Florissant Valley Fire Protection District

BUDGET

~

2026

Rognan & Associates

ROGNAN & ASSOCIATES

Certified Public Accountants/International Consultants
616 Applecross Ct.
Saint Louis, MO 63021
Telephone (636) 391-9831
Fax (636) 391-9835
"Client Service Driven"

December 16, 2025

Board of Directors
Florissant Valley Fire Protection District
661 St. Ferdinand St.
Florissant, MO 63031

We have compiled the accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses, on a modified accrual basis, of Florissant Valley Fire Protection District of St. Louis County, Missouri, as of and for the year ended December 31, 2026, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Management is responsible for the budget (forecast).

A compilation is limited to presenting in the form of projected information that is the representation of management and does not include evaluation of the support for the assumptions underlying the budget (forecasted) projection. We have not audited or reviewed the budget (forecasted) projection and, accordingly, do not express an opinion or any other form for assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the budget (forecasted) projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of the report.

Management has elected to omit substantially all of the disclosures, and the balance sheets and statements of changes in fund balance, statement of changes in plan assets and statement of cash flows, required by generally accepted accounting principles. If the omitted disclosures and the balance sheets and statements of changes in fund balance, statement of changes in plan assets and statement of cash flows were included in the accompanying budgeted (forecasted) general purpose modified cash basis financial statements of revenues and expenses, they might influence the user's conclusions about the Fire Protection District's financial position, results of operations, and cash flows. Accordingly, this accompanying budgeted (forecasted) general purpose financial statements of revenues and expenses are not designed for those who are not informed about such matters.

This budget (forecasted) projection is presented on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting.

We are not independent with respect to Florissant Valley Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, Missouri
December 16, 2025

Florissant Valley Fire Protection District

BUDGET

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2026

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Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, Missouri
December 16, 2025

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

SUMMARY "ALL FUNDS"

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

2026	BUDGET - ALL FUNDS - 2026			BUDGET - ALL FUNDS - 2026				2026		
	GENERAL	AMBULANCE	General + Ambulance	DISPATCH	PENSION	PENSION TRUST	DEBT SERV	CAPITAL PROJECTS	RETIREE MEDICAL TR	TOTAL
REVENUES										
Tax collections	$12,373,029	$3,627,210	$16,000,239	$245,860	$827,399		$2,345,194			$19,418,692
Building and other permits	10,000		10,000							10,000
Ambulance fees, net		3,000,000	3,000,000							3,000,000
Interest	500,000	10,000	510,000	400		3,500	15,000	5,000	75,000	608,900
Miscellaneous revenue/reserves	1,500	100	1,600							1,600
Hazelwood tax collections	1,177,364	339,480	1,516,844	23,013	76,793		231,732			1,848,382
Grant revenue	268,586	0	268,586							268,586
GEMT revenue		300,000	300,000							300,000
Employee pension contributions			0			50,000				50,000
Supplement pension - general			0			975,000				975,000
Net increase (decrease) in FMV of investments			0							0
Pension Contribution - pension fund to pension trust fund						904,192				904,192
TOTAL REVENUES	$14,330,479	$7,276,790	$21,607,269	$269,273	$904,192	$1,932,692	$2,591,926	$5,000	$75,000	$27,385,352
EXPENDITURES										
Advertising	$1,000	$1,000	$2,000							$2,000
Bank charges	500	0	500							500
Building maintenance	75,000	75,000	150,000							150,000
Contracted ambulance services	0	16,000	16,000							16,000
Dispatching fees			0	431,487						431,487
Debt service - principal & interest			0				2,633,169			2,633,169
Doctors fees	36,000	36,000	72,000							72,000
Dues and subscriptions	12,500	12,500	25,000							25,000
Election expenses	12,500	12,500	25,000							25,000
Equipment maintenance	60,000	60,000	120,000							120,000
Equipment purchases and replacement	0	0	0					2,500,000		2,500,000
Gasoline and oil	72,500	72,500	145,000							145,000
Insurance - employee	1,257,980	1,257,980	2,515,960						75,000	2,590,960
Insurance - general	500,000	500,000	1,000,000							1,000,000
Miscellaneous	1,500	1,500	3,000			$0				3,000
New Hire Process/Promotions	3,000		3,000							3,000
Office supplies	14,000	14,000	28,000							28,000
Payroll taxes	436,683	436,683	873,365							873,365
Pension benefits paid			0			1,833,533				1,833,533
Pension contribution - pension fund to pension trust fund					904,192					904,192
Pharmaceutical		50,000	50,000							50,000
Professional fees	50,000	300,000	350,000			20,000	3,000			373,000
Professional fees - GEMT		132,000	132,000							132,000
Public education	47,000	47,000	94,000							94,000
Salaries	5,453,027	5,453,027	10,906,054							10,906,054
Salaries - OT	255,243	255,243	510,486							510,486
Supplement pension	975,000	0	975,000							975,000
Supplies	21,000		21,000							21,000
Supplies - EMS		160,000	160,000							160,000
Training and education	155,000	155,000	310,000							310,000
Uniforms	32,000	32,000	64,000							64,000
Utilities	73,500	73,500	147,000							147,000
Vehicle maintenance	120,000	120,000	240,000							240,000
TOTAL EXPENDITURES	$9,664,933	$9,273,433	$18,938,365	$431,487	$904,192	$1,853,533	$2,636,169	$2,500,000	$75,000	$27,338,746
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$4,665,546	($1,996,643)	$2,668,904	($162,214)	$0	$79,159	($44,243)	($2,495,000)	$0	$46,606
(Transfer to) Ambulance Fund/Dispatch from General Fund	($2,158,857)	$1,996,643	($162,214)	$162,214	$0	$0	$0	$0	$0	$0
REVENUES OVER EXPENDITURES, net	$2,506,690	$0	$2,506,690	$0	$0	$79,159	($44,243)	($2,495,000)	$0	$46,606
USE OF DISTRICT RESERVES	$0	$0	$0	$0	$0	$0	$44,243	$2,495,000	$0	$2,539,243
REVENUES OVER EXPENDITURES, net	$2,506,690	$0	$2,506,690	$0	$0	$79,159	$0	$0	$0	$2,585,849

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

BUDGET MESSAGE - SUMMARY

As noted by the Budget Committee (Committee) the Florissant Valley Fire Protection District (District) will receive $4,519,991 **MORE** tax revenue than budget year 2026, due to increased assessments and a voter approved twenty-five (25) cent tax increase. Tax year 2025 was a reassessment year.

