RESOLUTION 2026-023

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, 2025 AND ENDING SEPTEMBER 30, 2026; 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 intends to amend the General Fund Budget for the fiscal year ended 9-30-26 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 General Fund Budget for the fiscal year ended 9-30-26 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, 2026 Financial Statements and Audit Report of the District.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Goodnight **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

Duly passed and adopted on this 19th day of November, 2026.

Board of Commissioners of the
Immokalee Fire Control District

By: _____
Joseph Brister, Chair

ATTACHMENT 1

2025-2026 GENERAL FUND BUDGET AMENDMENT #2

		Pre-Audit 9/30/2026	Original Budget FY26	Proposed Amendment #1	Proposed Amendment #2	Amended Budget FY26	
	Balance Forward - Cash Reserves (Assigned)	$ 2,736,761	$ 2,418,073	$ 318,688	$ -	$ 2,736,761	
	evenue						
001	Collier County Ad Valorem - 3.75 Millage Rate	$ 10,492,478	$ 10,225,320	$ -	$ 267,158	$ 10,492,478	$ -
002	Public Safety Grants - County CDBG	$ -		$ -		$ -	$ -
003	Public Safety Grants - FF Supplement	$ 7,680	$ 2,500	$ -	$ 5,000	$ 7,500	$ (180)
004	Public Safety Grants - Opioid	$ -		$ -		$ -	$ -
005	State Grant - Station 31 Construction	$ 32,293	$ -	$ -	$ 32,293	$ 32,293	$ 0
	Other Grants	$ 2,323		$ -		$ -	$ (2,323)
006	Interest Income	$ 156,429	$ 130,000	$ -	$ 27,000	$ 157,000	$ 571
007	Rents and Royalties	$ 52,998	$ 45,900	$ -	$ 5,000	$ 50,900	$ (2,098)
008	Sale of Surplus Materials and Equipment	$ -		$ -		$ -	$ -
009	Disposition of Fixed Assets	$ -	$ 20,000	$ (20,000)		$ -	$ -
010	Donations	$ -		$ -		$ -	$ -
011	Donations - Station 32 Bricks	$ -		$ -		$ -	$ -
012	Special Event Fees	$ 7,394	$ 5,000	$ -		$ 5,000	$ (2,394)
013	Other Miscellaneous Revenue	$ 36,505	$ 10,000	$ -	$ 26,000	$ 36,000	$ (505)
015	Proceeds from Debt - Vehicle Lease	$ 1,029,738		$ 1,029,738		$ 1,029,738	$ -
016	Payment in Lieu of Taxes - Seminole	$ 329,251	$ 220,000	$ 109,251		$ 329,251	$ -
	Total Revenue	**$ 12,147,089**	**$ 10,658,720**	**$ 1,118,989**	**$ 362,451**	**$ 12,140,160**	
	Personnel Expenses						
030	Salaries	$ 4,107,885	$ 4,165,461	$ 25,000	$ (80,000)	$ 4,110,461	$ 2,576
031	Overtime	$ 476,569	$ 438,154	$ -		$ 438,154	$ (38,415)
032	FLSA Overtime	$ 214,546	$ 228,602	$ -		$ 228,602	$ 14,056
033	Holiday Pay	$ 117,266	$ 112,549	$ -		$ 112,549	$ (4,717)
034	Vacation Time Sell Back	$ 14,131	$ 12,000	$ -		$ 12,000	$ (2,131)
035	Sick Time Sell Back	$ 5,232	$ 12,000	$ -		$ 12,000	$ 6,768
036	Social Security	$ 368,549	$ 380,111	$ 1,900	$ (20,000)	$ 362,011	$ (6,538)
037	Retirement	$ 1,601,863	$ 1,407,143	$ 8,800	$ 186,000	$ 1,601,943	$ 80
038	Group Insurance (Health/Dental/Life, Medical Cl	$ 1,214,572	$ 1,275,032	$ 5,200	$ (5,000)	$ 1,275,232	$ 60,660
	Health Insurance - Commissioners	$ 12,365	$ 9,600	$ -		$ 9,600	$ (2,765)
039	Worker's Compensation Insurance	$ 141,058	$ 142,000	$ -		$ 142,000	$ 942
040	Retirement Health Savings	$ 68,700	$ 60,000	$ -		$ 60,000	$ (8,700)
041	Employee Benefit - Lifelock	$ 2,259	$ -	$ -		$ -	$ (2,259)
	Total Personnel Expenses	**$ 8,344,995**	**$ 8,242,652**	**$ 40,900**	**$ 81,000**	**$ 8,364,552**	
	Operating Expenses						
045	Employee Physicals	$ -	$ 17,500	$ -	$ (17,500)	$ -	$ -
046	Professional Fees - Legal	$ 36,651	$ 30,000	$ -		$ 30,000	$ (6,651)
047	Property Appraiser Fees	$ 60,260	$ 55,000	$ -		$ 55,000	$ (5,260)
048	Tax Collector Fees	$ 210,660	$ 205,006	$ -		$ 205,006	$ (5,654)
049	Professional Fees - Other	$ 10,391	$ 15,000	$ -		$ 15,000	$ 4,609
050	Professional Fees - Lexipol	$ 10,340	$ 10,000	$ -		$ 10,000	$ (340)
051	Contracted Services - Audit	$ 39,000	$ 40,000	$ -		$ 40,000	$ 1,000
	Medical Director	$ 4,500					$ (4,500)
052	Travel & Per Diem	$ 33,869	$ 52,000	$ -		$ 52,000	$ 18,131
053	Communications (Telephone/Internet/Direct TV	$ 41,770	$ 41,200	$ -		$ 41,200	$ (570)
054	Postage & Shipping	$ 958	$ 1,500	$ -		$ 1,500	$ 542
055	Utilities	$ 132,149	$ 144,200	$ -		$ 144,200	$ 12,051
056	Bldg./Auto/Liability Insurance	$ 187,704	$ 230,000	$ -		$ 230,000	$ 42,296

