

**Public
Hearing
2023/2024
Tentative
Budget**

AGENDA



Immokalee Fire Control District

2023-2024 Tentative Budget Hearing

Tuesday, September 5, 2023 – 5:05 P.M.

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) Greet Public and Public Comment Statement
- 5) Proof of Publication (TRIM Notice)
- 6) Roll Call / Establish a Quorum
- 7) Approval of Agenda – Move, Remove and/or Add Agenda Items
- 8) Public Hearing – 2023-2024 Tentative Budget
 - A. Discussion of Rolled Back Rate Necessary to Fund Budget and Purpose for Which Ad Valorem Revenue May be Increased
 - a. Public Comment
 - B. Review of General Fund Tentative Budget
 - a. Public Comment
 - C. Review of Impact Fee Fund Tentative Budget
 - a. Public Comment
 - D. Adoption of Tentative Millage Rate by Resolution 2023-011
 - a. Public Comment
 - E. Adoption of Tentative Impact Fee Rates by Resolution 2023-012
 - a. Public Comment
 - F. Adoption of Tentative General Fund Budget by Resolution 2023-013
 - a. Public Comment
 - G. Adoption of Tentative Impact Fee Fund Budget by Resolution 2023-014
 - a. Public Comment
- 9) Announce Date of Final Budget Hearing: September 19, 2023 at 5:05 p.m.
- 10) Commissioners Comments
- 11) General Public Overall Comment; Limited to 3 Minutes Per Person
- 12) Adjourn Meeting (State time for the Record)

Next Scheduled Meeting(s) all held at Station 32, 3568 Useppa Drive, Ave Maria, FL 34142:

- Final Budget Hearing: September 19, 2023 – 5:05 p.m.
- Regular Board Meeting: September 21, 2023 - 3:00 p.m.

A.

**Discussion of
Rolled Back Rate
Necessary to Fund
Budget and Purpose
for Which
Ad Valorem
Revenue May be
Increased**



Immokalee Fire Control District

2023-2024 Tentative Budget Hearing

Tuesday, September 5, 2023

Meeting Date: September 5, 2023

Prepared By: Chief Financial Officer Becky Bronsdon

Date Prepared: August 29, 2023

Subject: Discussion of Rolled Back Rate Necessary to Fund Budget and Purpose for Which Ad Valorem Revenue May be Increased

Objective:

Satisfy the Florida Department of Revenue requirement to discuss the rolled back rate and the reasons ad valorem tax revenues are increasing as the first item of business at the Tentative Budget Hearing for budget for fiscal year ending September 30, 2024 in compliance with Section 200.065(2)(e)1 F.S.

Background Information:

Pursuant to the Florida Department of Revenue Property Tax Oversight and Truth in Millage ("TRIM") requirements, the first item discussed by a taxing authority at both the Tentative Budget Hearing and the Final Budget Hearing must be the rolled back rate and the reasons ad valorem tax revenues are increasing.

The roll back rate is defined as the rate at which the current tax base would produce the same taxes levied as the previous year, excluding current year new taxable value.

The 2023-2024 General Fund Budget reflects a millage rate of 3.75. Based on the 2023-2024 taxable property value, the rolled back rate is 3.4718. The millage rate of 3.75 is 8.01% higher than the rolled back rate. Note that this rolled back rate is *not* the same as the percentage of increase in property value.

Ad Valorem revenue for the 2023-2024 year is increasing as compared to the Ad Valorem in 2022-2023 because the taxable property value has increased. The increase in Ad Valorem taxes is needed to fund the operation of the District.

Attachments:

None

B.

Review of

General Fund

Tentative

Budget



Immokalee Fire Control District

2023-2024 Tentative Budget Hearing

Tuesday, September 5, 2023

Meeting Date: September 5, 2023
Prepared By: Chief Financial Officer Becky Bronsdon
Date Prepared: August 29, 2023
Subject: Board Review of the 2023-2024 Tentative General Fund Budget

Objective:

Board review of the 2023-2024 Tentative General Fund Budget.

Background Information:

On July 20, 2023, the Board held a Budget Workshop during which they reviewed and discussed Draft #1 of the General Fund Budget, and requested a second Budget Workshop to review a second draft following the completion of collective bargaining.