2025 - Assessments - $1,300,164,557 - (Post BOE) - COMBINED
2024 - Assessments - $1,179,495,168 - (Post BOE) - COMBINED

2025 - Assessments - $1,183,246,537 - (Post BOE) - Florissant Valley area only
2024 - Assessments - $1,074,529,898 - (Post BOE) - Florissant Valley area only

2025 - Assessments - $116,918,020 - (Post BOE) - Hazelwood contract area only
2024 - Assessments - $104,965,270 - (Post BOE) - Hazelwood contract area only

The District's weighted average tax rates, per each $100 in assessments, by fund for budget year 2026, will be as follows:

	TY 2025	TY 2024
General	$1.0422	$0.7998
Ambulance	$0.3051	$0.3256
Dispatching	$0.0207	$0.0225
Pension	$0.0695	$0.0738
Bond retirement	$0.1982	$0.1982
Total tax rate	$1.6357	$1.4199

The District must continue to be conservative in its budget process, and throughout the year when expenditures are approved. We must continue to strive to operate within the budget. Assessments in 2026 and 2027 could be regressive given the economy. Costs will continue to increase, more specifically, health insurance, worker's compensation and fuel costs; at a time, when revenues could possibly decline. As such, we must prepare for the future to ensure we maintain adequate reserves to endure through the economic slowdown.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

GENERAL FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL	GENERAL 50%
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Tax collections	$7,232,289	$8,515,748	$8,624,833	$8,631,313	$8,631,313	$12,373,029
Building and other permits	38,060	37,709	54,637	18,223	10,000	10,000
Interest	40,172	870,855	900,057	1,086,943	350,000	500,000
Miscellaneous revenue	26,574	27,373	202,276	14,857	1,500	1,500
Grant revenue				99,697		268,586
Hazelwood tax collections	654,865	1,197,309	385,834	802,645	802,645	1,177,364
TOTAL REVENUES	$7,991,960	$10,648,994	$10,167,637	$10,653,678	$9,795,458	$14,330,479
EXPENDITURES						
Advertising	$562	$542	$495	$903	$800	$1,000
Bank charges	909	1,231	2,162	361	1,000	500
Building maintenance	51,139	45,327	79,017	103,368	55,000	75,000
Doctors fees	5,101	1,474	2,373	34,777	32,625	36,000
Dues and subscriptions	11,881	7,702	10,307	29,198	12,500	12,500
Election expenses	11,704	(20)	37,136	815	8,500	12,500
Equipment maintenance	66,524	51,812	114,982	68,884	50,000	60,000
Equipment purchases and replacement	0	0	0	0	0	0
Gasoline and oil	64,909	56,453	55,784	55,113	72,500	72,500
Insurance - employee	999,657	1,229,275	1,194,189	893,000	1,190,219	1,257,980
Insurance - general	319,757	403,871	434,871	449,567	453,000	500,000
Miscellaneous	5,555	632	1,041	800	3,000	1,500
New Hire Process/Promotions	2,215	684	1,582	1,887	3,000	3,000
Office supplies	13,987	13,770	7,247	18,579	14,000	14,000
Payroll taxes	310,245	312,593	351,924	390,212	386,925	436,683
Professional fees	43,156	50,142	58,617	39,384	46,000	50,000
Public education	11,748	17,010	20,031	21,735	15,000	47,000
Salaries	3,788,271	3,949,823	4,080,736	4,963,821	4,816,590	5,453,027
Salaries - OT	328,608	162,498	130,128	136,985	241,250	255,243
Supplement pension	359,743	425,763	449,950	475,000	475,000	975,000
Supplies - cleaning & maintenance	22,212	20,075	20,529	17,304	20,000	21,000
Training and education	73,101	79,750	102,531	136,776	125,000	155,000
Uniforms - including turnout gear maintenance	13,579	19,005	33,639	35,249	30,900	32,000
Utilities	54,669	54,237	64,198	69,847	70,000	73,500
Vehicle maintenance	37,669	133,806	111,933	129,397	87,500	120,000
TOTAL EXPENDITURES	$6,596,901	$7,037,455	$7,365,402	$8,072,952	$8,210,309	$9,664,933
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before uses	$1,395,059	$3,611,539	$2,802,235	$2,580,725	$1,585,149	$4,665,546
Transfer to Ambulance Fund	$0	($684,480)	($1,651,834)	($617,459)	**($1,397,546)**	**($1,996,643)**
Transfer to Dispatch Fund	(96,412)	(128,854)	(136,893)	(128,854)	(176,835)	(162,214)
Transfer to Retiree Medical Overhead	471,000	0	(1,000,000)	(20,000)	0	0
TOTAL TRANSFERS	$374,588	($813,334)	($2,788,727)	($766,313)	($1,574,381)	($2,158,857)
REVENUES OVER EXPENDITURES, net of uses	$1,769,647	$2,798,205	$13,508	$1,814,413	**$10,768**	**$2,506,690**

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

GENERAL FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be $12,373,029. This amount comprises the tax assessments ($1,183,246,537 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $3,741,716 **MORE** general fund tax revenue in budget year 2026, based on a conservative collection rate and voter approved twenty-five (25) cent increase. The approved weighted average tax rate for budget year 2026 is $1.0422; $0.2424 more than the weighted average rate of $0.7998 in budget year 2025.

BUILDING AND OTHER PERMITS

In budget year 2026, the District is budgeting to collect, per the Fire Marshal's recommendation, $10,000 in building and other permits; same as budget year 2025. Several projects are still anticipated in 2026, even though major projects have slowed down due to the economy.

INTEREST

The interest rate is lower in October 2025 than the interest rate was in January 2025. Interest rates will remain lower, on an average, than budget year 2025. As such, the consensus was to budget an average interest rate of 3% for budget year 2026. Hence, the District will conservatively budget to have more interest earnings from monthly invested funds in budget year 2026. Interest on investments is budgeted to be $500,000; $150,000 more than budget year 2025.

MISCELLANEOUS REVENUE

Miscellaneous revenue comprises a) MOFAD reimbursements, b) insurance reimbursements, c) fire reports and d) other payments or reimbursements to the District. In budget year 2026, the District anticipates collecting $1,500 in miscellaneous revenue; same as budget year 2025.

GRANT REVENUE

In budget year 2026, the District is budgeting to receive $268,586 in a FEMA Safer grant; $268,586 more than budget year 2025.

HAZELWOOD TAX COLLECTIONS

Tax revenues are anticipated to be $1,177,364. This amount comprises the tax assessments ($116,918,020 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $374,719 **MORE** general fund tax revenue in budget year 2026, based on a conservative collection rate and voter approved twenty-five (25) cent increase. The approved weighted average tax rate for budget year 2026 is $1.0422; $0.2424 more than the weighted average rate of $0.7998 in budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

EXPENSES

All expense categories mentioned herein as allocated between the general fund and ambulance fund are allocated to each of these respective funds on a ratio of 50% - general fund and 50% - ambulance fund. This ratio was agreed to be based on the approximate aggregate weighted value of a) number of emergency service calls for EMS; b) number of fire related or rescue calls; c) tax rates and tax revenue for each fund; and d) number of EMS personnel to total District personnel.

ADVERTISING

The advertising budget for 2026 is $1,000; $200 more than budget year 2025. The current budget year anticipates that the District will conservatively maintain advertising expenditures, where possible, approximately equal to actual expenditures for 2025. The advertising budget appropriates funds for informational or bid postings in the St. Louis Countian or local journal. The total 2025 budget for advertising (general and ambulance combined) is $2,000 - allocated 50% general - $1,000 and 50% ambulance - $1,000.

