

RED WHITE AND BLUE FIRE PROTECTION DISTRICT RESERVE FUND BALANCES OPERATING (GENERAL), PENSION, CAPITAL EXPENDITURES	12.31.2018		YTD 10/31/2019	
	2018 BUDGET	2018 ACTUAL	2019 Budget	2019 Actual
<b>GENERAL (1000) FUND BALANCE</b>				
Beginning Fund Balance	4,214,013	4,214,013	4,889,226	
Ending Fund Balance	4,470,397	4,889,226	5,125,784	
<b>PENSION (7120) FUND BALANCE</b>				
Beginning Fund Balance	1,525,042	1,525,042	1,401,117	
Ending Fund Balance	1,525,042	1,401,117	1,401,117	
<b>CAPITAL EXPENDITURES (9000) FUND BALANCE</b>				
Beginning Fund Balance	2,000,000	2,000,000	2,057,340	
Ending Fund Balance	1,854,096	2,057,340	1,750,910	
<b>TOTAL FUND BALANCES</b>				
Beginning Fund Balance	7,739,055	7,739,055	8,347,683	
Ending Fund Balance	7,849,536	8,347,683	8,277,811	

**Income Statement - General as Separate Funds**  
**FUND 1000 GENERAL**

	2018 ACTUAL	2019 Budget	YTD 10/31/20 Variance YTD		2020 Budget	Budget 2020 to 2019 % Change
			2019 Actual	To Budget		
<b>3000 REVENUES</b>						
3110 Property Taxes	7,275,481	7,392,502	7,343,617	(48,885)	9,299,787	25.80%
3111 Delinquent Property Taxes	3,735	(5,000)	3,967	8,967	(5,000)	0.00%
3112 Property Tax - Abatements	0	13,046	0	(13,046)	8,266	-36.64%
3113 Gallagher Adjustment					46,498	
3120 Specific Ownership Taxes	458,603	350,000	324,717	(25,283)	350,000	0.00%
3420 Plan Review Fees (& Other)	27,696	150,000	68,771	(81,229)	150,000	0.00%
3424 Tents/Special Events	5,575	6,000	7,116	1,116	6,000	0.00%
3425 Fireworks	0	0	0	0	0	#DIV/0!
3500 EMS Fee Revenue	476,141	575,000	578,857	3,857	1,000,000	73.91%
3600 Intergov Revs (HCTC-Hazmat)	0	0	214	214	0	#DIV/0!
3606 HCTC Revenues - Quarterly	210,694	187,864	187,864	0	191,652	2.02%
3607 Grant Revenues	181,866	0	0	0	0	#DIV/0!
3610 Donations	2,500	0	(2,193)	(2,193)	2,500	#DIV/0!
3700 Interest Earnings	20	0	0	0	0	#DIV/0!
3701 Interest on Investments	125,479	100,000	196,212	96,212	175,000	75.00%
3702 Interest on Delinquent Taxes	9,782	7,500	8,762	1,262	7,500	0.00%
3703 Interest on HRA	438	275	396	121	350	27.27%
3800 Task Force & WL	432,948	225,000	(6,145)	(231,145)	225,000	0.00%
3900 Other Operating Revenues	13,577	15,442	79,315	63,873	25,186	63.10%
3902 Conferences	0	0	0	0	0	#DIV/0!
3905 Prior Period Purchase Order Revenue	0	0	0	0	0	#DIV/0!
3911 Transfer from General Reserve Fund	0	0	0	0	0	#DIV/0!
<b>TOTAL REVENUES</b>	<b>9,224,536</b>	<b>9,017,629</b>	<b>8,791,471</b>	<b>(226,158)</b>	<b>11,482,739</b>	<b>27.34%</b>
<b>4000 EXPENDITURES</b>						
4100 Administration	1,216,544	1,235,955	950,909	(285,046)	1,352,127	9.40%
4200 Operations	5,634,356	5,793,264	4,829,736	(963,528)	6,756,335	16.62%
4300 Community Risk Management	193,083	207,492	165,874	(41,617)	221,792	6.89%
4400 Training	515,205	468,132	437,677	(30,454)	527,349	12.65%
4500 IT/Communications	178,877	203,085	180,674	(22,411)	233,401	14.93%
4600 Fleet	194,280	227,107	163,301	(63,806)	245,247	7.99%
4700 EMS	53,462	45,475	40,628	(4,847)	51,507	13.26%
4800 Buildings	150,790	161,013	106,003	(55,010)	181,895	12.97%
4900 Other and Grants	364,460	389,625	377,493	(12,132)	483,766	24.16%
<b>TOTAL EXPENDITURES</b>	<b>8,501,057</b>	<b>8,731,148</b>	<b>7,252,295</b>	<b>(1,478,853)</b>	<b>10,053,419</b>	<b>15.14%</b>
<b>5200 TRANSFERS</b>						
821 Transfer to Pension Fund	48,265	49,923	49,923	0	49,923	0.00%
822 Transfers to General Reserve	675,213	236,558	0	(236,558)	467,091	97.45%
950 Transfers to Capital Fund 9000 - new in 2018	0	0	0	0	912,306.9	#DIV/0!
<b>TOTAL TRANSFERS</b>	<b>723,478</b>	<b>286,481</b>	<b>49,923</b>	<b>(236,558)</b>	<b>1,429,321</b>	<b>398.92%</b>
<b>1000 TOTAL GENERAL FUND EXPENDITURES</b>	<b>9,224,536</b>	<b>9,017,629</b>	<b>7,302,218</b>	<b>(1,715,411)</b>	<b>11,482,739</b>	<b>27.34%</b>
<b>1000 NET - GENERAL FUND (CHECK)</b>	<b>0</b>	<b>0</b>	<b>1,489,253</b>	<b>1,489,253</b>	<b>0</b>	<b>#DIV/0!</b>

