

Exhibit A (Resolution 2022-01)
IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2021-2022

	Original Budgeted Amount	5/18/2022 Amendment Number 1	Final Amended Budget
CASH CARRYFORWARD	\$ 10,211,193	\$ (25,869)	\$ 10,185,324

REVENUE

<u>Account Number</u>	<u>Account Description</u>			
311100-000-0	AD VALOREM TAXES REVENUE @ 2.5000 Mills	22,935,377	-	22,935,377
311110-000-0	EXCESS FEE REVENUE	140,000	-	140,000
311120-000-0	PENALTIES	20,000	-	20,000
311140-000-0	DISCOUNTS	(837,000)	-	(837,000)
311150-000-0	REFUNDS DEDUCTED	(50,000)	-	(50,000)
311200-000-0	AD VALOREM TAXES PRIOR YEAR	4,000	-	4,000
324100-000-0	IMPACT FEES	50,000	-	50,000
335230-000-0	STATE COMPENSATION FIREFIGHTER	67,960	-	67,960
334200-000-0	GRANT REVENUE	-	-	-
342200-000-0	INSPECTION FEES	50,000	-	50,000
342900-000-0	CPR BOOKS & MASKS	1,000	-	1,000
361000-000-0	INTEREST	54,000	-	54,000
362000-000-0	RENTS	34,804	-	34,804
364490-000-0	SALE OF EQUIPMENT	175,000	-	175,000
366930-000-0	CONTRIBUTIONS	5,000	-	5,000
369900-000-0	MISC. REVENUE	-	-	-
383000-000-0	PROCEEDS FROM DEBT	-	-	-
Total Revenues		<u>22,650,141</u>	<u>-</u>	<u>22,650,141</u>
Total Revenues, Debt Proceeds and Cash Carryforward		<u>\$ 32,861,334</u>	<u>\$ (25,869)</u>	<u>\$ 32,835,465</u>

EXPENDITURES

PERSONAL SERVICES		Original Budgeted Amount	Amendment Number 1	Final Budget
<u>Account Number</u>	<u>Account Description</u>			
522110-000-0	COMMISSIONERS SALARIES	30,000	-	30,000
522120-100-0	SALARIES - ADMINISTRATION	2,036,797	-	2,036,797
522120-200-0	SALARIES - OPERATIONS	7,588,450	-	7,588,450
522121-200-0	SALARIES - FLSA - OPS	594,229	-	594,229
522122-100-0	SALARIES - SICK PAY - ADM	121,987	-	121,987
522122-200-0	SALARIES - SICK PAY - OPS	275,218	-	275,218
522123-200-0	SALARIES - HOLIDAY PAY - OPS	128,711	-	128,711
522124-000-0	SALARIES - OUT OF CLASS PAY - OPS	35,000	-	35,000
522125-100-0	SALARIES - ONE-TIME PAYOUTS - ADMN	133,983	-	133,983
522125-200-0	SALARIES - ONE-TIME PAYOUTS - OPS	59,423	-	59,423
522127-100-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - ADM	3,240	-	3,240
522127-200-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - OPS	39,703	-	39,703
522128-100-0	SALARIES - PHONE ALLOWANCE - ADM	16,000	-	16,000
522132-100-0	SALARIES - ER CONTRIBUTION - ADM	53,500	-	53,500
522132-200-0	SALARIES - ER CONTRIBUTION - OPS	247,500	-	247,500
522140-100-0	SALARIES - OVERTIME STAFFING - ADM	4,225	-	4,225
522140-200-0	SALARIES - OVERTIME STAFFING - OPS	293,039	-	293,039
522141-200-0	SALARIES - OVERTIME TRAINING - OPS	46,209	-	46,209
522150-100-0	SALARIES - STATE EDUCATION - ADM	18,640	-	18,640
522150-200-0	SALARIES - STATE EDUCATION - OPS	49,320	-	49,320
522210-100-0	FICA TAXES REGULAR - ADM / COMM	125,699	-	125,699
522210-200-0	FICA TAXES REGULAR - OPS	554,074	-	554,074
522211-100-0	FICA TAXES MEDICAL - ADM	32,559	-	32,559
522211-200-0	FICA TAXES MEDICAL - OPS	130,406	-	130,406
522220-100-0	RETIREMENT - ADM	402,907	-	402,907
522220-200-0	RETIREMENT - OPS	2,250,510	-	2,250,510
522221-100-0	VEBA PLAN CONTRIBUTION - ADM	105,551	-	105,551
522221-200-0	VEBA PLAN CONTRIBUTION - OPS	451,488	-	451,488
522230-100-0	HEALTH INSURANCE - ADM	836,092	-	836,092
522230-200-0	HEALTH INSURANCE - OPS	1,616,343	-	1,616,343
522230-100-0	HEALTH INSURANCE - ADM CONTRIBUTION	(20,174)	-	(20,174)
522230-200-0	HEALTH INSURANCE - OPS CONTRIBUTION	(94,167)	-	(94,167)
522230-900-0	HEALTH INSURANCE - RETIREE CONTRIBUTION	(510,935)	-	(510,935)
522231-100-0	EMPLOYEE INS. OTHER - ADM	99,229	-	99,229
522231-200-0	EMPLOYEE INS. OTHER - OPS	282,349	-	282,349
522240-100-0	WORKERS COMPENSATION - ADM	47,130	-	47,130
522240-200-0	WORKERS COMPENSATION - OPS	321,445	-	321,445
Total Personal Services		<u>18,405,680</u>	<u>-</u>	<u>18,405,680</u>

