

**Budget
Workshop
2021 / 2022**



Immokalee Fire Control District

2021-2022 Budget Workshop

Tuesday, July 13, 2021

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 2021-2022 General Fund Budget
 - a) Public Comment

2. Review and Discussion of Draft #1 of the 2021-2022 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

2021/2022

General Fund

Budget



Immokalee Fire Control District

2021-2022 Budget Workshop

Tuesday, July 13, 2021

Meeting Date: July 13, 2021
Prepared By: Chief Financial Officer Becky Bronsdon
Date Prepared: July 8, 2021
Subject: Board Review of the 2021-2022 General Fund Budget

Objective:

Board discussion regarding the 2021-2022 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 2021-2022 General Fund Budget for Board discussion.

Summary of Significant Components:

Provided for Board review is Draft #1 of the 2021-2022 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 2021-2022 fiscal year is \$1369,961,086, reflecting a 7.28% increase as compared to the 2020-2021 taxable value. This increase results in budgeted ad valorem of \$4,80,486, **or \$331,358 more than the current year.**
- **Public Safety Grants and Payment in Lieu of Taxes** – includes the Collier County Community Development Grant for the replacement of Station 30 in the amount of \$1,000,000, the \$900,000 from the State for the construction of Station 30, \$80,000 from the Ave Maria Stewardship per the Agreement to assist with operation costs for Station 32, and \$100,000 from Collier County representing our allotment from the Seminole Casino funds. **Board direction is sought on whether to include any amount from Immokalee Water and Sewer District.**

Total Revenue proposed is \$7,018,236, reflecting an increase of 17.50%, or \$1,045,295 as compared to the 20-21 amended budget. This increase in revenue as compared to the current year is due to the increase in taxable property value, the funds from the State for the Construction of Station 30, and the payment from Collier County for our allotment of the Seminole Casino funds.

The actual increase in revenue available for operating purposes must account for the following differences in revenue as compared to 20-21:

- State revenue for Construction of Station 30 has a corresponding expense so it is not additional revenue available for operating purposes.
- Increase in Ad Valorem is \$331,358 which is additional revenue available for operating purposes.
- Funds from the Seminole Casino (\$100,000) is additional revenue available for operating purposes, but it should be noted that this amount is an estimate
- Funds from the Ave Maria Stewardship (\$80,000) are additional revenue available for expenses related to Station 32
- Changes in other revenue budget lines, based on actual receipts to date result, in a *decrease* of \$46,870

Total additional revenue available for operating purposes is \$384,488, plus the \$80,000 for Station 32 operating costs.

Expenses:

- **Personnel Expenses** reflect an increase of 4.1% as compared to the current year budget. The increase is comprised of:
 - Annual step raises per the existing pay scale in the Collective Bargaining Agreement;
 - Increase in the FRS Retirement contribution rates (established by the 2021 Legislature);
 - An anticipated 5% increase in health and other employee benefit insurance coverages;
 - An increase in the salary for the position Chief Greenberg will vacate because it is anticipated a full time position will be required.

Total Personnel Expenses are \$4,020,026 or \$158,528 more than the current year.

- **Operating Expenses** reflect an increase of 8.96% 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 increase in operating expenses reflected in the 21-22 budget is due partially to the increase in operating costs for Station 32 (which cannot be paid by the Impact Fee Fund), an increase in property, auto and liability insurance and other minor increases in line with actual current year expenses.

Total Operating Expenses are \$755,610 or \$62,197 more than the current year.

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

Total Capital Expenses are \$2,055,000 or \$668,807 more than the current year. This increase is due to the inclusion of the costs for Station 30 associated with the state funding. All other capital expenses are in line with the current year budgeted amount.

- **Debt Service reflects an increase of \$13,176 to include the payment for the water tender and the new Bancorp lease to purchase approved at last month’s meeting, and the decrease in the amount of the Enterprise lease. Debt Service includes:**
 - Principal and interest payment to Enterprise and Bancorp for vehicles lease in the amount of \$52,458
 - Principal and interest payment of the engine lease in the amount of \$104,732
 - Principal and interest for the Motorola radios in the amount of \$42,135
 - Principal and interest for the water tender in the amount of \$27,675

Total Debt Service is \$227,000, reflecting an increase of \$13,176.