**Income Statement - Capital as Separate Funds**

**FUND 9000 CAPITAL EXPENDITURES**

	2018 ACTUAL	2019 Budget	YTD 10/31/20 Variance YTD		2020 Budget	Budget 2020 to 2019 % Change
			2019 Actual	To Budget		
<b>3000 REVENUES - CAP EXP FUND</b>						
3111 Delinquent Property Taxes	153	0	211	211	0	#DIV/0!
3113 Gallagher Adjustment					0	
3119 Property Taxes - Capital	427,597	434,853	431,196	(3,657)	0	-100.00%
3607 Grant Revenues	0	91,748	91,748	0	0	-100.00%
3702 Interest on Delinquent Property Taxes	575	0	514	514	0	#DIV/0!
3901 Sale of Assets	3,576	0	0	0	2,500	#DIV/0!
3909 Capital Reserve Funding	0	0	0	0	0	#DIV/0!
<b>TOTAL CAPITAL EXP FUND REVENUES</b>	<b>431,901</b>	<b>526,601</b>	<b>523,669</b>	<b>(2,932)</b>	<b>2,500</b>	<b>-99.53%</b>
<b>5200 TRANSFERS - CAP EXP FUND</b>						
Transfer From Cap Exp Reserve Fund - starts in 2018	(57,340)	306,431	0	(306,431)		
950 Transfer from General Fund 1000 - none in PY	0	0	0	0	912,307	#DIV/0!
<b>TOTAL TRANSFERS TO CAP EXP</b>	<b>(57,340)</b>	<b>306,431</b>	<b>0</b>	<b>(306,431)</b>	<b>912,307</b>	<b>197.72%</b>
<b>TOTAL CAP EXP REVENUES AND TRANSFERS IN</b>	<b>374,560</b>	<b>833,032</b>	<b>523,669</b>	<b>(309,362)</b>	<b>914,807</b>	<b>9.82%</b>
<b>9000 EXPENDITURES - CAP EXP FUND</b>						
4100 Administration - 900s	0	0	0	0	0	#DIV/0!
4200 Operations - 900s	0	8,500	4,891	(3,609)	12,380	45.65%
4300 Community Risk Management - 900s	0	0	0	0	13,500	#DIV/0!
4400 Training - 900s	0	5,000	0	(5,000)	105,523	2010.46%
4500 IT/Communications - 900s	51,597	56,500	60,936	4,436	70,705	25.14%
4600 Fleet - 900s	90,557	410,000	257,025	(152,975)	437,000	6.59%
4700 EMS - 900s	0	8,200	8,294	94	5,600	-31.71%
4800 Buildings - 900s	85,514	197,500	204,662	7,162	180,000	-8.86%
0000 Capital Adjustments to match Deprec SS						
<b>TOTAL CAP EXP FUND EXPEND - exc Treas Fees &amp; Debt Serv</b>	<b>227,668</b>	<b>685,700</b>	<b>535,808</b>	<b>(149,892)</b>	<b>824,708</b>	<b>20.27%</b>
<b>4900 Other and Grants - #309 Treasurer's Fees Cap Exp</b>	<b>21,420</b>	<b>21,743</b>	<b>21,600</b>	<b>(143)</b>	<b>25,962</b>	<b>19.41%</b>
<b>5000 Debt Service - Cap Exp Fund</b>	<b>125,472</b>	<b>125,589</b>	<b>125,141</b>	<b>(448)</b>	<b>64,137</b>	<b>-48.93%</b>
<b>TOTAL CAPITAL EXP FUND EXP</b>	<b>374,560</b>	<b>833,032</b>	<b>682,549</b>	<b>(150,482)</b>	<b>914,807</b>	<b>9.82%</b>
<b>NET CAPITAL FUND</b>	<b>0</b>	<b>0</b>	<b>(158,880)</b>	<b>(158,880)</b>	<b>0</b>	

Income Statement		YTD 10/31/20 Variance YTD				Budget 2020 to 2019	
FUND 7120 PENSION		2018 ACTUAL	2019 Budget	2019 Actual	To Budget	2020 Budget	% Change
<b>FUND 7120 PENSIONS</b>							
3000 REVENUES	62,933	177,658	194,447	16,789	177,658	0.00%	
5100 PENSION EXPENDITURES	186,858	177,658	139,417	(38,241)	177,658	0.00%	
<b>7120 NET PENSIONS (CHECK)</b>	<b>(123,925)</b>	0	55,030	55,030	0	#DIV/0!	
From Fund Transfers		49,923			49,923		