

**Budget  
Workshop  
2020/2021**

# AGENDA



# Immokalee Fire Control District

2020-2021 Budget Workshop

Thursday, July 16, 2020

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## PLEASE TURN OFF OR SILENCE CELL PHONES

- 1) Call Meeting to Order (State date and time for the record)
- 2) Pledge of Allegiance
- 3) Invocation or Moment of Silence
- 4) Proof of Publication
- 5) Roll Call / Establish a Quorum
- 6) Approval of Agenda; Move, Remove, and/or Add Agenda Items

### **I. New Business**

1. Review and Discussion of Draft #1 of the 2020-2021 General Fund Budget
  - a) Public Comment
  
2. Review and Discussion of Draft #1 of the 2020-2021 Impact Fee Fund Budget
  - a) Public Comment
  
8. District Manager Comments
9. Commissioners Comments
10. General Public Overall Comment; Limited to 3 Minutes per Person
11. Adjourn Meeting (State time for the Record)

1.

**Review & Discussion  
of Draft #1  
of the  
2020/2021  
General Fund Budget**



# Immokalee Fire Control District

## 2020-2021 Budget Workshop

Thursday, July 16, 2020

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**Meeting Date:** July 16, 2020  
**Prepared By:** Chief Financial Officer Becky Bronsdon  
**Date Prepared:** July 8, 2020  
**Subject:** Board Review of the 2020-2021 General Fund Budget

**Objective:**

Board discussion regarding the 2020-2021 General Fund Budget.

**Background Information:**

The Board is required to adopt tentative and then final budgets for the General Fund and the Impact Fee Fund at public hearings held in September. Prior to those public hearings, staff is providing Draft #1 of the 2020-2021 General Fund Budget for Board discussion.

**Summary of Significant Components:**

Provided for Board review is Draft #1 of the 2020-2021 General Fund Budget (Attachment 1). The following is a summary of significant components:

**Revenue:**

- **Ad valorem** revenue reflects the **certified** preliminary taxable property value in the District. The certified taxable property value for the 2020-2021 fiscal year is \$1,276,948,213, reflecting a 10.79% increase as compared to the 2019-2020 taxable value. This increase results in budgeted ad valorem of \$4,549,128, or **\$443,006 more than the current year.**
- **Public Safety Grants** – includes the Collier County Community Development Grant for the replacement of Station 30 in the amount of \$1,000,000, the \$50,000 from Collier County and \$25,000 from Immokalee Water & Sewer. The amounts provided for from Collier County and Immokalee Water and Sewer District are the same amounts as provided for in the current year budget. ***Board direction is sought on whether to include the amounts from the County other than the CDBG Grant (\$50,000) and Immokalee Water and Sewer District (\$25,000).***

***Total Revenue proposed is \$5,703,748, reflecting an increase of 24.73%, or \$1,131,006 as compared to the 19-20 amended budget.*** This increase in revenue as compared to the current year is due to the increase in taxable property value and the increase in the CDBG Grant (which has a budgeted expense in the same amount and therefore is not truly an increase in funds available for operating purposes). The ACTUAL increase in funds available for operating purposes is \$443,006, the amount of the increase in ad valorem revenue.

**Expenses:**

- **Personnel Expenses** (68% of total expenses) reflect an increase of 3.17% as compared to the current year budget. Note that personnel expenses show a lower percentage of total expenses than in the past because of the increase in capital expenses (\$1,000,000) due to the provision for the use of the CDBG funds to replace Station 30.
  - This increase is comprised of proposed contractual increases, the change in the FRS Retirement contribution rates (established by the 2020 Legislature), and an anticipated 10% increase in health insurance.
  - **There are no new positions funded.**

**Total Personnel Expenses are \$3,896,791 or \$119,716 more than the current year.**

- **Operating Expenses** (12% of total expenses) reflect an increase of 6.58% as compared to the current *amended* year budget. Note that the current year operating expenses have already been reduced significantly in comparison with past years. The only increase in operating expenses reflected in the 20-21 budget is an additional \$40,000 for auto, property and liability insurance as estimated by our insurance agent.

**Total Operating Expenses are \$648,309 or \$40,000 more than the current year.**

- **Capital Expenses** (19% of total expenses) reflect an increase of \$688,000.

