

RESOLUTION 2025-023

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, 2024 AND ENDING SEPTEMBER 30, 2025; 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 General Fund Budget for the fiscal year ended 9-30-25 as identified on Attachment 1 hereto;

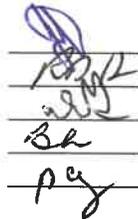
NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE IMMOKALEE FIRE CONTROL DISTRICT THAT:

Section 1. The General Fund Budget for the fiscal year ended 9-30-25 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, 2025 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 Goodnight 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, 2025.

Board of Commissioners of the
Immokalee Fire Control District

By: Joseph Brister
Joseph Brister, Chair

ATTACHMENT 1

2024-2025 GENERAL FUND BUDGET AMENDMENT #2

	Pre-Audit 9/30/2025	Original Budget 24/25	Proposed Amendment #1	Proposed Amendment #2	Amended Budget 24/25
Balance Forward - Cash Reserves (Assigned)	\$ 2,393,325	\$ 2,755,573	(362,248)	-	\$ 2,393,325
Revenue					
001 Collier County Ad Valorem - 3.75 Millage Rate	\$ 8,960,776	\$ 8,716,607		\$ 244,169	\$ 8,960,776
002 State Grant - Mutual Aid Reimbursement	126,720			126,720	\$ 126,720
003 Public Safety Grants - FF Supplement	7,150	2,500			\$ 2,500
004 Public Safety Grants - Opioid		200,000	(200,000)		\$ -
005 State Grant - Station 30 Construction Other Grants					\$ -
006 Interest Income	166,964	130,000			\$ 130,000
007 Rents and Royalties	48,899	45,000			\$ 45,000
008 Sale of Surplus Materials and Equipment					\$ -
009 Disposition of Fixed Assets	918,124		918,124		\$ 918,124
010 Donations		100			\$ 100
011 Donations - Station 32 Bricks					\$ -
012 Special Event Fees	5,792	1,000	4,000		\$ 5,000
013 Other Miscellaneous Revenue	25,528	25,000			\$ 25,000
015 Proceeds from Debt - Vehicle Lease					\$ -
016 Ave Maria Stewardship					\$ -
017 Payment in Lieu of Taxes - Seminole	203,990	200,000			\$ 200,000
018 Payment In Lieu of Taxes - Farm Worker's Village		6,000	(6,000)		\$ -
Total Revenue	10,463,943	9,326,207	716,124	370,889	\$ 10,413,220
Personnel Expenses					
030 Salaries	\$ 3,725,021	\$ 3,713,529			\$ 3,713,529
031 Overtime	439,582	225,000	125,000	90,000	\$ 440,000
032 FLSA Overtime	211,209	218,590			\$ 218,590
033 Holiday Pay	107,965	90,000			\$ 90,000
034 Vacation Time Sell Back	27,066	12,000			\$ 12,000
035 Sick Time Sell Back	3,764	12,000			\$ 12,000
036 Social Security	338,422	326,741			\$ 326,741
037 Retirement	1,353,520	1,255,907			\$ 1,255,907
038 Group Insurance (Health/Dental/Life, Medical Clinic)	1,050,637	1,162,264			\$ 1,162,264
Health Insurance - Commissioners	7,549	8,880			\$ 8,880
039 Worker's Compensation Insurance	121,503	120,000			\$ 120,000
040 Retirement Health Savings	55,600	60,000	(4,400)		\$ 55,600
Total Personnel Expenses	7,441,838	7,204,911	120,600	90,000	\$ 7,415,511
Operating Expenses					
045 Employee Physicals	12,250	20,000	(7,000)		\$ 13,000
046 Professional Fees - Legal	27,480	40,000			\$ 40,000
047 Property Appraiser Fees	54,181	45,000			\$ 45,000
048 Tax Collector Fees	177,975	174,832			\$ 174,832
049 Professional Fees - Other	16,691	11,000			\$ 11,000
050 Professional Fees - Lexipol	9,709	9,500			\$ 9,500
051 Contracted Services - Audit	38,500	36,000			\$ 36,000
052 Travel & Per Diem	45,563	37,500			\$ 37,500
053 Communications (Telephone/Internet/Direct TV)	38,011	50,000	(10,000)		\$ 40,000
054 Postage & Shipping	966	1,000			\$ 1,000
055 Utilities	127,214	140,000			\$ 140,000
056 Bldg./Auto/Liability Insurance	212,943	316,000	(90,000)		\$ 226,000
057 Repair & Maintenance - Vehicles	82,324	88,739			\$ 88,739
058 Repair & Maintenance - Fire & Rescue Equipment	30,292	31,352			\$ 31,352
059 Repair & Maintenance - Building	126,311	89,300		30,000	\$ 119,300
060 Repair & Maintenance - Bunker Gear (& Supplies)					\$ -

