

ATTACHMENT 1



Immokalee Fire Control District

502 New Market Road East, Immokalee, FL. 34142

Michael J. Choate, District Manager | Fire Chief

DATE:	June 28, 2018	BUDGET AMENDMENT – FYE
		9-30-18


CASH RESERVES:			
ACCOUNT NUMBER	ACCOUNT CLASSIFICATION	INCREASE	DECREASE
284190	Cash Reserves Forward	123,068	
REVENUE LINE ITEMS:			
ACCOUNT NUMBER	ACCOUNT CLASSIFICATION	INCREASE	DECREASE
	Immokalee Water/Sewer		65,000
369902	Misc. Revenue	50,000	
33204	Safer Grant AFG 15		120,210
	Seminole Contract		50,000
	Disposition of Fixed Assets	550,000	
	TOTAL	600,000	235,210
	NET IMPACT – INCREASE		
	REVENUE \$364,790		

EXPENDITURE LINE ITEMS:			
ACCOUNT NUMBER	ACCOUNT CLASSIFICATION	INCREASE	DECREASE
	Salaries		108,348
	Sick Time Sell Back		45,000
	R&M Vehicle Maintenance	55,000	
	TOTAL	55,000	153,348
	NET IMPACT – DECREASE		
	EXPENSES \$98,348		

NET CHANGE TO CASH RESERVES AT 9-30-18:		INCREASE	DECREASE
	Cash Reserves	\$586,206	

	REASSIGNMENT OF CASH RESERVES AT 9-30-18:	INCREASE	DECREASE
	Unassigned		127,512
	Assigned – Fleet	250,000	
	Assigned – 90 Day Expenses	200,000	
	Assigned – Disaster	263,718	
	TOTAL	713,718	127,512
	NET IMPACT – ADJUSTMENT TO CASH RESERVES - \$586,206		

JUSTIFICATION: Beginning cash reserves need to be adjusted to actual following 9-30-17 audit; budgeted income and expenses need to be adjusted to actual year end totals to remain in compliance. Certain income lines need to reflect elimination of revenue sources (Seminole Tribe Contract, grant funds), income lines need to be added (disposition of fixed assets) and certain expense lines adjusted to year end estimates. Finally, ending cash reserves need to be adjusted to provide for the increase in cash reserves.

SIGNED:		DATE:	06/28/18
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APPROVED:		DATE:	June 28 2018
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Chairman of the Board

EXHIBIT A						ESTIMATED
DESCRIPTION	2017-2018 BUDGET	Amendment JUNE.2018	2017-2018 AMENDED BUDGET	2017-2018 AMENDED BUDGET	9/30/2018	
GENERAL FUND CARRY FORWARD (CASH RESERVES)	1,600,000	123,068		1,723,068	1,723,068	
AD VALOREM TAXES	\$ 3,336,146	\$ -	\$ -	\$ 3,336,146	\$ 3,250,006	
ADVALOREM TAX DEED SALES/PRIOR YEAR/WARRANTS	5,000	-	-	5,000	5,000	
INSPECTION FEES	-	-	-	-	-	
PLAN REVIEW	-	-	-	-	-	
SEMINOLE CONTRACT	50,000	(50,000)	-	-	-	
PUBLIC SAFETY GRANTS- SAFER	431,660	(120,210)	-	311,450	311,450	
PUBLIC SAFETY GRANTS- FED	-	-	-	-	-	
PUBLIC SAFETY GRANTS- STATE	-	-	-	-	-	
PUBLIC SAFETY GRANTS- County CDBG	350,000	-	-	350,000	-	
PUBLIC SAFETY - Immok Water/Sewer	65,000	(65,000)	-	-	-	
PUBLIC SAFETY GRANTS- FF Supplemental	3,840	-	-	3,840	1,480	
PUBLIC SAFETY Charges and fees	-	-	-	-	-	
INTEREST INCOME	8,000	-	-	8,000	9,000	
SALE OF EQUIPMENT	-	-	-	-	-	
RENTS AND ROYALTIES	6,120	-	-	6,120	3,459	
SALE OF SURPLUS MATERIALS	4,500	-	-	4,500	-	
DONATIONS	100	-	-	100	-	
DISPOSITION OF FIXED ASSETS	-	550,000	-	550,000	550,000	
OTHER MISC. REVENUE	10,000	50,000	-	60,000	60,561	
Reimbursement from NC - IT Services	5,000	-	-	-	5,000	
Reimbursement - Retiree Health Insurance	-	-	-	-	1,725	
PILT - CC GRANT	50,000	-	-	50,000	50,000	
PILT FARM WORKERS VILLAGE	6,650	-	-	6,650	-	
SUBTOTAL FY REVENUES	4,332,016	364,790	-	4,696,806	4,247,681	
TOTAL REVENUE	\$ 4,332,016	\$ 364,790	\$ -	\$ 4,696,806	\$ 4,247,681	

