

**RESOLUTION 2019-04  
2018-2019 BUDGET AMENDMENT  
CEDAR HAMMOCK FIRE CONTROL DISTRICT**

**A RESOLUTION OF THE CEDAR HAMMOCK FIRE CONTROL DISTRICT  
OF MANATEE COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2018-  
2019 BUDGET; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Cedar Hammock Fire Control District (“District”) is an independent special purpose taxing district authorized under the provision of Chapter 189 and 191, Florida Statutes, and Chapter 2015-197, Laws of Florida (“Special Act”); and

**WHEREAS**, the Board of Fire Commissioners of the District held a properly advertised public hearing on September 27, 2018, for the purposes of adopting a Final Budget for the Fiscal Year 2018-2019 (hereinafter “Fiscal Year 2018-2019 Budget”) in accordance with the provisions set forth in the District’s Special Act and applicable general law; and

**WHEREAS**, at the September 27, 2018, public hearing the Board of Fire Commissioners for the District, set forth the expenditure appropriations and revenue estimates for the Fiscal Year 2018-2019 Budget in the amount of \$11,903,715; and

**WHEREAS**, on April 18, 2019, at a publicly noticed meeting, the Board of Fire Commissioners for the District reviewed the 2017-2018 Fiscal Year End Audit presented by the District’s auditor (Randy Dillingham, CPA) and existing and anticipated expenses and income; and

**WHEREAS**, based upon the information presented at the publicly noticed meeting on April 18, 2019, the Board of Fire Commissioners for the District finds that it is in the best interest to amend the expenditure appropriations and revenue estimates in the Fiscal Year 2018-2019 Budget in the amount of \$12,234,603, as described in Exhibit 1; and

**WHEREAS**, through the adoption of this Amended Budget, the Board of Fire Commissioners of the District has committed funds in the amount of \$1,720,769.00, to the following: Gross Salaries-Operations; Accrued Leave/Sick Time/Vacation; Major Vehicle Repairs; Tax Refunds, Station Renovations; Vehicular Replacement; Fire Engine Replacement; Rescue Equipment; Construction of Training Tower; and Training Facility Classroom Roof; and

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Fire Commissioners of Cedar Hammock Fire Control District, Manatee County, Florida, that:

1. The above recitals are true and correct and are incorporated fully herein by reference.
2. The Fiscal Year 2018-2019 Amended Budget, attached hereto and incorporated herein as Exhibit 1, is hereby adopted.
3. This resolution shall take effect immediately upon its adoption.

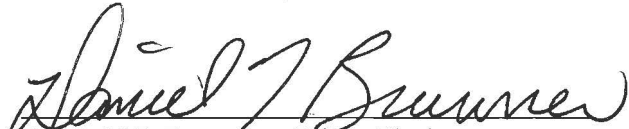
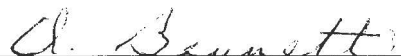

**DULY ADOPTED** at a public meeting this the 18<sup>th</sup> day of July, 2018.

**CEDAR HAMMOCK FIRE CONTROL DISTRICT**

**ATTEST:**



John H. Stevens,  
Secretary/Treasurer

  
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Ronald D. Getman, Chairman  
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Daniel N. Brunner, Vice Chairman  
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Diane M. Bennett, Commissioner  
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Richard G. Findlay, Commissioner

## EXHIBIT 1



### **CEDAR HAMMOCK FIRE CONTROL DISTRICT FINAL BUDGET**

**APPROVED BY THE CEDAR HAMMOCK FIRE CONTROL DISTRICT BOARD OF  
FIRE COMMISSIONERS AT THE PUBLIC HEARING OF SEPTEMBER 27, 2018**

**AMENDED AND APPROVED BY THE CEDAR HAMMOCK FIRE CONTROL DISTRICT BOARD OF  
FIRE COMMISSIONERS AT THE PUBLIC HEARING OF JULY 18, 2019**

**FOR FISCAL YEAR  
10/1/2018 THROUGH 9/30/2019**

**BUDGET FOR FISCAL YEAR ENDING SEPTEMBER 30, 2019**

**CASH FLOW SUMMARY**

**REVENUE (Page 2)**

TOTAL INCOME	\$11,393,436
BUDGETED USE OF RESERVES	<u>\$841,167</u>

<b>TOTAL REVENUE</b>	<b>\$12,234,603</b>
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**EXPENDITURES (Page 3)**

