



# Immokalee Fire Control District

## 2022-2023 Budget Workshop

### Tuesday, July 5, 2022

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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 2022-2023 General Fund Budget
  - a) Public Comment
  
2. Review and Discussion of Draft #1 of the 2022-2023 Impact Fee Fund Budget
  - a) Public Comment
  
3. Set Dates for Tentative and Final Budget Hearings
  
  
  
  
  
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  
2022/2023  
General Fund  
Budget**



# Immokalee Fire Control District

## 2022-2023 Budget Workshop

### Tuesday, July 5, 2022

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**Meeting Date:** July 5, 2022  
**Prepared By:** Chief Financial Officer Becky Bronsdon  
**Date Prepared:** June 28, 2022  
**Subject:** Board Review of Draft #1 of the 2022-2023 General Fund Budget

**Objective:**

Board discussion regarding the 2022-2023 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 2022-2023 General Fund Budget for Board discussion.

**Summary of Significant Components:**

Provided for Board review is Draft #1 of the 2022-2023 General Fund Budget (Attachment 1). The following is a summary of significant components:

**Revenue:**

- **Ad valorem** revenue reflects the **unofficial** preliminary taxable property value in the District. The certified taxable property value for the 2022-2023 fiscal year is \$1,692,993,796, reflecting a 23% increase as compared to the 2021-2022 taxable value. This increase results in budgeted ad valorem of \$6,031,290, or **\$1,150,804 more than the current year.**
- **Ave Maria Stewardship** – Second year of funding per the Agreement in the total amount of \$80,000
- **Seminole Casino** – The District’s 25% of the County’s receipt from the Seminole Casino is estimated at \$100,000 in anticipation of the settlement of the current litigation.

For purposes of this initial draft of the budget, no grant revenue is included since the grant revenue would fund specific purchases or projects, and there would be a corresponding expense for any grant resulting in no net impact on the ending cash reserves. At this point, we are not sure what grant commitments will remain or be initiated for the 2022-2023 year.

***Total Revenue proposed is \$6,267,730, reflecting an increase of 25%, or \$1,264,369 as compared to the 21-22 amended budget when the grant revenue is removed from the 21/22***

*revenue for comparison purposes.* This increase in revenue as compared to the current year is due to the increase in taxable property value and the funds received from the Seminole Casino.

**Expenses:**

- **Personnel Expenses** (71% of total expenses) reflect an increase of 3% as compared to the current year budget.
  - This increase is comprised of wage increases pursuant to the current step scale reflected in the Collective Bargaining Agreement, the increase in the FRS Retirement contribution rates (established by the 2022 Legislature), and an anticipated 5% increase in health insurance.
  - **There are no new positions funded.**

***Note that any other wage increases are the subject of negotiations, and any Board direction related to wage changes should be discussed, once negotiations have been requested, in a closed door Executive Session with the Board.***

**Total Personnel Expenses are \$4,487,243 or \$152,774 more than the current year.**

- **Operating Expenses** (16% of total expenses) reflect a decrease of 10% as compared to the current *amended* year budget because many of the 2021-2022 operating expenses were one time expenses related to the opening of Station 32.

**Total Operating Expenses are \$1,026,126.**

- **Capital Expenses** (1% of total expenses) reflect a decrease of \$34,352 when grant funded capital purchases are removed from the current year for comparison purposes.

**Total Capital Expenses are \$77,000 and provide for the purchase of bunker gear (re-budgeted from the 21/22 year), computer equipment and replacement fire equipment.**

- **Debt Service** (10% of total costs) reflects a significant increase because of the new loan for the completion of the construction of Station 30 and the addition of the pumper truck. Debt Service includes:
  - Principal and interest payments of approximately \$342,000 for Station 30 construction loan
  - Principal and interest payments for the 2022 Pumper in the amount of \$90,339
  - Principal and interest payments for radios in the amount of \$42,135
  - Principal and interest payments for the water tender in the amount of \$27,674
  - Principal and interest payments for Bancorp vehicles in the amount of \$22,000
  - Principal only payment to Enterprise for vehicles lease in the amount of \$20,120
  - Principal and interest payment of the 2020 Velocity pumper engine lease in the amount of \$104,732

**Total Debt Service is \$649,000, an increase of \$422,000 as compared to the current year.**

**Total General Fund Expenses are \$6,239,369 or 8% more than the current year when grant expenses are removed for comparison purposes. The increase is largely due to the increase in debt service.**

**Summary – 2022-2023 Draft #1 of General Fund Budget:**

	<b>2022-2023 Draft #1</b>
<b>Cash Reserves at 10-01</b>	<b>\$2,324,928</b>
<b>Revenue</b>	<b>\$6,267,730</b>
<b>Expenses</b>	<b>(\$6,239,369)</b>
<b>Ending Cash Reserves at 9-30</b>	<b>\$2,353,289</b>
<b>Cash Reserves Added</b>	<b>\$ 28,3616</b>

Note that the 21/22 Amended Budget calls for use of cash reserves in the amount of \$668,505. The increase in revenue projected for the 22/23 year allows for no use of cash reserves but rather a very minimal addition to reserves to attempt to address the significant use of reserves in the current year..

