

Iona McGregor Fire District Board of Fire Commissioners Agenda
November 20, 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 – Final Millage & Budget Hearing & Regular Meeting September 18, 2019 (No October Meeting)
- 2) Financial Reports – September & October 2019
- 3) Policy on Presenting to Board by Employee (Attorney Pringle)
- 4) Codification Resolution (Attorney Pringle)
- 5) Policy on Commissioner / Attorney Communications
- 6) Surplus Items
- 7) Executive Report
- 8) Attorney Report
- 9) DVP Reports – Districts 7 & 25

Public Input on Non-Business Agenda Items

Commissioner Comments

Adjournment

Final Millage and Budget Hearing
Board of Commissioners, Iona McGregor Fire Protection and Rescue Service District
6061 South Pointe Boulevard
September 18, 2019
5:05 p.m.

Meeting called to order at 5:05p.m.

Roll Call of Commissioners –

Present – Commissioner Louwers, Treasurer Langford, Secretary Andersen, Vice Chair Barbosa, and Chair Walker all present.

Opening Prayer and Pledge of Allegiance were observed

Amendments to the Meeting Agenda – none

Public Input on Business Agenda Items – no public present

Business Agenda Items

1) Presentation of Budget

Chief gave a brief presentation of proposed 2019-2020 budget with revenues calculated at the roll-back rate as previously presented at the Tentative Millage and Budget hearing. Following overview, a brief discussion pertaining to reserves took place. As clarification, the difference between operating reserves (the 90 days to cover from beginning of fiscal period and when actual revenue is received) and disaster reserves (recommended 45 days to cover possible disasters whereby funds are required to be expended which may or not be reimbursed by FEMA at a later date).

2) Public Comment on Budget – no public present

3) Resolution adopting a Final Millage Rate for Fiscal year 2019/2020

Attorney Pringle briefly mentioned the final millage and budget process and began with the first resolution required so to finalize the 2019-2020 millage rate, and read into record as, “Resolution 2019-05 “**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT ADOPTING THE FINAL MILLAGE RATE FOR FISCAL YEAR 2019/2020, COMMENCING ON OCTOBER 1, 2019, AND ENDING ON SEPTEMBER 30, 2020; PROVIDING FOR AN EFFECTIVE DATE...** The Board of Commissioners does hereby adopt and set its final operating millage rate of 2.4358 mills (\$2.4358 per \$1,000.00 of net taxable assessed value) for the fiscal year 2019/2020; **THE FINAL LEVY OF 2.4358 MILLS IS MORE / LESS THAN (SELECT ONE) THE ROLLED BACK RATE OF 2.4358 MILLS BY 0.00 %.**” Request for public input was made by Chair. With no public present, a **motion** (5660) to adopt Resolution 2019-05 was made by Commissioner Walker seconded by Commissioner Langford.

Final Millage and Budget Hearing
Board of Commissioners, Iona McGregor Fire Protection and Rescue Service District
6061 South Pointe Boulevard
September 18, 2019
5:05 p.m.

Roll vote:

Commissioner James Walker	<u>yes</u>
Commissioner Steve Barbosa	<u>yes</u>
Commissioner James Andersen	<u>yes</u>
Commissioner Ethan Langford	<u>yes</u>
Commissioner Paul Louwers	<u>yes</u>

Adopted unanimously.

4) Resolution establishing a Final Budget for Fiscal year 2019/2020
Attorney pringle read resolution into record as, **“A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2019/2020, COMMENCING ON OCTOBER 1, 2019, AND ENDING ON SEPTEMBER 30, 2020; PROVIDING FOR AN EFFECTIVE DATE... The final budget of estimated expenditures and revenue for the fiscal year commencing October 1, 2019, and ending September 30, 2020, in the amount of \$30,013,738 is hereby adopted.”** Following reading, public input was called for. Having no public present, a **motion** (5661) to adopt Resolution 2019-06 was made by Commissioner Barbosa seconded Commissioner Andersen.

Roll vote:

Commissioner James Walker	<u>aye</u>
Commissioner Steve Barbosa	<u>aye</u>
Commissioner James Andersen	<u>aye</u>
Commissioner Ethan Langford	<u>aye</u>
Commissioner Paul Louwers	<u>aye</u>

Motion carried and resolution adopted.

Following the adoption of both resolutions, attorney advised that there were no other business items for this meeting.

Adjournment

Commissioner Louwers made a motion to adjourn meeting. Commissioner Langford offered a second, and motion carried.

Meeting adjourned at 5:36p.m.

Approved by: _____

Print Name: _____

Iona McGregor Fire District Board of Fire Commissioners
September 18, 2019
6:00 PM

Meeting called to order at 6:00 p.m.

Roll Call of Commissioners –

Commissioner Louwers, Treasurer Langford, Secretary Andersen, Vice Chair Barbosa, and Chair Walker all present

Opening Prayer and Pledge of Allegiance waived.

Amendments to the Meeting Agenda – none

Public Input on Business Agenda Items – no public present

Business Agenda Items (Agenda Items Requiring Action)

Meeting Minutes – Budget Workshops August 21 & August 28, 2019; Regular Monthly August 21, 2018; Tentative Budget Hearing September 4, 2019

Minutes had previously been made available for review. **Motion** (5662) to approve minutes of Budget Workshops August 21 & August 28, 2019; Regular Monthly August 21, 2018; Tentative Budget Hearing September 4, 2019 as presented was made by Commissioner Andersen second Commissioner Langford... carried.

Financial Report – August 2019

A brief discussion on revenue collections where CFO Winzenread informed that the District generally does not receive 100% revenue as not all are paid within the year. Attorney Pringle added that in the event back taxes paid, received could be over 100%, though not likely. **Motion** (5663) to approve Financial report as presented made by Commissioner Barbosa, second offered by Commissioner Louwers... carried. (See pages 4 – 6)

District 7 Collective Bargaining Agreement

Chief Howard informed that negotiations had been completed in accordance with Boards direction, both agreements had been ratified by the members, and wish to have approval by Board to enter in to both agreements. **Motion** (5664) to approve and enter into District 7 Collective Bargaining Agreement made by Commissioner Andersen, second Commissioner Louwers... Chair asked for voice vote whereby Commissioners Barbosa, Louwers, Langford, Andersen, and Chair were all in favor.

District 25 Collective Bargaining Agreement

Motion (5665) to approve and enter into District 25 Collective Bargaining Agreement made by Commissioner Andersen, second Commissioner Barbosa... all in favor, motion carries.

Non-bargaining Salary Structure

Fire Chief stated that in keeping with the decision of the Board to ratify the Collective Bargaining Agreements (CBA's), it is desirous to adjust the non-bargaining employee pay structure with the like increases and term as presented in the CBA's. The pay structure and potential compression concerns were discussed. The structure was agreed upon based upon 2018. Chief Howard addressed concerns stating that the pay structure was based upon 2018 wages, and clarified the determining percent of separation calculations and applying

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percentage throughout organization to avoid compression. He added that the percentage between steps reduces as positions go up – difference between Seth and Chief much less than lower position steps. CFO Winzenread mentioned that we have done calculations to support the proposal, and budget approved is inclusive of the proposed adjustments. Following discussion, **motion** (5666) to approve non-bargaining salary adjustment in line with approved Collective Bargaining Agreement increases of 4%, 4%, 3% as presented made by Commissioner Louwers with second by Commissioner Andersen. Chair requested voice vote. Commissioner Louwers, Secretary Andersen, Treasurer Langford, Vice Chair Barbosa, and Chair Walker were in favor. Motion carried.

Surplus Items

Surplus listing was included in commission packet. CFO Winzenread stated that all items were from Emergency Vehicle Technician station that we no longer use. We will need to dispose of mechanic vehicle through public auction or offer to another agency for use, probably will place on Gov deals. Mr. Pringle referenced Florida Statute Chapter 274.06 which states the board must declare inventory items as surplus and authorize disposal. If under \$5,000 can be in manner in best interest of District; if over \$5,000 must be competitive. **Motion** (5667) to deem presented items as surplus, remove from inventory list, and authorize Chief to dispose of vehicle and other items in accordance with FS 274.06 was made by Commissioner Walker second Commissioner Barbosa. Affirmative voice vote from Vice Chair Barbosa, Secretary Andersen, Treasurer Langford, Commissioner Louwers, and Chair Walker. Motion passes.

Executive Report

Fire Chief Howard began reviewing the Executive Report by informing Board that we are happy to have Megan back on board; and there have been some improvements for Countywide communications. Commissioner Walker mentioned that call statistics were not included in the Executive Report. Assistant Chief Comer commented that the omission was an oversight. **Motion** (5668) to accept Executive Report made by Commissioner Walker second Commissioner Louwers... all in favor.

Attorney Report

Attorney stated that the codification of District Board policies should be available soon. This will codify policies in use and remove those no longer relevant or in force. The presentation of employee at board meetings draft was sent to Board for review and only received one comment which has been included into draft. This will be included in next month's meeting as well. A discussion on possible employee presentations to Board ensued. Mr. Pringle interjected that in his opinion, there is a benefit in having such a policy which details necessary steps to be taken in order for an employee to present to Board. There is a procedure to be followed prior to bringing before Board. If employee wants to make presentation to Board, which cannot include discipline or collective bargaining topics, the process described so that administrative staff has opportunity to have dialog to address issue prior to Board presentation. Following discussion, **motion** (5669) to accept Attorney Report made by Commissioner Barbosa second Commissioner Louwers... carried.

DVP Reports – Districts 7 & 25 – none present

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Public Input on Non-Business Agenda Items – no public present

Commissioner Comments – none

Adjournment

Motion to adjourn made by Commissioner Louwers second Commissioner Andersen...
carried.

Meeting adjourned at 7:08 p.m.

Approved by: _____

Print Name: _____

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

Notable items on the Balance Sheet:

Cash and Investments

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

- 2.35% - SBA (Florida PRIME Local Government Investment Pool)
- 1.884% - BankUnited
- 2.07% - Fifth Third Bank

Liabilities

Liabilities totaling \$19,418 consist of amounts withheld from employees' pay for required retirement contributions and association dues.

Notable items on the Statements of Revenues and Expenditures:

Revenues

- Interest on invested surplus funds totaled \$21,108 for the month of August

Expenditures

- Painting of interior and exterior of Station #71 - \$15,255
- 4th quarterly (and final) debt service payment for Station #75 refinance - \$66,497
- 4th quarterly debt service payment for apparatus capital lease (2 engines) - \$25,011

Total expenditures reflect 78.96% of budget through 92% of the year. Capital outlay for the new 100' Sutphen ladder truck will not be expended in this fiscal year. \$1,234,896 will be assigned in reserves and re-appropriated for expenditure in early fiscal year 2020.

