

O'FALLON FIRE PROTECTION DISTRICT
OPERATING BUDGET FOR 2015 (DECEMBER 30, 2014)
BUDGETED REVENUE AND EXPENDITURES JANUARY 1, 2015 - DECEMBER 31, 2015

<u>LINE ITEM</u>	<u>2015 BUDGET</u>	<u>2014 UNAUDITED</u>	<u>2013 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2011 ACTUAL</u>
<u>GENERAL FUND</u>					
<u>EXPENSES</u>					
5110000 SALARIES AND WAGES	\$ 5,397,066.45	\$ 5,267,673.30	\$ 5,209,416.69	\$ 5,303,923.11	\$ 5,206,790.88
5120000 PAYROLL TAXES	419,468.89	401,093.45	397,934.92	410,119.88	403,866.48
5130000 EMPLOYEE BENEFITS	909,921.00	987,682.77	971,522.68	946,955.27	898,545.83
5211000 VEHICLE MAINTENANCE	97,850.00	106,481.46	90,307.45	121,165.38	75,980.76
5212000 EQUIPMENT MAINTENANCE	41,460.00	25,958.44	25,330.10	23,040.76	25,519.53
5220000 FUEL AND OIL	64,860.00	55,627.16	55,507.45	62,348.90	55,266.40
5230000 EDUCATION AND TRAINING	83,765.00	52,575.88	62,403.12	64,675.45	59,175.49
5240000 FIREFIGHTERS SUPPLIES	125,670.00	121,266.32	107,616.52	144,862.70	238,570.66
5250000 FIRE PREVENTION	27,740.00	18,780.96	19,717.40	29,741.76	23,086.23
5260000 PHYSICALS AND BACKGROUND CHECKS	33,625.00	32,456.00	22,260.46	32,547.28	18,630.12
5270000 TELEPHONE EXPENSE	38,320.00	38,105.22	35,144.78	37,385.37	28,962.84
5280000 VOLUNTEER CONTRIBUTION	10,000.00	10,000.00	10,000.00	10,000.00	12,000.00
5310000 BUILDING REPAIRS AND MAINTENANCE	84,040.00	61,723.17	43,098.62	49,551.80	68,478.36
5320000 UTILITIES EXPENSE	54,160.00	54,197.01	48,860.89	44,358.88	43,365.68
5410000 INSURANCE	367,515.00	200,541.07	215,307.96	216,549.84	206,261.20
5430000 OFFICE SUPPLIES	15,521.00	16,623.22	14,594.15	15,153.23	15,569.96
5431000 LEGAL AND ELECTION COSTS	56,560.00	55,502.36	24,139.50	84,745.72	71,810.41
5432000 INFORMATION SYSTEMS	28,550.00	24,424.31	24,219.95	27,274.01	23,589.99
5435000 AUDIT EXPENSE	6,800.00	6,500.00	6,200.00	5,992.00	5,600.00
5440000 MEETING EXPENSE	2,448.00	1,409.74	1,875.29	8,239.36	7,675.58
5450000 DUES AND SUBSCRIPTIONS	22,075.00	20,745.14	19,745.06	13,687.21	15,710.76
5460000 MISCELLANEOUS ADMIN EXPENSE	24,500.00	22,853.20	27,875.11	10,656.45	14,620.59
5470000 LEASE PAYMENT	-	-	7,060.73	187,413.29	204,427.28
5510000 EQUIPMENT PURCHASED	13,000.00	9,211.00	5,408.70	56,439.49	36,094.69
5520000 FURNITURE & FIXTURES PURCHASED	8,000.00	-	1,921.49	143,865.95	9,952.57
5530000 VEHICLES PURCHASED	-	-	-	614,405.52	53,356.04
5540000 BUILDINGS AND IMPROVEMENTS	-	-	1,861.11	15,574.15	12,200.00
5550000 LAND PURCHASED	-	-	-	-	-
TOTAL EXPENDITURES	\$ 7,932,915.34	\$ 7,591,431.18	\$ 7,449,330.13	\$ 8,680,672.76	\$ 7,835,108.33
<u>INCOME</u>					
4110100 GENERAL REVENUE TAX	\$ 7,920,018.00	\$ 7,948,054.52	\$ 7,938,625.16	\$ 7,780,467.84	\$ 7,722,538.97
4120000 PERMIT REVENUE	27,817.00	48,027.37	41,012.40	69,526.35	91,084.11
