



**ROBERTSON FIRE
PROTECTION DISTRICT OF
ST. LOUIS COUNTY, MISSOURI**

REPORT TO THE BOARD OF DIRECTORS

For the Three Months Ended March 31, 2026

The lower half of the page features a complex, abstract background. It consists of numerous overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white. These shapes create a sense of depth and movement, resembling a modern architectural design or a digital data visualization. The overall effect is a textured, layered composition that fills the bottom half of the page.

SIKICH.COM

ROBERTSON FIRE PROTECTION DISTRICT
TABLE OF CONTENTS

	<u>Page(s)</u>
TREASURER’S REPORT	1
REVENUES AND EXPENDITURES - ALL FUNDS	2
BUDGET AND ACTUAL	
General Fund.....	3
Ambulance Fund	4
Debt Service Fund.....	5
Pension Fund.....	6
Capital Projects Fund	7
Dispatch Fund	8
OVER (UNDER) BUDGET - ALL FUNDS.....	9

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

TREASURER'S REPORT

March 31, 2026

	General	Ambulance	Debt Service	Pension	Capital Projects	Dispatch	TOTAL
CASH - POOLED ACCOUNT							
Primary	\$ 2,848,000	\$ (100,601)	\$ 4,243,162	\$ 671,537	\$ (208,441)	\$ 396,981	\$ 7,850,638
Total Cash - Pooled Account	2,848,000	(100,601)	4,243,162	671,537	(208,441)	396,981	7,850,638
CASH - SEPARATE ACCOUNTS							
457 Deferred**	(414)	-	-	-	-	-	(414)
CAF 125*	-	-	-	-	-	-	-
HR Bridge*	-	-	-	-	-	-	-
Payroll**	(26,384)	-	-	-	-	-	(26,384)
Ambulance	-	3,994,095	-	-	-	-	3,994,095
Bond Retirement	-	-	79,824	-	-	-	79,824
Pension	-	-	-	34,693	-	-	34,693
Bond Proceeds	-	-	-	-	278,856	-	278,856
Dispatch	-	-	-	-	-	117,884	117,884
Building Permits	1,858,955	-	-	-	-	-	1,858,955
Total Cash - Separate Accounts	1,832,157	3,994,095	79,824	34,693	278,856	117,884	6,337,509
Total Cash	4,680,158	3,893,494	4,322,986	706,230	70,415	514,865	14,188,147
INVESTMENTS							
MOSIP Investment Fund	1,757,069	-	-	-	-	-	1,757,069
TOTAL CASH AND INVESTMENTS	<u>\$ 6,437,227</u>	<u>\$ 3,893,494</u>	<u>\$ 4,322,986</u>	<u>\$ 706,230</u>	<u>\$ 70,415</u>	<u>\$ 514,865</u>	<u>\$ 15,945,217</u>

*Clearing account, maintains \$0 balance.