IMFD Balance Sheet
As of 8/31/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited
Petty Cash

\$ 939,858.29
100.00

Total CASH:

939,958.29

INVESTMENTS

Investments - SBA
Money Market - BankUnited
Investments - 5/3 Bank

8,022,522.96
2,173,729.87
404,236.07

Total INVESTMENTS:

10,600,488.90

Total ASSETS:

\$ 11,540,447.19

LIABILITIES

FRS - Employee Contribution - ADMIN
FRS - Employee Contribution - OPS
IMEBA Dues Withheld Payable

3,499.51
15,688.86
230.00

Total LIABILITIES:

19,418.37

EQUITY

Prior Year Revenues Over/(Under) Expenditures
Retained Earnings-Current Year
Fund Balance

776,646.20
3,810,120.08
6,934,262.54

Total EQUITY:

11,521,028.82

Total LIABILITIES & EQUITY:

\$ 11,540,447.19

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

Revenues	Amended	Actual	Variance	
	Budget		\$	%
Cash Carry Forward	\$ 7,710,909			
Ad valorem taxes	19,620,023	\$ 19,466,909	\$ (153,114)	99.22%
Permits, Fees & Special Assessments	75,000	90,282	15,282	120.38%
Intergovernmental	47,040	39,550	(7,490)	84.08%
Charges for services	55,000	65,607	10,607	119.29%
Interest Check/Demand Accounts	180,000	271,523	91,523	150.85%
Miscellaneous	47,000	106,073	59,073	225.69%
Proceeds from debt	-	-	-	N/A
Total Revenues	20,024,063	20,039,944	15,881	100.08%
 Total revenues and cash carry forward	 <u>27,734,972</u>			
Expenditures				
Personnel services				
Salaries	10,344,780	8,690,527	1,654,253	84.01%
Benefits	5,507,428	4,733,360	774,068	85.95%
Operating Expenditures				
Professional and contractual	721,222	676,646	44,576	93.82%
Travel	84,050	34,963	49,087	41.60%
Communications & freight	143,700	131,820	11,880	91.73%
Utilities, equipment rental, and insurance	282,628	254,701	27,927	90.12%
Repairs and maintenance	608,638	432,803	175,835	71.11%
Other operational and administrative	465,862	321,946	143,916	69.11%
Supplies, tools & small equipment	399,809	263,560	136,249	65.92%
Education and training	112,940	66,598	46,342	58.97%
Capital expenditures	1,426,886	166,050	1,260,836	11.64%
Debt service	456,850	456,849	1	100.00%
Total Expenditures	20,554,793	16,229,824	4,324,969	78.96%
Revenues over/(under) expenditures	<u>(530,730)</u>	<u>\$ 3,810,120</u>	<u>\$ 4,340,850</u>	
Fund Balance/Cash Carry Forward	<u>7,180,179</u>			
Total expenditures and reserves	<u>\$ 27,734,972</u>			
		<u>AUGUST</u>	<u>JULY</u>	
Cash Balances				
BankUnited - Operating		\$ 939,858	\$ 903,062	
Petty Cash		<u>100</u>	<u>100</u>	
		<u>939,958</u>	<u>903,162</u>	
Investments				
General - SBA - Fund A		8,022,523	9,304,974	
BankUnited Money Market		2,173,730	2,169,628	
5/3 Bank		<u>404,236</u>	<u>469,921</u>	
		<u>10,600,489</u>	<u>11,944,524</u>	
Total Cash and Investments		<u>\$ 11,540,447</u>	<u>\$ 12,847,686</u>	

Submitted for approval on September 18, 2019

Approved By: _____
(Signature)

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Iona McGregor Fire District
Financial Report
11/20/2019

<u><i>Included Reports (unaudited)</i></u>	<u><i>Page(s)</i></u>
Financial Report Notes	1
Balance Sheet as of September 30, 2019	2
Summary Statement of Activities – General Fund	3
Detailed Statement of Activities – General Fund	4-5
Ad Valorem Tax Analysis	6
Check Register – Month of September 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 Twelve Months Ended September 30, 2019

Notable items on the Balance Sheet:

Cash and Investments

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

- 2.31% - SBA (Florida PRIME Local Government Investment Pool)
- 1.54% - BankUnited
- 1.94% - Fifth Third Bank

Other Assets

Due From Other Governments totaling \$241,487 represents tax collector excess fees revenue as well as ad valorem taxes and impact fees collected by Lee County during September but not received by the District until October.

Prepaid insurance in the amount of \$50,793 is comprised of workers' compensation insurance premiums for the months of October and November that were paid prior to the end of September.

Liabilities

Accrued Expenses in the amount of \$580,122 includes wages and payroll taxes that were earned in the month of September and paid in October.

Due to the State of Florida in the amount of \$49,812 represents the District's portion of the Florida Retirement System contribution related to the accrued wages.

Deferred Revenue in the amount of \$8,363 represents payment received for the EMS Rental agreement for the first quarter of fiscal year 2020.

Notable items on the Statements of Revenues and Expenditures:

Revenues

- Excess Fee revenue from tax collector - \$142,749
- Impact Fee revenue from July through September - \$79,511
- Interest on funds held by tax collector - \$15,068
- Interest on invested surplus funds for the month of September - \$17,013

Expenditures

- 4 sets of turnout gear - \$11,300

Total expenditures reflect 88.82% of budget through the end of the year. Capital outlay for the new 100' Sutphen ladder truck will not be expended in this fiscal year. \$1,234,896 will be assigned in reserves and re-appropriated for expenditure in early fiscal year 2020 as noted in the prior monthly financial report.

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited
Petty Cash

\$ 707,288.38
100.00

Total CASH:

707,388.38

INVESTMENTS

Investments - SBA
Money Market - BankUnited
Investments - 5/3 Bank

7,036,411.88
2,002,484.76
404,874.95

Total INVESTMENTS:

9,443,771.59

DUE FROM OTHER GOVTS

Due From Board of County Commissioners
Due From Tax Collector

79,767.61
161,719.00

Total DUE FROM OTHER GOVTS:

241,486.61

OTHER ASSETS

Prepaid Insurance

50,793.00

Total OTHER ASSETS:

50,793.00

Total ASSETS:

\$ 10,443,439.58

LIABILITIES

LIABILITIES AND OTHER CREDITS

Accounts Payable

49,252.31

Total LIABILITIES AND OTHER CREDITS:

49,252.31

ACCRUED EXPENSES

Accrued Wages Payable
Accrued Payroll Taxes
Voluntary Life Insurance - Principal Group

538,660.88
40,608.45
852.70

Total ACCRUED EXPENSES:

580,122.03

DUE TO OTHER GOVTS

Due To State Of Florida

49,811.57

Total DUE TO OTHER GOVTS:

49,811.57

DEFERRED REVENUE

Deferred Revenue

8,363.25

Total DEFERRED REVENUE:

8,363.25

Total LIABILITIES:

687,549.16

EQUITY

Prior Year Revenues Over/(Under) Expenditures
Retained Earnings-Current Year
Fund Balance

776,646.20
2,044,981.68
6,934,262.54

Total EQUITY:

9,755,890.42

Total LIABILITIES & EQUITY:

\$ 10,443,439.58

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For The Twelve Months Ended September 30, 2019 (Unaudited)

Revenues	Amended	Actual	Variance	
	Budget		\$	%
Cash Carry Forward	\$ 7,710,909			
Ad valorem taxes	19,620,023	\$ 19,614,372	\$ (5,651)	99.97%
Permits, Fees & Special Assessments	75,000	169,792	94,792	226.39%
Intergovernmental	47,040	39,550	(7,490)	84.08%
Charges for services	55,000	68,629	13,629	124.78%
Interest Check/Demand Accounts	180,000	303,860	123,860	168.81%
Miscellaneous	47,000	106,073	59,073	225.69%
Proceeds from debt	-	-	-	N/A
Total Revenues	<u>20,024,063</u>	<u>20,302,275</u>	<u>278,212</u>	101.39%
 Total revenues and cash carry forward	<u>27,734,972</u>			
Expenditures				
Personnel services				
Salaries	10,344,780	9,999,369	345,411	96.66%
Benefits	5,507,428	5,285,785	221,643	95.98%
Operating Expenditures				
Professional and contractual	721,222	689,074	32,148	95.54%
Travel	84,050	40,988	43,062	48.77%
Communications & freight	143,700	140,559	3,141	97.81%
Utilities, equipment rental, and insurance	282,628	274,867	7,761	97.25%
Repairs and maintenance	608,638	483,601	125,037	79.46%
Other operational and administrative	465,862	341,139	124,723	73.23%
Supplies, tools & small equipment	399,809	293,155	106,654	73.32%
Education and training	112,940	79,474	33,466	70.37%
Capital expenditures	1,426,886	172,433	1,254,453	12.08%
Debt service	456,850	456,849	1	100.00%
Total Expenditures	<u>20,554,793</u>	<u>18,257,294</u>	<u>2,297,499</u>	88.82%
Revenues over/(under) expenditures	<u>(530,730)</u>	<u>\$ 2,044,981</u>	<u>\$ 2,575,711</u>	
Fund Balance/Cash Carry Forward	<u>7,180,179</u>			
Total expenditures and reserves	<u>\$ 27,734,972</u>			

	SEPTEMBER	AUGUST
Cash Balances		
BankUnited - Operating	\$ 707,288	\$ 939,858
Petty Cash	100	100
	<u>707,388</u>	<u>939,958</u>
Investments		
General - SBA - Fund A	7,036,412	8,022,523
BankUnited Money Market	2,002,485	2,173,730
5/3 Bank	404,875	404,236
	<u>9,443,772</u>	<u>10,600,489</u>
Total Cash and Investments	<u>\$ 10,151,160</u>	<u>\$ 11,540,447</u>

Submitted for approval on November 20, 2019

Approved By: _____
 (Signature)

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND
For The Twelve Months Ended September 30, 2019 (Unaudited)

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	
			<u>\$</u>	<u>%</u>
REVENUES				
Cash Carry Forward	\$ 7,710,909			
Ad Valorem Taxes	20,253,023	\$ 20,215,024	\$ (37,999)	99.81%
Excess fees	130,000	142,749	12,749	109.81%
Penalties	15,000	22,726	7,726	151.50%
Discounts	(732,000)	(727,115)	4,885	99.33%
Refunds Deducted	(50,000)	(44,916)	5,084	89.83%
Ad Valorem Taxes Prior Years	4,000	5,904	1,904	147.60%
Impact Fees	75,000	169,792	94,792	226.39%
FEMA Revenue	-	-	-	N/A
State Firefighter Supplemental	47,040	39,550	(7,490)	84.08%
Grant Revenue	-	-	-	N/A
Inspection Fees	50,000	66,129	16,129	132.26%
CPR - Books & Masks	5,000	2,500	(2,500)	50.00%
Interest Check/Demand Accounts	180,000	303,860	123,860	168.81%
Rents	27,000	33,453	6,453	123.90%
Sale of Equipment	15,000	38,705	23,705	258.03%
Contributions	5,000	4,150	(850)	83.00%
Miscellaneous	-	29,765	29,765	N/A
Proceeds from Debt	-	-	-	N/A
Total Revenues	<u>20,024,063</u>	<u>20,302,275</u>	<u>278,212</u>	101.39%
Total Revenues and Cash Carry Forward	<u>27,734,972</u>			