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057	Repair & Maintenance - Vehicles	$ 125,014	$ 95,000	$ 10,000		$ 105,000	$ (20,014)
058	Repair & Maintenance - Fire & Rescue Equipmer	$ 30,727	$ 40,000	$ -		$ 40,000	$ 9,273
059	Repair & Maintenance - Building	$ 216,145	$ 120,000	$ 70,000		$ 190,000	$ (26,145)
061	Legal Advertising	$ 2,712	$ 3,090	$ -		$ 3,090	$ 378
062	Printing	$ -		$ -		$ -	$ -
063	Fire Equipment (Non-Capital)	$ 16,803	$ 26,000	$ -		$ 26,000	$ 9,197
064	Lease & Rental	$ 3,633	$ 3,000	$ -		$ 3,000	$ (633)
065	Office Supplies	$ 3,469	$ 3,605	$ -		$ 3,605	$ 136
066	Personal Protective Gear	$ 37,195	$ 30,000	$ -		$ 30,000	$ (7,195)
067	Firefighting/Operating Supplies	$ 13,707	$ 15,000	$ -		$ 15,000	$ 1,293
068	EMS Supplies	$ 21,685	$ 25,000	$ -		$ 25,000	$ 3,315
070	Station Supplies	$ 16,444	$ 16,000	$ -		$ 16,000	$ (444)
072	Fuel & Oil	$ 90,296	$ 70,000	$ -		$ 70,000	$ (20,296)
073	Uniforms	$ 35,512	$ 35,000	$ -		$ 35,000	$ (512)
074	Computer Equipment (Non-Capital)	$ 14,423	$ 20,000	$ -		$ 20,000	$ 5,577
075	Computer Software and Maintenance	$ 107,423	$ 95,000	$ -		$ 95,000	$ (12,423)
076	Miscellaneous Expense	$ 12,680	$ 5,000	$ -		$ 5,000	$ (7,680)
077	Communication (Radio) (Non-Capital)	$ 6,638	$ 5,000	$ -		$ 5,000	$ (1,638)
078	Public Education	$ 3,254	$ 2,000	$ -		$ 2,000	$ (1,254)
079	Furniture (Non-Capital)	$ 4,623	$ -	$ -		$ -	$ (4,623)
080	Education and Training	$ 43,216	$ 69,050	$ -		$ 69,050	$ 25,834
071	Training Supplies	$ 1,140	$ 2,500	$ -		$ 2,500	$ 1,360
081	Books & Dues	$ 10,317	$ 7,000	$ -		$ 7,000	$ (3,317)
Total Operating Expenses		**$ 1,585,308**	**$ 1,528,651**	**$ 80,000**	**$ (17,500)**	**$ 1,591,151**	
Capital Expenses							
90	LAND		$ -	$ -		$ -	$ -
91	FIRE EQUIPMENT-GRANT MATCHING FUNDS	$ -		$ -		$ -	$ -
92	TRAINING EQUIPMENT	$ -	$ 8,200	$ -	$ (8,200)	$ -	$ -
93	FF RESCUE EQUIPMENT	$ 4,031	$ 27,535	$ -	$ (12,000)	$ 15,535	$ 11,504
94	BUNKER GEAR	$ 23,890	$ 23,701	$ -		$ 23,701	$ (189)
95	BUILDINGS/CIP (STATION 31)	$ 32,293		$ -	$ 32,293	$ 32,293	$ -
96	COMMUNICATIONS EQUIPMENT	$ -		$ -		$ -	$ -
97	VEHICLES	$ 1,029,738	$ -	$ 1,029,738		$ 1,029,738	$ -
