

O'FALLON FIRE PROTECTION DISTRICT
OPERATING BUDGET FOR 2014 (APPROVED DECEMBER, 2013)
BUDGETED REVENUE AND EXPENDITURES JANUARY 1, 2014 - DECEMBER 31, 2014

<u>LINE ITEM</u>	<u>2014 BUDGET</u>	<u>2013 UNAUDITED</u>	<u>2012 ACTUAL</u>	<u>2011 ACTUAL</u>	<u>2010 ACTUAL</u>	
<u>GENERAL FUND</u>						
<u>EXPENSES</u>						
5110000	SALARIES AND WAGES	\$ 5,265,667.08	\$ 5,209,416.69	\$ 5,303,923.11	\$ 5,206,790.88	\$ 5,177,191.84
5120000	PAYROLL TAXES	409,322.60	397,934.92	410,119.88	403,866.48	401,364.04
5130000	EMPLOYEE BENEFITS	1,022,288.00	971,522.68	946,955.27	898,545.83	835,606.26
5211000	VEHICLE MAINTENANCE	89,062.00	90,307.45	121,165.38	75,980.76	109,204.78
5212000	EQUIPMENT MAINTENANCE	62,844.00	25,330.10	23,040.76	25,519.53	26,915.43
5220000	FUEL AND OIL	67,858.35	55,507.45	62,348.90	55,266.40	45,343.33
5230000	EDUCATION AND TRAINING	106,944.00	62,403.12	64,675.45	59,175.49	51,462.68
5240000	FIREFIGHTERS SUPPLIES	171,798.00	107,616.52	144,862.70	238,570.66	82,931.43
5250000	FIRE PREVENTION	30,276.00	19,717.40	29,741.76	23,086.23	28,314.90
5260000	PHYSICALS AND BACKGROUND CHECKS	31,040.00	22,260.46	32,547.28	18,630.12	26,133.46
5270000	TELEPHONE EXPENSE	35,200.00	35,144.78	37,385.37	28,962.84	31,920.48
5280000	VOLUNTEER CONTRIBUTION	10,000.00	10,000.00	10,000.00	12,000.00	10,000.00
5310000	BUILDING REPAIRS AND MAINTENANCE	68,250.00	43,098.62	49,551.80	68,478.36	56,275.77
5320000	UTILITIES EXPENSE	53,858.00	48,860.89	44,358.88	43,365.68	41,045.12
5410000	INSURANCE	241,142.00	215,307.96	216,549.84	206,261.20	204,936.53
5430000	OFFICE SUPPLIES	16,785.00	14,594.15	15,153.23	15,569.96	15,553.59
5431000	LEGAL AND ELECTION COSTS	67,300.00	24,139.50	84,745.72	71,810.41	70,470.88
5432000	INFORMATION SYSTEMS	30,610.00	24,219.95	27,274.01	23,589.99	29,073.66
5435000	AUDIT EXPENSE	6,500.00	6,200.00	5,992.00	5,600.00	5,300.00
5440000	MEETING EXPENSE	2,510.00	1,875.29	8,239.36	7,675.58	5,772.16
5450000	DUES AND SUBSCRIPTIONS	23,353.00	19,745.06	13,687.21	15,710.76	13,456.36
5460000	MISCELLANEOUS ADMIN EXPENSE	29,150.00	27,875.11	10,656.45	14,620.59	13,250.91
5470000	LEASE PAYMENT	-	7,060.73	187,413.29	204,427.28	207,839.28
5510000	EQUIPMENT PURCHASED	9,000.00	5,408.70	56,439.49	36,094.69	39,163.78
5520000	FURNITURE & FIXTURES PURCHASED	11,500.00	1,921.49	143,865.95	9,952.57	9,342.94
5530000	VEHICLES PURCHASED	38,000.00	-	614,405.52	53,356.04	-
5540000	BUILDINGS AND IMPROVEMENTS	-	1,861.11	15,574.15	12,200.00	4,709.92
5550000	LAND PURCHASED	-	-	-	-	-