On August 24, 2023, the Board reviewed Draft #2 of the 2023-2024 General Fund Budget. At the workshop, no revisions to the budget were requested. Attachment 1 is the 2023-2024 Tentative General Fund Budget for Board review.

Summary of Significant Components:

The following is a summary of significant components:

Revenue:

- **Ad valorem** revenue reflects the preliminary taxable property value in the District. The certified taxable property value for the 2023-2024 fiscal year reflects a **22%** increase as compared to the 2022-2023 taxable value. This increase results in budgeted ad valorem of \$7,254,923, or **\$1,291,059 more than the current year.**
- **Ave Maria Stewardship** – The 2023-2024 fiscal year is the final year the District receives any funding per the Agreement with Ave Maria Stewardship, and is only for the final amount due of \$9,643 since the first year paid was a pro-rated amount.
- **Seminole Casino** – The District’s 25% of the County’s receipt from the Seminole Casino is estimated at \$200,000 based on the distribution we received for a 5 month period for 2021-2022.
- **Interest** – The budgeted amount of \$110,000 is based on the current year receipts adjusted for reduction of loan proceeds.

No grant revenue is included since we are not sure what grant commitments will be initiated for the 2023-2024 year. If grant revenue is awarded the budget will be amended to reflect both the income and expense associated with the grant. This should have no impact on the reserves at fiscal year end.

Total Revenue proposed is \$7,634,166, reflecting an increase of 4%, or \$307,729 as compared to the 22-23 amended budget. However, the 22-23 budget includes \$902,825 of proceeds from debt, \$130,000 FEMA reimbursement, and \$91,808 in grant revenue, all of which have a correlating expense and are one-time receipts. When those items are removed for comparison purposes, the TRUE increase in revenue is \$1,432,362 or 19.2% more than the 22-23 year. This increase in revenue as compared to the current year is due to the increase in taxable property value and the funds from the Seminole Casino.

Expenses:

By category, expenses are broken down as follows:

- Personnel – 72%**
- Operating – 17%**
- Debt – 10%**
- Capital – 1%**

Note that debt now constitutes 10% of the General Fund expense. Personnel expenses comprise the greatest portion of expenses.

- **Personnel Expenses:** As the District's greatest resource, it is appropriate that personnel expense comprise the greatest portion of the District's expenditures. It is also appropriate that about 80% of the increase in revenue to be received is allocated to personnel expense. The Board has consistently voiced their support of continued efforts to increase the pay and benefits of the employees. The 23-24 budgeted personnel expenses reflect an increase of 23%, or \$1,049,835 as compared to the current year budget.
 - This increase is comprised of:
 - Wage increases as follows:
 - Bargaining Members (subject to Collective Bargaining Agreement Ratification):
 - 15% Increase (12.5% to Pay Plan PLUS 2.5% Step Increase)
 - Increase in longevity pay
 - Acting out of Classification Pay – Squad Boss -\$1/hr
 - No change to health insurance
 - No District contribution to post-retirement health plan
 - Non-Bargaining Employees:
 - 12.5% Increase (10% to Pay Plan PLUS 2.5% Step Increase)

- Increase in longevity pay
 - Upgraded health insurance – no Health Reimbursement Account, but no deductible and smaller co-payments
 - Post-retirement Health Plan – employee contributions and employer contributions. Employer contribution based on rank and years of service, where applicable
- Additional provisions:
 - Retirement contribution rate increase of almost 5% (as established by the Florida Legislature)
 - An anticipated increase in health insurance of 5%
 - Funding of 3 new firefighter positions
 - Funding of 1 new Division Chief of Training
 - Funding for Support Services Officer

Total Personnel Expenses are \$5,486,349 or \$1,049,835 more than the current year.

- **Operating Expenses** reflect an increase of \$71,916 or 7% as compared to the current *amended* year budget. A few adjustments among budget lines have been made to reflect current year expenses. The biggest increase in operating costs is that of auto/property/liability insurance, which will almost double.

Total Operating Expenses are \$1,240,693.

- **Capital Expenses** reflect a decrease of \$3,996,633 as compared to the current year. This decrease is due to the construction of station 30 and the apparatus purchase, both of which are in the 22/23 budget and not in the 23/24 budget.

Total Capital Expenses are \$75,000 and provide for the purchase of replacement equipment. A portion of replacement equipment is categorized under operating expense due to the per unit cost.

