

# Monarch Fire Protection District

## 2026 BUDGET



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

**RESOLUTION 2025-05**  
**TO ADOPT THE 2026 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 2026; and

WHEREAS, the Board of Directors of the Monarch Fire Protection District has caused to be prepared such 2026 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 the year 2026 for the Monarch Fire Protection District, as attached hereto and incorporated herein by reference, be and is hereby adopted as the Budget dated the 22<sup>nd</sup> day of September 2025.

**BOARD OF DIRECTORS**  
**MONARCH FIRE PROTECTION DISTRICT**

By:   
Robin Harris, President

By:   
Jean Millner, Secretary

By:   
Grace Marvey, Treasurer



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# MONARCH FIRE PROTECTION DISTRICT

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## BOARD OF DIRECTORS

Robin Harris *President*  
Jean Millner, *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 2026 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 2026 calendar year.

## OVERVIEW

The District currently employs 133 full-time personnel and has 3 elected officials. The 2026 budget does include increasing staffing to 137 full-time personnel, which is an additional three firefighter/paramedics and one mechanic. In September 2024, the District conducted a hiring process to create a qualified list of candidates to fill any vacancies during 2025 and 2026. Suppression, medical, rescue and prevention services are provided from five 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 2026, 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 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.

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. Redevelopment of the Chesterfield Mall into Downtown Chesterfield has continued to progress with the demolition of the existing mall beginning at the end of 2024. Assessed valuations of the real estate located within the District that are included as new construction amounted to 63,547,900 in additional assessed valuation.

**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 67% over the last ten years, the revenue associated with that assessed valuation has grown at a slower rate as a result of the aforementioned Hancock Amendment. In August 2024, voters approved a general revenue tax rate increase of 19 cents.

<u>Date Assessed</u>	<u>Valuation</u>	<u>Percent Change</u>
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	13.28%
January 1, 2024	3,453,058,468	1.35%
January 1, 2025	3,852,396,011	11.56%

The District collects personal property and real estate tax revenue at \$0.071 for debt service on the bond issues dated November 3, 2020 and October 26, 2023. The debt is set to mature March 1, 2030.

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.

**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 2026 budget does include a 10% 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 general obligation bond issues pay 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 2026 budget includes continued lease payments 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 bond issues will pay for the construction of Station #2 and #3, which will help keep maintenance costs down in the future. In addition, utility rates are increasing. In 2023, the Metropolitan Sewer District (MSD) passed Proposition W and S which will lead to approximately 32% increase over the next four years starting in July of 2024. Ameren and Spire have also had rate increases approved by the Public Service Commission in 2025.

The **Debt Service Fund** is set aside for payments on outstanding bond issues and their related expenditures. The District has 8,430,000 outstanding in general obligation bonds as of December 31, 2024. The bonds are scheduled to be all paid off by 2030.

The **Capital Projects Fund** includes the purchase of one pumper truck using funds transferred from the General Fund. All bond proceeds were spent by early 2025.

## **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. Offering competitive wages and rising health care costs presents a challenge each year. 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's 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 2026 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 2026 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 2026 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 2026



## ELECTED OFFICIALS

President  
Secretary  
Treasurer

Mr. Robin Harris  
Mrs. Jean Millner  
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  
Ed Fassler  
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 18304 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 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. At this time, the 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 2026 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 operations of emergency medical services. Financing is provided by a special property tax to the extent charges for services are not sufficient to provide financing.

**Dispatch Fund** - This fund is a special revenue fund that accounts for the resources 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 acquisition or construction of major capital items.

# Monarch Fire Protection District

2026 Summary Budget

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance All	2024 Actual	2025 Original	Amendment	2025 Amended	2026 Requested
<b>REVENUES</b>					
Tax Revenue	29,579,415	35,750,000	-	35,750,000	37,159,200
Charges for Services	2,852,566	2,650,000	-	2,650,000	2,800,000
Intergovernmental	123,543	36,000	-	36,000	48,600
Interest	703,749	267,500	68	267,568	364,000
Other Revenues	102,876	31,000	(15,000)	16,000	25,000
<b>TOTAL REVENUES</b>	<b>33,362,149</b>	<b>38,734,500</b>	<b>(14,932)</b>	<b>38,719,568</b>	<b>40,396,800</b>
<b>EXPENDITURES</b>					
Administration	7,266,153	8,058,305	-	8,058,305	8,735,170
Operations	14,076,990	15,733,465	-	15,733,465	18,365,185
Maintenance	1,235,787	1,300,085	-	1,300,085	1,596,950
Fire Prevention Bureau	979,220	1,105,030	-	1,105,030	1,162,220
Training	304,939	371,950	-	371,950	401,340
Dispatch Service	1,229,550	1,268,810	-	1,268,810	1,329,993
Pension and VEBA Contribution	2,598,000	2,632,100	-	2,632,100	2,712,300
Debt Service	3,445,607	2,370,350	-	2,370,350	2,331,200
Capital Expenditures	7,974,163	5,165,070	(447,700)	4,717,370	2,534,200
<b>TOTAL EXPENDITURES</b>	<b>39,110,409</b>	<b>38,005,165</b>	<b>(447,700)</b>	<b>37,557,465</b>	<b>39,168,558</b>
<b>Change in Fund Balance</b>	<b>(5,748,260)</b>	<b>729,335</b>	<b>432,768</b>	<b>1,162,103</b>	<b>1,228,242</b>
<b>Budgetary Fund Balance, January 1</b>	<b>20,110,807</b>	<b>14,362,547</b>	<b>15,091,882</b>	<b>14,362,547</b>	<b>15,524,650</b>
<b>Budgetary Fund Balance, December 31</b>	<b>14,362,547</b>	<b>15,091,882</b>	<b>15,524,650</b>	<b>15,524,650</b>	<b>16,752,892</b>