**Attachments:**

Attachment 1: Draft #1 of 2022-2023 General Fund Budget

ATTACHMENT 1

**General Fund 2022/2023 Budget - Initial Draft June 2022**

		Estimated 9-3-022	Amended Budget 2021-2022	Budget 2022-2023
Balance Forward - Cash Reserves (Assigned)		\$ 2,993,433	\$ 2,993,433	2,324,928
<b>Revenue</b>				
001	Collier County Ad Valorem - 3.75 Millage Rate	\$ 4,880,486	\$ 4,880,486	\$ 6,031,290
002	Public Safety Grants - County CDBG	1,000,000	1,000,000	
003	Public Safety Grants - FF Supplement	1,650	1,650	840
004	Public Safety Grants - CDBG COVID	225,000	225,000	
005	State Grant - Station 30 Construction	900,000	900,000	
	Other Grants	6,228	6,228	
006	Interest Income	2,656	10,000	2,500
007	Rents and Royalties	5,000	5,000	15,000
008	Sale of Surplus Materials and Equipment			
009	Disposition of Fixed Assets	1,873		25,000
010	Donations	330	100	100
011	Donations - Station 32 Bricks	12,540	12,540	
012	Special Event Fees	877	5,000	1,000
013	Other Miscellaneous Revenue	6,000	6,000	6,000
015	Proceeds from Debt - Apparatus Purchase			
016	Ave Maria Stewardship	70,537	70,357	80,000
017	Payment in Lieu of Taxes - Seminole			100,000
018	Payment In Lieu of Taxes - Farm Worker's Village	6,000	6,000	6,000
<b>Total Revenue</b>		<b>7,119,177</b>	<b>7,128,361</b>	<b>6,267,730</b>
<b>Personnel Expenses</b>				
030	Salaries	\$ 2,112,087	\$ 2,181,576	\$ 2,236,115
031	Overtime	160,104	192,500	197,313
032	FLSA Overtime	130,455	138,960	142,373
033	Holiday Pay	62,807	62,807	64,377
034	Vacation Time Sell Back	26,031	27,000	10,000
035	Sick Time Sell Back	30,206	31,000	10,000
036	Social Security	192,909	197,893	203,504
037	Retirement	620,494	650,100	740,000
038	Group Insurance (Health/Dental/Life, Medical Clinic)	702,984	726,150	757,078
	Health Insurance - Commissioners	7,060		
039	Worker's Compensation Insurance	125,051	126,483	126,483
040	Unemployment Insurance			
<b>Total Personnel Expenses</b>		<b>4,170,188</b>	<b>4,334,469</b>	<b>4,487,243</b>
<b>Operating Expenses</b>				
045	Employee Physicals	5,000	5,000	5,000
046	Professional Fees - Legal	25,000	30,000	40,000
047	Property Appraiser Fees	27,500	27,500	30,000
048	Tax Collector Fees	98,110	98,110	121,126
049	Professional Fees - Other	10,000	10,000	10,000
050	Professional Fees - Lexipol	8,000	8,000	8,000
051	Contracted Services - Audit	30,500	30,500	30,500
052	Travel & Per Diem	30,000	30,000	12,500
053	Communications (Telephone/Internet/Direct TV)	42,318	50,000	50,000
054	Postage & Shipping	1,000	1,000	1,000
055	Utilities	79,939	82,000	85,000
056	Bldg./Auto/Liability Insurance	130,000	130,000	130,000

