



# Immokalee Fire Control District

2024-2025 Budget Workshop

Thursday, July 25, 2024

---

## **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 2024-2025 General Fund Budget
  - a) Public Comment
  
2. Review and Discussion of Draft #1 of the 2024-2025 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)



# Immokalee Fire Control District

2024/2025 Budget Workshop

Thursday, July 25, 2024

---

## Board of Fire Commissioners

### 2024/2025 Budget Workshop Packet

Thursday, July 25, 2024

### Meeting Zoom Link

<https://immfire.zoom.us/j/85347465630>

Meeting ID 853 4746 5630

#### Next Scheduled Meetings:

- Regular Board Meeting August 22, 2024 at 3:00 pm

All Meetings are Held at Station 32, 5368 Useppa Drive, Ave Maria, FL 34142



# Immokalee Fire Control District

2024/2025 Budget Workshop

Thursday, July 25, 2024

---

## I. New Business

**1.**  
**Review**  
**And**  
**Discussion**  
**of Draft #1**  
**of the**  
**2024/2025**  
**General Fund Budget**



# Immokalee Fire Control District

## 2024-2025 Budget Workshop

### Thursday, July 25, 2024

---

**Meeting Date:** July 25, 2024  
**Prepared By:** Chief Financial Officer Becky Bronsdon  
**Date Prepared:** July 17, 2024  
**Subject:** Board Review of Draft #1 of the 2024-2025 General Fund Budget

**Objective:**

Board discussion regarding the 2024-2025 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 2024-2025 General Fund Budget for Board discussion.

**Summary of Significant Components:**

Provided for Board review is Draft #1 of the 2024-2025 General Fund Budget (Attachment 1). 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 2024-2025 fiscal year reflects a 20% increase as compared to the 2023-2024 taxable value. This increase results in budgeted ad valorem of \$8,716,607, or **\$1,461,864 more than the current year.**
- **Ave Maria Stewardship** – The 2023-2024 fiscal year was the final year the District received any funding per the Agreement with Ave Maria Stewardship, and it was only for the final amount due of \$9,643 since the first year paid was a pro-rated amount. The 2024-2025 budget contains no provision for any funding from the Stewardship.
- **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 in 2021-2022. Note that we will have a better estimate of the 24-25 receipts once we receive our distribution for the 23-24 fiscal year, which, according to the State of Florida, should be received during the first quarter of the State’s fiscal year (July through September).
- **Interest** – The budgeted amount of \$110,000 is based on the current year receipts adjusted for reduction of loan proceeds.

- **Public Safety Grants – Opioid** - The amount of \$100,000 (a conservative estimate) is based on discussions with the County and the methodology of run cost and number of runs related to the Opioid Grant.

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 may be initiated for the 2024-2025 year.

**Total Revenue proposed is \$9,176,207, reflecting an increase of 15%, or \$1,170,813 as compared to the 23-24 amended budget.** This increase in revenue as compared to the current year is due to the increase in taxable property value, but also reflects a decrease in interest income, the loss of the Ave Maria Stewardship contribution, and other income adjustments based on expected estimates.

**Expenses:**

**By category, expenses are broken down as follows:**

- Personnel – 79%**
- Operating – 15%**
- Debt – 5%**
- Capital – 1%**

- **Personnel Expenses:** As the District’s greatest resource, it is appropriate that personnel expenses comprise the greatest portion of the District’s expense. 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 24-25 budgeted personnel expenses reflect an increase of 30%, or \$1,640,760 as compared to the current year budget.
  - This increase is comprised of:
    - Eight firefighters hired in March of 2024 (6 new positions and 2 replacement positions) in order to open Station 31, 3 of which were not included in the 2023-2024 budget
    - Wage increases pursuant to tentative agreement in collective bargaining
    - Retirement contribution rate increase (as established by the Florida Legislature)
    - An anticipated increase in health insurance of 10% per our benefit consultants
    - Increase in worker’s compensation (since the premium is a result of payroll)
    - Funding of 3 new firefighter positions

- Funding of 1 new Deputy Director of Finance (hired in August of 2024 but not included in the 2023-2024 budget)

**Total Personnel Expenses are \$7,196,609 or \$1,640,760 more than the current year.**

- **Operating Expenses** reflect an increase of \$127,779 or 10% as compared to the current *amended* year budget. A few adjustments among budget lines have been made to reflect current year expenses. Increases in training, education, computer software and maintenance, firefighting supplies and tax collector fees are items of note, but are not discretionary expenses.