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	Original Budgeted Amount	5/18/2022 Amendment Number 1	Final Amended Budget	
OPERATING EXPENDITURES				
522310-000-0	LEGAL FEES	50,000	-	50,000
522311-000-0	COMPUTER SUPPORT SERVICES	36,200	-	36,200
522312-000-0	OTHER PROFESSIONAL	81,550	-	81,550
522320-000-0	ACCOUNTING & AUDITING	36,000	-	36,000
522340-000-0	TAX COLLECTORS COMMISSION	448,000	-	448,000
522341-000-0	PROPERTY ASSESSOR FEES	140,633	-	140,633
522342-500-0	CUSTODIAL FEES	37,600	-	37,600
522343-000-0	OTHER CONTRACTUAL SERVICES	14,472	-	14,472
522400-000-0	TRAVEL AND PER DIEM	110,135	-	110,135
522410-000-0	TELEPHONE	58,000	-	58,000
522411-000-0	WIRELESS USER FEES	55,950	-	55,950
522420-000-0	FREIGHT & POSTAGE	2,100	-	2,100
522430-000-0	WATER	13,065	-	13,065
522431-000-0	ELECTRICITY	58,650	-	58,650
522432-000-0	CABLE TELEVISION	3,910	-	3,910
522433-000-0	GARBAGE	13,800	-	13,800
522434-000-0	PROPANE	7,225	-	7,225
522440-000-0	EQUIPMENT RENTALS & LEASES	47,481	-	47,481
522450-000-0	INSURANCE	145,000	-	145,000
522460-000-0	EQUIP MAINT	112,100	-	112,100
522461-000-0	BUILDING MAINT	261,973	-	261,973
522462-000-0	VEHICLE MAINT	177,592	-	177,592
522480-400-0	PROMOTIONAL ACTIVITIES	31,500	-	31,500
522481-000-0	PROMOTIONAL ACTIVITIES-ADM	5,000	-	5,000
522489-000-0	SMALL TOOLS & EQUIPMENT	179,050	-	179,050
522490-200-0	TURNOUT GEAR	116,910	-	116,910
522492-000-0	OTHER	-	-	-
522493-000-0	ANNUAL MEDICAL EXAMS/WELLNESS	50,000	-	50,000
522494-000-0	LEGAL ADVERTISING	2,000	-	2,000
522496-100-0	HIRING COSTS	30,000	-	30,000
522498-000-0	UNIFORMS	47,600	-	47,600
522510-000-0	OFFICE EXPENSES	8,000	-	8,000
522520-000-0	FUEL	65,000	-	65,000
522521-500-0	JANITORIAL SUPPLIES	27,600	-	27,600
522523-600-0	MEDICAL SUPPLIES	62,500	-	62,500
522524-000-0	OTHER OPERATING SUPPLIES	53,640	-	53,640
522540-000-0	MEMBERSHIPS, PUBLICATIONS & SUBSCRIPTIONS	201,603	-	201,603
522541-000-0	EDUCATION REIMB	41,800	-	41,800
522550-000-0	TRAINING	99,360	-	99,360
Total Operating		<u>2,932,999</u>	-	<u>2,932,999</u>
CAPITAL OUTLAY				
522620-000-0	BUILDING	-	-	-
522640-000-0	EQUIPMENT	44,600	-	44,600
522641-000-0	VEHICLES	205,000	135,000	340,000
Total Capital Outlay		<u>249,600</u>	<u>135,000</u>	<u>384,600</u>
DEBT SERVICE				
522710-000-0	PRINCIPAL	74,386	-	74,386
522712-000-0	INTEREST	648	-	648
Total Debt Service		<u>75,034</u>	-	<u>75,034</u>
Total Expenditures		21,663,313	135,000	21,798,313
RESERVES				
Restricted Reserves		-	-	-
Committed Reserves		-	-	-
Assigned Reserves				
Operating Expenditures Oct - Dec		5,281,000	-	5,281,000
Hurricane/Disaster		2,641,000	-	2,641,000
Capital (Facilities, Apparatus, Equipment)		3,267,021	(160,869)	3,106,152
Unassigned Reserves		9,000	-	9,000
Reserves - Total		<u>11,198,021</u>	<u>(160,869)</u>	<u>11,037,152</u>
Total Expenditures and Reserves		<u>\$ 32,861,334</u>	<u>\$ (25,869)</u>	<u>\$ 32,835,465</u>