	1,284,300	1,285,440
Other Expenditures	-	-	82,560
TOTAL EXPENDITURES	1,223,492	1,284,300	1,368,000
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-
BUDGETARY FUND BALANCE, DECEMBER 31	-	-	-
Revenue Less Expenditures	-	-	-

**Monarch Fire
Protection District**

2024 Pension Revenue Fund Budget

Statement of Budgeted Revenues and Expenditures - Pension Revenue Fund	2022 Actual	2023 Original	Amendments	2023 Amended	2024 Requested
BUDGETARY FUND BALANCE, JANUARY 1	(182,182)	29,113	29,113	29,113	9,113
REVENUES					
Tax Revenue	2,435,620	2,491,300	-	2,491,300	2,688,900
Interest	745	1,000	-	1,000	1,000
TOTAL REVENUES	2,436,365	2,492,300	-	2,492,300	2,689,900
TOTAL AVAILABLE FUNDS	2,254,183	2,521,413	29,113	2,521,413	2,699,013
EXPENDITURES					
Administration	48,174	70,000	20,000	90,000	90,000
Pension & VEBA Contribution	2,259,626	2,422,300	-	2,422,300	2,598,000
TOTAL EXPENDITURES	2,307,800	2,492,300	20,000	2,512,300	2,688,000
TRANSFERS (TO)/FROM OTHER FUNDS	82,730	-	-	-	-
BUDGETARY FUND BALANCE, DECEMBER 31	29,113	29,113	9,113	9,113	11,013
Revenue Less Expenditures	211,295	-	(20,000)	(20,000)	1,900

Monarch Fire Protection District

2024 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	2022 Actual	2023 Original	2024 Requested
BUDGETARY FUND BALANCE, JANUARY 1	1,112,149	1,809,965	2,088,515
REVENUES			
Tax Revenue	2,543,763	2,122,700	2,405,600
Interest	4,121	350	6,500
TOTAL REVENUES	2,547,884	2,123,050	2,412,100
TOTAL AVAILABLE FUNDS	3,660,033	3,933,015	4,500,615
EXPENDITURES			
Principal Redemptions	1,525,000	1,550,000	2,895,000
Interest Payments	324,750	294,000	350,725
Bank & Escrow Fees	318	500	600
TOTAL EXPENDITURES	1,850,068	1,844,500	3,246,325
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-
BUDGETARY FUND BALANCE, DECEMBER 31	1,809,965	2,088,515	1,254,290
Revenue Less Expenditures	697,816	278,550	(834,225)

Bond Issue - Debt Maturity					
Date	Payment Type	Total	2020 G.O.	2023 G.O.	
2024	Principal	2,895,000	1,450,000	1,445,000	
	Interest	350,725	264,000	86,725	
		3,245,725			
2025	Principal	1,880,000	1,500,000	380,000	
	Interest	290,250	227,000	63,250	
		2,170,250			
2026	Principal	1,950,000	1,450,000	500,000	
	Interest	224,000	182,750	41,250	
		2,174,000			
2027	Principal	1,600,000	1,025,000	575,000	
	Interest	154,875	140,500	14,375	
		1,754,875			
2028	Principal	1,000,000	1,000,000	-	
	Interest	100,000	100,000	-	
		1,100,000			
2029	Principal	1,000,000	1,000,000	-	
	Interest	60,000	60,000	-	
		1,060,000			
2030	Principal	1,000,000	1,000,000	-	
	Interest	20,000	20,000	-	
		1,020,000			
TOTAL			9,419,250	3,105,600	

**Monarch Fire
Protection District**

2024 Capital Projects Fund Budget

Statement of Budgeted Revenues and Expenditures - Bond Proceeds	2022 Actual	2023 Original	Amendments	2023 Amended	2024 Requested
BUDGETARY FUND BALANCE, JANUARY 1	10,994,026	6,660,294	3,763,164	6,660,294	2,738,994
REVENUES					
Bond Proceeds	-	2,900,000	-	2,900,000	-
Interest	37,427	40,000	20,000	60,000	35,000
TOTAL REVENUES	37,427	2,940,000	20,000	2,960,000	35,000
TOTAL AVAILABLE FUNDS	11,031,453	9,600,294	3,783,164	9,620,294	2,773,994
EXPENDITURES					
Building Improvements-From Bond Proceeds	4,371,159	4,620,000	1,000,000	5,620,000	6,163,990
Equipment Purchases-From Bond Proceeds	-	1,217,130	44,170	1,261,300	1,610,000
TOTAL EXPENDITURES	4,371,159	5,837,130	1,044,170	6,881,300	7,773,990
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-	-	5,000,000
BUDGETARY FUND BALANCE, DECEMBER 31	6,660,294	3,763,164	2,738,994	2,738,994	4

Detail of Capital Assets to be Purchased-Capital Projects Fund - Bond Proceeds	2022 Actual	2023 Original	Amendments	2023 Amended	2024 Requested
House #2 Construction	1,206,069	3,380,000	-	3,380,000	5,881,490
House #3 Construction	3,165,090	1,240,000	1,000,000	2,240,000	282,500
2215	-	1,217,130	44,170	1,261,300	-
2245	-	-	-	-	1,610,000
TOTAL	4,371,159	5,837,130	1,044,170	6,881,300	7,773,990