**Total Operating Expenses are \$1,403,472.**

- **Capital Expenses** reflect a decrease of \$4,041,633 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 \$39,200 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 a decrease of \$97,000 because the 23-24 budget included an amount to pay additional principal payments on the construction loan for Station 30. Debt service is comprised of:
  - Principal and interest payments of approximately \$161,323 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 \$65,594
  - Principal and interest payment of the 2020 Velocity pumper engine lease in the amount of \$104,732

**Total Debt Service is \$492000.**

**Total General Fund Expenses are \$9,131,281 or an increase of 15% as compared to the current year. The increase is largely due to the increase in personnel expenses and operating expenses.**

**Summary – 2024-2025 Draft #1 of General Fund Budget:**

	<b>2024-2025 Draft #1</b>
<b>Cash Reserves at 10-01</b>	<b>\$2,755,573</b>
<b>Revenue</b>	<b>\$9,176,207</b>
<b>Expenses</b>	<b>(\$9,131,281)</b>
<b>Ending Cash Reserves at 9-30</b>	<b>\$2,800,499</b>
<b>Cash Reserves Added</b>	<b>\$ 44,926</b>

The increase in revenue projected for the 24-25 year allows for no use of cash reserves but rather an **addition to reserves in the amount of \$44,926.**

**It is important to note that since the fiscal year ended 9-30-2020, or Ad Valorem revenue has more than doubled.**

Assigned reserves at 9-30-25 are proposed as follows:

First Quarter of Operations	\$2,000,000
Emergency	\$ 415,499
Capital – COVID Grant Vehicle	\$ 20,000
Capital – Vehicle	\$ 90,000
Capital – Building	\$ 75,000
Debt Repayment	<u>\$ 200,000</u>
<b>Total Reserves</b>	<b>\$2,800,499</b>

