

**MEHLVILLE FIRE PROTECTION DISTRICT  
FINAL BUDGET - 2022**

PRESENTED TO BOARD ON DECEMBER 15, 2021

**ASSESSED VALUATION:**

	<b>2021</b>	<b>2020</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
REAL ESTATE	\$ 2,601,988,505	\$ 2,463,407,550	\$ 138,580,955	<b>5.63%</b>
PERSONAL PROPERTY	\$ 384,563,703	\$ 350,162,445	\$ 34,401,258	<b>9.82%</b>
<b>TOTAL</b>	<b>\$ 2,986,552,208</b>	<b>\$ 2,813,569,995</b>	<b>\$ 172,982,213</b>	<b>6.15%</b>

**TAX CALCULATION:**

		<b>Proposed Rate per \$100</b>	<b>100%</b>	We receive: <b>98.5%</b>	<b>RR UT FIN &amp; SUR</b>	<b>Projected 2021 Tax Levy Revenue For 2022 Budget</b>
GENERAL FUND	94.72%	<b>0.568</b>	16,949,230	16,694,991	927,000	<b>17,621,991</b>
PENSION FUND	5.28%	<b>0.032</b>	944,278	930,114	52,000	<b>982,114</b>
	100.00%					
<b>TOTAL</b>		<b>0.599</b>	17,893,508	17,625,105	979,000	<b>18,604,105</b>

(ONE CENT = \$310,516 NET OF FEES)

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REVENUE		GENERAL 10	CAPITAL / EQUIP 12	PENSION 50	SUMMARY 2022 TOTAL	PERCENTAGE OF TOTAL REVENUE	BUDGET 2021 TOTAL	\$ CHANGE 2021	% CHANGE 2021
<b>TAXES</b>									
Real estate	4110	13,619,174	-	717,989	14,337,163	61.1%	14,304,795	32,368	0.23%
Personal property	4120	3,075,817	-	212,125	3,287,943	14.0%	2,993,819	294,124	9.82%
Financial institution	4130	52,000	-	3,000	55,000	0.2%	65,000	(10,000)	-15.38%
Surcharge	4150	550,000	-	31,000	581,000	2.5%	560,000	21,000	3.75%
Railroad & utilities	4160	325,000	-	18,000	343,000	1.5%	344,000	(1,000)	-0.29%
<b>TOTAL TAX REVENUE</b>		<b>17,621,991</b>	<b>-</b>	<b>982,114</b>	<b>18,604,105</b>	<b>79.3%</b>	<b>18,267,614</b>	<b>336,491</b>	<b>1.84%</b>
<b>INTEREST</b>									
Checking A/C interest	4210	10,000	-	4,000	14,000	0.1%	44,000	(30,000)	-68.18%
CDARS & CD investment interest	4230 / 4290	5,100	1,100	1,200	7,400	0.0%	56,300	(48,900)	-86.86%
Pension interest income	4280	-	-	1,000	1,000	0.0%	5,600	(4,600)	-82.14%
<b>TOTAL INTEREST REVENUE</b>		<b>15,100</b>	<b>1,100</b>	<b>6,200</b>	<b>22,400</b>	<b>0.1%</b>	<b>105,900</b>	<b>(83,500)</b>	<b>-78.85%</b>
