

**KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023 ADOPTED BUDGET**

9/29/2022

REVENUES

| | |
|---------------------------------|---------------|
| <i>Prior Year Millage Rate:</i> | 1.0000 |
| <i>Roll- Back Rate:</i> | 0.8575 |
| <i>Taxable Value</i> | 4,724,296,468 |
| <i>Millage Rate :</i> | 1.0000 |
| <i>% over roll-back rate</i> | 16.62% |

| | |
|---|---------------------|
| Ad Valorem Taxes (97% collection rate) | \$ 4,582,568 |
| Intergovernmental Revenue - Monroe County - Contribution for Capital Infrastructure <small>(\$150,000 for capital outlay)</small> | 150,000 |
| Interest Income | 4,800 |
| Total Revenues | <u>\$ 4,737,368</u> |

| | |
|--|----------------------------|
| UNASSIGNED FUND BALANCE OCT 1, 2022 | 3,056,267 |
| COMMITTED FOR VEH REPL FUND BALANCE OCT 1, 2022 | 586,461 |
| TOTAL REVENUES, FUND BALANCES AND OTHER FINANCING SOURCES | <u>\$ 8,380,096</u> |

EXPENDITURES

| | |
|---|---------------------|
| Key Largo Fire/EMS District Board | |
| Operating Expenditures | \$ 393,596 |
| Reserve Transfers | 275,000 |
| Subtotal District Board | <u>\$ 668,596</u> |
| Key Largo Fire & Rescue | |
| Operating Expenditures | \$ 2,483,837 |
| Capital Outlay | 202,500 |
| Subtotal Key Largo Volunteer Fire Department | <u>\$ 2,686,337</u> |
| Key Largo Ambulance | |
| Operating Expenditures | \$ 1,242,436 |
| Capital Outlay | 21,500 |
| Subtotal Key Largo Volunteer Ambulance Corp. | <u>\$ 1,263,936</u> |
| Total Expenditures & Transfers | <u>\$ 4,618,869</u> |

FUND BALANCE

| | |
|--|----------------------------|
| UNASSIGNED FUND BALANCE SEPT 30, 2023 | 3,174,766 |
| COMMITTED FOR VEH REPL FUND BALANCE SEPT 30, 2023 | 861,461 |
| TOTAL EXPENDITURES & FUND BALANCES | <u>\$ 8,380,096</u> |

**KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023
BUDGET DETAILS - DISTRICT**

Department: 1100 District Board

Exp Transaction Code 511 (except as indicated below)

| Acct # | Computation / Explanation | FY 22-23 Adopted Budget |
|---|---|-------------------------------|
| 110 | Board Member Stipends 5 Members @ \$ 350 / month x 12 months | 21,000 |
| 210 | FICA Taxes: @ 7.65 % of Wages | 1,607 |
| 511.240 | Worker's Compensation | 1,000 |
| 514.310 | Legal Services | 45,000 |
| 512.311 | District Clerk Services | 19,000 |
| 512.312 | Professional Services (IT) | 7,200 |
| 513.320 | Accounting and Financial Services | |
| .01 | District Audit | 10,000 |
| .02 | Financial and Accounting Services | 60,000 |
| <i>Total Accounting & Financial Services</i> | | 70,000 |
| 400 | Travel & Per Diem - Training, Seminars, Meetings | 4,000 |
| 450 | Insurance & Risk Management: | |
| | Public Position Bond | 100 |
| | General & Mgt Liability, Commercial Auto and Excess Liability | 2,133 |
| <i>Total Risk Management</i> | | 2,233 |
| 470 | Printing and Binding | 3,000 |
| 490 | General Departmental: Miscellaneous Expenses | |
| .01 | MoCo Property Appraiser Charges | 68,579 |
| .02 | MoCo Tax Collector Charge (@3% of Ad Valorem Collection) | 137,477 |
| .03 | Discretionary Expenditures | 1,000 |
| <i>Total General Departmental</i> | | 207,056 |
| 411 | Advertising | 5,500 |
| 510 | Office Supplies & Equipment | 1,000 |
| 540 | Dues, Subscriptions and Publications | 6,000 |
| Department Total Operations | | \$ 393,596 |
| 919 | Transfer to Committed Funds for Vehicle & Equipment Replacement | 275,000 |
| Department Total Including Transfers to Reserves | | \$ 668,596 |

| | |
|--------------------------------|---------|
| Total Operating Budget | 393,596 |
| Total Capital & Reserve Budget | 275,000 |
| Total | 668,596 |

