

Iona McGregor Fire District Board of Fire Commissioners Agenda
April 17, 2019
6:00 PM

Meeting call to order/Roll Call of Commissioners

Opening Prayer and Pledge of Allegiance

Amendments to the Meeting Agenda

Public Input on Business Agenda Items

Business Agenda Items (Agenda Items Requiring Action)

- 1) Meeting Minutes – March 20, 2019
- 2) Financial Report – March 2019
- 3) Surplus Items
- 4) Executive Report
- 5) Attorney Report
- 6) DVP Reports – Districts 7 & 25

Public Input on Non-Business Agenda Items

Commissioner Comments

Adjournment

Iona McGregor Fire District Board of Fire Commissioners Minutes

March 20, 2019

6:00 PM

Meeting called to order at 6:02 p.m.

Roll Call of Commissioners – Present are Commissioners Louwers, Langford, Andersen, Barbosa, and Walker.

Opening Prayer and Pledge of Allegiance observed

Amendments to the Meeting Agenda – none

Public Input on Business Agenda Items – none

Business Agenda Items (Agenda Items Requiring Action)

1) Meeting Minutes – February 20, 2019

Minutes were distributed prior to meeting. **Motion** (5619) to adopt minutes as presented made by Commissioner Andersen, second Commissioner Langford... carried.

2) Financial Report – February 2019

Financial reports distributed prior to tonight's meeting. Commissioner Walker inquired about the revenue, County discounts, and other general items which were addressed by CFO Winzenread. He indicated that the high percent of received revenue could be due to better economy and taxes being paid early to take advantage of the discount – 4% if paid in November; 3% if paid in December; 2 % if paid in January, and 1% if paid in February. Commissioner Louwers asked if there is another vendor where we could get second opinion for repairs of apparatus. Chief informed that it is difficult to find EVT certified technicians in the area. Following financial inquiries and responses **motion** (5620) to approve financial reports as submitted made by Commissioner Barbosa with second offered by Commissioner Andersen... carried. Please see pages 4-6 to review approved financial reports.

3) Interlocal Agreement – Closest Unit Response

Chief briefly addressed this item and informed as to what the closest response system is and how it is handled. Commissioner Walker questioned where request came from, and the lack of participation by South Trail. Chief informed he has presented the item adding that the item has been ongoing for many years and all current participants are in favor of extending the agreement throughout County. Chief Howard briefly addressed the relationship of South Trail and Fort Myers Fire Department. Commissioner Louwers inquired how many calls do we run out of District and received response of 300-350 to South Trail and receive 200-250 from Fort Myers Beach, also may respond to Sanibel. Chief added that we may give more to some departments than we get but they also give to other agencies more than they receive. Commissioner Louwers questioned if can see in future of receiving revenue for providing service. Chief stated if responding becomes a tremendous cost could address charging in the future. Attorney Pringle also addressed the potential charge for service clause in the agreement stating the goal of language is to give responding agencies ability to collect from third parties, not other agencies. Following discussion, **motion** (5621) to authorize Chief to execute amended Closest Unit Interlocal Agreement including addition of City of Fort Myers Fire Department was made by Commissioner Louwers, second Commissioner Barbosa... carries.

Iona McGregor Fire District Board of Fire Commissioners Minutes

March 20, 2019

6:00 PM

4) Employment Agreement Second Addendum

Chief Howard gave summary of recent salary survey results of the south six departments. Since October 2018 several conversations regarding salary comparisons have occurred. We reached out to the departments and compiled the received information into a salary matrix. From the matrix, a step range was developed and only included Chief's proposed range to Board as it is set by Board. In addition, also looking to extend agreement to 2023. Chief added that the step structure is new to the current pay program, but administrative positions have had steps in past. Time between steps is one year, as with the Collective Bargaining step system whereby the next step is achieved at the employee's annual promotion date.

Attorney Pringle explained that and any other changes to the Chief's Employment Agreement would be an additional addendum adding that it within Chief's purview to address wages of administrative staff to hire and fire for all non-bargaining employees within the confines of the budget. Attorney addressed the proposed modification to Chief's employment agreement which includes a 'step-based' salary structure. Commissioner Louwers added that he had conversations about Chief making adjustments with administrative pay; and believes that as long as in budget should be allowed to. He likes the step system as it makes sense. Chief Howard informed that the goal is to have every employee, specifically firefighters, the middle of the pay range of south six departments. Commissioner Louwers stated that he thought the process that was completed is good and makes sense.

Following discussion, **motion** (5622) to approve the second addendum of Chief's employment agreement with provisions described and with salary structure as in Exhibit A; and authorize the Chair to sign was made by Commissioner Walker, second Commissioner Barbosa. Commissioner Walker suggested a voice vote with the results of:

Commissioner Walker – yes, Commissioner Barbosa – yes, Commissioner Andersen – no, Commissioner Langford – no, Commissioner Louwers – yes. Motion carries with 3/2 vote.

5) Investment Account – Florida Fixed Income Trust (FIT)

Attorney Pringle addressed the investment of funds that are not currently being utilized whereby additional income can be earned and statute 218.415 allows for this action to be taken. Already investing with another entity. Looking to add second investment entity through Interlocal Agreement with other governmental agencies. CFO Winzenread stated 50% will stay with Prime and 50% will go to Trust and both will be reported on financial report. Attorney Pringle briefly reviewed several provision in the proposed resolution, and read title into the record as Resolution 2019-01 "A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IONA MCGREGOR FIRE PROTECTION AND RESCUE DISTRICT, LEE COUNTY, FLORIDA, TO APPROVE THE PLACEMENT OF DISTRICT FUNDS WITH FLORIDA FIXED INCOME TRUST ("FLORIDA FIT"); TO RESCIND ALL RESOLUTIONS IN CONFLICT; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR LIBERAL CONSTRUCTION; TO PROVIDE FOR SCRIVENER'S ERROR; TO PROVIDE FOR AN EFFECTIVE DATE..."