**Cleared out via transfer from the General account in following month.

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

REVENUES AND EXPENDITURES - ALL FUNDS

For the Three Months Ended March 31, 2026

	General	Ambulance	Debt Service	Pension	Capital Projects	Dispatch	Total
REVENUES							
Tax revenue	\$ 2,235,097	\$ 1,247,657	\$ 626,361	\$ 397,003	\$ -	\$ 99,481	\$ 4,605,599
Hazelwood Contract Services	548,606	306,240	153,741	97,446	-	24,417	1,130,450
Building and other permits	23,209	-	-	-	-	-	23,209
Ambulance calls	-	107,003	-	-	-	-	107,003
GEMT revenue	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Interest	60,881	22,598	441	192	1,541	652	86,305
Total revenues	2,867,793	1,683,498	780,543	494,641	1,541	124,550	5,952,566
EXPENDITURES							
Advertising/PR	202	151	-	-	-	-	353
Building maintenance	11,159	7,409	-	-	-	-	18,568
Debt service expenses	-	-	207,175	-	-	-	207,175
Dispatching costs	-	-	-	-	-	93,916	93,916
Doctors fees	-	-	-	-	-	-	-
Dues and subscriptions	8,031	5,354	-	-	-	-	13,385
Election expenses	-	-	-	-	-	-	-
Equipment and vehicle maintenance	45,464	28,415	-	-	-	-	73,879
Equipment purchases and replacement	13,517	9,012	-	-	-	-	22,529
Gasoline and oil	6,926	4,617	-	-	-	-	11,543
Insurance - employee	165,432	110,265	-	-	-	-	275,697
Insurance - general	147,226	98,151	-	-	-	-	245,377
Office supplies	1,424	949	-	-	-	-	2,373
Payroll taxes	42,504	28,336	-	-	-	-	70,840
Pension plan contributions	-	-	-	287,532	-	-	287,532
Professional fees	121,244	80,829	636	-	-	-	202,709
Professional fees - GEMT	-	165,105	-	-	-	-	165,105
Salaries	563,900	303,542	-	-	-	-	867,442
Salaries - OT	37,189	24,793	-	-	-	-	61,982
Supplies	4,225	22,128	-	-	-	-	26,353
Training and education	5,096	2,676	-	-	-	-	7,772
Uniforms	3,794	3,528	-	-	-	-	7,322
Utilities	13,189	8,792	-	-	-	-	21,981
VEBA	8,250	8,250	-	-	-	-	16,500
Property Purchase	-	-	-	-	-	-	-
Total expenditures	1,198,772	912,302	207,811	287,532	-	93,916	2,700,333
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, BEFORE OTHER	1,669,021	771,196	572,732	207,109	1,541	30,634	3,252,233
OTHER FINANCING SOURCES (USES)							
Use of District reserves	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,669,021	\$ 771,196	\$ 572,732	\$ 207,109	\$ 1,541	\$ 30,634	\$ 3,252,233

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

BUDGET AND ACTUAL
GENERAL FUND
For the Three Months Ended March 31, 2026

	Budget	Actual	Variance Over (Under)	% of Budget	Prior Year Actual
REVENUES					
Tax revenue	\$ 2,994,544	\$ 2,235,097	\$ (759,447)	75%	\$ 1,705,602
Hazelwood Contract Services	2,207,000	548,606	(1,658,394)	25%	557,990
Building and other permits	150,000	23,209	(126,791)	15%	87,041
Grant revenue	-	-	-	100%	86,816
Miscellaneous revenue	-	-	-	100%	281
Interest	125,000	60,881	(64,119)	49%	57,360
Total revenues	5,476,544	2,867,793	(2,608,751)	52%	2,495,090
EXPENDITURES					
Advertising/PR	20,000	202	(19,798)	1%	-
Building maintenance	61,000	11,159	(49,841)	18%	53,144
Doctors fees	31,500	-	(31,500)	0%	337
Dues and subscriptions	33,600	8,031	(25,569)	24%	10,601
Election expenses	5,000	-	(5,000)	0%	-
Equipment and vehicle maintenance	96,000	45,464	(50,536)	47%	22,110
Equipment purchases and replacement	491,220	13,517	(477,703)	3%	79,304
Gasoline and oil	31,800	6,926	(24,874)	22%	6,746
Insurance - employee	720,000	165,432	(554,568)	23%	162,194
Insurance - general	422,100	147,226	(274,874)	35%	149,699
Office supplies	10,200	1,424	(8,776)	14%	457
Payroll taxes	202,800	42,504	(160,296)	21%	38,906
Professional fees	213,600	121,244	(92,356)	57%	74,085
Salaries	2,331,677	563,900	(1,767,777)	24%	513,595
Salaries - OT	227,400	37,189	(190,211)	16%	38,807
Supplies	10,500	4,225	(6,275)	40%	10,174
Training and education	40,000	5,096	(34,904)	13%	12,454
Uniforms	30,000	3,794	(26,206)	13%	12,131
Utilities	40,200	13,189	(27,011)	33%	8,762
VEBA	20,000	8,250	(11,750)	41%	-
Property Purchase	390,000	-	(390,000)	0%	-
Total expenditures	5,428,597	1,198,772	(4,229,825)	22%	1,193,506
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 47,947	\$ 1,669,021	\$ 1,621,074		\$ 1,301,584

