

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2017-2018**

	Original Budgeted Amount	8/15/2018 Amendment Number 1	Final Amended Budget
CASH CARRYFORWARD	\$ 6,997,827	\$ (63,566)	\$ 6,934,261

REVENUE

<u>Account Number</u>	<u>Account Description</u>			
311100-000-0	AD VALOREM TAXES REVENUE @ 2.5000 Mills	19,080,971	-	19,080,971
311110-000-0	EXCESS FEE REVENUE	110,000	-	110,000
311120-000-0	PENALTIES	15,000	-	15,000
311140-000-0	DISCOUNTS	(690,000)	-	(690,000)
311150-000-0	REFUNDS DEDUCTED	(15,000)	-	(15,000)
311160-000-0	TAX COLLECTOR POSTAGE	-	-	-
311200-000-0	AD VALOREM TAXES PRIOR YEAR	3,000	-	3,000
324100-000-0	IMPACT FEES	65,000	-	65,000
335230-000-0	STATE COMPENSATION FIREFIGHTER	47,640	-	47,640
334200-000-0	GRANT REVENUE	-	-	-
342200-000-0	INSPECTION FEES	50,000	-	50,000
342900-000-0	CPR BOOKS & MASKS	3,000	-	3,000
361000-000-0	INTEREST	60,000	-	60,000
364490-000-0	SALE OF EQUIPMENT	20,000	-	20,000
369900-000-0	MISC. REVENUE	24,000	-	24,000
383000-000-0	PROCEEDS FROM DEBT	-	-	-
Total Revenues		<u>18,773,611</u>	<u>-</u>	<u>18,773,611</u>

Total Revenues, Debt Proceeds and Cash Carryforward	\$ 25,771,438	\$ (63,566)	\$ 25,707,872
--	---------------	-------------	---------------

EXPENDITURES

<u>Account Number</u>	<u>Account Description</u>	Original Budgeted Amount	Amendments Number 1	Final Budget
PERSONAL SERVICES				
522110-000-0	COMMISSIONERS SALARIES	30,000	-	30,000
522120-100-0	SALARIES - ADMINISTRATION	2,135,175	-	2,135,175
522120-200-0	SALARIES - OPERATIONS	6,126,200	-	6,126,200
522121-200-0	SALARIES - FLSA - OPS	477,447	-	477,447
522122-100-0	SALARIES - SICK PAY - ADM	102,038	-	102,038
522122-200-0	SALARIES - SICK PAY - OPS	218,739	-	218,739
522123-200-0	SALARIES - HOLIDAY PAY - OPS	117,728	-	117,728
522124-000-0	SALARIES - OUT OF CLASS PAY - OPS	41,000	-	41,000
522125-100-0	SALARIES - ONE-TIME PAYOUTS - ADMN	22,165	-	22,165
522125-200-0	SALARIES - ONE-TIME PAYOUTS - OPS	35,266	-	35,266
522126-100-0	SALARIES - CLOTHING & UNIFORM ALLOW - ADM	4,000	-	4,000
522126-200-0	SALARIES - CLOTHING & UNIFORM ALLOW - OPS	23,700	-	23,700
522127-100-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - ADM	-	-	-
522127-200-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - OPS	42,241	-	42,241
522128-100-0	SALARIES - PHONE ALLOWANCE - ADM	19,080	-	19,080
522132-100-0	SALARIES - ER CONTRIBUTION - ADM	65,500	-	65,500
522132-200-0	SALARIES - ER CONTRIBUTION - OPS	230,500	-	230,500
522140-100-0	SALARIES - OVERTIME STAFFING - ADM	8,297	-	8,297
522140-200-0	SALARIES - OVERTIME STAFFING - OPS	104,661	-	104,661
522141-200-0	SALARIES - OVERTIME TRAINING - OPS	70,697	-	70,697
522150-100-0	SALARIES - STATE EDUCATION - ADM	19,080	-	19,080
522150-200-0	SALARIES - STATE EDUCATION - OPS	36,480	-	36,480
522210-100-0	FICA TAXES REGULAR - ADM / COMM	132,045	-	132,045
522210-200-0	FICA TAXES REGULAR - OPS	452,185	-	452,185
522211-100-0	FICA TAXES MEDICAL - ADM	33,787	-	33,787
522211-200-0	FICA TAXES MEDICAL - OPS	105,757	-	105,757
522220-100-0	RETIREMENT - ADM	396,996	-	396,996
522220-200-0	RETIREMENT - OPS	1,602,448	-	1,602,448
522221-100-0	VEBA PLAN CONTRIBUTION - ADM	109,842	-	109,842
522221-200-0	VEBA PLAN CONTRIBUTION - OPS	361,503	-	361,503
522230-100-0	HEALTH INSURANCE	569,820	-	569,820
522230-200-0	HEALTH INSURANCE	1,060,692	-	1,060,692
522230-100-0	HEALTH INSURANCE - ADM CONTRIBUTION	(19,137)	-	(19,137)
522230-200-0	HEALTH INSURANCE - OPS CONTRIBUTION	(61,669)	-	(61,669)
522230-900-0	HEALTH INSURANCE - RETIREE CONTRIBUTION	(266,385)	-	(266,385)
522231-100-0	EMPLOYEE INS. OTHER - ADM	98,417	-	98,417
522231-200-0	EMPLOYEE INS. OTHER - OPS	246,855	-	246,855
522240-100-0	WORKERS COMPENSATION - ADM	60,768	-	60,768
522240-200-0	WORKERS COMPENSATION - OPS	279,024	-	279,024
522250-100-0	UNEMPLOYMENT COMPENSATION - ADM	-	-	-
522250-200-0	UNEMPLOYMENT COMPENSATION - OPS	-	-	-
Total Personal Services		<u>15,092,942</u>	<u>-</u>	<u>15,092,942</u>