Iona McGregor Fire District Board of Fire Commissioners Minutes

March 20, 2019

6:00 PM

Following discussion and the reading of resolution title, Commissioner Andersen **motioned** (5623) to approve the establishment of an investment account for District surplus funds with FL-FIT and designate Chief Howard and CFO Winzenread as authorized Traders and execute required documentation, second offered by Commissioner Louwers. As this is through resolution, a roll vote is needed.

Roll vote – Commissioner Andersen – yes
Commissioner Barbosa – aye
Commissioner Langford – yes
Commissioner Louwers – yes
Commissioner Walker – yes

Motion carries, resolution adopted.

6) Executive Report

Chief informed new Community Relations person is doing great. In her action with media we are getting good coverage and exposure, adding that the report was submitted, and he is available for questions. **Motion** (5625) to accept Executive report was made by Commissioner Barbosa with second offered from Commissioner Louwers... approved.

7) Attorney Report

Attorney Pringle said that the proposed bill amending chapter 191 has been removed from further consideration in this legislative session. There were some folks that opposed the bill and campaigned hard to kill it. Commissioner Louwers stated we had opportunity to get flag pole from Perkins; however, after research, it is not cost effective to move and would like to see about fundraiser for a larger flagpole flag to fly National flag and Iona flag below. Commissioner Barbosa made **motion** (5626) to accept attorney's report, Commissioner Louwers seconded... approved.

8) DVP Reports – Districts 7 & 25

District 7 – DVP Tansey reported that MDA drive efforts of Iona raised \$12,138, adding that this year Local 1826 had a \$200,000 goal which they exceeded by raising over \$250,000.

District 25 – No District 25 representative present at time of item

Public Input on Non-Business Agenda Items – none

Commissioner Comments – Commissioner Louwers mentioned and apologized that he gave his comment about flag at the wrong time.

Adjournment

Motion made by Commissioner Louwers to adjourn meeting, second offered by Commissioner Langford... passed.

Meeting adjourned at 7:52 p.m.

Approved by: _____ Date: _____

Print Name: _____

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
FINANCIAL REPORT NOTES
BALANCE SHEET AND STATEMENTS OF REVENUES AND EXPENDITURES
(UNAUDITED)
For the five Months Ended February 28, 2019**

Notable items on the Balance Sheet:

Cash and Investments

The rate of return on surplus funds held in Florida PRIME (Florida Local Government Investment Pool) decreased one basis point to 2.66% for the month of February. The BB&T accounts are effectively closed as of 2/28/19 with a balance of \$95.

Liabilities

Liabilities totaling \$19,398 consist of amounts withheld from employees' pay for required retirement contributions.

Notable items on the Statements of Revenues and Expenditures:

Revenues

- Received approximately \$671,000 in ad valorem tax revenues during the month of February. To date the District has received almost 92% of the annual budgeted total.
- Received the first two quarterly payments for the space rented to Lee Co. EMS under the new agreement in the amount of \$14,927. The payment is net of \$1,800 previously paid by Lee Co. at the old agreement rate.
- Interest on invested surplus funds totaled \$30,047 for the month of February.

Expenditures

Notable expenditures for the month of February include:

- Annual renewal of maintenance agreement for cardiac monitors - \$14,251
- Significant repairs to the cooling system of Truck #74 - \$18,023
- 2nd quarterly debt service payment for apparatus capital lease (2 engines) - \$25,011

Total expenditures reflect 38.79% of budget and are within expected ranges.

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BB&T	\$	94.78	
Operating Account - BankUnited		942,966.14	
Petty Cash		100.00	
Total CASH:			943,160.92

INVESTMENTS

Investments - SBA		13,425,561.43	
Money Market - BankUnited		2,894,634.75	
Investments - 5/3 Bank		598,024.41	
Total INVESTMENTS:			16,918,220.59

ACCOUNTS RECEIVABLE

Accounts Receivable		1,975.89	
Total ACCOUNTS RECEIVABLE:			1,975.89

Total ASSETS: \$ 17,863,357.40

LIABILITIES

FRS - Employee Contribution - ADMIN		3,404.79	
FRS - Employee Contribution - OPS		15,992.98	
Total LIABILITIES:			19,397.77

EQUITY

Retained Earnings-Current Year		10,133,050.89	
Prior Year Revenues Over/(Under) Expenditures		776,646.20	
Fund Balance		6,934,262.54	
Total EQUITY:			17,843,959.63

Total LIABILITIES & EQUITY: \$ 17,863,357.40

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For the Five Months Ended February 28, 2019 (Unaudited)

Revenues	Amended	Actual	Variance	
	Budget		\$	%
Cash Carry Forward	\$ 7,362,557			
Ad valorem taxes	19,620,023	\$ 17,901,207	\$ (1,718,816)	91.24%
Permits, Fees & Special Assessments	75,000	19,918	(55,082)	26.56%
Intergovernmental	47,040	-	(47,040)	0.00%
Charges for services	55,000	35,496	(19,504)	64.54%
Miscellaneous	227,000	149,939	(77,061)	66.05%
Proceeds from debt	-	-	-	N/A
Total Revenues	20,024,063	18,106,559	(1,917,504)	90.42%

