March 2025 Highlights

FY 2024-2025 Expenditure Budget

The District has spent 52% of FY 24-25 budgeted expenditures.

- Expenditures are in conformance with the budget after controlling for the Hurricanes($400K) as well as the lump sum payments for PEHP ($450K) and 175-Plan ($2.6M) payments.
- There are approximately $535k in encumbrances.
    - Encumbrances show as actual expenditure on the income statement; however encumbrances in reality are budgeted funds that have been internally earmarked against future potential expenses (utilities, fuel, etc.), but have not been expended.
- Overtime expenses are within anticipated budget guidance if Hurricane Milton expenses are considered. Overtime related savings since the Hurricane has brought Overtime expenses to approximately 33%.
- Staff is conducting expenditure monitoring at the mid-point of the fiscal year.

End of March Cash on Hand

The District ended the month of March with $51M in Cash on Hand. The largest cash accounts consist of:

- $33.6M in the general fund.
- $2.5M in payroll accounts.
- $2.1M in general fund reserves.
- $10.1M in impact fees.

FY 2024-2025 Revenue Budget:

The District has received 96% of budgeted revenues for FY24-25. In March we received:

- $1.07M in AD Valorem.
- $113K in FLS fees for service.
- $113K in General Fund interest.
- $294K in Impact fees.
- $28K in Impact fee interest.
- $400k for FY24 Ochopee management and contingency fees.
- $35k FDEM reimbursement for water tanker (Hurricane Milton).
- There is a request for payment pending with the County for Ochopee Q1:

March 2025 Highlights

The District must collect $2.29M in revenue to meet FY24-25 budget projections.

- Several known major receivables are pending:
  - $2.78M Ochopee.
  - $1.8M MM63.
  - $313K FDEM.
  - Water Tender via Land Trust.

The District has requested that Collier County remit $922K as the first 2025 payment

Hurricane Update:

The District continues to actively work with FEMA and FDEM to file claims related to both Hurricanes

- Hurricane Milton claims will be approximately $400,000.
- Hurricane Helene claims will be approximately $125,000.
- These estimates are subject to change.

These estimates also do not include 6 outstanding claims for roughly $313K in mutual assistance that should be reimbursed by FDEM.

- The $313K in mutual assistance contains a $42K reimbursement claim for Hurricane Debbie.

FDEM reimbursements will directly offset substantial OT charges to the FY25 budget. Staff continues to work with FDEM to ensure payment.

Audits:

Various audits as required by Florida Statute are in progress. All deadlines are expected to be reached.

Account Review:

As a best practice response to the transition to Paycor and staffing changes, a review of the payroll ledger is in progress. Ledger adjustments will be made to correct any anomalies.

March 2025 Highlights

Expenditure Forecast:

My guarded forecast is that the District's General Fund expenditure should approximately meet budget guidelines. Additional Budget Amendments may be necessary to adjust for unexpected expenditures.

Assumptions:

The District has $26,753,841 uncommitted and $535,511 encumbered. The spending pattern of the District will mimic the same expenditure fluctuations as occurred between April and September of 2024.

- The District spent $24,822,772 during the first half of FY23-24.
- The District spent $29,554,173 during the first half of FY24-25.
- This represents a 19.06% increase Year over Year:
    - Pay plan adjustments.
    - 175 plan district contribution increase.
    - Purchase of a Water Tender (to be reimbursed by the Land Trust).
    - Overtime related to the Hurricanes.
- Therefore, if the District spent $24,951,747 during the second half of FY23-24; the district should spend approximately $29.7 million during the second half of FY24-25.
    - However this forecast is likely overly pessimistic due to savings being realized in the personnel line items and pending reimbursements linked to realized expenses.

Revenue Forecast:

My guarded forecast is that the District's General Fund revenue collections should exceed the budget by approximately **$3,000,000.**

Assumptions:

- The District will receive approximately the same revenues as received between April and September of 2024:
    - $4.895M in General Fund revenues.
    - $1.8M in Ochopee Fund revenues.
    - $826K in MM63 revenues.
- Revenue trends are very positive and several reimbursements are pending.