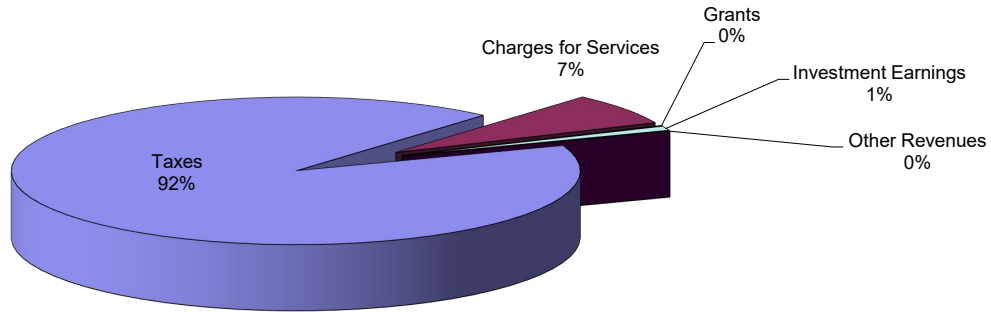
# Monarch Fire Protection District

2026 Summary Budget

Summary of Current Year Activity - By Fund	2024 Actual	2025 Original	Amendment	2025 Amended	2026 Requested
<b>General Fund</b>					
Revenue	15,744,257	20,954,000	-	20,954,000	21,770,000
Expenditures	14,618,742	16,766,445	(750,000)	16,016,445	17,680,380
Revenue Over Expenditures	<u>1,125,515</u>	<u>4,187,555</u>	<u>750,000</u>	<u>4,937,555</u>	<u>4,089,620</u>
<b>Ambulance Fund</b>					
Revenue	11,194,135	11,258,800	(15,000)	11,243,800	11,696,400
Expenditures	10,066,890	13,476,960	-	13,476,960	13,810,585
Revenue Over Expenditures	<u>1,127,245</u>	<u>(2,218,160)</u>	<u>(15,000)</u>	<u>(2,233,160)</u>	<u>(2,114,185)</u>
<b>Dispatch Fund</b>					
Revenue	1,349,846	1,382,300	-	1,382,300	1,433,100
Expenditures	1,229,550	1,268,810	-	1,268,810	1,329,993
Revenue Over Expenditures	<u>120,296</u>	<u>113,490</u>	<u>-</u>	<u>113,490</u>	<u>103,107</u>
<b>Total Operations</b>	<b><u>2,373,057</u></b>	<b><u>2,082,885</u></b>	<b><u>735,000</u></b>	<b><u>2,817,885</u></b>	<b><u>2,078,542</u></b>
<b>Pension Revenue Fund</b>					
Revenue	2,689,233	2,700,300	-	2,700,300	2,797,300
Expenditures	2,663,561	2,712,100	-	2,712,100	2,797,300
Revenue Over Expenditures	<u>25,672</u>	<u>(11,800)</u>	<u>-</u>	<u>(11,800)</u>	<u>-</u>
<b>Debt Service</b>					
Revenue	2,359,881	2,439,100	-	2,439,100	2,700,000
Expenditures	3,246,340	2,170,850	-	2,170,850	2,174,700
Revenue Over Expenditures	<u>(886,459)</u>	<u>268,250</u>	<u>-</u>	<u>268,250</u>	<u>525,300</u>
<b>Capital Projects Fund - Bond Proceeds</b>					
Revenue	24,797	-	-	68	-
Expenditures	7,285,327	1,610,000	302,300	1,912,300	1,375,600
Revenue Over Expenditures	<u>(7,260,530)</u>	<u>(1,610,000)</u>	<u>(302,300)</u>	<u>(1,912,232)</u>	<u>(1,375,600)</u>
<b>Total Change in Fund Balance-All Funds</b>	<b><u>(5,748,260)</u></b>	<b><u>729,335</u></b>	<b><u>432,700</u></b>	<b><u>1,162,103</u></b>	<b><u>1,228,242</u></b>

**Monarch Fire  
Protection District**

2026 Budget Revenue by Source



Fund	Taxes	Charges for Services	Grants	Investment Earnings	Other Revenues	Total
General Fund	21,064,000	400,000	36,000	250,000	20,000	21,770,000
Ambulance Fund	9,178,800	2,400,000	12,600	100,000	5,000	11,696,400
Dispatch Fund	1,430,100	-	-	3,000	-	1,433,100
Pension Revenue Fund	2,796,300	-	-	1,000	-	2,797,300
Debt Service Fund	2,690,000	-	-	10,000	-	2,700,000
Capital Projects Fund	-	-	-	-	-	-
	37,159,200	2,800,000	48,600	364,000	25,000	40,396,800
Percent of Total	92.0%	6.9%	0.1%	0.9%	0.1%	

# Monarch Fire Protection District

2026 Revenue by Fund

Tax Rates	Assessed Value
Real Estate-Residential	2,535,661,760
Real Estate-Agricultural	2,044,870
Real Estate-Commercial	797,410,850
Real Estate-State & Local	38,274,697
Personal Property	479,003,834
<b>Total</b>	<b>3,852,396,011</b>

	General	Ambulance
\$	0.531	\$ 0.215
\$	0.323	\$ 0.200
\$	0.631	\$ 0.279
\$	0.631	\$ 0.279
\$	0.580	\$ 0.330

General Revenue	2024 Actual	2025 Budget	2026 Requested
4100 Tax Revenue	14,278,514	20,143,000	20,764,000
4110 RR/Utility Taxes	219,481	185,000	220,000
4120 Delinquent Taxes	(135,314)	-	-
4130 TIF Payment	14,505	-	80,000
4140 FIT Taxes	24,822	25,000	-
4400 Building Permit Fees	616,214	350,000	400,000
4600 Interest	505,793	200,000	250,000
4700 Miscellaneous Revenue	25,152	10,000	10,000
4701 Grant Proceeds	123,543	36,000	36,000
4710 Training Pavillion Rental	18,229	5,000	10,000
4750 Proceeds from Sale of Assets	53,318	-	-
4751 Insurance Proceeds	-	-	-
<b>TOTAL</b>	<b>15,744,257</b>	<b>20,954,000</b>	<b>21,770,000</b>

Ambulance Revenue	2024 Actual	2025 Budget	2026 Requested
4100 Tax Revenue	8,750,558	8,772,800	9,008,800
4110 RR/Utility Taxes	134,070	110,000	125,000
4120 Delinquent Taxes	(82,555)	-	-
4130 TIF Payment	8,860	-	45,000
4200 Ambulance Billing Collections	2,236,352	2,300,000	2,400,000
4600 Interest	140,673	60,000	100,000
4700 Miscellaneous Revenue	4,676	-	-
4701 Grant Proceeds	-	-	12,600
4729 Records Request	1,501	1,000	-
4750 Proceeds from Sale of Assets	-	15,000	5,000
<b>TOTAL</b>	<b>11,194,135</b>	<b>11,258,800</b>	<b>11,696,400</b>

# Monarch Fire Protection District

2026 Revenue by Fund

Tax Rates	Assessed Value	Dispatch	Pension	Debt
Real Estate-Residential	2,535,661,760	\$ 0.035	\$ 0.066	\$ 0.071
Real Estate-Agricultural	2,044,870	\$ 0.029	\$ 0.060	\$ 0.071
Real Estate-Commercial	797,410,850	\$ 0.041	\$ 0.084	\$ 0.071
Real Estate-State & Local	38,274,697	\$ 0.041	\$ 0.084	\$ 0.071
Personal Property	479,003,834	\$ 0.048	\$ 0.100	\$ 0.071
<b>Total</b>	<b>3,852,396,011</b>			

Dispatch Revenue	2024 Actual	2025 Budget	2026 Requested
4100 Tax Revenue	1,337,896	1,364,800	1,406,600
4110 RR/Utility Taxes	20,706	17,500	17,500
4120 Delinquent Taxes	(13,105)	-	-
4130 TIF Payment	1,368	-	6,000
4600 Interest	2,981	-	3,000
<b>TOTAL</b>	<b>1,349,846</b>	<b>1,382,300</b>	<b>1,433,100</b>

