

RESOLUTION 2026-005

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 is desirous of amending 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 Gunthner WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Keen 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
PAG

Duly passed and adopted on this 18th day of June, 2026.

Board of Commissioners of the
Immokalee Fire Control District

By: Joseph Brister
Joseph Brister, Chair

ATTACHMENT 1

Amendment #1 to General Fund Budget FYE 9-30-26

	YTD 3/31/2026	Original Budget FY26	Proposed Amendment #1	Amended Budget FY26
Balance Forward - Cash Reserves (Assigned)	\$ 2,736,761	\$ 2,418,073	\$ 318,688	\$ 2,736,761
Revenue				
001 Collier County Ad Valorem - 3.75 Millage Rate	\$ 9,610,167	\$ 10,225,320	\$ -	\$ 10,225,320
002 Public Safety Grants - County CDBG	\$ -	\$ -	\$ -	\$ -
003 Public Safety Grants - FF Supplement	\$ 1,920	\$ 2,500	\$ -	\$ 2,500
004 Public Safety Grants - Opioid	\$ -	\$ -	\$ -	\$ -
005 State Grant - Station 30 Construction	\$ -	\$ -	\$ -	\$ -
Other Grants	\$ -	\$ -	\$ -	\$ -
006 Interest Income	\$ 82,149	\$ 130,000	\$ -	\$ 130,000
007 Rents and Royalties	\$ 45,234	\$ 45,900	\$ -	\$ 45,900
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	\$ 6,659	\$ 5,000	\$ -	\$ 5,000
013 Other Miscellaneous Revenue	\$ 10,736	\$ 10,000	\$ -	\$ 10,000
015 Proceeds from Debt - Vehicle Lease	\$ -	\$ -	\$ 1,029,738	\$ 1,029,738
016 Payment in Lieu of Taxes - Seminole	\$ 329,251	\$ 220,000	\$ 109,251	\$ 329,251
Total Revenue	\$ 10,086,116	\$ 10,658,720	\$ 1,118,989	\$ 11,777,709
Personnel Expenses				
030 Salaries	\$ 2,008,775	\$ 4,165,461	\$ 25,000	\$ 4,190,461
031 Overtime	\$ 248,864	\$ 438,154	\$ -	\$ 438,154
032 FLSA Overtime	\$ 107,248	\$ 228,602	\$ -	\$ 228,602
033 Holiday Pay	\$ 72,858	\$ 112,549	\$ -	\$ 112,549
034 Vacation Time Sell Back	\$ 12,758	\$ 12,000	\$ -	\$ 12,000
035 Sick Time Sell Back	\$ 5,232	\$ 12,000	\$ -	\$ 12,000
036 Social Security	\$ 182,411	\$ 380,111	\$ 1,900	\$ 382,011
037 Retirement	\$ 768,995	\$ 1,407,143	\$ 8,800	\$ 1,415,943
038 Group Insurance (Health/Dental/Life, Medical Clinic)	\$ 685,683	\$ 1,275,032	\$ 5,200	\$ 1,280,232
Health Insurance - Commissioners	\$ 5,264	\$ 9,600	\$ -	\$ 9,600
039 Worker's Compensation Insurance	\$ 105,794	\$ 142,000	\$ -	\$ 142,000
040 Retirement Health Savings	\$ 57,200	\$ 60,000	\$ -	\$ 60,000
041 Employee Benefit - Lifelock	\$ 682	\$ -	\$ -	\$ -
Total Personnel Expenses	\$ 4,261,764	\$ 8,242,652	\$ 40,900	\$ 8,283,552
Operating Expenses				
045 Employee Physicals	\$ -	\$ 17,500	\$ -	\$ 17,500
046 Professional Fees - Legal	\$ 13,673	\$ 30,000	\$ -	\$ 30,000
047 Property Appraiser Fees	\$ 24,267	\$ 55,000	\$ -	\$ 55,000
048 Tax Collector Fees	\$ 194,828	\$ 205,006	\$ -	\$ 205,006
049 Professional Fees - Other	\$ 7,736	\$ 15,000	\$ -	\$ 15,000
050 Professional Fees - Lexipol	\$ 10,340	\$ 10,000	\$ -	\$ 10,000
051 Contracted Services - Audit	\$ 39,000	\$ 40,000	\$ -	\$ 40,000
052 Travel & Per Diem	\$ 14,891	\$ 52,000	\$ -	\$ 52,000
053 Communications (Telephone/Internet/Direct TV)	\$ 22,059	\$ 41,200	\$ -	\$ 41,200
054 Postage & Shipping	\$ 537	\$ 1,500	\$ -	\$ 1,500
055 Utilities	\$ 62,585	\$ 144,200	\$ -	\$ 144,200
056 Bldg./Auto/Liability Insurance	\$ 165,968	\$ 230,000	\$ -	\$ 230,000
057 Repair & Maintenance - Vehicles	\$ 59,853	\$ 95,000	\$ 10,000	\$ 105,000
058 Repair & Maintenance - Fire & Rescue Equipment	\$ 25,613	\$ 40,000	\$ -	\$ 40,000