Combined Funds

Assets

Current Assets			
OPERATIONS GENERAL FUND	33,679,378.32		
PAYROLL CASH IN BANK	2,576,358.92		
HEALTH FUND (GNFRD)	452,108.73		
CREDIT CARD PROCESSING	418,234.89		
DEBT SERVICE RESERVE FUND	774,905.80		
OCHOPEE OPERATING ACCOUNT	283,380.65		
STATION 63 GENERAL FUND	694,298.50		
FIRST FLORIDA INTEGRITY BANK	2,114,487.75		
IMPACT FEES (IBERAIBANK)	10,011,235.38		
CASH ON HAND	50.00		
STATE OF FLORIDA RECEIVABLE	1,773,935.57		
SUPPORT SERVICES RECEIVABLE	503,031.27		
COLLIER COUNTY RECEIVABLE	341,879.00		
EMPLOYEE RECEIVABLE	(0.49)		
MISCELLANEOUS RECEIVABLE	0.28		
GASB 87 Lease Receivable	403,985.00		
DUE FROM GENERAL FUND	(365,509.76)		
DUE FROM MM63 FOR SET UP	175,000.00		
DUE FROM M63	1,648,276.84		
DUE FROM OCHOPEE	2,488,839.75		
PREPAID INSURANCE	377,873.36		
PREPAID EXPENSES	53,904.95		
PROPERTY HELD FOR SALE	1,000,000.00		
Total Current Assets		59,405,654.71	1)
Fixed Assets			
LAND	1,488,393.27		
LAND-IMPACT	6,093,031.19		
BUILDINGS - OPS	18,296,292.79		
ACCUM DEPR. BUILDINGS - OPS	(12,360,536.39)		
INFRASTRUCTURE- OPS	20,390.00		
ACCUM DEPR. INFRASTRUCTURE - OPS	(20,390.40)		
INTANGIBLE ASSETS - OPS	171,387.50		
ACCUM AMORTIZATION INTANGIBLE - OPS	(75,262.75)		
EQUIPMENT & FURNISHINGS - OPS	4,339,635.44		
FURNITURE & EQUIPMENT MM63	40,998.36		
EQUIPMENT & FURNISHINGS - IMPACT FEES	773,075.16		
ACCUM DEPR. EQUIPMENT & FURNISHINGS - OPS	(3,286,588.53)		
ACCUM DEPR. EQUIP & FURN - MM63	(5,670.50)		2)
ACCUM DEPR. EQUIPMENT & FURNISHINGS - IMPACT FEES	(584,327.69)		
PROPERTY UNDER CAPITAL LEASE - OPS	4,051,356.50		
PROPERTY UNDER CAPITAL LEASE - IMPACT FEES	430,000.00		
ACCUM DEPR. PROPERTY UNDER CAP LEASE - OPS	(3,476,506.29)		

Combined Funds

ACCUM DEPR. PROPERTY UNDER CAP LEASE - IMPACT	(312,262.76)	
FIRE & RESCUE VEHICLES - OPS	7,117,232.15	
VEHICLES - MM63	2,254.80	
VEHICLES - OPS	2,393,663.27	
FIRE & RESCUE VEHICLES - IMPACT FEES	2,719,607.62	
VEHICLES - IMPACT	149,661.80	
ACCUM DEPR - FIRE & RESCUE VEH - OPS	(1,844,158.67)	
ACCUMULATED DEPRECIATION VEHICLES MM63	(2,066.98)	
ACCUM DEPR - VEHICLES - OPS	(1,963,570.47)	
ACCUM DEPR - FIRE & RESCUE VEH - IMPACT	(1,379,879.54)	
ACCUM DEPR - VEHICLES - IMPACT	(103,567.76)	
Total Fixed Assets		22,672,191.12

Other Assets

Vehicles OPS - GASB 87	695,878.00	
Warehouse OPS - GASB 87	97,916.00	
Accum Amortization Vehicles OPS - GASB 87	(196,994.00)	
Accum Amortization Warehouse OPS - GASB 87	(39,166.00)	
AMOUNT TO BE PROVIDED - OPS	9,279,745.83	
AMOUNT TO BE PROVIDED - IMPACT FEES	4,830,654.33	
Total Other Assets		14,668,034.16
Total Assets		96,745,879.99

Combined Funds

Liabilities and Equity

Current Liabilities		
CHECKS PAYABLE	326,476.49	
ACCOUNTS PAYABLE	171,463.75	
AFLAC -POST TAX	(71.39)	
EE CONTRIB TO DEF COMP FL (457)	(250.00)	
EE CONTRIB TO DEF COMP - NW (457)	125.00	
EE ELECTIVE LIFE INS - STANDARD INS	41,056.38	
EE CONTRIBUTION TO FRS	(3.59)	
EE CONTRIB TO 175 RETIREMENT	35.26	
FSA CONTRIBUTION	3,357.75	
GARNISHMENT	544.46	
EMPLOYEE LIABILITY TO DISTRICT	8,530.35	
DISTRICT 457 NW MATCH	275.00	
FSA Contributions from Prior Year	26,464.19	
DISTRICT 457 FL MATCH	100.00	
175 ADJUSTMENT 2016	(306.00)	
175 ADJUSTMENT 2017	154.00	
175 ADJUSTMENT 2018	177.00	
175 ADJUSTMENT 2019	172.00	
175 ADJUSTMENT 2020	89.00	
Total Current Liabilities		578,389.65
Long-Term Liabilities		
NOTES PAY- IBERIABANK- CURRENT- GENERAL FUND	317,309.00	
NOTES PAY - IBERIABANK -CURRENT - IMPACT FEES	317,309.00	
NOTES PAY - FIRST HORIZON-CURRENT - IMPACT FEES	370,000.00	
NOTES PAY IBERIABANK - LONG TERM -GEN FUND	836,033.00	
NOTES PAY IBERIABANK - LONG TERM - IMPACT FEES	836,033.00	
NOTES PAY - FIRST HORIZON-LONG TERM - IMPACT FEES	3,145,461.00	
Total Long-Term Liabilities		5,822,145.00
Other Liabilities		
DUE TO GREATER NAPLES FIRE RES DIST	4,137,116.59	
DUE TO GNFRD-LOAN TO SET UP CHECKING	175,000.00	
DUE TO MM63 FUND FROM GENERAL	(365,509.76)	
COMPENSATED ABSENSES- CURRENT	92,728.77	
SICK BANK - CURRENT PORTION	104,366.74	
COMPENSATED ABSENCES LONG TERM PORTION	1,710,878.16	
SICK BANK - LONG TERM	2,013,755.95	
CAP LEASE - THE BANKCORP - EN73 - CURRENT	59,261.57	
CAP LEASES U.S. BANCORP - 4 OF 5 PUMPERS	232,087.76	