EXPENDITURES

Personnel Services				
Salaries - Commissioners	30,000	27,750	2,250	92.50%
Salaries - ADM	1,822,411	1,638,352	184,059	89.90%
Salaries - OPS	6,694,255	6,511,460	182,795	97.27%
Salaries - FLSA	521,035	512,243	8,792	98.31%
Salaries - Sick Pay - ADM	92,346	75,740	16,606	82.02%
Salaries - Sick Pay - OPS	242,020	240,960	1,060	99.56%
Salaries - Holiday Pay	120,125	105,098	15,027	87.49%
Salaries - Out of Class Pay	53,500	39,578	13,922	73.98%
Salaries - One Time Payouts - ADM	25,118	21,776	3,342	86.69%
Salaries - One Time Payouts - OPS	98,980	103,049	(4,069)	104.11%
Salaries - Clothing and Uniform Allowance	3,000	3,000	-	100.00%
Salaries - Ins Deductible & Subsidy- ADM	1,217	1,217	-	100.00%
Salaries - Ins Deductible & Subsidy- OPS	47,024	46,885	139	99.70%
Salaries - Phone Allowance	18,780	11,070	7,710	58.95%
Salaries - On/Off Duty Training	17,460	16,845	615	96.48%
Salaries - ER H.S.A Contribution - ADM	52,500	52,000	500	99.05%
Salaries - ER H.S.A. Contribution - OPS	249,500	246,000	3,500	98.60%
Salaries - Overtime Staffing - ADM	3,027	1,599	1,428	52.83%
Salaries - Overtime Staffing - OPS	159,118	172,645	(13,527)	108.50%
Salaries - Overtime Training - OPS	34,464	37,481	(3,017)	108.75%
Salaries - Overtime USAR/Strike Teams - ADM	-	39,752	(39,752)	N/A
Submitted for approval on October 16, 2019	-	35,621	(35,621)	N/A
Salaries - State Education ADM	15,370	15,420	(50)	100.33%
Salaries - State Education OPS	43,530	43,830	(300)	100.69%
Social Security Taxes - ADM/Commissioners	109,478	100,264	9,214	91.58%
Social Security Taxes - OPS	491,963	471,423	20,540	95.82%
Medicare Taxes - ADM/Commissioners	28,949	25,915	3,034	89.52%
Medicare Taxes - OPS	115,455	111,453	4,002	96.53%
Retirement - ADM	335,350	324,357	10,993	96.72%
Retirement - OPS	1,812,760	1,764,213	48,547	97.32%
Veba Plan Contribution - ADM	108,461	104,659	3,802	96.49%
Veba Plan Contribution - OPS	379,985	366,304	13,681	96.40%
Health Insurance - ADM	565,224	525,801	39,423	93.03%
Health Insurance - OPS	1,241,712	1,210,240	31,472	97.47%
Health Insurance - Admin Contribution	(19,192)	(15,689)	(3,503)	81.75%
Health Insurance - OPS Contribution	(74,425)	(71,826)	(2,599)	96.51%
Health Insurance - Retiree Contribution	(256,443)	(273,513)	17,070	106.66%
Employee Insurance - Other - ADM	85,033	76,790	8,243	90.31%
Employee Insurance - Other - OPS	265,133	241,861	23,272	91.22%
Workers Compensation Insurance - ADM	55,983	56,614	(631)	101.13%
Workers Compensation Insurance - OPS	262,002	266,920	(4,918)	101.88%
Total Personnel Services	<u>15,852,208</u>	<u>15,285,154</u>	<u>567,054</u>	96.42%

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND
For The Twelve Months Ended September 30, 2019 (Unaudited)

	AMENDED BUDGET	ACTUAL	VARIANCE	
			\$	%
Operating Expenditures				
Legal	55,000	30,412	24,588	55.30%
Computer Support Services	55,000	52,578	2,422	95.60%
Other Professional	27,300	27,494	(194)	100.71%
Audit and Accounting	35,000	35,000	-	100.00%
Tax Collector's Commission	395,000	392,135	2,865	99.27%
Property Appraiser's Commission	116,762	115,263	1,499	98.72%
Custodial & Janitorial Services	23,160	20,663	2,497	89.22%
Other Services - MVR Review	14,000	15,530	(1,530)	110.93%
Travel and Per Diem	84,050	40,988	43,062	48.77%
Telephones	86,400	86,327	73	99.92%
Wireless User Fee	53,150	50,157	2,993	94.37%
High Speed Internet Connect	2,100	2,054	46	97.79%
Freight & Postage	2,050	2,021	29	98.61%
Water	13,735	12,275	1,460	89.37%
Electricity	60,345	58,599	1,746	97.11%
Cable Television	3,171	3,476	(305)	109.63%
Garbage	12,936	11,555	1,381	89.33%
Propane	8,750	9,687	(937)	110.71%
Equipment Rentals & Leases	47,636	46,512	1,124	97.64%
Insurance	136,055	132,763	3,292	97.58%
Equipment Maintenance	82,850	43,717	39,133	52.77%
Building Maintenance	343,159	260,458	82,701	75.90%
Vehicle Maintenance	182,629	179,427	3,202	98.25%
Promotional Activities	37,000	13,449	23,551	36.35%
Promotional Activities - ADM	5,000	4,099	901	81.97%
Turnout Gear	172,190	162,403	9,787	94.32%
Capital Outlay under \$1,000	87,997	58,134	29,863	66.06%
Annual Medical Exams/Wellness	50,000	46,808	3,192	93.62%
Legal Advertising	3,675	1,684	1,991	45.84%
Hiring Costs	44,500	21,505	22,995	48.33%
Uniforms	55,500	26,550	28,950	47.84%
Office Supplies	10,000	6,507	3,493	65.07%
Fuel	110,000	59,681	50,319	54.26%
Janitorial Supplies	24,000	22,287	1,713	92.86%
Medical Supplies	65,820	50,430	15,390	76.62%
Other Operating Supplies	71,980	47,714	24,266	66.29%
Memberships, Publications & Subscriptions	128,009	113,044	14,965	88.31%
Educational Reimbursement	58,580	35,417	23,163	60.46%
Training	54,360	44,058	10,302	81.05%
Total Operating	2,818,849	2,342,859	475,990	83.11%
Capital Outlay				
Buildings	-	-	-	N/A
Equipment	121,990	110,465	11,525	90.55%
Vehicles	1,304,896	61,968	1,242,929	4.75%
Total Capital Outlay	1,426,886	172,433	1,254,453	12.08%
Debt Service				
Principal	444,107	444,107	0	100.00%
Interest	12,743	12,742	1	99.99%
Total Debt Service	456,850	456,849	1	100.00%
Total Expenditures	20,554,793	18,257,294	2,297,499	88.82%
Revenues over Expenditures		<u>\$ 2,044,981</u>		
Reserves				
Assigned:				
Operating Expenditures Oct - Dec	4,716,470			
Hurricane/Disaster	1,572,157			
Apparatus	500,000			
Unassigned:				
General Operating	<u>391,552</u>			
Total Reserves	<u>7,180,179</u>			
Total Expenditures and Reserves	<u>\$ 27,734,972</u>			

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
4/15/2019	698,287.22	-	338.47	14,013.89	(14,743.27)	669,191.59
5/15/2019	262,655.22	-	55.61	5,406.00	2,718.99	259,912.60
6/14/2019	293,091.30	-	-	6,062.86	6,055.47	293,083.91
7/15/2019	1,422.70	-	-	33.71	261.97	1,650.96
8/15/2019	1,170.74	-	-	57.18	1,062.18	2,175.74
9/16/2019	228.61	-	-	14.64	502.64	716.61
10/15/2019	591.10	-	-	79.64	3,390.64	3,902.10
10/15/2019	-	15,067.53	-	-	-	15,067.53
	-	-	-	-	-	-
	<u>\$20,215,023.56</u>	<u>\$ 15,067.53</u>	<u>\$ 727,114.87</u>	<u>\$ 392,134.95</u>	<u>\$ (16,286.43)</u>	<u>\$ 19,094,554.84</u>

* 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 September 30, of each year

Fiscal Year		Revenue	Discounts	Commissions
2019				
	Budget	20,352,023	732,000	395,000
	Actual	20,198,737	727,115	392,135
		99.25%	99.33%	99.27%
2018				
	Budget	19,193,971	690,000	383,000
	Actual	18,955,126	685,383	368,304
		98.76%	99.33%	96.16%
2017				
	Budget	18,354,838	645,000	359,000
	Actual	18,275,829	660,347	354,722
		99.57%	102.38%	98.81%
2016				
	Budget	17,185,982	600,000	335,000
	Actual	17,121,799	615,245	331,757
		99.63%	102.54%	99.03%
2015				
	Budget	16,336,286	570,000	315,000
	Actual	16,198,762	576,558	314,070
		99.16%	101.15%	99.70%
2014				
	Budget	15,328,367	523,000	282,000
	Actual	15,220,224	537,596	295,064
		99.29%	102.79%	104.63%

