



# Immokalee Fire Control District

Tentative Budget Hearing  
Tuesday, September 3, 2024

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## Board of Fire Commissioners

### 2024-2025 Tentative Budget Hearing Packet

**Tuesday, September 3, 2024**

### Meeting Zoom Link

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

Meeting ID 853 4746 5630

#### Next Scheduled Meetings:

- Final Budget Hearing September 17, 2024 at 5:05pm
- Regular Board Meeting September 19, 2024 at 3:00 pm



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Tuesday, September 3, 2024 – 5:05 P.M.

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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) 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 – 2024-2025 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 2024-013
    - a. Public Comment
  - E. Adoption of Tentative Impact Fee Rates by Resolution 2024-014
    - a. Public Comment
  - F. Adoption of Tentative General Fund Budget by Resolution 2024-015
    - a. Public Comment
  - G. Adoption of Tentative Impact Fee Fund Budget by Resolution 2024-016
    - a. Public Comment
- 9) Announce Date of Final Budget Hearing: September 17, 2024 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 17, 2024 – 5:05 p.m.
- Regular Board Meeting: September 19, 2024 - 3:00 p.m.



# Immokalee Fire Control District

Tentative Budget Hearing  
Tuesday, September 3, 2024

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## Agenda



# **Immokalee Fire Control District**

**Tentative Budget Hearing  
Tuesday, September 3, 2024**

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## **8. Public Hearing 2024/2025 Tentative Budget**

**A.**

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



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Tuesday, September 3, 2024

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**Meeting Date:** September 3, 2024

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

**Date Prepared:** August 29, 2024

**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, 2025 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 2024-2025 General Fund Budget reflects a millage rate of 3.75. Based on the 2024-2025 taxable property value, the rolled back rate is 3.5949 per the attached Certification of Taxable Value (Form DR-420). The millage rate of 3.75 is 4.310% 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 2024-2025 year is increasing as compared to the Ad Valorem in 2023-2024 because the taxable property value has increased. The increase in Ad Valorem taxes is needed to fund the operation of the District.

**Attachments:**

Attachment 1: Certification of Taxable Value -2024 (Form DR-420)



# CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420

R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year: 2024	County: Collier
Principal Authority: Immokalee Fire Control District	Taxing Authority: Immokalee Fire Control District - Operating
<b>SECTION I : COMPLETED BY PROPERTY APPRAISER</b>	
1. Current year taxable value of real property for operating purposes	\$ 2,168,882,807 (1)
2. Current year taxable value of personal property for operating purposes	\$ 277,883,945 (2)
3. Current year taxable value of centrally assessed property for operating purposes	\$ 0 (3)
4. Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 2,446,766,752 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 323,551,643 (5)
6. Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 2,123,215,109 (6)
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 2,035,387,545 (7)
8. Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO    Number 0 (8)
9. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO    Number 0 (9)
<b>Property Appraiser Certification</b>	
I certify the taxable values above are correct to the best of my knowledge.	
<b>SIGN HERE</b>	Signature of Property Appraiser: Electronically Certified by Property Appraiser
	Date: 6/28/2024 3:28:47 PM
<b>SECTION II : COMPLETED BY TAXING AUTHORITY</b>	
If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.	
10. Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	3.7500 per \$1,000 (10)
11. Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 7,632,703 (11)
12. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 0 (12)
13. Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 7,632,703 (13)
14. Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 0 (14)
15. Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 2,123,215,109 (15)
16. Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	3.5949 per \$1000 (16)
17. Current year proposed operating millage rate	3.7500 per \$1000 (17)
18. Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 9,175,375 (18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

**DEPENDENT SPECIAL DISTRICTS AND MSTUs**



**STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms)	\$	7,632,703	(22)
23.	Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)		3.5949 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)	\$	8,795,882	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms)	\$	9,175,375	(25)
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)		3.7500 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, <b>minus 1</b> , multiplied by 100)		4.3100 %	(27)

<b>First public budget hearing</b>	Date : 9/3/2024	Time : 17:05:00 EST	Place : 5368 Useppa Drive Ave Maria 34119
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.			
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority		Date : 7/8/2024 6:56:58 AM		
	Title :		Contact Name and Contact Title : Becky Bronsdon		
	Mailing Address :		Physical Address : 5368 Useppa Drive		
	City, State, Zip : Ave Maria 34142		Phone Number : (239) 657-2111		Fax Number :



# CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

## Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

### Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

### Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s. 12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue  
Property Tax Oversight - TRIM Section  
P. O. Box 3000  
Tallahassee, Florida 32315-3000

## Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403(3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

### Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

### Line 24

Include only those levies derived from millage rates.