OPERATING EXPENSES	<u>\$12,234,603</u>
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<b>TOTAL EXPENDITURES</b>	<b>\$12,234,603</b>
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**RESERVE-FUND BALANCE**

COMMITTED (Attachment #1)	\$1,720,769
ASSIGNED (Attachment #2)	\$2,464,037
UNASSIGNED(Attachment #2)	\$1,170,005
RESTRICTED-IMPACT FEES/OTHER (Attachment #2)	<u>\$351,639</u>

<b>TOTAL RESERVES</b>	<b>\$5,706,450</b>
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SUMMARY OF REVENUE

INCOME SOURCES

<b>4100</b>	<b>Taxes &amp; Assessments</b>	
	Assessments	\$7,476,028
	Ad Valorem Tax (1.3 mill)	\$3,672,500
	Less 5% Early Pay Discount	<u>\$557,426</u>
	<b>Total Taxes &amp; Assessments</b>	<b>\$10,591,102</b>
<b>4200</b>	<b>Impact Fee Collections</b>	<b>\$12,000</b>
<b>4300</b>	<b>Interest Income</b>	<b>\$100,000</b>
	<b>Other</b>	
<b>4601</b>	OI-FEMA Reimbursement	\$119,806
<b>4602</b>	OI-False Alarm Penalties	\$1,000
<b>4603</b>	OI-Sale of Assets	\$0
<b>4604</b>	OI-Loan Proceeds	\$0
<b>4605</b>	OI-Lease of Assets	\$0
<b>4606</b>	OI-Refund Compensation (Education)	\$24,240
<b>4607</b>	OI-Insurance Reimbursement	\$0
<b>4608</b>	OI-Excess Fees	\$57,000
<b>4610</b>	OI-EMS Lease ( <b>Reduce \$18,000 EMS no longer at Station 1</b> )	\$30,000
<b>4612</b>	OI-Miscellaneous	\$4,000
<b>4613</b>	OI-Emergency Services Billings	\$1,000
<b>4615</b>	OI-User Service Fees-FPB	\$15,000
<b>4616</b>	OI-Health Insurance Premium Reimbursement	\$126,788
<b>4617</b>	OI-LTRT 644	\$11,500
<b>4621</b>	OI-SAFER Grant ( <b>Increase - expected reimbursements</b> )	<u>\$300,000</u>
	Total Other	<u>\$690,334</u>
	<b>Total Income</b>	<b>\$11,393,436</b>
	Budgeted Use of Reserves	<u>\$841,167</u>
	<b>TOTAL REVENUE</b>	<b>\$12,234,603</b>

SUMMARY OF EXPENDITURES/FUND BALANCE

OPERATING EXPENSES

Fire Prevention Bureau	\$14,300
Training Division	\$40,200
Training Facility	\$6,000
Personal Services Expenses	\$8,981,995
Maintenance & Repair Expenses	\$364,652
Other Operating Expenses	\$1,647,155
Equipment Purchase	\$1,180,300
Total Operating Expenses	<u><u>\$12,234,603</u></u>

COMMITTED FUND BALANCE (Attachment #1)

Total Committed Fund Balance \$1,720,769

ASSIGNED FUND BALANCE(Attachment #2)

90-Day Operating Fund	\$2,450,000
LTRT	\$14,037
Total Assigned Fund Balance	<u>\$2,464,037</u>

UNASSIGNED FUND BALANCE(Attachment #2) \$1,170,005

RESTRICTED FUND BALANCE/OTHER (Attachment #2) \$351,639

**TOTAL FUND BALANCE** \$5,706,450

EXPENDITURES-- OPERATING EXPENSES

6040 - 6049 - Fire Prevention

6041	Dues	\$1,200
6042	Educational Expense	\$500
6043	Books & Publications	\$2,700
6044	Travel/Convention/Seminars	\$4,500
6045	Fire Education & Prevention Supplies	\$4,800
6046	Divisional Supplies	\$500
6049	Divisional Equipment	\$100
	<b>Total Fire Prevention Budget</b>	<u>\$14,300</u>