**Attachments:**

Attachment 1: Draft #1 of 2024-2025 General Fund Budget



Budget Workshop - Draft #1 24-25 General Fund Budget

2024-2025 General Fund - Draft #1 July 25, 2024				
	Estimated 9/30/2024	Amended 2023-2024	Draft #1 2024-2025	23/24 vs 24/25
Balance Forward - Cash Reserves (Assigned)	\$ 2,738,046	\$ 2,738,046	2,755,573	\$ 17,527
<b>Revenue</b>				
001 Collier County Ad Valorem - 3.75 Millage Rate	\$ 7,369,755	\$ 7,254,923	\$ 8,716,607	\$ 1,461,684
002 Public Safety Grants - County CDBG	101,665	101,665	-	\$ (101,665)
003 Public Safety Grants - FF Supplement	2,500	2,500	2,500	\$ -
004 Public Safety Grants - OPIOID			100,000	\$ 100,000
005 State Grant - Station 30 Construction			-	\$ -
Other Grants			-	\$ -
006 Interest Income	190,000	140,000	110,000	\$ (30,000)
007 Rents and Royalties	15,000	15,000	15,000	\$ -
008 Sale of Surplus Materials and Equipment	500	-	-	\$ -
009 Disposition of Fixed Assets	45,000	25,000	-	\$ (25,000)
010 Donations	100	100	100	\$ -
011 Donations - Station 32 Bricks	1,238	1,238	-	\$ (1,238)
012 Special Event Fees	1,260	1,000	1,000	\$ -
013 Other Miscellaneous Revenue	56,807	46,000	25,000	\$ (21,000)
015 Proceeds from Debt - Vehicle Lease	202,325	202,325	-	\$ (202,325)
016 Ave Maria Stewardship	9,643	9,643	-	\$ (9,643)
017 Payment in Lieu of Taxes - Seminole	200,000	200,000	200,000	\$ -
018 Payment In Lieu of Taxes - Farm Worker's Village	6,000	6,000	6,000	\$ -
<b>Total Revenue</b>	<b>8,201,793</b>	<b>8,005,394</b>	<b>9,176,207</b>	<b>\$ 1,170,813</b>
<b>Personnel Expenses</b>				
030 Salaries	\$ 2,903,728	\$ 2,815,311	\$ 3,723,495	\$ 908,184
031 Overtime	250,000	200,000	225,101	\$ 25,101
032 FLSA Overtime	174,056	168,539	216,000	\$ 47,461
033 Holiday Pay	79,098	75,958	90,000	\$ 14,042
034 Vacation Time Sell Back	52,000	52,000	12,000	\$ (40,000)
035 Sick Time Sell Back	37,500	37,500	12,000	\$ (25,500)
036 Social Security	267,473	251,431	333,807	\$ 82,376
037 Retirement	1,056,540	918,610	1,175,581	\$ 256,971
038 Group Insurance (Health/Dental/Life, Medical Clinic)	886,702	825,000	1,162,264	\$ 337,264
038A Health Insurance - Commissioners	7,842	4,000	8,880	\$ 4,880
039 Worker's Compensation Insurance	150,000	150,000	177,481	\$ 27,481
040 Retirement Health Insurance Plan	57,500	57,500	60,000	\$ 2,500
<b>Total Personnel Expenses</b>	<b>5,922,439</b>	<b>5,555,849</b>	<b>7,196,609</b>	<b>\$ 1,640,760</b>
<b>Operating Expenses</b>				
045 Employee Physicals	9,000	20,000	20,000	\$ -
046 Professional Fees - Legal	30,000	40,000	40,000	\$ -
047 Property Appraiser Fees	45,000	45,000	45,000	\$ -
048 Tax Collector Fees	145,917	145,289	174,832	\$ 29,543
049 Professional Fees - Other	12,000	10,000	11,000	\$ 1,000
050 Professional Fees - Lexipol	9,117	8,000	9,500	\$ 1,500
051 Contracted Services - Audit	36,000	35,000	36,000	\$ 1,000
052 Travel & Per Diem	30,000	30,000	37,500	\$ 7,500
053 Communications (Telephone/Internet/Direct TV)	45,000	60,000	50,000	\$ (10,000)
054 Postage & Shipping	1,000	1,000	1,000	\$ -
055 Utilities	150,000	130,000	140,000	\$ 10,000
056 Bldg./Auto/Liability Insurance	223,567	247,904	254,814	\$ 6,910
057 Repair & Maintenance - Vehicles	75,000	75,000	88,739	\$ 13,739
058 Repair & Maintenance - Fire & Rescue Equipment	35,000	25,000	31,352	\$ 6,352
059 Repair & Maintenance - Building	100,000	85,000	89,300	\$ 4,300
060 Repair & Maintenance - Bunker Gear	4,000	4,500	inc in above	