**B.**

**Review of**

**General Fund**

**Tentative**

**Budget**



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Tuesday, September 3, 2024

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**Meeting Date:** September 3, 2024  
**Prepared By:** Chief Financial Officer Becky Bronsdon  
**Date Prepared:** August 29, 2024  
**Subject:** Board Review of the 2024-2025 Tentative General Fund Budget

**Objective:**

Board review of the 2024-2025 Tentative General Fund Budget.

**Background Information:**

On July 25, 2024, the Board held a Budget Workshop during which they reviewed and discussed Draft #1 of the General Fund Budget. At the workshop, no revisions to the budget were requested. Attachment 1 is the 2024-2025 Tentative General Fund Budget for Board review.

**Summary of Significant Components:**

Provided for Board review is the 2024-2025 Tentative 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 \$130,000 is based on the current year receipts adjusted for reduction of loan proceeds.

- **Public Safety Grants – Opioid** - The amount of \$200,000 (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.

**Total Revenue proposed is \$9,326,207, reflecting an increase of 17%, or \$1,320,813 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 – 78%**
- Operating – 16%**
- 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 \$1,649,062 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
    - 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)

There was a **decrease** in worker’s compensation premiums, saving the District almost \$60,000, which helps offset the unexpected 48% increase in building/property/liability insurance.

**Total Personnel Expenses are \$7,204,911 or \$1,649,062 more than the current year.**

- **Operating Expenses** reflect an increase of \$188,965 or 15% 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.

The most significant increase in Operating Expense is the cost of auto/property/liability insurance. We were anticipating a 10% increase but instead received a 48% increase. The maximum cost is reflected in the Tentative Budget; however, our agent, Jay Roth, has presented us with some cost savings options which the Board will review at the September 19<sup>th</sup> regular Board Meeting. There is a good possibility the cost will decrease, which will result in more surplus funds added to reserves. Provision is made for the “worst case” scenario.

**Total Operating Expenses are \$1,464,658.**

- **Capital Expenses** reflect a decrease of \$528,125 as compared to the current year. This decrease is due to Station 30 construction costs in the 23/24 budget and not in the 24/25 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 an increase of \$6,214 because the 23-24 budget included an amount to pay additional principal payments on the construction loan for Station 30, but we have also added the principal payment for the new loan for Station 30. Debt service is comprised of:
  - Principal and interest payments of **approximately** \$264,740 for Station 30 construction loan (interest rate is 5.5%)
  - 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 \$595,214.**

Total General Fund Expenses are \$9,303,983 or an increase of 17% as compared to the current year. The increase is largely due to the increase in personnel expenses and operating expenses.

**Summary – 2024-2025 Tentative General Fund Budget:**

	2024-2025 Tentative
Cash Reserves at 10-01	\$2,755,573
Revenue	\$9,326,207
Expenses	(\$9,303,983)
Ending Cash Reserves at 9-30	\$2,777,797
Cash Reserves Added	\$ 22,224

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 \$22,224.

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	\$ 392,797
Capital – COVID Grant Vehicle	\$ 20,000
Capital – Vehicle	\$ 90,000
Capital – Building	\$ 75,000
Debt Repayment	\$ 200,000
<b>Total Reserves</b>	<b>\$2,777,797</b>