<b>INSPECTION FEES</b>									
Permit fees	4310	454,000	-	-	454,000	1.9%	381,000	73,000	19.16%
Reinspection fees	4311	-	-	-	-	0.0%	-	-	-
Temp. occupancy fees	4312	4,000	-	-	4,000	0.0%	5,000	(1,000)	-20.00%
<b>TOTAL FEE REVENUE</b>		<b>458,000</b>	<b>-</b>	<b>-</b>	<b>458,000</b>	<b>2.0%</b>	<b>386,000</b>	<b>72,000</b>	<b>18.65%</b>
<b>OTHER</b>									
VA fire services contract	4420	17,700	-	-	17,700	0.1%	17,700	-	0.00%
Tower rent	4910	115,000	-	-	115,000	0.5%	140,000	(25,000)	-17.86%
EMS billing	4930	3,590,000	-	-	3,590,000	15.3%	3,350,000	240,000	7.16%
EMS revenue - other	4932	550,000	-	-	550,000	2.3%	300,000	250,000	83.33%
EMS billing - collection agency	4935	-	-	-	-	0.0%	-	-	-
EMS billing - in house collections	4940	-	-	-	-	0.0%	-	-	-
Proceeds from sale of assets	4950	-	15,000	-	15,000	0.1%	15,000	-	0.00%
Report receipts	4960	5,000	-	-	5,000	0.0%	5,000	-	0.00%
Community Paramedicine	4970	75,000	-	-	75,000	0.3%	175,000	(100,000)	-57.14%
Miscellaneous	4990	5,000	-	-	5,000	0.0%	5,000	-	0.00%
<b>TOTAL OTHER REVENUE</b>		<b>4,357,700</b>	<b>15,000</b>	<b>-</b>	<b>4,372,700</b>	<b>18.6%</b>	<b>4,007,700</b>	<b>365,000</b>	<b>9.11%</b>
<b>TOTAL REVENUE</b>		<b>22,452,791</b>	<b>16,100</b>	<b>988,314</b>	<b>23,457,205</b>	<b>100.0%</b>	<b>22,767,214</b>	<b>689,991</b>	<b>3.03%</b>
<b>TRANSFERS</b>									
From / (To) General Fund	6010	-	1,178,141	906,486	2,084,627		2,012,991	71,636	3.56%
(To) Capital / Equipment Fund	6012	(1,178,141)	-	-	(1,178,141)		(893,816)	(284,325)	31.81%
(To) Pension Fund for DC Plan	6050	(570,486)	-	-	(570,486)		(447,175)	(123,311)	27.58%
(To) Pension Fund for DB Plan	6050	(336,000)	-	-	(336,000)		(672,000)	336,000	-50.00%
<b>TOTAL TRANSFERS</b>		<b>(2,084,627)</b>	<b>1,178,141</b>	<b>906,486</b>	<b>-</b>		<b>-</b>	<b>-</b>	
<b>REVENUE AND TRANSFERS</b>		<b>20,368,164</b>	<b>1,194,241</b>	<b>1,894,800</b>	<b>23,457,205</b>		<b>22,767,214</b>	<b>689,991</b>	<b>3.03%</b>