Check History Report
Sorted By Check Number
Activity From: 9/1/2019 to 9/30/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
018752	9/10/2019	AD	ADVANCED DISPOSAL-FT MYERS	684.96	Auto
018753	9/10/2019	AIRGAS	AIRGAS	182.82	Auto
018754	9/10/2019	ARMCHEM	ARMCHEM INTERNATIONAL	608.00	Auto
018755	9/10/2019	BALGAS	BALGAS	2,098.68	Auto
018756	9/10/2019	BOULEVA	BOULEVARD TIRE CENTER	968.02	Auto
018757	9/10/2019	CINTAS	CINTAS CORPORATION #294	54.04	Auto
018758	9/10/2019	COMPRES	COMPRESSED AIR SUPPLIES & EQUIPMENT, INC	3,207.82	Auto
018759	9/10/2019	COOPER	GARY COOPER	10.00	Auto
018760	9/10/2019	CORPORA	CORPORATE BILLING, INC	1,749.32	Auto
018761	9/10/2019	CRS	CRS TECHNOLOGY	2,400.00	Auto
018762	9/10/2019	EMP	EMERGENCY MEDICAL PRODUCTS	3,600.73	Auto
018763	9/10/2019	FASD	FL ASSOC. OF SPECIAL DISTRICT	250.00	Auto
018764	9/10/2019	FASTSIG	FASTSIGNS	65.00	Auto
018765	9/10/2019	FLFIRE	FL FIRE CHIEFS' ASSOC	95.00	Auto
018766	9/10/2019	FLOSPR	FL SPRING AND AXLE SERVICE INC	745.55	Auto
018767	9/10/2019	FPL5324	FL POWER & LIGHT CO.	758.79	Auto
018768	9/10/2019	GAVINS	GAVIN'S ACE HARDWARE	181.43	Auto
018769	9/10/2019	GRALEY	GRALEY MECHANICAL, INC.	150.00	Auto
018770	9/10/2019	GROUND	GROUND EFFECTS	1,075.00	Auto
018771	9/10/2019	HOMD	Home Depot Credit Services	151.76	Auto
018772	9/10/2019	HULETT	HULETT ENVIRONMENTAL SERVICES	312.00	Auto
018773	9/10/2019	LEESAR	LEESAR INC	140.00	Auto
018774	9/10/2019	LOWES	LOWE'S	1,122.67	Auto
018775	9/10/2019	MAKAR	MATTHEW MAKAR	400.00	Auto
018775	9/10/2019	MAKAR	MATTHEW MAKAR	400.00	Reversal
018776	9/10/2019	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
018777	9/10/2019	MARTIN	JASON MARTIN	1,385.89	Auto
018778	9/10/2019	MES	MUNICIPAL EMERGENCY SVCS, INC.	425.84	Auto
018779	9/10/2019	MOZES	JACKIELOU MOZES	270.00	Auto
018780	9/10/2019	NAFECO	NAFECO	3,213.95	Auto
018781	9/10/2019	NAPA	NAPA AUTO PARTS	35.76	Auto
018782	9/10/2019	NEWSLEG	THE NEWS PRESS	271.68	Auto
018783	9/10/2019	OFFICE	OFFICE DEPOT BUSINESS ACCOUNT	142.67	Auto
018784	9/10/2019	OFFICE2	OFFICE DEPOT	434.83	Auto
018785	9/10/2019	OFFPRID	OFFICE PRIDE COMMERCIAL CLEANING SVCS	1,088.95	Auto
018786	9/10/2019	PAPYRUS	PAPYRUS DOCUMENT & DESIGN, LLC	180.00	Auto
018787	9/10/2019	PEDIA	PEDIATRIC EMERGENCY STANDARDS, INC.	1,802.50	Auto
018788	9/10/2019	PRO AM	PRO-AM SAFETY, INC.	7,764.00	Auto
018789	9/10/2019	PURCHAS	PURCHASE POINT EQUIPMENT SUPPLY LLC	260.00	Auto
018790	9/10/2019	RICOH	RICOH USA, INC.	100.29	Auto
018791	9/10/2019	RYAN	RYAN PETROLEUM	3,441.54	Auto
018792	9/10/2019	SDC	SCUBAVICE DIVING CENTER, LLC	674.94	Auto
018793	9/10/2019	SECURED	SECURED SHREDDING SOLUTIONS	25.00	Auto
018794	9/10/2019	SOUTH	SOUTH FL EMERGENCY VEHICLES	5,828.74	Auto
018795	9/10/2019	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,304.91	Auto
018796	9/10/2019	ULINE	ULINE, INC	518.22	Auto
018797	9/10/2019	UPS	UNITED PARCEL SERVICE	30.81	Auto
018798	9/10/2019	ZOLL	ZOLL MEDICAL CORP.	1,770.97	Auto
018799	9/25/2019	MAKAR	MATTHEW MAKAR	400.00	Manual
018800	9/30/2019	AIRGAS	AIRGAS	97.18	Auto
018801	9/30/2019	ALLPHAS	ALL PHASE ELECTRIC SVC OF FL INC	1,787.00	Auto
018802	9/30/2019	BOA0449	BANK OF AMERICA BUSINESS CARD	15.00	Auto
018803	9/30/2019	BOA7406	BANK OF AMERICA BUSINESS CARD	69.72	Auto
018804	9/30/2019	BOA8738	BANK OF AMERICA	79.98	Auto

Check History Report
Sorted By Check Number
Activity From: 9/1/2019 to 9/30/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
018805	9/30/2019	BODIOT	RYAN BODIOT	300.00	Auto
018806	9/30/2019	BUCK	BUCKEYE CLEANING CENTERS	1,800.52	Auto
018807	9/30/2019	CINTAS	CINTAS CORPORATION #294	54.04	Auto
018808	9/30/2019	CORPORA	CORPORATE BILLING, INC	503.13	Auto
018809	9/30/2019	CRYSTAL	CRYSTAL SPRINGS	32.23	Auto
018810	9/30/2019	DONE	DONE RIGHT FIRE GEAR REPAIR	16.00	Auto
018811	9/30/2019	EMERG	EMERGENCY MEDICAL SERVICES	6.50	Auto
018811	9/30/2019	EMERG	EMERGENCY MEDICAL SERVICES	6.50-	Reversal
018812	9/30/2019	FASTSIG	FASTSIGNS	60.00	Auto
018813	9/30/2019	FNG	FLORIDA NATURAL GAS	6.49	Auto
018814	9/30/2019	FPL0598	FL POWER & LIGHT CO.	1,811.71	Auto
018815	9/30/2019	FPL3327	FL POWER & LIGHT CO.	13.66	Auto
018816	9/30/2019	FPL6245	FL POWER & LIGHT CO.	762.36	Auto
018817	9/30/2019	FPL8590	FL POWER & LIGHT CO.	645.50	Auto
018818	9/30/2019	GONZ J	JOSE GONZALEZ	300.00	Auto
018818	9/30/2019	GONZ J	JOSE GONZALEZ	300.00-	Reversal
018819	9/30/2019	GRAHAM	PAUL GRAHAM	300.00	Auto
018820	9/30/2019	GRAINGE	GRAINGER	344.18	Auto
018821	9/30/2019	GUZMAN	JOEL GUZMAN	500.00	Auto
018822	9/30/2019	HOMD	Home Depot Credit Services	328.94	Auto
018823	9/30/2019	HOWARD	DAVE HOWARD	51.00	Auto
018824	9/30/2019	KILLER	KILLER WRAPS LLC	305.00	Auto
018825	9/30/2019	LAMBERT	JASON LAMBERT	300.00	Auto
018826	9/30/2019	LEELock	LEE LOCK & KEY	644.10	Auto
018827	9/30/2019	LEESAR	LEESAR INC	2,027.19	Auto
018828	9/30/2019	LONGSWO	LONGSWORTH COMFORT AIR LLC	6,295.00	Auto
018829	9/30/2019	LOWES	LOWE'S	193.82	Auto
018830	9/30/2019	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
018831	9/30/2019	MARINE	MARINEMAX	330.43	Auto
018832	9/30/2019	MOZES	JACKIELOU MOZES	378.29	Auto
018833	9/30/2019	NAFECO	NAFECO	143.19	Auto
018834	9/30/2019	OFFICE	OFFICE DEPOT BUSINESS ACCOUNT	149.99	Auto
018835	9/30/2019	OFFPRID	OFFICE PRIDE COMMERCIAL CLEANING SVCS	266.17	Auto
018836	9/30/2019	PAPYRUS	PAPYRUS DOCUMENT & DESIGN, LLC	180.00	Auto
018837	9/30/2019	PROCHIL	DOMENICO PROCHILLO	150.00	Auto
018838	9/30/2019	QUILTY	MICHAEL QUILTY	400.00	Auto
018839	9/30/2019	SAFEKID	SAFE KIDS	95.00	Auto
018840	9/30/2019	SARLO	SARLO POWER MOWERS, INC	51.85	Auto
018841	9/30/2019	SCHMIDT	MARLIN SCHMIDT	450.00	Auto
018842	9/30/2019	SKYLINE	SKYLINE OUTFITTERS LLC	609.00	Auto
018843	9/30/2019	SOUTH	SOUTH FL EMERGENCY VEHICLES	4,146.73	Auto
018844	9/30/2019	STREETE	DIONNE STREETE	300.00	Auto
018845	9/30/2019	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,275.49	Auto
018846	9/30/2019	ULINE	ULINE, INC	593.38	Auto
018847	9/30/2019	VALVO	SUNSHINE LUBES LLC	73.91	Auto
018848	9/30/2019	VICKERS	VICKERS FOOD EQUIPMENT	20.88	Auto
W00226	9/12/2019	BOA4728	BUSINESS CARD	11,227.50	Wire Transfer
W00227	9/6/2019	NEWS	NEWS-PRESS MEDIA GROUP	267.50	Wire Transfer
W00228	9/1/2019	LOCUMS	LOCUMS DOC, INC	2,083.33	Wire Transfer
W00230	9/19/2019	LCU	LEE COUNTY UTILITIES	967.14	Wire Transfer
W00231	9/20/2019	ENTERPR	ENTERPRISE FM TRUST	3,158.22	Wire Transfer
W00232	9/20/2019	CIGNA	CIGNA HEALTHCARE	142,586.29	Wire Transfer
W00233	9/23/2019	VERIZON	VERIZON	882.31	Wire Transfer
W00234	9/26/2019	T3	T3 COMMUNICATIONS, INC.	7,481.29	Wire Transfer

Check History Report
Sorted By Check Number
Activity From: 9/1/2019 to 9/30/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
W00235	9/27/2019	TECO	TECO	33.70	Wire Transfer
W00236	9/27/2019	COLLIFE	COLONIAL LIFE PREMIUM PROCESSING	4,193.62	Wire Transfer
W00237	9/26/2019	BOA4728	BUSINESS CARD	12,093.30	Wire Transfer
Bank B Total:				268,382.74	
Report Total:				268,382.74	

Iona McGregor Fire District
Financial Report
11/20/2019

<u><i>Included Reports (unaudited)</i></u>	<u><i>Page(s)</i></u>
Financial Report Notes	1
Balance Sheet as of October 31, 2019	2
Summary Statement of Activities – General Fund	3
Detailed Statement of Activities – General Fund	4-5
Check Register – Month of October 2019	6-7

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

Notable items on the Balance Sheet:

Cash and Investments

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

- 2.04% - SBA (Florida PRIME Local Government Investment Pool)
- 1.454% - BankUnited
- 1.77% - Fifth Third Bank

Liabilities

Liabilities totaling \$58,437 consist of trade accounts payable and amounts withheld from employees' pay for required retirement and insurance contributions.

Notable items on the Statements of Revenues and Expenditures:

Revenues

- Interest on invested surplus funds totaled \$13,033 for the month of October.
- Recorded quarterly payment received in September for the space rented to Lee Co. EMS - \$8,363.
- Sold surplussed mechanics equipment \$10,000.

Expenditures

- 25% down payment on workers' compensation insurance - \$77,588
- 1st Quarter property appraiser fees - \$34,753
- Annual premium for accident and sickness policy - \$20,878
- 25% down payment on liability and auto insurance - \$28,118
- Additional lighting and electrical wiring for Stations #72 & #73 - \$10,847

Total expenditures reflect 5.18% of budget and are within expected ranges. The large variance in workers' compensation insurance is due to the rewriting of the policy to coincide with the District's fiscal year. The District received a refund of \$50,793 in November that will bring the variances back in line.