ATTACHMENT 1

Amendment #1 to General Fund Budget FYE 9-30-26

	YTD 3/31/2026	Original Budget FY26	Proposed Amendment #1	Amended Budget FY26
059 Repair & Maintenance - Building	\$ 109,707	\$ 120,000	\$ 70,000	\$ 190,000
061 Legal Advertising	\$ 304	\$ 3,090	\$ -	\$ 3,090
062 Printing			\$ -	\$ -
063 Fire Equipment (Non-Capital)		\$ 26,000	\$ -	\$ 26,000
064 Lease & Rental	\$ 2,345	\$ 3,000	\$ -	\$ 3,000
065 Office Supplies	\$ 1,776	\$ 3,605	\$ -	\$ 3,605
066 Personal Protective Gear	\$ 36,576	\$ 30,000	\$ -	\$ 30,000
067 Firefighting/Operating Supplies	\$ 8,567	\$ 15,000	\$ -	\$ 15,000

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Amendment #1 to General Fund Budget FYE 9-30-26

	YTD 3/31/2026	Original Budget FY26	Proposed Amendment #1	Amended Budget FY26
068 EMS Supplies	\$ 12,393	\$ 25,000	\$ -	\$ 25,000
070 Station Supplies	\$ 8,552	\$ 16,000	\$ -	\$ 16,000
071 Training Supplies	\$ 1,034	\$ 2,500	\$ -	\$ 2,500
072 Fuel & Oil	\$ 37,650	\$ 70,000	\$ -	\$ 70,000
073 Uniforms	\$ 13,912	\$ 35,000	\$ -	\$ 35,000
074 Computer Equipment (Non-Capital)	\$ 2,245	\$ 20,000	\$ -	\$ 20,000
075 Computer Software and Maintenance	\$ 79,902	\$ 95,000	\$ -	\$ 95,000
076 Miscellaneous Expense	\$ 12,089	\$ 5,000	\$ -	\$ 5,000
077 Communication (Radio) (Non-Capital)	\$ 6,231	\$ 5,000	\$ -	\$ 5,000
078 Public Education	\$ 2,434	\$ 2,000	\$ -	\$ 2,000
079 Furniture (Non-Capital)	\$ -	\$ -	\$ -	\$ -
080 Education and Training	\$ 14,459	\$ 69,050	\$ -	\$ 69,050
081 Books & Dues	\$ 13,130	\$ 7,000	\$ -	\$ 7,000
Total Operating Expenses	\$ 1,004,656	\$ 1,528,651	\$ 80,000	\$ 1,608,651
Capital Expenses				
90 LAND		\$ -	\$ -	\$ -
91 FIRE EQUIPMENT-GRANT MATCHING FUNDS	\$ -		\$ -	\$ -
92 TRAINING EQUIPMENT	\$ -	\$ 8,200	\$ -	\$ 8,200
93 FF RESCUE EQUIPMENT	\$ -	\$ 27,535	\$ -	\$ 27,535
94 BUNKER GEAR	\$ 9,390	\$ 23,701	\$ -	\$ 23,701
95 BUILDINGS/CIP (STATION 30)	\$ -		\$ -	\$ -
96 COMMUNICATIONS EQUIPMENT	\$ -		\$ -	\$ -
97 VEHICLES	\$ -	\$ -	\$ 1,029,738	\$ 1,029,738
98 FURNITURE/OFFICE	\$ -		\$ -	\$ -
99 STATION EQUIPMENT	\$ -		\$ -	\$ -
100 COMPUTER EQUIPMENT	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Capital Expenses	\$ 9,390	\$ 69,436	\$ 1,029,738	\$ 1,099,174
Debt Service				
200 Principal	\$ 392,818	\$ 499,914	\$ -	\$ 499,914
201 Interest	\$ 177,285	\$ 272,392	\$ -	\$ 272,392
Total Debt Service	\$ 570,103	\$ 772,306	\$ -	\$ 772,306
TOTAL EXPENSES	\$ 5,845,913	\$ 10,613,045	\$ 1,150,638	\$ 11,763,683
BEGINNING CASH RESERVES	\$ 2,736,761	\$ 2,418,073	\$ 318,688	\$ 2,736,761
TOTAL REVENUE	\$ 10,086,116	\$ 10,658,720	\$ 1,118,989	\$ 11,777,709
TOTAL EXPENSES	\$ (5,845,913)	\$ (10,613,045)	\$ (1,150,638)	\$ (11,763,683)
Ending Cash Reserves	\$ 6,976,964	\$ 2,463,748	\$ 287,039	\$ 2,750,787
Assignment of Reserves				
Unassigned				
Assigned - First Quarter of Operations	\$ 2,000,000	\$ 2,020,000	\$ 200,000	\$ 2,220,000
Assigned - Projected Deficit	\$ -		\$ -	\$ -
Assigned - Emergency	\$ 102,073	\$ 76,948	\$ 56,800	\$ 133,748
Assigned - COVID Grant Replacement Vehicle	\$ 20,000	\$ 32,000	\$ 8,000	\$ 40,000
Assigned - Capital Purchases- Vehicle	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Assigned-Station 30 Replacement Equipment	\$ -	\$ 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
Assigned - Post Employment Benefits			\$ 12,539	\$ 12,539

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	YTD 3/31/2026	Original Budget FY26	Proposed Amendment #1	Amended Budget FY26
TOTAL RESERVES	\$ 2,418,073	\$ 2,463,748	\$ 287,039	\$ 2,750,787
Excess of Revenue Over (Under) Expenses - Use of Reserves	\$ (318,688)	\$ 45,675	\$ (31,649)	\$ 14,026