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

| Acct # | Computation / Explanation | FY 22-23 Adopted Budget |
|--------|--|-------------------------------|
| 120 | Regular Salaries & Wages: | |
| | Administrative Stipend (\$750 per month 3-Captains Handling Admin. Duties) | 27,000 |
| .02 | Career Staffing Salaries (18) | 1,209,900 |
| | <i>Total Regular Salaries & Wages</i> | 1,236,900 |
| 121 | Volunteer Pay: | |
| .01 | Volunteer Chief's Reimbursement - Chief has declined | - |
| .02 | Volunteer Assistant Chief's Reimbursement | - |
| .03 | Volunteer firefighters (Station 24 and Station 25) - Volunteerism is down (COLA 4.6%) | 82,000 |
| | <i>Total Volunteer Pay</i> | 82,000 |
| 140 | Overtime wages | 210,000 |
| 210 | Employer Payroll Taxes @ 7.65% of Pay | 116,961 |
| 220 | Retirement Plan - 401(k) | 105,512 |
| 230 | Employee Insurance Benefits | |
| | Medical/Dental/Vision/Life Insurance for Full Time Employees - \$725 per employee (18) | 156,600 |
| | Statutory AD&D | 2,928 |
| | <i>Total Insurance Benefits</i> | 159,528 |
| 240 | Worker's Compensation | 55,572 |
| 250 | Unemployment Tax | 2,835 |
| 312 | Professional Services: | |
| | Grant Writing Services | 3,000 |
| | Firefighter Annual Physicals | 20,000 |
| | Background Checks, Drug Testing, Drivers License Checks | 1,000 |
| | <i>Total Professional Services</i> | 24,000 |
| 314 | Legal Services (Requires District Board Approval) | - |
| 320 | Accounting Fees - Increased for additional FF/EMT position | 15,000 |
| 400 | Travel & Per Diem - (Greater FL Fire School, Orlando Fire Conference, Seminars, etc.) | 1,000 |
| 410 | Phones, Television & Internet (Station Phones, Air Cards) | 15,000 |
| 411 | Advertising | 520 |
| 412 | Postage & Freight | 520 |
| 430 | Utilities | |
| .01 | Electric | 28,000 |
| .02 | Water | 9,000 |
| .03 | Fire Hydrant Maintenance @ \$50 per hydrant | 15,700 |
| .04 | Propane Gas | 400 |
| .07 | TV Service | 5,500 |
| | <i>Total Utilities</i> | 58,600 |