**Total Capital Expenses are \$1,063,000 or \$688,000 more than the current year. As identified above, this large increase is due to the inclusion of the costs associated with the CDBG Grant to fund the replacement of Station 30.**

- **Debt Service** (3% of total costs) reflects no increase. Debt Service includes:
  - Principal only payment to Enterprise for vehicles lease in the amount of \$55,092
  - Principal and interest payment of the engine lease in the amount of \$104,732

**Total Debt Service is \$159,824, the same amount as the current year.**

**Total General Fund Expenses are \$5,767,924 or 17% more than the current year. As stated above, this increase is largely due to the increase in capital expenses funded by the CDBG Grant.**

**Summary – 2020-2021 Draft #1 of General Fund Budget:**

	2019-2020 Amended Budget	2020-2021 Draft #1
Cash Reserves at 10-01	\$2,001,309	\$1,653,843
Revenue	\$4,572,742	\$5,703,748
Expenses	(\$4,920,208)	(\$5,767,924)
Ending Cash Reserves at 9-30	\$1,653,843	\$1,589,667
Cash Reserves Used	\$347,466	\$ 64,176

Note that the funding from the State of Florida (\$900,000) was not confirmed at the time this was prepared. Once confirmation is received, the amount will be added to both income and expense lines so there will be no net effect of those revisions to the first draft.

The Tentative Budget Hearing will be scheduled at the regular July Board Meeting. The suggested date for that hearing is September 9, 2020 at 5:30 p.m. Staff will incorporate the Board's input for the Tentative Budgets presented at that hearing. The Final Budget Hearing is suggested to be scheduled September 23, 2020 at 5:30 p.m.

**Attachments:**

Attachment 1: Draft #1 of 2020-2021 General Fund Budget

**GENERAL FUND PROPOSED BUDGET 2020-2021 DRAFT #1**

	Original Adopted Budget 2019-2020	Estimated 9/30/20	Amended Budget 2019-2020	DRAFT #1 2020-2021	% Variance 19/20 vs 20/21%
Balance Forward - Cash Reserves (Assigned)	1,767,930	2,001,309	2,001,309	1,653,843	
<b>Revenue</b>					
001 Collier County Ad Valorem - 3.75 Millage Rate	\$ 4,106,122	\$ 4,106,122	\$ 4,106,122	\$ 4,549,128	10.79%
002 Ad Valorem Tax Deeds/Warrants/Prior Years					
003 Inspection Fees	-	-	-	-	
004 Public Safety Grants - SAFER	-	-	-	-	
005 Public Safety Grants - Federal	-	-	-	-	
006 Public Safety Grants - State	-	-	-	-	
007 Public Safety Grants - County CDBG	312,000	312,000	312,000	1,000,000	
008 Public Safety Grants - Immokalee Water/Sewer	25,000	25,000	25,000	25,000	100.00%
009 Public Safety Grants - FF Supplement	2,520	2,520	2,520	2,520	0.00%
010 Interest Income	25,000	25,000	25,000	25,000	0.00%
011 Rents and Royalties	5,000	5,000	5,000	5,000	0.00%
012 Sale of Surplus Materials and Equipment	-	-	-	-	
013 Donations	100	100	100	100	0.00%
014 Special Event Fees	5,000	5,000	5,000	5,000	
015 Other Miscellaneous Revenue	30,000	30,000	30,000	30,000	0.00%
016 Proceeds from Debt - Apparatus Purchase	-	-	-	-	100.00%
017 Reimbursement - Health Insurance	-	-	-	-	100.00%
018 Payment in Lieu of Taxes - CC Grant	50,000	50,000	50,000	50,000	0.00%
019 Payment in Lieu of Taxes - Farm Worker's Village	12,000	12,000	12,000	12,000	0.00%
<b>Total Revenue</b>	<b>4,572,742</b>	<b>4,572,742</b>	<b>4,572,742</b>	<b>5,703,748</b>	<b>24.73%</b>
<b>Personnel Expenses</b>					
030 Salaries (Incentives Included)	\$ 1,855,947	\$ 1,855,947	\$ 1,855,947	\$ 1,937,694	4.40%
031 Overtime	175,000	175,000	175,000	179,375	2.50%
032 FLSA Overtime	122,494	122,494	122,494	124,502	1.64%
033 Holiday Pay	53,560	53,560	53,560	57,097	6.60%
034 Vacation Time Sell Back	12,000	12,000	12,000	10,000	-16.67%
035 Sick Time Sell Back	12,000	12,000	12,000	10,000	-16.67%
036 Social Security	170,672	170,672	170,672	177,378	3.93%
037 Retirement	565,402	565,402	565,402	565,170	-0.04%
038 Group Insurance (Health/Dental/Life)	715,000	715,000	715,000	729,000	1.96%
39 Medical Clinic	Inc. in health ins	Inc. in health ins	Inc. in health ins		
040 Worker's Compensation Insurance	95,000	95,000	95,000	106,575	12.18%
041 Unemployment Insurance	-	-	-	-	0.00%
<b>Total Personnel Expenses</b>	<b>3,777,075</b>	<b>3,777,075</b>	<b>3,777,075</b>	<b>3,896,791</b>	<b>3.17%</b>
<b>Operating Expenses</b>					
045 Employee Physicals	1,000	1,000	1,000	1,000	0.00%
046 Professional Fees - Legal	25,000	25,000	25,000	25,000	0.00%
047 Professional Fees - Other	10,000	10,000	10,000	10,000	0.00%
048 Property Appraiser Fees	26,000	26,000	26,000	26,000	0.00%
049 Tax Collector Fees	84,879	84,879	84,879	84,879	0.00%
050 Auditor	25,000	25,000	25,000	25,000	0.00%
051 Travel & Per Diem	12,500	12,500	12,500	12,500	0.00%
052 Communications (Telephone/Internet/Direct TV)	20,000	20,000	20,000	20,000	0.00%
053 Postage	500	500	500	500	0.00%
054 Shipping	500	500	500	500	0.00%
055 Utilities - Electric	14,130	14,130	14,130	14,130	0.00%
056 Utilities - Water/Sewer	4,000	4,000	4,000	4,000	0.00%



