

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2019-2020**

	Original Budgeted Amount	6/10/2020 Amendment Number 1	Final Amended Budget
CASH CARRYFORWARD	\$ 9,606,935	\$ 137,893	\$ 9,744,828

REVENUE

Account Number	Account Description			
311100-000-0	AD VALOREM TAXES REVENUE @ 2.5000 Mills	20,512,690	-	20,512,690
311110-000-0	EXCESS FEE REVENUE	135,000	-	135,000
311120-000-0	PENALTIES	19,000	-	19,000
311140-000-0	DISCOUNTS	(742,500)	-	(742,500)
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	95,000	-	95,000
335230-000-0	STATE COMPENSATION FIREFIGHTER	59,160	-	59,160
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	270,000	-	270,000
362000-000-0	RENTS	33,453	-	33,453
364490-000-0	SALE OF EQUIPMENT	15,000	-	15,000
366930-000-0	CONTRIBUTIONS	5,000	-	5,000
369900-000-0	MISC. REVENUE	-	-	-
383000-000-0	PROCEEDS FROM DEBT	-	-	-
Total Revenues		<u>20,406,803</u>	-	<u>20,406,803</u>

Total Revenues, Debt Proceeds and Cash Carryforward	\$ 30,013,738	\$ 137,893	\$ 30,151,631
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EXPENDITURES

PERSONAL SERVICES		Original Budgeted Amount	Amendment Number 1	Final Budget
Account Number	Account Description			
522110-000-0	COMMISSIONERS SALARIES	30,000	-	30,000
522120-100-0	SALARIES - ADMINISTRATION	1,726,288	-	1,726,288
522120-200-0	SALARIES - OPERATIONS	6,948,087	-	6,948,087
522121-200-0	SALARIES - FLSA - OPS	541,336	-	541,336
522122-100-0	SALARIES - SICK PAY - ADM	99,591	-	99,591
522122-200-0	SALARIES - SICK PAY - OPS	248,832	-	248,832
522123-200-0	SALARIES - HOLIDAY PAY - OPS	133,472	-	133,472
522124-000-0	SALARIES - OUT OF CLASS PAY - OPS	55,000	-	55,000
522125-100-0	SALARIES - ONE-TIME PAYOUTS - ADMN	39,997	-	39,997
522125-200-0	SALARIES - ONE-TIME PAYOUTS - OPS	91,548	-	91,548
522126-100-0	SALARIES - CLOTHING & UNIFORM ALLOW - ADM	3,200	-	3,200
522126-200-0	SALARIES - CLOTHING & UNIFORM ALLOW - OPS	-	-	-
522127-100-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - ADM	-	-	-
522127-200-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - OPS	47,236	-	47,236
522128-100-0	SALARIES - PHONE ALLOWANCE - ADM	13,080	-	13,080
522132-100-0	SALARIES - ER CONTRIBUTION - ADM	48,000	-	48,000
522132-200-0	SALARIES - ER CONTRIBUTION - OPS	239,500	-	239,500
522140-100-0	SALARIES - OVERTIME STAFFING - ADM	7,504	-	7,504
522140-200-0	SALARIES - OVERTIME STAFFING - OPS	118,654	-	118,654
522141-200-0	SALARIES - OVERTIME TRAINING - OPS	79,272	-	79,272
522150-100-0	SALARIES - STATE EDUCATION - ADM	13,800	-	13,800
522150-200-0	SALARIES - STATE EDUCATION - OPS	45,360	-	45,360
522210-100-0	FICA TAXES REGULAR - ADM / COMM	107,708	-	107,708
522210-200-0	FICA TAXES REGULAR - OPS	509,646	-	509,646
522211-100-0	FICA TAXES MEDICAL - ADM	27,624	-	27,624
522211-200-0	FICA TAXES MEDICAL - OPS	119,732	-	119,732
522220-100-0	RETIREMENT - ADM	356,893	-	356,893
522220-200-0	RETIREMENT - OPS	1,938,223	-	1,938,223
522221-100-0	VEBA PLAN CONTRIBUTION - ADM	89,057	-	89,057
522221-200-0	VEBA PLAN CONTRIBUTION - OPS	411,981	-	411,981
522230-100-0	HEALTH INSURANCE - ADM	557,580	-	557,580
522230-200-0	HEALTH INSURANCE - OPS	1,294,056	-	1,294,056
522230-100-0	HEALTH INSURANCE - ADM CONTRIBUTION	(14,858)	-	(14,858)
522230-200-0	HEALTH INSURANCE - OPS CONTRIBUTION	(76,156)	-	(76,156)
522230-900-0	HEALTH INSURANCE - RETIREE CONTRIBUTION	(306,984)	-	(306,984)
522231-100-0	EMPLOYEE INS. OTHER - ADM	80,634	-	80,634
522231-200-0	EMPLOYEE INS. OTHER - OPS	266,340	-	266,340
522240-100-0	WORKERS COMPENSATION - ADM	41,552	-	41,552
522240-200-0	WORKERS COMPENSATION - OPS	273,377	-	273,377
Total Personal Services		<u>16,206,162</u>	-	<u>16,206,162</u>

