

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT

Annual Budget - General Fund

For the Fiscal Year Ending September 30, 2023

	Final Amended Budget 2022	Tentative Budget 2023	Difference	% Change
REVENUES				
Ad Valorem Taxes (2.5000 mills)	\$ 22,212,377	\$ 24,781,228	\$ 2,568,851	11.6%
Permits, Fees & Special Assessments	50,000	50,000	-	0.0%
Intergovernmental Revenue	67,960	52,680	(15,280)	(22.5%)
Charges for Services	51,000	51,500	500	1.0%
Interest Revenue	54,000	152,000	98,000	181.5%
Miscellaneous Revenues	214,804	41,211	(173,593)	(80.8%)
Proceeds from debt	-	-	-	N/A
TOTAL REVENUES	<u>22,650,141</u>	<u>25,128,619</u>	<u>\$ 2,478,478</u>	<u>10.9%</u>
Fund Balance/Carryover	<u>10,185,324</u>	<u>11,972,795</u>		
TOTAL REVENUES / SOURCES	<u>\$ 32,835,465</u>	<u>\$ 37,101,414</u>		
EXPENDITURES				
Personnel Services				
Commissioner salaries	\$ 30,000	\$ 30,000	\$ -	0.0%
Salaries	11,745,174	12,387,648	642,474	5.5%
Social security	679,773	717,881	38,108	5.6%
Medicare	162,965	174,413	11,448	7.0%
Retirement	2,653,417	3,037,497	384,080	14.5%
Health insurance	1,827,159	1,832,259	5,100	0.3%
Other insurance	381,578	404,508	22,930	6.0%
Workers compensation insurance	368,575	462,079	93,504	25.4%
VEBA contribution	557,039	603,946	46,907	8.4%
Unemployment compensation	-	-	-	N/A
Total Personnel Services	<u>18,405,680</u>	<u>19,650,231</u>	<u>1,244,551</u>	<u>6.8%</u>
Operating Expenditures				
Professional and contractual services	844,455	1,332,586	488,131	57.8%
Travel costs	110,135	155,455	45,320	41.1%
Communications	116,050	122,075	6,025	5.2%
Utilities & rentals	144,131	151,150	7,019	4.9%
General insurance	145,000	167,000	22,000	15.2%
Maintenance	551,665	872,315	320,650	58.1%
Public education & promotion	36,500	34,266	(2,234)	(6.1%)
Turnout gear & small tools and equipment	295,960	441,630	145,670	49.2%
Other	137,600	166,685	29,085	21.1%
Supplies	143,740	152,060	8,320	5.8%
Fuel	65,000	110,000	45,000	69.2%
Memberships, publications & subscriptions	201,603	239,880	38,277	19.0%
Training & education	141,160	165,660	24,500	17.4%
Total Operating Expenditures	<u>2,932,999</u>	<u>4,110,762</u>	<u>1,177,763</u>	<u>40.2%</u>
Capital Outlay				
Equipment	44,600	82,250	37,650	84.4%
Vehicles	340,000	524,000	184,000	54.1%
Buildings	-	-	-	N/A
Total Capital Outlay	<u>384,600</u>	<u>606,250</u>	<u>221,650</u>	<u>57.6%</u>
Debt Service				
Principal	74,386	-	(74,386)	(100.0%)
Interest	648	-	(648)	(100.0%)
Total Debt Service	<u>75,034</u>	<u>-</u>	<u>(75,034)</u>	<u>(100.0%)</u>
TOTAL EXPENDITURES	<u>21,798,313</u>	<u>24,367,243</u>	<u>\$ 2,568,930</u>	<u>11.8%</u>
Fund Balance - Ending	<u>11,037,152</u>	<u>12,734,171</u>		
TOTAL EXPENDITURES AND FUND BALANCE	<u>\$ 32,835,465</u>	<u>\$ 37,101,414</u>		