	TOTAL EXPENDITURES	\$ 7,900,258.03	\$ 7,449,330.13	\$ 8,680,672.76	\$ 7,835,108.33	\$ 7,542,579.53
<u>INCOME</u>						
4110100	GENERAL REVENUE TAX	\$ 7,880,348.00	\$ 7,938,625.16	\$ 7,780,467.84	\$ 7,722,538.97	\$ 7,573,002.85
4120000	PERMIT REVENUE	27,678.00	41,012.40	69,526.35	91,084.11	98,473.20
4140000	INTEREST INCOME	3,719.00	4,872.75	4,279.74	9,864.86	22,594.16
4190000	MISC. INCOME	503.00	63.53	49.85	-	511.00
4210000	SALES PROCEEDS	1,005.00	3,213.00	9,005.00	1,000.00	1,276.00
4230000	GRANTS RECEIVED	1,508.00	1,386.00	1,200.00	29,600.00	16,131.00
4240000	TRANSFERS FROM BOND FUND	-	884,281.38	-	-	-
	TOTAL REVENUES	\$ 7,914,761.00	\$ 8,873,454.22	\$ 7,864,528.78	\$ 7,854,087.94	\$ 7,711,988.21
	EXCESS REVENUES OVER EXPENSES	\$ 14,502.97	\$ 1,424,124.09	\$ (816,143.98)	\$ 18,979.61	\$ 169,408.68
	TRANSFER (TO)/FROM RESERVE	(14,502.97)	(1,424,124.09)	816,143.98	(18,979.61)	(169,408.68)
	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)	(175,000.00)	-	-
TRANSFERS IN/(OUT) RESERVE	14,502.97	1,424,124.09	(816,143.98)	18,979.61	169,408.68
			-		
<u>CHANGE IN RESERVES</u>	\$ (185,497.03)	\$ 1,224,124.09	\$ (991,143.98)	\$ 18,979.61	\$ 169,408.68
<u>CHANGE IN DEFERRED TAX REVENUES</u>	(120,905.02)	120,905.02	43,173.52	(1,169,630.17)	1,090,060.64
<u>CHANGE IN SHORT TERM PAYABLES</u>	-	3,543.23	3,560.60	-	-
<u>CASH BALANCE BEGINNING OF YEAR</u>	2,839,828.90	1,491,256.56	2,435,666.42	3,586,316.98	2,326,847.66
<u>CASH BALANCE END OF YEAR</u>	\$ 2,533,426.85	\$ 2,839,828.90	\$ 1,491,256.56	\$ 2,435,666.42	\$ 3,586,316.98
<u>RETIREE INSURANCE RESERVE</u>					
5420550 OFFICE SUPPLIES & EXPENSE	\$ 200.00	\$ 126.79	\$ 126.88	\$ 128.62	\$ 166.63
5131600 RETIREE BENEFITS PAID	-	-	-	-	-
TOTAL EXPENDITURES	\$ 200.00	\$ 126.79	\$ 126.88	\$ 128.62	\$ 166.63
4140400 INTEREST INCOME	\$ 330.00	\$ 646.62	\$ 589.31	\$ 3,121.31	\$ 518.92
TOTAL REVENUES	\$ 330.00	\$ 646.62	\$ 589.31	\$ 3,121.31	\$ 518.92
<u>EXCESS REVENUES OVER EXPENSES</u>	\$ 130.00	\$ 519.83	\$ 462.43	\$ 2,992.69	\$ 352.29
<u>TRANSFERS FROM RESERVES</u>	200,000.00	200,000.00	175,000.00	-	-
<u>CASH BALANCE BEGINNING OF YEAR</u>	819,784.26	619,264.43	443,802.00	440,809.31	440,457.02
<u>CASH BALANCE END OF YEAR</u>	\$ 1,019,914.26	\$ 819,784.26	\$ 619,264.43	\$ 443,802.00	\$ 440,809.31
<u>PENSION FUND</u>					
5140100 PRINT., POSTAGE, OFFICE	\$ 209.00	\$ -	\$ -	\$ -	\$ -
5140300 PROFESSIONAL FEES	15,000.00	15,587.56	10,603.01	16,590.50	1,000.00
5140500 INSURANCE	3,121.00	2,754.00	2,252.00	2,633.00	2,028.00
5140700 PENSION CONTRIBUTIONS	522,472.00	536,942.17	529,037.35	526,074.97	548,945.37