EXHIBIT A				ESTIMATED
DESCRIPTION	2017-2018 BUDGET	Amendment JUNE.2018	2017-2018 AMENDED BUDGET	9/30/2018
SALARIES including incentives	\$ 1,984,722	\$ (108,348)	\$ 1,876,374	\$ 1,876,374
OVER TIME PAY	170,000		170,000	170,000
FLSA OVERTIME				
HOLIDAY PAY	50,000		50,000	48,672
VACATION SELL BACK	9,000		9,000	9,041
SICK TIME SELL BACK	55,000	(45,000)	10,000	10,000
SOCIAL SECURITY	151,831		151,831	161,728
RETIREMENT	460,578		460,578	477,068
GROUP INSURANCE (HEALTH/DENTAL/LIFE)	587,972		587,972	587,972
WORKERS' COMP	103,794		103,794	103,794
UNEMPLOYMENT	-	-	-	-
TOTAL PERSONNEL	3,572,897	(153,348)	3,419,549	3,444,649
EMPLOYEE PHYSICALS	8,300	-	8,300	4,975
BANK SERVICE CHARGES	-	-	-	-
LEGAL FEES	31,000	-	31,000	16,000
PROPERTY APPRAISER	23,353	-	23,353	23,353
TAX COLLECTOR	63,211	-	63,211	67,238
PROFESSIONAL FEES-OTHER	20,000	-	20,000	22,491
CONTRACTED SERVICES-AUDIT	35,000	-	35,000	35,000
CONTRACTED SERVICES-ACCOUNTING SERVICES	10,000	-	10,000	1,660
CONTRACTED SERVICES-Payroll service	-	-	-	-
CONTRACTED SERVICES-MECHANIC	-	-	-	-
CONTRACTED SERVICES-PEST CONTROL	1,125	-	1,125	840
CONTRACTED SERVICES-LAWN CARE	1,500	-	1,500	1,500
CONTRACTED SERVICES-ADMIN/MOU	25,000	-	25,000	25,000
CONTRACTED SERVICES-FIRE ASSESS	20,000	-	20,000	26,700
CONTRACTED SERVICES-Logistics/IT	12,060	-	12,060	5,000
TOTAL CONTRACTED SERVICES	250,549	-	250,549	229,757
TRAVEL & PER DIEM	12,500	-	12,500	12,500
COMMUNICATION (Telephone/Internet/DirectTV)	15,000	-	15,000	20,624
POSTAGE	600	-	600	245
SHIPPING	900	-	900	2,869
UTILITIES - ELECTRIC	15,000	-	15,000	15,682
UTILITIES - WATER SEWER	4,000	-	4,000	3,990
UTILITIES - GARBAGE	1,500	-	1,500	2,037

		EXHIBIT A				ESTIMATED
		2017-2018	Amendment		2017-2018	9/30/2018
DESCRIPTION		BUDGET	JUNE.2018		AMENDED	
					BUDGET	
UTILITIES-OTHER		-	-	-	-	-
LIABILITY INSURANCE		57,400	-	-	57,400	57,400
TOTAL OPERATING		106,900	-	-	106,900	115,347