Combined Funds

CAP LEASE U.S. BANCORP 1 OF 5 PUMPERS	58,021.96	
CAP LEASE SANTANDER BANK GF CURRENT	307,771.61	
GASB 87 Lessee	574,438.00	
Zoll Medical Corp-8 Defiibrillators-Current	57,643.00	
AFLAC PRE-TAX PAYABLE	10,733.30	
AFLAC POST-TAX PAYABLE	10,809.35	
EE DEF COMP-FL (457) PAYABLE	48,100.76	
LIFE INS PAYABLE	(41,438.20)	
FRS ADJ PAYABLE	(194.67)	
EE FRS PAYABLE	203,939.63	
FSA CONTRIBUTION PAYABLE	31,304.02	
FSA DEPENDANT CARE PAYABLE	1,174.00	
NATIONWIDE PAYABLE	1,854.79	
ER 457 MATCH FL PAYABLE	17,833.95	
HEALTH INS PAYABLE	124,428.60	
ROTH EE DEF COMP-FL (457) ROTH PAYABLE	2,050.00	
CAP LEASES THE BANCORP - EN73- LONG TERM	61,880.58	
CAP LEASE U.S. BANCORP - 4 OF 5 PUMPERS LONG TERM	627,134.24	
CAP LEASE U.S. BANCORP 1 OF 5 PUMPERS	156,783.58	
CAP LEASE SANTANDER BANK GF LONG TERM	2,058,575.24	
Zoll Medical Corp-8 Defibrillators-Long Term	172,928.00	
GRIT BANKRUPTCY DISBURSEMENT	11,229.65	
Total Other Liabilities		12,656,687.17
Total Liabilities		19,057,221.82
Equity		
PRIOR YEAR PO RESERVE	(6,171.18)	
PO OFFSET	524,307.58	
PREPAID EXPENSES - FB	497,045.61	
LAND HELD FOR SALE	1,000,000.00	
INVEST FIXED ASSETS OPERATIONS	39,204,021.92	
INVEST FIXED ASSETS:GFA OPERATIONS	(23,263,173.50)	
INVEST FIXED ASSETS:MM63	43,253.16	
INVEST FIXED ASSETS:GFA MM63	(7,737.48)	
INVEST FIXED ASSETS IMPACT FEES	9,633,498.77	
INVEST FIXED ASSETS:GFA IMPACT	(2,380,037.75)	
FUND BALANCE-RESTRICTED	7,970,776.43	
Fund Balance OPEB	363,672.00	
FUND BALANCE-ASSIGNED	594,690.13	
FUND BALANCE - UNASSIGNED	16,128,713.50	
UNAVAILABLE REVENUE MM63	0.45	
Deferred Inflows-GASB 87 Lease related	388,300.00	
CURRENT YEAR INCOME/(LOSS)	26,997,498.53	
Total Equity		77,688,658.17
Total Liabilities & Equity		96,745,879.99