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited

\$ 1,292,307.02

Petty Cash

100.00

Total CASH:

1,292,407.02

INVESTMENTS

Investments - SBA

5,546,864.44

Money Market - BankUnited

1,504,460.19

Investments - 5/3 Bank

405,480.15

Total INVESTMENTS:

7,456,804.78

Total ASSETS:

\$ 8,749,211.80

LIABILITIES

LIABILITIES AND OTHER CREDITS

Accounts Payable

36,606.73

Total LIABILITIES AND OTHER CREDITS:

36,606.73

ACCRUED EXPENSES

FRS - Employee Contribution - ADMIN

5,466.67

FRS - Employee Contribution - OPS

16,238.81

Colonial Insurance - Pre-Tax

125.28

Colonial Insurance - After-Tax

(0.02)

Total ACCRUED EXPENSES:

21,830.74

Total LIABILITIES:

58,437.47

EQUITY

Retained Earnings-Current Year

(1,065,116.09)

Prior Year Revenues Over/(Under) Expenditures

2,044,981.68

Fund Balance

7,710,908.74

Total EQUITY:

8,690,774.33

Total LIABILITIES & EQUITY:

\$ 8,749,211.80

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

Revenues	Amended	Actual	Variance	
	Budget		\$	%
Cash Carry Forward	\$ 9,606,935			
Ad valorem taxes	19,878,190	\$ -	\$ (19,878,190)	0.00%
Permits, Fees & Special Assessments	95,000	-	(95,000)	0.00%
Intergovernmental	59,160	-	(59,160)	0.00%
Charges for services	51,000	4,765	(46,235)	9.34%
Interest Check/Demand Accounts	270,000	13,033	(256,967)	4.83%
Miscellaneous	53,453	19,715	(33,738)	36.88%
Proceeds from debt	-	-	-	N/A
Total Revenues	20,406,803	37,513	(20,369,290)	0.18%
 Total revenues and cash carry forward	 <u>30,013,738</u>			
Expenditures				
Personnel services				
Salaries	10,529,757	600,604	9,929,153	5.70%
Benefits	5,676,405	322,736	5,353,669	5.69%
Operating Expenditures				
Professional and contractual	743,213	42,619	700,594	5.73%
Travel	106,475	945	105,530	0.89%
Communications & freight	143,320	9,407	133,913	6.56%
Utilities, equipment rental, and insurance	281,507	66,773	214,734	23.72%
Repairs and maintenance	694,143	21,611	672,532	3.11%
Other operational and administrative	321,320	9,354	311,966	2.91%
Supplies, tools & small equipment	387,370	26,299	361,071	6.79%
Education and training	133,150	2,280	130,870	1.71%
Capital expenditures	2,104,296	-	2,104,296	0.00%
Debt service	162,295	-	162,295	0.00%
Total Expenditures	21,283,251	1,102,629	20,180,622	5.18%
Revenues over/(under) expenditures	<u>(876,448)</u>	<u>\$ (1,065,116)</u>	<u>\$ (188,668)</u>	
Fund Balance/Cash Carry Forward	<u>8,730,487</u>			
Total expenditures and reserves	<u>\$ 30,013,738</u>			
		<u>OCTOBER</u>	<u>SEPTEMBER</u>	
Cash Balances				
BankUnited - Operating		\$ 1,292,307	\$ 707,288	
Petty Cash		100	100	
		<u>1,292,407</u>	<u>707,388</u>	
Investments				
General - SBA - Fund A		5,546,864	7,036,412	
BankUnited Money Market		1,504,460	2,002,485	
5/3 Bank		405,480	404,875	
		<u>7,456,805</u>	<u>9,443,772</u>	
Total Cash and Investments		<u>\$ 8,749,212</u>	<u>\$ 10,151,160</u>	

Submitted for approval on November 20, 2019

Approved By: _____
(Signature)

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

	AMENDED BUDGET	ACTUAL	VARIANCE	
			\$	%
REVENUES				
Cash Carry Forward	\$ 9,606,935			
Ad Valorem Taxes	20,512,690	\$ -	\$ (20,512,690)	0.00%
Excess fees	135,000	-	(135,000)	0.00%
Penalties	19,000	-	(19,000)	0.00%
Discounts	(742,500)	-	742,500	0.00%
Refunds Deducted	(50,000)	-	50,000	0.00%
Ad Valorem Taxes Prior Years	4,000	-	(4,000)	0.00%
Impact Fees	95,000	-	(95,000)	0.00%
FEMA Revenue	-	-	-	N/A
State Firefighter Supplemental	59,160	-	(59,160)	0.00%
Grant Revenue	-	-	-	N/A
Inspection Fees	50,000	4,725	(45,275)	9.45%
CPR - Books & Masks	1,000	40	(960)	4.00%
Interest Check/Demand Accounts	270,000	13,033	(256,967)	4.83%
Rents	33,453	8,363	(25,090)	25.00%
Sale of Equipment	15,000	10,000	(5,000)	66.67%
Contributions	5,000	100	(4,900)	2.00%
Miscellaneous	-	1,252	1,252	N/A
Proceeds from Debt	-	-	-	N/A
Total Revenues	20,406,803	37,513	(20,369,290)	0.18%
Total Revenues and Cash Carry Forward	30,013,738			

EXPENDITURES

Personnel Services				
Salaries - Commissioners	30,000	2,500	27,500	8.33%
Salaries - ADM	1,726,288	121,656	1,604,632	7.05%
Salaries - OPS	6,948,087	427,824	6,520,263	6.16%
Salaries - FLSA	541,336	33,973	507,363	6.28%
Salaries - Sick Pay - ADM	99,591	-	99,591	0.00%
Salaries - Sick Pay - OPS	248,832	34	248,798	0.01%
Salaries - Holiday Pay	133,472	-	133,472	0.00%
Salaries - Out of Class Pay	55,000	344	54,656	0.63%
Salaries - One Time Payouts - ADM	39,997	-	39,997	0.00%
Salaries - One Time Payouts - OPS	91,548	-	91,548	0.00%
Salaries - Clothing and Uniform Allowance	3,200	-	3,200	0.00%
Salaries - Ins Deductible & Subsidy- ADM	-	243	(243)	N/A
Salaries - Ins Deductible & Subsidy- OPS	47,236	3,122	44,114	6.61%
Salaries - Phone Allowance	13,080	1,000	12,080	7.65%
Salaries - ER H.S.A Contribution - ADM	48,000	-	48,000	0.00%
Salaries - ER H.S.A. Contribution - OPS	239,500	-	239,500	0.00%
Salaries - Overtime Staffing - ADM	7,504	-	7,504	0.00%
Salaries - Overtime Staffing - OPS	118,654	4,600	114,054	3.88%
Salaries - Overtime Training - OPS	79,272	159	79,113	0.20%
Salaries - Overtime USAR/Strike Teams - ADM	-	-	-	N/A
Salaries - Overtime USAR/Strike Teams - OPS	-	-	-	N/A
Salaries - State Education ADM	13,800	1,370	12,430	9.93%
Salaries - State Education OPS	45,360	3,780	41,580	8.33%
Social Security Taxes - ADM/Commissioners	107,708	6,488	101,220	6.02%
Social Security Taxes - OPS	509,646	28,268	481,378	5.55%
Medicare Taxes - ADM/Commissioners	27,624	1,781	25,843	6.45%
Medicare Taxes - OPS	119,732	6,611	113,121	5.52%
Retirement - ADM	356,893	(13,192)	370,085	-3.70%
Retirement - OPS	1,938,223	(36,620)	1,974,843	-1.89%
Veba Plan Contribution - ADM	89,057	-	89,057	0.00%
Veba Plan Contribution - OPS	411,981	-	411,981	0.00%
Health Insurance - ADM	557,580	45,803	511,777	8.21%
Health Insurance - OPS	1,294,056	108,914	1,185,142	8.42%
Health Insurance - Admin Contribution	(14,858)	(1,311)	(13,547)	8.82%
Health Insurance - OPS Contribution	(76,156)	(6,465)	(69,691)	8.49%
Health Insurance - Retiree Contribution	(306,984)	(25,537)	(281,447)	8.32%
Employee Insurance - Other - ADM	80,634	12,264	68,370	15.21%
Employee Insurance - Other - OPS	266,340	41,541	224,799	15.60%
Workers Compensation Insurance - ADM	41,552	26,517	15,035	63.82%
Workers Compensation Insurance - OPS	273,377	127,673	145,704	46.70%
Total Personnel Services	16,206,162	923,340	15,282,822	5.70%

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

	AMENDED BUDGET	ACTUAL	VARIANCE	
			\$	%
Operating Expenditures				
Legal	60,000	-	60,000	0.00%
Computer Support Services	35,000	3,696	31,304	10.56%
Other Professional	27,300	2,083	25,217	7.63%
Audit and Accounting	35,000	1,000	34,000	2.86%
Tax Collector's Commission	400,500	-	400,500	0.00%
Property Appraiser's Commission	138,697	34,753	103,944	25.06%
Custodial & Janitorial Services	33,860	1,075	32,785	3.17%
Other Services - MVR Review	12,856	12	12,844	0.09%
Travel and Per Diem	106,475	945	105,530	0.89%
Telephones	86,400	7,482	78,918	8.66%
Wireless User Fee	52,720	1,825	50,895	3.46%
High Speed Internet Connect	2,100	-	2,100	0.00%
Freight & Postage	2,100	100	2,000	4.76%
Water	13,300	740	12,560	5.56%
Electricity	62,125	2,741	59,384	4.41%
Cable Television	3,611	91	3,520	2.52%
Garbage	12,035	811	11,224	6.74%
Propane	8,805	34	8,771	0.39%
Equipment Rentals & Leases	46,631	4,165	42,466	8.93%
Insurance	135,000	58,191	76,809	43.10%
Equipment Maintenance	97,000	17	96,983	0.02%
Building Maintenance	426,139	16,148	409,991	3.79%
Vehicle Maintenance	171,004	5,445	165,559	3.18%
Promotional Activities	33,200	2,020	31,180	6.08%
Promotional Activities - ADM	5,000	-	5,000	0.00%
Turnout Gear	111,620	-	111,620	0.00%
Capital Outlay under \$1,000	42,200	822	41,378	1.95%
Annual Medical Exams/Wellness	50,000	5,522	44,478	11.04%
Legal Advertising	3,000	-	3,000	0.00%
Hiring Costs	22,500	-	22,500	0.00%
Uniforms	45,800	567	45,233	1.24%
Office Supplies	8,000	423	7,577	5.29%
Fuel	90,000	8,433	81,567	9.37%
Janitorial Supplies	27,600	79	27,521	0.29%
Medical Supplies	63,615	781	62,834	1.23%
Other Operating Supplies	77,675	2,085	75,590	2.68%
Memberships, Publications & Subscriptions	128,480	14,921	113,559	11.61%
Educational Reimbursement	53,520	1,350	52,170	2.52%
Training	79,630	930	78,700	1.17%
Total Operating	2,810,498	179,289	2,631,209	6.38%
Capital Outlay				
Buildings	-	-	-	N/A
Equipment	269,400	-	269,400	0.00%
Vehicles	1,834,896	-	1,834,896	0.00%
Total Capital Outlay	2,104,296	-	2,104,296	0.00%
Debt Service				
Principal	156,354	-	156,354	0.00%
Interest	5,941	-	5,941	0.00%
Total Debt Service	162,295	-	162,295	0.00%
Total Expenditures	21,283,251	1,102,629	20,180,622	5.18%
Revenues over Expenditures		\$ (1,065,116)		
Reserves				
Assigned:				
Operating Expenditures Oct - Dec	4,729,050			
Hurricane/Disaster	2,364,525			
Capital (Facilities, Apparatus, Equipment)	1,000,000			
Health Insurance (Level Funding Reserve)	500,000			
Unassigned:				
General Operating	136,912			
Total Reserves	8,730,487			
Total Expenditures and Reserves	\$ 30,013,738			

