

ROBERTSON FIRE PROTECTION DISTRICT

AMENDED 2019 BUDGET

	GENERAL FUND		DEC 31, 2019	PAGE 1
	ACTUAL	BUDGET	PROPOSED ADJUSTMENT	AMENDED 2019 BUDGET
REVENUES				
Taxes	\$2,474,139	\$2,340,811	\$133,328	\$2,474,139
Building and other permits	154,962	30,000	124,962	154,962
Interest	31,714	12,000	19,714	31,714
Miscellaneous revenue	20,698	10,000	10,698	20,698
Hazelwood Tax Collections	2,060,494	2,392,424	(331,930)	2,060,494
Hazelwood TIF Collections	100,553	177,045	(76,492)	100,553
TOTAL REVENUES	\$4,842,560	\$4,962,280	(\$119,720)	\$4,842,560
EXPENDITURES				
Advertising	\$25,747	\$24,000	\$1,747	\$25,747
Building maintenance	42,991	31,200	11,791	42,991
Doctors fees	2,872	16,000		16,000
Dues and subscriptions	2,832	7,750		7,750
Election expenses	744	7,200		7,200
Equipment and vehicle maintenance	112,639	130,000		130,000
Equipment purchases and replacement	0			0
Gasoline and oil	30,559	30,000	559	30,559
Insurance - employee	729,182	753,887		753,887
Insurance - general	189,693	275,000		275,000
Office supplies	3,634	3,600	34	3,634
Payroll taxes	213,300	197,478	15,822	213,300
Professional fees	348,558	100,000	248,558	348,558
Salaries	2,417,592	2,404,735	12,857	2,417,592
Salaries - OT	184,017	176,672	7,345	184,017
Supplies - cleaning & maintenance	3,470	12,000		12,000
Training and education	30,028	75,000		75,000
Uniforms	68	29,520		29,520
Utilities	75,174	70,000	5,174	70,000
VEBA	7,380	64,696		64,696
TOTAL EXPENDITURES	\$4,420,480	\$4,408,738	\$303,887	\$4,707,451
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net before uses	\$422,080	\$553,542	(\$423,607)	\$135,109
General/Ambulance Overhead Transfer	\$0	(\$175,490)	\$175,490	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net after uses	\$422,080	\$553,542	(\$423,607)	\$135,109

ROBERTSON FIRE PROTECTION DISTRICT

AMENDED 2019 BUDGET

	AMBULANCE FUND		DEC 31, 2019	PAGE 2
	ACTUAL	BUDGET	PROPOSED ADJUSTMENT	AMENDED 2019 BUDGET
REVENUES				
Taxes	\$991,306	\$1,185,959	(\$194,653)	\$991,306
Interest	12,311	7,500	4,811	12,311
Ambulance calls	333,014	320,000	13,014	333,014
Miscellaneous revenue	959	0	959	959
Hazelwood Tax Collections	1,021,557	1,180,094	(158,537)	1,021,557
Hazelwood TIF Collections	50,267	88,075	(37,808)	50,267
TOTAL REVENUES	\$2,409,414	\$2,781,628	(\$372,214)	\$2,409,414
EXPENDITURES				
Advertising	\$13,844	\$16,000		\$16,000
Building maintenance	21,685	20,800	885	21,685
Doctors fees	640	10,800		10,800
Dues and subscriptions	1,888	5,160		5,160
Election expenses	750	4,800		4,800
Equipment and vehicle maintenance	39,568	40,000		40,000
Equipment purchases and replacement		0		0
Gasoline and oil	10,901	12,000		12,000
Insurance - employee	415,876	502,592		502,592
Insurance - general	117,569	178,482		178,482
Office supplies	2,408	2,400	8	2,408
Payroll taxes	132,827	137,471		137,471
Professional fees	74,199	66,000	8,199	74,199
Salaries	1,666,305	1,679,231		1,679,231
Salaries - OT	136,036	117,782	18,254	136,036
Supplies	25,225	45,000		45,000
Training and education	12,062	50,000		50,000
Uniforms		19,680		19,680
Utilities	28,081	44,000		44,000
VEBA	4,920	4,920		4,920
TOTAL EXPENDITURES	\$2,704,784	\$2,957,118	\$27,346	\$2,984,464
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$295,370)	(\$175,490)	(\$399,560)	(\$575,050)
General/Ambulance Overhead Transfer	\$0	\$175,490	(\$175,490)	\$0
USE OF DISTRICT RESERVES	\$295,370	\$0	\$295,370	\$575,050
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net after uses	\$0	(\$175,490)	(\$104,190)	\$0

