

SANIBEL FIRE & RESCUE DISTRICT

Resolution No. 24-019

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE SANIBEL FIRE & RESCUE DISTRICT, LEE COUNTY, FLORIDA, TO AMMEND THE BUDGET FOR THE 2023/2024 FISCAL YEAR; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners of the Sanibel Fire & Rescue District, has adopted a Fund Balance Policy to satisfy the requirements of Governmental Accounting Standards Board Statement (GASB) No. 54.

WHEREAS, it is the desire of the Board of the District to amend the Fiscal Year 2023-2024 adopted budget to increase estimated revenues to reflect income increase from final property appraiser numbers in October 2023, increase projected interest earnings, and miscellaneous income.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE SANIBEL FIRE & RESCUE DISTRICT THAT:

The Board hereby increases the 2023/2024 fiscal year budget total revenues to \$15,407,669.86, which results in an increase of \$609,606.47. The ending fund balance reserve will remain the same at \$10,555,387, as indicated in Amendment number 4 in Exhibit "A", a document that is attached hereto and made part of this resolution.

This resolution shall become effective immediately upon adoption.

MOTION: Commissioner _____, Who, so moved for its adoption, offered the foregoing resolution. The motion was seconded by Commissioner _____, and upon being put to a vote the vote was as follows:

VOTE:

- Commissioner Jerrold Muench: Y ___ N ___
- Commissioner Bruce Cochrane: Y ___ N ___
- Commissioner Richard McCurry: Y ___ N ___

PASSED AND DULY ADOPTED by the Board of Commissioners of the SANIBEL FIRE & RESCUE DISTRICT, this 10th day of July, 2024.

BOARD OF COMMISSIONERS
SANIBEL FIRE & RESCUE DISTRICT

By:

Jerry Muench, Chairman

Bruce Cochrane, Vice Chair

Richard McCurry, Secretary

Attest:

Print name and title

Budget Summary
Sanibel Fire and Rescue District
Fiscal Year 2023-2024

Ammendment #4
Exhibit A - 07/08/2024

	<u>General Fund</u>	<u>Impact Fee</u>	<u>Total Governmental Fund</u>
Revenues			
Ad Valorem Taxes (1.4000 Millage)	\$6,201,927.36		\$6,201,927.36
Permits and Fees	\$75,850.00		\$75,850.00
Investment Earnings	\$493,200.00		\$493,200.00
Impact Fees		\$100,000.00	\$100,000.00
Miscellaneous	\$18,500.00		\$18,500.00
Intergovernmental Revenue	\$8,518,192.50		\$8,518,192.50
Total Revenue	\$15,307,669.86	\$100,000.00	\$15,407,669.86
Fund Balance Reserve - Beginning	\$10,555,387.00	\$0.00	\$10,555,387.00
Total Estimates Revenue, Transfers, and Fund Balance	\$25,863,056.86	\$100,000.00	\$25,963,056.86
USE OF FUNDS			
EXPENDITURES			
	Public Safety		
Personal Services	\$5,207,256.14		\$5,207,256.14
Operating Expenditures	\$1,175,723.00		\$1,175,723.00
Capital Outlay	\$9,002,000.00	\$100,000.00	\$9,102,000.00
	Debt Services		
Principal Retirement	\$0.00		\$0.00
Interest and Fiscal Charge	\$0.00		\$0.00
Total Expenditures	\$15,384,979.14	\$100,000.00	\$15,484,979.14
Fund Balance Reserve - Unassigned	\$4,653,077.72		\$4,653,077.72
Disaster Reserve Balance - Assigned	\$1,700,000.00		\$1,700,000.00
Apparatus Reserve Fund - Assigned	\$1,005,000.00		\$1,005,000.00
Operating Reserve Fund - Assigned	\$2,500,000.00		\$2,500,000.00

Fire Equipment Reserve Fund - Assigned	\$105,000.00		\$105,000.00
EMS Equipment Reserve Fund - Assigned	\$65,000.00		\$65,000.00
Sick/Vacation - Assigned	\$450,000.00		\$450,000.00
TOTAL Expenditures and Fund Balances	\$25,863,056.86	\$100,000.00	\$25,963,056.86

