

O'FALLON FIRE PROTECTION DISTRICT
OPERATING BUDGET FOR 2016 (SEPTEMBER 24, 2015)
BUDGETED REVENUE AND EXPENDITURES JANUARY 1, 2016 - DECEMBER 31, 2016

| LINE ITEM | 2016 BUDGET | 2015 ESTIMATED | 2014 ACTUAL | 2013 ACTUAL | 2012 ACTUAL |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| GENERAL FUND | | | | | |
| EXPENSES | | | | | |
| 5110000 SALARIES AND WAGES | \$ 5,507,264.93 | \$ 5,397,066.45 | \$ 5,267,673.30 | \$ 5,209,416.69 | \$ 5,303,923.11 |
| 5120000 PAYROLL TAXES | 427,646.80 | 414,900.11 | 401,093.45 | 397,934.92 | 410,119.88 |
| 5130000 EMPLOYEE BENEFITS | 934,919.00 | 884,322.00 | 987,682.77 | 971,522.68 | 946,955.27 |
| 5211000 VEHICLE MAINTENANCE | 99,700.00 | 120,850.00 | 106,481.46 | 90,307.45 | 121,165.38 |
| 5212000 EQUIPMENT MAINTENANCE | 39,478.00 | 38,860.00 | 25,958.44 | 25,330.10 | 23,040.76 |
| 5220000 FUEL AND OIL | 50,957.00 | 49,860.00 | 55,627.16 | 55,507.45 | 62,348.90 |
| 5230000 EDUCATION AND TRAINING | 82,159.00 | 96,015.90 | 52,575.88 | 62,403.12 | 64,675.45 |
| 5240000 FIREFIGHTERS SUPPLIES | 132,730.00 | 124,237.09 | 121,266.32 | 107,616.52 | 144,862.70 |
| 5250000 FIRE PREVENTION | 28,349.00 | 27,740.00 | 18,780.96 | 19,717.40 | 29,741.76 |
| 5260000 PHYSICALS AND BACKGROUND CHECKS | 34,365.00 | 33,625.00 | 32,456.00 | 22,260.46 | 32,547.28 |
| 5270000 TELEPHONE EXPENSE | 43,348.00 | 42,415.00 | 38,105.22 | 35,144.78 | 37,385.37 |
| 5280000 VOLUNTEER CONTRIBUTION | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 5310000 BUILDING REPAIRS AND MAINTENANCE | 71,056.00 | 68,940.00 | 61,723.17 | 43,098.62 | 49,551.80 |
| 5320000 UTILITIES EXPENSE | 59,458.00 | 55,569.00 | 54,197.01 | 48,860.89 | 44,358.88 |
| 5410000 INSURANCE | 440,438.00 | 363,703.29 | 200,541.07 | 215,307.96 | 216,549.84 |
| 5430000 OFFICE SUPPLIES | 14,563.00 | 15,491.00 | 16,623.22 | 14,594.15 | 15,153.23 |
| 5431000 LEGAL AND ELECTION COSTS | 58,730.00 | 78,150.96 | 55,502.36 | 24,139.50 | 84,745.72 |
| 5432000 INFORMATION SYSTEMS | 28,672.00 | 28,279.00 | 24,424.31 | 24,219.95 | 27,274.01 |
| 5435000 AUDIT EXPENSE | 34,750.00 | 5,950.00 | 6,500.00 | 6,200.00 | 5,992.00 |
| 5440000 MEETING EXPENSE | 2,900.00 | 3,773.08 | 1,409.74 | 1,875.29 | 8,239.36 |
| 5450000 DUES AND SUBSCRIPTIONS | 20,963.00 | 20,396.00 | 20,745.14 | 19,745.06 | 13,687.21 |
| 5460000 MISCELLANEOUS ADMIN EXPENSE | 31,859.00 | 30,404.00 | 22,853.20 | 27,875.11 | 10,656.45 |
| 5470000 LEASE PAYMENT | - | - | - | 7,060.73 | 187,413.29 |
| 5510000 EQUIPMENT PURCHASED | - | 13,521.47 | 9,211.00 | 5,408.70 | 56,439.49 |
| 5520000 FURNITURE & FIXTURES PURCHASED | - | 8,000.00 | - | 1,921.49 | 143,865.95 |
| 5530000 VEHICLES PURCHASED | - | - | - | - | 614,405.52 |
| 5540000 BUILDINGS AND IMPROVEMENTS | - | - | - | 1,861.11 | 15,574.15 |
| 5550000 LAND PURCHASED | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ 8,154,305.73 | \$ 7,932,069.35 | \$ 7,591,431.18 | \$ 7,449,330.13 | \$ 8,680,672.76 |
| INCOME | | | | | |
| 4110100 GENERAL REVENUE TAX | \$ 8,102,370.00 | \$ 7,943,018.00 | \$ 7,948,054.52 | \$ 7,938,625.16 | \$ 7,780,467.84 |
| 4120000 PERMIT REVENUE | 37,185.00 | 36,817.00 | 48,027.37 | 41,012.40 | 69,526.35 |
| 4140000 INTEREST INCOME | 9,835.00 | 9,738.00 | 12,249.50 | 4,872.75 | 4,279.74 |