Pension Revenue	2024 Actual	2025 Budget	2026 Requested
4100 Tax Revenue	2,666,092	2,664,800	2,749,800
4110 RR/Utility Taxes	40,894	34,500	34,500
4120 Delinquent Taxes	(25,118)	-	-
4130 TIF Payment	2,703	-	12,000
4600 Interest	4,662	1,000	1,000
<b>TOTAL</b>	<b>2,689,233</b>	<b>2,700,300</b>	<b>2,797,300</b>

Debt Service Revenue	2024 Actual	2025 Budget	2026 Requested
4100 Tax Revenue	2,309,920	2,402,600	2,650,500
4110 RR/Utility Taxes	36,753	30,000	30,000
4120 Delinquent Taxes	(14,064)	-	-
4130 TIF Payment	2,429	-	9,500
4600 Interest	24,843	6,500	10,000
<b>TOTAL</b>	<b>2,359,881</b>	<b>2,439,100</b>	<b>2,700,000</b>

Capital Projects	2024 Actual	2025 Budget	2026 Requested
4600 Interest	24,797	-	-
4802 Bond Proceeds	-	-	-
<b>TOTAL</b>	<b>24,797</b>	<b>-</b>	<b>-</b>

# Monarch Fire Protection District

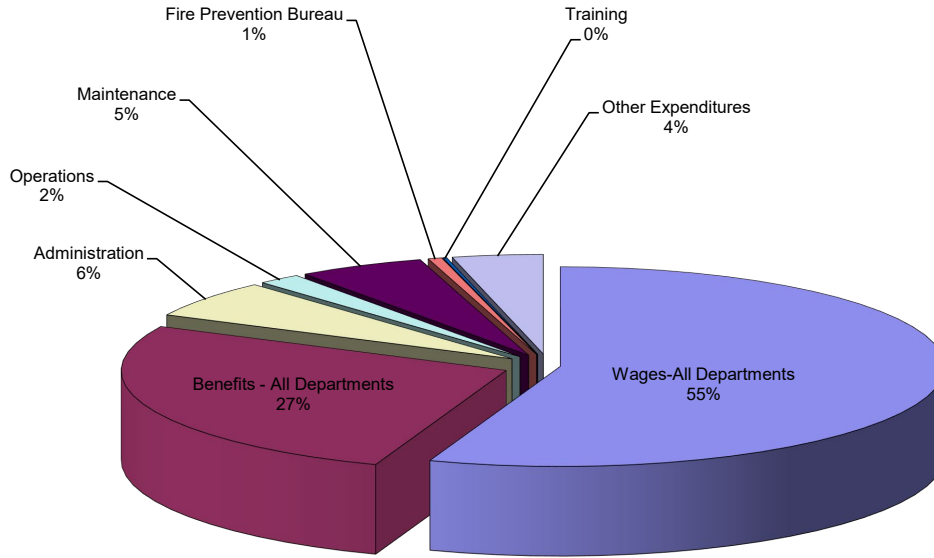
2026 General Fund by Department

Statement of Budgeted Revenues and Expenditures - General Fund	2024 Actual	2025 Original	Amendments	2025 Amended	2026 Requested
<b>BUDGETARY FUND BALANCE, JANUARY 1</b>	11,375,662	8,304,667	8,692,302	8,304,667	9,372,302
<b>REVENUES</b>					
Tax Revenue	14,402,008	20,353,000	-	20,353,000	21,064,000
Charges for Services	616,214	350,000	-	350,000	400,000
Intergovernmental	123,543	36,000	-	36,000	36,000
Interest	505,793	200,000	-	200,000	250,000
Other Revenues	96,699	15,000	-	15,000	20,000
<b>TOTAL REVENUES</b>	15,744,257	20,954,000	-	20,954,000	21,770,000
<b>TOTAL AVAILABLE FUNDS</b>	27,119,919	29,258,667	8,692,302	29,258,667	31,142,302
<b>EXPENDITURES</b>					
Administration	4,509,492	4,756,160	-	4,756,160	5,782,950
Operations	7,006,896	7,269,550	-	7,269,550	8,237,720
Maintenance	1,045,753	1,080,085	-	1,080,085	1,421,950
Fire Prevention Bureau	979,220	1,105,030	-	1,105,030	1,162,220
Training	304,939	371,950	-	371,950	401,340
Debt Service	153,000	153,000	-	153,000	-
Capital Expenditures	619,442	2,030,670	(750,000)	1,280,670	674,200
<b>TOTAL EXPENDITURES</b>	14,618,742	16,766,445	(750,000)	16,016,445	17,680,380
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>	(4,196,510)	(3,799,920)	(70,000)	(3,869,920)	(3,489,785)
<b>BUDGETARY FUND BALANCE, DECEMBER 31</b>	8,304,667	8,692,302	9,372,302	9,372,302	9,972,137
<b>Revenue Less Expenditures</b>	(3,070,995)	387,635	680,000	1,067,635	599,835
<b>Reserve Balance (40% of Operating Expenditures)</b>					6,802,472
<b>Assigned Fund Balance</b>					
Future Capital Projects					
Fire Station Improvements					1,000,000
Turnout Gear (PFAS Free)					800,000
Radios					200,000
SCBAs					70,000
Training Tower Improvements					40,000
Heavy Hauler Updates					10,000
<b>Unassigned Fund Balance</b>					1,049,665
<b>Total Budgetary Fund Balance</b>					<u>9,972,137</u>

**Monarch Fire  
Protection District**

2026 General Fund by Department

**General Fund Expenditures Summary**



GENERAL FUND	2024 Actual	2025 Budget	2025 Amended	2026 Requested	% of Total
Wages-All Departments	8,454,920	8,688,340	8,688,340	9,810,410	55.5%
Benefits - All Departments	3,612,294	4,007,495	4,007,495	4,733,000	26.8%
Administration	765,337	741,965	741,965	1,070,500	6.1%
Operations	224,729	298,975	298,975	319,070	1.8%
Maintenance	717,767	728,500	728,500	941,700	5.3%
Fire Prevention Bureau	57,697	88,000	88,000	102,000	0.6%
Training	13,555	29,500	29,500	29,500	0.2%
Other Expenditures	772,442	2,183,670	1,433,670	674,200	3.8%
<b>TOTAL</b>	<b>14,618,742</b>	<b>16,766,445</b>	<b>16,016,445</b>	<b>17,680,380</b>	<b>100.0%</b>