Total revenues and cash carry forward 27,386,620

Expenditures				
Personnel services				
Salaries	10,338,780	4,125,715	6,213,065	39.91%
Benefits	5,513,428	2,365,770	3,147,658	42.91%
Operating Expenditures				
Professional and contractual	762,222	474,574	287,648	62.26%
Travel	84,050	19,906	64,144	23.68%
Communications & freight	133,850	52,251	81,599	39.04%
Utilities, equipment rental, and insurance	289,603	149,227	140,376	51.53%
Repairs and maintenance	578,013	175,511	402,502	30.36%
Other operational and administrative	463,362	215,425	247,937	46.49%
Supplies, tools & small equipment	394,809	129,197	265,612	32.72%
Education and training	112,940	33,493	79,447	29.66%
Capital expenditures	1,426,886	25,104	1,401,782	1.76%
Debt service	456,850	207,334	249,516	45.38%
Total Expenditures	20,554,793	7,973,508	12,581,285	38.79%

Revenues over/(under) expenditures (530,730) \$ 10,133,051 \$ 10,663,781

Fund Balance/Cash Carry Forward 6,831,827

Total expenditures and reserves \$ 27,386,620

	FEBRUARY	JANUARY
Cash Balances		
BB&T - Operating	\$ 95	\$ 927,136
BankUnited - Operating	942,966	944,992
Petty Cash	100	100
	<u>943,161</u>	<u>1,872,228</u>
Investments		
General - SBA - Fund A	13,425,561	11,468,270
BB&T Money Market	-	1,005,839
BankUnited Money Market	2,894,635	3,519,906
5/3 Bank	598,024	596,940
	<u>16,918,221</u>	<u>16,590,956</u>
Total Cash and Investments	<u>\$ 17,861,382</u>	<u>\$ 18,463,184</u>

Submitted for approval on March 20, 2019

Approved By: _____

(Signature)

THIS PAGE INTENTIONALLY
LEFT BLANK

Iona McGregor Fire District
Financial Report
04/17/2019

<u>Included Reports (unaudited)</u>	<u>Page(s)</u>
Financial Report Notes	1
Balance Sheet as of March 31, 2019	2
Summary Statement of Activities – General Fund	3
Detailed Statement of Activities – General Fund	4-5
Ad Valorem Tax Analysis	6
Check Registers – Month of March 2019	7-9

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
FINANCIAL REPORT NOTES
BALANCE SHEET AND STATEMENTS OF REVENUES AND EXPENDITURES
(UNAUDITED)
For the six Months Ended March 31, 2019**

Notable items on the Balance Sheet:

Cash and Investments

The rates of return on surplus funds for the month of March are as follows:

- 2.65% - SBA (Florida PRIME Local Government Investment Pool)
- 1.884% - BankUnited
- 2.39% - Fifth Third Bank

Liabilities

Liabilities totaling \$19,750 consist of amounts withheld from employees' pay for required retirement contributions.

Notable items on the Statements of Revenues and Expenditures:

Revenues

- Received approximately \$329,000 in ad valorem tax revenues during the month of March. To date the District has received approximately 93% of the annual budgeted total.
- Received quarterly payment for the space rented to Lee Co. EMS - \$8,363.
- Interest on invested surplus funds totaled \$35,282 for the month of March.

Expenditures

Notable expenditures for the month of March include:

- Final payment for replacement of generator for Station #73 - \$25,598
- Annual renewal of Target Solutions training software license - \$9,855
- Purchased battery powered extrication tools for new apparatus - \$54,430
- Progress payment #3 for 2018 financial and compliance audit - \$15,000
- Replace door at Station #73 - \$4,037
- 2nd quarterly debt service payment for Station #75 refinance - \$66,497

Total expenditures reflect 45.74% of budget and are within expected ranges.

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited	\$	911,831.79	
Petty Cash		100.00	
Total CASH:			911,931.79

INVESTMENTS

Investments - SBA		13,205,374.02	
Money Market - BankUnited		2,152,241.02	
Investments - 5/3 Bank		532,594.33	
Total INVESTMENTS:			15,890,209.37

ACCOUNTS RECEIVABLE

Accounts Receivable		1,646.57	
Total ACCOUNTS RECEIVABLE:			1,646.57

Total ASSETS:			\$ 16,803,787.73
----------------------	--	--	-------------------------

LIABILITIES

FRS - Employee Contribution - ADMIN		3,517.23	
FRS - Employee Contribution - OPS		16,233.03	
Total LIABILITIES:			19,750.26

EQUITY

Retained Earnings-Current Year		9,073,128.73	
Prior Year Revenues Over/(Under) Expenditures		776,646.20	
Fund Balance		6,934,262.54	
Total EQUITY:			16,784,037.47

Total LIABILITIES & EQUITY:			\$ 16,803,787.73
--	--	--	-------------------------

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For the Six Months Ended March 31, 2019 (Unaudited)

Revenues	Amended	Actual	Variance	
	Budget		\$	%
Cash Carry Forward	\$ 7,362,557			
Ad valorem taxes	19,620,023	\$ 18,215,321	\$ (1,404,702)	92.84%
Permits, Fees & Special Assessments	75,000	19,918	(55,082)	26.56%
Intergovernmental	47,040	-	(47,040)	0.00%
Charges for services	55,000	40,295	(14,705)	73.26%
Miscellaneous	227,000	198,778	(28,222)	87.57%
Proceeds from debt	-	-	-	N/A
Total Revenues	20,024,063	18,474,312	(1,549,751)	92.26%