ATTACHMENT 1

		Estimated 9-3-022	Amended Budget 2021-2022	Budget 2022-2023
057	Repair & Maintenance - Vehicles	55,418	70,000	70,000
058	Repair & Maintenance - Fire & Rescue Equipment	17,000	17,000	15,000
059	Repair & Maintenance - Building	90,013	90,000	75,000
060	Repair & Maintenance - Bunker Gear	4,500	4,500	4,500
061	Legal Advertising	4,000	4,000	4,000
062	Printing			
063	Fire Equipment (Non-Capital)	15,000	15,000	30,000
064	Lease & Rental	25,000	25,000	10,000
065	Office Supplies	3,500	2,500	3,500
066	PPE-COVID Grant	75,000	75,000	
	PPE FORESTRY GRANT	12,435	12,435	
067	Firefighting Supplies	10,000	10,000	7,500
068	EMS Supplies	8,000	10,000	10,000
069	CDBG COVID Supplies	70,000	70,000	
070	Station Supplies	45,849	40,000	45,000
071	Training Supplies	5,000	5,000	5,000
072	Fuel & Oil	70,000	70,000	85,000
073	Uniforms	20,000	20,000	20,000
074	Computer Equipment (Non-Capital)	3,000	3,000	17,500
075	Computer Maintenance and Training	65,000	65,000	65,000
076	Miscellaneous Expense	10,000	5,000	5,000
077	Communication (Radio) (Non-Capital)	1,500	1,500	5,000
078	Public Education		500	
079	Furniture (Non-Capital)	5,500	500	
080	Education and Training	20,000	20,000	20,000
081	Books & Dues	6,000	6,000	6,000
<b>Total Operating Expenses</b>		<b>1,129,082</b>	<b>1,144,045</b>	<b>1,026,126</b>
<b>Capital Expenses</b>				
90	LAND			
91	FIRE EQUIPMENT-GRANT MATCHING FUNDS	5,000	15,000	5,000
92	TRAINING EQUIPMENT	-	-	
93	FF RESCUE EQUIPMENT	30,000	30,000	15,000
94	BUNKER GEAR	32,000	-	32,000
95	BUILDINGS/CIP (STATION 30)	1,920,000	1,920,000	
96	CDBG GRANT-Vehicle	64,185	80,000	
97	COMMUNICATIONS EQUIPMENT	36,352	36,352	
98	FURNITURE/OFFICE		-	
99	STATION EQUIPMENT		-	
100	COMPUTER EQUIPMENT		10,000	25,000
<b>Total Capital Expenses</b>		<b>2,087,537</b>	<b>2,091,352</b>	<b>77,000</b>
<b>Debt Service</b>				
	Principal	175,000	180,000	
	Interest	50,000	47,000	
<b>Total Debt Service</b>		<b>225,000</b>	<b>227,000</b>	<b>649,000</b>
<b>TOTAL EXPENSES</b>		<b>7,611,807</b>	<b>7,796,866</b>	<b>6,239,369</b>
	<b>BEGINNING CASH RESERVES</b>	<b>2,993,433</b>	<b>2,993,433</b>	<b>2,324,928</b>
	<b>TOTAL REVENUE</b>	<b>7,119,177</b>	<b>7,128,361</b>	<b>6,267,730</b>
	<b>TOTAL EXPENSES</b>	<b>(7,611,807)</b>	<b>(7,796,866)</b>	<b>(6,239,369)</b>
<b>Ending Cash Reserves</b>		<b>2,500,803</b>	<b>2,324,928</b>	<b>2,353,289</b>

ATTACHMENT 1

	Estimated 9-3-022	Amended Budget 2021-2022	Budget 2022-2023
<b>Assignment of Reserves</b>			
Unassigned			
Assigned - First Quarter of Operations		1,200,000	1,200,000
Assigned - Projected Deficit		668,505	
Assigned - Station 30 Construction		456,423	1,000,000
Assigned Fleet			100,000
Assigned - Capital Purchases			53,289
Assigned 0			
<b>TOTAL RESERVES</b>		<b>2,324,928</b>	<b>2,353,289</b>
Excess of Revenue Over (Under) Expenses - Use of Reserves		\$ (668,505)	



**2.**

**Review &  
Discussion of  
Draft #1  
2022/2023  
Impact Fee  
Fund Budget**



# Immokalee Fire Control District

## 2022-2023 Budget Workshop

### Tuesday, July 5, 2022

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**Meeting Date:** July 5, 2022  
**Prepared By:** Chief Financial Officer Becky Bronsdon  
**Date Prepared:** June 28, 2022  
**Subject:** Board Review and Discussion of the 2022-2023 Impact Fee Fund Budget

#### **Objective:**

Board discussion regarding the 2022-2023 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 2022-2023 Impact Fee Fund Budget for Board discussion.