1 GENERAL

	Current Month	Current YTD	Budget	Variance	%	
	---------- Current Year ----------					
REVENUES						
TAXES						
311001 AD VALOREM	1,069,905.87	50,486,948.90	53,317,639.00	-2,830,690.10	95	
311002 PRIOR YEAR TAXES	1,144.17	6,769.22	10,000.00	-3,230.78	68	
311005 AD VALOREM INTEREST		39,398.22	2,500.00	36,898.22	1576	
311007 EXCESS FEES		552,751.32	150,000.00	402,751.32	369	3)
Total TAXES	1,071,050.04	51,085,867.66	53,480,139.00	-2,394,271.34	96	
INTERGOVERNMENTAL REVENUES						
315002 INTERGOVERNMENTAL REVENUE - OCHOPEE	191,989.76	367,178.96	184,443.00	182,735.96	199	
315003 INTERGOVERNMENTAL REVENUE - OCHOPEE	208,070.23	367,948.44		367,948.44		
Total INTERGOVERNMENTAL R	400,059.99	735,127.40	184,443.00	550,684.40	399	4)
INSPECTION FEES						
329110 INSPECTION FEES NEW CONSTRUCTION	65,529.51	382,741.62	825,000.00	-442,258.38	46	
329111 TIMED INSP/RE-INSP FEES NEW CONST.	1,445.00	6,335.00	10,000.00	-3,665.00	63	
329112 RE-INSPECTON - NEW	10,314.90	64,885.42	65,000.00	-114.58	100	
329115 HYDRANT THRUST BLOCK	1,050.00	3,550.00	13,000.00	-9,450.00	27	
329117 FIRE FLOWS	4,225.00	16,525.00	13,000.00	3,525.00	127	
329118 FIRE FLOW RE-INSPECTION		400.00		400.00		
329130 INSP. FEES EXISTING - TIMED	510.00	2,750.00	1,000.00	1,750.00	275	
329131 OCCUPATIONAL INSPECTION	4,600.00	18,845.00	25,000.00	-6,155.00	75	
329132 RE-INSPECTION FEES - EXISTING	3,847.50	36,500.02	30,000.00	6,500.02	122	
329133 INSPECTION FEES 0 - 3,000 SQ FT EXISTING		800.00	4,000.00	-3,200.00	20	
329134 INSPECTION FEES 3,001 - 30,000 SQ FT - E	880.00	3,380.00	5,000.00	-1,620.00	68	
329135 INSPECTION FEES 30,001 - 100,000 SQ FT -	600.00	2,550.00	4,000.00	-1,450.00	64	
329136 INSPECTION FEES OVER 100,000 SQ FT - EXI	200.54	1,200.54	5,000.00	-3,799.46	24	
329139 INSP. FEES APARTMENT/CONDO 4 BUILDINGS O	1,860.00	8,850.00	25,000.00	-16,150.00	35	
Total INSPECTION FEES	95,062.45	549,312.60	1,025,000.00	-475,687.40	54	
FEDERAL GRANTS						
331201 FEDERAL GRANTS AWARDED		885,207.57	884,922.00	285.57	100	5)
331210 FEDERAL GRANTS- FEMA		51,427.32		51,427.32		
Total FEDERAL GRANTS		936,634.89	884,922.00	51,712.89	106	
OTHER GRANTS						
332001 State of Florida Grants	35,780.97	35,780.97		35,780.97		6)
Total OTHER GRANTS	35,780.97	35,780.97		35,780.97		
STATE SHARED REVENUE						
335210 FIREFIGHTER SUPPLEMENTAL INCOME		43,224.33	60,000.00	-16,775.67	72	
Total STATE SHARED REVENU		43,224.33	60,000.00	-16,775.67	72	
PUBLIC SAFETY REVENUE						
342202 REIMBURSEMENT FOR OT	10,069.29	25,719.29	30,000.00	-4,280.71	86	
342203 FALSE ALARMS			35,000.00	-35,000.00		
342204 FIRE WATCH		200.00		200.00		
342206 ISO LETTERS		25.00	300.00	-275.00	8	
342208 DUPLICATE NOC'S	80.00	1,420.16	1,300.00	120.16	109	
342209 DEFICIENCY REVIEWS	3,500.00	13,500.00	5,000.00	8,500.00	270	
342210 VARIANCE REQUESTS	600.00	5,550.00	2,500.00	3,050.00	222	
342211 FIRE WORK PERMITS		400.00	1,500.00	-1,100.00	27	
342212 TRAINING DONE BY F & L SAFETY	180.00	204.98	100.00	104.98	205	
342904 SPECIAL EVENT INSPECTION FEES	1,250.00	4,000.00	3,000.00	1,000.00	133	