Check History Report
Sorted By Check Number
Activity From: 10/1/2019 to 10/31/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
018849	10/10/2019	ABCFIRE	ABC FIRE EQUIPMENT CORP	1,144.00	Auto
018850	10/10/2019	AD	ADVANCED DISPOSAL-FT MYERS	811.16	Auto
018851	10/10/2019	AIRGAS	AIRGAS	178.62	Auto
018852	10/10/2019	ARMCHEM	ARMCHEM INTERNATIONAL	758.00	Auto
018853	10/10/2019	BENNETT	BENNETT FIRE PRODUCTS CO, INC	11,710.00	Auto
018854	10/10/2019	BUCK	BUCKEYE CLEANING CENTERS	1,386.50	Auto
018855	10/10/2019	CDW	CDW GOVERNMENT, INC	1,037.89	Auto
018856	10/10/2019	CINTAS	CINTAS CORPORATION #294	54.04	Auto
018857	10/10/2019	CMRO	COASTAL MRO, INC.	2,944.00	Auto
018858	10/10/2019	COMPRES	COMPRESSED AIR SUPPLIES & EQUIPMENT, INC	170.44	Auto
018859	10/10/2019	CORPORA	CORPORATE BILLING, INC	1,586.71	Auto
018860	10/10/2019	CRS	CRS TECHNOLOGY	2,400.00	Auto
018861	10/10/2019	DEO	FL DEPT OF ECONOMIC OPPORTUNITY	175.00	Auto
018862	10/10/2019	EMP	EMERGENCY MEDICAL PRODUCTS	518.37	Auto
018863	10/10/2019	FASD	FL ASSOC. OF SPECIAL DISTRICT	4,000.00	Auto
018864	10/10/2019	FFMIA	FL FIRE MARSHALS & INSPECT	300.00	Auto
018865	10/10/2019	FISHER	FISHER SCIENTIFIC	1,117.25	Auto
018866	10/10/2019	FPL5324	FL POWER & LIGHT CO.	707.23	Auto
018867	10/10/2019	GRAINGE	GRAINGER	24.22	Auto
018868	10/10/2019	GRALEY	GRALEY MECHANICAL, INC.	150.00	Auto
018869	10/10/2019	GROUND	GROUND EFFECTS	1,775.00	Auto
018870	10/10/2019	LEE DOT	LEE COUNTY BOCC	3,077.10	Auto
018871	10/10/2019	LEELock	LEE LOCK & KEY	1,059.00	Auto
018872	10/10/2019	LEESAR	LEESAR INC	50.22	Auto
018873	10/10/2019	LOWES	LOWE'S	284.20	Auto
018874	10/10/2019	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
018875	10/10/2019	MARINE	MARINEMAX	223.12	Auto
018876	10/10/2019	METALSB	METAL SHARK BOATS	814.00	Auto
018877	10/10/2019	NAFECO	NAFECO	218.34	Auto
018878	10/10/2019	NEWSLEG	THE NEWS PRESS	952.60	Auto
018879	10/10/2019	OFFPRID	OFFICE PRIDE COMMERCIAL CLEANING SVCS	1,088.95	Auto
018880	10/10/2019	PGIT	PREFERRED GOVERNMENTAL INS TRUST	77,588.00	Auto
018881	10/10/2019	PHARMA	PHARMALINK, INC.	499.00	Auto
018882	10/10/2019	PITNEYB	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC	159.00	Auto
018883	10/10/2019	PRIN VI	PRINCIPAL LIFE - VISION	918.36	Auto
018884	10/10/2019	PRINCIP	PRINCIPAL LIFE INSURANCE CO	14,086.84	Auto
018885	10/10/2019	RICOH	RICOH USA, INC.	520.59	Auto
018886	10/10/2019	RYAN	RYAN PETROLEUM	3,793.85	Auto
018887	10/10/2019	SEATOW	SEA TOW	179.00	Auto
018888	10/10/2019	SKYLINE	SKYLINE OUTFITTERS LLC	420.00	Auto
018889	10/10/2019	SOUTH	SOUTH FL EMERGENCY VEHICLES	4,070.16	Auto
018890	10/10/2019	STAND	STANDARD INSURANCE CO.	12,710.40	Auto
018891	10/10/2019	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,275.36	Auto
018892	10/10/2019	SWFUSAR	SW FLORIDA USAR, TASK FORCE-6	10,000.00	Auto
018893	10/10/2019	TUSCAN	TUSCAN & COMPANY, PA	1,000.00	Auto
018894	10/10/2019	VALVO	SUNSHINE LUBES LLC	123.22	Auto
018895	10/10/2019	VFIS	VFIS	48,996.23	Auto
018896	10/10/2019	VICKERS	VICKERS FOOD EQUIPMENT	412.70	Auto
018897	10/10/2019	WANTED	WANTED DEAD OR ALIVE LLC	700.00	Auto
018898	10/10/2019	ZOLL	ZOLL MEDICAL CORP.	143.32	Auto
018899	10/24/2019	ACTION	ACTION AUTOMATIC DOOR CO.	1,401.92	Auto
018900	10/24/2019	AGREAT	A GREAT SHIRT FOR LESS!	354.00	Auto
018901	10/24/2019	ALERTAL	ALERT-ALL CORP	1,920.00	Auto
018902	10/24/2019	ALLPHAS	ALL PHASE ELECTRIC SVC OF FL INC	10,846.68	Auto

Check History Report
Sorted By Check Number
Activity From: 10/1/2019 to 10/31/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
018903	10/24/2019	BARBER	TERENCE BARBER	150.00	Auto
018904	10/24/2019	BOA0449	BANK OF AMERICA BUSINESS CARD	100.00	Auto
018905	10/24/2019	BOA4552	BUSINESS CARD	1,786.30	Auto
018906	10/24/2019	BOA7406	BANK OF AMERICA BUSINESS CARD	273.92	Auto
018907	10/24/2019	BOA8738	BANK OF AMERICA	99.99	Auto
018908	10/24/2019	BOA9353	BANK OF AMERICA BUSINESS CARD	75.63	Auto
018909	10/24/2019	BOUND	BOUND TREE MEDICAL, LLC	335.98	Auto
018910	10/24/2019	CINTAS	CINTAS CORPORATION #294	54.04	Auto
018911	10/24/2019	CMRO	COASTAL MRO, INC.	64.00	Auto
018912	10/24/2019	CROWN	CROWN INFORMATION MANAGEMENT	25.00	Auto
018913	10/24/2019	CRYSTAL	CRYSTAL SPRINGS	32.48	Auto
018914	10/24/2019	DANIELS	PHIL DANIELS	442.50	Auto
018915	10/24/2019	EMP	EMERGENCY MEDICAL PRODUCTS	263.95	Auto
018916	10/24/2019	FFS	FLORIDA FIRE SYSTEMS, LLC	150.00	Auto
018917	10/24/2019	FNG	FLORIDA NATURAL GAS	7.07	Auto
018918	10/24/2019	FPL8590	FL POWER & LIGHT CO.	574.37	Auto
018919	10/24/2019	GAVINS	GAVIN'S ACE HARDWARE	32.98	Auto
018920	10/24/2019	HOWARD	DAVE HOWARD	93.25	Auto
018921	10/24/2019	LEELock	LEE LOCK & KEY	106.50	Auto
018922	10/24/2019	LMHS	LEE MEMORIAL HEALTH SYSTEM	835.00	Auto
018923	10/24/2019	LONGSWO	LONGSWORTH COMFORT AIR LLC	1,055.00	Auto
018924	10/24/2019	LOUWERS	PAUL LOUWERS	797.14	Auto
018925	10/24/2019	LWS	LIGHTNING WIRELESS SOL, INC	4,065.00	Auto
018926	10/24/2019	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
018927	10/24/2019	MARINE	MARINEMAX	127.92	Auto
018928	10/24/2019	MARTIN	JASON MARTIN	1,350.00	Auto
018929	10/24/2019	METALSB	METAL SHARK BOATS	480.56	Auto
018930	10/24/2019	MOTOROL	MOTOROLA SOLUTIONS INC.	391.89	Auto
018931	10/24/2019	NAFECO	NAFECO	89.95	Auto
018932	10/24/2019	OFFICE	OFFICE DEPOT BUSINESS ACCOUNT	403.15	Auto
018933	10/24/2019	RICOH	RICOH USA, INC.	420.36	Auto
018934	10/24/2019	SWFPFF	SW FL PROFESSIONAL FIREFIGHTER	2,305.04	Auto
018935	10/24/2019	TDM	TDM CONSULTING, INC.	20.00	Auto
018936	10/24/2019	VFIS	VFIS	9,195.00	Auto
018937	10/25/2019	BOCC	LEE COUNTY BOCC	8,087.18	Auto
018938	10/25/2019	PGIT	PREFERRED GOVERNMENTAL INS TRUST	25,809.33	Auto
W00238	10/1/2019	LOCUMS	LOCUMS DOC, INC	2,083.37	Wire Transfer
W00239	10/1/2019	LCPA	LEE COUNTY PROPERTY APPRAISER	34,752.89	Wire Transfer
W00240	10/8/2019	NEWS	NEWS-PRESS MEDIA GROUP	267.49	Wire Transfer
W00241	10/15/2019	CABLE1	COMCAST CABLEVISION	27.96	Wire Transfer
W00242	10/15/2019	CABLE2	COMCAST CABLEVISION	62.91	Wire Transfer
W00243	10/21/2019	LCU	LEE COUNTY UTILITIES	829.59	Wire Transfer
W00244	10/21/2019	ENTERPR	ENTERPRISE FM TRUST	3,144.36	Wire Transfer
W00245	10/22/2019	CIGNA	CIGNA HEALTHCARE	154,717.43	Wire Transfer
W00246	10/23/2019	MICROSO	MICROSOFT CORPORATION	1,116.00	Wire Transfer
W00247	10/23/2019	VERIZON	VERIZON	1,824.80	Wire Transfer
W00248	10/29/2019	T3	T3 COMMUNICATIONS, INC.	7,482.46	Wire Transfer
W00249	10/29/2019	TECO	TECO	34.10	Wire Transfer
W00250	10/30/2019	COLLIFE	COLONIAL LIFE PREMIUM PROCESSING	4,560.12	Wire Transfer
W00254	10/31/2019	SAGE IN	SAGE SOFTWARE INC	20.67	Wire Transfer
Bank B Total:				505,326.62	
Report Total:				505,326.62	

**BOARD MEETING AGENDA ITEM SUMMARY**Board Meeting Date: 11/20/2019

(Select All that Apply)



Decision Making Agenda Item



Discussion Purposes Only Agenda Item



Walk On Agenda Item

SUBJECT:

Policy on Presentation to Board of Commissioners by Employees

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

Attorney Pringle at direction of the Board

BACKGROUND/DETAIL OF AGENDA ITEM:

Attorney was tasked with preparing policy to allow employees to address the Board of Commissioners with matters of dispute with District Administration that is not subject to the Collective Bargaining Agreement. The draft policy has been previously submitted to Board members and the Chief for review and comment. One revision to the draft policy has been requested and made.