ATTACHMENT 1

	Pre-Audit 9/30/2025	Original Budget 24/25	Proposed Amendment #1	Proposed Amendment #2	Amended Budget 24/25
061 Legal Advertising	2,486	3,000			\$ 3,000
062 Printing		-			\$ -
063 Fire Equipment (Non-Capital)	13,025	25,000			\$ 25,000
064 Lease & Rental	1,756	2,000			\$ 2,000
065 Office Supplies	3,581	3,500			\$ 3,500
066 Personal Protective Gear	16,131	30,000			\$ 30,000
PPE FORESTRY GRANT					\$ -
067 Firefighting/Operating Supplies	8,960	20,000			\$ 20,000
068 EMS Supplies	21,652	20,000			\$ 20,000
069 CDBG COVID Supplies					\$ -
070 Station Supplies	16,691	15,000			\$ 15,000
071 Training Supplies	367	4,000			\$ 4,000
072 Fuel & Oil	54,263	70,000			\$ 70,000
073 Uniforms	26,413	30,000			\$ 30,000
074 Computer Equipment (Non-Capital)	12,628	15,000			\$ 15,000
075 Computer Maintenance and Training Software	86,591	70,000			\$ 70,000
076 Miscellaneous Expense	10,178	5,000			\$ 5,000
HURRICANE EXPENSE					\$ -
077 Communication (Radio) (Non-Capital)	3,321	5,000			\$ 5,000
078 Public Education	1,225	2,000			\$ 2,000
079 Furniture (Non-Capital)	4,698				\$ -
080 Education and Training	78,611	48,935		25,000	\$ 73,935
081 Books & Dues	7,671	6,000			\$ 6,000
Total Operating Expenses	1,370,658	1,464,658	(107,000)	55,000	\$ 1,412,658
Capital Expenses					
90 LAND					
91 FIRE EQUIPMENT-GRANT MATCHING FUNDS		5,000			\$ 5,000
92 TRAINING EQUIPMENT	-	11,200			\$ 11,200
93 FF RESCUE EQUIPMENT					\$ -
94 BUNKER GEAR	7,900	8,000			\$ 8,000
95 BUILDINGS/CIP (STATION 30)		5,000			\$ 5,000
96 CDBG GRANT-Vehicle					\$ -
COVID GRANT EQUIPMENT					\$ -
GRANT EQUIPMENT (STATION 30)					\$ -
97 COMMUNICATIONS EQUIPMENT					\$ -
VEHICLES					\$ -
98 FURNITURE/OFFICE					\$ -
99 STATION EQUIPMENT					\$ -
100 COMPUTER EQUIPMENT	2,214	10,000			\$ 10,000
Total Capital Expenses	10,114	39,200	-	-	\$ 39,200
Debt Service					
200 Principal	1,119,805	405,038	700,000		\$ 1,105,038
201 Interest	177,220	190,176			\$ 190,176
Total Debt Service	1,297,025	595,214	700,000	-	\$ 1,295,214
TOTAL EXPENSES	10,119,635	9,303,983	713,600	145,000	\$ 10,162,583
BEGINNING CASH RESERVES	2,393,325	2,755,573	(362,248)		\$ 2,393,325
TOTAL REVENUE	10,463,943	9,326,207	716,124	370,889	\$ 10,413,220
TOTAL EXPENSES	(10,119,635)	(9,303,983)	(713,600)	(145,000)	\$ (10,162,583)
Ending Cash Reserves	2,737,633	2,777,797	(359,724)	225,889	\$ 2,643,962
Assignment of Reserves					
Unassigned		-			\$ -
Restricted - Prepaid Expenses at 9-30-25				66,350	\$ 66,350
Assigned - First Quarter of Operations	2,000,000	2,000,000		74,000	\$ 2,074,000

ATTACHMENT 1

	Pre-Audit 9/30/2025	Original Budget 24/25	Proposed Amendment #1	Proposed Amendment #2	Amended Budget 24/25
Assigned - Projected Deficit					\$ -
Assigned - Emergency	392,797	392,797	(290,724)	-	\$ 102,073
Assigned Station 31 Construction				37,000	\$ 37,000
Assigned - COVID Grant Replacement Vehicle	20,000	20,000			\$ 20,000
Assigned - Capital Purchases- Vehicle	90,000	90,000	(40,000)	-	\$ 50,000
Assigned-Station 30 Replacement Equipment (Grant - Gym Equipment Station 30)				36,000	\$ 36,000
Assigned-Property Loss			96,000	-	\$ 96,000
Assigned - Building	75,000	75,000		-	\$ 75,000
Assigned - Debt	159,836	200,000	(125,000)		\$ 75,000
Assigned - Post Employment Benefits				12,539	\$ 12,539
TOTAL RESERVES	2,737,633	2,777,797	(359,724)	225,889	\$ 2,643,962
Excess of Revenue Over (Under) Expenses - Use of Reserves	\$ 344,308	\$ 22,224			\$ 250,637