- **Debt Service** reflects an increase of \$150,000 to provide for additional capital loan payments funded by the increase in anticipated revenue. Debt service is comprised of:
 - Principal and interest payments of approximately \$485,000 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 \$32,317

- Principal and interest payment to Enterprise for vehicles' lease in the amount of \$16,800
- Principal and interest payment of the 2020 Velocity pumper engine lease in the amount of \$104,732

Total Debt Service is \$799,000, an increase of \$150,000 as compared to the current year.

Total General Fund Expenses are \$7,601,042 or 27% less than the current year because of the reduction in capital (station 30) expense. When the capital expenses are excluded, the true increase in expenses to operate the District is \$1,269,751 or 20%. The increase is largely due to the increase in personnel expenses and debt pay off.

Summary – 2023-2024 Draft #2 of General Fund Budget:

	2023-2024 Draft #2
Cash Reserves at 10-01	\$2,700,795
Revenue	\$7,634,166
Expenses	(\$7,601,042)
Ending Cash Reserves at 9-30	\$2,733,919
Cash Reserves Added	\$ 33,124

The increase in revenue projected for the 23-24 year allows for no use of cash reserves but rather an **addition to reserves in the amount of \$33,124.**

Assigned reserves at 9-30-24 are proposed as follows:

First Quarter of Operations	\$1,400,000
Emergency	\$ 458,919
Capital – COVID Grant Vehicle	\$ 25,000
Capital – Vehicle	\$ 75,000
Capital – Building	\$ 75,000
Debt Repayment	<u>\$ 700,000</u>
Total Reserves	\$2,733,919

Attachments:

Attachment 1: Draft #2 of 2023-2024 General Fund Budget

ATTACHMENT 1

2023-2024 General Fund - Tentative Hearing

		Actual 7/31/2023	Amended 2022-2023	Tentative 2023-2024	22/23 vs 23/24
Balance Forward - Cash Reserves (Assigned)		\$ 5,700,282	\$ 5,700,282	2,700,795	
Revenue					
001	Collier County Ad Valorem - 3.75 Millage Rate	\$ 6,028,442	\$ 5,963,864	\$ 7,254,923	\$ 1,291,059
002	Public Safety Grants - County CDBG			-	\$ -
003	Public Safety Grants - FF Supplement	1,890	840	2,500	\$ 1,660
004	Public Safety Grants - CDBG COVID	102,517	91,808	-	\$ (91,808)
005	State Grant - Station 30 Construction			-	\$ -
	Other Grants			-	\$ -
006	Interest Income	171,627	110,000	110,000	\$ -
007	Rents and Royalties	12,965	15,000	15,000	\$ -
008	Sale of Surplus Materials and Equipment			-	\$ -
009	Disposition of Fixed Assets	26,242	25,000	25,000	\$ -
010	Donations	20	100	100	\$ -
011	Donations - Station 32 Bricks	545		-	\$ -
012	Special Event Fees	808	1,000	1,000	\$ -
013	Other Miscellaneous Revenue	130,851	130,000	10,000	\$ (120,000)
015	Proceeds from Debt - Vehicle Lease	902,825	902,825	-	\$ (902,825)
016	Ave Maria Stewardship	80,000	80,000	9,643	\$ (70,357)
017	Payment in Lieu of Taxes - Seminole	102,025		200,000	\$ 200,000
018	Payment In Lieu of Taxes - Farm Worker's Village		6,000	6,000	\$ -
Total Revenue		7,560,757	7,326,437	7,634,166	\$ 307,729
Personnel Expenses					
030	Salaries	\$ 1,842,938	\$ 2,245,724	\$ 2,815,311	\$ 569,587
031	Overtime	198,591	175,000	200,000	\$ 25,000
032	FLSA Overtime	115,646	141,542	168,539	\$ 26,997
033	Holiday Pay	60,539	67,518	75,958	\$ 8,440
034	Vacation Time Sell Back	191	20,000	10,000	\$ (10,000)
035	Sick Time Sell Back	322	15,000	10,000	\$ (5,000)
036	Social Security	168,317	203,856	251,431	\$ 47,575
037	Retirement	604,571	696,991	918,610	\$ 221,619
038	Group Insurance (Health/Dental/Life, Medical Clinic)	646,853	735,000	825,000	\$ 90,000
038A	Health Insurance - Commissioners	5,334		4,000	\$ 4,000
039	Worker's Compensation Insurance	112,156	135,883	150,000	\$ 14,117
040	Retirement Health Insurance Plan			57,500	\$ 57,500
Total Personnel Expenses		3,755,458	4,436,514	5,486,349	\$ 1,049,835
Operating Expenses					
045	Employee Physicals	12,220	20,000	20,000	\$ -
046	Professional Fees - Legal	28,098	40,000	40,000	\$ -
047	Property Appraiser Fees	41,165	45,000	45,000	\$ -
048	Tax Collector Fees	123,267	119,777	145,289	\$ 25,512
049	Professional Fees - Other	8,107	10,000	10,000	\$ -
050	Professional Fees - Lexipol	8,601	8,000	8,000	\$ -
051	Contracted Services - Audit	34,500	40,500	35,000	\$ (5,500)
052	Travel & Per Diem	28,136	22,500	30,000	\$ 7,500
053	Communications (Telephone/Internet/Direct TV)	47,524	40,000	60,000	\$ 20,000
054	Postage & Shipping	737	1,000	1,000	\$ -
055	Utilities	92,135	127,000	130,000	\$ 3,000
056	Bldg./Auto/Liability Insurance	125,805	150,000	248,000	\$ 98,000
057	Repair & Maintenance - Vehicles	73,876	70,000	75,000	\$ 5,000
058	Repair & Maintenance - Fire & Rescue Equipment	18,768	27,000	25,000	\$ (2,000)
059	Repair & Maintenance - Building	69,058	75,000	65,000	\$ (10,000)
060	Repair & Maintenance - Bunker Gear	2,691	4,500	4,500	\$ -