BUDGET IMPACT: Yes / No / Unknown – If Yes, how much? From where?

No

REQUESTED BOARD ACTION:

To be determined by the Board.

POLICY: EMPLOYEE PRESENTATIONS TO THE BOARD OF COMMISSIONERS

Purpose: The purpose of this policy is to guide the District's employees when making presentations to the Board of Commissioners at a District Board of Commissioners meeting.

General Guidelines: At all times, all employees of the District are subject to and shall comply with Florida law, the applicable District Collective Bargaining Agreement, and the District's policies, rules and regulations, including but not limited to the District's policy on Board of Commissioner meetings

a. This policy does not in any way amend, modify or abrogate the rights of the District or a District employee or a Collective Bargaining Unit under Florida law or a Collective Bargaining Agreement. Further, this policy does not apply to any District employment matter that is governed by a Collective Bargaining Agreement of the District or that relates to discipline or other topics addressed in the District employment policies. The adoption of this policy does not constitute grounds for any impact bargaining by a Collective Bargaining Unit or by any employee of the District in light of the fact that this policy is specifically separate and apart and exclusive from any rights or obligations of any employee of the District created by a Collective Bargaining Agreement or Florida law in favor of any employee of the District.

b. On all matters that are not subject to a Collective Bargaining Agreement and that do not constitute a dispute with the District's Administration on an item that is covered by this Policy, a District employee can speak during a public Board of Commissioners meeting under the "Public Input" section of the meeting the same as any other person.

Specific Guidelines for Matters in Dispute: In the event an employee of the District wants to present an item to the Board of Commissioners on a matter that is in dispute with the District's Administration, and that is not otherwise subject to a Collective Bargaining Agreement, the following procedure shall be used.

a. If an employee has a District matter covered by this Policy where the employee disputes a position taken by the District's Administration, the employee shall initiate the opportunity to present the matter in dispute to the Board of Commissioners under this Policy by filing a written statement describing, in detail, the factual basis for the dispute with the Assistant Chief, together with a recommended resolution of the dispute. Within _____ () calendar days of the filing of the employee's written statement with the Assistant Chief, the Assistant Chief shall evaluate the written statements made by the District employee and the Assistant Chief shall issue a written response to the District employee which addresses the District employee's written statements, and which also contains a proposed resolution of the alleged dispute described by the District employee in their written statement.

b. If the District employee does not accept the Assistant Chief's written recommendation stated in the Assistant Chief's response to the District employee's initial written statement, the employee can issue a new written statement to the Chief which describes, in detail, the factual basis for the dispute and which also describes a recommended resolution and which also describes why the Assistant Chief's prior recommendation on a resolution of the alleged

dispute is not acceptable. The employee's written statement to the Chief must contain, as an attachment, the employee's initial written statement that was provided to the Assistant Chief and the Assistant Chief's written response thereto. Within _____ () calendar days of the filing of the employee's written statement and all of the attachments with the Chief, the Chief shall evaluate the statements made by the employee and the Assistant Chief and the Chief shall issue a written response to the District employee which addresses the District employee's written statements of the alleged dispute, and which also contains a proposed resolution of the alleged dispute described by the District employee in their written statement.

c. In the event the employee is not satisfied with the Chief's recommendation for the resolution of the alleged dispute, the employee can file a written request with the Chief to have the item placed on the agenda of the next Board meeting that is scheduled to occur at least fourteen (14) calendar days after the employee makes the written request to the Chief for the item to be placed on a Board meeting agenda. Upon the Chief's receipt of a written request from an employee for the placement of an item that has proceeded through a review by the Assistant Chief and a review by the Chief, as described above, the Chief shall prepare an Agenda Item Summary which describes the request by the employee and the responses by the Assistant Chief and the Chief, including the recommendations for a resolution of the alleged dispute. The Chief shall attach the initial written statement by the employee, the Assistant Chief's response, the subsequent written request by the employee to the Chief for further review, the Chief's response, and the request by the employee for the item to be placed on a Board meeting agenda as attachments to the Agenda Item Summary. The Agenda Item Summary and its attachments shall be provided to the Board members at least seven (7) days prior to the Board meeting where the item is going to be placed on the Board meeting agenda. The item shall be placed on the Board meeting agenda as a business agenda item so that the Board can take action. At the Board meeting where the item is on the Board meeting agenda as a business agenda item, the employee who initiated the process of submitting the original written statement to the Assistant Chief describing the alleged dispute shall have an opportunity to make an oral presentation to the Board of the basis for the alleged dispute and the employee's recommendation of a resolution. After the employee makes their presentation, the Chief will then have an opportunity to make an oral presentation to the Board of the Chief's position concerning the alleged dispute and a recommended resolution of the alleged dispute. After the oral presentation by the employee and by the Chief, the Board members will have an opportunity to ask questions of the employee and the Chief and also the Assistant Chief concerning the alleged dispute and the different recommendations for a resolution of the alleged dispute. Subsequent thereto, the Board, in the Board's sole discretion, can direct the Chief to take whatever action the Board deems appropriate with regard to the resolution of the alleged dispute. The Board, in the Board's sole discretion, can also continue the Board meeting agenda item to a future meeting. In all matters, the Board has the authority to exercise the Board's sole discretion in making a final decision on a Board meeting agenda item and the Board's decision shall be the final step in the dispute resolution process under this Policy.

Board's Right to Rescind Policy: The opportunity for an employee to present a matter of dispute to the Board of Commissioners as described in this Policy constitutes a special privilege given by the Board that is not an employee's right or entitlement to have; therefore, the Board, in the Board's sole discretion, can at any time rescind or amend this Policy, without recourse by any employee.

BOARD MEETING AGENDA ITEM SUMMARY

Board Meeting Date: 11/20/19

(Select All that Apply) ☐ Decision Making Agenda Item

☒ Discussion Purposes Only Agenda Item

☐ Walk On Agenda Item

SUBJECT:

Codification Resolution of prior Board actions.

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

Attorney Pringle at direction of the Board.

BACKGROUND/DETAIL OF AGENDA ITEM:

Attorney was tasked with reviewing all previous Board Resolutions and other actions for the purpose of compiling a collection of directives and actions which will be readopted and remain in full force and those items which will be rescinded as no longer actively necessary and/or obsolete. Attorney Pringle has prepared a "Draft" Resolution for discussion purposes. There are still several prior Board actions Attorney Pringle is reviewing with the Chief that will be added to an updated version of the Resolution.

BUDGET IMPACT: Yes / No / Unknown – If Yes, how much? From where?

No.

REQUESTED BOARD ACTION:

The request is for the Board to review the attached "Draft" Resolution and discuss any changes with Attorney Pringle which may be desired. No formal action is required at this time and the finalized Resolution will come back before the Board in the future for adoption.

RESOLUTION NO. 2019 - _____

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IONA MCGREGOR FIRE PROTECTION AND RESCUE DISTRICT, (“DISTRICT”) REENACTING AND READOPTING CERTAIN FORMER RESOLUTIONS AND OTHER ACTS OF THE BOARD OF COMMISSIONERS; RESCINDING CERTAIN FORMER RESOLUTIONS AND ACTS OF THE BOARD OF COMMISSIONERS; PROVIDING FOR SEVERABILITY; PROVIDING FOR LIBERAL CONSTRUCTION; PROVIDING FOR SCRIVENER’S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Iona McGregor Fire Protection and Rescue District (“District”), Lee County, Florida was initially created by Chapter 75-421, Laws of Florida, said Chapter 75-421, Laws of Florida being subsequently amended; and,

WHEREAS, the District’s initial enabling legislation (“Charter”), as amended, was codified, amended, reenacted and repealed by Chapter 2000-384, Laws of Florida; and,

WHEREAS, the Board of Commissioners, as authorized by Florida law, including the District’s enabling legislation, and codification legislation, has adopted numerous acts and Resolutions; and,

WHEREAS, the Board of Commissioners of the District is authorized by Florida law to exercise all of the powers and duties described in Florida law, including Chapters 189 and 191, Florida Statutes, Chapter 97-340, Laws of Florida, and the District’s enabling legislation and codification legislation, as they may be amended from time to time; and,

WHEREAS, the District, through the Board of Commissioners, is authorized to reenact and readopt Resolutions and other actions of the District in compliance with Florida law; and,

WHEREAS, the District, through the Board of Commissioners is authorized to rescind Resolutions and other actions of the District in compliance with Florida law; and,

WHEREAS, the Board of Commissioners is desirous of reenacting and readopting certain prior Resolutions and acts of the District Board of Commissioners; and,

WHEREAS, the Board of Commissioners is desirous of rescinding certain prior Resolutions and acts of the District Board of Commissioners.

NOW, THEREFORE, be it resolved by the Board of Commissioners of the Iona McGregor Fire Protection and Rescue Service District as follows:

Section One: Incorporation of Recitals.

The recitals set forth above are true and correct and form a part of this Resolution.

Section Two: Authority

The Board of Commissioners of the District is authorized to adopt this Resolution by Florida law, including but not limited to Chapter 191, Florida Statutes.

Section Three: Codification and Readoption of Certain Prior Acts of the Board of Commissioners of the District.