1 GENERAL

	Current Month	Current YTD	Budget	Variance	%	
	---------- Current Year ----------					
342905 OTHER F & L MISC. INCOME	2,800.00	12,060.00	18,000.00	-5,940.00	67	
342906 CPR CLASSES			3,000.00	-3,000.00		
342907 LIFT ASSIST REVENUE			2,000.00	-2,000.00		
Total PUBLIC SAFETY REVEN	18,479.29	63,079.43	101,700.00	-38,620.57	62	
INTEREST AND OTHER EARNINGS						
361001 INTEREST EARNINGS	113,159.06	550,391.80	500,000.00	50,391.80	110	7)
Total INTEREST AND OTHER	113,159.06	550,391.80	500,000.00	50,391.80	110	
RENTS AND ROYALTIES						
362002 CELL TOWER LEASE CONTRACT	3,753.76	26,053.14	115,000.00	-88,946.86	23	
362003 PUBLIC SAFETY - STATION 21	1,106.33	4,447.34	8,650.00	-4,202.66	51	
362004 PUBLIC SAFETY - STATION 22	658.37	3,415.59	5,560.00	-2,144.41	61	
362005 PUBLIC SAFETY - STATION 23	300.00	2,100.00	3,600.00	-1,500.00	58	
362006 PUBLIC SAFETY - STATION 20	693.40	4,406.58	7,500.00	-3,093.42	59	
Total RENTS AND ROYALTIES	6,511.86	40,422.65	140,310.00	-99,887.35	29	
SALES–DISPOSITION OF FISXED ASSETS						
364001 DISPOSITION OF FIXED ASSETS			50,000.00	-50,000.00		
Total SALES–DISPOSITION O			50,000.00	-50,000.00		
CONTRIBUTIONS PRIVATE SOURCE & DONATIONS						
366001 CONTRIBUTIONS AND DONATIONS			500.00	-500.00		
Total CONTRIBUTIONS PRIVA			500.00	-500.00		
OTHER MISCELLANEOUS REVENUES						
369902 FIRE MARSHAL MOU REIMBURSEMENT		86,999.60	160,000.00	-73,000.40	54	
369904 SHOP REVENUE	3,868.45	10,323.36	10,000.00	323.36	103	
369905 SHOP REIMBURSEMENT	4,707.76	43,685.17	100,000.00	-56,314.83	44	
369906 OTHER MISC. INCOME	4,201.73	51,037.59	1,000.00	50,037.59	5104	
369907 Reimbursed Wages for Special Events	8,434.53	8,434.53		8,434.53		
369908 EE MEDICAL RETIREE/COBRA PAYMENTS	2,961.69	16,209.24		16,209.24		8)
369909 EE WORKERS COMP CHECKS	5,821.34	41,399.54		41,399.54		
369946 VEHICLE REPAIR INS REIM.	9,390.63	107,729.14	10,000.00	97,729.14	1077	
369970 PRIOR YEAR PO REVENUE RETURN		5,473.67		5,473.67		
Total OTHER MISCELLANEOUS	39,386.13	371,291.84	281,000.00	90,291.84	132	
Total REVENUES	1,779,489.79	54,411,133.57	56,708,014.00	-2,296,880.43	96	
EXPENDITURES						
PERSONNEL COSTS						
1101 LEGISLATIVE SALARIES	2,500.00	14,321.43	30,000.00	15,678.57	48	
1102 EXECUTIVE SALARIES	154,421.32	891,516.44	2,346,131.00	1,454,614.56	38	
1201 SALARIES - ADMIN NON-EXEMPT	70,100.32	433,346.19	1,082,386.00	649,039.81	40	
1203 BARGAINING SALARIES - SHIFT	1,454,611.59	7,750,061.63	19,970,054.00	12,219,992.37	39	
1204 NON SHIFT BARGAINING SALARIES - FIRE & LIFE	213,555.33	782,848.87	1,498,272.00	715,423.13	52	
1207 NON SHIFT BARGAINING SALARIES - TRAINING	20,204.80	120,514.34	344,659.00	224,144.66	35	
1208 NON SHIFT BARGAINING SALARIES - FLEET	25,987.95	154,992.64	331,798.00	176,805.36	47	
1209 MM63 SALARY REIMBURSEMENT			-900,000.00	-900,000.00		10)
1210 OCHOPEE PERSONNEL REIMBURSEMENT			-3,522,442.00	-3,522,442.00		11)
1302 HOLIDAY	2,732.42	32,826.00	700,000.00	667,174.00	5	
1401 OVERTIME - ADMIN NON-EXEMPT	5,837.08	42,187.06	5,000.00	-37,187.06	844	12)
1405 ADMIN OT EXEMPT		32,723.43		-32,723.43		