Total revenues and cash carry forward 27,386,620

Expenditures				
Personnel services				
Salaries	10,338,780	4,872,994	5,465,786	47.13%
Benefits	5,513,428	2,772,399	2,741,029	50.28%
Operating Expenditures				
Professional and contractual	762,222	500,233	261,989	65.63%
Travel	84,050	21,640	62,410	25.75%
Communications & freight	133,850	60,905	72,945	45.50%
Utilities, equipment rental, and insurance	289,603	167,829	121,774	57.95%
Repairs and maintenance	578,013	225,068	352,945	38.94%
Other operational and administrative	463,362	230,513	232,849	49.75%
Supplies, tools & small equipment	394,809	157,092	237,717	39.79%
Education and training	112,940	34,598	78,342	30.63%
Capital expenditures	1,426,886	84,082	1,342,804	5.89%
Debt service	456,850	273,832	183,018	59.94%
Total Expenditures	20,554,793	9,401,183	11,153,610	45.74%

Revenues over/(under) expenditures (530,730) \$ 9,073,129 \$ 9,603,859

Fund Balance/Cash Carry Forward 6,831,827

Total expenditures and reserves \$ 27,386,620

	MARCH	FEBRUARY
Cash Balances		
BB&T - Operating	\$ 0	\$ 95
BankUnited - Operating	911,832	942,966
Petty Cash	100	100
	<u>911,932</u>	<u>943,161</u>
Investments		
General - SBA - Fund A	13,205,374	13,425,561
BankUnited Money Market	2,152,241	2,894,635
5/3 Bank	532,594	598,024
	<u>15,890,209</u>	<u>16,918,221</u>
Total Cash and Investments	<u>\$ 16,802,141</u>	<u>\$ 17,861,382</u>

Submitted for approval on April 17, 2019

Approved By: _____
 (Signature)

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND
For the Six Months Ended March 31, 2019 (Unaudited)

	AMENDED BUDGET	ACTUAL	VARIANCE	
			\$	%
REVENUES				
Cash Carry Forward	\$ 7,362,557			
Ad Valorem Taxes	20,253,023	\$ 18,957,577	\$ (1,295,446)	93.60%
Excess fees	130,000	-	(130,000)	0.00%
Penalties	15,000	2,643	(12,357)	17.62%
Discounts	(732,000)	(726,721)	5,279	99.28%
Refunds Deducted	(50,000)	(19,331)	30,669	38.66%
Ad Valorem Taxes Prior Years	4,000	1,154	(2,846)	28.84%
Impact Fees	75,000	19,918	(55,082)	26.56%
FEMA Revenue	-	-	-	N/A
State Firefighter Supplemental	47,040	-	(47,040)	0.00%
Grant Revenue	-	-	-	N/A
Inspection Fees	50,000	39,525	(10,475)	79.05%
CPR - Books & Masks	5,000	770	(4,230)	15.40%
Interest Check/Demand Accounts	180,000	133,898	(46,102)	74.39%
Rents	27,000	25,090	(1,910)	92.93%
Sale of Equipment	15,000	28,705	13,705	191.37%
Contributions	5,000	3,100	(1,900)	62.00%
Miscellaneous	-	7,986	7,986	N/A
Proceeds from Debt	-	-	-	N/A
Total Revenues	20,024,063	18,474,312	(1,549,751)	92.26%
Total Revenues and Cash Carry Forward	27,386,620			
EXPENDITURES				
Personnel Services				
Salaries -- Commissioners	30,000	12,750	17,250	42.50%
Salaries - ADM	2,205,240	767,456	1,437,784	34.80%
Salaries - OPS	6,339,163	3,166,393	3,172,770	49.95%
Salaries - FLSA	493,298	248,941	244,357	50.46%
Salaries - Sick Pay - ADM	111,226	-	111,226	0.00%
Salaries - Sick Pay - OPS	223,140	-	223,140	0.00%
Salaries - Holiday Pay	121,625	64,457	57,168	53.00%
Salaries - Out of Class Pay	55,000	19,295	35,705	35.08%
Salaries - One Time Payouts - ADM	44,118	-	44,118	0.00%
Salaries - One Time Payouts - OPS	79,980	74,199	5,781	92.77%
Salaries - Clothing and Uniform Allowance	4,000	-	4,000	0.00%
Salaries - Clothing and Uniform Allowance	23,400	-	23,400	0.00%
Salaries - Ins Deductible & Subsidy- ADM	-	-	-	N/A
Salaries - Ins Deductible & Subsidy- OPS	42,241	23,435	18,806	55.48%
Salaries - Phone Allowance	18,780	6,270	12,510	33.39%
Salaries - On/Off Duty Training	-	6,532	(6,532)	N/A
Salaries - ER H.S.A Contribution - ADM	71,000	48,500	22,500	68.31%
Salaries - ER H.S.A. Contribution - OPS	231,000	237,500	(6,500)	102.81%
Salaries - Overtime Staffing - ADM	9,027	631	8,396	6.99%
Salaries - Overtime Staffing - OPS	108,118	81,244	26,874	75.14%
Salaries - Overtime Training - OPS	73,464	10,988	62,476	14.96%
Salaries - Overtime USAR/Strike Teams - ADM	-	39,752	(39,752)	N/A
Salaries - Overtime USAR/Strike Teams - OPS	-	35,621	(35,621)	N/A
Salaries - State Education ADM	19,080	7,450	11,630	39.05%
Salaries - State Education OPS	35,880	21,580	14,300	60.14%
FICA Taxes Regular Admin/Commissioners	139,311	40,390	98,921	28.99%
FICA Taxes Regular Operations	468,130	222,976	245,154	47.63%
Medicare - ADM	34,921	11,898	23,023	34.07%
Medicare - OPS	109,483	53,348	56,135	48.73%
Retirement - ADM	431,303	133,117	298,186	30.86%
Retirement - OPS	1,716,807	710,454	1,006,353	41.38%
Veba Plan Contribution - ADM	114,061	104,659	9,402	91.76%
Veba Plan Contribution - OPS	374,385	366,304	8,081	97.84%
Health Insurance - ADM	625,596	270,925	354,671	43.31%
Health Insurance - OPS	1,181,340	599,770	581,570	50.77%
Health Insurance - Admin Contribution	(23,170)	(8,638)	(14,532)	37.28%
Health Insurance - OPS Contribution	(70,447)	(35,704)	(34,743)	50.68%
Health Insurance - Retiree Contribution	(256,443)	(130,801)	(125,642)	51.01%
Employee Insurance - Other - ADM	100,033	46,282	53,751	46.27%
Employee Insurance - Other - OPS	250,133	139,661	110,472	55.83%
Workers Compensation Insurance - ADM	56,983	43,784	13,199	76.84%
Workers Compensation Insurance - OPS	261,002	203,974	57,028	78.15%
Total Personnel Services	15,852,208	7,645,393	8,206,815	48.23%