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2019-2020**

	Original Budgeted Amount	6/10/2020 Amendment Number 1	Final Amended Budget	
OPERATING EXPENDITURES				
522310-000-0	LEGAL FEES	60,000	-	60,000
522311-000-0	COMPUTER SUPPORT SERVICES	35,000	-	35,000
522312-000-0	OTHER PROFESSIONAL	104,800	-	104,800
522320-000-0	ACCOUNTING & AUDITING	35,000	-	35,000
522340-000-0	TAX COLLECTORS COMMISSION	400,500	-	400,500
522341-000-0	PROPERTY ASSESSOR FEES	138,697	-	138,697
522342-500-0	CUSTODIAL FEES	33,860	-	33,860
522343-000-0	OTHER CONTRACTUAL SERVICES	12,856	-	12,856
522400-000-0	TRAVEL AND PER DIEM	106,475	-	106,475
522410-000-0	TELEPHONE	86,400	-	86,400
522411-000-0	WIRELESS USER FEES	52,720	-	52,720
522413-000-0	HIGH SPEED INTERNET CONNECTION	2,100	-	2,100
522420-000-0	FREIGHT & POSTAGE	2,100	-	2,100
522430-000-0	WATER	13,300	-	13,300
522431-000-0	ELECTRICITY	62,125	-	62,125
522432-000-0	CABLE TELEVISION	3,611	-	3,611
522433-000-0	GARBAGE	12,035	-	12,035
522434-000-0	PROPANE	8,805	-	8,805
522440-000-0	EQUIPMENT RENTALS & LEASES	46,631	-	46,631
522450-000-0	INSURANCE	135,000	-	135,000
522460-000-0	EQUIP MAINT	97,000	-	97,000
522461-000-0	BUILDING MAINT	426,139	-	426,139
522462-000-0	VEHICLE MAINT	171,004	-	171,004
522480-400-0	PROMOTIONAL ACTIVITIES	33,200	-	33,200
522481-000-0	PROMOTIONAL ACTIVITIES-ADM	5,000	-	5,000
522490-200-0	TURNOUT GEAR	111,620	-	111,620
522491-000-0	CAPITAL OUTLAY UNDER \$1,000	42,200	-	42,200
522492-000-0	OTHER	-	-	-
522493-000-0	ANNUAL MEDICAL EXAMS/WELLNESS	50,000	-	50,000
522494-000-0	LEGAL ADVERTISING	3,000	-	3,000
522496-100-0	HIRING COSTS	22,500	-	22,500
522498-000-0	UNIFORMS	45,800	-	45,800
522510-000-0	OFFICE EXPENSES	8,000	-	8,000
522520-000-0	FUEL	90,000	-	90,000
522521-500-0	JANITORIAL SUPPLIES	27,600	-	27,600
522523-600-0	MEDICAL SUPPLIES	63,615	-	63,615
522524-000-0	OTHER OPERATING SUPPLIES	77,675	-	77,675
522540-000-0	MEMBERSHIPS, PUBLICATIONS & SUBSCRIPTIONS	128,480	-	128,480
522541-000-0	EDUCATION REIMB	53,520	-	53,520
522550-000-0	TRAINING	79,630	-	79,630
	Total Operating	<u>2,887,998</u>	-	<u>2,887,998</u>
CAPITAL OUTLAY				
522620-000-0	BUILDING	-	-	-
522640-000-0	EQUIPMENT	269,400	-	269,400
522641-000-0	VEHICLES	1,834,896	-	1,834,896
	Total Capital Outlay	<u>2,104,296</u>	-	<u>2,104,296</u>
DEBT SERVICE				
522710-000-0	PRINCIPAL	156,354	-	156,354
522712-000-0	INTEREST	5,941	-	5,941
	Total Debt Service	<u>162,295</u>	-	<u>162,295</u>
	Total Expenditures	21,360,751	-	21,360,751
RESERVES				
	Reserves	<u>8,652,987</u>	<u>137,893</u>	<u>8,790,880</u>
	Reserves - Total	<u>8,652,987</u>	<u>137,893</u>	<u>8,790,880</u>
	Total Expenditures and Reserves	<u>\$ 30,013,738</u>	<u>\$ 137,893</u>	<u>\$ 30,151,631</u>

**Iona McGregor Fire District
 Budget Amendment Worksheet
 FISCAL YEAR 2019-2020**

Account Name	Account Number	Current Budget Amount	Increase (Decrease)	Amended Budget Amount
Fund Balances/Reserves-Cash Carryover	271200-000-0	9,606,935	137,893	9,744,828
FUND BALANCE - UNASSIGNED	271200-000-0	8,652,987	137,893	8,790,880
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-

Explanation:

To adjust beginning and ending fund balance/cash carryover based on actual amounts from 9/30/19 audited financial statements