1 GENERAL

	Current Month	Current YTD	Budget	Variance	%	
1452 OT - BARGAINING SALARIES SHIFT	277,491.72	1,642,666.72	3,352,370.00	1,709,703.28	49	
1453 OT - NON SHIFT BARGAINING SALARIES - FIRE &	4,800.20	35,480.49	71,663.00	36,182.51	50	
1455 OT - NON SHIFT BARGAINING SALARIES - TRAINING		5,436.57	10,259.00	4,822.43	53	
1456 OT NON SHIFT BARGAINING SALARIES - FLEET	4,953.70	25,926.06	32,955.00	7,028.94	79	
1500 DISPLACEMENT PAY		113.23	350.00	236.77	32	
1550 CLOTHING ALLOWANCE		1,400.00	1,600.00	200.00	88	
1600 VACATION		76,113.21	100,000.00	23,886.79	76	
1700 SICK TIME		15,884.68	800,000.00	784,115.32	2	
2101 ER SS TAXES	140,505.92	744,962.20	1,869,447.00	1,124,484.80	40	
2102 ER MEDICARE TAXES	31,765.89	185,147.86	437,209.00	252,061.14	42	
2202 FRS CONTRIBUTIONS	594,589.76	3,196,788.80	7,382,019.00	4,185,230.20	43	
2203 175 RETIREMENT PLAN CONTRIBUTIONS		2,604,748.00	2,474,067.00	-130,681.00	105	13)
2204 NATIONWIDE RETIREMENT PLAN	3,742.80	19,695.20	38,000.00	18,304.80	52	
2205 DISTRICT DEF COMP MATCH - NW	5,500.00	32,257.14	80,600.00	48,342.86	40	
2206 DISTRICT DEF COMP FL MATCH	12,433.95	73,926.27	152,000.00	78,073.73	49	
2304 INS BENEFITS FIXED - DENTAL	1,563.50	8,898.70	20,000.00	11,101.30	44	
2305 INS BENEFITS - DENTAL CLAIMS	16,306.80	104,172.67	247,495.00	143,322.33	42	
2306 INSURANCE BENEFITS FIXED - LIFE INSURANCE	15,736.24	54,528.59	108,000.00	53,471.41	50	
2307 INS BENEFITS FIXED - MEDICAL	384,677.42	2,132,395.41	4,011,769.00	1,879,373.59	53	
2308 INS BENEFITS FIXED - STD/LTD	28,043.03	160,442.82	231,169.00	70,726.18	69	
2309 INS BENEFTIS FIXED - VISION	2,624.54	15,320.12	29,555.00	14,234.88	52	
2311 INS BENEFITS - MEDICAL HRA	78,716.64	471,877.09	866,680.00	394,802.91	54	
2401 WORKERS COMPENSATION PREMIUM	248,136.17	630,045.32	878,623.00	248,577.68	72	
2601 POST EMPLOYMENT BENEFITS (PEHP)		450,000.00	405,000.00	-45,000.00	111	14)
2602 SB 426 CANCER COVERAGE			59,169.00	59,169.00		
Total PERSONNEL COSTS	3,801,539.09	22,943,565.18	45,545,857.00	22,602,291.82	50	
OPERATING COSTS						
3101 PROFESSIONAL SERVICES	30,143.36	146,056.81	460,000.00	313,943.19	32	
3102 AD VALOREM FEES - GNFD	21,421.00	1,028,664.20	1,066,400.00	37,735.80	96	15)
3104 CONTRACTUAL SERV - IMPACT FEE COLLECTION	2,657.84	11,439.81	26,000.00	14,560.19	44	
3105 CONTRACTUAL SERV - PROPERTY APPRAISER		140,923.55	373,400.00	232,476.45	38	
3106 CONTRACTUAL SERV - GENERAL OPERATING	20,418.45	281,428.49	415,569.00	134,140.51	68	16)
3201 ACCOUNTING & AUDITING	5,000.00	17,000.00	44,000.00	27,000.00	39	
3300 IT EQUIPMENT AND SOFTWARE - DISTRICTWIDE			239,650.00	239,650.00		
4001 EMPLOYEE TOLLS REIMBURSEMENT			50.00	50.00		
4102 COMMUNICATIONS	19,680.18	224,520.80	180,000.00	-44,520.80	125	16)
4201 FREIGHT & POSTAGE SERVICES		500.00	2,000.00	1,500.00	25	
4300 UTILITIES	17,273.42	284,860.53	225,000.00	-59,860.53	127	16)
4400 RENTALS & LEASES	3,429.92	20,582.49	73,144.00	52,561.51	28	
4401 RENTALS & LEASES - E FLEET	30,787.03	223,131.35	426,000.00	202,868.65	52	
4500 GENERAL INSURANCE	294,281.00	517,436.53	1,057,482.00	540,045.47	49	
4601 REPAIR & MAINT. EQUIP & MAJOR PROJECTS		26,110.56	250,000.00	223,889.44	10	
4604 REPAIR - RADIOS		702.55	20,000.00	19,297.45	4	
4605 REPAIR & MAINTENANCE - MARINE VESSEL		14,060.12	20,000.00	5,939.88	70	
4606 VEHICLE REPAIR	18,960.27	427,384.56	450,000.00	22,615.44	95	16)
4607 REPAIR & MAINT. - FACILITIES	1,508.19	81,138.01	225,000.00	143,861.99	36	17)
4608 REPAIR & MAINT.-MARC UNIT		937.48	13,500.00	12,562.52	7	
4610 REPAIR & MAINT VEHICLE - NON GNFD	3,464.59	42,257.82	100,000.00	57,742.18	42	
4611 REPAIRS & MAINT.- EQUIPMENT	12,921.22	26,352.77	174,835.00	148,482.23	15	

1 GENERAL

	Current Year				
	Current Month	Current YTD	Budget	Variance	%
4613 REPAIRS- HURRICANE MILTON		5,384.80		-5,384.80	
4999 CURRENT CHARGES	8,877.43	15,296.80	24,999.00	9,702.20	61
5101 OFFICE SUPPLIES		4,155.99	11,300.00	7,144.01	37 16)
5211 FUELS & LUBRICANTS	425.32	18,422.75	32,000.00	13,577.25	58 17)
5212 FUELS & LUBRICANTS-UNLEADED	6,516.40	90,882.85	125,000.00	34,117.15	73
5213 FUELS & LUBRICANTS - DIESEL	13,383.79	228,135.82	283,000.00	54,864.18	81
5214 MARINE NON-ETHANOL UNLEADED	764.67	3,769.59	12,000.00	8,230.41	31
5221 OPERATING SUPPLIES	8,921.64	116,046.25	292,952.00	176,905.75	40 16)
5223 OPERATING EXPENDITURES - DECLARED DISASTERS		22,104.92		-22,104.92	
5231 SMALL EQUIPMENT AND TOOLS	44,418.15	205,247.85	561,990.00	356,742.15	37 16)
5235 DISTRICT FURNITURE & HOUSEHOLD ITEMS		58,157.22	59,155.00	997.78	98
5241 UNIFORMS	4,457.91	129,236.72	148,030.00	18,793.28	87 16)
5242 UNIFORMS PPE	71,383.00	179,529.74	298,972.00	119,442.26	60
5401 BOOKS, DUES	24,277.78	150,352.23	291,860.00	141,507.77	52 18)
Total OPERATING COSTS	665,372.56	4,742,211.96	7,983,288.00	3,241,076.04	59
CAPITAL OUTLAY					
6201 CAPITAL OUTLAY - BUILDING & IMPROVEMENTS			250,000.00	250,000.00	
6401 CAPITAL OUTLAY - EQUIP & FURNISHINGS	73,800.00	73,800.00	249,425.00	175,625.00	30
6402 CAPITAL OUTLAY - VEHICLES	625,559.96	625,559.96	660,000.00	34,440.04	95 19)
6403 CAPITAL OUTLAY - FIRE & RESCUE VEHICLE	-577,594.96	849,693.93		-849,693.93	
Total CAPITAL OUTLAY	121,765.00	1,549,053.89	1,159,425.00	-389,628.89	134
DEBT SERVICE					
7100 DEBT SERVICE - PRINCIPAL PAYMENT	83,896.73	312,329.70	1,427,094.00	1,114,764.30	22
7200 DEBT SERVICE - INTEREST PAYMENT	3,193.69	7,011.92	192,350.00	185,338.08	4
Total DEBT SERVICE	87,090.42	319,341.62	1,619,444.00	1,300,102.38	20
Total EXPENDITURES	4,675,767.07	29,554,172.65	56,308,014.00	26,753,841.35	52
Net Income (Loss) from Operations	-2,896,277.28	24,856,960.92			
Net Income (Loss)	-2,896,277.28	24,856,960.92			