| 4190000 MISC INCOME | 511.00 | 506.00 | 172.84 | 63.53 | 49.85 |
| 4210000 SALES PROCEEDS | 3,847.00 | 3,809.01 | 72,941.33 | 3,213.00 | 9,005.00 |
| 4230000 GRANTS RECEIVED | 1,531.00 | 1,516.00 | - | 1,386.00 | 1,200.00 |
| 4240000 TRANSFERS FROM BOND FUND | - | - | - | 884,281.38 | - |
| TOTAL REVENUES | \$ 8,155,279.00 | \$ 7,995,404.01 | \$ 8,081,445.56 | \$ 8,873,454.22 | \$ 7,864,528.78 |
| EXCESS REVENUES OVER EXPENSES | \$ 973.27 | \$ 63,334.66 | \$ 490,014.38 | \$ 1,424,124.09 | \$ (816,143.98) |
| TRANSFER (TO)/FROM RESERVE | (973.27) | (63,334.66) | (490,014.38) | (1,424,124.09) | 816,143.98 |
| CASH BALANCE END OF YEAR | \$ - | \$ - | \$ - | \$ - | \$ - |

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|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| RESERVE FUNDS | | | | | |
| TRANSFERS IN/(OUT) FOR PENSION | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRANSFER IN/(OUT) FOR RETIREE INS | (300,000.00) | (300,000.00) | (200,000.00) | (200,000.00) | (175,000.00) |
| TRANSFERS IN/(OUT) RESERVE | 973.27 | 63,334.66 | 490,014.38 | 1,424,124.09 | (816,143.98) |
| CHANGE IN RESERVES | \$ (299,026.73) | \$ (236,665.34) | \$ 290,014.38 | \$ 1,224,124.09 | \$ (991,143.98) |
| CHANGE IN DEFERRED TAX REVENUES | - | 44,943.28 | (44,943.28) | 120,905.02 | 43,173.52 |
| CHANGE IN PAYROLL WITHHOLDING | - | (4,676.02) | 4,676.02 | 3,543.23 | 3,560.60 |
| CASH BALANCE BEGINNING OF YEAR | 2,893,177.94 | 3,089,576.02 | 2,839,828.90 | 1,491,256.56 | 2,435,666.42 |
| CASH BALANCE END OF YEAR | \$ 2,594,151.21 | \$ 2,893,177.94 | \$ 3,089,576.02 | \$ 2,839,828.90 | \$ 1,491,256.56 |
| RETIREE INSURANCE RESERVE | | | | | |
| 5420550 OFFICE SUPPLIES & EXPENSE | \$ - | \$ - | \$ 126.79 | \$ 126.88 | \$ 128.62 |
| 5131600 RETIREE BENEFITS PAID | - | - | - | - | - |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 126.79 | \$ 126.88 | \$ 128.62 |
| 4140400 INTEREST INCOME | \$ 1,800.00 | \$ 1,750.00 | \$ 646.62 | \$ 589.31 | \$ 3,121.31 |
| TOTAL REVENUES | \$ 1,800.00 | \$ 1,750.00 | \$ 646.62 | \$ 589.31 | \$ 3,121.31 |
| EXCESS REVENUES OVER EXPENSES | \$ 1,800.00 | \$ 1,750.00 | \$ 519.83 | \$ 462.43 | \$ 2,992.69 |
| TRANSFERS FROM RESERVES | 300,000.00 | 300,000.00 | 200,000.00 | 200,000.00 | 175,000.00 |
| CASH BALANCE BEGINNING OF YEAR | 1,321,534.26 | 1,019,784.26 | 819,264.43 | 618,802.00 | 440,809.31 |
| CASH BALANCE END OF YEAR | \$ 1,623,334.26 | \$ 1,321,534.26 | \$ 1,019,784.26 | \$ 819,264.43 | \$ 618,802.00 |
| PENSION FUND | | | | | |
| 5140100 PRINT, POSTAGE, OFFICE | \$ 218.00 | \$ 213.00 | \$ 45.08 | \$ - | \$ - |
| 5140300 PROFESSIONAL FEES | 7,461.00 | 15,300.00 | 14,022.45 | 10,603.01 | 16,590.50 |
| 5140500 INSURANCE | 698.00 | 8,183.00 | 3,100.00 | 2,252.00 | 2,633.00 |
| 5140700 PENSION CONTRIBUTIONS | 539,707.00 | 521,567.00 | 520,015.57 | 529,037.35 | 526,074.97 |
| TOTAL EXPENDITURES | \$ 548,084.00 | \$ 545,263.00 | \$ 537,183.10 | \$ 541,892.36 | \$ 545,298.47 |
| 4110300 PENSION TAX REVENUE | \$ 584,649.00 | \$ 568,739.00 | \$ 573,178.04 | \$ 561,751.63 | \$ 557,988.70 |
| 4140300 INTEREST INCOME | 103.00 | 102.00 | 79.97 | 97.53 | 143.00 |
| 4190300 MISC. INCOME | - | - | - | - | - |
| TOTAL REVENUES | \$ 584,752.00 | \$ 568,841.00 | \$ 573,258.01 | \$ 561,849.16 | \$ 558,131.70 |