4140000 INTEREST INCOME	3,738.00	12,159.20	4,872.75	4,279.74	9,864.86
4190000 MISC. INCOME	506.00	172.84	63.53	49.85	-
4210000 SALES PROCEEDS	1,010.00	72,941.33	3,213.00	9,005.00	1,000.00
4230000 GRANTS RECEIVED	1,516.00	-	1,386.00	1,200.00	29,600.00
4240000 TRANSFERS FROM BOND FUND	-	-	884,281.38	-	-
TOTAL REVENUES	\$ 7,954,605.00	\$ 8,081,355.26	\$ 8,873,454.22	\$ 7,864,528.78	\$ 7,854,087.94
EXCESS REVENUES OVER EXPENSES	\$ 21,689.66	\$ 489,924.08	\$ 1,424,124.09	\$ (816,143.98)	\$ 18,979.61
TRANSFER (TO)/FROM RESERVE	(21,689.66)	(489,924.08)	(1,424,124.09)	816,143.98	(18,979.61)
CASH BALANCE END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

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<u>RESERVE FUNDS</u>					
TRANSFERS IN/(OUT) FOR PENSION	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER IN/(OUT) FOR RETIREE INS	(200,000.00)	(200,000.00)	(200,000.00)	(175,000.00)	-
TRANSFERS IN/(OUT) RESERVE	21,689.66	489,924.08	1,424,124.09	(816,143.98)	18,979.61
			-		
<u>CHANGE IN RESERVES</u>	\$ (178,310.34)	\$ 289,924.08	\$ 1,224,124.09	\$ (991,143.98)	\$ 18,979.61
CHANGE IN DEFERRED TAX REVENUES	-	(44,943.28)	120,905.02	43,173.52	(1,169,630.17)
CHANGE IN PAYROLL WITHHOLDING	-	4,676.02	3,543.23	3,560.60	-
CASH BALANCE BEGINNING OF YEAR	3,089,485.72	2,839,828.90	1,491,256.56	2,435,666.42	3,586,316.98
<u>CASH BALANCE END OF YEAR</u>	<u>\$ 2,911,175.38</u>	<u>\$ 3,089,485.72</u>	<u>\$ 2,839,828.90</u>	<u>\$ 1,491,256.56</u>	<u>\$ 2,435,666.42</u>
<u>RETIREE INSURANCE RESERVE</u>					
5420550 OFFICE SUPPLIES & EXPENSE	\$ 100.00	\$ 31.66	\$ 126.79	\$ 126.88	\$ 128.62
5131600 RETIREE BENEFITS PAID	-	-	-	-	-
TOTAL EXPENDITURES	\$ 100.00	\$ 31.66	\$ 126.79	\$ 126.88	\$ 128.62
4140400 INTEREST INCOME	\$ 330.00	\$ 2,234.81	\$ 646.62	\$ 589.31	\$ 3,121.31
TOTAL REVENUES	\$ 330.00	\$ 2,234.81	\$ 646.62	\$ 589.31	\$ 3,121.31
EXCESS REVENUES OVER EXPENSES	\$ 230.00	\$ 2,203.15	\$ 519.83	\$ 462.43	\$ 2,992.69
TRANSFERS FROM RESERVES	200,000.00	200,000.00	200,000.00	175,000.00	-
CASH BALANCE BEGINNING OF YEAR	1,021,987.41	819,784.26	619,264.43	443,802.00	440,809.31
<u>CASH BALANCE END OF YEAR</u>	<u>\$ 1,222,217.41</u>	<u>\$ 1,021,987.41</u>	<u>\$ 819,784.26</u>	<u>\$ 619,264.43</u>	<u>\$ 443,802.00</u>
<u>PENSION FUND</u>					
5140100 PRINT., POSTAGE, OFFICE	\$ 213.00	\$ 45.08	\$ -	\$ -	\$ -
5140300 PROFESSIONAL FEES	15,300.00	14,022.45	15,587.56	10,603.01	16,590.50
5140500 INSURANCE	3,183.00	3,100.00	2,754.00	2,252.00	2,633.00
5140700 PENSION CONTRIBUTIONS	526,567.00	520,015.57	536,942.17	529,037.35	526,074.97
TOTAL EXPENDITURES	\$ 545,263.00	\$ 537,183.10	\$ 555,283.73	\$ 541,892.36	\$ 545,298.47
4110300 PENSION TAX REVENUE	\$ 571,123.00	\$ 573,653.74	\$ 573,178.04	\$ 561,751.63	\$ 557,988.70
4140300 INTEREST INCOME	103.00	183.45	79.97	97.53	143.00