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

| Acct # | Computation / Explanation | FY 22-23 Adopted Budget |
|--------|---|-------------------------------|
| 440 | Rent & Leases: | |
| | Station 24 Copier/Scanner/Fax Lease | 3,550 |
| | Oxygen Tank Rental - | 1,500 |
| | Annual Lease Payment - DEP Station 25 Property | 300 |
| | Red Alert NFRIS Incident Reporting Program Support and Maintenance & SmartCop CAD | 7,500 |
| | Software - Fire Manager Scheduling and Time & Attendance Software | 2,200 |
| | <i>Total Rent & Leases</i> | 15,050 |
| 450 | Risk Management | |
| | Package Policy (Property, General & Mgmt. Liability, Portable Equip, Umbrella & Auto) | 54,052 |
| | Cancer Benefit Insurance (New FL Statue) | 1,595 |
| | Accident and Sickness | 5,935 |
| | Storage Tank Liability | 1,714 |
| | <i>Total Risk Management</i> | 63,296 |
| 460 | Repair & Maintenance: Equipment | 25,500 |
| 461 | Repair & Maintenance: Buildings & Grounds | 58,645 |
| 462 | Repair & Maintenance: Vehicles | 56,100 |
| 470 | Printing and Binding | 104 |
| 490 | General Departmental: General Office & Administrative Costs | |
| .05 | Other including Recruitment & Retention | 1,500 |
| .06 | Computer/IT services | 7,500 |
| | <i>Total General Departmental</i> | 9,000 |
| 491 | Training - Instructor Fees, Education, Student Text and Fire Prevention | |
| .01 | In-house training courses (Outside/In-house instructors/vendors) | 34,200 |
| .02 | Out of area training | 2,500 |
| .03 | Fire Prevention (KLVFD Only) - Fire Safety Demonstrations at School | 3,000 |
| .04 | Education & Text Books | 1,000 |
| .05 | KAPLAN online education | 3,000 |
| | <i>Total Training</i> | 43,700 |
| 510 | Office Supplies | 3,500 |

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

| Acct # | Computation / Explanation | FY 22-23 Adopted Budget |
|--|--|-------------------------------|
| 520 | Operating Supplies | |
| .01 | Fire Ground Safety (highway vests, cones, etc.) | 1,000 |
| .02 | Daily Operating/Maintenance Supplies including small tools less then 1k | 41,702 |
| .03 | Medical Supplies & Equipment | 8,000 |
| .05 | Station Cleaning/Housekeeping Supplies | 5,000 |
| .06 | Firefighting Gear - (including helmets, gloves, hoods, boots, coat & pants) | 28,000 |
| .07 | Clothing, Apparel - Pants, extrication gloves, tee shirts, patches, etc. | 9,000 |
| .08 | Fire fighting Foam or suppression agent | 8,000 |
| <i>Total Operating Supplies</i> | | 100,702 |
| 521 | Fuel: Gasoline (for portable equipment) | 100 |
| 522 | Fuel: Diesel | 20,000 |
| 540 | Dues, Subscriptions and Publications | 4,192 |
| 630 | Capital Outlay: Infrastructure Improvements - Fire Hydrants & or Gas Pump Replacement(s) \$150,000 from Monroe County ILA | 150,000 |
| <i>Total Capital Outlay: Infrastructure Improvements - Fire Hydrants</i> | | 150,000 |
| 640 | Capital Outlay: Equipment | |
| | Vetter Lift Bags for E25 | 15,000 |
| | Toughbook CF-33 to replace L25 CF-31 | 5,000 |
| | Vent Saws | 5,000 |
| | Blitzfire Ground monitor for E25 | 3,500 |
| | FireCom Cab Communication Headsets for S24 and L25 | 14,000 |
| <i>Total Capital Outlay: Equipment</i> | | 42,500 |
| 642 | Capital Outlay: Small Tools & Equipment Various Tools, Equipment, etc. Costing >\$1,000 but < \$ 5,000 per each item and a useful life of 1 year or more | 10,000 |

| | |
|-------------------------------|-------------------------|
| <i>Total Operating Budget</i> | 2,483,837 |
| <i>Total Capital Budget</i> | 202,500 |
| <i>Total</i> | <u>2,686,337</u> |

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023
BUDGET DETAILS - AMBULANCE CORP