BANK CHARGES

The bank charges budget for 2026 is $500; $500 less than budget year 2025. The current budget year anticipates the District will conservatively maintain bank charge expenditures approximately equal to actual expenditures for 2025. The bank charges represent fees paid related to the District's vision bank account. The total 2025 budget for bank charges (general and ambulance combined) is $500 - allocated 100% general - $500 and 0% ambulance - $0.

BUILDING MAINTENANCE

The District is budgeting to spend $75,000 in budget year 2026; $20,000 more than budget year 2025. The committee discussed the fact that few repairs are anticipated. Thus, the committee agreed to "maintain a proper and suitable environment." The budget appropriates for projects such as sewers, maintaining overhead doors, lawn care, snow plowing and other miscellaneous building maintenance projects. The total 2026 budget for building maintenance (general and ambulance combined) is $150,000 - allocated 50% general - $75,000 and 50% ambulance - $75,000.

DOCTORS FEES

The committee appropriated $36,000 for doctors' fees in budget year 2026; $3,375 more than budget year 2025, based on the inclusion of mental health expenses. Doctor fees budgets for EAP, physicals, drug tests, flu shots and mental health for the District personnel. The total 2026 budget for doctor fees (general and ambulance combined) is $72,000 - allocated 50% general - $36,000 and 50% ambulance - $36,000.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

DUES AND SUBSCRIPTIONS

The committee agreed to appropriate $12,500 for dues and subscriptions in budget year 2026; same as budget year 2025. The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions in budget year 2026. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions. The total 2026 budget for dues and subscriptions (general and ambulance combined) is $25,000 - allocated 50% general - $12,500 and 50% ambulance - $12,500.

ELECTION EXPENSES

The committee agreed to appropriate $12,500 in budget year 2026; $4,000 more than budget year 2025. The budget recognizes the fact that the District is considering a proposed election in budget year 2026. The total 2025 budget for election expenses (general and ambulance combined) is $25,000 - allocated 50% general - $12,500 and 50% ambulance - $12,500.

EQUIPMENT (INCLUDES OFFICE EQUIPMENT) MAINTENANCE

In budget year 2025, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate $60,000 for budget year 2026; $10,000 more than budget year 2025. The total 2026 budget for equipment (includes office equipment) is consistently allocated only to the general fund, based on specific identification of said repair or maintenance. The total 2025 budget for equipment maintenance expenses (general and ambulance combined) is $120,000 - allocated 50% general - $60,000 and 50% ambulance - $60,000.

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in budget year 2026 as a priority. The committee agreed that the capital projects (bond) fund should be used to purchase and replace new equipment in budget year 2026. As such, $0 has been budgeted for 2026; same as budget year 2025. This approach to capital purchases is consistent between budget years and also a consistent approach followed in both primary operating funds - the general and ambulance funds.

GASOLINE AND OIL (FUEL)

Conservatively, the committee agreed to continue to anticipate volatility in fuel prices. Fuel prices appear to still be somewhat volatile in budget year 2025. As such, the committee appropriated $72,500 in fuel costs for budget year 2026; same as budget year 2025. The total 2026 budget for gasoline and oil (fuel) - (general and ambulance combined) is $145,000 - allocated 50% general - $72,500 and 50% ambulance - $72,500.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

INSURANCE - EMPLOYEE

Conservatively, the committee agreed to anticipate an increase in employee insurance and District personnel. As such, the committee appropriated $1,257,980 for employee health insurance, dental, disability and life insurance for budget year 2026; $67,761 more than budget year 2025. The total 2026 budget for insurance - employee (general and ambulance combined) is $2,515,960 - allocated 50% general - $1,257,980 and 50% ambulance - $1,257,980.

INSURANCE - GENERAL

Conservatively, the committee agreed to anticipate an increase in general insurance for property and casualty and MOFAD (workers' compensation). As such, the committee appropriated $500,000 for insurance - general for budget year 2026; $47,000 more than budget year 2025. The total 2026 budget for insurance - employee (general and ambulance combined) is $1,000,000 - allocated 50% general - $500,000 and 50% ambulance - $500,000.

MISCELLANEOUS

Miscellaneous represents that expense category that captures an expense which unfortunately when classified will not fit quite right in the other specific expense categories. In budget year 2026, the committee is budgeting for a decrease in miscellaneous expenses. As such, the committee agreed to appropriate $1,500 in budget year 2026; $1,500 less than budget year 2025. The total 2026 budget for miscellaneous (general and ambulance combined) is $3,000 - allocated 50% general - $1,500 and 50% ambulance - $1,500.

NEW HIRE PROCESS/PROMOTIONS

The committee appropriated $3,000 for new hire process/promotions in budget year 2026; same as budget year 2025. This is consistently allocated only to the general fund.

OFFICE SUPPLIES

The committee appropriated $14,000 for office supplies (toner cartridges, paper, etc.) in budget year 2026; same as budget year 2025. The total 2026 budget for office supplies (general and ambulance combined) is $28,000 - allocated 50% general - $14,000 and 50% ambulance - $14,000.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

PAYROLL TAXES

Payroll taxes equal the employer's contribution to Medicare and Social Security. Federal statutes require a 7.65% contribution of the total salaries and OT paid to District employees. The committee appropriated $436,683 for payroll taxes in budget year 2026, based on language in the CBA for budget year 2026 salaries and additional personnel; $49,758 more than budget year 2025. The total 2026 budget for payroll taxes (general and ambulance combined) is $873,365 - allocated 50% general - approximately $436,683 and approximately 50% ambulance - $436,683.

PROFESSIONAL FEES

The committee appropriated $50,000 for professional fees (legal, accounting, other) in budget year 2026; $4,000 more than budget year 2025. The total 2026 budget for professional fees (general and ambulance combined) is $350,000 - allocated 14% general - approximately $50,000 and 86% ambulance - approximately $300,000 (includes EMS/MC ambulance billing fees).

PUBLIC EDUCATION

The committee appropriated $47,000 for public education/PR in budget year 2026; $32,000 more than budget year 2025. The total 2026 budget for public education/PR (general and ambulance combined) is $94,000 - allocated 50% general - $47,000 and 50% ambulance - $47,000.

SALARIES

Salaries are budgeted to increase in budget year 2026 based on the language in the CBA for 2026 and additional personnel - shop and Board agreed to an increase in budget year 2026. As such, the committee appropriated $5,453,027 for salaries in budget year 2026; $636,437 more than budget year 2025. The total 2026 budget for salaries (general and ambulance combined) is $10,906,054 - allocated approximately 50% general - approximately $5,453,027, and approximately 50% ambulance - approximately $5,453,027.

SALARIES - OT

In budget year 2025, the shop and administration continued to strive to do a commendable job in reducing OT. Salaries - OT are budgeted to be the same in budget year 2026 based on salary increase language in the CBA and aforementioned additional personnel for budget year 2026. As such, the committee appropriated $255,243 for salaries - OT in budget year 2026; $13,993 more than budget year 2025. The total 2026 budget for salaries - OT (general and ambulance combined) is $510,486 - allocated approximately 50% general - $255,243, and 50% ambulance - approximately $255,243.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

SUPPLEMENT PENSION FUND - 4 CENTS

As agreed to in prior years, the Board has committed to transferring $0.0400 (4 cents) of the general fund tax revenue to the pension plan to supplement the funding for the defined benefit plan. The committee agreed to appropriate $975,000 for budget year 2026; $500,000 more than budget year 2025. The total 2026 budget for supplement pension fund - 4 cents is consistently allocated only to the general fund.