TOTAL EXPENDITURES	\$ 540,802.00	\$ 555,283.73	\$ 541,892.36	\$ 545,298.47	\$ 551,973.37
4110300 PENSION TAX REVENUE	\$ 568,739.00	\$ 573,178.04	\$ 561,751.63	\$ 557,988.70	\$ 547,182.36
4140300 INTEREST INCOME	102.00	79.97	97.53	143.00	130.98
4190300 MISC. INCOME	-	-	-	-	-
TOTAL REVENUES	\$ 568,841.00	\$ 573,258.01	\$ 561,849.16	\$ 558,131.70	\$ 547,313.34
<u>EXCESS REVENUES OVER EXPENSES</u>	\$ 28,039.00	\$ 17,974.28	\$ 19,956.80	\$ 12,833.23	\$ (4,660.03)
<u>CHANGE IN DEFERRED TAX REVENUES</u>	(8,723.37)	8,723.37	3,119.06	(84,510.25)	78,757.11
<u>TRANSFERS TO PENSION FUND</u>	-	-	-	-	-
<u>TRANSFERS FROM PENSION FUND</u>					
<u>CASH BALANCE BEGINNING OF YEAR</u>	110,097.71	83,400.06	60,324.20	132,001.22	57,904.14
<u>CASH BALANCE END OF YEAR</u>	\$ 129,413.34	\$ 110,097.71	\$ 83,400.06	\$ 60,324.20	\$ 132,001.22

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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	-	1,139,102.03		
5720000	EQUIPMENT ACQUIRED	-	25,275.00		
5730000	BUILDINGS AND IMPROVEMENTS	4,487,841.00	272,101.05		
5740000	FURNITURE AND FIXTURES	-	11,043.44		
5750000	LAND ACQUIRED	-	389,226.00		
	TOTAL EXPENDITURES	\$ 4,487,841.00	\$ 3,502,903.46	\$ -	\$ -
4410100	BOND SALES PROCEEDS	\$ 1,000.00	\$ 8,680,000.00	\$ -	\$ -
4410150	ORIGINAL ISSUE PREMIUM	-	133,018.40		
4410200	INTEREST INCOME	-	3,328.38		
4410300	OTHER REVENUE				
	TOTAL REVENUES	\$ 1,000.00	\$ 8,816,346.78	\$ -	\$ -
	EXCESS REVENUES OVER EXPENSES	\$ (4,486,841.00)	\$ 5,313,443.32	\$ -	\$ -
	CHANGE IN DEFERRED TAX REVENUES	-	-		
	CASH BALANCE BEGINNING OF YEAR	5,313,443.32	-	-	-
	CASH BALANCE END OF YEAR	\$ 826,602.32	\$ 5,313,443.32	\$ -	\$ -
<u>DEBT SERVICE FUND</u>					
5610100	INTEREST EXPENSE	\$ 289,881.00	\$ -	\$ -	\$ -
5610300	ADMINSITRATIVE EXPENSE	30,000.00	-		
5610900	DEBT RETIREMENT	335,000.00			
	TOTAL EXPENDITURES	\$ 654,881.00	\$ -	\$ -	\$ -
4410100	BOND TAX REVENUE	\$ 808,139.00	\$ -	\$ -	\$ -
4410200	INTEREST INCOME	-	0.04		
4410300	OTHER INCOME	-	-		
	TOTAL REVENUES	\$ 808,139.00	\$ 0.04	\$ -	\$ -
	EXCESS REVENUES OVER EXPENSES	\$ 153,258.00	\$ 0.04	\$ -	\$ -
	CHANGE IN DEFERRED TAX REVENUES	(16,826.89)	16,826.89		
	CASH BALANCE BEGINNING OF YEAR	16,826.93	-	-	-
	CASH BALANCE END OF YEAR	\$ 153,258.04	\$ 16,826.93	\$ -	\$ -
	TOTAL DISTRICT OPERATING REVENUES	8,483,932.00	8,563,077.47	8,426,967.25	8,415,340.95
	TOTAL DISTRICT OPERATING EXPENDITURES	8,441,260.03	8,004,740.65	8,391,766.66	8,094,719.53
	COMBINED OPERATING SURPLUS (DEFICIT)	42,671.97	558,336.82	35,200.59	165,100.94