

O'FALLON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

Approved 2018 Budget

GENERAL FUND	ACTUAL 2014	ACTUAL 2016	ACTUAL 2016	ACTUAL 10/31/2017	ACTUAL ANNUALIZED	BUDGET 2017	BUDGET 2018
REVENUES							
Tax collections	\$7,938,625	\$7,948,055	\$8,111,457	\$8,397,365	\$8,397,365	\$8,242,029	\$12,848,057
Building and other permits	41,012	48,027	42,192	54,097	64,916	65,000	65,000
Interest	4,873	12,250	36,340	39,567	47,480	30,000	60,000
Miscellaneous revenue	884,345	173	1,322	25,376	30,451	500	500
Sales proceeds	3,213	72,941	272,710	40,000	40,000	30,000	100,000
Grant revenue	1,386		0				
TOTAL REVENUES	\$8,873,454	\$8,081,446	\$8,464,021	\$8,556,405	\$8,580,213	\$8,367,529	\$13,073,557
EXPENDITURES							
Building repair & maintenance	\$43,099	\$61,723	\$71,407	\$61,849	\$74,219	\$69,700	\$76,200
Doctors fees - physicals and background checks	22,260	32,456	25,522	28,603	34,324	26,800	38,000
Dues and subscriptions	19,745	20,745	9,333	20,179	24,215	18,275	18,275
Equipment repair & maintenance	25,330	25,958	31,361	30,068	36,082	43,300	43,300
Equipment purchases and replacement	0	9,211	0	0	0	0	1,900,000
Fire prevention	19,717	18,781	32,781	29,044	34,853	33,200	42,800
Furniture & fixtures purchased	16,252	0	0	0	0	0	100,000
Gasoline and oil	55,507	55,627	30,236	28,600	34,320	37,000	51,000
Information Systems	24,220	24,424	29,810	20,238	24,286	26,200	32,700
Insurance - employee	971,523	987,683	953,329	819,573	983,488	1,044,100	1,294,000
Insurance - general	215,308	200,541	413,189	445,032	534,038	496,700	661,700
Meeting expenses	1,875	1,410	3,359	3,499	4,199	3,000	3,000
Miscellaneous	27,875	22,853	37,083	24,541	29,449	35,000	38,600
Office supplies	14,594	16,623	15,883	11,360	13,632	15,350	18,800
Payroll taxes	397,935	401,093	410,266	353,341	424,009	435,431	485,099
Professional fees	30,340	62,002	117,874	59,033	70,840	68,000	148,300
Salaries	5,209,417	5,267,673	5,439,638	4,686,548	5,623,858	5,691,904	6,341,159
Supplies - firefighter	107,617	121,266	98,306	72,717	87,260	120,800	128,800
Telephone & internet	35,145	38,105	43,007	36,538	43,846	52,100	48,000
Training and education	62,403	52,576	46,408	56,162	67,394	78,200	98,200
Utilities	48,861	54,200	53,379	44,193	53,032	63,500	63,500
Vehicle maintenance	90,307	106,481	118,501	139,047	166,856	106,400	148,400
Volunteer Contribution	10,000	10,000	5,000	5,000	6,000	10,000	10,000
TOTAL EXPENDITURES	\$7,449,330	\$7,591,431	\$7,985,652	\$6,975,165	\$8,370,198	\$8,475,960	\$11,789,833
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$1,424,124	\$490,015	\$478,369	\$1,581,240	\$210,015	(\$108,431)	\$1,283,724
TRANSFER - FROM RETIREE HEALTH RESERVE						\$130,000	\$72,000
TRANSFER - FROM GENERAL - PENSION TRUST							(130,000)
TRANSFER - FROM GENERAL - PENSION - 467							(160,000)
TOTAL TRANSFERS BETWEEN FUNDS						\$130,000	(\$218,000)
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$1,424,124	\$490,015	\$478,369	\$1,581,240	\$210,015	\$21,569	\$1,066,724