**Attachments:**

Attachment 1: 2024-2025 Tentative General Fund Budget

General Fund Budget 24-25 Tentative Hrg

2024-2025 General Fund - Tentative Budget Hearing

		Estimated 9/30/2024	Amended 2023-2024	Tentative Budget 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	\$ 7,439,066	\$ 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			200,000	\$ 200,000
005	State Grant - Station 30 Construction			-	\$ -
	Other Grants			-	\$ -
006	Interest Income	198,000	140,000	130,000	\$ (10,000)
007	Rents and Royalties	53,000	15,000	45,000	\$ 30,000
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>8,317,104</b>	<b>8,005,394</b>	<b>9,326,207</b>	<b>\$ 1,320,813</b>
<b>Personnel Expenses</b>					
030	Salaries	\$ 2,910,196	\$ 2,815,311	\$ 3,713,529	\$ 898,218
031	Overtime	365,000	200,000	225,000	\$ 25,000
032	FLSA Overtime	173,543	168,539	218,590	\$ 50,051
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	276,726	251,431	326,741	\$ 75,310
037	Retirement	1,091,540	918,610	1,255,907	\$ 337,297
038	Group Insurance (Health/Dental/Life, Medical Clinic)	876,702	825,000	1,162,264	\$ 337,264
038A	Health Insurance - Commissioners	7,842	4,000	8,880	\$ 4,880
039	Worker's Compensation Insurance	138,483	150,000	120,000	\$ (30,000)
040	Retirement Health Insurance Plan	54,167	57,500	60,000	\$ 2,500
<b>Total Personnel Expenses</b>		<b>6,062,797</b>	<b>5,555,849</b>	<b>7,204,911</b>	<b>\$ 1,649,062</b>
<b>Operating Expenses</b>					
045	Employee Physicals	15,000	20,000	20,000	\$ -
046	Professional Fees - Legal	25,000	40,000	40,000	\$ -
047	Property Appraiser Fees	45,000	45,000	45,000	\$ -
048	Tax Collector Fees	150,411	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	140,000	130,000	140,000	\$ 10,000
056	Bldg./Auto/Liability Insurance	231,650	247,904	316,000	\$ 68,096
057	Repair & Maintenance - Vehicles	90,000	75,000	88,739	\$ 13,739
058	Repair & Maintenance - Fire & Rescue Equipment	35,000	25,000	31,352	\$ 6,352
059	Repair & Maintenance - Building	125,000	85,000	89,300	\$ 4,300
060	Repair & Maintenance - Bunker Gear	4,000	4,500	inc in above	



General Fund Budget 24-25 Tentative Hrg

		Estimated 9/30/2024	Amended 2023-2024	Tentative Budget 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	7,500	3,500	3,500	\$ -
066	Personal Protective Gear	17,000	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	20,000	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)	12,000	17,500	15,000	\$ (2,500)
075	Computer Maintenance and Training	61,000	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	9,000		2,000	\$ 2,000
079	Furniture (Non-Capital)	1,650			\$ -
080	Education and Training	40,000	30,000	48,935	\$ 18,935
081	Books & Dues	6,000	6,000	6,000	\$ -
<b>Total Operating Expenses</b>		<b>1,315,828</b>	<b>1,275,693</b>	<b>1,464,658</b>	<b>\$ 188,965</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	3,380	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>495,705</b>	<b>567,325</b>	<b>39,200</b>	<b>\$ (528,125)</b>
<b>Debt Service</b>					
	Principal	292,154	482,000	405,038	\$ (76,962)
	Interest	178,618	107,000	190,176	\$ 83,176
<b>Total Debt Service</b>		<b>470,772</b>	<b>589,000</b>	<b>595,214</b>	<b>\$ 6,214</b>
<b>TOTAL EXPENSES</b>		<b>8,345,102</b>	<b>7,987,867</b>	<b>9,303,983</b>	<b>\$ 1,316,116</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>8,317,104</b>	<b>8,005,394</b>	<b>9,326,207</b>	
<b>TOTAL EXPENSES</b>		<b>(8,345,102)</b>	<b>(7,987,867)</b>	<b>(9,303,983)</b>	
<b>Ending Cash Reserves</b>		<b>2,710,048</b>	<b>2,755,573</b>	<b>2,777,797</b>	
<b>Assignment of Reserves</b>					
	Unassigned		-		
	Assigned - First Quarter of Operations	1,400,000	1,400,000	2,000,000	
	Assigned - Projected Deficit				
	Assigned - Emergency	413,394	458,919	392,797	
	Assigned Station 30 Construction				
	Assigned - COVID Grant Replacement Vehicle	25,000	25,000	20,000	



### General Fund Budget 24-25 Tentative Hrg

	Estimated 9/30/2024	Amended 2023-2024	Tentative Budget 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>2,710,048</b>	<b>2,755,573</b>	<b>2,777,797</b>	
	-			
<b>Excess of Revenue Over (Under) Expenses - Use of Reserves</b>	<b>\$ (27,998)</b>	<b>\$ 17,527</b>	<b>22,224</b>	

**C.**

**Review of  
Impact Fee  
Fund  
Tentative  
Budget**



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Thursday, September 3, 2024

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**Meeting Date:** September 3, 2024

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

**Date Prepared:** August 29, 2024

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

**Objective:**

Board review of the 2024-2025 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 public hearings, the Board holds at least one Budget Workshop, which was done on July 25, 2024.