# Monarch Fire Protection District

2026 General Fund by Department

Department		2024	2025		2025	2026
Administration		Actual	Budget	Amendment	Amended	Requested
5011	Taxes & Licenses	15,892	4,500	-	4,500	4,500
5012	Unemployment	1,334	-	-	-	-
5014	Election Expense	57,777	40,000	(39,990)	10	50,000
5015	Public Relations	108,732	25,000	39,990	64,990	60,000
5017	Advertising	816	2,000	-	2,000	2,000
5018	Special Events	12,704	35,000	-	35,000	35,000
5021	Software, Printing, IT	156,868	170,400	-	170,400	275,000
5022	Miscellaneous Office Expense	25,209	25,000	-	25,000	25,000
5023	Office Machines/Lease & Maint.	14,950	15,000	-	15,000	16,000
5025	Postage	1,589	5,000	-	5,000	5,000
5026	Bank Fees	6,782	5,000	-	5,000	5,500
	Office Expenditures	402,654	326,900	-	326,900	478,000
5091	Recruitment/Preemployment	2,813	2,000	-	2,000	3,000
5092	Safety & Employee Relations	6,561	8,765	-	8,765	12,000
	Human Resources	9,373	10,765	-	10,765	15,000
5133	Risk Liability Insurance	204,091	217,800	-	217,800	365,000
	Insurance	204,091	217,800	-	217,800	365,000
5041	Audit	15,600	15,500	-	15,500	27,500
5042	Payroll	27,361	28,000	-	28,000	32,000
5045	Legal	58,745	90,000	-	90,000	100,000
5046	Consulting	19,570	20,000	-	20,000	20,000
514X	All Others	27,945	33,000	-	33,000	33,000
	Professional Services	149,220	186,500	-	186,500	212,500
	<b>TOTAL</b>	<b>765,337</b>	<b>741,965</b>	<b>-</b>	<b>741,965</b>	<b>1,070,500</b>

Department		2024	2025		2025	2026
Operations		Actual	Budget	Amendment	Amended	Requested
5070	Fire Equipment-Purchase/Replace	19,967	24,000	-	24,000	94,000
5071	Equipment Maintenance & Repair	12,994	13,000	-	13,000	13,000
5073	Loose Equipment	61,807	70,000	-	70,000	-
5076	Foam	8,356	15,000	-	15,000	15,000
5077	SCBA Parts	14,849	20,000	-	20,000	25,000
5078	Hose Replacement	16,790	18,000	-	18,000	20,000
5079	House Supplies	37,844	35,000	-	35,000	40,000
	Fire Suppression	172,606	195,000	-	195,000	207,000
5021	Software, Printing, IT	11,110	26,000	-	26,000	26,000
5070	Fire Equipment-Purchase/Replace	26,186	33,735	-	33,735	44,810
	Special Operations	37,296	59,735	-	59,735	70,810
5091	Communications	12,865	39,240	-	39,240	36,260
5092	Central County (853 Account)	1,962	5,000	-	5,000	5,000
	Communications	14,827	44,240	-	44,240	41,260
	<b>TOTAL</b>	<b>224,729</b>	<b>298,975</b>	<b>-</b>	<b>298,975</b>	<b>319,070</b>

Department		2024	2025		2025	2026
Utilities		Actual	Budget	Amendment	Amended	Requested
5710	Electric-All Locations	90,516	80,500	-	80,500	107,500
5711	Water-All Locations	33,465	29,700	-	29,700	37,000
5712	Gas-All Locations	30,220	35,000	-	35,000	35,000
5713	Telephone-All Locations	35,594	36,000	-	36,000	36,000
5714	Sewer-All Locations	13,581	20,400	-	20,400	20,400
5715	Internet/Cable-All Locations	25,713	24,400	-	24,400	26,000
5090	All Other Utilities-All Locations	18,051	20,000	-	20,000	20,000
	<b>TOTAL</b>	<b>247,140</b>	<b>246,000</b>	<b>-</b>	<b>246,000</b>	<b>281,900</b>

**Monarch Fire  
Protection District**

2026 General Fund by Department

Department		2024	2025		2025	2026
Maintenance		Actual	Budget	Amendment	Amended	Requested
5021	Software, Printing, IT	-	-	-	-	9,000
5022	Maintenance Tools/Supplies	11,703	15,000	-	15,000	20,000
5074	Vehicle Parts	156,105	150,000	-	150,000	175,000
5075	Vehicle Repair & Maintenance	44,547	50,000	-	50,000	50,000
5076	Vehicle Fuel & Fluids	98,035	85,000	-	85,000	110,000
	Vehicle Maintenance	310,389	300,000	-	300,000	364,000
5080	Building Maintenance & Repair	80,434	95,000	-	95,000	105,000
5081	Furniture & Fixtures	9,672	20,000	-	20,000	40,000
5082	Fitness Equipment	15,307	15,000	-	15,000	53,300
5083	Grounds Maintenance	23,962	20,000	-	20,000	45,000
5084	Maintenance Agreements	30,498	32,500	-	32,500	32,500
5085	Security	365	-	-	-	20,000
	Facility Maintenance	160,238	182,500	-	182,500	295,800
<b>TOTAL</b>		<b>470,627</b>	<b>482,500</b>	<b>-</b>	<b>482,500</b>	<b>659,800</b>

Department		2024	2025		2025	2026
Fire Prevention		Actual	Budget	Amendment	Amended	Requested
5015	Public Education	31,066	40,000	-	40,000	50,000
5017	Newsletter	11,855	25,000	-	25,000	25,000
5021	Software, Printing, IT	3,763	10,000	-	10,000	14,000
5022	Miscellaneous Office Expense	3,246	5,000	-	5,000	5,000
5072	Warranties	7,767	8,000	-	8,000	8,000
<b>TOTAL</b>		<b>57,697</b>	<b>88,000</b>	<b>-</b>	<b>88,000</b>	<b>102,000</b>

Department		2024	2025		2025	2026
Training		Actual	Budget	Amendment	Amended	Requested
5022	Training Supplies	9,160	17,000	-	17,000	17,000
5067	Explorer's Post	1,330	5,000	-	5,000	5,000
5070	Equipment	3,065	7,500	-	7,500	7,500
<b>TOTAL</b>		<b>13,555</b>	<b>29,500</b>	<b>-</b>	<b>29,500</b>	<b>29,500</b>

Department		2024	2025		2025	2026
Other Expenditures		Actual	Budget	Amendment	Amended	Requested
5600	Capital Disbursements:					
	Administration	-	-	-	-	60,000
	Operations	205,809	1,530,070	(750,000)	780,070	100,000
	Special Operations	5,070	35,000	-	35,000	21,000
	Maintenance	-	-	-	-	-
	Fire Prevention	-	-	-	-	50,000
	Training	63,250	19,800	-	19,800	72,200
	Equipment	274,129	1,584,870	(750,000)	834,870	303,200
	Vehicle Replacement	150,631	-	-	-	96,000
	Building Improvements	194,682	445,800	-	445,800	275,000
	Capital Disbursements	619,442	2,030,670	(750,000)	1,280,670	674,200
5603	Capital Lease Payment	153,000	153,000	-	153,000	-
<b>TOTAL</b>		<b>772,442</b>	<b>2,183,670</b>	<b>(750,000)</b>	<b>1,433,670</b>	<b>674,200</b>

