

RED WHITE AND BLUE FIRE PROTECTION DISTRICT  
RESERVE FUND BALANCES

OPERATING (GENERAL), PENSION, CAPITAL EXPENDITURES	2017 ACTUAL	2018 BUDGET	2018 ESTIMATED	2019 Budget
<b>GENERAL (1000) FUND BALANCE</b>				
Beginning Fund Balance	3,679,184	4,214,012	4,214,012	4,586,093
Ending Fund Balance	4,214,012	4,470,397	4,586,093	4,822,651
<b>PENSION (7120) FUND BALANCE</b>				
Beginning Fund Balance	1,446,570	1,525,042	1,525,042	1,525,042
Ending Fund Balance	1,525,042	1,525,042	1,525,042	1,525,042
<b>CAPITAL EXPENDITURES (9000) FUND BALANCE</b>				
Beginning Fund Balance	2,000,000	2,000,000	2,000,000	1,961,736
Ending Fund Balance	2,000,000	1,874,096	1,961,736	1,655,306
<b>TOTAL FUND BALANCES</b>				
Beginning Fund Balance	7,125,754	7,739,054	7,739,054	8,072,872
Ending Fund Balance	7,739,054	7,869,535	8,072,872	8,002,999

## Income Statement - General as Separate Funds

## FUND 1000 GENERAL

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	10.31.18 YTD 2018 ACTUAL	2019 Budget
<b>3000 REVENUES</b>					
Ties to CAFR					
3110 Property Taxes	6,694,528	6,788,594	7,286,644	7,275,479	7,392,502
3111 Delinquent Property Taxes	(10,660)	1,977	(5,000)	3,654	(5,000)
3112 Property Tax - Abatements	0	0	6,858	0	13,488
3120 Specific Ownership Taxes	371,547	428,195	350,000	379,831	350,000
3420 Plan Review Fees (& Other)	188,021	222,699	150,000	21,748	150,000
3424 Tents/Special Events	7,270	5,975	6,000	5,100	6,000
3425 Fireworks	0	0	0	0	0
3500 EMS Fee Revenue	388,303	354,784	300,000	416,398	575,000
3600 Intergov Revs (HCTC-Hazmat)	4,000	4,000	0	0	0
3606 HCTC Revenues - Quarterly	252,408	289,062	294,525	294,525	187,864
3607 Grant Revenues	58,869	235,329	173,015	126,300	0
3610 Donations					0
3700 Interest Earnings	0	0	0	20	0
3701 Interest on Investments	39,642	68,401	60,000	102,792	100,000
3702 Interest on Delinquent Taxes	8,530	8,394	7,500	9,783	7,500
3703 Interest on HRA	309	243	100	352	275
3800 Task Force & WL	178,852	394,806	200,000	54,098	225,000
3900 Other Operating Revenues	12,814	14,544	19,698	13,327	15,000
3902 Conferences	0	0	0	0	0
3905 Prior Period Purchase Order Revenue	1,410	0	0	0	0
3911 Transfer from General Reserve Fund	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>8,195,843</b>	<b>8,817,005</b>	<b>8,849,340</b>	<b>8,703,406</b>	<b>9,017,629</b>
<b>4000 EXPENDITURES</b>					
4100 Administration	1,070,696	1,130,466	1,280,477	980,083	1,235,955
4200 Operations	4,553,642	5,002,894	5,453,729	4,700,752	5,793,264
4300 Community Risk Management	174,985	191,279	201,856	161,459	207,492
4400 Training	518,942	566,914	603,676	483,442	468,132
4500 IT/Communications	143,876	169,091	190,750	161,839	203,085
4600 Fleet	143,932	169,662	205,100	168,284	227,107
4700 EMS	142,185	87,871	62,000	46,862	45,475
4800 Buildings	127,935	128,792	162,770	121,586	161,013
4900 Other and Grants	356,808	368,365	384,332	364,456	389,625
<b>TOTAL EXPENDITURES</b>	<b>7,233,001</b>	<b>7,815,335</b>	<b>8,544,691</b>	<b>7,188,764</b>	<b>8,731,148</b>
<b>5200 TRANSFERS</b>					
821 Transfer to Pension Fund	41,846	48,265	48,265	48,265	49,923
822 Transfers to General Reserve	0	0	256,384	0	236,558
950 Transfers to Capital Fund 9000 - new in 2018	0	0	0	0	0
<b>TOTAL TRANSFERS</b>	<b>41,846</b>	<b>48,265</b>	<b>304,649</b>	<b>48,265</b>	<b>286,481</b>
<b>1000 TOTAL GENERAL FUND EXPENDITURES</b>	<b>7,274,847</b>	<b>7,863,600</b>	<b>8,849,340</b>	<b>7,237,029</b>	<b>9,017,629</b>
<b>1000 NET - GENERAL FUND (CHECK)</b>	<b>920,996</b>	<b>953,405</b>	<b>0</b>	<b>1,466,377</b>	<b>0</b>