Ammended Items

Update Ad-Valorem to reflect October PA final numbers

Adjust interest earnings

Adjust misc. income

Added assigned fund balance -

Fund Balance - Unassigned	\$4,653,077.72
Disaster Reserve Balance - Assigned	\$1,050,000.00
Apparatus Reserve Fund - Assigned	\$1,700,000.00
Operating Reserve Fund - Assigned	\$2,500,000.00
Fire Equipment Reserve Fund - Assigned	\$105,000.00
EMS Equipment Reserve Fund - Assigned	\$65,000.00
Sick/Vacation - Assigned	\$450,000.00

Adjusted interest to reflect accurate earnings

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10	Column13	Column11
										Budget '23-'24	AMMENDMENT #4- 07/08/2024
Ordinary Income/Expense											
Income											
300.00 · REVENUE											
311.000 · AD VALOREM TAXES											
311.100 · AD VALOREM TAXES CURRENT YEAR											
311.101 · AD VALOREM TAX INCOME										6,460,341.00	REFLECTS OCTOBER FINAL VALUATION
311.102 · AD VALOREM TAX DISCOUNT										-258,413.64	
311.105 · AD VALOREM TAX INTEREST											
311.109 · PROPERTY APPRAISER PENALTY											
311.111 · PROPERT APPRAISER COMMISSION											
311.112 · TAX COLLECTORS COMMISSION & FEE											
311.113 · FISCAL YEAR UNUSED REVENUE											
311.114 · CATASTROPHIC EVENT ALLOWANCE										0.00	
Total 311.100 · AD VALOREM TAXES CURRENT YEAR										6,201,927.36	
Total 311.000 · AD VALOREM TAXES											
331.200 · FEDERAL GRANT										426,411.84	
334.900 · STATE GRANT										8,020,700.98	
335.210 · FIREFIGHTER SUPPLEMENTAL COMP										14,000.00	
342.000 · LC-EMS YEARLY CAM ACCOUNT										57,079.68	
342.501 · PERMIT FEES										75,000.00	
342.502 · BURN PERMITS										0.00	
342.503 · OCCUPANCY FEES										750.00	
342.504 · FLOW TESTS										100.00	
342.600 · CPR CLASSES										2,000.00	
361.000 · INTEREST											
361.101 · OPERATING FUND INTEREST INCOME										50,000.00	
361.150 · APPARATUS FUND INSTREST INCOME										50,000.00	
361.201 · BOCC LEASE AGRMENT INT INCOME										20,000.00	
361.301 · EMERG RESERVE INTEREST INCO										20,000.00	
361.401 · IMPACT FEE - INTEREST INCOME										2,000.00	
361.500 · CHECKING - BOTI										260,000.00	Adjusted 7/8/2024
361.501 · VAC-SICK FUND INTEREST INCOME										15,000.00	
361.601 · MAJOR MED EQUIP - INTEREST INCO										3,200.00	Adjusted 7/8/2024
361.602 · MAJOR FIRE EQUIP - INTEREST INC										2,000.00	Adjusted 7/8/2024
361.605 · 172 RECONSTRUCTION INTEREST										21,000.00	Added Bank account 7/8/2024
361.603 · FLORIDA FIT - WATER WALKER										50,000.00	