ATTACHMENT 1

	Actual 7/31/2023	Amended 2022-2023	Tentative 2023-2024	22/23 vs 23/24
061 Legal Advertising	402	4,000	4,000	\$ -
062 Printing		-	-	\$ -
063 Fire Equipment (Non-Capital)	18,781	30,000	25,000	\$ (5,000)
064 Lease & Rental	1,453	10,000	5,000	\$ (5,000)
065 Office Supplies	1,925	3,500	3,500	\$ -
066 PPE-COVID Grant			-	\$ -
PPE FORESTRY GRANT			-	\$ -
067 Firefighting Supplies	7,503	7,500	8,000	\$ 500
068 EMS Supplies	6,402	10,000	7,000	\$ (3,000)
069 CDBG COVID Supplies			-	\$ -
070 Station Supplies	15,639	45,000	20,000	\$ (25,000)
071 Training Supplies		5,000	3,000	\$ (2,000)
072 Fuel & Oil	43,744	85,000	70,000	\$ (15,000)
073 Uniforms	16,959	20,000	25,000	\$ 5,000
074 Computer Equipment (Non-Capital)	9,093	17,500	17,500	\$ -
075 Computer Maintenance and Training	46,982	80,000	70,000	\$ (10,000)
076 Miscellaneous Expense	2,367	5,000	5,000	\$ -
HURRICANE EXPENSE			-	\$ -
077 Communication (Radio) (Non-Capital)	12,574	15,000	15,000	\$ -
078 Public Education			-	\$ -
079 Furniture (Non-Capital)	15,096		(15,096)	\$ (15,096)
080 Education and Training	35,770	25,000	30,000	\$ 5,000
081 Books & Dues	5,940	6,000	6,000	\$ -
Total Operating Expenses	955,318	1,168,777	1,240,693	\$ 71,916
Capital Expenses				
90 LAND			-	\$ -
91 FIRE EQUIPMENT-GRANT MATCHING FUNDS		5,000	5,000	\$ -
92 TRAINING EQUIPMENT		-	-	\$ -
93 FF RESCUE EQUIPMENT	14,945	15,000	30,000	\$ 15,000
94 BUNKER GEAR		32,000	10,000	\$ (22,000)
95 BUILDINGS/CIP (STATION 30)	3,202,794	3,000,000		\$ (3,000,000)
96 CDBG GRANT-Vehicle	3,925			\$ -
COVID GRANT EQUIPMENT	91,808	91,808		\$ (91,808)
97 COMMUNICATIONS EQUIPMENT			10,000	\$ 10,000
GRANT EQUIPMENT-STATION 30	45,144			\$ -
VEHICLES	902,825	902,825		\$ (902,825)
98 FURNITURE/OFFICE	3,568			\$ -
99 STATION EQUIPMENT	22,091			\$ -
100 COMPUTER EQUIPMENT	20,915	25,000	20,000	\$ (5,000)
Total Capital Expenses	4,308,015	4,071,633	75,000	\$ (3,996,633)
Debt Service				
Principal	247,778	649,000	799,000	\$ 150,000
Interest	131,936			\$ -
Total Debt Service	379,714	649,000	799,000	\$ 150,000
TOTAL EXPENSES	9,398,505	10,325,924	7,601,042	\$ 1
BEGINNING CASH RESERVES	5,700,282	5,700,282	2,700,795	
TOTAL REVENUE	7,560,757	7,326,437	7,634,166	
TOTAL EXPENSES	(9,398,505)	(10,325,924)	(7,601,042)	
Ending Cash Reserves	3,862,534	2,700,795	2,733,919	
Assignment of Reserves				
Unassigned	1,161,739	-		
Assigned - First Quarter of Operations	1,200,000	1,200,000	1,400,000	
Assigned - Projected Deficit				

