

RESOLUTION 2024-006

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE IMMOKALEE FIRE CONTROL DISTRICT AMENDING ITS GENERAL FUND BUDGET FOR THE YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the District is required to make appropriations for each fiscal year that do not exceed the amount to be received from taxation and other revenue sources; and

WHEREAS, the Board of Fire Commissioners of the Immokalee Fire Control District is desirous of amending the 2023/24 General Fund Budget as identified on Attachment 1 hereto;

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE IMMOKALEE FIRE CONTROL DISTRICT THAT:

Section 1. The 2023-2024 General Fund Budget is hereby amended pursuant to Attachment 1 hereto.

Section 2. This Resolution shall take effect immediately upon its adoption and be reflected in the Fiscal Year End September 30, 2024 Financial Statements and Audit Report of the District.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Gunthner WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Halman AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner Joseph Brister
Commissioner Robert Halman
Commissioner Donald Gunthner
Commissioner Bonnie Keen
Commissioner Patricia Anne Goodnight

JB
RH
DG
BK
PA

Duly passed and adopted on this 18th day of April, 2024.

Board of Commissioners of the
Immokalee Fire Control District

By: Joseph Brister
Joseph Brister, Chair

ATTACHMENT 1

2023-2024 GENERAL FUND BUDGET AMENDMENT #1

	Actual 3/31/2024	Original Budget 23/24	Proposed Amendment #1	Amended Budget 23/24
Balance Forward - Cash Reserves (Assigned)	\$ 2,738,046	\$ 2,700,795	37,251	\$ 2,738,046
Revenue				
001 Collier County Ad Valorem - 3.75 Millage Rate	\$ 6,798,380	\$ 7,254,923		\$ 7,254,923
002 Public Safety Grants - County CDBG	101,665		101,665	\$ 101,665
003 Public Safety Grants - FF Supplement	1,260	2,500		\$ 2,500
004 Public Safety Grants - CDBG COVID			-	\$ -
005 State Grant - Station 30 Construction			-	\$ -
Other Grants			-	\$ -
006 Interest Income	85,386	110,000	30,000	\$ 140,000
007 Rents and Royalties	7,239	15,000		\$ 15,000
008 Sale of Surplus Materials and Equipment	500			\$ -
009 Disposition of Fixed Assets		25,000		\$ 25,000
010 Donations	3	100		\$ 100
011 Donations - Station 32 Bricks	1,238		1,238	\$ 1,238
012 Special Event Fees	1,260	1,000		\$ 1,000
013 Other Miscellaneous Revenue	46,807	10,000	36,000	\$ 46,000
015 Proceeds from Debt - Vehicle Lease			202,325	\$ 202,325
016 Ave Maria Stewardship		9,643		\$ 9,643
017 Payment in Lieu of Taxes - Seminole		200,000		\$ 200,000
018 Payment in Lieu of Taxes - Farm Worker's Village		6,000		\$ 6,000
Total Revenue	7,043,738	7,634,166	371,228	\$ 8,005,394
Personnel Expenses				
030 Salaries	\$ 1,372,661	\$ 2,815,311		\$ 2,815,311
031 Overtime	154,713	200,000		\$ 200,000
032 FLSA Overtime	76,111	168,539		\$ 168,539
033 Holiday Pay	43,412	75,958		\$ 75,958
034 Vacation Time Sell Back	51,888	10,000	42,000	\$ 52,000
035 Sick Time Sell Back	37,190	10,000	27,500	\$ 37,500
036 Social Security	130,748	251,431		\$ 251,431
037 Retirement	508,411	918,610		\$ 918,610
038 Group Insurance (Health/Dental/Life, Medical Clinic)	457,185	825,000		\$ 825,000
Health Insurance - Commissioners	3,581	4,000		\$ 4,000
039 Worker's Compensation Insurance	103,902	150,000		\$ 150,000
040 Retirement Health Plan	13,292	57,500		\$ 57,500
Total Personnel Expenses	2,953,094	5,486,349	69,500	\$ 5,555,849
Operating Expenses				
045 Employee Physicals		20,000		\$ 20,000
046 Professional Fees - Legal	12,080	40,000		\$ 40,000
047 Property Appraiser Fees	19,354	45,000		\$ 45,000
048 Tax Collector Fees	138,956	145,289		\$ 145,289
049 Professional Fees - Other	10,377	10,000		\$ 10,000
050 Professional Fees - Lexipol	9,117	8,000		\$ 8,000
051 Contracted Services - Audit	32,000	35,000		\$ 35,000
052 Travel & Per Diem	19,519	30,000		\$ 30,000
053 Communications (Telephone/Internet/Direct TV)	15,465	60,000		\$ 60,000
054 Postage & Shipping	439	1,000		\$ 1,000
055 Utilities	71,003	130,000		\$ 130,000
056 Bldg./Auto/Liability Insurance	175,894	247,904		\$ 247,904
057 Repair & Maintenance - Vehicles	40,457	75,000		\$ 75,000
058 Repair & Maintenance - Fire & Rescue Equipment	31,432	25,000		\$ 25,000
059 Repair & Maintenance - Building	64,938	65,000	20,000	\$ 85,000
060 Repair & Maintenance - Bunker Gear (& Supplies)	1,746	4,500		\$ 4,500