6050 - 6059 - Training Division

6052	Educational Expense	\$33,200
6053	Books & Publications	\$1,000
6054	Travel/Convention/Seminars	\$4,000
6055	Training Aids	\$1,000
6056	Divisional Supplies	\$1,000
	<b>Total Training Division Budget</b>	<u>\$40,200</u>

6301 - 6304 - Training Facility Expenses

6301	TF-Maintenance & Repairs	\$1,000
6302	TF-Miscellaneous Expense	\$3,000
6303	TF- Utilities	\$2,000
	<b>Total Training Facility Expense Budget</b>	<u>\$6,000</u>

EXPENDITURES-- OPERATING EXPENSES

6060 - 6067 - Personal Services - Wages

6061	Gross Salaries - Operations	\$4,038,527
6063	Annual Overtime & Half-Time	\$393,762
6064	Gross Salaries - Administration	\$927,695
6065	Education Incentive (Reimbursed #4606)	\$24,240
6066	Commissioner Salary	\$30,000
6067	Accrued Leave-Sicktime/Vacation	\$192,800
	<b>Total Personal Services Wages</b>	<u><u>\$5,607,024</u></u>

6072 - 6079 - Personal Services - Other

6072	Workers' Compensation	\$220,000
6073	Retirement-FRS	\$1,217,000
6074	Uniforms	\$26,925
6075	Supplemental Retirement Benefits	\$100,000
6076	Health and Dental Insurance	\$1,370,609
6077	Employment Expense - New Employees	\$10,000
6078	Unemployment Expense	\$1,500
6079	FICA - Social Security	\$347,635
6095	FICA - Medicare	\$81,302
	<b>Total Personal Services Other</b>	<u><u>\$3,374,971</u></u>

<b>Total Personal Services Budget</b>	<u><u><u>\$8,981,995</u></u></u>
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EXPENDITURES-- OPERATING EXPENSES

6100 - 6249 - Maintenance & Repair

6110	M&R - Structural & Grounds	\$59,000
6114	M&R - Pest Control	\$3,000
6116	M&R - Fire Extinguishers	\$2,500
6120	M&R - Vehicular Firefighting & Rescue Equip.	\$171,500
6150	M&R - Other Firefighting & Rescue Equip.	\$42,100
6160	M&R - Radio & Communication Equip.	\$31,802
6170	M&R - Station Equipment	\$47,750
6180	M&R - Office & Divisional Equipment	\$7,000
	Total Maintenance & Repair Budget	<u>\$364,652</u>

6510 - 6999 - Other Operating Expenses

6510	Professional Fees - Audit Contract	\$24,700
6520	Professional Fees - Legal	\$120,000
6530	Professional Fees - Medical	\$35,400
6540	Professional Fees - Other	\$4,500
6550	Professional Fees - Architectural Services	\$63,180
6601	Fuel	\$65,000
6700	Debt Service	\$490,825
6810	Dues	\$5,000
6820	Education Expense - General	\$1,000
6830	Books & Publications - General	\$500
6840	Travel/Conventions/Seminars - General	\$12,000
6850	Firefighting & Rescue Supplies	\$22,300
6855	Safety Gear	\$52,250
6860	Household Supplies	\$15,000
6870	Office Supplies - General Office Supplies	\$7,000
6875	Computer Software and Hardware	\$73,800
6880	Printing Costs	\$3,000
6890	Collection Expense	\$352,973
6910	Postage & Freight	\$3,000
6915	Administrative Expenses - Length of Service Awards	\$5,000
6920	Tax Refunds	\$5,000
6930	Utilities	\$91,504
6940	Commissary Expense	\$1,500
6970	Insurance	\$151,723
6980	Honorarium	\$10,000
6981	Administrative Outlay	\$4,000
6992	LTRT 644 Expense - (Anticipated Funds)	\$17,500
6994	Miscellaneous Expense	\$500
6995	Emergency/Disaster Expense	\$7,000
6996	Furniture, Fixtures, Grounds & Station Equip	\$500
6997	Furniture, Fixtures, Grounds & Station Equip	\$500
6998	Furniture, Fixtures, Grounds & Station Equip	\$500
6999	Furniture, Fixtures, Grounds & Station Equip	\$500
	Total Other Operating Expenses Budget	<u>\$1,647,155</u>