# Monarch Fire Protection District

2026 General Fund by Department

Department		2024	2025		2025	2026
Administration - Personnel		Actual	Budget	Amendment	Amended	Requested
5050	Directors Fees	18,960	19,200	-	19,200	32,000
5051	Salaries	939,298	907,920	-	907,920	999,500
5052	Overtime	248	500	-	500	500
5053	Longevity	58,186	60,620	-	60,620	78,100
5054	Extra Hours Worked	262	-	-	-	-
	Wages	1,016,954	988,240	-	988,240	1,110,100
5055	Employer's FICA	75,336	77,245	-	77,245	84,900
5061	Employee Physicals	1,245	1,500	-	1,500	1,900
5062	Dues & Subscriptions	8,603	10,000	-	10,000	8,600
5063	Clothing Allowance	10,020	16,000	-	16,000	16,000
5064	Conferences & Seminars	9,879	9,000	-	9,000	10,000
5066	Education & Training	2,900	6,000	-	6,000	12,000
5068	Protective Clothing	128	-	-	-	-
	Other Benefits	32,775	42,500	-	42,500	48,500
<b>TOTAL</b>		<b>1,125,065</b>	<b>1,107,985</b>	<b>-</b>	<b>1,107,985</b>	<b>1,243,500</b>

Department		2024	2025		2025	2026
Operations - Personnel		Actual	Budget	Amendment	Amended	Requested
5051	Salaries	5,053,221	5,290,360	-	5,290,360	5,920,680
5052	Overtime	437,889	302,900	-	302,900	321,200
5053	Longevity	258,247	258,875	-	258,875	288,000
5054	Extra Hours Worked (Special Events OT)	10,464	-	-	-	11,550
5054	Extra Hours Worked (Special Ops OT)	859	4,720	-	4,720	5,200
5056	Constant Staffing	180,222	158,500	-	158,500	206,200
5057	Acting Pay/Differential/Stipend Pay	29,603	32,000	-	32,000	131,840
5058	Halftime	95,661	136,100	-	136,100	109,480
5059	Holiday	46,432	55,000	-	55,000	67,500
	Wages	6,112,598	6,238,455	-	6,238,455	7,061,650
5055	Employer's FICA	468,401	480,200	-	480,200	539,900
5061	Employee Physicals	21,570	24,000	-	24,000	58,800
5062	Dues & Subscriptions (Special Ops)	1,000	-	-	-	1,000
5063	Clothing Allowance	43,775	43,500	-	43,500	47,800
5064	Conferences & Seminars	-	4,500	-	4,500	1,500
5066	Education & Training (Special Ops)	4,795	21,000	-	21,000	21,000
5068	Protective Clothing	130,027	158,920	-	158,920	187,000
	Other Benefits	201,168	251,920	-	251,920	317,100
<b>TOTAL</b>		<b>6,782,167</b>	<b>6,970,575</b>	<b>-</b>	<b>6,970,575</b>	<b>7,918,650</b>

Department		2024	2025		2025	2026
Maintenance - Personnel		Actual	Budget	Amendment	Amended	Requested
5051	Salaries	284,090	294,555	-	294,555	410,500
5052	Overtime	3,403	5,000	-	5,000	5,000
5053	Longevity	11,624	13,830	-	13,830	15,500
	Wages	299,117	313,385	-	313,385	431,000
5055	Employer's FICA	22,903	24,200	-	24,200	33,350
5061	Employee Physicals	525	1,200	-	1,200	800
5062	Dues & Subscriptions	2,465	4,000	-	4,000	4,000
5063	Clothing Allowance	2,800	2,800	-	2,800	5,100
5064	Conferences & Seminars	176	1,000	-	1,000	1,000
5066	Education & Training	-	5,000	-	5,000	5,000
	Other Benefits	5,966	14,000	-	14,000	15,900
<b>TOTAL</b>		<b>327,986</b>	<b>351,585</b>	<b>-</b>	<b>351,585</b>	<b>480,250</b>

# Monarch Fire Protection District

2026 General Fund by Department

Department		2024	2025		2025	2026
Fire Prevention - Personnel		Actual	Budget	Amendment	Amended	Requested
5051	Salaries	772,307	852,480	-	852,480	895,400
5052	Overtime	3,294	7,500	-	7,500	4,000
5053	Longevity	34,442	27,150	-	27,150	22,320
5054	Extra Hours Worked (Hydrant & Pub Ed OT)	19,851	32,000	-	32,000	35,000
5057	Differential	-	1,000	-	1,000	-
	Wages	829,894	920,130	-	920,130	956,720
5055	Employer's FICA	62,311	69,200	-	69,200	72,300
5061	Employee Physicals	3,743	3,000	-	3,000	3,000
5062	Dues & Subscriptions	1,922	4,000	-	4,000	3,000
5063	Clothing Allowance	9,849	6,500	-	6,500	7,200
5066	Education & Training	8,855	12,000	-	12,000	18,000
5068	Protective Clothing	4,949	2,200	-	2,200	-
	Other Benefits	29,318	27,700	-	27,700	31,200
<b>TOTAL</b>		<b>921,523</b>	<b>1,017,030</b>	<b>-</b>	<b>1,017,030</b>	<b>1,060,220</b>

Department		2024	2025		2025	2026
Training - Personnel		Actual	Budget	Amendment	Amended	Requested
5051	Salaries	150,646	155,455	-	155,455	171,000
5053	Longevity	12,635	13,475	-	13,475	14,820
5054	Extra Hours Worked	33,076	59,200	-	59,200	65,120
	Wages	196,358	228,130	-	228,130	250,940
5055	Employer's FICA	11,408	12,920	-	12,920	19,200
5061	Employee Physicals	390	400	-	400	600
5062	Dues & Subscriptions	6,628	10,000	-	10,000	10,000
5063	Clothing Allowance	1,765	1,000	-	1,000	1,100
5066	Education & Training	74,835	90,000	-	90,000	90,000
	Other Benefits	83,618	101,400	-	101,400	101,700
<b>TOTAL</b>		<b>291,384</b>	<b>342,450</b>	<b>-</b>	<b>342,450</b>	<b>371,840</b>

Department		2024	2025		2025	2026
All Departments - Benefits Personnel		Actual	Budget	Amendment	Amended	Requested
5135	Workers' Compensation Insurance	629,487	685,170	-	685,170	1,155,000
5162	Workers' Comp Claims	26,348	15,000	-	15,000	15,000
5134	Medical Insurance - Retirees	14,627	120,750	-	120,750	140,000
5136	Medical Insurance - Employees	1,792,492	1,900,765	-	1,900,765	1,934,650
5137	Health n' Wellness	12,238	24,070	-	24,070	52,000
5138	Life/Disability Insurance	10,036	12,900	-	12,900	22,800
5139	Critical Illness Insurance	10,890	9,075	-	9,075	9,500
5163	Vision Claims	25,301	48,000	-	48,000	45,000
5166	Dental Claims	97,671	90,480	-	90,480	95,000
<b>TOTAL</b>		<b>2,619,090</b>	<b>2,906,210</b>	<b>-</b>	<b>2,906,210</b>	<b>3,468,950</b>