Budget Workshop - Draft #1 24-25 General Fund Budget

	Estimated 9/30/2024	Amended 2023-2024	Draft #1 2024-2025	23/24 vs 24/25
061 Legal Advertising	3,000	4,000	3,000	\$ (1,000)
062 Printing	-	-	-	\$ -
063 Fire Equipment (Non-Capital)	15,000	25,000	25,000	\$ -
064 Lease & Rental	1,500	5,000	2,000	\$ (3,000)
065 Office Supplies	3,000	3,500	3,500	\$ -
066 Personal Protective Gear	15,000	10,000	30,000	\$ 20,000
067 Firefighting Supplies	20,000	18,000	20,000	\$ 2,000
068 EMS Supplies	12,000	12,000	20,000	\$ 8,000
070 Station Supplies	15,000	15,000	15,000	\$ -
071 Training Supplies & Equipment	3,000	3,000	4,000	\$ 1,000
072 Fuel & Oil	55,000	70,000	70,000	\$ -
073 Uniforms	28,000	25,000	30,000	\$ 5,000
074 Computer Equipment (Non-Capital)	15,000	17,500	15,000	\$ (2,500)
075 Computer Maintenance and Training	60,000	60,000	70,000	\$ 10,000
076 Miscellaneous Expense	5,000	5,000	5,000	\$ -
HURRICANE EXPENSE				\$ -
077 Communication (Radio) (Non-Capital)	5,000	5,000	5,000	\$ -
078 Public Education	1,777		2,000	\$ 2,000
079 Furniture (Non-Capital)				\$ -
080 Education and Training	30,000	30,000	48,935	\$ 18,935
081 Books & Dues	6,000	6,000	6,000	\$ -
<b>Total Operating Expenses</b>	<b>1,243,878</b>	<b>1,275,693</b>	<b>1,403,472</b>	<b>\$ 127,779</b>
<b>Capital Expenses</b>				
90 LAND			-	\$ -
91 FIRE EQUIPMENT-GRANT MATCHING FUNDS		5,000	5,000	\$ -
92 TRAINING EQUIPMENT			11,200	\$ 11,200
93 FF RESCUE EQUIPMENT		30,000		\$ (30,000)
94 BUNKER GEAR		10,000	8,000	\$ (2,000)
95 BUILDINGS/CIP (STATION 30)	290,000	290,000	5,000	\$ (285,000)
96 CDBG GRANT-Vehicle				\$ -
97 COVID GRANT EQUIPMENT				\$ -
98 COMMUNICATIONS EQUIPMENT	8,000	10,000		\$ (10,000)
99 VEHICLES	202,325	202,325		\$ (202,325)
100 FURNITURE/OFFICE				\$ -
101 STATION EQUIPMENT				\$ -
102 COMPUTER EQUIPMENT		20,000	10,000	\$ (10,000)
<b>Total Capital Expenses</b>	<b>500,325</b>	<b>567,325</b>	<b>39,200</b>	<b>\$ (528,125)</b>
<b>Debt Service</b>				
Principal	303,790	482,000	364,000	\$ (118,000)
Interest	178,618	107,000	128,000	\$ 21,000
<b>Total Debt Service</b>	<b>482,408</b>	<b>589,000</b>	<b>492,000</b>	<b>\$ (97,000)</b>
<b>TOTAL EXPENSES</b>	<b>8,149,050</b>	<b>7,987,867</b>	<b>9,131,281</b>	<b>\$ 1,143,414</b>
<b>BEGINNING CASH RESERVES</b>	<b>2,738,046</b>	<b>2,738,046</b>	<b>2,755,573</b>	
<b>TOTAL REVENUE</b>	<b>8,201,793</b>	<b>8,005,394</b>	<b>9,176,207</b>	
<b>TOTAL EXPENSES</b>	<b>(8,149,050)</b>	<b>(7,987,867)</b>	<b>(9,131,281)</b>	
<b>Ending Cash Reserves</b>	<b>2,790,789</b>	<b>2,755,573</b>	<b>2,800,499</b>	
<b>Assignment of Reserves</b>				
Unassigned	114,832	-		
Assigned - First Quarter of Operations	1,400,000	1,400,000	2,000,000	
Assigned - Projected Deficit				
Assigned - Emergency	379,303	458,919	415,499	
Assigned Station 30 Construction				
Assigned - COVID Grant Replacement Vehicle	25,000	25,000	20,000	

Budget Workshop - Draft #1 24-25 General Fund Budget

	Estimated 9/30/2024	Amended 2023-2024	Draft #1 2024-2025	23/24 vs 24/25
Assigned - Capital Purchases - Vehicle	26,500	26,500	90,000	
Assigned - Capital Purchases - Building	48,154	48,154	75,000	
Assigned - Capital Purchases -St 30 Equipment	97,000	97,000		
Assigned - Debt Repayment	700,000	700,000	200,000	
<b>TOTAL RESERVES</b>	<b>2,790,789</b>	<b>2,755,573</b>	<b>2,800,499</b>	
	-			
<b>Excess of Revenue Over (Under) Expenses - Use of Reserves</b>	<b>\$ 52,743</b>	<b>\$ 17,527</b>	<b>44,926</b>	

**2.**  
**Review**  
**And**  
**Discussion of**  
**Draft #1**  
**of the**  
**2024/2025**  
**Impact Fee Fund**  
**Budget**



# Immokalee Fire Control District

## 2024-2025 Budget Workshop

### Thursday, July 25, 2024

---

**Meeting Date:** July 25, 2024

**Prepared By:** Chief Financial Officer Becky Bronsdon

**Date Prepared:** July 17, 2024

**Subject:** Board Review and Discussion of the 2024-2025 Impact Fee Fund Budget

**Objective:**

Board discussion regarding the 2024-2025 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 2024-2025 Impact Fee Fund Budget for Board discussion.

