

**RESOLUTION 2018-10
2018-2019 FINAL BUDGET
CEDAR HAMMOCK FIRE CONTROL DISTRICT**

**A RESOLUTION OF THE CEDAR HAMMOCK FIRE CONTROL DISTRICT
OF MANATEE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET
FOR THE FISCAL YEAR 2018-2019, 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 13, 2018 and September 27, 2018, for purposes of adopting a Final Budget for the fiscal year 2018-2019 in accordance with the provisions set forth in the District’s Special Act and applicable general law; and

WHEREAS, the Board of Fire Commissioners of the District set forth the appropriations and revenue estimate for the Final Budget for Fiscal Year 2018-2019 in the amount of \$11,903,715.

WHEREAS, through the adoption of this Final Budget, the Board of Fire Commissioners of the District has committed funds in the amount of \$1,720,769. to the following: Gross Salaries; Accrued Leave/Sick Time/Vacation; Major Vehicle Repairs; Tax Refunds, Station Renovations; Vehicular Replacement; Rescue Equipment; Construction of Training Tower; and Training Facility Classroom Roof.


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 Final 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 hearing this the 27th day of September, 2018.

CEDAR HAMMOCK FIRE CONTROL DISTRICT


ATTEST:



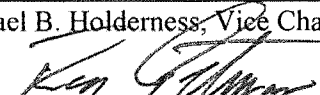
Diane M. Bennett, Secretary/Treasurer

NOT PRESENT

Daniel N. Brunner, Chairman



Michael B. Holderness, Vice Chairman



Ronald D. Getman, Commissioner



John H. Stevens, 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 28, 2017

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	\$11,105,630
BUDGETED USE OF RESERVES	<u>\$798,085</u>
TOTAL REVENUE	\$11,903,715

EXPENDITURES (Page 3)

OPERATING EXPENSES	<u>\$11,903,715</u>
TOTAL EXPENDITURES	\$11,903,715

RESERVE-FUND BALANCE

COMMITTED (Attachment #1)	\$1,720,769
ASSIGNED (Attachment #2)	\$1,950,000
UNASSIGNED(Attachment #2)	\$173,978
RESTRICTED-IMPACT FEES/OTHER (Attachment #2)	<u>\$276,411</u>
TOTAL RESERVES	\$4,121,158

SUMMARY OF REVENUE

INCOME SOURCES

4100	Taxes & Assessments	
	Assessments	\$7,476,028
	Ad Valorem Tax (1.3 mill)	\$3,672,500
	Less 5% Early Pay Discount	\$557,426
	Total Taxes & Assessments	\$10,591,102
4200	Impact Fee Collections	\$12,000
4300	Interest Income	\$22,000
	Other	
4602	OI-False Alarm Penalties	\$1,000
4603	OI-Sale of Assets	\$0
4604	OI-Loan Proceeds	\$0
4605	OI-Lease of Assets	\$0
4606	OI-Refund Compensation (Education)	\$24,240
4607	OI-Insurance Reimbursement	\$0
4608	OI-Excess Fees	\$57,000
4610	OI-EMS Lease (Reduce \$18,000 EMS no longer at Station 1)	\$30,000
4612	OI-Miscellaneous	\$4,000
4613	OI-Emergency Services Billings	\$1,000
4615	OI-User Service Fees-FPB	\$15,000
4616	OI-Health Insurance Premium Reimbursement	\$126,788
4617	OI-LTRT 644	\$11,500
4621	OI-SAFER Grant (Increase - expected reimbursements)	\$210,000
	Total Other	\$480,528
	Total Income	\$11,105,630
	Budgeted Use of Reserves	\$798,085
	TOTAL REVENUE	\$11,903,715

SUMMARY OF EXPENDITURES/FUND BALANCE

OPERATING EXPENSES

Fire Prevention Bureau	\$14,300
Training Division	\$40,200
Training Facility	\$6,000
Personal Services Expenses	\$8,751,608
Maintenance & Repair Expenses	\$348,152
Other Operating Expenses	\$1,564,155
Equipment Purchase	\$1,179,300
Total Operating Expenses	<u><u>\$11,903,715</u></u>

COMMITTED FUND BALANCE (Attachment #1)

Total Committed Fund Balance	\$1,720,769
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ASSIGNED FUND BALANCE(Attachment #2)

90-Day Operating Fund	\$1,950,000
LTRT	<u>\$0</u>
Total Assigned Fund Balance	<u>\$1,950,000</u>

<u>UNASSIGNED FUND BALANCE(Attachment #2)</u>	\$173,978
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<u>RESTRICTED FUND BALANCE/OTHER (Attachment #2)</u>	\$276,411
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TOTAL FUND BALANCE	<u><u>\$4,121,158</u></u>
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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
	Total Fire Prevention Budget	\$14,300

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
	Total Training Division Budget	\$40,200

6301 - 6304 - Training Facility Expenses

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

EXPENDITURES-- OPERATING EXPENSES

6060 - 6067 - Personal Services - Wages

6061	Gross Salaries - Operations	\$3,888,527
6063	Annual Overtime & Half-Time	\$368,762
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
	Total Personal Services Wages	<u>\$5,432,024</u>

6072 - 6079 - Personal Services - Other

6072	Workers' Compensation	\$220,000
6073	Retirement-FRS	\$1,175,000
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	\$336,785
6095	FICA - Medicare	\$78,764
	Total Personal Services Other	<u>\$3,319,584</u>

Total Personal Services Budget	<u><u>\$8,751,608</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.	\$155,000
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	\$348,152

6510 - 6999 - Other Operating Expenses

6510	Professional Fees - Audit Contract	\$24,700
6520	Professional Fees - Legal	\$45,000
6530	Professional Fees - Medical	\$32,400
6540	Professional Fees - Other	\$4,500
6550	Professional Fees - Architectural Services	\$63,180
6601	Fuel	\$60,000
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	\$1,564,155

7300 - 7380 - Equipment Purchase

7342	Fire Engine Replacement	\$1,050,000
7350	Other Firefighting & Rescue Equipment	\$15,000
7351	Firefighting & Rescue Equipment	\$7,500
7360	Radio & Communications Equipment	\$25,000
7370	Station Equipment and Furniture	\$74,800
7380	Office Equipment & Furniture	\$7,000
	Total/Equipment Purchase	<u>\$1,179,300</u>

TOTAL OPERATING EXPENSES \$11,903,715

2018/2019

COMMITTED 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>
#6061	Gross Salaries - Operations	\$400,000.00	\$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	Vehicular - 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
	Total	-\$798,085.00	\$2,518,854.00	\$1,720,769.00	

* 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		\$ 1,950,000.00	\$ 1,950,000.00	\$ 2,600,000.00
#6992	LTRT			\$ -	
				<u>\$ 1,950,000.00</u>	

UNASSIGNED FUND BALANCE

<u>Acct #</u>	<u>Account Name</u>	<u>Total Available</u>
	Unassigned	\$ 173,978.00
		<u>\$ 173,978.00</u>

RESTRICTED - IMPACT FEES

<u>Acct #</u>	<u>Account Name</u>	<u>Total Available</u>
	Impact Fees	\$276,411.00
		<u>\$276,411.00</u>

UNSPENDABLE

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

**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>			
				Total Payments			
		9/30/2018					