

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT

Tentative Budget - General Fund

For the Fiscal Year Ending September 30, 2022

| | Final Amended Budget 2021 | Tentative Budget 2022 | Difference | % |
|--|---------------------------------|-----------------------------|---------------------|-------------|
| | | | | Change |
| REVENUES | | | | |
| Ad Valorem Taxes (2.5000 mills) | \$ 20,049,066 | \$ 22,212,377 | \$ 2,163,311 | 11% |
| Permits, Fees & Special Assessments | 95,000 | 50,000 | (45,000) | -47% |
| Intergovernmental Revenue | 59,760 | 67,960 | 8,200 | 14% |
| Charges for Services | 51,000 | 51,000 | - | 0% |
| Interest Revenue | 50,000 | 54,000 | 4,000 | 8% |
| Miscellaneous Revenues | 54,122 | 214,804 | 160,682 | 297% |
| Proceeds from debt | - | - | - | N/A |
| TOTAL REVENUES | <u>20,358,948</u> | <u>22,650,141</u> | <u>\$ 2,291,193</u> | <u>11%</u> |
| Fund Balance/Carryover | <u>10,518,720</u> | <u>10,211,193</u> | | |
| TOTAL REVENUES / SOURCES | <u>\$ 30,877,668</u> | <u>\$ 32,861,334</u> | | |
| EXPENDITURES | | | | |
| Personnel Services | | | | |
| Commissioner salaries | \$ 30,000 | \$ 30,000 | \$ - | 0% |
| Salaries | 10,784,942 | 11,745,174 | 960,232 | 9% |
| Social security | 631,531 | 679,773 | 48,242 | 8% |
| Medicare | 151,770 | 162,965 | 11,195 | 7% |
| Retirement | 2,322,122 | 2,653,417 | 331,295 | 14% |
| Health insurance | 1,567,871 | 1,827,159 | 259,288 | 17% |
| Other insurance | 351,244 | 381,578 | 30,334 | 9% |
| Workers compensation insurance | 311,627 | 368,575 | 56,948 | 18% |
| VEBA contribution | 516,565 | 557,039 | 40,474 | 8% |
| Total Personnel Services | <u>16,667,672</u> | <u>18,405,680</u> | <u>1,738,008</u> | <u>10%</u> |
| Operating Expenditures | | | | |
| Professional and contractual services | 848,093 | 844,455 | (3,638) | 0% |
| Travel costs | 107,395 | 110,135 | 2,740 | 3% |
| Communications | 146,225 | 116,050 | (30,175) | -21% |
| Utilities & rentals | 142,478 | 144,131 | 1,653 | 1% |
| General insurance | 140,000 | 145,000 | 5,000 | 4% |
| Maintenance | 758,015 | 551,665 | (206,350) | -27% |
| Public education & promotion | 38,200 | 36,500 | (1,700) | -4% |
| Turnout gear & small tools and equipment | 245,625 | 295,960 | 50,335 | 20% |
| Other | 143,400 | 137,600 | (5,800) | -4% |
| Supplies | 199,905 | 143,740 | (56,165) | -28% |
| Fuel | 65,000 | 65,000 | - | 0% |
| Memberships, publications & subscriptions | 160,089 | 201,603 | 41,514 | 26% |
| Training & education | 128,625 | 141,160 | 12,535 | 10% |
| Total Operating Expenditures | <u>3,123,050</u> | <u>2,932,999</u> | <u>(190,051)</u> | <u>-6%</u> |
| Capital Outlay | | | | |
| Equipment | 97,000 | 44,600 | (52,400) | -54% |
| Vehicles | 1,330,000 | 205,000 | (1,125,000) | -85% |
| Buildings | - | - | - | N/A |
| Total Capital Outlay | <u>1,427,000</u> | <u>249,600</u> | <u>(1,177,400)</u> | <u>-83%</u> |
| Debt Service | | | | |
| Principal | 97,686 | 74,386 | (23,300) | -24% |
| Interest | 2,359 | 648 | (1,711) | -73% |
| Total Debt Service | <u>100,045</u> | <u>75,034</u> | <u>(25,011)</u> | <u>-25%</u> |
| TOTAL EXPENDITURES | <u>21,317,767</u> | <u>21,663,313</u> | <u>\$ 345,546</u> | <u>2%</u> |
| Fund Balance - Ending | <u>9,559,901</u> | <u>11,198,021</u> | | |
| TOTAL EXPENDITURES AND FUND BALANCE | <u>\$ 30,877,668</u> | <u>\$ 32,861,334</u> | | |