ATTACHMENT 1

	Actual 7/31/2023	Amended 2022-2023	Tentative 2023-2024	22/23 vs 23/24
Assigned - Emergency	380,795	380,795	458,919	
Assigned Station 30 Construction	1,000,000	1,000,000		
Assigned - COVID Grant Replacement Vehicle	20,000	20,000	25,000	
Assigned - Capital - Vehicle	100,000	100,000	75,000	
Assigned - Capital - Building			75,000	
			700,000	
TOTAL RESERVES	3,862,534	2,700,795	2,733,919	
	-			
Excess of Revenue Over (Under) Expenses - Use of Reserves	\$ (1,837,748)	\$ (2,999,487)	33,124	

C.

**Review of
Impact Fee
Fund
Tentative
Budget**



Immokalee Fire Control District

2023-2024 Tentative Budget Hearing

Tuesday, September 5, 2023

Meeting Date: September 5, 2023
Prepared By: Chief Financial Officer Becky Bronsdon
Date Prepared: August 29, 2023
Subject: Board Review of the 2023-2024 Tentative Impact Fee Fund Budget

Objective:

Board review of the 2023-2024 Tentative 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 hearings, the Board holds one or more Budget Workshops.

On July 20, 2023, the Board held a Budget Workshop during which they reviewed and discussed Draft #1 of the Impact Fee Fund Budget, and requested a second Budget Workshop to review a second draft.

On August 24, 2023, the Board held a second Workshop and reviewed Draft #2 of the 2023-2024 Impact Fee Fund Budget. The Board did not request any changes to that draft of the Impact Fee Fund Budget.

Attachment 1 is the Tentative Impact Fee Fund Budget for the 2023-2024 fiscal year, presented to the Board for discussion.

Summary of Significant Components:

The following is a summary of significant components:

Revenue:

- **Impact Fees** - Revenue reflected is based on proposed new rates and current year to date receipts.
- **Interest** – Revenue reflected is based on current year to date receipts

Total Revenue is \$2,085,000. Note the decrease in comparison to the 22/23 budget is due to the proposed new rates.

Expenses:

Expenses reflect:

- Collection fees (contractual) paid to Collier County for the collection of the impact fees
- Legal fees
- The purchase of the 3 vehicles
- Contribution towards construction of Station 30
- Debt service for:
 - Ladder truck
 - Construction loan (including additional principal payment of \$500,000 if available at year end)

Total Expenses are \$1,580,838, or \$495,000 less than the 2022-2023 Impact Budget.