Attachment 1 is the 2024-2025 Tentative Impact Fee Fund Budget. The Board did not request any changes to the draft of the Impact Fee Fund budget discussed at the workshop. Therefore, the Tentative Impact Fee Fund Budget contains no changes to the Draft #1 reviewed by the Board.

**Summary of Significant Components:**

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 Tentative Impact Fee Fund Budget:**

	<b>2024-2025 Tentative</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: 2024-2025 Tentative Impact Fee Fund Budget**

## Impact Fund Budget 24-25 Tentative Hearing

### 2024-2025 IMPACT FEE FUND BUDGET - Tentative Budget Hearing

	Estimated 9/30/2024	AMENDED 23-24 BUDGET	Tentative 2024-2025	23/24 vs. 24/25
Balance Forward - Deferred Revenue (Cash Reserves)	\$ 3,306,228	\$ 3,306,228	3,125,108	
<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	936,381	\$ 485,999
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>1,113,343</b>	<b>\$ 452,961</b>
<b>Total Expenses</b>	<b>2,149,812</b>	<b>2,301,120</b>	<b>1,533,343</b>	<b>\$ (762,777)</b>
<b>DEFERRED REVENUE 10-01-20</b>	<b>3,306,228</b>	<b>3,306,228</b>	<b>3,125,108</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>(1,533,343)</b>	
<b>Ending Deferred Revenue (Cash Reserves) 9-30</b>	<b>3,276,416</b>	<b>3,125,108</b>	<b>3,676,765</b>	

**D.**

**Adoption of  
Tentative  
Millage Rate  
by Resolution  
2024-013**



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Tuesday, September 3, 2024

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**Meeting Date:** September 3, 2024

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

**Date Prepared:** August 29, 2024

**Subject:** Adoption of Tentative Millage Rate for 2024-2025 by Resolution 2024-013

**Objective:**

Adopt the tentative millage rate by Resolution 2024-013.

**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 2024-013 adopting the tentative millage rate of 3.75.

**Recommended Action:**

Adopt Resolution 2024-013 establishing the tentative millage rate of 3.75.

**Attachments:**

Attachment 1: Resolution 2024-013

# ATTACHMENT 1

## RESOLUTION #2024-013

### A RESOLUTION OF THE IMMOKALEE FIRE CONTROL DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE TENTATIVE LEVY OF AD VALOREM TAXES FOR FISCAL YEAR 2024-2025, 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 3, 2024 adopted Fiscal Year 2024-2025 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 \$2,446,766,752;

**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 2024-2025 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 3.5949 mills per \$1,000.00 by 4.31%. 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 Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Donald Gunthner	_____
Commissioner Bonnie Keen	_____
Commissioner Patricia Anne Goodnight	_____

Duly passed and adopted on this 3rd day of September, 2024.

Board of Commissioners of the Immokalee Fire Control District

By: \_\_\_\_\_  
Joseph Brister, Chair

**E.**

**Adoption of  
Tentative  
Impact Fee  
Rates by  
Resolution  
2024-014**



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Tuesday, September 3, 2024

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**Meeting Date:** September 3, 2024

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

**Date Prepared:** August 29, 2024

**Subject:** Adoption of Tentative Impact Fee Rates for 2024-2025 by Resolution 2024-014

**Objective:**

Adopt the tentative impact fee rates by Resolution 2024-014.

**Background Information:**

Attachment 1 is Resolution 2024-014 adopting the tentative impact fee rates of \$0.94 per square foot of defined living area for residential development and \$0.60 per square foot of useable area for commercial and industrial structures. Note that these are the new rates which were adopted January 1, 2024 pursuant to the Impact Fee Study performed in July of 2023.

**Recommended Action:**

Adopt Resolution 2024-014 establishing the tentative impact fee rates.