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		Actual 3/31/2024	Original Budget 23/24	Proposed Amendment #1	Amended Budget 23/24
061	Legal Advertising	30	4,000		\$ 4,000
062	Printing		-		\$ -
063	Fire Equipment (Non-Capital)	9,136	25,000		\$ 25,000
064	Lease & Rental	761	5,000		\$ 5,000
065	Office Supplies	1,346	3,500		\$ 3,500
066	Personal Protective Gear	7,258		10,000	\$ 10,000
	PPE FORESTRY GRANT				\$ -
067	Firefighting Supplies	16,597	8,000	10,000	\$ 18,000
068	EMS Supplies	7,458	7,000	5,000	\$ 12,000
069	CDBG COVID Supplies				\$ -
070	Station Supplies	5,811	20,000	(5,000)	\$ 15,000
071	Training Supplies	842	3,000		\$ 3,000
072	Fuel & Oil	23,352	70,000		\$ 70,000
073	Uniforms	14,127	25,000		\$ 25,000
074	Computer Equipment (Non-Capital)	7,099	17,500		\$ 17,500
075	Computer Maintenance and Training	48,164	70,000	(10,000)	\$ 60,000
076	Miscellaneous Expense	3,143	5,000		\$ 5,000
	HURRICANE EXPENSE				\$ -
077	Communication (Radio) (Non-Capital)	3,553		5,000	\$ 5,000
078	Public Education				\$ -
079	Furniture (Non-Capital)				\$ -
080	Education and Training	17,220	30,000		\$ 30,000
081	Books & Dues	5,535	6,000		\$ 6,000
Total Operating Expenses		814,209	1,240,693	35,000	\$ 1,275,693
Capital Expenses					
90	LAND				\$ -
91	FIRE EQUIPMENT-GRANT MATCHING FUNDS		5,000		\$ 5,000
92	TRAINING EQUIPMENT		-		\$ -
93	FF RESCUE EQUIPMENT		30,000		\$ 30,000
94	BUNKER GEAR		10,000		\$ 10,000
95	BUILDINGS/CIP (STATION 30)	289,479		290,000	\$ 290,000
96	CDBG GRANT-Vehicle				\$ -
	COVID GRANT EQUIPMENT				\$ -
	GRANT EQUIPMENT (STATION 30)				\$ -
97	COMMUNICATIONS EQUIPMENT	3,380	10,000		\$ 10,000
98	VEHICLES			202,325	\$ 202,325
99	FURNITURE/OFFICE				\$ -
100	STATION EQUIPMENT				\$ -
101	COMPUTER EQUIPMENT		20,000		\$ 20,000
Total Capital Expenses		292,859	75,000	492,325	\$ 567,325
Debt Service					
130	Principal	242,902	799,000	(317,000)	\$ 482,000
131	Interest	116,854		107,000	\$ 107,000
A		359,756	799,000	(210,000)	\$ 589,000
TOTAL EXPENSES		4,419,918	7,601,042	386,825	\$ 7,987,867
BEGINNING CASH RESERVES		2,738,046	2,700,795	37,251	\$ 2,738,046
TOTAL REVENUE		7,043,738	7,634,166	371,228	\$ 8,005,394
TOTAL EXPENSES		(4,419,918)	(7,601,042)	(386,825)	\$ (7,987,867)
Ending Cash Reserves		5,361,866	2,733,919	21,654	\$ 2,755,573
Assignment of Reserves					
	Unassigned	2,627,947	-		\$ -
	Assigned - First Quarter of Operations	1,400,000	1,400,000		\$ 1,400,000
	Assigned - Projected Deficit				\$ -

ATTACHMENT 1

	Actual 3/31/2024	Original Budget 23/24	Proposed Amendment #1	Amended Budget 23/24
Assigned - Emergency	458,919	458,919		\$ 458,919
Assigned Station 30 Construction				\$ -
Assigned - COVID Grant Replacement Vehicle	25,000	25,000		\$ 25,000
Assigned - Capital Purchases- Vehicle	26,500	26,500		\$ 26,500
Assigned-Station 30 Replacement Equipment	97,000	97,000		\$ 97,000
Assigned - Building	26,500	26,500	21,654	\$ 48,154
Assigned - Debt	700,000	700,000		\$ 700,000
TOTAL RESERVES	5,361,866	2,733,919	21,654	\$ 2,755,573
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Excess of Revenue Over (Under) Expenses - Use of Reserves	\$ 2,623,820	\$ 33,124		