101 OCHOPEE FUND

	Current Year				
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
INTERGOVERNMENTAL REVENUES					
315001 INTERGOVERNMENTAL REVENUE - OCHOPEE		907,931.25	3,688,865.00	-2,780,933.75	25
Total INTERGOVERNMENTAL R		907,931.25	3,688,865.00	-2,780,933.75	25
INTEREST AND OTHER EARNINGS					
361001 INTEREST EARNINGS	966.87	13,795.46		13,795.46	
Total INTEREST AND OTHER	966.87	13,795.46		13,795.46	
OTHER MISCELLANEOUS REVENUES					
369000 *OTHER MISCELLANEOUS REVENUES	125.64	125.64		125.64	
Total OTHER MISCELLANEOUS	125.64	125.64		125.64	
Total REVENUES	1,092.51	921,852.35	3,688,865.00	-2,767,012.65	25
EXPENDITURES					
PERSONNEL COSTS					
1203 BARGAINING SALARIES - SHIFT			3,522,442.00	3,522,442.00	
Total PERSONNEL COSTS			3,522,442.00	3,522,442.00	
OPERATING COSTS					
3106 CONTRACTUAL SERV - GENERAL OPERATING		1,302.00	16,564.00	15,262.00	8
4102 COMMUNICATIONS	1,165.52	7,267.02	20,235.00	12,967.98	36
4300 UTILITIES	1,393.59	8,978.03	12,865.00	3,886.97	70
4500 GENERAL INSURANCE			20,296.00	20,296.00	
4605 REPAIR & MAINTENANCE - MARINE VESSEL			4,984.00	4,984.00	
4606 VEHICLE REPAIR	441.74	37,387.33	38,185.00	797.67	98
4607 REPAIR & MAINT. - FACILITIES		9,753.98	19,047.00	9,293.02	51
4611 REPAIRS & MAINT.- EQUIPMENT	3,238.40	4,013.40		-4,013.40	
4612 REPAIRS- HURRICANE HELENE		925.00		-925.00	
4613 REPAIRS- HURRICANE MILTON		4,270.00		-4,270.00	
5211 FUELS & LUBRICANTS	1,680.75	5,954.26		-5,954.26	
5213 FUELS & LUBRICANTS - DIESEL			17,400.00	17,400.00	
5221 OPERATING SUPPLIES		490.41	1,000.00	509.59	49
5223 OPERATING EXPENDITURES - DECLARED DISASTERS		930.34		-930.34	
5231 SMALL EQUIPMENT AND TOOLS		737.97	12,473.00	11,735.03	6
5235 DISTRICT FURNITURE & HOUSEHOLD ITEMS		8,247.79	3,374.00	-4,873.79	244
6401 CAPITAL OUTLAY - EQUIP & FURNISHINGS		6,000.00		-6,000.00	
Total OPERATING COSTS	7,920.00	96,257.53	166,423.00	70,165.47	58
Total EXPENDITURES	7,920.00	96,257.53	3,688,865.00	3,592,607.47	3
Net Income (Loss) from Operations	-6,827.49	825,594.82			
Net Income (Loss)	-6,827.49	825,594.82			

20)