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND
For the Six Months Ended March 31, 2019 (Unaudited)

	AMENDED BUDGET	ACTUAL	VARIANCE	
			\$	%
Operating Expenditures				
Legal	80,000	2,464	77,536	3.08%
Computer Support Services	55,000	29,210	25,790	53.11%
Other Professional	27,300	12,500	14,800	45.79%
Audit and Accounting	35,000	27,500	7,500	78.57%
Tax Collectors Commission	395,000	366,467	28,533	92.78%
Property Appraisers Commission	135,262	47,455	87,807	35.08%
Custodial & Janitorial Services	20,660	11,488	9,172	55.60%
Other Services - MVR Review	14,000	3,149	10,851	22.49%
Travel and Per Diem	84,050	21,640	62,410	25.75%
Telephones	86,400	42,811	43,589	49.55%
Wireless User Fee	43,650	16,055	27,595	36.78%
High Speed Internet Connect	2,100	850	1,250	40.47%
Freight & Postage	1,700	1,190	510	69.98%
Water	13,735	5,550	8,185	40.41%
Electricity	60,345	20,998	39,347	34.80%
Cable Television	3,171	1,373	1,798	43.30%
Garbage	12,936	4,549	8,387	35.17%
Propane	5,725	6,197	(472)	108.25%
Equipment Rentals & Leases	47,636	24,336	23,300	51.09%
Insurance	146,055	104,825	41,230	71.77%
Equipment Maintenance	82,850	19,532	63,318	23.57%
Building Maintenance	343,159	133,897	209,262	39.02%
Vehicle Maintenance	152,004	71,639	80,365	47.13%
Promotional Activities	37,000	1,959	35,041	5.29%
Promotional Activities-ADM	2,500	1,493	1,007	59.72%
Turnout Gear	172,190	116,352	55,838	67.57%
Capital Outlay under \$1,000	87,997	46,277	41,720	52.59%
Annual Medical Exams/Wellness	50,000	45,911	4,089	91.82%
Legal Advertising	3,675	384	3,291	10.46%
Hiring Costs	44,500	1,486	43,014	3.34%
Uniforms	55,500	14,153	41,347	25.50%
Office Supplies	10,000	2,498	7,502	24.98%
Fuel	110,000	32,505	77,495	29.55%
Janitorial Supplies	24,000	8,804	15,196	36.69%
Medical Supplies	65,820	25,987	39,833	39.48%
Other Operating Supplies	71,980	20,514	51,466	28.50%
Memberships, Publications & Subscriptions	123,009	69,282	53,727	56.32%
Educational Reimbursement	58,580	16,466	42,114	28.11%
Training	54,360	18,131	36,229	33.35%
Total Operating	2,818,849	1,397,877	1,420,972	49.59%
Capital Outlay				
Buildings	3,400	-	3,400	0.00%
Equipment	98,590	84,082	14,508	85.28%
Vehicles	1,324,896	-	1,324,896	0.00%
Total Capital Outlay	1,426,886	84,082	1,342,804	5.89%
Debt Service				
Principal	444,107	264,687	179,420	59.60%
Interest	12,743	9,144	3,599	71.76%
Total Debt Service	456,850	273,832	183,018	59.94%
Total Expenditures	20,554,793	9,401,183	11,153,610	45.74%
Revenues over Expenditures		\$ 9,073,129		
Reserves				
Assigned:				
Operating Expenditures Oct - Dec	4,716,470			
Hurricane/Disaster	1,572,157			
Apparatus	500,000			
Unassigned:				
General Operating	43,200			
Total Reserves	6,831,827			
Total Expenditures and Reserves	\$ 27,386,620			

IONA MCGREGOR FIRE DISTRICT
2018 - 2019 FISCAL YEAR
Ad Valorem Tax Revenues to Date

Date Received	Taxes	Interest	Discounts	Commissions	Other *	Net Amount Remitted by the Tax Collector
11/15/2018	\$ 424,844.73	\$ -	\$ 18,831.93	\$ 9,380.52	\$ 513.55	\$ 397,145.83
11/30/2018	4,708,517.98	-	188,266.69	90,429.92	170.95	4,429,992.32
12/14/2018	10,865,203.70	-	434,493.30	208,744.38	1,377.21	10,223,343.23
12/28/2018	1,192,167.24	-	43,489.86	23,069.94	102.88	1,125,710.32
1/15/2019	766,105.00	-	23,006.07	14,910.92	(708.13)	727,479.88
2/15/2019	671,275.88	-	15,118.28	13,389.31	(5,157.89)	637,610.40
3/15/2019	329,462.14	-	3,514.66	6,542.04	(11,833.62)	307,571.82
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

* Note - The "other" column includes prior year taxes, penalties, refunds, corrections, interest and other costs.