SUPPLIES - CLEANING & MAINTENANCE

The committee agreed to appropriate $21,000 for supplies - cleaning & maintenance in budget year 2026; $1,000 more than budget year 2025. The District will consider to strive for better prices and bulk purchases, where possible. The total 2026 budget for supplies - cleaning & maintenance is consistently allocated only to the general fund.

TRAINING AND EDUCATION

The committee agreed to appropriate $155,000 for training and education in budget year 2026; $30,000 more than budget year 2025. This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques. The total 2026 budget for training and education (general and ambulance combined) is $310,000 - allocated 50% general - $155,000 and 50% ambulance - $155,000.

UNIFORMS - INCLUDES TURNOUT GEAR MAINTENANCE

The committee agreed to appropriate $32,000 uniforms and turn-out gear maintenance in budget year 2026; $1,110 more than budget year 2025. The total 2026 budget for uniforms (general and ambulance combined) is $64,000 - allocated 50% general - $32,000 and 50% ambulance - $32,000.

UTILITIES (INCLUDING TELEPHONE)

The committee agreed to budget $73,500 for utilities (including telephone) in budget year 2026; $3,500 more than budget year 2025. The increase reflects the committee's approach to be conservative and budget for an increase in utilities since utilities continue to be volatile. Certain utility companies have increased rates significantly; while others, are proposing to do the same. Winters and summers have varied over the past few years. Winters have been extremely cold or rather mild. Summers have been very hot or mild. The buildings have big bays and significant square footage. As such, the committee agreed to be conservative. The total 2026 budget for utilities (including telephone) (general and ambulance combined) is $147,000 - allocated 50% general - $73,500 and 50% ambulance - $73,500.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

VEHICLE MAINTENANCE

The current equipment and vehicle fleet is in good condition and relatively new. In 2025, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate $120,000 for budget year 2026; $32,500 more than budget year 2025. Since invoices for vehicle maintenance specifically identifies the apparatus repaired, classification of said expense can be properly categorized to general fund or ambulance fund vehicle maintenance (no allocation between funds - consistent between budget years.) The total 2026 budget for vehicle maintenance (general and ambulance combined) is $240,000 - allocated 50% general - $120,000 and 50% ambulance - $120,000.

TRANSFER TO AMBULANCE FUND - FROM GENERAL FUND

Since the state statute does not allow for deficit spending, the District anticipates using $1,996,643 in District general fund reserve to fund the 2026 budget for the ambulance fund; as such, $1,996,643 is appropriated to transfer from general fund to ambulance fund to offset said deficit in the ambulance fund; $599,097 more than budget year 2025.

TRANSFER TO DISPATCH FUND - FROM GENERAL FUND

Since the state statute does not allow for deficit spending, the District anticipates using $162,214 in District general fund reserve to fund the 2026 budget for the dispatch fund; as such, $162,214 is appropriated to transfer from general fund to dispatch fund to offset said deficit in the dispatch fund; $14,621 less than budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

AMBULANCE FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	AMBULANCE	AMBULANCE	AMBULANCE	AMBULANCE	AMBULANCE 50%	AMBULANCE 50%
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Tax collections	$2,948,759	$3,471,173	$3,511,727	$3,513,628	$3,513,628	$3,627,210
Ambulance fees, net	2,890,469	3,110,938	3,062,217	3,800,240	2,725,000	3,000,000
Interest	5,263	25,438	13,244	24,228	15,000	10,000
Miscellaneous revenue	8,630	741	901	208	700	100
Hazelwood tax collections	266,550	488,244	157,052	304,534	326,435	339,480
GEMT revenue	853,786	775,761	717,161	0	300,000	300,000
TOTAL REVENUES	$6,973,457	$7,872,295	$7,462,302	$7,642,838	$6,880,763	$7,276,790
EXPENDITURES						
Advertising	$737	$611	$558	$903	$800	$1,000
Bank charges		129	0	0	1,000	0
Building maintenance	57,668	61,889	89,008	103,113	55,000	75,000
Contracted ambulance services	1,910	14,474	3,295	8,449	16,000	16,000
Doctors fees	6,363	1,056	2,675	34,377	32,625	36,000
Dues and subscriptions	17,009	10,521	15,391	37,848	12,500	12,500
Election expenses	24,380	0	41,877	815	8,500	12,500
Equipment maintenance	34,410	29,264	40,237	57,453	50,000	60,000
Equipment purchases and replacement	0	0	0	0	0	0
Gasoline and oil	65,506	68,640	62,905	55,104	72,500	72,500
Insurance - employee	1,108,616	1,282,630	1,367,020	1,007,000	1,190,219	1,257,980
Insurance - general	367,085	455,429	490,387	456,458	453,000	500,000
Miscellaneous	4,731	2,201	1,174	377	3,000	1,500
Office supplies	9,263	14,449	8,173	17,883	14,000	14,000
Payroll taxes	350,576	376,484	390,043	390,212	386,925	436,683
Pharmaceutical	22,461	38,168	18,890	14,825	50,000	50,000
Professional fees	205,434	243,863	248,071	385,375	274,000	300,000
Professional fees - GEMT	299,118	349,288	280,074	0	132,000	132,000
Public education	15,680	21,263	23,111	21,332	15,000	47,000
Salaries	4,258,196	4,970,966	5,364,400	4,959,763	4,816,590	5,453,027
Salaries - OT	385,408	199,502	182,083	141,044	241,250	255,243
Supplies - EMS	114,851	127,381	128,399	158,185	140,000	160,000
Training and education	89,921	105,142	114,522	127,481	125,000	155,000
Uniforms	21,385	35,521	33,343	28,611	30,900	32,000
Utilities	61,817	69,765	72,288	67,733	70,000	73,500
Vehicle maintenance	64,630	78,139	136,212	185,955	87,500	120,000
TOTAL EXPENDITURES	$7,587,175	$8,556,775	$9,114,136	$8,260,297	$8,278,309	$9,273,433
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($613,718)	($684,480)	($1,651,834)	($617,459)	($1,397,546)	($1,996,643)
Transfer from General Fund	$0	$684,480	$1,651,834	$617,459	$1,397,546	$1,996,643
USE OF DISTRICT RESERVES	($613,718)	$0	$0	$0	$0	$0
REVENUES OVER EXPENDITURES, net of uses	$0	$0	$0	$0	$0	$0

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

AMBULANCE FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be $3,627,210. This amount comprises the tax assessments ($1,183,246,537 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $113,582 **MORE** ambulance fund tax revenue in budget year 2026, based on a conservative collection rate. The approved weighted average tax rate for budget year 2026 is $0.3051; $0.0205 less than the weighted average rate of $0.3256 in budget year 2025.