Total 361.000 · INTEREST										493,200.00	
363.223 · IMPACT FEE											
363.220 · IMPACT FEE										100,000.00	
363.223 · IMPACT FEE - Other											
Total 363.223 · IMPACT FEE										100,000.00	
364.000 · SALE OF FIXED ASSESTS											
365.000 · SALES OF SURPLUS MATERIALS											
366.000 · DONATIONS FROM PRIVATE SOURCES											
369.910 · CLOTHING SALES										16,000.00	Adjusted 7/8/2024
369.915 · COIN SALES										500.00	
369.950 · MISCELLANEOUS INCOME										0.00	
Total 300.00 · REVENUE										15,407,669.86	
Total Income										15,407,669.86	
Gross Profit										15,407,669.86	
Expense											
522.000 · PERSONNEL SERVICES											
522.120 · SALARIES AND WAGES											
522.141 · FLSA OVERTIME										151,854.30	
522.143 · HOLIDAY OVERTIME										85,661.40	
522.120 · SALARIES AND WAGES - Other										2,521,860.50	
Total 522.120 · SALARIES AND WAGES										2,759,376.20	
522.130 · OTHER SALARIES & WAGES											
522.140 · OVERTIME											
522.142 · OVERTIME-CALL-IN										110,000.00	
522.144 · OVERTIME- SCHEDULED EVENTS										3,000.00	
522.146 · OVERTIME-FIRE/RESCUE TRAINING										7,500.00	
522.147 · OVERTIME-LOCAL INCIDENT										2,500.00	
522.148 · OVERTIME-EMS TRAINING										25,000.00	
522.149 · OVERTIME - OFFICER MEETING										4,000.00	
Total 522.140 · OVERTIME										152,000.00	
522.150 · SPECIAL PAY											
522.145 · COMMISSIONERS YEARLY SALARY										9,000.00	
522.151 · FIREFIGHTER SUPPLEMENTAL PAY										12,040.00	
522.152 · VACATION TIME BUY OUT										50,000.00	
522.153 · SICK TIME BUY OUT										50,000.00	
522.154 · LONGEVITY PAY										65,247.04	
522.156 · CELL PHONE										1,800.00	
522.157 · UNIFORM ALLOWANCE										7,800.00	
522.158 · LIFE INSURANCE PREMIUM										16,800.00	
522.159 · UNEMPLOYMENT EXPENSE										5,000.00	
Total 522.150 · SPECIAL PAY										217,687.04	
522.210 · FICA TAXES											
522.211 · SOCIAL SECURITY										177,525.77	
522.212 · MEDICARE										41,137.00	
Total 522.210 · FICA TAXES										218,662.77	
522.220 · RETIREMENT CONTRIBUTIONS											
522.221 · FRS RETIREMENT										898,221.69	
Total 522.220 · RETIREMENT CONTRIBUTIONS										898,221.69	
522.230 · LIFE & HEALTH INSURANCE											
522.231 · MEDICAL INSURANCE										679,500.00	
522.232 · DENTAL INSURANCE										24,108.00	
522.233 · VISION INSURANCE										9,802.08	
522.234 · LIFE INSURANCE											
522.235 · POST EMPLOYMENT HEALTH PLAN										83,500.20	