	Original Adopted Budget 2019-2020	Estimated 9/30/20	Amended Budget 2019-2020	DRAFT #1 2020-2021	% Variance 19/20 vs 20/21%
					<b>AMENDED VS.</b>
057 Utilities - Garbage	1,500	1,500	1,500	1,500	0.00%
058 Bldg./Auto/Liability Insurance	65,000	65,000	65,000	105,000	61.54%
059 Repair & Maintenance - Vehicles	70,000	70,000	70,000	70,000	0.00%
060 Repair & Maintenance - Fire & Rescue Equipment	13,000	13,000	13,000	13,000	0.00%
061 Repair & Maintenance - Generators	2,000	2,000	2,000	2,000	0.00%
062 Repair & Maintenance - HVAC	2,000	2,000	2,000	2,000	0.00%
063 Repair & Maintenance - Building	37,800	37,800	37,800	37,800	0.00%
064 Repair & Maintenance - Bunker Gear	4,500	4,500	4,500	4,500	0.00%
065 Legal Advertising	3,000	3,000	3,000	3,000	0.00%
066 Printing	-	-	-	-	-
067 Explorer Program	-	-	-	-	-
068 Fire Equipment (Non-Capital)	25,000	25,000	25,000	25,000	0.00%
069 Enterprise Vehicle Lease	-	-	-	-	-
070 Office Supplies	2,500	2,500	2,500	2,500	0.00%
071 Bunker Gear/Protective Gear (Non-Capital)	10,000	10,000	10,000	10,000	0.00%
072 Firefighting Supplies	8,000	8,000	8,000	8,000	0.00%
073 EMS Supplies	8,000	8,000	8,000	8,000	0.00%
074 Station Supplies	7,000	7,000	7,000	7,000	0.00%
075 Fuel & Oil	45,000	45,000	45,000	45,000	0.00%
076 Uniforms	16,000	16,000	16,000	16,000	0.00%
077 Physical Fitness Equipment (Non-Capital)	-	-	-	-	-
078 Computer Equipment (Non-Capital)	2,000	2,000	2,000	2,000	0.00%
079 Computer Maintenance & Software	30,000	30,000	30,000	30,000	0.00%
080 Miscellaneous Expense	5,000	5,000	5,000	5,000	0.00%
081 Fire Prevention Materials	-	-	-	-	-
082 Communication (Radio) (Non-Capital)	2,500	2,500	2,500	2,500	0.00%
083 Public Education	1,000	1,000	1,000	1,000	0.00%
084 Furniture (Non-Capital)	1,000	1,000	1,000	1,000	0.00%
085 Education and Training	20,000	20,000	20,000	20,000	0.00%
086 Books & Dues	3,000	3,000	3,000	3,000	0.00%
<b>Total Operating Expenses</b>	<b>608,309</b>	<b>608,309</b>	<b>608,309</b>	<b>648,309</b>	<b>6.58%</b>
<b>Capital Expenses</b>					
087 LAND	-	-	-	-	-
088 VEHICLES/APPARATUS	-	-	-	-	-
089 OTHER STRUCTURES	-	-	-	-	-
090 FF RESCUE EQUIPMENT	10,000	10,000	10,000	10,000	0.00%
091 BUNKER GEAR	15,000	15,000	15,000	15,000	0.00%
092 BUILDINGS/CONSTRUCTION IN PROGRESS	312,000	312,000	312,000	1,000,000	100.00%
093 COMMUNICATIONS EQUIPMENT	26,000	26,000	26,000	26,000	0.00%
094 FURNITURE/OFFICE	-	-	-	-	-
095 STATION EQUIPMENT	-	-	-	-	-
096 COMPUTER EQUIPMENT	12,000	12,000	12,000	12,000	0.00%
<b>Total Capital Expenses</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>1,063,000</b>	<b>183.47%</b>
<b>Debt Service</b>					
Principal	127,792	127,792	127,792	127,792	0.00%
Interest	32,032	32,032	32,032	32,032	100.00%
<b>Total Debt Service</b>		<b>159,824</b>	<b>159,824</b>	<b>159,824</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>4,760,384</b>	<b>4,920,208</b>	<b>4,920,208</b>	<b>5,767,924</b>	<b>17.23%</b>
<b>BEGINNING CASH RESERVES</b>	<b>1,767,930</b>	<b>2,001,309</b>	<b>2,001,309</b>	<b>1,653,843</b>	
<b>TOTAL REVENUE</b>	<b>4,572,742</b>	<b>4,572,742</b>	<b>4,572,742</b>	<b>5,703,748</b>	
<b>TOTAL EXPENSES</b>	<b>(4,760,384)</b>	<b>(4,920,208)</b>	<b>(4,920,208)</b>	<b>(5,767,924)</b>	
<b>Ending Cash Reserves</b>	<b>1,580,288</b>	<b>1,653,843</b>	<b>1,653,843</b>	<b>1,589,667</b>	