CURRENT AND LAST 5 FISCAL YEARS COLLECTION ANALYSIS
As of March 31, of each year

Fiscal Year		Revenue	Discounts	Commissions
2019				
	Budget	20,352,023	732,000	395,000
	Actual	18,942,042	726,721	366,467
		93.07%	99.28%	92.78%
2018				
	Budget	19,193,971	690,000	383,000
	Actual	17,839,064	684,723	345,421
		92.94%	99.24%	90.19%
2017				
	Budget	18,354,838	645,000	359,000
	Actual	17,167,871	660,163	332,230
		93.53%	102.35%	92.54%
2016				
	Budget	17,185,982	600,000	335,000
	Actual	16,089,349	614,840	310,936
		93.62%	102.47%	92.82%
2015				
	Budget	16,336,286	570,000	315,000
	Actual	15,107,705	576,168	291,972
		92.48%	101.08%	92.69%
2014				
	Budget	15,328,367	523,000	282,000
	Actual	14,080,391	537,400	272,209
		91.86%	102.75%	96.53%

Check History Report
Sorted By Check Number
Activity From: 3/1/2019 to 3/31/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
018137	3/7/2019	AGREAT	A GREAT SHIRT FOR LESS!	1,152.65	Auto
018138	3/7/2019	AIRGAS	AIRGAS	149.70	Auto
018139	3/7/2019	ALLPHAS	ALL PHASE ELECTRIC SVC OF FL INC	25,598.12	Auto
018140	3/7/2019	ARMCHEM	ARMCHEM INTERNATIONAL	508.00	Auto
018141	3/7/2019	BENNETT	BENNETT FIRE PRODUCTS CO, INC	135.30	Auto
018142	3/7/2019	BUCK	BUCKEYE CLEANING CENTERS	1,209.86	Auto
018143	3/7/2019	CALLAGH	CALLAGHAN TIRE ENTERPRISES INC	3,689.06	Auto
018144	3/7/2019	CARPSY	CARTER PSYCHOLOGY CENTER	190.00	Auto
018145	3/7/2019	CRYSTAL	CRYSTAL SPRINGS	41.93	Auto
018146	3/7/2019	DELL	DELL MARKETING L.P.	1,857.33	Auto
018147	3/7/2019	FASTSIG	FASTSIGNS	300.00	Auto
018148	3/7/2019	FFS	FL FIRE SYSTEMS, LLC	965.90	Auto
018149	3/7/2019	FILIPAN	DIANA HERNDEN	372.00	Auto
018150	3/7/2019	FPL5324	FL POWER & LIGHT CO.	465.03	Auto
018151	3/7/2019	GRALEY	GRALEY MECHANICAL, INC.	150.00	Auto
018152	3/7/2019	HAMILTO	HAMILTON'S UNIFORMS, LLC	21.96	Auto
018153	3/7/2019	HOMD	Home Depot Credit Services	379.00	Auto
018154	3/7/2019	HOMETEC	HOME-TECH	852.00	Auto
018155	3/7/2019	HULETT	HULETT ENVIRONMENTAL SERVICES	312.00	Auto
018156	3/7/2019	LEESAR	LEESAR INC	620.20	Auto
018157	3/7/2019	LMHS	LEE MEMORIAL HEALTH SYSTEM	951.00	Auto
018158	3/7/2019	LOWES	LOWE'S	839.26	Auto
018159	3/7/2019	LOWVOLT	LOW VOLT SYSTEMS, INC.	845.00	Auto
018160	3/7/2019	MBGC	MINERVA BUNKER GEAR CLEANERS	74.25	Auto
018161	3/7/2019	MPORTER	MICHAEL D PORTER	100.00	Auto
018162	3/7/2019	MUNICIP	MUNICIPAL EQUIPMENT COMPANY	105.60	Auto
018163	3/7/2019	QUAD	QUADMED, INC.	280.80	Auto
018164	3/7/2019	RYANPRE	RYAN'S PRESSURE WASHING, INC.	1,315.00	Auto
018165	3/7/2019	SARLO	SARLO POWER MOWERS, INC	21.23	Auto
018166	3/7/2019	SOUTH	SOUTH FL EMERGENCY VEHICLES	218.60	Auto
018167	3/7/2019	SRT	SOUTHERN RESCUE TOOLS, LLC	117.14	Auto
018168	3/7/2019	SUPERIO	SUPERIOR POWER EQUIPMENT	642.24	Auto
018169	3/7/2019	SWPOLY	SW FL POLYGRAPH & BACKGROUND	299.98	Auto
018170	3/7/2019	TARGET	TARGET SOLUTIONS LEARNING	9,855.00	Auto
018171	3/7/2019	TEN8	TEN-8 FIRE EQUIPMENT, INC.	645.99	Auto
018172	3/7/2019	UTILITY	UTILITY ASSOCIATES INC	1,360.00	Auto
018173	3/7/2019	VALVO	SUNSHINE LUBES LLC	62.88	Auto
018174	3/7/2019	VFIS	VFIS	9,201.00	Auto
018175	3/15/2019	ACTION	ACTION AUTOMATIC DOOR CO.	230.00	Auto
018176	3/15/2019	AD	ADVANCED DISPOSAL-FT MYERS	764.96	Auto
018177	3/15/2019	APCO	APCO INTERNATIONAL, INC.	2,480.00	Auto
018178	3/15/2019	AQUIL	KHALID AQUIL	172.00	Auto
018179	3/15/2019	BALGAS	BALGAS	163.53	Auto
018180	3/15/2019	BENNETT	BENNETT FIRE PRODUCTS CO, INC	1,230.00	Auto
018181	3/15/2019	BOA1124	BANK OF AMERICA BUSINESS CARD	397.51	Auto
018182	3/15/2019	BOA4458	BANK OF AMERICA BUSINESS CARD	552.04	Auto
018183	3/15/2019	BOA4728	BUSINESS CARD	3,405.01	Auto
018184	3/15/2019	BOA7406	BANK OF AMERICA BUSINESS CARD	245.27	Auto
018185	3/15/2019	BOA8960	BANK OF AMERICA BUSINESS CARD	165.23	Auto
018186	3/15/2019	CINTAS	CINTAS CORPORATION #294	31.00	Auto
018187	3/15/2019	EMP	EMERGENCY MEDICAL PRODUCTS	23.90	Auto
018188	3/15/2019	FFS	FL FIRE SYSTEMS, LLC	590.00	Auto
018189	3/15/2019	FPL8590	FL POWER & LIGHT CO.	457.15	Auto
018190	3/15/2019	INST	INSTITUTIONAL BEDZ LLC	2,518.00	Auto