7300 - 7380 - Equipment Purchase

7342	Fire Engine Replacement	\$1,050,000
7350	Other Firefighting & Rescue Equipment	\$15,000
7351	Firefighting & Rescue Equipment	\$8,500
7360	Radio & Communications Equipment	\$25,000
7370	Station Equipment and Furniture	\$74,800
7380	Office Equipment & Furniture	\$7,000
	Total/Equipment Purchase	<u>\$1,180,300</u>

**TOTAL OPERATING EXPENSES**

\$12,234,603

**2018/2019**

**COMMITTED FUND BALANCE**

<u>Acct #</u>	<u>Account Name</u>	<b>2018/2019 Added Amount</b>	<b>2017/2018 Carry Over</b>	<b>Total Available</b>	<b>Goal</b>
#6061	Gross Salaries - Operations	<b>\$400,000.00</b>	\$0.00	\$400,000.00	
#6067	Accrued Leave/Sicktime/Vacation		\$150,000.00	\$150,000.00	\$150,000.00
#6220	Major Repair-Vehicle/FF		\$50,000.00	\$50,000.00	*
#6920	Tax Refunds		\$5,000.00	\$5,000.00	*
#7325	Station Renovation/Asphalt		\$250,000.00	\$250,000.00	\$250,000.00
#7341	Vehicle - Replacement	(\$9,231.00)	\$100,000.00	\$90,769.00	\$100,000.00
#7342	Fire Engine - Purchase/Replace	(\$1,188,854.00)	\$1,188,854.00	\$0.00	\$0.00
#7350	Rescue Equipment - SCBA		\$300,000.00	\$300,000.00	\$300,000.00
#7461	Construction - Training Tower		\$415,000.00	\$415,000.00	\$500,000.00
#7461-100	Construction - Training Classroom Roof		\$60,000.00	\$60,000.00	\$60,000.00
	<b>Total</b>	<b>-\$798,085.00</b>	<b>\$2,518,854.00</b>	<b>\$1,720,769.00</b>	

\* Goal has been met

2018/2019

ASSIGNED FUND BALANCE

<u>Acct #</u>	<u>Account Name</u>	<u>2018/2019 Added Amount</u>	<u>2017/2018 Carry Over</u>	<u>Total Available</u>	<u>Goal</u>
#6995	90-Day Operating Fund	\$ 500,000.00	\$ 1,950,000.00	\$ 2,450,000.00	\$ 2,600,000.00
#6992	LTRT		\$ 14,037.00	\$ 14,037.00	
				\$ 2,464,037.00	

UNASSIGNED FUND BALANCE

<u>Acct #</u>	<u>Account Name</u>	<u>Total Available</u>
	Unassigned	\$ (543,082.00) \$ 1,713,087.00 \$ 1,170,005.00
		\$ 1,170,005.00

RESTRICTED - IMPACT FEES

<u>Acct #</u>	<u>Account Name</u>	<u>Total Available</u>
	Impact Fees	\$351,639.00 \$351,639.00
		\$351,639.00

UNSPENDABLE

<u>Acct #</u>	<u>Account Name</u>	<u>Total Available</u>
		\$0.00

**CEDAR HAMMOCK FIRE CONTROL DISTRICT  
LOANS OUTSTANDING**

ATTACHMENT #3  
2018/2019

Date	Due	Original Balance	Current Balance	Int/Prin Monthly Payts	Annual Payments P&I	Interest Rate	Purpose
Harbor Community Bank 10/31/2017 Note #6106	10/28/2024	\$ 2,226,383.75	\$ 1,966,481.22	\$ 28,460.14	\$ 341,521.68	2.75%	Consolidation of BOA Debt and SWAP Termination
Harbor Community Bank 11/20/2017 Note #6107	11/2024	\$ 943,642.00	\$ 834,206.18	\$ 12,441.98	\$ 149,303.76	2.75%	Ladder Truck
			<u>\$ 2,800,687.40</u>			<u>\$490,825.44</u>	
				<b>Total Payments</b>			
			9/30/2018				