EXHIBIT A				ESTIMATED
DESCRIPTION	2017-2018 BUDGET	Amendment JUNE.2018	2017-2018 AMENDED BUDGET	9/30/2018
R&M VEHICLE MAINTENANCE	61,500	55,000	116,500	116,751
R&M EQUIPMENT F.F. & RESCUE	39,000	-	39,000	12,348
R&M OFFICE EQUIPMENT	-	-	-	-
R&M GENERATORS	2,000	-	2,000	1,720
R&M HVAC	1,000	-	1,000	1,000
R&M BUILDING	20,000	-	20,000	40,244
R&M BUNKER GEAR	7,500	-	7,500	466
TOTAL MAINTENANCE	131,000	55,000	186,000	172,529
LEGAL ADVERTISING	2,800	-	2,800	3,181
PRINTING	250	-	250	-
EXPLORER PROGRAM	2,000	-	2,000	-
MINOR EQUIPMENT	4,500	-	4,500	2,619
OFFICE SUPPLIES	3,000	-	3,000	3,512
BUNKER GEAR SUPPLIES	15,000	-	15,000	43,972
F.F. RESCUE SUPPLIES	10,500	-	10,500	8,787
EMS SUPPLIES	25,000	-	25,000	9,400
STATION (JANITORIAL) SUPPLIES	5,750	-	5,750	7,461
FUEL & OIL	40,625	-	40,625	49,952
TIRES AND BATTERIES	-	-	-	-
UNIFORMS	21,000	-	21,000	32,712
EMPLOYEE	-	-	-	-
PHYS. FITNESS EQUIPMENT	1,200	-	1,200	-
COMPUTER EQUIPMENT	1,500	-	1,500	146
COMPUTER SOFTWARE & TRAINING	4,000	-	4,000	12,000
MISCELLANEOUS EXPENSE	1,500	-	1,500	20,000
FIRE PREVENTION	-	-	-	-
COMMUNICATION (RADIO)	-	-	-	-
COMMUNICATION (PHONE)	-	-	-	-
OPERATING SUPPLIES	4,000	-	4,000	2,329
PUBLIC EDUCATION	2,500	-	2,500	705
FURNITURE	7,800	-	7,800	-
EDUCATION AND TRAINING	52,500	-	52,500	29,600
BOOKS & DUES	4,800	-	4,800	2,353
TOTAL SUPPLIES	207,425	-	207,425	225,548

	EXHIBIT A				ESTIMATED
	2017-2018	Amendment		2017-2018	9/30/2018
DESCRIPTION	BUDGET	JUNE.2018		AMENDED	
				BUDGET	
TOTAL OPERATING EXPENDITURES	698,674	55,000		753,674	746,362
LAND					
VEHICLES	350,000				
OTHER STRUCTURES	8,500			8,500	
FF RESCUE EQUIPMENT					6,017
BUILDINGS					1,947
COMMUNICATIONS EQUIPMENT					
FURNITURE/OFFICE	3,500			3,500	
STATION EQUIPMENT					
COMPUTER EQUIPMENT					
TOTAL CAPITAL OUTLAY	362,000			12,000	7,964
TOTAL FY EXPENDITURES	4,633,571	(98,348)		4,535,223	4,198,975

DESCRIPTION	EXHIBIT A			ESTIMATED 9/30/2018
	2017-2018 BUDGET	Amendment JUNE.2018	2017-2018 AMENDED BUDGET	
BEGINNING CASH RESERVES	1,600,000	123,068	1,723,068	1,723,068
TOTAL REVENUE	4,332,016	364,790	4,696,806	4,247,681
TOTAL EXPENSES	(4,633,571)	98,348	(4,535,223)	
ENDING CASH RESERVES	1,298,445	586,206	1,884,651	
UNASSIGNED	127,512	(127,512)	-	
ASSIGNED - FLEET	-	250,000	250,000	
ASSIGNED - 90 DAYS	900,000	200,000	1,100,000	
ASSIGNED - OPEB	-	-	-	
ASSIGNED FOR REPLACING SAFER GRANT	-	-	-	
ASSIGNED FOR VACATION & SICK	-	-	-	
ASSIGNED FOR DISASTER	270,933	263,718	534,651	
TOTAL RESERVES	1,298,445	586,206	1,884,651	
EXCESS OF REV OVER (UNDER) EXP	\$ (301,555)	\$ 463,138	\$ 161,583	\$ 48,706