The District Board of Commissioners hereby reenacts and readopts the following prior Resolutions and other acts of the District Board of Commissioners:

1. Board action number 3970 dated March 21, 2001, is hereby reenacted and readopted.
2. Board action number 3994 dated August 15, 2001, is hereby reenacted and readopted.
3. Board action number 4091 dated November 20, 2002, is hereby reenacted and readopted.
4. Board action number 4104 dated February 19, 2003, is hereby reenacted and readopted.
5. Board action number 4329 dated November 16, 2005, is hereby reenacted and readopted.
6. Board action number 4513 dated October 17, 2007, is hereby reenacted and readopted.
7. Board action number 4692 dated April 21, 2010, is hereby reenacted and readopted.
8. Board action number 4650 dated June 29, 2011, is hereby reenacted and readopted.
9. Board action number 4677 dated September 21, 2011, is hereby reenacted and readopted.
10. Board action number 4829 dated September 20, 2013, is hereby reenacted and readopted.
11. Board action number 5020 dated October 21, 2015, is hereby reenacted and readopted.
12. Board action number 5096 dated January 11, 2017, is hereby reenacted and readopted.
13. Board action number 5131 dated May 17, 2017, is hereby reenacted and readopted.
14. Board action number 5520 dated March 21, 2018, is hereby reenacted and readopted.

Section Four: Repeal.

The Board of Commissioners hereby rescinds the following prior Resolutions and other acts of the District Board of Commissioners to take effect upon the effective date of this Resolution, but not retroactively:

1. Board action number 269 dated April 15, 1981, is hereby rescinded.
2. Board action number 478 dated October 20, 1982, is hereby rescinded.
3. Board action number 525 dated April 6, 1983, is hereby rescinded.
4. Board action number 658 dated February 3, 1985, is hereby rescinded.
5. Board action number 662 dated March 13, 1985, is hereby rescinded.
6. Board action number 724 dated February 12, 1986, is hereby rescinded.
7. Board action number 757 dated August 13, 1986, is hereby rescinded.
8. Board action number 798 dated January 14, 1987, is hereby rescinded.
9. Board action number 812 dated February 25, 1987, is hereby rescinded.
10. Board action number 891 dated November 11, 1987, is hereby rescinded.
11. Board action number 900 dated December 9, 1987, is hereby rescinded.
12. Board action number 901 dated December 9, 1987, is hereby rescinded.
13. Board action number 951 dated June 8, 1988, is hereby rescinded.
14. Board action number 991 dated October 12, 1988, is hereby rescinded.
15. Board action number 1007 dated December 14, 1988, is hereby rescinded.
16. Board action number 1008 dated December 14, 1988, is hereby rescinded.
17. Board action number 1009 dated December 14, 1988, is hereby rescinded.
18. Board action number 1010 dated December 14, 1988, is hereby rescinded.
19. Board action number 1097 dated November 15, 1989 is hereby rescinded.
20. Board action number 1098 dated November 15, 1989 is hereby rescinded.
21. Board action number 1099 dated November 15, 1989 is hereby rescinded.
22. Board action number 2000 dated November 15, 1989 is hereby rescinded.
23. Board action number 2001 dated November 15, 1989 is hereby rescinded.
24. Board action number 2002 dated November 15, 1989 is hereby rescinded.
25. Board action number 2003 dated November 15, 1989 is hereby rescinded.
26. Board action number 2008 dated November 15, 1989 is hereby rescinded.
27. Board action number 2012 dated November 15, 1989 is hereby rescinded.

28. Board action number 2018 dated November 15, 1989 is hereby rescinded.
29. Board action number 2063 dated April 18, 1990, is hereby rescinded.
30. Board action number 2064 dated April 18, 1990, is hereby rescinded.
31. Board action number 2116 dated October 16, 1990, is hereby rescinded.
32. Board action number 2136 dated January 15, 1991, is hereby rescinded.
33. Board action number 2293 dated September 15, 1992, is hereby rescinded.
34. Board action number 2350 dated April 20, 1993, is hereby rescinded.
35. Board action number 2436 dated March 16, 1994, is hereby rescinded.
36. Board action number 2445 dated April 20, 1994, is hereby rescinded.
37. Board action number 2478 dated September 21, 1994, is hereby rescinded.
38. Board action number 2571 dated December 6, 1995, is hereby rescinded.
39. Board action number 3709 dated September 16, 1997, is hereby rescinded.
40. Board action number 3811 dated December 16, 1998, is hereby rescinded.
41. Board action number 3835 dated May 19, 1999, is hereby rescinded.
42. Board action number 3928 dated September 19, 2000, is hereby rescinded.
43. Board action number 3940 dated October 18, 2000, is hereby rescinded.
44. Board action number 3954 dated January 17, 2001, is hereby rescinded.
45. Board action number 4010 dated October 17, 2001, is hereby rescinded.
46. Board action number 4037 dated March 20, 2002, is hereby rescinded.
47. Board action number 4072 dated September 18, 2002, is hereby rescinded.
48. Board action number 4074 dated September 18, 2002, is hereby rescinded.
49. Board action number 4188 dated January 21, 2004, is hereby rescinded.
50. Board action number 4210 dated May 19, 2004, is hereby rescinded.
51. Board action number 4237 dated September 15, 2004, is hereby rescinded.
52. Board action number dated 4245 dated November 17, 2004, is hereby rescinded.
53. Board action number 4254 dated January 19, 2005, is hereby rescinded.
54. Board action number 4309 dated September 21, 2005, is hereby rescinded.
55. Board action number 4312 dated September 21, 2005, is hereby rescinded.
56. Board action number 4368 dated April 19, 2006, is hereby rescinded.
57. Board action number 4393 dated August 16, 2006, is hereby rescinded.
58. Board action number 4404 dated September 20, 2006, is hereby rescinded.

59. Board action number 4421 dated November 15, 2006, is hereby rescinded.
60. Board action number 4432 dated December 13, 2006, is hereby rescinded.
61. Board action number 4458 dated April 18, 2007, is hereby rescinded.
62. Board action number 4462 dated May 16, 2007, is hereby rescinded.
63. Board action number 5178 dated October 18, 2017, is hereby rescinded.
64. Board action number 5179 dated October 18, 2017, is hereby rescinded.
65. Board action number 5180 dated October 18, 2017, is hereby rescinded.
66. Board action number 5203 dated December 13, 2017, is hereby rescinded.

Section Five: Rescission.

The District Board of Commissioners hereby rescinds all prior Resolutions and acts adopted by the District Board of Commissioners to the extent of any conflict with any part of this Resolution:

Section Six: Construction.

This Resolution shall be construed to be remedial and shall be liberally construed to promote the purpose for which it is intended.

Section Seven: Severability and Effect.

If any section, subsection, sentence, clause, or other provision of this Resolution is held invalid, unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of this Resolution.

Section Eight: Effective Date.

This Resolution shall take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER _____ WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER _____ AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner James Andersen	_____
Commissioner Steve Barbosa	_____
Commissioner Ethan Langford	_____
Commissioner Paul Louwers	_____
Commissioner James Walker	_____

Duly passed and adopted on this ____ day of _____, 2019.

BOARD OF COMMISSIONERS OF THE
IONA MCGREGOR FIRE CONTROL AND
RESCUE DISTRICT

By: _____
James Walker, Chair

Attest: _____
James Andersen, Secretary

SUBMIT FORM

**BOARD MEETING AGENDA ITEM SUMMARY****Board Meeting Date:** November 20, 2019

(Select All that Apply)

☒**Decision Making Agenda Item**☐**Discussion Purposes Only Agenda Item**☐**Walk On Agenda Item****SUBJECT:**

Proposed policy regarding off site contact with commission attorney

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

Commissioner, James Walker

BACKGROUND/DETAIL OF AGENDA ITEM:

Dear Commissioners,

I am proposing that the commission adopt a policy regarding individual contact with the commission attorney outside of commission meetings. This proposal is not too be construed as to inhibiting commissioners from asking the attorney questions regarding the statutes that pertain to their responsibility as a commissioner. The attorney shall report back to the board as part of his meeting report as to the gist of his conversation if he feels the information may be beneficial to other members. He need not refer as the inquirer.

In the past it was my opinion that the services of the attorney were abused

BUDGET IMPACT: Yes / No / Unknown – If Yes, how much? From Where?

Unknown

REQUESTED BOARD ACTION:

Refer to attorney for drafting of policy.

**BOARD MEETING AGENDA ITEM SUMMARY**Board Meeting Date: 11/20/2019

(Select All that Apply)

**Decision Making Agenda Item****Discussion Purposes Only Agenda Item****Walk On Agenda Item****SUBJECT:**

Surplus Item - 2008 Chevy previously deemed surplus September 18, 2019

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

Chief Howard and CFO Winzenread

BACKGROUND/DETAIL OF AGENDA ITEM:

During September meeting, all items were approved for surplus along with authorizing disposal in accordance with Florida Statute 274.06. It is the desire of the District to instead dispose of the aforementioned vehicle in accordance with Florida Statute 274.05.

BUDGET IMPACT: Yes / No / Unknown – If Yes, how much? From where?

No

REQUESTED BOARD ACTION:

It is desired that the Board approve the disposal of the property in accordance with Florida Statute 274.05.

**BOARD MEETING AGENDA ITEM SUMMARY**Board Meeting Date: 11/20/2019(Select All that Apply) ☒ **Decision Making Agenda Item**☐ **Discussion Purposes Only Agenda Item**☐ **Walk On Agenda Item****SUBJECT:**

Surplus Items

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

Chief Howard and CFO Winzenread

BACKGROUND/DETAIL OF AGENDA ITEM:

We have several items which are no longer useful to the District due to their obsolescences, condition, or effectiveness. A listing of items is included with this request.

BUDGET IMPACT: Yes / No / Unknown – If Yes, how much? From where?

No

REQUESTED BOARD ACTION:

It is desired that the Board approve the deeming of the requested items as surplus and allow the Chief and/or his designee to dispose of the property in accordance with Florida Statute 274. (sub-chapter designation of .05, .06, etc. not necessary as contained within Statute)

SURPLUS ITEMS - NOVEMBER 2019

TAG NO.	DESCRIPTION	IN-SERVICE DATE	CONDITION	ESTIMATED VALUE
01281	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01283	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01284	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01285	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01286	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01287	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01288	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01289	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01290	Rocket Vehicle Router	3/22/2016	Obsolete/Replaced	< \$100
01291	Rocket Vehicle Router	12/16/2015	Obsolete/Replaced	< \$100
01292	Rocket Vehicle Router	12/16/2015	Obsolete/Replaced	< \$100
01299	Rocket Vehicle Router	5/31/2016	Obsolete/Replaced	< \$100
01393	Mavic DJI Drone	12/18/2017	Out of Service	< \$700
00936/00984	Infrasys Elite XR Thermal Imaging Camera	11/7/2008	Broken	No Value
01034	2014 Ford F-150 Long Bed (Old Iona 6)	10/6/2014	Out of Service	\$15,000
00304	2004 Ford Expedition (Old BC 79)	12/16/2003	Out of Service	< \$1,500

Approved by: _____ Date: _____