		2024	2025		2025	2026
Detail of Transfers Out		Actual	Budget	Amendment	Amended	Requested
	To Ambulance Fund	-	2,189,920	-	2,189,920	2,114,185
	To Capital Projects	4,196,510	1,610,000	70,000	1,680,000	1,375,600
<b>TOTAL</b>		<b>4,196,510</b>	<b>3,799,920</b>	<b>70,000</b>	<b>3,869,920</b>	<b>3,489,785</b>

# Monarch Fire Protection District

## Capital Expenditures Detail

Detail of Capital Assets to be Purchased		2026 Requested
Department	Description	Amount
Administration		
	HQ Phone System	60,000
Operations		
	Opitcom (8 New Intersections)	100,000
Special Operations		
	UTV Trailer	7,500
	Thermal Monoculars (3)	13,500
Maintenance		
Fire Prevention		
	CPR City Trailer	50,000
Training		
	Skid steer with trailer	72,200
Vehicle Replacements		
	2202	87,000
	HAAS System for trucks	9,000
Building Improvements		
	Maintenance Building Contingency	70,000
	HVAC	25,000
	Concrete	100,000
	H4 Bay Doors	80,000
	Total	<u>674,200</u>

**Monarch Fire  
Protection District**

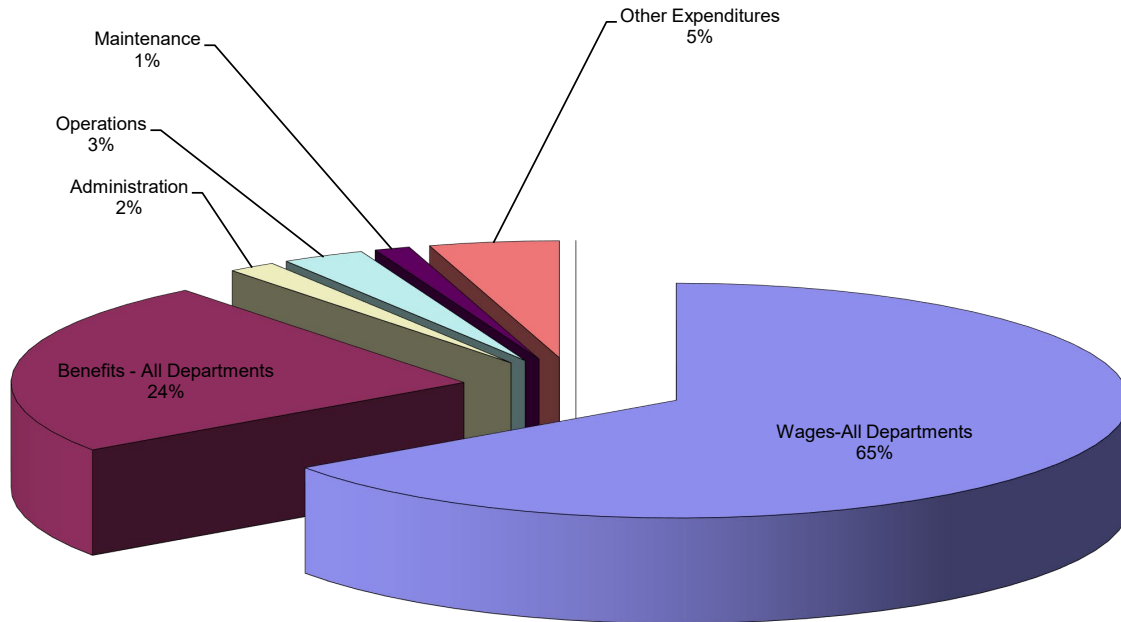
2026 Ambulance Fund by Department

Statement of Budgeted Revenues and Expenditures - Ambulance Fund	2024 Actual	2025 Budget	Amendments	2025 Amended	2026 Requested
<b>BUDGETARY FUND BALANCE, JANUARY 1</b>	3,368,287	4,495,532	4,467,292	4,495,532	4,452,292
<b>REVENUES</b>					
Tax Revenue	8,810,933	8,882,800	-	8,882,800	9,178,800
Charges for Services	2,236,352	2,300,000	-	2,300,000	2,400,000
Intergovernmental	-	-	-	-	12,600
Interest	140,673	60,000	-	60,000	100,000
Other Revenues	6,177	16,000	(15,000)	1,000	5,000
<b>TOTAL REVENUES</b>	11,194,135	11,258,800	(15,000)	11,243,800	11,696,400
<b>TOTAL AVAILABLE FUNDS</b>	14,562,422	15,754,332	4,452,292	15,739,332	16,148,692
<b>EXPENDITURES</b>					
Administration	2,691,100	3,222,145	-	3,222,145	2,867,220
Operations	7,070,094	8,463,915	-	8,463,915	10,127,465
Maintenance	190,034	220,000	-	220,000	175,000
Debt Service	46,267	46,500	-	46,500	156,500
Capital Expenditures	69,394	1,524,400	-	1,524,400	484,400
<b>TOTAL EXPENDITURES</b>	10,066,890	13,476,960	-	13,476,960	13,810,585
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>	-	2,189,920	-	2,189,920	2,114,185
<b>BUDGETARY FUND BALANCE, DECEMBER 31</b>	4,495,532	4,467,292	4,452,292	4,452,292	4,452,292
<b>Revenue Less Expenditures</b>	1,127,245	(28,240)	(15,000)	(43,240)	-

**Monarch Fire  
Protection District**

2026 Ambulance Fund by Department

**Ambulance Fund Expenditures Summary**



AMBULANCE FUND	2024 Actual	2025 Budget	2025 Amended	2026 Requested	% of Total
Wages-All Departments	6,349,436	7,351,845	7,351,845	9,013,860	65.3%
Benefits - All Departments	2,767,775	3,413,560	3,413,560	3,336,325	24.2%
Administration	437,134	476,475	476,475	236,000	1.7%
Operations	206,849	444,180	444,180	408,500	3.0%
Maintenance	190,034	220,000	220,000	175,000	1.3%
Other Expenditures	115,661	1,570,900	1,570,900	640,900	4.6%
<b>TOTAL</b>	<b>10,066,890</b>	<b>13,476,960</b>	<b>13,476,960</b>	<b>13,810,585</b>	<b>100.0%</b>

# Monarch Fire Protection District

## 2026 Ambulance Fund by Department

Department		2024	2025		2025	2025
Administration		Actual	Budget	Amendment	Amended	Requested
5011	Taxes & Licenses	-	-	-	-	50,000
5021	Software, Printing & IT	79,777	120,000	-	120,000	25,000
5022	Miscellaneous Office Expense	-	1,000	-	1,000	1,000
5026	Bank Fees	-	-	-	-	1,000
5091	Recruitment/Preemployment	10,136	14,175	-	14,175	4,000
	Office Expenditures & HR	89,913	135,175	-	135,175	81,000
5133	Risk Liability Insurance	133,695	145,200	-	145,200	-
5041	Audit	10,400	10,100	-	10,100	-
5042	Payroll	15,914	16,000	-	16,000	-
5045	Legal	37,539	40,000	-	40,000	-
5046	Consulting	31,373	15,000	-	15,000	35,000
5047	EMS Billing	118,300	115,000	-	115,000	120,000
	Professional Services	213,526	196,100	-	196,100	155,000
<b>TOTAL</b>		<b>437,134</b>	<b>476,475</b>	<b>-</b>	<b>476,475</b>	<b>236,000</b>