AMBULANCE CALLS

In budget year 2025, the District experienced an increase in ambulance calls and an increase in ambulance collections, even though a slowing economy and medicare and medicaid reductions in payments. As such, the EMS Officer recommends budgeting to collect $3,000,000 in budget year 2026 for ambulance billings; $275,000 more than budget year 2025. The number of ambulance calls billed is anticipated to the slightly more than budget year 2025.

INTEREST

The interest rate is lower in October 2025 than the interest rate was in January 2025. Interest rates will remain lower, on an average, than budget year 2025. As such, the consensus was to budget an average interest rate of 3% for budget year 2026. Hence, the District will conservatively budget to have less interest earnings from monthly invested funds in budget year 2026. Interest on investments is budgeted to be $10,000; $5,000 less than budget year 2025.

MISCELLANEOUS REVENUE

Miscellaneous revenue comprises a) MOFAD reimbursements, b) insurance reimbursements, c) fire reports and d) other payments or reimbursements to the District. In budget year 2026, the District anticipates collecting $100 in miscellaneous revenue; $600 less than budget year 2025.

HAZELWOOD TAX COLLECTIONS

Tax revenues are anticipated to be $339,480. This amount comprises the tax assessments ($116,918,020 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $13,045 **MORE** ambulance fund tax revenue in budget year 2026, based on a conservative collection rate. The approved weighted average tax rate for budget year 2026 is $0.3051; $0.0205 less than the weighted average rate of $0.3256 in budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

GEMT REVENUE

In budget year 2026, the committee agreed to appropriate $300,000 for GEMT revenue; same as budget year 2025.

EXPENSES

All expense categories mentioned herein as allocated between the ambulance fund and general fund are allocated to each of these respective funds on a ratio of 50% - ambulance fund and 50% - general fund. This ratio was agreed to be based on the approximate aggregate weighted value of a) number of emergency service calls for EMS; b) number of fire related or rescue calls; c) tax rates and tax revenue for each fund; and d) number of EMS personnel to total District personnel.

ADVERTISING

The advertising budget for 2026 is $1,000; $200 more than budget year 2025. The current budget year anticipates that the District will conservatively maintain advertising expenditures, where possible, approximately equal to actual expenditures for 2025. The advertising budget appropriates funds for informational or bid postings in the St. Louis Countian or local journal. The total 2025 budget for advertising (general and ambulance combined) is $2,000 - allocated 50% general - $1,000 and 50% ambulance - $1,000.

BANK CHARGES

The bank charges budget for 2026 is $0; $1,000 less than budget year 2025. The current budget year anticipates the District will conservatively maintain bank charge expenditures approximately equal to actual expenditures for 2025. The bank charges represent fees paid related to the District's vision bank account. The total 2025 budget for bank charges (general and ambulance combined) is $500 - allocated 100% general - $500 and 0% ambulance - $0.

BUILDING MAINTENANCE

The District is budgeting to spend $75,000 in budget year 2026; $20,000 more than budget year 2025. The committee discussed the fact that few repairs are anticipated. Thus, the committee agreed to "maintain a proper and suitable environment." The budget appropriates for projects such as sewers, maintaining overhead doors, lawn care, snow plowing and other miscellaneous building maintenance projects. The total 2026 budget for building maintenance (general and ambulance combined) is $150,000 - allocated 50% general - $75,000 and 50% ambulance - $75,000.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

CONTRACTED AMBULANCE SERVICES

The contracted ambulance services budget for 2026 is $16,000; same as budget year 2025. The current budget year anticipates that the District will conservatively maintain contracted ambulance service expenditures approximately equal to actual expenditures in budget year 2025. The total 2026 budget for contracted ambulance services is consistently allocated only to the ambulance fund.

DOCTORS FEES

The committee appropriated $36,000 for doctors' fees in budget year 2026; $3,375 more than budget year 2025, based on the inclusion of mental health expenses. Doctor fees budgets for EAP, physicals, drug tests, flu shots and mental health for the District personnel. The total 2026 budget for doctor fees (general and ambulance combined) is $72,000 - allocated 50% general - $36,000 and 50% ambulance - $36,000.

DUES AND SUBSCRIPTIONS

The committee agreed to appropriate $12,500 for dues and subscriptions in budget year 2026; same as budget year 2025. The budget represents the consensus of the committee to appropriate for the same organizations and subscriptions in budget year 2026. The committee agreed that the District's information needs are currently being met through these organizations and subscriptions. The total 2026 budget for dues and subscriptions (general and ambulance combined) is $25,000 - allocated 50% general - $12,500 and 50% ambulance - $12,500.

ELECTION EXPENSES

The committee agreed to appropriate $12,500 in budget year 2026; $4,000 more than budget year 2025. The budget recognizes the fact that the District is considering a proposed election in budget year 2026. The total 2025 budget for election expenses (general and ambulance combined) is $25,000 - allocated 50% general - $12,500 and 50% ambulance - $12,500.

EQUIPMENT (INCLUDES OFFICE EQUIPMENT) MAINTENANCE

In budget year 2025, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate $60,000 for budget year 2026; $10,000 more than budget year 2025. The total 2026 budget for equipment (includes office equipment) is consistently allocated only to the general fund, based on specific identification of said repair or maintenance. The total 2025 budget for equipment maintenance expenses (general and ambulance combined) is $120,000 - allocated 50% general - $60,000 and 50% ambulance - $60,000.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

EQUIPMENT PURCHASES AND REPLACEMENT

The committee viewed equipment for the District in budget year 2026 as a priority. The committee agreed that the capital projects (bond) fund should be used to purchase and replace new equipment in budget year 2026. As such, $0 has been budgeted for 2026; same as budget year 2025. This approach to capital purchases is consistent between budget years and also a consistent approach followed in both primary operating funds - the general and ambulance funds.

GASOLINE AND OIL (FUEL)

Conservatively, the committee agreed to continue to anticipate volatility in fuel prices. Fuel prices appear to still be somewhat volatile in budget year 2025. As such, the committee appropriated $72,500 in fuel costs for budget year 2026; same as budget year 2025. The total 2026 budget for gasoline and oil (fuel) - (general and ambulance combined) is $145,000 - allocated 50% general - $72,500 and 50% ambulance - $72,500.

INSURANCE - EMPLOYEE

Conservatively, the committee agreed to anticipate an increase in employee insurance and District personnel. As such, the committee appropriated $1,257,980 for employee health insurance, dental, disability and life insurance for budget year 2026; $67,761 more than budget year 2025. The total 2026 budget for insurance - employee (general and ambulance combined) is $2,515,960 - allocated 50% general - $1,257,980 and 50% ambulance - $1,257,980.

INSURANCE - GENERAL

Conservatively, the committee agreed to anticipate an increase in general insurance for property and casualty and MOFAD (workers' compensation). As such, the committee appropriated $500,000 for insurance - general for budget year 2026; $47,000 more than budget year 2025. The total 2026 budget for insurance - employee (general and ambulance combined) is $1,000,000 - allocated 50% general - $500,000 and 50% ambulance - $500,000.