4190300 MISC. INCOME	-	-	-	-	-
TOTAL REVENUES	\$ 571,226.00	\$ 573,837.19	\$ 573,258.01	\$ 561,849.16	\$ 558,131.70
EXCESS REVENUES OVER EXPENSES	\$ 25,963.00	\$ 36,654.09	\$ 17,974.28	\$ 19,956.80	\$ 12,833.23
CHANGE IN DEFERRED TAX REVENUES	-	(3,251.90)	8,723.37	3,119.06	(84,510.25)
CASH BALANCE BEGINNING OF YEAR	143,499.90	110,097.71	83,400.06	60,324.20	132,001.22
<u>CASH BALANCE END OF YEAR</u>	<u>\$ 169,462.90</u>	<u>\$ 143,499.90</u>	<u>\$ 110,097.71</u>	<u>\$ 83,400.06</u>	<u>\$ 60,324.20</u>

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<u>CAPITAL PROJECTS FUND</u>						
5610100	INTEREST EXPENSE	\$ -	\$ -	\$ 21,097.38	\$ -	\$ -
5610300	ADMINSITRATIVE EXPENSE	-	-	392.00	-	-
5610500	COST OF ISSUANCE	-	-	82,303.00	-	-
5610800	PRIOR DEBT REFUNDING	-	-	678,082.18	-	-
5610900	GENERAL FUND REIMBURSEMENT	-	-	884,281.38	-	-
5710000	VEHICALES ACQUIRED	120,000.00	85,029.81	1,139,102.03	-	-
5720000	EQUIPMENT ACQUIRED	-	19,251.00	25,275.00	-	-
5730000	BUILDINGS AND IMPROVEMENTS	2,577,058.98	2,370,472.41	272,101.05	-	-
5740000	FURNITURE AND FIXTURES	-	-	11,043.44	-	-
5750000	LAND ACQUIRED	-	-	389,226.00	-	-
	TOTAL EXPENDITURES	\$ 2,697,058.98	\$ 2,474,753.22	\$ 3,502,903.46	\$ -	\$ -
4410100	BOND SALES PROCEEDS	\$ -	\$ -	\$ 8,680,000.00	\$ -	\$ -
4410150	ORIGINAL ISSUE PREMIUM	-	-	133,018.40	-	-
4410200	INTEREST INCOME	1,000.00	7,074.47	3,328.38	-	-
4410300	OTHER REVENUE	-	-	-	-	-
	TOTAL REVENUES	\$ 1,000.00	\$ 7,074.47	\$ 8,816,346.78	\$ -	\$ -
	EXCESS REVENUES OVER EXPENSES	\$ (2,696,058.98)	\$ (2,467,678.75)	\$ 5,313,443.32	\$ -	\$ -
	CHANGE IN DEFERRED TAX REVENUES	-	-			
	CASH BALANCE BEGINNING OF YEAR	2,845,764.57	5,313,443.32	-	-	-
	CASH BALANCE END OF YEAR	\$ 149,705.59	\$ 2,845,764.57	\$ 5,313,443.32	\$ -	\$ -
<u>DEBT SERVICE FUND</u>						
5610100	INTEREST EXPENSE	\$ 189,630.00	\$ 289,880.68	\$ -	\$ -	\$ -
5610300	ADMINSITRATIVE EXPENSE	150.00	112.00	-	-	-
5610900	DEBT RETIREMENT	360,000.00	335,000.00	-	-	-
	TOTAL EXPENDITURES	\$ 549,780.00	\$ 624,992.68	\$ -	\$ -	\$ -
4410100	BOND TAX REVENUE	\$ 811,526.00	\$ 815,103.66	\$ -	\$ -	\$ -
4410200	INTEREST INCOME	68.00	152.22	0.04	-	-
4410300	OTHER INCOME	-	-	-	-	-
	TOTAL REVENUES	\$ 811,594.00	\$ 815,255.88	\$ 0.04	\$ -	\$ -
	EXCESS REVENUES OVER EXPENSES	\$ 261,814.00	\$ 190,263.20	\$ 0.04	\$ -	\$ -
	CHANGE IN DEFERRED TAX REVENUES	-	(4,619.09)	16,826.89		
	CASH BALANCE BEGINNING OF YEAR	202,471.04	16,826.93	-	-	-
	CASH BALANCE END OF YEAR	\$ 464,285.04	\$ 202,471.04	\$ 16,826.93	\$ -	\$ -
	TOTAL DISTRICT OPERATING REVENUES	8,526,161.00	8,657,427.26	9,447,358.85	8,426,967.25	8,415,340.95
	TOTAL DISTRICT OPERATING EXPENDITURES	8,478,278.34	8,128,645.94	8,004,740.65	9,222,692.00	8,380,535.42
	COMBINED OPERATING SURPLUS (DEFICIT)	47,882.66	528,781.32	1,442,618.20	(795,724.75)	34,805.53