	Original Adopted Budget 2019-2020	Estimated 9/30/20	Amended Budget 2019-2020	DRAFT #1 2020-2021	% Variance 19/20 vs 20/21%
					<b>AMENDED VS.</b>
<b>Assignment of Reserves</b>					
Unassigned		-	-		
Assigned - First Quarter of Operations	1,007,953	1,100,000	1,100,000	1,100,000	
Assigned - 18/19 AND 19/20 Projected Deficit - CAPITAL PURCHASES	438,349	131,627	131,627	64,176	
Assigned - Emergency	-	300,000	300,000	300,000	
Assigned Fleet		122,216	122,216	125,491	
Assigned - Assigned 0					
<b>TOTAL RESERVES</b>	<b>1,446,302</b>	<b>1,653,843</b>	<b>1,653,843</b>	<b>1,589,667</b>	
<b>Excess of Revenue Over (Under) Expenses</b>	<b>\$ (187,642)</b>	<b>\$ (347,466)</b>	<b>\$ (347,466)</b>	<b>(64,176)</b>	

2.

Review & Discussion  
of Draft #1  
of the  
2020-2021  
Impact Fee Fund



# Immokalee Fire Control District

## 2020-2021 Budget Workshop

### Thursday, July 16, 2020

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**Meeting Date:** July 16, 2020  
**Prepared By:** Chief Financial Officer Becky Bronsdon  
**Date Prepared:** July 8, 2020  
**Subject:** Board Review of the 2020-2021 Impact Fee Fund Budget

**Objective:**

Board discussion regarding the 2020-2021 Impact Fee Fund Budget.

