

RESOLUTION NO. 2018-02

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA, TO AMEND THE BUDGET AND FUND BALANCES FOR THE DISTRICT FOR THE 2017/2018 FISCAL YEAR; TO RESCIND ALL RESOLUTIONS IN CONFLICT; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR LIBERAL CONSTRUCTION; TO PROVIDE FOR SCRIVENER'S ERRORS; TO PROVIDE FOR AN EFFECTIVE DATE.

WHEREAS, the Iona McGregor Fire Protection and Rescue Service District (hereinafter "District"), has adopted a Fund Balance Policy to satisfy the requirements of Governmental Accounting Standards Board Statement (GASB) No. 54..

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Iona McGregor Fire Protection and Rescue Service District, that:

SECTION ONE. INCORPORATION OF RECITALS

The recitals set forth above are true and correct and form a part of this resolution.

SECTION TWO. AUTHORIZED BY LAW

The Board of Commissioners of the District is authorized to adopt this Resolution by Chapter 191, Florida Statutes, and other applicable laws.

SECTION THREE. BUDGET AMENDMENT/ASSIGNMENT

The District hereby reduces the 2017/2018 cash carry forward account balance by \$63,566 with an equal decrease in the Unassigned Fund Balance by \$63,566 to reflect the actual audited September 30, 2017 balance.

SECTION FOUR. RESCISSION OF ALL RESOLUTIONS IN CONFLICT

The Board of Commissioners hereby rescinds all prior Resolutions and other official action of the Board of Commissioners to the extent of any conflict with any part of this Resolution.

SECTION FIVE. SCRIVENER'S ERRORS

The Board of Commissioners intends that all sections of this Resolution which contain typographical errors that do not affect the intent of this Resolution can be administratively corrected by the Authorization of the District's Fire Chief, or his designee, without the requirement of having a corrective Resolution adopted by the Board of Commissioners.

SECTION SIX.

SEVERABILITY

If any section, subsection, sentence, clause, or other provision of this Resolution is held invalid, unconstitutional, inoperative, or void by a court of competent jurisdiction, such portion will be deemed a separate provision, and such holding shall not affect the remainder of this Resolution. The Board of Commissioners further declares its intent that this Resolution would have been adopted even if such invalid or unconstitutional provision was not included herein.

SECTION SEVEN.

CONSTRUCTION AND EFFECTIVE DATE

This Resolution shall be liberally construed to affect the purposes hereof and shall take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Barbosa WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Walker AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner Todd Taylor
Commissioner Steven Barbosa
Commissioner Mary Ellen Dorsett
Commissioner James Walker

Aye
Aye
Aye
Aye

Duly passed and adopted on this 15th day of August, 2018.

BOARE OF COMMISSIONERS OF
THE IONA MCGREGOR FIRE
PROTECTION AND RESCUE
SERVICE DISTRICT

By: Todd Taylor
Todd Taylor, Chair

Attest by: M.E. Dorsett
Mary Ellen Dorsett, Secretary

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2017-2018

	Original Budgeted Amount	8/15/2018 Amendment Number 1	Final Amended Budget
CASH CARRYFORWARD	\$ 6,997,827	\$ (63,566)	\$ 6,934,261

REVENUE

Account Number	Account Description			
311100-000-0	AD VALOREM TAXES REVENUE @ 2.5000 Mills	19,080,971	-	19,080,971
311110-000-0	EXCESS FEE REVENUE	110,000	-	110,000
311120-000-0	PENALTIES	15,000	-	15,000
311140-000-0	DISCOUNTS	(690,000)	-	(690,000)
311150-000-0	REFUNDS DEDUCTED	(15,000)	-	(15,000)
311160-000-0	TAX COLLECTOR POSTAGE	-	-	-
311200-000-0	AD VALOREM TAXES PRIOR YEAR	3,000	-	3,000
324100-000-0	IMPACT FEES	65,000	-	65,000
335230-000-0	STATE COMPENSATION FIREFIGHTER	47,640	-	47,640
334200-000-0	GRANT REVENUE	-	-	-
342200-000-0	INSPECTION FEES	50,000	-	50,000
342900-000-0	CPR BOOKS & MASKS	3,000	-	3,000
361000-000-0	INTEREST	60,000	-	60,000
364490-000-0	SALE OF EQUIPMENT	20,000	-	20,000
369900-000-0	MISC. REVENUE	24,000	-	24,000
383000-000-0	PROCEEDS FROM DEBT	-	-	-
Total Revenues		<u>18,773,611</u>	<u>-</u>	<u>18,773,611</u>