522.236 - SHORT-TERM DISABILITY	
522.237 - EAP-EMPLOYEE ASSISTANCE PROGRAM	500.00
522.239 - BENEFITS ADMINISTRATION FEES	12,098.16
522.230 - LIFE & HEALTH INSURANCE - Other	
Total 522.230 - LIFE & HEALTH INSURANCE	809,508.44
522.238 - CANCER BILL EXPENSE	7,500.00
522.240 - WORKERS COMPENSATION INSURANCE	130,000.00
522.000 - PERSONNEL SERVICES - Other	14,300.00
Total 522.000 - PERSONNEL SERVICES	5,207,256.14
522.300 - OPERATING EXPENDITURE/ EXPENSES	
522.310 - PROFESSIONAL SERVICES	
522.311 - COUNTY PROFESSIONAL FEES	2,000.00
522.312 - LEGAL SERVICES	90,000.00
522.313 - MEDICAL DIRECTOR	25,000.00
522.314 - EMPLOYEE MEDICAL EXPENSES	22,000.00
522.341 - PROPERTY APPRAISER COMMISSION	44,287.00
522.342 - TAX COLLECTOR COMMISSION & FEES	103,336.00
522.343 - STATE-DEPT OF COMMUNITY AFFAIRS	
522.310 - PROFESSIONAL SERVICES - Other	
Total 522.310 - PROFESSIONAL SERVICES	286,623.00
522.320 - ACCOUNTING AND AUDITING	100,000.00
522.400 - TRAVEL AND PER DEIM	
522.493 - ANNUAL TOLLS	10,000.00
522.494 - ANNUAL AWARDS BANQUET	7,500.00
522.400 - TRAVEL AND PER DEIM - Other	5,000.00
Total 522.400 - TRAVEL AND PER DEIM	22,500.00
522.410 - COMMUNICATIONS & FREIGHT	
522.411 - TELEPHONE	7,500.00
522.412 - FIRE ALARM TESTING & MONITORING	2,000.00
522.413 - CELLULAR PHONE	8,000.00
522.414 - VEHICLES COMPUTER SYSTEMS	
522.415 - INTERNET	9,000.00
522.416 - POSTAGE - FREIGHT	1,000.00
522.417 - 800 MHz RADIO USERS FEE	15,000.00
522.418 - COMMUNICATION EQUIPMENT	30,000.00
Total 522.410 - COMMUNICATIONS & FREIGHT	72,500.00
522.430 - UTILITY SERVICES	
522.431 - ELECTRIC	19,000.00
522.432 - WATER	2,500.00
522.433 - GRAY WATER - STATION 2	1,000.00
522.434 - SEWER STATION 1 & 2	7,000.00
522.435 - LPG	3,000.00
522.436 - GENERATOR - DIESEL FUEL	2,000.00
522.437 - TRASH	3,500.00
Total 522.430 - UTILITY SERVICES	38,000.00
522.440 - RENTALS & LEASES	
522.445 - ANNUAL MONITORING FEES	2,500.00
Total 522.440 - RENTALS & LEASES	2,500.00
522.450 - INSURANCE	
522.451 - ACCIDENTAL	25,000.00
522.452 - AUTO	25,000.00
522.453 - PROPERTY LIABILITY & WINDSTORM	65,000.00
522.455 - Cancer Insurance	7,500.00
522.456 - BONDS FOR ELECTED PUBLIC OFFICI	5,000.00
Total 522.450 - INSURANCE	127,500.00
522.460 - REPAIR AND MAINTENANCE	
522.461 - BUILDING	
522.46A - GENERATORS - MAINTENANCE	
46A-1 - Station 171	4,000.00
46A-2 - Station 172	0.00
Total 522.46A - GENERATORS - MAINTENANCE	4,000.00
522.46B - A/C MAINTENANCE & REPAIR	12,000.00
522.46C - SEWER LINE - STATION 1	1,000.00
522.46F - CLOUD & COMPUTER PROGRAM EXPEN	50,000.00
522.461 - BUILDING - Other	10,000.00
Total 522.461 - BUILDING	77,000.00
522.462 - CASCADE SYSTEM	3,000.00
522.463 - Lawn Maintenance & Landscaping	2,500.00
522.464 - COMPUTER & OFFICE EQUIPMENT	15,000.00
522.465 - FIRE - PPE - SAFETY EQUIPMENT	75,000.00
522.466 - MEDICAL EQUIPMENT	15,000.00
522.467 - FIRE HYDRANTS	
522.67A - FIRE HYDRANT - MAINTENANCE	10,000.00
522.467 - FIRE HYDRANTS - Other	25,000.00
Total 522.467 - FIRE HYDRANTS	35,000.00
522.468 - VEHICLE MAINTENANCE	
522.48A - VEHICLES - ENGINES 179 & 172	
48A-1 - Engine 172	20,000.00
48A-2 - Engine 179	20,000.00
Total 522.48A - VEHICLES - ENGINES 179 & 172	40,000.00
522.48B - VEHICLES - LADDER 171	35,000.00
522.48D - VEHICLES - STAFF	15,000.00
522.48E - VEHICLES - Small Engine Repair	1,000.00
522.48F - VEHICLES - MARINE 171	5,000.00
522.48G - VEHICLES - BRUSH 171	3,000.00
522.48I - SHOP SUPPLIES	2,000.00
522.48J - SIDE X SIDE 171 OR 172	2,000.00
522.468 - VEHICLE MAINTENANCE - Other	1,200.00
Total 522.468 - VEHICLE MAINTENANCE	104,200.00
522.469 - PEST CONTROL MAINTENANCE	2,000.00
522.46D - DOCK - MAINTENANCE AND REPAIR	2,500.00
522.460 - REPAIR AND MAINTENANCE - Other	