Check History Report
Sorted By Check Number
Activity From: 3/1/2019 to 3/31/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
018191	3/15/2019	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
018192	3/15/2019	OFFICE2	OFFICE DEPOT	195.99	Auto
018193	3/15/2019	PGIT	PREFERRED GOVERNMENTAL INS TRUST	25,313.67	Auto
018194	3/15/2019	RESCSYS	RESCUE SYSTEMS UNLIMITED LLC	56,135.00	Auto
018195	3/15/2019	RICOH	RICOH USA, INC.	92.36	Auto
018196	3/15/2019	STEINKE	MEGAN STEINKE	61.77	Auto
018197	3/15/2019	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,326.95	Auto
018198	3/15/2019	TUSCAN	TUSCAN & COMPANY, PA	15,000.00	Auto
018199	3/15/2019	VALVO	SUNSHINE LUBES LLC	438.51	Auto
018200	3/15/2019	VFIS	VFIS	890.00	Auto
018201	3/15/2019	ZINGER	CYNTHIA ZINGER	6.85	Auto
018202	3/28/2019	ACTION	ACTION AUTOMATIC DOOR CO.	265.00	Auto
018203	3/28/2019	AQUIL	KHALID AQUIL	388.70	Auto
018204	3/28/2019	BOUND	BOUND TREE MEDICAL, LLC	83.32	Auto
018205	3/28/2019	CALLAGH	CALLAGHAN TIRE ENTERPRISES INC	114.00	Auto
018206	3/28/2019	CINTAS	CINTAS CORPORATION #294	41.40	Auto
018207	3/28/2019	CRS	CRS TECHNOLOGY	3,700.00	Auto
018208	3/28/2019	DILLAHA	NICHOLAS DILLAHA	295.00	Auto
018209	3/28/2019	DIVER	DIVERSIFIED INSPECTIONS	1,752.75	Auto
018210	3/28/2019	EAGLE	EAGLE ENGRAVING. INC.	433.95	Auto
018211	3/28/2019	EMP	EMERGENCY MEDICAL PRODUCTS	985.99	Auto
018212	3/28/2019	FASTSIG	FASTSIGNS	120.00	Auto
018213	3/28/2019	FFS	FL FIRE SYSTEMS, LLC	1,725.00	Auto
018214	3/28/2019	FNG	FLORIDA NATURAL GAS	6.97	Auto
018215	3/28/2019	FPL0598	FL POWER & LIGHT CO.	1,307.82	Auto
018216	3/28/2019	FPL3327	FL POWER & LIGHT CO.	12.75	Auto
018217	3/28/2019	GAVINS	GAVIN'S ACE HARDWARE	141.64	Auto
018218	3/28/2019	GUZMAN	JOEL GUZMAN	171.00	Auto
018219	3/28/2019	HARMONS	HARMON'S AUDIO VISUAL	3,188.00	Auto
018220	3/28/2019	HOMD	Home Depot Credit Services	391.04	Auto
018221	3/28/2019	LOWES	LOWE'S	1,702.91	Auto
018222	3/28/2019	LOWVOLT	LOW VOLT SYSTEMS, INC.	325.00	Auto
018223	3/28/2019	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
018224	3/28/2019	MARINE	MARINEMAX	193.23	Auto
018225	3/28/2019	MBGC	MINERVA BUNKER GEAR CLEANERS	457.00	Auto
018226	3/28/2019	MES	MUNICIPAL EMERGENCY SVCS, INC.	815.45	Auto
018227	3/28/2019	OFFICE2	OFFICE DEPOT	287.75	Auto
018228	3/28/2019	PGIT	PREFERRED GOVERNMENTAL INS TRUST	19,600.00	Auto
018229	3/28/2019	PRIN VI	PRINCIPAL LIFE - VISION	1,101.67	Auto
018230	3/28/2019	PRINCIP	PRINCIPAL LIFE INSURANCE CO	14,314.26	Auto
018231	3/28/2019	QUAD	QUADMED, INC.	2,709.23	Auto
018232	3/28/2019	RAIZA	RAIZA'S ALTERATIONS	17.00	Auto
018233	3/28/2019	RICE	RICE WINDOWS AND DOORS	4,037.00	Auto
018234	3/28/2019	RICOH	RICOH USA, INC.	420.36	Auto
018235	3/28/2019	RYAN	RYAN PETROLEUM	5,885.16	Auto
018236	3/28/2019	RYANPRE	RYAN'S PRESSURE WASHING, INC.	1,025.00	Auto
018237	3/28/2019	SECURED	SECURED SHREDDING SOLUTIONS	25.00	Auto
018238	3/28/2019	SKYWORK	SKYWORKS, LLC	664.80	Auto
018239	3/28/2019	SOUTH	SOUTH FL EMERGENCY VEHICLES	1,864.39	Auto
018240	3/28/2019	STAND	STANDARD INSURANCE CO.	12,726.69	Auto
018241	3/28/2019	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,326.95	Auto
018242	3/28/2019	VALVO	SUNSHINE LUBES LLC	63.72	Auto
W00171	3/6/2019	NEWS	NEWS-PRESS MEDIA GROUP	251.43	Wire Transfer
W00172	3/20/2019	CIGNA	CIGNA HEALTHCARE	145,435.75	Wire Transfer