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

**BUDGET AND ACTUAL
AMBULANCE FUND
For the Three Months Ended March 31, 2026**

	Budget	Actual	Variance Over (Under)	% of Budget	Prior Year Actual
REVENUES					
Tax revenue	\$ 1,705,408	\$ 1,247,657	\$ (457,751)	73%	\$ 966,485
Hazelwood Contract Services	1,241,019	306,240	(934,779)	25%	316,188
Ambulance calls	350,000	107,003	(242,997)	31%	124,819
GEMT revenue	600,000	-	(600,000)	0%	-
Miscellaneous	-	-	-	0%	-
Interest	115,000	22,598	(92,402)	20%	28,308
Total revenues	4,011,427	1,683,498	(2,327,929)	42%	1,435,800
EXPENDITURES					
Advertising/PR	15,000	151	(14,849)	1%	-
Building maintenance	40,500	7,409	(33,091)	18%	26,572
Doctors fees	21,000	-	(21,000)	0%	673
Dues and subscriptions	22,400	5,354	(17,046)	24%	4,893
Election expenses	5,000	-	(5,000)	0%	-
Equipment and vehicle maintenance	60,000	28,415	(31,585)	47%	6,525
Equipment purchases and replacement	327,480	9,012	(318,468)	3%	52,869
Gasoline and oil	21,200	4,617	(16,583)	22%	4,498
Insurance - employee	479,900	110,265	(369,635)	23%	108,130
Insurance - general	281,400	98,151	(183,249)	35%	99,799
Office supplies	6,800	949	(5,851)	14%	309
Payroll taxes	135,200	28,336	(106,864)	21%	25,937
Professional fees	142,400	80,829	(61,571)	57%	48,609
Professional fees - GEMT	292,773	165,105	(127,668)	56%	-
Salaries	1,554,451	303,542	(1,250,909)	20%	273,042
Salaries - OT	151,600	24,793	(126,807)	16%	25,871
Supplies	55,000	22,128	(32,872)	40%	5,984
Training and education	21,000	2,676	(18,324)	13%	6,033
Uniforms	27,900	3,528	(24,372)	13%	11,179
Utilities	26,800	8,792	(18,008)	33%	5,969
VEBA	20,000	8,250	(11,750)	41%	-
Property Purchase	260,000	-	(260,000)	0%	-
Total expenditures	3,967,804	912,302	(3,055,502)	23%	706,892
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 43,623	\$ 771,196	\$ 727,573		\$ 728,908

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Three Months Ended March 31, 2026

	Budget	Actual	Variance Over (Under)	% of Budget	Prior Year Actual
REVENUES					
Tax revenue	\$ 744,760	\$ 626,361	\$ (118,399)	84%	\$ 413,270
Hazelwood Contract Services	573,713	153,741	(419,972)	27%	135,201
Interest	800	441	(359)	55%	516
Total revenues	1,319,273	780,543	(538,730)	59%	548,987
EXPENDITURES					
Debt service expenses	525,000	207,175	(317,825)	39%	339,244
Professional fees	-	636	636	0%	-
Total expenditures	525,000	207,811	(317,189)	40%	339,244
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 794,273	\$ 572,732	\$ (221,541)		\$ 209,743

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

**BUDGET AND ACTUAL
PENSION FUND**

For the Three Months Ended March 31, 2026

	Budget	Actual	Variance Over (Under)	% of Budget	Prior Year Actual
REVENUES					
Tax revenue	\$ 500,324	\$ 397,003	\$ (103,321)	79%	\$ 297,167
Hazelwood Contract Services	399,894	97,446	(302,448)	24%	97,218
Interest	50	192	142	384%	172
Total revenues	900,268	494,641	(405,627)	55%	394,557
EXPENDITURES					
Pension plan contributions	900,268	287,532	(612,736)	32%	798,675
Total expenditures	900,268	287,532	(612,736)	32%	798,675
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 207,109	\$ 207,109		\$ (404,118)

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
For the Three Months Ended March 31, 2026

	Budget	Actual	Variance Over (Under)	% of Budget	Prior Year Actual
REVENUES					
Interest	\$ 100	\$ 1,541	\$ 1,441	1541%	\$ 1,803
Total revenues	100	1,541	1,441	1541%	1,803
EXPENDITURES					
Equipment purchases and replacement	-	-	-	0%	-
Total expenditures	-	-	-	0%	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 100</u>	<u>\$ 1,541</u>	<u>\$ 1,441</u>		<u>\$ 1,803</u>