Total Revenues, Debt Proceeds and Cash Carryforward	<u>\$ 25,771,438</u>	<u>\$ (63,566)</u>	<u>\$ 25,707,872</u>
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EXPENDITURES

PERSONAL SERVICES		Original Budgeted Amount	Amendments Number 1	Final Budget
Account Number	Account Description			
522110-000-0	COMMISSIONERS SALARIES	30,000	-	30,000
522120-100-0	SALARIES - ADMINISTRATION	2,135,175	-	2,135,175
522120-200-0	SALARIES - OPERATIONS	6,126,200	-	6,126,200
522121-200-0	SALARIES - FLSA - OPS	477,447	-	477,447
522122-100-0	SALARIES - SICK PAY - ADM	102,038	-	102,038
522122-200-0	SALARIES - SICK PAY - OPS	218,739	-	218,739
522123-200-0	SALARIES - HOLIDAY PAY - OPS	117,728	-	117,728
522124-000-0	SALARIES - OUT OF CLASS PAY - OPS	41,000	-	41,000
522125-100-0	SALARIES - ONE-TIME PAYOUTS - ADMN	22,165	-	22,165
522125-200-0	SALARIES - ONE-TIME PAYOUTS - OPS	35,266	-	35,266
522126-100-0	SALARIES - CLOTHING & UNIFORM ALLOW - ADM	4,000	-	4,000
522126-200-0	SALARIES - CLOTHING & UNIFORM ALLOW - OPS	23,700	-	23,700
522127-100-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - ADM	-	-	-
522127-200-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - OPS	42,241	-	42,241
522128-100-0	SALARIES - PHONE ALLOWANCE - ADM	19,080	-	19,080
522132-100-0	SALARIES - ER CONTRIBUTION - ADM	65,500	-	65,500
522132-200-0	SALARIES - ER CONTRIBUTION - OPS	230,500	-	230,500
522140-100-0	SALARIES - OVERTIME STAFFING - ADM	8,297	-	8,297
522140-200-0	SALARIES - OVERTIME STAFFING - OPS	104,661	-	104,661
522141-200-0	SALARIES - OVERTIME TRAINING - OPS	70,697	-	70,697
522150-100-0	SALARIES - STATE EDUCATION - ADM	19,080	-	19,080
522150-200-0	SALARIES - STATE EDUCATION - OPS	36,480	-	36,480
522210-100-0	FICA TAXES REGULAR - ADM / COMM	132,045	-	132,045
522210-200-0	FICA TAXES REGULAR - OPS	452,185	-	452,185
522211-100-0	FICA TAXES MEDICAL - ADM	33,787	-	33,787
522211-200-0	FICA TAXES MEDICAL - OPS	105,757	-	105,757
522220-100-0	RETIREMENT - ADM	396,996	-	396,996
522220-200-0	RETIREMENT - OPS	1,602,448	-	1,602,448
522221-100-0	VEBA PLAN CONTRIBUTION - ADM	109,842	-	109,842
522221-200-0	VEBA PLAN CONTRIBUTION - OPS	361,503	-	361,503
522230-100-0	HEALTH INSURANCE	569,820	-	569,820
522230-200-0	HEALTH INSURANCE	1,060,692	-	1,060,692
522230-100-0	HEALTH INSURANCE - ADM CONTRIBUTION	(19,137)	-	(19,137)
522230-200-0	HEALTH INSURANCE - OPS CONTRIBUTION	(61,669)	-	(61,669)
522230-900-0	HEALTH INSURANCE - RETIREE CONTRIBUTION	(266,385)	-	(266,385)
522231-100-0	EMPLOYEE INS. OTHER - ADM	98,417	-	98,417
522231-200-0	EMPLOYEE INS. OTHER - OPS	246,855	-	246,855
522240-100-0	WORKERS COMPENSATION - ADM	60,768	-	60,768
522240-200-0	WORKERS COMPENSATION - OPS	279,024	-	279,024
522250-100-0	UNEMPLOYMENT COMPENSATION - ADM	-	-	-
522250-200-0	UNEMPLOYMENT COMPENSATION - OPS	-	-	-
Total Personal Services		<u>15,092,942</u>	<u>-</u>	<u>15,092,942</u>