Department		2024	2025		2025	2025
Operations		Actual	Budget	Amendment	Amended	Requested
5070	EMS Equipment	16,517	94,880	-	94,880	50,000
5071	Equipment Maintenance & Repair	1,292	5,000	-	5,000	7,500
5072	Warranties & Maint Agreements	32,488	35,300	-	35,300	35,500
5077	Bio-Med Maintenance	7,619	9,000	-	9,000	10,500
5078	Medical & Oxygen Supplies	126,721	270,000	-	270,000	270,000
5079	Pharmaceuticals / Meds	22,212	30,000	-	30,000	35,000
<b>TOTAL</b>		<b>206,849</b>	<b>444,180</b>	<b>-</b>	<b>444,180</b>	<b>408,500</b>

Department		2024	2025		2025	2025
Maintenance		Actual	Budget	Amendment	Amended	Requested
5074	Vehicle Parts	70,193	75,000	-	75,000	100,000
5075	Vehicle Repair	16,472	10,000	-	10,000	10,000
5076	Fuel & Fluids	64,278	85,000	-	85,000	65,000
5081	Furniture & Fixtures	9,882	20,000	-	20,000	-
5082	Fitness Equipment	16,031	15,000	-	15,000	-
5083	Grounds Maintenance	13,179	15,000	-	15,000	-
<b>TOTAL</b>		<b>190,034</b>	<b>220,000</b>	<b>-</b>	<b>220,000</b>	<b>175,000</b>

Department		2024	2025		2025	2025
Other Expenditures		Actual	Budget	Amendment	Amended	Requested
5600	Capital Disbursements					
	Ambulances	-	1,130,000	-	1,130,000	400,000
	Equipment	-	322,400	-	322,400	84,400
	Staff Vehicle	69,394	72,000	-	72,000	-
5603	Capital Lease Payments					
	Zoll Portable Monitors & Ventilator	46,267	46,500	-	46,500	46,500
	Stryker Powerloads & Cots	-	-	-	-	110,000
<b>TOTAL</b>		<b>115,661</b>	<b>1,570,900</b>	<b>-</b>	<b>1,570,900</b>	<b>640,900</b>

# Monarch Fire Protection District

2026 Ambulance Fund by Department

Department		2024	2025		2025	2025
Administration - Personnel		Actual	Budget	Amendment	Amended	Requested
5050	Directors Fees	12,640	12,800	-	12,800	-
5051	Salaries	157,370	155,455	-	155,455	171,000
5053	Longevity	12,954	13,475	-	13,475	14,820
	Wages	182,964	181,730	-	181,730	185,820
5055	Employer's FICA	12,937	13,900	-	13,900	14,300
5061	Employee Physicals	405	400	-	400	500
5062	Dues & Subscriptions	60	2,000	-	2,000	2,000
5063	Clothing Allowance	1,016	1,000	-	1,000	1,100
5064	Conferences & Seminars	160	-	-	-	-
5066	Education & Training	1,732	6,450	-	6,450	8,000
	Other Benefits	3,373	9,850	-	9,850	11,600
	<b>TOTAL</b>	199,274	205,480	-	205,480	211,720

Department		2024	2025		2025	2025
Operations - Personnel		Actual	Budget	Amendment	Amended	Requested
5051	Salaries	5,382,057	6,350,800	-	6,350,800	7,848,000
5052	Overtime	344,533	255,250	-	255,250	300,500
5053	Longevity	121,680	129,600	-	129,600	127,200
5054	Extra Hours Worked	4,186	12,605	-	12,605	13,900
5056	Constant Staffing	125,084	154,670	-	154,670	154,670
5057	Acting Pay/ Differential/ Stipends	27,358	52,520	-	52,520	130,500
5058	Halftime	110,638	151,670	-	151,670	151,670
5059	Holidays	50,935	63,000	-	63,000	101,600
	Wages	6,166,472	7,170,115	-	7,170,115	8,828,040
5055	Employer's FICA	473,364	552,400	-	552,400	676,875
5061	Employee Physicals	20,615	33,000	-	33,000	88,000
5063	Clothing Allowance	62,991	75,300	-	75,300	79,600
5066	Education & Training	11,902	30,000	-	30,000	46,450
5068	Protective Clothing	127,901	158,920	-	158,920	-
	Other Benefits	223,409	297,220	-	297,220	214,050
5135	Workers' Compensation Insurance	419,658	456,780	-	456,780	-
5162	Workers' Comp Claims	24,760	15,000	-	15,000	30,000
5136	Medical Insurance	1,499,421	1,908,185	-	1,908,185	2,220,000
5137	Health n' Wellness	12,082	24,150	-	24,150	-
5138	Life/Disability Insurance	5,243	12,000	-	12,000	20,000
5139	Critical Illness Premium	7,260	9,075	-	9,075	9,500
5163	Vision Claims	19,858	35,000	-	35,000	45,000
5166	Dental Claims	66,410	80,000	-	80,000	95,000
	Insurance	2,054,692	2,540,190	-	2,540,190	2,419,500
	<b>TOTAL</b>	8,917,937	10,559,925	-	10,559,925	12,138,465

Detail of Transfers In from General Fund		2024	2025		2025	2025
		Actual	Budget	Amendment	Amended	Requested
	Salaries & Benefits - Prop A	-	1,023,300	-	1,023,300	2,114,185
	Capital Disbursements - Prop A	-	1,054,900	-	1,054,900	-
	Operating Expenses - Prop A	-	111,720	-	111,720	-
	<b>TOTAL</b>	-	2,189,920	-	2,189,920	2,114,185

# Monarch Fire Protection District

## 2026 Personnel Requirements

Department	% Change 2025/2026	2026 Requested	2025	2024
Directors	0%	3	3	3
Administration	0%	7	7	7
Operations	0%	45	45	45
Emergency Medical Services	4%	73	70	58
Maintenance	33%	4	3	3
Fire Prevention	0%	7	7	7
Training	0%	1	1	1
		140	136	124

### 2026 Changes:

Hire 3 paramedics as part of the more ambulances promised during Prop A  
Hire 1 mechanic due to increase in fleet size