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

BUDGET AND ACTUAL
DISPATCH FUND
For the Three Months Ended March 31, 2026

	Budget	Actual	Variance Over (Under)	% of Budget	Prior Year Actual
REVENUES					
Tax revenue	\$ 125,544	\$ 99,481	\$ (26,063)	79%	\$ 72,910
Hazelwood Contract Services	100,375	24,417	(75,958)	24%	23,853
Interest	3,500	652	(2,848)	19%	762
Total revenues	229,419	124,550	(104,869)	54%	97,525
EXPENDITURES					
Dispatching costs	220,000	93,916	(126,084)	43%	89,444
Total expenditures	220,000	93,916	(126,084)	43%	89,444
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 9,419	\$ 30,634	\$ 21,215		\$ 8,081

**ROBERTSON FIRE PROTECTION DISTRICT
OF ST. LOUIS COUNTY, MISSOURI**

OVER (UNDER) BUDGET - ALL FUNDS

For the Three Months Ended March 31, 2026

	General	Ambulance	Debt Service	Pension	Capital Projects	Dispatch	Total
REVENUES							
Tax revenue	\$ (759,447)	\$ (457,751)	\$ (118,399)	\$ (103,321)	\$ -	\$ (26,063)	\$(1,464,981)
Hazelwood Contract Services	(1,658,394)	(934,779)	(419,972)	(302,448)	-	(75,958)	(3,391,551)
Building and other permits	(126,791)	-	-	-	-	-	(126,791)
Ambulance calls	-	(242,997)	-	-	-	-	(242,997)
GEMT revenue	-	(600,000)	-	-	-	-	(600,000)
Grant revenue	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Interest	(64,119)	(92,402)	(359)	142	1,441	(2,848)	(158,145)
Total revenues	(2,608,751)	(2,327,929)	(538,730)	(405,627)	1,441	(104,869)	(5,984,465)
EXPENDITURES							
Advertising/PR	(19,798)	(14,849)	-	-	-	-	(34,647)
Building maintenance	(49,841)	(33,091)	-	-	-	-	(82,932)
Debt service expenses	-	-	(317,825)	-	-	-	(317,825)
Dispatching costs	-	-	-	-	-	(126,084)	(126,084)
Doctors fees	(31,500)	(21,000)	-	-	-	-	(52,500)
Dues and subscriptions	(25,569)	(17,046)	-	-	-	-	(42,615)
Election expenses	(5,000)	(5,000)	-	-	-	-	(10,000)
Equipment and vehicle maintenance	(50,536)	(31,585)	-	-	-	-	(82,121)
Equipment purchases and replacement	(477,703)	(318,468)	-	-	-	-	(796,171)
Gasoline and oil	(24,874)	(16,583)	-	-	-	-	(41,457)
Insurance - employee	(554,568)	(369,635)	-	-	-	-	(924,203)
Insurance - general	(274,874)	(183,249)	-	-	-	-	(458,123)
Office supplies	(8,776)	(5,851)	-	-	-	-	(14,627)
Payroll taxes	(160,296)	(106,864)	-	-	-	-	(267,160)
Pension plan contributions	-	-	-	(612,736)	-	-	(612,736)
Professional fees	(92,356)	(61,571)	636	-	-	-	(153,291)
Professional fees - GEMT	-	(127,668)	-	-	-	-	(127,668)
Salaries	(1,767,777)	(1,250,909)	-	-	-	-	(3,018,686)
Salaries - OT	(190,211)	(126,807)	-	-	-	-	(317,018)
Supplies	(6,275)	(32,872)	-	-	-	-	(39,147)
Training and education	(34,904)	(18,324)	-	-	-	-	(53,228)
Uniforms	(26,206)	(24,372)	-	-	-	-	(50,578)
Utilities	(27,011)	(18,008)	-	-	-	-	(45,019)
VEBA	(11,750)	(11,750)	-	-	-	-	(23,500)
Property Purchase	(390,000)	(260,000)	-	-	-	-	(650,000)
Total expenditures	(4,229,825)	(3,055,502)	(317,189)	(612,736)	-	(126,084)	(8,341,336)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, BEFORE OTHER	1,621,074	727,573	(221,541)	207,109	1,441	21,215	2,356,871
OTHER FINANCING SOURCES (USES)							
Use of District reserves	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,621,074	\$ 727,573	\$ (221,541)	\$ 207,109	\$ 1,441	\$ 21,215	\$ 2,356,871