Summary – 2023-2024 Tentative Impact Fee Fund Budget:

	2023-2024 Draft #1
Beginning Deferred Revenue (Cash Res) at 10-01	\$3,302,680
Revenue	\$2,085,000
Expenses	(\$1,580,838)
Ending Deferred Revenue at 9-30	\$3,806,842

Attachments:

Attachment 1: 2023-2024 Tentative Impact Fee Fund Budget

ATTACHMENT 1

2023-2024 TENTATIVE IMPACT FEE FUND BUDGET

	Estimated 9/30/2023	AMENDED 22/3 BUDGET	Tentative 2023-2024	22/23 vs. 23/24
Balance Forward - Deferred Revenue (Cash Reserves)	\$ 2,405,180	\$ 2,405,180	3,302,680	
Revenue				
001 Impact Fee Revenue	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ -
002 Interest Income	90,000	43,500	85,000	\$ 41,500
003 Proceeds from Debt		-	-	
Total Revenue	2,340,000	2,043,500	2,085,000	\$ 41,500
	-			
Expenses				
030 Tax Collector Fees	\$ 22,500	\$ 30,000	\$ 20,000	\$ (10,000)
031 Professional Fees -Impact Fee Study	60,000	60,000	-	\$ (60,000)
Legal Fees	-	5,000	5,000	\$ -
Vehicles			225,000	\$ 225,000
032 Station and Fire Equipment	65,000	65,000		\$ (65,000)
Construction - Station 30	660,000	660,000	75,000	\$ (585,000)
033 Construction - Station 32			-	\$ -
Expenses	807,500	820,000	325,000	\$ (495,000)
	-			
Debt Service				
035 Principal-Engine Lease & Construction Loan	485,000	1,057,382	1,057,382	\$ -
036 Interest-Engine Lease & Construction Loan	150,000	198,456	198,456	\$ -
Total Debt Service	635,000	\$ 1,255,838	1,255,838	\$ -
Total Expenses	1,442,500	2,075,838	1,580,838	\$ (495,000)
DEFERRED REVENUE 10-01-20	2,405,180	2,405,180	3,302,680	
TOTAL REVENUE	2,340,000	2,043,500	2,085,000	
TOTAL EXPENSES	(1,442,500)	(2,075,838)	(1,580,838)	
Ending Deferred Revenue (Cash Reserves) 9-30-23/24	3,302,680	2,372,842	3,806,842	

D.

**Adoption of
Tentative
Millage Rate
by Resolution
2023-011**



Immokalee Fire Control District

2022-2023 Tentative Budget Hearing

Tuesday, September 5, 2023

Meeting Date: September 5, 2023
Prepared By: Chief Financial Officer Becky Bronsdon
Date Prepared: August 29, 2023
Subject: Adoption of Tentative Millage Rate by Resolution 2022-012

Objective:

Adopt the tentative millage rate by Resolution 2023-011.

Background Information:

The Board is required to annually adopt the tentative millage rate by resolution at the Tentative Budget Hearing prior to adopting the Tentative General Fund Budget.

Attachment 1 is Resolution 2023-011 adopting the tentative millage rate of 3.75.

Recommended Action:

Adopt Resolution 2023-011 establishing the tentative millage rate of 3.75.

Attachments:

Attachment 1: Resolution 2023-011

ATTACHMENT 1

RESOLUTION #2023-011

A RESOLUTION OF THE IMMOKALEE FIRE CONTROL DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE TENTATIVE LEVY OF AD VALOREM TAXES FOR FISCAL YEAR 2023-2024, PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, section 6 of the Immokalee Fire Control District’s Charter of chapter 2000-393, Laws of Florida, and Chapter 191.009, Florida Statutes, authorizes the Immokalee Fire Control District to levy an ad valorem taxation on property within its boundaries in Collier County in an amount not to exceed 3.75 mills; and

WHEREAS, the Immokalee Fire Control District on September 5, 2023 adopted Fiscal Year 2023-2024 Tentative Millage Rate following the public hearing required by section 200.065, Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes not exempt from ad valorem taxation within the Immokalee Fire Control District, has been certified by the Collier County Property Appraiser as \$1,800,845,320;

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF FIRE COMMISSIONERS OF THE IMMOKALEE FIRE CONTROL DISTRICT of Collier County Florida, that the Fiscal Year 2023-2024 operating millage rate for the Immokalee Fire Control District is 3.75 mills per \$1,000.00, which is more than the rolled-back rate of 3.4718 mills per \$1,000.00 by 8.01%. Such millage rate will be collected pursuant to the same manner and form as county taxes.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner _____,
who moved its adoption.