## Income Statement - Capital as Separate Funds

## FUND 9000 CAPITAL EXPENDITURES

	2016 ACTUAL	2017 ACTUAL	10.31.18 YTD		2019 Budget
			2018 BUDGET	2018 ACTUAL	
<b>3000 REVENUES - CAP EXP FUND</b>					
3111 Delinquent Property Taxes	0	0	0	149	0
3119 Property Taxes - Capital	393,796	397,542	428,626	427,596	434,853
3607 Grant Revenues	0	0	0	0	91,748
3702 Interest on Delinquent Property Taxes	0	0	0	575	0
3901 Sale of Assets	5,400	0	2,500	3,576	0
3909 Capital Reserve Funding	0	0	0	0	0
<b>TOTAL CAPITAL EXP FUND REVENUES</b>	<b>399,196</b>	<b>397,542</b>	<b>431,126</b>	<b>431,896</b>	<b>526,601</b>
<b>5200 TRANSFERS - CAP EXP FUND</b>					
Transfer From Cap Exp Reserve Fund - starts in 2018			125,904	0	306,431
950 Transfer from General Fund 1000 - none in PY	0	0	0	0	0
<b>TOTAL TRANSFERS TO CAP EXP</b>	<b>0</b>	<b>0</b>	<b>125,904</b>	<b>0</b>	<b>306,431</b>
<b>TOTAL CAP EXP REVENUES AND TRANSFERS IN</b>	<b>399,196</b>	<b>397,542</b>	<b>557,030</b>	<b>431,896</b>	<b>833,032</b>
<b>9000 EXPENDITURES - CAP EXP FUND</b>					
4100 Administration - 900s	0	0	0	0	0
4200 Operations - 900s	115,154	7,619	11,000	0	8,500
4300 Community Risk Management - 900s	0	0	0	0	0
4400 Training - 900s	0	0	0	0	5,000
4500 IT/Communications - 900s	26,119	55,926	69,000	42,453	56,500
4600 Fleet - 900s	355,402	215,634	190,000	186,758	410,000
4700 EMS - 900s	0	105,592	0	0	8,200
4800 Buildings - 900s	165,118	226,448	140,000	85,514	197,500
0000 Capital Adjustments to match Deprec SS					
<b>TOTAL CAP EXP FUND EXPEND - exc Treas Fees &amp; Debt Serv</b>	<b>661,793</b>	<b>611,219</b>	<b>410,000</b>	<b>314,724</b>	<b>685,700</b>
<b>4900 Other and Grants - #309 Treasurer's Fees Cap Exp</b>	<b>19,684</b>	<b>19,901</b>	<b>21,441</b>	<b>21,420</b>	<b>21,743</b>
<b>5000 Debt Service - Cap Exp Fund</b>	<b>185,077</b>	<b>185,002</b>	<b>125,589</b>	<b>125,025</b>	<b>125,589</b>
<b>TOTAL CAPITAL EXP FUND EXP</b>	<b>866,554</b>	<b>816,121</b>	<b>557,030</b>	<b>461,169</b>	<b>833,032</b>
<b>NET CAPITAL FUND</b>	<b>(467,358)</b>	<b>(418,579)</b>	<b>0</b>	<b>(29,273)</b>	<b>0</b>

Income Statement FUND 7120 PENSION	12.31.17 YTD		10.31.18 YTD		2019 Budget
	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	
<b>FUND 7120 PENSIONS</b>					
3000 REVENUES	129,350	264,962	176,000	116,234	177,658
5100 PENSION EXPENDITURES	183,449	186,489	176,000	137,027	177,658
<b>7120 NET PENSIONS (CHECK)</b>	<b>(54,099)</b>	78,473	0	<b>(20,793)</b>	0