**MEHLVILLE FIRE PROTECTION DISTRICT  
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EXPENDITURES		GENERAL 10	CAPITAL / EQUIP 12	PENSION 50	SUMMARY	PERCENTAGE	BUDGET	\$	%
					2022 TOTAL	OF TOTAL EXPENSES	2021 TOTAL	CHANGE 2021	CHANGE 2021
<b>PERSONNEL</b>									
	Salaries	5110	13,366,000	-	13,366,000	50.2%	12,162,000	1,204,000	9.90%
	Unscheduled overtime	5112	598,000	-	598,000	2.2%	650,000	(52,000)	-8.00%
	Attendance paid	5113	161,000	-	161,000	0.6%	156,000	5,000	3.21%
	<b>TOTAL WAGES</b>		<b>14,125,000</b>	<b>-</b>	<b>14,125,000</b>	<b>53.0%</b>	<b>12,968,000</b>	<b>1,157,000</b>	<b>8.92%</b>
<b>PERSONNEL COSTS</b>									
	Payroll taxes	5120	1,089,000	-	1,089,000	4.1%	1,001,000	88,000	8.79%
	401 (a) pension	5130	-	1,556,000	1,556,000	5.8%	1,427,000	129,000	9.04%
	Employee health insurance	5135	2,773,000	-	2,773,000	10.4%	2,236,000	537,000	24.02%
	Employee life & disability insurance	5136	111,000	-	111,000	0.4%	104,000	7,000	6.73%
	Clothing allowance	5140	74,000	-	74,000	0.3%	71,000	3,000	4.23%
	Workers comp insurance	5160	730,000	-	730,000	2.7%	805,000	(75,000)	-9.32%
	<b>TOTAL PERSONNEL COSTS</b>		<b>4,777,000</b>	<b>1,556,000</b>	<b>6,333,000</b>	<b>23.8%</b>	<b>5,644,000</b>	<b>689,000</b>	<b>12.21%</b>
<b>ADMINISTRATION</b>									
	Directors fees	5210	7,000	-	7,000	0.0%	7,000	-	0.00%
	Office expense	5220	43,000	-	43,000	0.2%	43,000	-	0.00%
	Computer expense	5225	155,000	-	155,000	0.6%	148,000	7,000	4.73%
	Dues and subscriptions	5230	14,000	-	14,000	0.1%	14,000	-	0.00%
	H S A bank fees	5240	3,000	-	3,000	0.0%	3,000	-	0.00%
	<b>TOTAL ADMINISTRATION</b>		<b>222,000</b>	<b>-</b>	<b>222,000</b>	<b>0.8%</b>	<b>215,000</b>	<b>7,000</b>	<b>3.26%</b>
<b>GENERAL OVERHEAD</b>									
	Fuel	5310	171,000	-	171,000	0.6%	131,000	40,000	30.53%
	Utilities	5320	137,000	-	137,000	0.5%	137,000	-	0.00%
	Telephone	5325	24,000	-	24,000	0.1%	66,000	(42,000)	-63.64%
	Building equip & supplies	5330	54,000	-	54,000	0.2%	54,000	-	0.00%
	Maintenance - bldg & grounds	5335	94,000	-	94,000	0.4%	94,000	-	0.00%
	Maintenance - service contracts	5337	34,000	-	34,000	0.1%	34,000	-	0.00%
	Equipment & supplies	5340	71,000	-	71,000	0.3%	128,000	(57,000)	-44.53%
	Turn out gear	5342	68,000	-	68,000	0.3%	43,000	25,000	58.14%
	MSA equip & maintenance	5343	37,000	-	37,000	0.1%	35,000	2,000	5.71%
	Maint - equipment (non-vehicle)	5345	58,000	-	58,000	0.2%	50,000	8,000	16.00%
	Maint - vehicles (outside labor)	5350	70,000	-	70,000	0.3%	70,000	-	0.00%
	Maint - vehicles (parts & supplies)	5352	198,000	-	198,000	0.7%	198,000	-	0.00%
	Insurance & bonds	5365	533,000	-	533,000	2.0%	373,000	160,000	42.90%
	Serv Contracts - office equipment	5370	11,000	-	11,000	0.0%	11,000	-	0.00%
	Serv Contracts - fire/ambul equip	5375	38,000	-	38,000	0.1%	41,000	(3,000)	-7.32%
	Tax assessments	5380	4,300	300	4,600	0.0%	4,600	-	0.00%
	Grant Expenditures	5390	-	-	-	0.0%	-	-	-
	<b>TOTAL GENERAL OVERHEAD</b>		<b>1,602,300</b>	<b>300</b>	<b>1,602,600</b>	<b>6.0%</b>	<b>1,469,600</b>	<b>133,000</b>	<b>9.05%</b>
<b>PROFESSIONAL FEES</b>									
	Accounting fees	5410	17,000	1,000	18,000	0.1%	17,700	300	1.69%
	Legal fees	5420	25,000	-	25,000	0.1%	25,000	-	0.00%
	Fit for duty	5440	3,000	-	3,000	0.0%	3,000	-	0.00%
	Medical director	5445	82,400	-	82,400	0.3%	80,000	2,400	3.00%
	Ambulance billing (Intermedix) fees	5450	179,550	-	179,550	0.7%	177,250	2,300	1.30%
	Document archiving (FPB)	5455	5,000	-	5,000	0.0%	5,000	-	0.00%
	Employee physicals & sub abuse	5460	17,000	-	17,000	0.1%	17,000	-	0.00%
	Other professional fees	5490	135,000	-	135,000	0.5%	60,000	75,000	125.00%
	Payroll processing	5495	39,000	-	39,000	0.1%	39,000	-	0.00%
	<b>TOTAL PROFESSIONAL FEES</b>		<b>502,950</b>	<b>1,000</b>	<b>503,950</b>	<b>1.9%</b>	<b>423,950</b>	<b>80,000</b>	<b>18.87%</b>