Total General Fund Expenses are \$7,057,636 or 15% more than the current year. As stated above, this increase is largely due to the increase in capital expenses funded by the CDBG Grant and State funds.

Summary – 2021-2022 Draft #1 of General Fund Budget:

	2020-2021 Amended Budget	2021-2022 Draft #1
Cash Reserves at 10-01	\$2,902,545	\$2,720,558
Revenue	\$5,972,941	\$7,018,236
Expenses	(\$6,154,928)	(\$7,057,636)
Ending Cash Reserves at 9-30	\$2,720,558	\$2,681,158
Cash Reserves Used	\$181,987	\$ 39,400

Total use of reserves reflected in the 21-22 is \$39,400. Note the assignment of reserves shows the amount of \$1,031,158 for the Construction of Station 30 – this is the amount that could be budgeted in capital expenses in the next draft of the General Fund Budget. This would leave \$1,650,000 in reserves at 9-30-21, which would be leave the following assigned reserves:

- First Quarter of Operating Expenses \$1,200,000
- Projected Deficit \$ 39,400
- Emergency \$ 210,600
- Fleet \$ 100,000
- Capital Purchases \$ 100,000
- Total Reserves at 9-30-22 if Station 30 res. Used \$1,650,000**

Board direction is sought regarding the budgeting of the Station 30 reserves for the Tentative Budget.

The Tentative Budget Hearing will be scheduled at the regular July Board Meeting. The suggested date for that hearing is September 7, 2021 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 21, 2021 at 5:30 p.m.

Attachments:

Attachment 1: Draft #1 of 2021-2022 General Fund Budget

ATTACHMENT 1

2021-2022 GENERAL FUND BUDGET - DRAFT #1 - BUDGET WORKSHOP			
	Estimated 9/30/2021	Amended Budget 2020-2021	Proposed 21/22 Draft Budget
Balance Forward - Cash Reserves (Assigned)	\$ 2,902,545	\$ 2,902,545	2,720,558
Revenue			
001 Collier County Ad Valorem - 3.75 Millage Rate	\$ 4,605,928	\$ 4,549,128	\$ 4,880,486
007 Public Safety Grants - County CDBG	287,500	1,000,000	1,000,000
008 Public Safety Grants - Immokalee Water/Sewer		25,000	-
009 Public Safety Grants - FF Supplement	1,650	2,520	1,650
State Grant - Station 30 Construction			900,000
010 Interest Income	8,000	25,000	10,000
011 Rents and Royalties	5,000	5,000	5,000
012 Sale of Surplus Materials and Equipment		-	-
013 Donations		100	100
014 Special Event Fees		5,000	5,000
015 Other Miscellaneous Revenue	80,217	30,000	30,000
Disposition of Fixed Assets			-
016 Proceeds from Debt - Apparatus Purchase	319,193	319,193	-
017 Reimbursement - Health Insurance			-
Ave Maria Stewardship			80,000
018 Payment In Lieu of Taxes - (Seminole)			100,000
019 Payment In Lieu of Taxes - Farm Worker's Village	6,000	12,000	6,000
Total Revenue	5,313,488	5,972,941	7,018,236
Personnel Expenses			
030 Salaries (Incentives included)	\$ 1,908,909	\$ 1,908,909	\$ 2,028,382
031 Overtime	165,000	175,000	179,375
032 FLSA Overtime	125,898	125,898	129,045
033 Holiday Pay	57,097	57,097	58,525
034 Vacation Time Sell Back	2,000	13,000	2,000
035 Sick Time Sell Back	2,000	13,000	2,000
036 Social Security	175,560	175,560	183,549
037 Retirement	557,459	557,459	610,150
038 Group Insurance (Health/Dental/Life, Medical Clinic)	705,000	729,000	715,000
039 Worker's Compensation Insurance	106,575	106,575	112,000
040 Unemployment Insurance			-
Total Personnel Expenses	3,805,498	3,861,498	4,020,026
Operating Expenses			
045 Employee Physicals	6,375	1,000	5,000
046 Professional Fees - Legal	25,000	40,000	30,000
047 Property Appraiser Fees	26,000	26,000	27,500
048 Tax Collector Fees	92,619	91,483	98,110
049 Professional Fees - Other	5,289	10,000	10,000
Professional Fees-Lexipol	12,367		8,000
050 Contracted Services - Audit	37,600	25,000	38,000
059 Travel & Per Diem	5,162	12,500	12,500
060 Communications (Telephone/Internet/Direct TV)	13,573	25,000	30,000
061 Postage & Shipping	942	1,000	1,000
062 Utilities	13,120	19,630	22,000
063 Bldg./Auto/Liability Insurance	49,947	105,000	130,000
068 Repair & Maintenance - Vehicles	38,083	70,000	70,000
069 Repair & Maintenance - Fire & Rescue Equipment	10,617	13,000	13,000
073 Repair & Maintenance - Building	13,701	42,800	40,000
074 Repair & Maintenance - Bunker Gear	996	4,500	4,500
075 Legal Advertising	3,374	3,000	4,000
076 Printing	-	2,000	2,000