Total 522.460 · REPAIR AND MAINTENANCE	331,200.00
522.470 · PRINTING	1,000.00
522.471 · AWARDS AND PLAQUES	2,000.00
522.480 · PROMOTIONAL ACTIVITIES	
522.481 · NEWSPAPER ADS	2,500.00
522.482 · OPEN HOUSE	500.00
522.483 · PUBLIC EDUCATION-FIRE PREVENTIO	1,200.00
522.484 · PUBLIC EDUCATION-CPR	2,500.00
522.480 · PROMOTIONAL ACTIVITIES - Other	
Total 522.480 · PROMOTIONAL ACTIVITIES	6,700.00
522.499 · INTEREST EXPENSE/BANK CHARGES	
522.49E · BANK CHARGES	100.00
522.499 · INTEREST EXPENSE/BANK CHARGES - Other	100.00
Total 522.499 · INTEREST EXPENSE/BANK CHARGES	200.00
522.510 · OFFICE SUPPLIES	4,000.00
522.520 · OPERATING SUPPLIES	
522.521 · FUEL - DIESEL	20,000.00
522.522 · FUEL - GAS	
1 · Marine Fuel	5,000.00
522.522 · FUEL - GAS - Other	26,000.00
Total 522.522 · FUEL - GAS	31,000.00
522.523 · MEDICAL SUPPLIES	15,000.00
522.524 · FIRE SUPPLIES	7,500.00
522.525 · UNIFORMS	
4 · New Hire	1,000.00
522.525 · UNIFORMS - Other	4,000.00
Total 522.525 · UNIFORMS	5,000.00
522.526 · CLEANING SUPPLIES	6,000.00
522.527 · CLOTHING SALES	6,000.00
522.528 · FIRE HOSE	7,500.00
522.530 · PURCHASED DRUGS	0.00
Total 522.520 · OPERATING SUPPLIES	98,000.00
522.540 · BOOKS/SUBSCRIPTION/DUES/TRAINING	
522.541 · EDUCATIONAL INCENTIVE	18,500.00
522.542 · TRAINING-CONFERENCE	
522.54B · MEALS/LODGING/TRAVEL EXPENSES	10,000.00
522.542 · TRAINING-CONFERENCE - Other	25,000.00
Total 522.542 · TRAINING-CONFERENCE	35,000.00
522.543 · FI-RES MANGT BOOKS & COMP PROG	3,000.00
522.544 · FIRE-MEDICAL TRAINING EQUIPMENT	5,000.00
522.545 · OUTSIDE INSTRUCTORS	0.00
522.546 · PROFESSIONAL MEMBERSHIP DUES	10,000.00
522.547 · SUBSCRIPTIONS	2,500.00
522.549 · EDUCATIONAL INCENTIVE - ADMIN	3,000.00
522.550 · PHYSICAL TRAINING EQUIP - REPAI	2,000.00
522.540 · BOOKS/SUBSCRIPTION/DUES/TRAINING - Other	4,000.00
Total 522.540 · BOOKS/SUBSCRIPTION/DUES/TRAINING	83,000.00
522.300 · OPERATING EXPENDITURE/ EXPENSES - Other	
Total 522.300 · OPERATING EXPENDITURE/ EXPENSES	1,175,723.00
522.600 · CAPITAL	
522.612 · CAPITAL EMS EQUIPMENT	7,000.00
522.613 · DOCK - BOAT LIFT	5,000.00
522.620 · BUILDING STATION 1	65,000.00
522.621 · BUILDING STATION 2	8,500,000.00
522.640 · CAPITAL RADIO EQUIPMENT	45,000.00
522.641 · CAPITAL FIRE EQUIPMENT	75,000.00
522.642 · CAPITAL BOAT EQUIPMENT	20,000.00
522.643 · STAFF VEHICLES	65,000.00
522.644 · OFFICE FURNITURE AND EQUIPMENT	50,000.00
522.645 · Brush Truck	170,000.00
522.645 · Brush Truck - Impact Fee Revenue	100,000.00
Total 522.600 · CAPITAL	9,002,000.00
522.700 · DEBT SERVICE	
522.710 · PRINCIPAL	0.00
522.720 · INTEREST	0.00
Total 522.700 · DEBT SERVICE	0.00
Total Expense	15,384,979.14
Net Ordinary Income	22,690.72
Net Income	22,690.72