Department: 1300 Key Largo Volunteer Ambulance Corp
Exp Transaction Code 526 (except as indicated below)

| Acct # | Computation / Explanation | FY 22-23 Adopted Budget 2 Rescues |
|--------|---|--|
| 120 | Regular Salaries & Wages: | |
| .01 | Administrative (1 Position) | 45,994 |
| .02 | Paramedic Payroll (9 Postions) | 597,919 |
| | <i>Less: EMS Income Applied to Offset Reimbursement -</i> | <i>(250,000)</i> |
| | <i>Total Paramedic Payroll Reimbursement</i> | <i>347,919</i> |
| | <i>Total Regular Salaries & Wages</i> | <i>393,913</i> |
| 121 | Volunteer Pay: Volunteer Reimbursement - Includes \$500 for Deputy Chief of Administration & \$250 each for 3 officers duties per month | 106,148 |
| 140 | Overtime Wages | 88,400 |
| 210 | Employer Payroll Taxes @ 7.65% of Full Time Wages and Volunteer Reimb. | 64,142 |
| 220 | Retirement Contributions - 401K (8% employer contribution) | 20,000 |
| 230 | Benefits for 9 full-time medics & 1 admin (up to \$725 per mo. each FT emp.) | 87,000 |
| 240 | Worker's Compensation | 26,000 |
| 250 | Unemployment Tax | 300 |
| 312 | Professional Services: Medical Director, etc. | |
| .02 | Medical Director | 18,543 |
| .03 | Background Checks, drug testing | 2,000 |
| .04 | Other - Grant Writing | 2,100 |
| | <i>Total Professional Services</i> | <i>22,643</i> |
| 320 | Accounting and Financial Services | 12,480 |
| 400 | Travel & Per Diem - Training, Seminars, Meetings | 1,500 |
| 410 | Station Phone Services: (4 phone & 2 fax lines), DSL/Internet, Wireless Air Cards for laptops in trucks | 20,000 |
| 411 | Advertising | 2,500 |
| 412 | Postage & Freight | 350 |
| 430 | Utilities | |
| .05 | Electric & Propane | 12,500 |
| .06 | Water | 2,000 |
| | <i>Total Utilities</i> | <i>14,500</i> |
| 440 | Rental Equipment - O2 rental bottles, etc. | 7,500 |
| 450 | Insurance & Risk Management | |
| | Fire/Wind/Flood | 46,012 |
| | Auto & Umbrella | 15,548 |
| | Disability Insurance (All Members) - | 4,000 |
| | <i>Total Insurance & Risk Management</i> | <i>65,560</i> |

**KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023
BUDGET DETAILS - AMBULANCE CORP**

Department: 1300 Key Largo Volunteer Ambulance Corp
Exp Transaction Code 526 (except as indicated below)

| Acct # | Computation / Explanation | FY 22-23 Adopted Budget 2 Rescues |
|-----------------------------------|---|--|
| 460 | Repair & Maintenance: Equipment | 40,000 |
| 461 | Repair & Maintenance: Buildings | 24,000 |
| 462 | Repair & Maintenance: Vehicles | 40,000 |
| 470 | Printing and Binding | 1,400 |
| 490 | General Departmental: Miscellaneous Expenses | |
| .08 | Computer R&M | 13,000 |
| .10 | Employee Assistance Program (program through AETNA approx. \$2 per month per member) | 1,600 |
| .12 | Membership & Retention | 2,500 |
| <i>Total General Departmental</i> | | 17,100 |
| 491 | Training - Instructor Fees, Education | |
| .07 | ACLS/PALS (taught in alternating years) | 1,600 |
| .10 | Misc. Training/Books & pig tracheas | 1,000 |
| .20 | Kaplan/FireEMS Academy online training for members (45 @ \$40) | 1,900 |
| .25 | Advanced Airway Management | 2,500 |
| <i>Total Training</i> | | 7,000 |
| 510 | Office Supplies | 6,500 |
| 520 | Operating Supplies | |
| .09 | Station Supplies: Ambulance & Building | 10,000 |
| .10 | Medical Supplies: Bandages/First Aid/Drip Sets | 67,500 |
| .11 | Uniforms, Clothing and Apparel, Membership Supplies | 7,500 |
| .12 | Small Tools: | 6,000 |
| <i>Total Operating Supplies</i> | | 91,000 |
| 522 | Fuel: Diesel | 35,000 |
| 524 | Medicine & Drugs : Supplies: Medicine & Controlled Substances | 35,000 |
| 540 | Dues, Subscriptions and Publications | 12,500 |
| 640 | Capital Outlay: Equipment PowerLoad for extra rescue | 21,500 |