	Estimated 9/30/2021	Amended Budget 2020-2021	Proposed 21/22 Draft Budget
078 Fire Equipment (Non-Capital)		25,000	25,000
079 Lease & Rental	8,800	3,000	9,000
080 Office Supplies	2,000	2,500	2,500
081 Personal Protective Equipment	10,000	10,000	-
082 Firefighting Supplies	10,000	8,000	10,000
083 EMS Supplies	13,000	10,000	15,000
084 Station Supplies	4,403	7,000	7,000
085 Training Supplies	5,525	2,500	5,000
086 Fuel & Oil	40,000	45,000	45,000
087 Uniforms	10,000	16,000	15,000
089 Computer Equipment (Non-Capital)	3,000	2,000	3,000
090 Computer Maintenance and Training	40,000	36,000	40,000
091 Miscellaneous Expense	5,000	5,000	5,000
093 Communication (Radio) (Non-Capital)	1,500	2,500	1,500
095 Public Education		1,000	500
096 Furniture (Non-Capital)		1,000	500
097 Education and Training	15,000	20,000	20,000
098 Books & Dues	5,000	5,000	6,000
Total Operating Expenses	527,993	693,413	755,610
Capital Expenses			
LAND			-
FIRE EQUIPMENT-GRANT MATCHING FUNDS	10,000	10,000	15,000
TRAINING EQUIPMENT	5,000	5,000	5,000
FF RESCUE EQUIPMENT	10,000	10,000	10,000
BUNKER GEAR	15,262	30,000	15,000
BUILDINGS/CIP (STATION 30)	287,500	1,000,000	2,000,000
FIRE APPARATUS	319,193	319,193	-
COMMUNICATIONS EQUIPMENT		LEASE	-
FURNITURE/OFFICE		-	-
STATION EQUIPMENT		-	-
COMPUTER EQUIPMENT		12,000	10,000
Total Capital Expenses	646,955	1,386,193	2,055,000
Debt Service			
Principal	181,792	181,792	180,000
Interest	40,246	32,032	47,000
Total Debt Service	222,038	213,824	227,000
TOTAL EXPENSES	5,202,484	6,154,928	7,057,636
BEGINNING CASH RESERVES	2,902,545	2,902,545	2,720,558
TOTAL REVENUE	5,313,488	5,972,941	7,018,236
TOTAL EXPENSES	(5,202,484)	(6,154,928)	(7,057,636)
Ending Cash Reserves	3,013,549	2,720,558	2,681,158
Assignment of Reserves			
Unassigned		-	-
Assigned - First Quarter of Operations	1,100,000	1,100,000	1,200,000
Assigned - Projected Deficit	181,987	181,987	39,400
Assigned - Replacement Station 30	1,292,991	1,000,000	1,031,158
Assigned - Emergency	238,571	238,571	210,600
Assigned Fleet	100,000	100,000	100,000
Assigned - Capital Purchases	100,000	100,000	100,000
TOTAL RESERVES	3,013,549	2,720,558	2,681,158
Excess of Revenue Over (Under) Expenses - Use of Reserves	\$ 111,004	\$ (181,987)	(39,400)

2.