Check History Report
Sorted By Check Number
Activity From: 3/1/2019 to 3/31/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
W00173	3/21/2019	ENTERPR	ENTERPRISE FM TRUST	3,139.86	Wire Transfer
W00174	3/21/2019	LCU	LEE COUNTY UTILITIES	876.04	Wire Transfer
W00175	3/25/2019	VERIZON	VERIZON	1,509.38	Wire Transfer
W00176	3/27/2019	T3	T3 COMMUNICATIONS, INC.	7,137.83	Wire Transfer
W00177	3/28/2019	TECO	TECO	33.68	Wire Transfer
W00178	3/29/2019	COLLIFE	COLONIAL LIFE PREMIUM PROCESSING	4,298.14	Wire Transfer
Bank B Total:				<u>428,628.12</u>	
Report Total:				<u><u>428,628.12</u></u>	

BOARD MEETING AGENDA ITEM SUMMARY**Board Meeting Date:** _____

- (Select All that Apply) ☐ Decision Making Agenda Item
- ☐ Discussion Purposes Only Agenda Item
- ☐ Walk On Agenda Item

SUBJECT:**PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:****BACKGROUND/DETAIL OF AGENDA ITEM:****BUDGET IMPACT: Yes / No / Unknown – If Yes, how much? From where?****REQUESTED BOARD ACTION:**

Surplus for April 2019

The following items are being recommended for surplus:

INV # 00920 Whelan Light Bar (From Surplussed Ram 1500) Value-0.00

Reason for surplus-Not working

INV# 00167- 1991 Pierce Telesquirt 65' Ladder Truck. Value= 15,000

Reason for surplus- End of life not currently in use.



IONA-MCGREGOR FIRE DISTRICT

Executive Report

Executive Summary/ April 2019:

GENERAL:

- Promotional testing for the position of Lieutenant was conducted early this month.
- Staff continues to work on and make progress on Strategic initiatives.
- With DC Guzman being reassigned to the EMS and Training Division, staff is working through the transition. We plan to have a process to fill the Division Chief of Logistics position in early May.
- We are also planning a promotional test for the position of Engineer in the near future.

OPERATIONS:

- Two new firefighters have completed their orientation and have been assigned to their shifts and stations.
- IMFD Special team membership and associated training are progressing well with more changes to come in 2019
- Our Lieutenant promotional process occurred during the 1st week of April and went well.
- Brush fire season has been moderate but steady. We are looking forward to more rain, but unfortunately that also means the start of hurricane season.
- Multiple structure fires have occurred in the last month including a save by C-shift (Station 73 crew) on March 18th.
- Call Statistics for March 2019
 - 945 incidents
 - 63% EMS
 - 37% Fire

LOGISTICS:

- Outfitted new employees with needed equipment to go to work.
- Annual ladder testing was conducted this month.
- Annual Extrication tool maintenance was also conducted.

PREVENTION:

April 2018

INSPECTION VOLUME:	563
VIOLATIONS CLEARED:	10 of 33
% OF MANDATED INSPECTIONS AVERAGE:	98%
CPR / AED CLASSES:	13
CHILD PASSENGER SAFETY:	0
PUBLIC EDU. EVENT(S):	3
EAP PRESENTATIONS:	0
FIRE INVESTIGATIONS:	2

SUPERVISOR'S SUMMARY:

1. Employee photos have been completed and are in process editing.
2. Added capability of video reporting; tools and equipment
3. Final validation of workbook for Inspector to Fire Marshal

TRAINING/EMS:

- Chief Guzman is working with the transition to the Division as well as the transition of Logistics responsibilities. We will be evaluating the training needs and direction of the organization in regards to training in the meantime.
- Several employees attending the Fire Department Instructor Conference in Indianapolis in April. They will be bringing back information to share with the department.