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		GENERAL 10	CAPITAL / EQUIP 12	PENSION 50	SUMMARY 2022 TOTAL	PERCENTAGE OF TOTAL EXPENSES	BUDGET 2021 TOTAL	\$ CHANGE 2021	% CHANGE 2021
<b>DISPATCHING</b>									
Dispatch expense	5510	1,105,024	-	-	1,105,024	4.1%	1,012,885	92,139	9.10%
<b>TOTAL DISPATCHING EXPENSES</b>		<b>1,105,024</b>	<b>-</b>	<b>-</b>	<b>1,105,024</b>	<b>4.1%</b>	<b>1,012,885</b>	<b>92,139</b>	<b>9.10%</b>
<b>PENSION</b>									
Terminated DB plan payments	5260	-	-	826,000	826,000	3.1%	865,000	(39,000)	-4.51%
Pension administration expense	5270	-	-	11,500	11,500	0.0%	8,500	3,000	35.29%
<b>TOTAL PENSION EXPENSES</b>		<b>-</b>	<b>-</b>	<b>837,500</b>	<b>837,500</b>	<b>3.1%</b>	<b>873,500</b>	<b>(36,000)</b>	<b>-4.12%</b>
<b>OTHER EXPENDITURES</b>									
Public education	5610	36,000	-	-	36,000	0.1%	36,000	-	0.00%
Training supplies	5612	59,000	-	-	59,000	0.2%	48,000	11,000	22.92%
Tuition reimbursement	5615	20,000	-	-	20,000	0.1%	20,000	-	0.00%
Recertification courses	5617	47,000	-	-	47,000	0.2%	47,000	-	0.00%
Conference expense	5620	55,000	-	-	55,000	0.2%	39,000	16,000	41.03%
Local meetings	5625	1,000	-	-	1,000	0.0%	1,000	-	0.00%
Medical supplies	5630	386,000	-	-	386,000	1.4%	354,000	32,000	9.04%
STARS Program	5635	1,000	-	-	1,000	0.0%	1,000	-	0.00%
Mobile Integrated Healthcare / Community	5637	55,000	-	-	55,000	0.2%	65,000	(10,000)	-15.38%
ET3	5638	5,000	-	-	5,000	0.0%	-	5,000	#DIV/0!
Election expense	5640	50,000	-	-	50,000	0.2%	40,000	10,000	
<b>TOTAL OTHER EXPENDITURES</b>		<b>715,000</b>	<b>-</b>	<b>-</b>	<b>715,000</b>	<b>2.7%</b>	<b>651,000</b>	<b>64,000</b>	<b>9.83%</b>
<b>CAPITAL OUTLAYS</b>									
Construction in progress / reserve	5810	-	100,000	-	100,000	0.4%	100,000	-	0.00%
Capital - building & bldg improvements	5811	-	25,000	-	25,000	0.1%	25,000	-	0.00%
Capital - building furn & equip	5815	-	10,000	-	10,000	0.0%	10,000	-	0.00%
Capital - fire app & equipment	5820	-	999,241	-	999,241	3.8%	722,216	277,025	38.36%
Capital - office furn & equip	5830	-	5,000	-	5,000	0.0%	5,000	-	0.00%
Capital - computer equip	5840	-	10,000	-	10,000	0.0%	10,000	-	0.00%
Capital - staff vehicles	5865	-	45,000	-	45,000	0.2%	45,000	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>1,194,241</b>	<b>-</b>	<b>1,194,241</b>	<b>4.5%</b>	<b>917,216</b>	<b>277,025</b>	<b>30.20%</b>
<b>TOTAL EXPENDITURES</b>		<b>23,049,274</b>	<b>1,194,241</b>	<b>2,394,800</b>	<b>26,638,315</b>	<b>100.0%</b>	<b>24,175,151</b>	<b>2,463,164</b>	<b>10.19%</b>

	GENERAL	CAPITAL / EQUIP	PENSION	SUMMARY			
<b>2022 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(2,681,110)	-	(500,000)	(3,181,110)	(1,407,937)	(1,773,173)	125.94%
<b>PROJECTED FUND BALANCE @ 01/01/22</b>	<b>10,042,426</b>	<b>2,679,201</b>	<b>4,880,208</b>	<b>17,601,834</b>			
<b>PROJECTED FUND BALANCE @ 12/31/22</b>	<b>7,361,316</b>	<b>2,679,201</b>	<b>4,380,208</b>	<b>14,420,724</b>			
<b>AVG MONTHLY EXPENDITURES (EXPEND + FUND TRNSFR/12)</b>	<b>1,920,773</b>	<b>99,520</b>	<b>199,567</b>	<b>2,219,860</b>	<b>2,014,596</b>	<b>205,264</b>	<b>10.19%</b>
<b>MONTHS OF RESERVE @ 12/31/22 (FUND BAL/MONTHLY EXPEND)</b>	<b>4</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>			