#### **Summary of Significant Components:**

Provided for Board review is Draft #1 of the 2022-2023 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.
- **Interest** – Revenue reflected is based on current year to date receipts

**Total Revenue is \$2,003,500. Note the decrease in comparison to the 21/22 budget is due to the proceeds from the construction loan, which are budgeted in the 21/22 year.**

- Changes in other revenue budget lines, based on actual receipts to date and excluding proceeds from the construction debt, result in a **decrease** of \$400,000

#### **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
- The purchase of the brush truck approved at last month's Board Meeting

- Portion of construction costs for Station 32 allows per legal counsel’s opinion
- Debt service for:
  - Ladder truck
  - Construction loan

**Total Expenses are \$1,844,127.**

**Summary – 2022-2023 Draft #1 of Impact Fee Fund Budget:**

	<b>2022-2023 Draft #1</b>
<b>Beginning Deferred Revenue (Cash Res) at 10-01</b>	<b>\$2,395,927</b>
<b>Revenue</b>	<b>\$2,003,500</b>
<b>Expenses</b>	<b>(\$1,844,127)</b>
<b>Ending Deferred Revenue at 9-30</b>	<b>\$2,555,300</b>

**Attachments:**

**Attachment 1: Draft #1 of 2022-2023 Impact Fee Fund Budget**

Attachment 1

2022-2023 DRAFT #1 IMPACT FEE FUND BUDGET			
	Estimated 9/30/2022	2021-2022 Amended Budget	2022-2023 Proposed Budget
Balance Forward - Deferred Revenue (Cash Reserves)	\$ 1,122,777	\$ 1,122,777	2,395,927
<b>Revenue</b>			
001 Impact Fee Revenue	\$ 2,400,000	\$ 2,400,000	\$ 2,000,000
002 Interest Income	3,500	3,500	3,500
003 Proceeds from Construction Loan	2,301,929	2,301,929	-
<b>Total Revenue</b>	<b>4,705,429</b>	<b>4,705,429</b>	<b>2,003,500</b>
<b>Expenses</b>			
030 Tax Collector Fees	\$ 36,000	\$ 36,000	\$ 30,000
031 Professional Fees -Impact Fee Study	-	-	40,000
Legal Fees	5,000	5,000	5,000
Vehicles	897,152	897,152	190,000
032 Station and Fire Equipment	600,000	600,000	-
033 Construction - Station 32/Station 30	1,250,000	1,250,000	935,000
<b>Expenses</b>	<b>2,788,152</b>	<b>2,788,152</b>	<b>1,200,000</b>
<b>Debt Service</b>			
035 Principal-Engine Lease & Construction Loan	445,671	445,671	445,671
036 Interest-Engine Lease & Construction Loan	198,456	198,456	198,456
<b>Total Debt Service</b>	<b>644,127</b>	<b>\$ 644,127</b>	<b>644,127</b>
<b>Total Expenses</b>	<b>3,432,279</b>	<b>3,432,279</b>	<b>1,844,127</b>
<b>DEFERRED REVENUE 10-01-20</b>	<b>1,122,777</b>	<b>1,122,777</b>	<b>2,395,927</b>
<b>TOTAL REVENUE</b>	<b>4,705,429</b>	<b>4,705,429</b>	<b>2,003,500</b>
<b>TOTAL EXPENSES</b>	<b>(3,432,279)</b>	<b>(3,432,279)</b>	<b>(1,844,127)</b>
Ending Deferred Revenue (Cash Reserves) 9-30-22	2,395,927	2,395,927	2,555,300

**3.**

**Set Dates  
for Tentative  
and Final  
Budget  
Hearings**



# Immokalee Fire Control District

## 2022-2023 Budget Workshop

### Tuesday, July 5, 2022

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**Meeting Date:** July 5, 2022  
**Prepared By:** Chief Financial Officer Becky Bronsdon  
**Date Prepared:** June 28, 2022  
**Subject:** Set Dates for Tentative and Final Budget Hearings

**Objective:**

Set the dates for the Tentative and Final Budget Hearings

**Background Information:**

The District is required to hold a Tentative Budget Hearing and a Final Budget Hearing to adopt the impact fee rates and Impact Fee Fund budget, and the levy of ad valorem taxes and the General Fund Budget. The Truth In Millage Rates ("TRIM") requirements of the Florida Department of Revenue dictate when the hearings are held annually. TRIM also requires the District's budget hearings not be held on the same dates as the County and School Board budget hearings.

The Collier County Board of Commissions have scheduled their Tentative Budget Hearing for September 8, 2022 and their Final Budget Hearing for September 22, 2022. The Collier County School Board has scheduled their Tentative Budget Hearing for July 28, 2022 and their Final Budget Hearing for September 12, 2022. Therefore, those dates are eliminated from the dates which the District can hold their hearings.

Staff recommends the Board select September 7, 2022 as the date for the Tentative Budget Hearing and September 21, 2022 as the date for the Final Budget Hearing, subject to the Board's availability.

**Attachments:**

None