MISCELLANEOUS

Miscellaneous represents that expense category that captures an expense which unfortunately when classified will not fit quite right in the other specific expense categories. In budget year 2026, the committee is budgeting for a decrease in miscellaneous expenses. As such, the committee agreed to appropriate $1,500 in budget year 2026; $1,500 less than budget year 2025. The total 2026 budget for miscellaneous (general and ambulance combined) is $3,000 - allocated 50% general - $1,500 and 50% ambulance - $1,500.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

OFFICE SUPPLIES

The committee appropriated $14,000 for office supplies (toner cartridges, paper, etc.) in budget year 2026; same as budget year 2025. The total 2026 budget for office supplies (general and ambulance combined) is $28,000 - allocated 50% general - $14,000 and 50% ambulance - $14,000.

PAYROLL TAXES

Payroll taxes equal the employer's contribution to Medicare and Social Security. Federal statutes require a 7.65% contribution of the total salaries and OT paid to District employees. The committee appropriated $436,683 for payroll taxes in budget year 2026, based on language in the CBA for budget year 2026 salaries and additional personnel; $49,758 more than budget year 2025. The total 2026 budget for payroll taxes (general and ambulance combined) is $873,365 - allocated 50% general - approximately $436,683 and approximately 50% ambulance - $436,683.

PHARMACEUTICAL

The committee preferred to be conservative, and agreed to appropriate $50,000 for budget year 2026 due to significant increases in drug costs; same as budget year 2025. The total 2026 budget for pharmaceutical is consistently allocated only to the ambulance fund to properly match revenues and expenses.

PROFESSIONAL FEES (INCLUDING AMBULANCE BILLING)

The committee appropriated $50,000 for professional fees (legal, accounting, other) in budget year 2026; $4,000 more than budget year 2025. The total 2026 budget for professional fees (general and ambulance combined) is $350,000 - allocated 14% general - approximately $50,000 and 86% ambulance - approximately $300,000 (includes EMS/MC ambulance billing fees).

PROFESSIONAL FEES - GEMT

The committee appropriated $132,000 for professional fees - GEMT in budget year 2026; same as budget year 2025.

PUBLIC EDUCATION

The committee appropriated $47,000 for public education/PR in budget year 2026; $32,000 more than budget year 2025. The total 2026 budget for public education/PR (general and ambulance combined) is $94,000 - allocated 50% general - $47,000 and 50% ambulance - $47,000.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

SALARIES

Salaries are budgeted to increase in budget year 2026 based on the language in the CBA for 2026 and additional personnel - shop and Board agreed to an increase in budget year 2026. As such, the committee appropriated $5,453,027 for salaries in budget year 2026; $636,437 more than budget year 2025. The total 2026 budget for salaries (general and ambulance combined) is $10,906,054 - allocated approximately 50% general - approximately $5,453,027, and approximately 50% ambulance - approximately $5,453,027.

SALARIES - OT

In budget year 2025, the shop and administration continued to strive to do a commendable job in reducing OT. Salaries - OT are budgeted to be the same in budget year 2026 based on salary increase language in the CBA and aforementioned additional personnel for budget year 2026. As such, the committee appropriated $255,243 for salaries - OT in budget year 2026; $13,993 more than budget year 2025. The total 2026 budget for salaries - OT (general and ambulance combined) is $510,486 - allocated approximately 50% general - $255,243, and 50% ambulance - approximately $255,243.

SUPPLIES - EMS

The committee agreed to appropriate $160,000 for supplies - EMS in budget year 2026; $20,000 more than budget year 2025. The District will consider to strive for better prices and bulk purchases, where possible. The total 2026 budget for supplies - EMS is consistently allocated only to the ambulance fund to properly match revenues and expenses.

TRAINING AND EDUCATION

The committee agreed to appropriate $155,000 for training and education in budget year 2026; $30,000 more than budget year 2025. This reflects the District's continuing commitment to maintain the best highly trained professionals who are current in utilizing modern fire and rescue techniques. The total 2026 budget for training and education (general and ambulance combined) is $310,000 - allocated 50% general - $155,000 and 50% ambulance - $155,000.

UNIFORMS - INCLUDES TURNOUT GEAR MAINTENANCE

The committee agreed to appropriate $32,000 uniforms and turn-out gear maintenance in budget year 2026; $1,110 more than budget year 2025. The total 2026 budget for uniforms (general and ambulance combined) is $64,000 - allocated 50% general - $32,000 and 50% ambulance - $32,000.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

UTILITIES (INCLUDING TELEPHONE)

The committee agreed to budget $73,500 for utilities (including telephone) in budget year 2026; $3,500 more than budget year 2025. The increase reflects the committee's approach to be conservative and budget for an increase in utilities since utilities continue to be volatile. Certain utility companies have increased rates significantly; while others, are proposing to do the same. Winters and summers have varied over the past few years. Winters have been extremely cold or rather mild. Summers have been very hot or mild. The buildings have big bays and significant square footage. As such, the committee agreed to be conservative. The total 2026 budget for utilities (including telephone) (general and ambulance combined) is $147,000 - allocated 50% general - $73,500 and 50% ambulance - $73,500.

VEHICLE MAINTENANCE

The current equipment and vehicle fleet is in good condition and relatively new. In 2025, certain expenditures occurred and are not anticipated to recur. The committee preferred to be conservative, and agreed to appropriate $120,000 for budget year 2026; $32,500 more than budget year 2025. Since invoices for vehicle maintenance specifically identifies the apparatus repaired, classification of said expense can be properly categorized to general fund or ambulance fund vehicle maintenance (no allocation between funds - consistent between budget years.) The total 2026 budget for vehicle maintenance (general and ambulance combined) is $240,000 - allocated 50% general - $120,000 and 50% ambulance - $120,000.

TRANSFER TO AMBULANCE FUND - FROM GENERAL FUND

Since the state statute does not allow for deficit spending, the District anticipates using $1,996,643 in District general fund reserve to fund the 2026 budget for the ambulance fund; as such, $1,996,643 is appropriated to transfer from general fund to ambulance fund to offset said deficit in the ambulance fund; $599,097 more than budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

DISPATCH FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	DISPATCH	DISPATCH	DISPATCH	DISPATCH	DISPATCH	DISPATCH
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Tax collections	$200,345	$236,540	$240,124	$242,288	$242,288	$245,860
Interest	1,845	776	362	840	500	400
Hazelwood tax collections	18,129	33,344	10,629	22,688	22,688	23,013
Miscellaneous reserves				0		
TOTAL REVENUES	$220,319	$270,660	$251,115	$265,816	$265,476	$269,273
EXPENDITURES						
Dispatching fees	$348,911	$374,269	$391,372	$410,940	$442,311	$431,487
TOTAL EXPENDITURES	$348,911	$374,269	$391,372	$410,940	$442,311	$431,487
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of reserves	($128,592)	($103,609)	($140,257)	($145,124)	($176,835)	($162,214)
Transfer from General Fund	$96,412	$128,854	$136,893	$128,854	$176,835	$162,214
USE OF DISTRICT RESERVES	$32,180	$0	$3,364	$0	$0	$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	$0	$25,245	$0	($16,270)	$0	$0

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET
DISPATCH FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be $245,860. This amount comprises the tax assessments ($1,183,246,537 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $3,572 **MORE** dispatch fund tax revenue in budget year 2026, based on a conservative collection rate. The approved weighted average tax rate for budget year 2026 is $0.0207; $0.0018 less than the weighted average rate of $0.0225 in budget year 2025.

