

**O'FALLON FIRE PROTECTION DISTRICT**

EXHIBIT II – 2020 BUDGET

**BUDGET WORKSHEET**

APPROVED 12-12-2019

<b>BUDGET - ALL FUNDS</b>				<b>BUDGET</b>	<b>2020</b>
	<b>GENERAL</b>	<b>PENSION</b>	<b>DEBT SERV</b>	<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>
<b>REVENUES</b>					
Tax collections	\$13,407,024	\$643,084	\$708,250		\$14,758,358
Building and other permits	100,000				100,000
Interest	125,000	1,910	2,500	0	129,410
Miscellaneous revenue - including bond proceeds	500			0	500
Sales proceeds	0				0
Grant revenue	0				0
<b>TOTAL REVENUES</b>	<b>\$13,632,524</b>	<b>\$644,994</b>	<b>\$710,750</b>	<b>\$0</b>	<b>\$14,988,268</b>
<b>EXPENDITURES</b>					
Building repair & maintenance	\$104,700				\$104,700
Debt service - principal & interest			699,642		699,642
Doctors fees - physicals and background checks	41,800				41,800
Dues and subscriptions	23,775				23,775
Equipment repair & maintenance	50,400				50,400
Equipment purchases and replacement	850,000			\$0	850,000
Fire prevention	58,450				58,450
Furniture & fixtures purchased	0				0
Gasoline and oil	55,000				55,000
Information Systems	64,000				64,000
Insurance - employee	1,627,000	168,713			1,795,713
Insurance - general	734,800				734,800
Meeting expenses	3,000				3,000
Miscellaneous	44,600				44,600
Office supplies	22,700	223			22,923
Payroll taxes	550,800				550,800
Pension benefits paid		1,149,200			1,149,200
Professional fees	175,800	7,625	2,700		186,125
Salaries	7,200,000				7,200,000
Supplies - firefighter	230,400				230,400
Telephone & internet	47,000				47,000
Training and education	103,400				103,400
Utilities, including telephone	63,500				63,500
Vehicle maintenance	181,600				181,600
Volunteer Contribution	10,000				10,000
<b>TOTAL EXPENDITURES</b>	<b>\$12,242,725</b>	<b>\$1,325,761</b>	<b>\$702,342</b>	<b>\$0</b>	<b>\$14,270,828</b>
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,389,799</b>	<b>(\$680,767)</b>	<b>\$8,408</b>	<b>\$0</b>	<b>\$717,440</b>
<b>TRANSFER - FROM RETIREE HEALTH RESERVE</b>		<b>\$-0</b>			<b>\$0</b>
<b>TRANSFER - FROM GENERAL - PENSION TRUST</b>	<b>(170,000)</b>	<b>170,000</b>			<b>0</b>
<b>TRANSFER - FROM GENERAL - PENSION - 457</b>	<b>(520,000)</b>	<b>520,000</b>			<b>0</b>
<b>TOTAL TRANSFERS BETWEEN FUNDS</b>	<b>(\$690,000)</b>	<b>\$690,000</b>			<b>\$0</b>
<b>USE OF DISTRICT RESERVES</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$699,799</b>	<b>\$9,233</b>	<b>\$8,408</b>	<b>\$0</b>	<b>\$717,440</b>