98	FURNITURE/OFFICE	$ -		$ -		$ -	$ -
99	STATION EQUIPMENT	$ -		$ -		$ -	$ -
100	COMPUTER EQUIPMENT	$ 20,321	$ 10,000	$ -		$ 10,000	$ (10,321)
Total Capital Expenses		**$ 1,110,273**	**$ 69,436**	**$ 1,029,738**	**$ 12,093**	**$ 1,111,267**	
Debt Service							
200	Principal	**$ 477,142**	**$ 499,914**	**$ -**	**$ (22,000)**	$ 477,914	$ 772
201	Interest	**$ 235,164**	**$ 272,392**	**$ -**	**$ (37,000)**	$ 235,392	$ 228
Total Debt Service		**$ 712,306**	**$ 772,306**	**$ -**	**$ (59,000)**	**$ 713,306**	
TOTAL EXPENSES		**$ 11,752,882**	**$ 10,613,045**	**$ 1,150,638**	**$ 16,593**	**$ 11,780,276**	
	BEGINNING CASH RESERVES	**$ 2,736,761**	**$ 2,418,073**	**$ 318,688**	**$ -**	**$ 2,736,761**	
	TOTAL REVENUE	**$ 12,147,089**	**$ 10,658,720**	**$ 1,118,989**	**$ 362,451**	**$ 12,140,160**	
	TOTAL EXPENSES	**$ (11,752,882)**	**$ (10,613,045)**	**$ (1,150,638)**	**$ (16,593)**	**$ (11,780,276)**	
Ending Cash Reserves		**$ 3,130,968**	**$ 2,463,748**	**$ 287,039**	**$ 345,858**	**$ 3,096,645**	
Assignment of Reserves							
	Unassigned						
	Restricted - Prepaid Expenses at 9-30-26	$ -	$ -	$ -	$ 170,099	$ 170,099	
	Assigned - First Quarter of Operations	$ 2,599,792	$ 2,020,000	$ 200,000	$ 175,759	$ 2,395,759	
	Assigned - Projected Deficit	$ -		$ -		$ -	
	Assigned - Emergency	$ 133,748	$ 76,948	$ 56,800		$ 133,748	
	Assigned - COVID Grant Replacement Vehicle	$ 40,000	$ 32,000	$ 8,000		$ 40,000	
	Assigned - Capital Purchases- Vehicle	$ 50,000	$ 50,000	$ -		$ 50,000	
	Assigned-Station 30 Replacement Equipment	$ 48,500	$ 38,800	$ 9,700		$ 48,500	
	Assigned-Property Loss	$ 96,000	$ 96,000	$ -		$ 96,000	
	Assigned - Building	$ 75,000	$ 75,000			$ 75,000	
	Assigned - Debt	$ 75,000	$ 75,000	$ -		$ 75,000	

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Assigned - Post Employment Benefits	$ 12,539		$ 12,539		$ 12,539
TOTAL RESERVES	**$ 3,130,579**	**$ 2,463,748**	**$ 287,039**	**$ 345,858**	**$ 3,096,645**
Excess of Revenue Over (Under) Expenses - Use of R	**$ 393,818**	**$ 45,675**	**$ (31,649)**	**$ 345,858**	**$ 359,884**
Addition to Reserves					$ 359,884