ROBERTSON FIRE PROTECTION DISTRICT

AMENDED 2019 BUDGET

	PENSION FUND		DEC 31, 2019	PAGE 3
	ACTUAL	BUDGET	PROPOSED ADJUSTMENT	AMENDED 2019 BUDGET
REVENUES				
Taxes	\$353,600	\$340,391	\$13,209	\$353,600
Interest	221	75	146	221
Hazelwood Tax Collections	296,677	346,260	(49,583)	296,677
Hazelwood TIF Collections	14,472	25,559	(11,087)	14,472
Miscellaneous revenue	0			
TOTAL REVENUES	\$664,970	\$712,285	(\$47,315)	\$664,970
EXPENDITURES				
Pension plan contributions	\$720,945	\$706,285	\$14,660	\$720,945
Professional fees	0	6,000		6,000
TOTAL EXPENDITURES	\$720,945	\$712,285	\$14,660	\$726,945
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$55,975)	\$0	(\$61,975)	(\$61,975)
USE OF DISTRICT RESERVES	\$55,975	\$0	\$61,975	\$61,975
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	\$0	\$0	\$0	\$0

ROBERTSON FIRE PROTECTION DISTRICT
AMENDED 2019 BUDGET

	DISPATCH FUND		DEC 31, 2019	PAGE 4
	ACTUAL	BUDGET	PROPOSED ADJUSTMENT	AMENDED 2019 BUDGET
REVENUES				
Taxes	\$88,150	\$85,098	\$3,052	\$88,150
Interest	4,181	2,000	2,181	4,181
Hazelwood Tax Collections	73,873	86,565	(12,692)	73,873
Hazelwood TIF Collections	3,603	6,390	(2,787)	3,603
Miscellaneous revenue	0			
TOTAL REVENUES	\$169,807	\$180,053	(\$10,246)	\$169,807
EXPENDITURES				
Dispatching costs	\$125,863	\$113,104	\$12,759	\$125,863
Equipment purchases and replacement	5,988	66,949	(\$60,961)	5,988
TOTAL EXPENDITURES	\$131,851	\$180,053	(\$48,202)	\$131,851
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$37,956	\$0	\$37,956	\$37,956

ROBERTSON FIRE PROTECTION DISTRICT

AMENDED 2019 BUDGET

	DEBT SERVICE FUND		DEC 31, 2019	PAGE 5
	ACTUAL	BUDGET	PROPOSED ADJUSTMENT	AMENDED 2019 BUDGET
REVENUES				
Taxes	\$586,055	\$355,709	\$230,346	\$586,055
Interest	1,685	1,500	185	1,685
Hazelwood Tax Collections	540,061	361,841	178,220	540,061
Hazelwood TIF Collections	27,998	26,709	1,289	27,998
Miscellaneous revenue	40,751	0	40,751	40,751
TOTAL REVENUES	\$1,196,550	\$745,759	\$450,791	\$1,196,550
EXPENDITURES				
Bond retirement	\$608,238	\$623,300		\$623,300
Professional fees	42,458	3,400	39,058	42,458
TOTAL EXPENDITURES	\$650,696	\$626,700	\$39,058	\$665,758
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$545,854	\$119,059	\$411,733	\$530,792
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	\$545,854	\$119,059	\$411,733	\$530,792

ROBERTSON FIRE PROTECTION DISTRICT

AMENDED 2019 BUDGET

	CAPITAL PROJECTS FUND		DEC 31, 2019	PAGE 5
	ACTUAL	BUDGET	PROPOSED ADJUSTMENT	AMENDED 2019 BUDGET
REVENUES				
Interest	\$39,859	\$7,500	\$32,359	\$39,859
Miscellaneous revenue				
TOTAL REVENUES	\$39,859	\$7,500	\$32,359	\$39,859
EXPENDITURES				
Equipment purchases and replacement	\$352,419	\$1,000,000		\$1,000,000
Professional fees	0			
TOTAL EXPENDITURES	\$352,419	\$1,000,000	\$0	\$1,000,000
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before uses	(\$312,560)	(\$992,500)	\$32,359	(\$960,141)
USE OF DISTRICT RESERVES	\$312,560	\$992,500	(\$32,359)	\$960,141
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after uses	\$0	\$0	\$0	\$0

ROBERTSON FIRE PROTECTION DISTRICT

In order to complete the audit for 2019, I am respectfully requesting that the Board consider a motion to approve "assigning \$1,500,000 of the 2019 general fund balance for the purpose of GASB 45 Post-Retirement benefits."
