

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT**

**Annual Budget - General Fund**

**For the Fiscal Year Ending September 30, 2025**

	<b>Amended Budget 2024</b>	<b>Original Adopted Budget 2025</b>	<b>Difference</b>	<b>% Change</b>
<b>REVENUES</b>				
Ad Valorem Taxes (2.5000 mills)	\$ 22,293,121	\$ 24,689,600	\$ 2,396,479	10.7%
Permits, Fees & Special Assessments	66,790	75,000	8,210	12.3%
Intergovernmental Revenue	149,300	57,360	(91,940)	(61.6%)
Charges for Services	183,000	183,000	-	0.0%
Interest Revenue	1,078,000	900,000	(178,000)	(16.5%)
Miscellaneous Revenues	58,415	37,463	(20,952)	(35.9%)
Insurance Proceeds	2,119,829	445,000	(1,674,829)	(79.0%)
<b>TOTAL REVENUES</b>	<b>25,948,455</b>	<b>26,387,423</b>	<b>\$ 438,968</b>	<b>1.7%</b>
Fund Balance/Carryover	14,745,484	14,724,768		
<b>TOTAL REVENUES / SOURCES</b>	<b>\$ 40,693,939</b>	<b>\$ 41,112,191</b>		
<b>EXPENDITURES</b>				
<b>Personnel Services</b>				
Commissioner salaries	\$ 30,000	\$ 30,000	\$ -	0.0%
Salaries	12,812,596	13,181,715	369,119	2.9%
Social security	752,789	775,247	22,458	3.0%
Medicare	181,773	186,501	4,728	2.6%
Retirement	3,843,537	3,857,196	13,659	0.4%
Health insurance	1,765,944	1,852,089	86,145	4.9%
Other insurance	404,170	451,424	47,254	11.7%
Workers compensation insurance	434,617	468,866	34,249	7.9%
VEBA contribution	647,124	667,256	20,132	3.1%
<b>Total Personnel Services</b>	<b>20,872,550</b>	<b>21,470,294</b>	<b>597,744</b>	<b>2.9%</b>
<b>Operating Expenditures</b>				
Professional and contractual services	977,940	1,012,803	34,863	3.6%
Travel costs	147,354	155,564	8,210	5.6%
Communications	124,450	127,700	3,250	2.6%
Utilities & rentals	192,776	175,581	(17,195)	(8.9%)
General insurance	245,000	398,000	153,000	62.4%
Maintenance	1,539,539	1,853,065	313,526	20.4%
Public education & promotion	36,466	49,466	13,000	35.6%
Turnout gear & small tools and equipment	386,665	399,320	12,655	3.3%
Other	140,525	132,800	(7,725)	(5.5%)
Supplies	173,510	213,125	39,615	22.8%
Fuel	110,000	110,000	-	0.0%
Memberships, publications & subscriptions	267,907	76,004	(191,903)	(71.6%)
Training & education	204,875	214,375	9,500	4.6%
<b>Total Operating Expenditures</b>	<b>4,547,007</b>	<b>4,917,803</b>	<b>370,796</b>	<b>8.2%</b>
<b>Capital Outlay</b>				
Equipment	229,200	297,000	67,800	29.6%
Vehicles	877,500	1,906,000	1,028,500	117.2%
Buildings	4,380,833	2,264,468	(2,116,365)	(48.3%)
<b>Total Capital Outlay</b>	<b>5,487,533</b>	<b>4,467,468</b>	<b>(1,020,065)</b>	<b>(18.6%)</b>
<b>Debt Service</b>				
Principal	-	-	-	N/A
Interest	-	-	-	N/A
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>30,907,090</b>	<b>30,855,565</b>	<b>(51,525)</b>	<b>(0.2%)</b>
Fund Balance - Ending	9,786,849	10,256,626		
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 40,693,939</b>	<b>\$ 41,112,191</b>		