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2017-2018**

	Original Budgeted Amount	8/15/2018 Amendment Number 1	Final Amended Budget	
OPERATING EXPENDITURES				
522310-000-0	LEGAL FEES	80,000	-	80,000
522311-000-0	COMPUTER SUPPORT SERVICES	121,000	-	121,000
522312-000-0	OTHER PROFESSIONAL	27,300	-	27,300
522320-000-0	ACCOUNTING & AUDITING	36,000	-	36,000
522340-000-0	TAX COLLECTORS COMMISSION	383,000	-	383,000
522341-000-0	PROPERTY ASSESSOR FEES	130,644	-	130,644
522342-000-0	CUSTODIAL FEES	22,460	-	22,460
522343-000-0	OTHER CONTRACTUAL SERVICES	11,800	-	11,800
522400-000-0	TRAVEL AND PER DIEM	87,085	-	87,085
522410-000-0	TELEPHONE	85,000	-	85,000
522411-000-0	WIRELESS USER FEES	41,000	-	41,000
522413-000-0	HIGH SPEED INTERNET CONNECTION	2,100	-	2,100
522420-000-0	FREIGHT & POSTAGE	1,700	-	1,700
522430-000-0	WATER	13,735	-	13,735
522431-000-0	ELECTRICITY	60,345	-	60,345
522432-000-0	CABLE TELEVISION	3,100	-	3,100
522433-000-0	GARBAGE	10,100	-	10,100
522434-000-0	PROPANE	5,975	-	5,975
522440-000-0	EQUIPMENT RENTALS & LEASES	9,956	-	9,956
522450-000-0	INSURANCE	148,716	-	148,716
522460-000-0	EQUIP MAINT	64,050	-	64,050
522461-000-0	BUILDING MAINT	271,859	-	271,859
522462-000-0	VEHICLE MAINT	152,004	-	152,004
522480-400-0	PROMOTIONAL ACTIVITIES	20,175	-	20,175
522481-000-0	PROMOTIONAL ACTIVITIES-ADM	2,500	-	2,500
522490-200-0	TURNOUT GEAR	114,285	-	114,285
522491-000-0	CAPITAL OUTLAY UNDER \$1,000	61,368	-	61,368
522492-000-0	OTHER	-	-	-
522493-000-0	ANNUAL MEDICAL EXAMS/WELLNESS	77,500	-	77,500
522494-000-0	LEGAL ADVERTISING	3,675	-	3,675
522496-100-0	HIRING COSTS	60,100	-	60,100
522498-000-0	UNIFORMS	47,348	-	47,348
522510-000-0	OFFICE EXPENSES	10,000	-	10,000
522520-000-0	FUEL	110,000	-	110,000
522521-500-0	JANITORIAL SUPPLIES	20,400	-	20,400
522523-600-0	MEDICAL SUPPLIES	78,720	-	78,720
522524-000-0	OTHER OPERATING SUPPLIES	69,731	-	69,731
522540-000-0	MEMBERSHIPS, PUBLICATIONS & SUBSCRIPTIONS	145,220	-	145,220
522541-000-0	EDUCATION REIMB	97,610	-	97,610
522550-000-0	TRAINING	37,690	-	37,690
Total Operating		<u>2,725,251</u>	<u>-</u>	<u>2,725,251</u>
CAPITAL OUTLAY				
522620-000-0	BUILDING	29,900	-	29,900
522640-000-0	EQUIPMENT	262,660	-	262,660
522641-000-0	VEHICLES	627,000	-	627,000
Total Capital Outlay		<u>919,560</u>	<u>-</u>	<u>919,560</u>
DEBT SERVICE				
522710-000-0	PRINCIPAL	519,728	-	519,728
522712-000-0	INTEREST	22,812	-	22,812
Total Debt Service		<u>542,540</u>	<u>-</u>	<u>542,540</u>
Total Expenditures		19,280,293	-	19,280,293
RESERVES				
Reserves		6,491,145	(63,566)	6,427,579
Reserves - Total		<u>6,491,145</u>	<u>(63,566)</u>	<u>6,427,579</u>
Total Expenditures and Reserves		<u>\$ 25,771,438</u>	<u>\$ (63,566)</u>	<u>\$ 25,707,872</u>