**Background Information:**

The Board is required to adopt tentative and then final budgets for the General Fund and the Impact Fee Fund at public hearings held in September. Prior to those public hearings, staff is providing Draft #1 of the 2020-2021 Impact Fund Budget for Board discussion.

**Summary of Significant Components:**

Provided for Board review is Draft #1 of the 2020-2021 Impact Fee Fund Budget (Attachment 1). The following is a summary of significant components:

**Revenue:**

- **Impact Fees** - Revenue reflected is based on current rates and an anticipated reduction based on more recent receipts and the effect of COVID-19. The amount of \$800,000 is used in this first budget draft.
- **Interest** – Interest reflected is based on the current reduced interest rates.
- **Proceeds from Construction Loan** – the amount provided for the construction loan is reflected in both revenue and expenses.

**Total Revenue is \$5,325,000.**

**Expenses:**

Expenses reflect:

- Collection fees (contractual) paid to the County for the collection of the impact fees
- Professional fees for the cost of an impact fee rate study
- Architecture, Engineering and Construction Costs for Station 32 funded by the Impact Fund
- Construction costs funded by the construction loan
- Provision for station and firefighting equipment
- Debt service for the Pierce apparatus lease and for repayment of the construction loan (interest only for the construction loan for the first year)

**Total Expenses are \$6,623,907,**

**Summary:**

	<b>2019-2020 Amended Budget</b>	<b>2020-2021 Draft #1</b>
<b>Beginning Deferred Revenue (Cash Res) at 10-01</b>	<b>\$5,743,341</b>	<b>\$1,724,841</b>
<b>Revenue</b>	<b>\$995,000</b>	<b>\$5,325,000</b>
<b>Expenses</b>	<b>(\$5,013,500)</b>	<b>(\$6,623,907)</b>
<b>Ending Deferred Revenue (Cash Res) at 9-30</b>	<b>\$1,724,841</b>	<b>\$425,934</b>

Staff is seeking Board input.

**Attachments:**

**Attachment 1: Draft #1 of 2020-2021 Impact Fee Fund Budget**

**2020-2021 IMPACT FEE FUND BUDGET DRAFT 1**

		Amended Budget 2019-2020	Estimated 9/30/20	Proposed 2020-2021	% Variance 8/19 vs 19/20
Balance Forward - Deferred Revenue (Cash Reserves)		5,743,341	5,743,341	\$ 1,724,841	
<b>Revenue</b>					
001	Impact Fee Revenue	\$ 900,000	\$ 900,000	\$ 800,000	-12.00%
002	Interest Income	95,000	55,000	25,000	-26.32%
003	Proceeds from Construction Loan			4,500,000	
<b>Total Revenue</b>		<b>995,000</b>	<b>955,000</b>	<b>5,325,000</b>	<b>-535.18%</b>
<b>Expenses</b>					
030	Tax Collector Fees	\$ 13,500	\$ 13,500	\$ 12,000	88.89%
031	Professional Fees - Impact Fee Study	-		50,000	100.00%
032	Arch/Eng/Construction - Station 32	5,000,000	3,487,251	1,500,000	-30.00%
033	Proceeds from Debt - Construction			4,500,000	
034	Station and Firefighting Equipment			400,000	
<b>Total Expenses</b>		<b>5,013,500</b>	<b>3,500,751</b>	<b>6,462,000</b>	<b>-128.89%</b>
<b>Debt Service</b>					
Principal				149,702	
Interest				12,205	
<b>Total Debt Service</b>				<b>161,907</b>	
<b>DEFERRED REVENUE</b>		<b>5,743,341</b>	<b>5,743,341</b>	<b>1,724,841</b>	
<b>TOTAL REVENUE</b>		<b>995,000</b>	<b>955,000</b>	<b>5,325,000</b>	
<b>TOTAL EXPENSES</b>		<b>(5,013,500)</b>	<b>(3,500,751)</b>	<b>(6,623,907)</b>	
Ending Deferred Revenue (Cash Reserves) 9-30-19		1,724,841	3,197,590	425,934	-