**Attachments:**

Attachment 1: Resolution 2024-014

# ATTACHMENT 1

## RESOLUTION #2024-014

### 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 2024-2025, 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 2024-2025 fiscal year was based upon the most recent and localized data, as evidenced by the Immokalee Fire Control District Update Study Final Report dated July 12, 2023 and approved by the Board of Fire Commissioners on July 20, 2023; and

**WHEREAS**, as required by Section 163.31801(4)(b), Florida Statutes, 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 2024-2025 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 3, 2024;

# ATTACHMENT 1

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

COMMISSIONERS OF THE IMMOKALEE FIRE CONTROL DISTRICT of Collier County Florida, that the tentative charges for impact fees of \$0.94 per square foot of defined living area for residential development and \$0.60 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 Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Donald Gunthner	_____
Commissioner Bonnie Keen	_____
Commissioner Patricia Anne Goodnight	_____

Duly passed and adopted on this 3rd day of September, 2024.

Board of Commissioners of the Immokalee Fire Control District

By: \_\_\_\_\_  
Joseph Brister, Chair

**F.**

**Adoption of  
Tentative  
General Fund  
Budget by  
Resolution  
2024-015**



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Tuesday, September 3, 2024

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**Meeting Date:** September 3, 2024

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

**Date Prepared:** August 29, 2024

**Subject:** Adoption of Tentative 2024-2025 General Fund Budget by Adoption of Resolution 2024-015

**Objective:**

Adopt the tentative 2024-2025 General Fund Budget by Resolution 2024-015.

**Background Information:**

Attachment 1 is Resolution 2024-015 adopting the tentative General Fund Budget for 2024-2025.

**Recommended Action:**

Adopt Resolution 2024-015 adopting the 2024-2025 Tentative General Fund Budget.

**Attachments:**

Attachment 1: Resolution 2024-015

**ATTACHMENT 1**

**RESOLUTION #2024-015**

**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 2024-2025; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Immokalee Fire Control District of Collier County, Florida, on September 3, 2024 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 \$9,303,983 and tentative revenue estimates in the amount of \$9,326,207 for the General Fund for the Fiscal Year Fiscal Year 2024-2025; 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 2024-2025 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 Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Donald Gunthner	_____
Commissioner Bonnie Keen	_____
Commissioner Patricia Anne Goodnight	_____

Duly passed and adopted on this 3rd day of September, 2024.

Board of Commissioners of the Immokalee Fire Control District

By: \_\_\_\_\_  
Joseph Brister, Chair



**G.**

**Adoption of  
Tentative  
Impact Fee  
Fund Budget  
by Resolution  
2024-016**



# Immokalee Fire Control District

## 2024-2025 Tentative Budget Hearing

### Tuesday, September 3, 2024

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**Meeting Date:** September 3, 2024

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

**Date Prepared:** August 29, 2024

**Subject:** Adoption of Tentative 2024-2025 Impact Fee Fund Budget by Adoption of Resolution 2024-016

**Objective:**

Adopt the tentative 2024-2025 Impact Fee Fund Budget by Resolution 2024-016.

**Background Information:**

Attachment 1 is Resolution 2024-016 adopting the tentative Impact Fee Fund Budget for 2024-2025.

**Recommended Action:**

Adopt Resolution 2024-016 adopting the 2024-2025 Tentative Impact Fee Fund Budget.

**Attachments:**

Attachment 1: Resolution 2024-016

ATTACHMENT 1

RESOLUTION 2024-016

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 2024-2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Immokalee Fire Control District of Collier County, Florida, on September 3, 2024 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 \$1,533,343 and tentative revenue estimates in the amount of \$2,120,000 for the Impact Fee Fund for the Fiscal Year Fiscal Year 2024-2025; 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 2024-2025 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 Joseph Brister	_____
Commissioner Robert Halman	_____
Commissioner Donald Gunthner	_____
Commissioner Bonnie Keen	_____
Commissioner Patricia Anne Goodnight	_____

Duly passed and adopted on this 3rd day of September, 2024.

Board of Commissioners of the Immokalee Fire Control District

By: \_\_\_\_\_  
Joseph Brister, Chair

**9)**

**Announce**

**Date of Final**

**Budget**

**Hearing**

**Sept 17, 2024**

**at 5:05pm**