107 M63 FUND

	Current Month	Current YTD	Budget	Variance	%
REVENUES					
INTERGOVERNMENTAL REVENUES					
315000 *INTERGOVERNMENTAL REVENUE			1,800,000.00	-1,800,000.00	
Total INTERGOVERNMENTAL R			1,800,000.00	-1,800,000.00	
OTHER MISCELLANEOUS REVENUES					
369920 NON-LABOR REVENUE		137,418.73		137,418.73	
369921 SHIFT LABOR REVENUE		1,311,711.71		1,311,711.71	
Total OTHER MISCELLANEOUS		1,449,130.44		1,449,130.44	
Total REVENUES		1,449,130.44	1,800,000.00	-350,869.56	81
EXPENDITURES					
PERSONNEL COSTS					
1203 BARGAINING SALARIES - SHIFT		988,106.07	1,692,050.00	703,943.93	58
Total PERSONNEL COSTS		988,106.07	1,692,050.00	703,943.93	58
OPERATING COSTS					
3106 CONTRACTUAL SERV - GENERAL OPERATING		1,855.00	10,000.00	8,145.00	19
3300 IT EQUIPMENT AND SOFTWARE - DISTRICTWIDE			11,500.00	11,500.00	
4102 COMMUNICATIONS	788.36	7,202.29	8,500.00	1,297.71	85
4300 UTILITIES	769.11	4,570.17	30,000.00	25,429.83	15
4606 VEHICLE REPAIR	3,918.68	16,503.54	5,000.00	-11,503.54	330
4607 REPAIR & MAINT. - FACILITIES		5,993.34		-5,993.34	
4611 REPAIRS & MAINT.- EQUIPMENT	1,463.40	2,820.66	3,450.00	629.34	82
4613 REPAIRS- HURRICANE MILTON		305.00		-305.00	
5211 FUELS & LUBRICANTS			7,000.00	7,000.00	
5213 FUELS & LUBRICANTS - DIESEL	1,510.25	2,113.62		-2,113.62	
5221 OPERATING SUPPLIES		4,702.04	500.00	-4,202.04	940
5231 SMALL EQUIPMENT AND TOOLS		2,803.38	14,000.00	11,196.62	20
Total OPERATING COSTS	8,449.80	48,869.04	89,950.00	41,080.96	54
CAPITAL OUTLAY					
6401 CAPITAL OUTLAY - EQUIP & FURNISHINGS			18,000.00	18,000.00	
Total CAPITAL OUTLAY			18,000.00	18,000.00	
DEBT SERVICE					
7100 DEBT SERVICE - PRINCIPAL PAYMENT		14,671.81		-14,671.81	
Total DEBT SERVICE		14,671.81		-14,671.81	
Total EXPENDITURES	8,449.80	1,051,646.92	1,800,000.00	748,353.08	58
Net Income (Loss) from Operations	-8,449.80	397,483.52			
Net Income (Loss)	-8,449.80	397,483.52			

21)

301 IMPACT FUND

	Current Year				
	Current Month	Current YTD	Budget	Variance	%
REVENUES					
IMPACT FEES					
324110 IMPACT FEES - RESIDENTIAL	266,194.86	1,145,985.71	1,800,000.00	-654,014.29	64
Total IMPACT FEES	266,194.86	1,145,985.71	1,800,000.00	-654,014.29	64
INTEREST AND OTHER EARNINGS					
361001 INTEREST EARNINGS	28,119.36	166,674.31	150,000.00	16,674.31	111
Total INTEREST AND OTHER	28,119.36	166,674.31	150,000.00	16,674.31	111
Total REVENUES	294,314.22	1,312,660.02	1,950,000.00	-637,339.98	67
EXPENDITURES					
CAPITAL OUTLAY					
6201 CAPITAL OUTLAY - BUILDING & IMPROVEMENTS			1,500,000.00	1,500,000.00	
6401 CAPITAL OUTLAY - EQUIP & FURNISHINGS			100,000.00	100,000.00	
Total CAPITAL OUTLAY			1,600,000.00	1,600,000.00	
DEBT SERVICE					
7100 DEBT SERVICE - PRINCIPAL PAYMENT	179,896.73	359,168.91	797,649.00	438,480.09	45
7200 DEBT SERVICE - INTEREST PAYMENT	17,367.07	36,031.84	67,241.00	31,209.16	54
Total DEBT SERVICE	197,263.80	395,200.75	864,890.00	469,689.25	46
Total EXPENDITURES	197,263.80	395,200.75	2,464,890.00	2,069,689.25	16
Net Income (Loss) from Operations	97,050.42	917,459.27			
Net Income (Loss)	97,050.42	917,459.27			

March 2024 End Notes

1) Contains assets of all District Funds: including impact and reserve funds.

2) Depreciation is in the process of being adjusted as part of the annual auditing process.

3) Excess Fees collected/paid by the Tax Appraiser exceeded revenue estimates.

4) Ochopee Management Fee has been received.

5) Hurricane Ian FEMA reimbursement

6) Hurricane Milton FDEM reimbursement – Water Tankers.

7) Significant Surplus interest revenues are expected. Best conservative projection is that we will exceed by at least $300,000.

8) We will establish budget lines for these in the FY25-26 budget.

9) We received a $71,763.11 insurance reimbursement for a crash.

10) Finance is preparing the invoices for the state.

11) Invoice for Q1 FY2025 is with the County.

12) Will be offset with FDEM reimbursements.

13) Annual employer payment for 175 plan participants has been made.

14) PEHP Plan. No additional expenses expected in FY25.

15) Fees incurred are directly linked to the amount of Ad Valorem Collected. Approximately 95% of Ad Valorem has been collected. In March we received $1.069M brining us to 95%.

March 2024 End Notes

a. Recommend that we wait on reaching 100% of forecasted revenues before transferring into the reserves.

16) Communications, Utilities, Fuel are show higher than projected. Other categories are mostly partially fulfilled purchase orders. Total outstanding encumbrances is $535,511.

17) Fleet has seen some unexpected significant repairs. They are 95% expended. Additional monitoring is in progress.

18) Academy Class.

19) Water Tender from Land Trust, has been ordered/paid and will be reimbursed. Shifted vehicle purchase costs between account lines.

20) Ochopee: Submitted Q1 reimbursement awaiting payment. Working on Q2 reimbursement.

21) MM63: Working on reimbursement requests.