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2017-2018**

	Original Budgeted Amount	8/15/2018 Amendment Number 1	Final Amended Budget
OPERATING EXPENDITURES			
522310-000-0 LEGAL FEES	80,000	-	80,000
522311-000-0 COMPUTER SUPPORT SERVICES	121,000	-	121,000
522312-000-0 OTHER PROFESSIONAL	27,300	-	27,300
522320-000-0 ACCOUNTING & AUDITING	36,000	-	36,000
522340-000-0 TAX COLLECTORS COMMISSION	383,000	-	383,000
522341-000-0 PROPERTY ASSESSOR FEES	130,644	-	130,644
522342-000-0 CUSTODIAL FEES	22,460	-	22,460
522343-000-0 OTHER CONTRACTUAL SERVICES	11,800	-	11,800
522400-000-0 TRAVEL AND PER DIEM	87,085	-	87,085
522410-000-0 TELEPHONE	85,000	-	85,000
522411-000-0 WIRELESS USER FEES	41,000	-	41,000
522413-000-0 HIGH SPEED INTERNET CONNECTION	2,100	-	2,100
522420-000-0 FREIGHT & POSTAGE	1,700	-	1,700
522430-000-0 WATER	13,735	-	13,735
522431-000-0 ELECTRICITY	60,345	-	60,345
522432-000-0 CABLE TELEVISION	3,100	-	3,100
522433-000-0 GARBAGE	10,100	-	10,100
522434-000-0 PROPANE	5,975	-	5,975
522440-000-0 EQUIPMENT RENTALS & LEASES	9,956	-	9,956
522450-000-0 INSURANCE	148,716	-	148,716
522460-000-0 EQUIP MAINT	64,050	-	64,050
522461-000-0 BUILDING MAINT	271,859	-	271,859
522462-000-0 VEHICLE MAINT	152,004	-	152,004
522480-400-0 PROMOTIONAL ACTIVITIES	20,175	-	20,175
522481-000-0 PROMOTIONAL ACTIVITIES-ADM	2,500	-	2,500
522490-200-0 TURNOUT GEAR	114,285	-	114,285
522491-000-0 CAPITAL OUTLAY UNDER \$1,000	61,368	-	61,368
522492-000-0 OTHER	-	-	-
522493-000-0 ANNUAL MEDICAL EXAMS/WELLNESS	77,500	-	77,500
522494-000-0 LEGAL ADVERTISING	3,675	-	3,675
522496-100-0 HIRING COSTS	60,100	-	60,100
522498-000-0 UNIFORMS	47,348	-	47,348
522510-000-0 OFFICE EXPENSES	10,000	-	10,000
522520-000-0 FUEL	110,000	-	110,000
522521-500-0 JANITORIAL SUPPLIES	20,400	-	20,400
522523-600-0 MEDICAL SUPPLIES	78,720	-	78,720
522524-000-0 OTHER OPERATING SUPPLIES	69,731	-	69,731
522540-000-0 MEMBERSHIPS, PUBLICATIONS & SUBSCRIPTIONS	145,220	-	145,220
522541-000-0 EDUCATION REIMB	97,610	-	97,610
522550-000-0 TRAINING	37,690	-	37,690
Total Operating	<u>2,725,251</u>	<u>-</u>	<u>2,725,251</u>
CAPITAL OUTLAY			
522620-000-0 BUILDING	29,900	-	29,900
522640-000-0 EQUIPMENT	262,660	-	262,660
522641-000-0 VEHICLES	627,000	-	627,000
Total Capital Outlay	<u>919,560</u>	<u>-</u>	<u>919,560</u>
DEBT SERVICE			
522710-000-0 PRINCIPAL	519,728	-	519,728
522712-000-0 INTEREST	22,812	-	22,812
Total Debt Service	<u>542,540</u>	<u>-</u>	<u>542,540</u>
Total Expenditures	19,280,293	-	19,280,293
RESERVES			
Reserves	<u>6,491,145</u>	<u>(63,566)</u>	<u>6,427,579</u>
Reserves - Total	<u>6,491,145</u>	<u>(63,566)</u>	<u>6,427,579</u>
Total Expenditures and Reserves	<u>\$ 25,771,438</u>	<u>\$ (63,566)</u>	<u>\$ 25,707,872</u>