The motion was seconded by Commissioner _____, and the

ATTACHMENT 1

Vote was as follows:

Commissioner Patricia Anne Goodnight	_____
Commissioner Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Bonnie Keen	_____
Commissioner Donald Gunthner	_____

Duly passed and adopted on this 5th day of September, 2023.

Board of Commissioners of the Immokalee Fire Control District

By: _____
Patricia Anne Goodnight, Chair

E.

**Adoption of
Tentative
Impact Fee
Rates by
Resolution
2023-012**



Immokalee Fire Control District

2023-2024 Tentative Budget Hearing

Tuesday, September 5, 2023

Meeting Date: September 5, 2023
Prepared By: Chief Financial Officer Becky Bronsdon
Date Prepared: August 29, 2023
Subject: Adoption of Tentative Impact Fee Rates by Resolution 2023-012

Objective:

Adopt the tentative impact fee rates by Resolution 2023-012.

Background Information:

Attachment 1 is Resolution 2023-012 adopting the tentative impact fee rates of \$1.11 per square foot of defined living area for residential development and \$0.32 per square foot of useable area for commercial and industrial structures (no increase to existing rates). Note that the Board will be asked to adopt new impact fee rates at the September 21, 2023 Board Meeting. The new rates will not be in effect until January 1, 2024.

Recommended Action:

Adopt Resolution 2023-012 establishing the tentative impact fee rates of \$1.11 per square foot of defined living area for residential development and \$0.32 per square foot of useable area for commercial and industrial structures (no increase to existing rates) .

Attachments:

Attachment 1: Resolution 2023-012

ATTACHMENT 1

RESOLUTION #2023-012

A RESOLUTION OF THE IMMOKALEE FIRE CONTROL DISTRICT OF COLLIER COUNTY FLORIDA, IMPOSING THE TENTATIVE IMPACT FEE RATES FOR THE IMMOKALEE FIRE CONTROL DISTRICT FOR FISCAL YEAR 2023-2024, PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, impact fees are a funding mechanism that a local government may utilize to pay for public improvements that are necessary to serve new growth; and

WHEREAS, impact fees must satisfy a dual rational nexus test to be constitutional; and

WHEREAS, the dual rational nexus test requires a local government to show a reasonable nexus between the local government's need for additional capital facilities and the new construction and that a special benefit is conferred upon the fee payers; and

WHEREAS, Subsection 6 of chapter 2001-330, Laws of Florida, authorizes the Immokalee Fire Control District to assess impact fees for capital improvements on new construction within its boundaries; and

WHEREAS, the calculation of impact fee rates assessed effective for the 2023-2024 fiscal year was based upon the most recent and localized data, as evidenced by the Fire/Rescue Service Impact Fee Update Study dated January 2006; and

WHEREAS, the accounting of the impact fee revenues are provided for and reported in a separate and segregated special revenue fund entitled Impact Fee Fund; and

WHEREAS, the impact fees adopted by the Board of Fire Commissioners of the Immokalee Fire Control and Rescue District for the 2023-2024 fiscal year are imposed in compliance with Section 163.31801, Florida Statutes; and

WHEREAS, the tentative impact fee rates adopted by the Board of Fire Commissioners were adopted at a Public Meeting held on September 5, 2023;

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF FIRE

ATTACHMENT 1

COMMISSIONERS OF THE IMMOKALEE FIRE CONTROL DISTRICT of Collier County Florida, that the tentative charges for impact fees of \$1.11 per square foot of defined living area for residential development and \$0.32 per square foot of useable area for commercial and industrial structures as defined in Subsection 6 of chapter 2001-330, Laws of Florida, are adopted in the Immokalee Fire Control District to be used for capital improvements that are necessary to serve new growth in accordance with Florida law. No reduction in the assessed impact fee charge is authorized;

This resolution shall take effect immediately upon its adoption.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner _____,

who moved its adoption.

The motion was seconded by Commissioner _____, and the

Vote was as follows:

Commissioner Patricia Anne Goodnight	_____
Commissioner Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Bonnie Keen	_____
Commissioner Donald Gunthner	_____

Duly passed and adopted on this 5th day of September, 2023.

Board of Commissioners of the Immokalee Fire Control District

By: _____
Patricia Anne Goodnight, Chair

F.