O'FALLON FIRE PROTECTION DISTRICT

BUDGET WORKSHEET

GENERAL FUND	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 10/31/2019	ACTUAL 2019 ANNUALIZED	BUDGET 2019	BUDGET 2020
<b>REVENUES</b>							
Tax collections	\$8,111,457	\$8,481,393	\$12,971,360	\$12,984,172	\$12,991,739	\$12,991,739	\$13,407,024
Building and other permits	42,192	69,925	91,566	138,314	165,977	75,000	100,000
Interest	36,340	47,311	107,816	187,879	225,455	100,000	125,000
Miscellaneous revenue	1,322	25,375	613	8,690	10,428	500	500
Sales proceeds	272,710	40,000	0	253,555	253,555	200,000	0
Grant revenue	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$8,464,021</b>	<b>\$8,664,004</b>	<b>\$13,171,355</b>	<b>\$13,572,610</b>	<b>\$13,647,154</b>	<b>\$13,367,239</b>	<b>\$13,632,524</b>
<b>EXPENDITURES</b>							
Building repair & maintenance	\$71,407	\$70,084	\$89,253	\$80,835	\$97,002	\$77,400	\$104,700
Doctors fees - physicals and background checks	25,522	29,647	34,955	28,811	34,573	41,800	41,800
Dues and subscriptions	9,333	24,204	21,980	17,955	21,546	18,275	23,775
Equipment repair & maintenance	31,361	43,718	28,907	30,490	36,588	46,200	50,400
Equipment purchases and replacement	0	0	356,779	1,519,732	1,823,678	2,500,000	850,000
Fire prevention	32,781	35,394	41,194	40,498	48,598	55,700	58,450
Furniture & fixtures purchased	0	0	0	2,104	2,525	100,000	0
Gasoline and oil	30,236	35,849	51,445	37,989	45,587	55,000	55,000
Information Systems	29,810	24,265	35,783	31,175	37,410	39,900	64,000
Insurance - employee	953,329	983,142	1,118,050	1,171,701	1,406,041	1,506,800	1,627,000
Insurance - general	413,189	440,477	610,694	684,034	684,034	704,800	734,800
Meeting expenses	3,359	4,572	2,577	5,068	6,082	3,000	3,000
Miscellaneous	37,063	38,887	25,081	40,925	49,110	39,400	44,600
Office supplies	15,883	15,625	14,215	15,698	18,838	18,450	22,700
Payroll taxes	410,266	426,369	469,985	424,753	509,704	511,888	550,800
Professional fees	117,874	77,872	149,595	121,891	146,269	126,800	175,800
Salaries	5,439,638	5,658,323	6,215,121	5,548,842	6,658,610	6,691,345	7,200,000
Supplies - firefighter	98,306	114,628	179,188	256,821	308,185	174,800	230,400
Telephone & internet	43,007	41,435	45,301	43,474	52,169	40,000	47,000
Training and education	46,408	69,993	93,298	60,849	73,019	103,400	103,400
Utilities	53,379	52,393	60,726	47,375	56,850	63,500	63,500
Vehicle maintenance	118,501	162,393	177,285	133,879	160,655	173,400	181,600
Volunteer Contribution	5,000	8,000	5,000	5,104	6,125	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$7,985,652</b>	<b>\$8,357,270</b>	<b>\$9,826,412</b>	<b>\$10,350,003</b>	<b>\$12,283,197</b>	<b>\$13,101,858</b>	<b>\$12,242,725</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	\$478,369	\$306,734	\$3,344,943	\$3,222,607	\$1,363,957	\$265,381	\$1,389,799
TRANSFER - FROM RETIREE HEALTH RESERVE						\$48,000	
TRANSFER - FROM GENERAL - PENSION TRUST						(130,000)	(170,000)
TRANSFER - FROM GENERAL - PENSION - 457				0		(500,000)	(520,000)
<b>TOTAL TRANSFERS BETWEEN FUNDS</b>				\$0		(\$582,000)	
<b>USE OF DISTRICT RESERVES</b>	\$0	\$1,221,266		\$0		\$316,619	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	\$478,369	\$0	\$3,244,943	\$3,222,607	\$1,363,957	\$0	\$699,799

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PENSION FUND	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 10/31/2019	ACTUAL 2019 ANNUALIZED	BUDGET 2019	BUDGET 2020
<b>REVENUES</b>							
Tax collections	\$585,348	\$612,043	\$624,382	\$622,968	\$622,968	\$622,988	\$643,084
Interest	851	834	557	621	745	110	1,910
Miscellaneous							
<b>TOTAL REVENUES</b>	<b>\$586,199</b>	<b>\$612,877</b>	<b>\$624,939</b>	<b>\$623,589</b>	<b>\$623,713</b>	<b>\$623,098</b>	<b>\$644,994</b>
<b>EXPENDITURES</b>							
Insurance	\$0	\$33,799	\$69,075	\$46,119	\$55,343	\$713	\$168,713
Office supplies - print, postage	0					223	223
Pension benefits paid	514,554	649,123	1,021,744	1,108,321	1,108,321	1,082,000	1,149,200
Professional fees	10,372	44,305	21,162	9,946	9,946	7,625	7,625
<b>TOTAL EXPENDITURES</b>	<b>\$524,926</b>	<b>\$727,227</b>	<b>\$1,111,981</b>	<b>\$1,164,386</b>	<b>\$1,173,610</b>	<b>\$1,090,561</b>	<b>\$1,325,761</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$61,273</b>	<b>(\$114,350)</b>	<b>(\$487,042)</b>	<b>(\$540,797)</b>	<b>(\$549,897)</b>	<b>(\$467,463)</b>	<b>(\$680,767)</b>
<b>TRANSFER - FROM RETIREE HEALTH RESERVE</b>	\$0	\$0	\$0	\$0	\$0	(\$48,000)	\$-0
<b>TRANSFER - FROM GENERAL - PENSION TRUST</b>	\$1,528,000	\$1,528,000	\$-0	\$-0	\$-0	130,000	170,000
<b>TRANSFER - FROM GENERAL - PENSION - 457</b>			100,000	0	0	500,000	520,000
<b>TOTAL TRANSFERS BETWEEN FUNDS</b>	<b>0</b>	<b>\$1,528,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0</b>	<b>\$582,000</b>	<b>\$690,000</b>
<b>USE OF DISTRICT RESERVES</b>			\$387,042	\$540,797	\$549,897	\$0	\$0
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$61,273</b>	<b>\$1,413,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$114,537</b>	<b>\$9,233</b>