INTEREST

The interest rate is lower in October 2025 than the interest rate was in January 2025. Interest rates will remain lower, on an average, than budget year 2025. As such, the consensus was to budget an average interest rate of 3% for budget year 2026. Hence, the District will conservatively budget to have less interest earnings from monthly invested funds in budget year 2026. Interest on investments is budgeted to be $400; $100 less than budget year 2025.

HAZELWOOD TAX COLLECTIONS

Tax revenues are anticipated to be $23,013. This amount comprises the tax assessments ($116,918,020 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $325 **MORE** dispatch fund tax revenue in budget year 2026, based on a conservative collection rate. The approved weighted average tax rate for budget year 2026 is $0.0207; $0.0018 less than the weighted average rate of $0.0225 in budget year 2025.

EXPENSES

DISPATCHING COSTS

The dispatching costs paid to Central County 911 are made based on the dispatch fund tax of $0.0375 cents, per $100 of assessed valuation. Thus, the 2026 budgeted amount ($431,487) is appropriated based on anticipated tax collections; $10,824 less than budget year 2025.

TRANSFER TO DISPATCH FUND - FROM GENERAL FUND

Since the state statute does not allow for deficit spending, the District anticipates using $162,214 in District general fund reserve to fund the 2026 budget for the dispatch fund; as such, $162,214 is appropriated to transfer from general fund to dispatch fund to offset said deficit in the dispatch fund; $14,621 less than budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

PENSION FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	PENSION	PENSION	PENSION	PENSION	PENSION	PENSION
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Tax collections	$673,622	$794,111	$811,752	$796,925	$796,925	$827,399
Hazelwood tax collections	60,741	111,752	23,350	73,401	73,401	76,793
TOTAL REVENUES	$734,363	$905,863	$835,102	$870,326	$870,326	$904,192
EXPENDITURES						
Pension Contribution - Pension Fund to Pension Trust Fund	$734,363	$905,863	$835,102	$870,326	$870,326	$904,192
TOTAL EXPENDITURES	$734,363	$905,863	$835,102	$870,326	$870,326	$904,192
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$0	$0	$0	$0	$0	$0
USE OF DISTRICT RESERVES	$0	$0	$0	$0	$0	$0
REVENUES OVER EXPENDITURES, net of uses	$0	$0	$0	$0	$0	$0

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

PENSION FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be $827,399. This amount comprises the tax assessments ($1,183,246,537 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $30,474 **MORE** pension fund tax revenue in budget year 2026, based on a conservative collection rate. The approved weighted average tax rate for budget year 2026 is $0.0695; $0.0043 less than the weighted average rate of $0.0738 in budget year 2025.

HAZELWOOD TAX COLLECTIONS

Tax revenues are anticipated to be $76,793. This amount comprises the tax assessments ($116,918,020 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $3,392 **MORE** pension fund tax revenue in budget year 2026, based on a conservative collection rate. The approved weighted average tax rate for budget year 2026 is $0.0695; $0.0043 less than the weighted average rate of $0.0738 in budget year 2025.

EXPENSES

PENSION CONTRIBUTION FROM PENSION FUND TO PENSION TRUST FUND

The committee agreed to appropriate and contribute $904,192 (revenue) from the pension fund to the pension trust fund; $33,866 more than budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

PENSION TRUST FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

PENSION TRUST FUND	PENSION TRUST	PENSION TRUST	PENSION TRUST	PENSION TRUST	PENSION TRUST	PENSION TRUST
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Pension Contribution - Pension Fund to Pension Trust Fund	$734,363	$794,111	$835,102	$870,326	$870,326	$904,192
Employee pension contributions	70,340	68,760	78,961	50,000	50,000	50,000
Supplement pension - general	359,743	425,763	449,950	475,000	475,000	975,000
Interest	3,965	8,354	29,421	7,463	20,000	3,500
Net increase (decrease) in FMV of investments	(7,984,562)	2,226,832	3,606,441	(1,055,147)	0	0
TOTAL REVENUES	($6,816,151)	$3,523,820	$4,999,875	$347,642	$1,415,326	$1,932,692
EXPENDITURES						
Miscellaneous	$6	$1	$0	$1	$10	$0
Pension benefits paid	937,426	1,659,256	1,623,921	1,692,553	1,833,533	1,833,533
Professional fees	11,182	10,715	10,715	20,797	16,000	20,000
TOTAL EXPENDITURES	$948,614	$1,669,972	$1,634,636	$1,713,352	$1,849,543	$1,853,533
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($7,764,765)	$1,853,848	$3,365,239	($1,365,710)	($434,217)	$79,159
USE OF DISTRICT RESERVES	$7,764,765	$0	$0	$0	$434,217	
TRANSFERS FROM GENERAL FUND			$1,000,000			
REVENUES OVER EXPENDITURES, net of uses	$0	$1,853,848	$4,365,239	($1,365,710)	$0	$79,159

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

PENSION TRUST FUND

REVENUE

PENSION CONTRIBUTION FROM PENSION FUND TO PENSION TRUST FUND

The committee agreed to appropriate and contribute $904,192 (revenue) from the pension fund to the pension trust fund; $33,866 more than budget year 2025.

EMPLOYEE PENSION CONTRIBUTIONS

Employee pension contributions are budgeted to be $50,000 in budget year 2026; same as budget year 2025.

SUPPLEMENT PENSION FUND - 4 CENTS

As agreed to in prior years, the Board has committed to transferring $0.0400 (4 cents) of the general fund tax revenue to the pension plan to supplement the funding for the defined benefit plan. The committee agreed to appropriate $975,000 for budget year 2026; $500,000 more than budget year 2025.

INTEREST

The interest rate is lower in October 2025 than the interest rate was in January 2025. Interest rates will remain lower, on an average, than budget year 2025. As such, the consensus was to budget an average interest rate of 3% for budget year 2026. Hence, the District will conservatively budget to have less interest earnings from monthly invested funds in budget year 2026. Interest on investments is budgeted to be $3,500; $16,500 less than budget year 2025.

NET INCREASE (DECREASE) IN FMV OF INVESTMENTS

Net increase (decrease) in FMV of investments is budgeted to be $0 in budget year; the District is conservatively budgeting earnings to be flat or no earnings for 2026, due to the economy.