Personnel Costs - All Operations	General Fund	Ambulance Fund	2026 Requested	2025 Amended	2024 Actual
Administration-Payroll	1,078,100	185,820	1,263,920	1,137,970	1,168,318
Directors Fees	32,000	-	32,000	32,000	31,600
Operations-Payroll	7,061,650	8,828,040	15,889,690	13,408,570	12,279,070
Maintenance-Payroll	431,000	-	431,000	313,385	299,117
Fire Prevention-Payroll	956,720	-	956,720	920,130	829,894
Training-Payroll	250,940	-	250,940	228,130	196,358
	9,810,410	9,013,860	18,824,270	16,040,185	14,804,356
FICA-All Departments	749,650	691,175	1,440,825	1,230,065	1,126,659
Workers' Compensation	1,170,000	30,000	1,200,000	1,171,950	1,100,253
Insurance	2,298,950	2,389,500	4,688,450	4,274,450	3,573,530
Administration-Other Benefits	48,500	11,600	60,100	52,350	36,148
Operations-Other Benefits	317,100	214,050	531,150	549,140	424,577
Maintenance-Other Benefits	15,900	-	15,900	14,000	5,966
Fire Prevention-Other Benefits	31,200	-	31,200	27,700	29,318
Training-Other Benefits	101,700	-	101,700	101,400	83,618

# Monarch Fire Protection District

2026 Dispatch Fund Budget

Statement of Budgeted Revenues and Expenditures - Dispatch Fund	2024 Actual	2025 Budget	2025 Amendments	2025 Amended	2026 Requested
<b>BUDGETARY FUND BALANCE, JANUARY 1</b>	24	120,320	233,810	120,320	233,810
<b>REVENUES</b>					
Tax Revenue	1,346,865	1,382,300	-	1,382,300	1,430,100
Interest	2,981	-	-	-	3,000
<b>TOTAL REVENUES</b>	1,349,846	1,382,300	-	1,382,300	1,433,100
<b>TOTAL AVAILABLE FUNDS</b>	1,349,870	1,502,620	233,810	1,502,620	1,666,910
<b>EXPENDITURES</b>					
Administration	-	-	-	-	-
Operations	1,229,550	1,268,810	-	1,268,810	1,329,993
Other Expenditures	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	1,229,550	1,268,810	-	1,268,810	1,329,993
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>	-	-	-	-	-
<b>BUDGETARY FUND BALANCE, DECEMBER 31</b>	120,320	233,810	233,810	233,810	336,917
<b>Revenue Less Expenditures</b>	120,296	113,490	-	113,490	103,107
 <b>Assigned Fund Balance</b>					
Future Capital Projects					
Radios		336,917			

**Monarch Fire  
Protection District**

2026 Pension Revenue Fund Budget

Statement of Budgeted Revenues and Expenditures - Pension Revenue Fund	2024 Actual	2025 Budget	2025 Amendments	2025 Amended	2026 Requested
<b>BUDGETARY FUND BALANCE, JANUARY 1</b>	29,984	55,656	43,856	55,656	43,856
<b>REVENUES</b>					
Tax Revenue	2,684,571	2,699,300	-	2,699,300	2,796,300
Interest	4,662	1,000	-	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,689,233</b>	<b>2,700,300</b>	<b>-</b>	<b>2,700,300</b>	<b>2,797,300</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>2,719,217</b>	<b>2,755,956</b>	<b>43,856</b>	<b>2,755,956</b>	<b>2,841,156</b>
<b>EXPENDITURES</b>					
Administration	65,561	80,000	-	80,000	85,000
Pension & VEBA Contribution	2,598,000	2,632,100	-	2,632,100	2,712,300
<b>TOTAL EXPENDITURES</b>	<b>2,663,561</b>	<b>2,712,100</b>	<b>-</b>	<b>2,712,100</b>	<b>2,797,300</b>
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, DECEMBER 31</b>	<b>55,656</b>	<b>43,856</b>	<b>43,856</b>	<b>43,856</b>	<b>43,856</b>
<b>Revenue Less Expenditures</b>	<b>25,672</b>	<b>(11,800)</b>	<b>-</b>	<b>(11,800)</b>	<b>-</b>

# Monarch Fire Protection District

2026 Debt Service Fund Budget

Statement of Budgeted Revenues and Expenditures - Debt Service Fund	2024 Actual	2025 Budget	2026 Requested
<b>BUDGETARY FUND BALANCE, JANUARY 1</b>	2,040,598	1,154,139	1,422,389
<b>REVENUES</b>			
Tax Revenue	2,335,038	2,432,600	2,690,000
Interest	24,843	6,500	10,000
<b>TOTAL REVENUES</b>	2,359,881	2,439,100	2,700,000
<b>TOTAL AVAILABLE FUNDS</b>	4,400,479	3,593,239	4,122,389
<b>EXPENDITURES</b>			
Principal Redemptions	2,895,000	1,880,000	1,950,000
Interest Payments	350,722	290,250	224,000
Bank & Escrow Fees	618	600	700
<b>TOTAL EXPENDITURES</b>	3,246,340	2,170,850	2,174,700
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>	-	-	-
<b>BUDGETARY FUND BALANCE, DECEMBER 31</b>	1,154,139	1,422,389	1,947,689
<b>Revenue Less Expenditures</b>	(886,459)	268,250	525,300

Bond Issue - Debt Maturity						
Date	Payment Type	Total		2020 G.O.	2023 G.O.	
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				
<b>TOTAL</b>			5,978,250	1,130,625		

# Monarch Fire Protection District

## 2026 Capital Projects Fund Budget

Statement of Budgeted Revenues and Expenditures - Bond Proceeds	2024 Actual	2025 Budget	Amendments	2025 Amended	2026 Requested
<b>BUDGETARY FUND BALANCE, JANUARY 1</b>	3,296,252	232,232	232,232	232,232	-
<b>REVENUES</b>					
Bond Proceeds	-	-	-	-	-
Interest	24,797	-	68	68	-
<b>TOTAL REVENUES</b>	24,797	-	68	68	-
<b>TOTAL AVAILABLE FUNDS</b>	3,321,049	232,232	232,300	232,300	-
<b>EXPENDITURES</b>					
Building Improvements-From Bond Proceeds	7,285,327	-	297,300	297,300	-
Equipment Purchases-From Bond Proceeds	-	1,610,000	5,000	1,615,000	1,375,600
<b>TOTAL EXPENDITURES</b>	7,285,327	1,610,000	302,300	1,912,300	1,375,600
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>	4,196,510	1,610,000	70,000	1,680,000	1,375,600
<b>BUDGETARY FUND BALANCE, DECEMBER 31</b>	232,232	232,232	-	-	-

Detail of Capital Assets to be Purchased-Capital Projects Fund - Bond Proceeds	2024 Actual	2025 Budget	Amendments	2025 Amended	2026 Requested
House #2 Construction	7,206,485		297,300	297,300	-
House #3 Construction	79,042		-	-	-
2224	-	-	-	-	1,375,600
2245	-	1,610,000	5,000	1,615,000	-
<b>TOTAL</b>	<b>7,285,527</b>	<b>1,610,000</b>	<b>302,300</b>	<b>1,912,300</b>	<b>1,375,600</b>