**Adoption of
Tentative
General Fund
Budget by
Resolution
2023-013**



Immokalee Fire Control District

2023-2024 Tentative Budget Hearing

Tuesday, September 5, 2023

Meeting Date: September 5, 2023

Prepared By: Chief Financial Officer Becky Bronsdon

Date Prepared: August 29, 2023

Subject: Adoption of Tentative 2023-2024 General Fund Budget by Resolution 2023-013

Objective:

Adopt the tentative 2023-2024 General Fund Budget by Resolution 2023-013.

Background Information:

Attachment 1 is Resolution 2023-013 adopting the tentative General Fund Budget for 2023-2024.

Recommended Action:

Adopt Resolution 2023-013 adopting the 2023-2024 Tentative General Fund Budget.

Attachments:

Attachment 1: Resolution 2023-013

ATTACHMENT 1

RESOLUTION #2023-013

A RESOLUTION OF THE IMMOKALEE FIRE CONTROL DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE IMMOKALEE FIRE CONTROL DISTRICT GENERAL FUND FOR FISCAL YEAR 2023-2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Immokalee Fire Control District of Collier County, Florida, on September 5, 2023 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Immokalee Fire Control District of Collier County, Florida, set forth the tentative appropriations in the amount of \$7,601,042 and tentative revenue estimates in the amount of \$7,634,166 for the General Fund for the Fiscal Year Fiscal Year 2023-2024; and

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF FIRE COMMISSIONERS OF THE IMMOKALEE FIRE CONTROL DISTRICT of Collier County Florida, that the Fiscal Year 2023-2024 Tentative Budget for the General Fund be adopted.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner _____,
who moved its adoption.

The motion was seconded by Commissioner _____, and the

Vote was as follows:

Commissioner Patricia Anne Goodnight	_____
Commissioner Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Bonnie Keen	_____
Commissioner Donald Gunthner	_____

Duly passed and adopted on this 5th day of September, 2023.

ATTACHMENT 1

Board of Commissioners of the Immokalee Fire Control District

By: _____
Patricia Anne Goodnight, Chair

G.

**Adoption of
Tentative
Impact Fee
Fund Budget
by Resolution
2023-014**



Immokalee Fire Control District

2023-2024 Tentative Budget Hearing

Tuesday, September 5, 2023

Meeting Date: September 5, 2023
Prepared By: Chief Financial Officer Becky Bronsdon
Date Prepared: August 29, 2023
Subject: Adoption of Tentative 2023-2024 Impact Fee Fund Budget by Resolution 2023-014

Objective:

Adopt the tentative 2023-2024 Impact Fee Fund Budget by Resolution 2023-014.

Background Information:

Attachment 1 is Resolution 2023-014 adopting the tentative Impact Fee Fund Budget for 2023-2024.

Recommended Action:

Adopt Resolution 2023-014 adopting the 2023-2024 Tentative Impact Fee Fund Budget.

Attachments:

Attachment 1: Resolution 2023-014

ATTACHMENT 1

RESOLUTION #2023-014

A RESOLUTION OF THE IMMOKALEE FIRE CONTROL DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE IMMOKALEE FIRE CONTROL DISTRICT IMPACT FEE FUND FOR FISCAL YEAR 2023-2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Immokalee Fire Control District of Collier County, Florida, on September 5, 2023 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Immokalee Fire Control District of Collier County, Florida, set forth the tentative appropriations in the amount of \$1,580,838 and tentative revenue estimates in the amount of \$2,085,000 for the Impact Fee Fund for the Fiscal Year Fiscal Year 2023-2024; and

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF FIRE COMMISSIONERS OF THE IMMOKALEE FIRE CONTROL DISTRICT of Collier County Florida, that the Fiscal Year 2023-2024 Tentative Budget for the Impact Fee Fund be adopted.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner _____,
who moved its adoption.

The motion was seconded by Commissioner _____, and the

Vote was as follows:

Commissioner Patricia Anne Goodnight	_____
Commissioner Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Bonnie Keen	_____
Commissioner Donald Gunthner	_____

Duly passed and adopted on this 5th day of September, 2023.

ATTACHMENT 1

Board of Commissioners of the Immokalee Fire Control District

By: _____
Patricia Anne Goodnight, Chair

9)

Announce

Date of Final

Budget

Hearing Sept

19, 2023 at

5:05pm