

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT**Annual Budget - General Fund****For the Fiscal Year Ending September 30, 2027**

	Amended Budget 2026	Tentative Budget 2027	Difference	% Change
REVENUES				
Ad Valorem Taxes (2.5000 mills)	\$ 27,581,022	\$ 27,711,445	\$ 130,423	0.5%
Permits, Fees & Special Assessments	100,000	100,000	-	0.0%
Intergovernmental Revenue	162,040	508,580	346,540	213.9%
Charges for Services	241,500	242,500	1,000	0.4%
Interest Revenue	850,000	830,000	(20,000)	(2.4%)
Miscellaneous Revenues	43,427	44,195	768	1.8%
Insurance Proceeds	-	-	-	N/A
Proceeds from Debt	-	400,000	400,000	N/A
TOTAL REVENUES	28,977,989	29,836,720	\$ 858,731	3.0%
Fund Balance/Carryover	15,464,123	14,973,487	(490,636)	
TOTAL REVENUES / SOURCES	\$ 44,442,112	\$ 44,810,207	\$ 368,095	
EXPENDITURES				
Personnel Services				
Commissioner salaries	\$ 30,000	\$ 30,000	\$ -	0.0%
Salaries	14,387,818	14,089,715	(298,103)	(2.3%)
Social security	843,084	836,572	(6,512)	(0.8%)
Medicare	203,552	200,533	(3,019)	(1.6%)
Retirement	4,559,925	4,726,260	166,335	4.3%
Health insurance	2,223,919	2,848,540	624,621	33.7%
Other insurance	468,261	463,913	(4,348)	(1.0%)
Workers compensation insurance	297,330	277,510	(19,820)	(5.4%)
VEBA contribution	734,352	726,238	(8,114)	(1.2%)
Total Personnel Services	23,748,241	24,199,281	451,040	2.1%
Operating Expenditures				
Professional and contractual services	999,915	1,272,860	272,945	25.2%
Travel costs	180,650	104,060	(76,590)	(80.1%)
Communications	145,216	148,900	3,684	2.4%
Utilities & rentals	177,983	178,018	35	0.0%
General insurance	398,000	369,000	(29,000)	(7.1%)
Maintenance	1,622,961	1,080,156	(542,805)	(29.3%)
Public education & promotion	63,025	47,066	(15,959)	(32.3%)
Turnout gear & small tools and equipment	622,170	364,820	(257,350)	(62.9%)
Other	198,250	169,750	(28,500)	(18.7%)
Supplies	198,500	178,100	(20,400)	(9.6%)
Fuel	110,000	110,000	-	0.0%
Memberships, publications & subscriptions	249,270	270,976	21,706	8.1%
Training & education	211,795	204,190	(7,605)	(4.1%)
Total Operating Expenditures	5,177,735	4,497,896	(679,839)	(13.1%)
Capital Outlay				
Equipment	927,000	1,304,500	377,500	36.1%
Vehicles	2,282,004	-	(2,282,004)	(119.7%)
Buildings	1,000,000	750,000	(250,000)	(11.0%)
Total Capital Outlay	4,209,004	2,054,500	(2,154,504)	(41.3%)
Debt Service				
Principal	-	-	-	N/A
Interest	-	-	-	N/A
Total Debt Service	-	-	-	N/A
TOTAL EXPENDITURES	33,134,980	30,751,677	(2,383,303)	(7.7%)
Fund Balance - Ending	11,307,132	14,058,530	2,751,398	
TOTAL EXPENDITURES AND FUND BALANCE	\$ 44,442,112	\$ 44,810,207	\$ 368,095	