Department Total

Total Operating Budget 1,242,436
Total Capital Budget 21,500
Total 1,263,936

**KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2022-2023
VEHICLE REPLACEMENT SCHEDULE**

9/29/2022

| Year | Beginning Balance | Contributions | Purchases & Other Distributions | Ending Balance | Vehicle to be Replaced |
|----------|-------------------|---------------|---------------------------------|----------------|-------------------------|
| 09/30/23 | \$ 586,461 | \$ 275,000 | \$ - | \$ 861,461 | |
| 09/30/24 | 861,461 | 275,000 | - | 1,136,461 | |
| 09/30/25 | 1,136,461 | 275,000 | (285,877) | 1,125,584 | ambulance (new in 2015) |
| 09/30/26 | 1,125,584 | 275,000 | (294,453) | 1,106,131 | ambulance (new in 2016) |
| 09/30/27 | 1,106,131 | 275,000 | - | 1,381,131 | |
| 09/30/28 | 1,381,131 | 275,000 | - | 1,656,131 | |
| 09/30/29 | 1,656,131 | 275,000 | - | 1,931,131 | |
| 09/30/30 | 1,931,131 | 275,000 | (357,657) | 1,848,474 | ambulance (new in 2020) |
| 09/30/31 | 1,848,474 | 275,000 | (311,453) | 1,812,021 | ambulance (new in 2021) |
| 09/30/32 | 1,812,021 | 275,000 | (814,132) | 1,272,889 | E25 |
| 09/30/33 | 1,272,889 | 275,000 | (838,556) | 709,333 | E24 |
| 09/30/34 | 709,333 | 275,000 | (513,315) | 471,018 | Tanker |
| 09/30/35 | 471,018 | 300,000 | (350,543) | 420,475 | ambulance (new in 2025) |
| 09/30/36 | 420,475 | 300,000 | (361,059) | 359,416 | ambulance (new in 2026) |
| 09/30/37 | 359,416 | 300,000 | - | 659,416 | |
| 09/30/38 | 659,416 | 300,000 | - | 959,416 | |
| 09/30/39 | 959,416 | 300,000 | (1,224,468) | 34,948 | Ladder |

| Equipment/Vehicle Type | Dept | Unit # | Year New | Service Life | Replace Year | Years to Replacement | Estimated Replacement Cost in FY23 |
|-----------------------------------|-------------|-----------|----------|--------------|--------------|----------------------|------------------------------------|
| Technical Rescue Pumper | Fire Rescue | SQUAD-24 | 2013 | 20 | NA | NA | - |
| Tanker/Pumper | Fire Rescue | TANKER-24 | 2014 | 20 | 2034 | 11 | 339,362 |
| Ladder / Pumper | Fire Rescue | LADDER-24 | 2014 | 25 | 2039 | 16 | 698,297 |
| Class A Engine | Fire Rescue | ENGINE-25 | 2017 | 15 | 2032 | 9 | 571,016 |
| Class A Engine | Fire Rescue | ENGINE-24 | 2018 | 15 | 2033 | 10 | 571,016 |
| Cascade Air Fill & Lighting Truck | Fire Rescue | AIR-24 | 2022 | 20 | 2042 | 19 | 256,957 |

| | | | | | | | |
|--------------------|-----|--|------|----|------|---|---------|
| Type III Ambulance | EMS | | 2022 | 10 | 2032 | 9 | 246,600 |
| Type III Ambulance | EMS | | 2022 | 10 | 2032 | 9 | 246,600 |
| Type III Ambulance | EMS | | 2015 | 10 | 2025 | 2 | 246,600 |
| Type III Ambulance | EMS | | 2016 | 10 | 2026 | 3 | 246,600 |