| EXCESS REVENUES OVER EXPENSES | \$ 36,668.00 | \$ 23,578.00 | \$ 36,074.91 | \$ 19,956.80 | \$ 12,833.23 |
| CHANGE IN DEFERRED TAX REVENUES | - | (8,723.37) | 8,723.37 | 3,119.06 | (84,510.25) |
| TRANSFERS TO PENSION FUND | - | - | - | - | - |
| TRANSFERS FROM PENSION FUND | - | - | - | - | - |
| CASH BALANCE BEGINNING OF YEAR | 143,052.97 | 128,198.34 | 83,400.06 | 60,324.20 | 132,001.22 |
| CASH BALANCE END OF YEAR | \$ 179,720.97 | \$ 143,052.97 | \$ 128,198.34 | \$ 83,400.06 | \$ 60,324.20 |

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|--|------------------------|--------------------------|--------------------------|------------------------|---------------------|
| CAPITAL PROJECTS FUND | | | | | |
| 5610100: INTEREST EXPENSE | \$ - | \$ - | \$ - | \$ 21,097.38 | \$ - |
| 5610300: ADMINISTRATIVE 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: VEHICLES ACQUIRED | 45,200.43 | 119,943.00 | 85,029.81 | 1,139,102.03 | - |
| 5720000: EQUIPMENT ACQUIRED | 10,000.00 | - | 19,251.00 | 25,275.00 | - |
| 5730000: BUILDINGS AND IMPROVEMENTS | 228,154.00 | 2,444,924.14 | 2,370,472.41 | 272,101.05 | - |
| 5740000: FURNITURE AND FIXTURES | - | - | - | 11,043.44 | - |
| 5750000: LAND ACQUIRED | - | - | - | 389,226.00 | - |
| TOTAL EXPENDITURES | \$ 283,354.43 | \$ 2,564,867.14 | \$ 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 | 200.00 | 2,257.00 | 7,074.47 | 3,328.38 | - |
| 4410300: OTHER REVENUE | - | - | - | - | - |
| TOTAL REVENUES | \$ 200.00 | \$ 2,257.00 | \$ 7,074.47 | \$ 8,816,346.78 | \$ - |
| EXCESS REVENUES OVER EXPENSES | \$ (283,154.43) | \$ (2,562,610.14) | \$ (2,467,678.75) | \$ 5,313,443.32 | \$ - |
| CHANGE IN DEFERRED TAX REVENUES | - | - | - | - | - |
| CASH BALANCE BEGINNING OF YEAR | 283,154.43 | 2,845,764.57 | 5,313,443.32 | - | - |
| CASH BALANCE END OF YEAR | \$ 0.00 | \$ 283,154.43 | \$ 2,845,764.57 | \$ 5,313,443.32 | \$ - |
| DEBT SERVICE FUND | | | | | |
| 5610100: INTEREST EXPENSE | \$ 182,330.00 | \$ 189,630.00 | \$ 289,880.68 | \$ - | \$ - |
| 5610300: ADMINISTRATIVE EXPENSE | 150.00 | 150.00 | 112.00 | - | - |
| 5610900: DEBT RETIREMENT | 370,000.00 | 360,000.00 | 335,000.00 | - | - |
| TOTAL EXPENDITURES | \$ 552,480.00 | \$ 549,780.00 | \$ 624,992.68 | \$ - | \$ - |
| 4410100: BOND TAX REVENUE | \$ 657,555.00 | \$ 811,526.00 | \$ 815,103.66 | \$ - | \$ - |
| 4410200: INTEREST INCOME | 68.00 | 68.00 | 152.22 | - | - |
| 4410300: OTHER INCOME | - | - | - | - | - |
| TOTAL REVENUES | \$ 657,623.00 | \$ 811,594.00 | \$ 815,255.88 | \$ - | \$ - |
| EXCESS REVENUES OVER EXPENSES | \$ 105,143.00 | \$ 261,814.00 | \$ 190,263.20 | \$ - | \$ - |
| CHANGE IN DEFERRED TAX REVENUES | - | 4,619.09 | (4,619.09) | - | - |
| CASH BALANCE BEGINNING OF YEAR | 468,904.13 | 202,471.04 | 16,826.93 | - | - |
| CASH BALANCE END OF YEAR | \$ 574,047.13 | \$ 468,904.13 | \$ 202,471.04 | \$ - | \$ - |
| TOTAL DISTRICT OPERATING REVENUES | 8,741,831.00 | 8,565,995.01 | 8,655,350.19 | 9,435,892.69 | 8,425,781.79 |
| TOTAL DISTRICT OPERATING EXPENDITURES | 8,702,389.73 | 8,477,332.35 | 8,128,741.07 | 7,991,349.37 | 9,226,099.85 |
| COMBINED OPERATING SURPLUS (DEFICIT) | 39,441.27 | 88,662.66 | 526,609.12 | 1,444,543.32 | (800,318.06) |