**Review &
Discussion of
Draft #1
2021/2022
Impact Fee
Fund Budget**



Immokalee Fire Control District

2021-2022 Budget Workshop

Tuesday, July 13, 2021

Meeting Date: July 13, 2021
Prepared By: Chief Financial Officer Becky Bronsdon
Date Prepared: July 8, 2021
Subject: Board Review of the 2021-2022 Impact Fee Fund Budget

Objective:

Board discussion regarding the 2021-2022 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 2021-2022 Impact Fee Fund Budget for Board discussion.

Summary of Significant Components:

Provided for Board review is Draft #1 of the 2021-2022 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 current year to date receipts (conservatively).
- **Interest** – Revenue reflected is based on current year to date receipts

Total Revenue is \$1,503,500. Note the decrease in comparison to the 20/21 budget is due to the proceeds from the construction loan, which are budgeted in the 20/21 year.

- Changes in other revenue budget lines, based on actual receipts to date result, in a *decrease* of \$46,870

Total additional revenue available for operating purposes is \$384,488, plus the \$80,000 for Station 32 operating costs.

Expenses:

Expenses reflect:

- Collection fees (contractual) paid to Collier County for the collection of the impact fees
- Fees for an impact fee study
- Legal fees

- Additional fire and station equipment that may be needed for Station 30
- Additional construction costs which may be required after the completion of the 20/21 fiscal year
- Debt service for:
 - Ladder truck
 - Construction loan
 - Vehicle purchase (via lease)

Total Expenses are \$2,074,838.

Summary – 2021-2022 Draft #1 of Impact Fee Fund Budget:

	2020-2021 Amended Budget	2021-2022 Draft #1
Beginning Deferred Revenue (Cash Res) at 10-01	\$3,510,339	\$2,136,015
Revenue	\$7,025,000	\$1,503,500
Expenses	(\$8,399,324)	(\$2,074,338)
Ending Deferred Revenue at 9-30	\$2,136,015	\$1,565,177

Attachments:

Attachment 1: Draft #1 of 2021-2022 Impact Fee Fund Budget

ATTACHMENT 1

2021-2022 IMPACT FEE FUND BUDGET - DRAFT #1 - BUDGET WORKSHOP

	Estimated 9/30/2021	2020-2021 Amended Budget	Proposed 21/22 Draft Budget
Balance Forward - Deferred Revenue (Cash Reserves)	\$ 3,510,339	\$ 3,510,339	2,136,015
Revenue			
001 Impact Fee Revenue	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000
002 Interest Income	3,390	25,000	3,500
003 Proceeds from Construction Loan	5,500,000	5,500,000	-
Total Revenue	7,503,390	7,025,000	1,503,500
Expenses			
030 Tax Collector Fees	\$ 15,000	\$ 13,500	\$ 13,500
031 Professional Fees -Impact Fee Study		50,000	50,000
Legal Fees	3,487		5,000
032 Station and Fire Equipment	2,000,000	1,500,000	500,000
033 Arch/Construction - Station 32	6,500,000	6,500,000	250,000
Expenses	8,518,487	8,063,500	818,500
Debt Service			
035 Principal	153,792	153,792	1,057,382
036 Interest	182,032	182,032	198,456
Total Debt Service	335,824	\$ 335,824	1,255,838
Total Expenses	8,854,311	8,399,324	2,074,338
DEFERRED REVENUE 10-01	3,510,339	3,510,339	2,136,015
TOTAL REVENUE	7,503,390	7,025,000	1,503,500
TOTAL EXPENSES	(8,854,311)	(8,399,324)	(2,074,338)
Ending Deferred Revenue (Cash Reserves) 9-30-21	2,159,418	2,136,015	1,565,177

8.

**District
Manager
Comments**

9.

Commissioner

Comments

10.

General

Public Overall

Comments

11.

**Adjourn
Meeting**