**Summary of Significant Components:**

Provided for Board review is Draft #1 of the 2024-2025 Impact Fee Fund Budget (Attachment 1). The following is a summary of significant components:

**Revenue:**

- **Impact Fees** - Revenue reflected is based on the 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 23/24 budget is due to the new rates.**

**Expenses:**

Expenses reflect:

- Collection fees (contractual) paid to Collier County for the collection of the impact fees
- The purchase of vehicles or apparatus
- A contribution towards to cost of replacement of Station 31 (based on the percentage applicable per our legal counsel) for impact fee use
- Debt service for:
  - Ladder truck

- Construction loan (including additional principal payment of \$500,000 if available at year end)

**Total Expenses are \$1,533,343.**

**Summary – 2024-2025 Draft #1 of Impact Fee Fund Budget:**

	<b>2024-2025 Draft #1</b>
<b>Beginning Deferred Revenue (Cash Res) at 10-01</b>	<b>\$3,125,108</b>
<b>Revenue</b>	<b>\$2,085,000</b>
<b>Expenses</b>	<b>(\$1,533,343)</b>
<b>Ending Deferred Revenue at 9-30</b>	<b>\$3,676,765</b>

**Note that we will be adding \$551,657 to ending deferred revenue (cash reserves)**

**Attachments:**

Attachment 1: Draft #1 of 2024-2025 Impact Fee Fund Budget

**Impact Fund Budget Draft #1**

**2024-2025 IMPACT FEE FUND BUDGET - Draft #1**

	Estimated 9/30/2024	AMENDED 23-24 BUDGET	Draft #1 2024-2025	23/24 vs. 24/25
Balance Forward - Deferred Revenue (Cash Reserves)	\$ 3,306,228	\$ 2,405,180	3,302,680	
<b>Revenue</b>				
001 Impact Fee Revenue	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
002 Interest Income	120,000	120,000	85,000	\$ (35,000)
003 Proceeds from Debt				
<b>Total Revenue</b>	<b>2,120,000</b>	<b>2,120,000</b>	<b>2,085,000</b>	<b>\$ (35,000)</b>
<b>Expenses</b>				
030 Tax Collector Fees	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Legal Fees		\$ 5,000		
031 Vehicles	1,266,468	1,254,738	225,000	\$ (1,029,738)
032 Station and Fire Equipment	175,000	286,000	100,000	\$ (186,000)
033 Construction - Station 30	75,000	75,000		\$ (75,000)
034 Construction - Station 31			75,000	\$ 75,000
<b>Expenses</b>	<b>1,536,468</b>	<b>1,640,738</b>	<b>420,000</b>	<b>\$ (1,215,738)</b>
<b>Debt Service</b>				
035 Principal-Engine Lease & Construction Loan	436,381	450,382	436,381	\$ (14,001)
036 Interest-Engine Lease & Construction Loan	176,963	210,000	176,962	\$ (33,038)
<b>Total Debt Service</b>	<b>613,344</b>	<b>\$ 660,382</b>	<b>613,343</b>	<b>\$ (47,039)</b>
<b>Total Expenses</b>	<b>2,149,812</b>	<b>2,301,120</b>	<b>1,033,343</b>	<b>\$ (1,262,777)</b>
<b>DEFERRED REVENUE 10-01-20</b>	<b>3,306,228</b>	<b>2,405,180</b>	<b>3,302,680</b>	
<b>TOTAL REVENUE</b>	<b>2,120,000</b>	<b>2,120,000</b>	<b>2,085,000</b>	
<b>TOTAL EXPENSES</b>	<b>(2,149,812)</b>	<b>(2,301,120)</b>	<b>(1,033,343)</b>	
<b>Ending Deferred Revenue (Cash Reserves) 9-30</b>	<b>3,276,416</b>	<b>2,224,060</b>	<b>4,354,337</b>	