EXPENSES

MISCELLANEOUS

Miscellaneous fee - such as bank charges - are budgeted to be $0 in budget year 2026; $10, less than budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

PENSION BENEFITS PAID

The pension plan benefits paid are made based on an actuarial determination of benefits calculated based on the employees' age and years of service on their date of retirement. Thus, this budgeted amount ($1,833,533) is appropriated for estimated pension plan benefits to be paid in budget year 2026; same as budget year 2025.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the pension plan. Administrative expenses are anticipated to be $20,000 in budget year 2026; $4,000 more than budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

DEBT SERVICE FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	DEBT SERV	DEBT SERV	DEBT SERV	DEBT SERV	DEBT SERV	DEBT SERV
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Tax collections	$1,565,532	$1,997,438	$2,135,534	$2,129,718	$2,129,718	$2,345,194
Interest	3,196	33,304	35,561	51,947	10,000	15,000
Hazelwood tax collections	140,515	276,068	95,648	208,041	208,041	231,732
TOTAL REVENUES	$1,709,243	$2,306,810	$2,266,743	$2,389,706	$2,347,759	$2,591,926
EXPENDITURES						
Bond interest payments						
Debt service payments - Bond principal & interest payments	1,670,460	1,653,650	2,342,494	2,098,950	2,098,950	2,633,169
Professional fees	598	471	900	133	3,000	3,000
TOTAL EXPENDITURES	$1,671,058	$1,654,121	$2,343,394	$2,099,083	$2,101,950	$2,636,169
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of reserves	$38,185	$652,689	($76,651)	$290,622	$245,809	($44,243)
USE OF DISTRICT RESERVES	$0	$0	$76,651	$0	$0	$44,243
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	$38,185	$652,689	$0	$290,622	$245,809	$0

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

DEBT SERVICE FUND

REVENUES

TAX REVENUE

Tax revenues are anticipated to be $2,345,194. This amount comprises the tax assessments ($1,183,246,537 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $215,476 **MORE** debt service fund tax revenue in budget year 2026, based on a conservative collection rate. The approved weighted average tax rate for budget year 2026 is $0.1982; same as the weighted average rate of $0.1982 in budget year 2025. The increase in revenues was necessitated by a) the cash balance in the debt service account estimated at December 31, 2025, b) the change in assessments as mentioned herein, coupled with c) the annual debt service requirements to repay both the principal and interest in 2026 and 2027.

INTEREST

The interest rate is lower in October 2025 than the interest rate was in January 2025. Interest rates will remain lower, on an average, than budget year 2025. As such, the consensus was to budget an average interest rate of 3% for budget year 2026. Hence, the District will conservatively budget to have more interest earnings from monthly invested funds in budget year 2026. Interest on investments is budgeted to be $15,000; $5,000 more than budget year 2025.

HAZELWOOD TAX COLLECTIONS

Tax revenues are anticipated to be $231,732. This amount comprises the tax assessments ($116,918,020 - Post BOE) and also the surcharge for manufacturing and equipment. The budget anticipates that the District will collect $23,691 **MORE** debt service fund tax revenue in budget year 2026, based on the aforementioned conservative collection rate.

EXPENSES

DEBT SERVICE-PRINCIPAL & INTEREST

The 2026 bond issue amortization schedule states $2,633,169 will be required for principal and interest payments (in aggregate in 2026). As such, this amount is properly appropriated in the 2026 budget; $534,219 more than budget year 2025.

PROFESSIONAL FEES

This amount is appropriated based on anticipated administrative expenses to the bond retirement fund. Administrative expenses (mainly paid to BNY Trust) and fees to Gilmore & Bell for compliance disclosure are anticipated to be $3,000 in budget year 2026; same as budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

CAPITAL PROJECTS FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Bond Proceeds	$0	$2,532,287	$45,816	$9,883,190	$0	$0
Interest	1,897	21,451		21,771	5,000	5,000
Miscellaneous revenue	36,268			0	0	0
TOTAL REVENUES	$38,165	$2,553,738	$45,816	$9,904,961	$5,000	$5,000
EXPENDITURES						
Buildings, equipment purchases and replacement	$338,434	$1,345,570	$1,238,497	$2,253,447	$1,000,000	$2,500,000
Professional Fees - bond issuance costs						
TOTAL EXPENDITURES	$338,434	$1,345,570	$1,238,497	$2,253,447	$1,000,000	$2,500,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of reserves	($300,269)	$1,208,168	($1,192,681)	$7,651,514	($995,000)	($2,495,000)
USE OF DISTRICT RESERVES	$300,269		$1,192,681	$354,700	$995,000	$2,495,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	$0	$1,208,168	$0	$0	$0	$0

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

CAPITAL PROJECTS FUND

REVENUES

INTEREST

The interest rate is lower in October 2025 than the interest rate was in January 2025. Interest rates will remain lower, on an average, than budget year 2025. As such, the consensus was to budget an average interest rate of 3% for budget year 2026. Hence, the District will conservatively budget to have the same interest earnings from monthly invested funds in budget year 2026. Interest on investments is budgeted to be $5,000; the same as budget year 2025.

EXPENSES

BUILDINGS, EQUIPMENT PURCHASES AND REPLACEMENT

The committee agreed that the capital projects (bond proceeds) fund should be used to purchase and replace vehicles and equipment. As such, $2,500,000 has been budgeted for 2026; $1,500,000 more than budget year 2025.

FLORISSANT VALLEY FIRE PROTECTION DISTRICT

2026 BUDGET

RETIREE MEDICAL TRUST FUND

Signed:_____

Board of Directors Public Meeting Date:_____

Board of Director Approval Date:_____

FLORISSANT VALLEY FIRE PROTECTION DISTRICT - BUDGET WORKSHEET

RETIREE MEDICAL TRUST FUND	RETIREE MEDICAL TRUST	RETIREE MEDICAL TRUST	RETIREE MEDICAL TRUST	RETIREE MEDICAL TRUST	RETIREE MEDICAL TRUST	RETIREE MEDICAL TRUST
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	ANNUALIZED SEPT 2025	BUDGET 2025	BUDGET 2026
REVENUES						
Interest	($630,758)	$276,596	$272,585	$151,218	$100,000	$75,000
Transfer from General				0		
TOTAL REVENUES	($630,758)	$276,596	$272,585	$151,218	$100,000	$75,000
EXPENDITURES						
Retireee Supplemental Insurance	$78,698	$45,153	$80,025	$9,390	$85,000	$75,000
TOTAL EXPENDITURES	$78,698	$45,153	$80,025	$9,390	$85,000	$75,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), before use of reserves	($709,456)	$231,443	$192,560	$141,828	$15,000	$0
TRANSFER FROM GENERAL FUND/USE OF RESERVES	$709,456			$1,170,758	$0	$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), after use of reserves	$0	$231,443	$192,560	$0	$15,000	$0

FLORISSANT VALLEY FIRE PROTECTION DISTRICT
2026 BUDGET

RETIREE MEDICAL TRUST FUND

REVENUES

INTEREST

The interest rate is lower in October 2025 than the interest rate was in January 2025. Interest rates will remain lower, on an average, than budget year 2025. As such, the consensus was to budget an average interest rate of 3% for budget year 2026. Hence, the District will conservatively budget to have less interest earnings from monthly invested funds in budget year 2026. Interest on investments is budgeted to be $75,000; $25,000 less than budget year 2025.

EXPENSES

RETIREE SUPPLEMENTAL INSURANCE

The committee agreed that $75,000 in retiree supplemental insurance would be required for budget year 2026; $10,000 less than budget year 2025.