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	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 10/31/2019	ACTUAL ANNUALIZED	BUDGET 2019	BUDGET 2020
<b>DEBT SERVICE FUND</b>							
<b>REVENUES</b>							
Tax collections	\$658,322	\$686,721	\$735,680	\$734,378	\$734,378	\$734,404	\$708,250
Interest	2,188	3,378	3,581	3,810	4,572	2,500	2,500
<b>TOTAL REVENUES</b>	<b>\$660,510</b>	<b>\$690,099</b>	<b>\$739,261</b>	<b>\$738,188</b>	<b>\$738,950</b>	<b>\$736,904</b>	<b>\$710,750</b>
<b>EXPENDITURES</b>							
Debt Service - Principal	\$360,000	\$208,020	\$235,418	\$225,082	\$360,000	\$475,000	\$485,000
Debt Service - Interest	192,330	375,000	465,000	475,000	189,630	225,168	214,642
Professional fees	10	0	30	0	2,700	2,700	2,700
<b>TOTAL EXPENDITURES</b>	<b>\$552,340</b>	<b>\$583,020</b>	<b>\$700,448</b>	<b>\$700,082</b>	<b>\$552,330</b>	<b>\$702,868</b>	<b>\$702,342</b>
<b>REVENUES OVER EXPENDITURES</b>							
<b>EXPENDITURES OVER REVENUES)</b>	\$108,170	\$107,079	\$38,813	\$38,106	\$186,620	\$34,036	\$8,408
<b>USE OF DISTRICT RESERVES</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>REVENUES OVER EXPENDITURES</b>							
<b>EXPENDITURES OVER REVENUES)</b>	\$108,170	\$107,079	\$38,813	\$38,106	\$186,620	\$34,036	\$8,408

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	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 10/31/2019	ACTUAL ANNUALIZED	BUDGET 2019	BUDGET 2020
<b>CAPITAL PROJECTS FUND</b>							
<b>REVENUES</b>							
Bond Sales Proceeds	\$0	\$2,284,507	\$0	\$0	\$0	\$0	\$0
Interest			0		0	5,000	0
Miscellaneous - other							
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$2,284,507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>EXPENDITURES</b>							
Capital Projects - buildings, vehicles, etc..	\$1,102,371	\$845,604	\$1,318,668	\$190,740	\$190,740	\$0	\$0
Professional fees							
<b>TOTAL EXPENDITURES</b>	<b>\$1,102,371</b>	<b>\$845,604</b>	<b>\$1,318,668</b>	<b>\$190,740</b>	<b>\$190,740</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES OVER EXPENDITURES</b>							
<b>EXPENDITURES OVER REVENUES</b>	<b>(\$1,102,371)</b>	<b>\$1,438,903</b>	<b>(\$1,318,668)</b>	<b>(\$190,740)</b>	<b>(\$190,740)</b>	<b>\$5,000</b>	<b>\$0</b>
<b>USE OF DISTRICT RESERVES</b>							
	\$1,102,371		\$1,318,668	\$190,740	\$190,740		
<b>REVENUES OVER EXPENDITURES</b>							
<b>EXPENDITURES OVER REVENUES</b>	<b>\$0</b>	<b>\$1,438,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>

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