O'FALLON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

Approved 2018 Budget

PENSION FUND	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ACTUAL 10/31/2017	ACTUAL ANNUALIZED	BUDGET 2017	BUDGET 2018
REVENUES							
Tax collections		\$591,858	\$585,348	\$605,933	\$605,933	\$594,727	\$616,098
Interest		414	851	708	850	103	110
Miscellaneous							
TOTAL REVENUES		\$592,272	\$586,199	\$606,641	\$606,783	\$594,830	\$616,208
EXPENDITURES							
Insurance		\$8,166	\$0	\$25,627	\$30,752	\$713	\$713
Office supplies - print, postage		0	0			223	223
Pension benefits paid		502,739	514,554	638,424	638,424	551,581	711,581
Professional fees		2,373	10,372	33,145	33,145	7,625	7,625
TOTAL EXPENDITURES	\$0	\$513,278	\$524,926	\$697,196	\$702,321	\$560,142	\$720,142
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)		\$78,994	\$61,273	(\$90,555)	(\$95,539)	\$34,688	(\$103,934)
TRANSFER - FROM RETIREE HEALTH RESERVE		\$0	\$0	\$0	\$0	\$0	(\$72,000)
TRANSFER - FROM GENERAL - PENSION TRUST							130,000
TRANSFER - FROM GENERAL - PENSION - 457							160,000
TOTAL TRANSFERS BETWEEN FUNDS							\$218,000
USE OF DISTRICT RESERVES							\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)		\$78,994	\$61,273	(\$90,555)	(\$95,539)	\$34,688	\$114,066

O'FALLON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

Approved 2018 Budget

DEBT SERVICE/BOND RETIREMENT FUND	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ACTUAL 10/31/2017	ACTUAL ANNUALIZED	BUDGET 2017	BUDGET 2018
REVENUES							
Tax collections		\$838,913	\$658,322	\$679,939	\$679,939	\$667,463	\$726,282
Interest		495	2,188	3,091	3,709	68	2,500
TOTAL REVENUES		\$839,408	\$660,510	\$683,030	\$683,648	\$667,531	\$728,782
EXPENDITURES							
Debt Service - Principal		\$360,000	\$360,000	\$360,000	\$360,000	\$370,000	\$410,000
Debt Service - Interest		189,630	192,330	223,020	189,630	182,330	250,330
Professional fees		30	10		2,700	150	2,700
TOTAL EXPENDITURES	\$0	\$549,660	\$552,340	\$583,020	\$552,330	\$552,480	\$663,030
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)		\$289,748	\$108,170	\$100,010	\$131,318	\$115,051	\$65,752
USE OF DISTRICT RESERVES		\$0	\$0	\$0	\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)		\$289,748	\$108,170	\$100,010	\$131,318	\$115,051	\$65,752

O'FALLON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

Approved 2018 Budget

CAPITAL PROJECTS/BOND PROCEEDS FUND	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	ACTUAL 10/31/2017	ACTUAL ANNUALIZED	BUDGET 2017	BUDGET 2018
REVENUES							
Bond Sales Proceeds		\$0	\$0	\$0	\$2,284,507	\$2,200,000	\$0
Interest		2,099		0	0	200	5,000
Miscellaneous - other							
TOTAL REVENUES		\$2,099	\$0	\$0	\$2,284,507	\$2,200,200	\$5,000
E) EXPENDITURES							
Capital Projects - buildings, vehicles, etc..		\$2,417,024	\$1,102,371	\$466,945	\$560,334	\$2,000,000	\$1,900,000
Professional fees							
TOTAL EXPENDITURES	\$0	\$2,417,024	\$1,102,371	\$466,945	\$560,334	\$2,000,000	\$1,900,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)		(\$2,414,925)	(\$1,102,371)	(\$466,945)	\$1,724,173	\$200,200	(\$1,895,000)
USE OF DISTRICT RESERVES		\$2,414,925	\$1,102,371	\$466,945	\$0	\$0	\$1,895,000
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)		\$0	\$0	\$0	\$1,724,173	\$200,200	\$0