

Iona McGregor Fire District Board of Fire Commissioners
May 20, 2020
6:00 PM

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

Roll Call of Commissioners

Present – Commissioner Louwers, Commissioner Langford, Commissioner Andersen, Commissioner Barbosa via telephone, and Commission Chair Walker

Opening Prayer and Pledge of Allegiance observed

Amendments to the Meeting Agenda – none

Public Input on Business Agenda Items – none

Public Recognition – none

Business Agenda Items (Agenda Items Requiring Action)

1) Meeting Minutes – April 15, 2020

Motion (5706) to adopt minutes of April 15, 2020 made by Commissioner Andersen, second Commissioner Langford... carried.

2) Financial Report – April 2020

Report provided previous and CFO Winzenread is available for questions. Following no questions, **motion** (5707) to approve April 2020 financial report made by Commissioner Langford with second offered by Commissioner Andersen... carried.

3) Audit Presentation

Jeff Tuscan with Tuscan & Company was introduced and gave brief presentation of the 2019 audit beginning with Opinion Letter. We have received highest level an auditor can issue. No material weaknesses, no non-compliance was noted. Cash and investment test identified that District is in compliance with regulations. Graph detail was presented and reviewed. The current depreciation threshold is \$1,000 and next year it is changing to \$5,000. Pension liability is our portion of FRS liability calculated by actuary study by State reducing the projected rate of return at 6.9%, and our workforce is younger which increases the liability. Net OPEB liability is projected future cost of providing insurance for retirees until they reach Medicare age. Following presentation, **motion** (5708) was made by Commissioner Langford to approve the audit as presented. Motion was seconded by Commissioner Louwers. Chair called for roll vote whereby Commissioners Langford, Louwers, Andersen, Barbosa, and Walker all in favor; passed unanimously.

4) Commission Election

Attorney Pringle described the election process to Board, including the necessity for the Board to formally adopt a resolution calling for the election for the termed seats. He then read the resolution in the record as, “ Resolution 2020-01, **A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA, ORDERING AND CALLING AN ELECTION OF MEMBERS FOR THE BOARD OF COMMISSIONERS TO BE HELD IN THE GENERAL ELECTION ON NOVEMBER**

Iona McGregor Fire District Board of Fire Commissioners

May 20, 2020

6:00 PM

3, 2020... Seat #2 and Seat #4... Following attorney's reading of the resolution title, **motion** (5709) to adopt Resolution 2020-01 as read into the record was made by Commissioner Walker and seconded by Commissioner Andersen... The roll vote was as follows:

Commissioner Louwers	Yes
Commissioner Langford	Yes
Commissioner Andersen	Yes
Commissioner Walker	Yes
Commissioner Barbosa	Yes

Motion carried; resolution adopted.

5) Surplus Item

It is requested that a fog smoke machine which is no longer used and has a value of less than \$250.00 be deemed surplus, and the chief authorized to dispose of the item in accordance with FS 274.06. **Motion** (5710) to deem item surplus and authorize Chief to properly dispose of was made by Commissioner Langford, seconded by Commissioner Andersen. Following call for roll vote, results were Commissioners Langford, Andersen, Louwers, Barbosa, and Walker all in favor. Motion carries.

6) Codification Resolution (For Discussion Only)

Attorney Pringle provided Board with a draft resolution and corresponding documents to be reviewed and brought back for discussion and possible action at the June 2020 meeting. He briefly described the items included in the resolution as well as the some of the exhibits attached. It was recommended that a workshop be conducted to fully review and explain the documents contained within. Commissioner Walker mentioned that he is not sure that all of this is necessary and relevant to us since goes back to 1980. Louwers stated that an hour-long workshop wouldn't be bad. Langford agrees to have workshop as does Andersen. No action taken. Workshop could be an hour before regular June meeting, and needs to be advertised. **Motion** (5711) to establish Workshop for June 10, 2020 beginning at 5p.m. was offered by Commissioner Walker, second Commissioner Andersen... carried.

7) Executive Report

Executive Report was included in the packet previously distributed. Commissioner Walker questioned the anticipated promotions. Chief informed of recent and upcoming retirement of personnel which will result in promotional needs. Commissioner Langford questioned what we are looking at natural gas for. Chief informed that generator at Station 73 has been converted and looking to convert the stove as well. My convert other stations to natural gas in the coming years. Following questions/discussion, **motion** (5712) to accept the Executive Report was made by Commissioner Louwers and seconded by Commissioner Langford... passed.

8) Attorney Report

Mr. Pringle had nothing additional to discuss.

9) DVP Reports – Districts 7 & 25

District 7 – DVP Tansey has nothing to report

Iona McGregor Fire District Board of Fire Commissioners

May 20, 2020

6:00 PM

District 25 – DVP Mascarelli mentioned that the boat dock is in need of pontoon replacement as has developed leak. Manufacturer recommends replacing both. In addition, outboard motors are at end of warranty and we may wish to replace as previously discussed.

Public Input on Non-Business Agenda Items – none

Commissioner Comments

Commissioner Louwers questioned DVP Mascarelli on his report as it is a logistics matter and not DVP issue. DVP replied that he did state on report that it was discussion under logistics; and as he is in charge of the boat, he wanted the Board to be aware of potential expenses. He is planning to discuss with DC Logistics Hernden.

Adjournment

Motion to adjourn meeting made by Commissioner Walker, second Commissioner Langford... carried.

Meeting adjourned at 7:04

Approved by: _____

Print Name: _____

IMFD Balance Sheet
As of 4/30/2020

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited

\$ 819,900.74

Total CASH:

819,900.74

INVESTMENTS

Investments - SBA

14,398,864.64

Money Market - BankUnited

2,007,889.20

Total INVESTMENTS:

16,406,753.84

Total ASSETS:

\$ 17,226,654.58

LIABILITIES

LIABILITIES AND OTHER CREDITS

Accounts Payable

231.63

Total LIABILITIES AND OTHER CREDITS:

231.63

ACCRUED EXPENSES

FRS - Employee Contribution - ADMIN

5,730.45

FRS - Employee Contribution - OPS

16,311.61

Total ACCRUED EXPENSES:

22,042.06

Total LIABILITIES:

22,273.69

EQUITY

Retained Earnings-Current Year

7,459,552.97

Prior Year Revenues Over/(Under) Expenditures

2,033,919.18

Fund Balance

7,710,908.74

Total EQUITY:

17,204,380.89

Total LIABILITIES & EQUITY:

\$ 17,226,654.58

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For the Seven Months Ended April 30, 2020 (Unaudited)

Revenues	Amended Budget	Actual	Variance	
	\$		\$	%
Cash Carry Forward	\$ 9,606,935			
Ad valorem taxes	19,878,190	\$ 19,132,789	\$ (745,401)	96.25%
Permits, Fees & Special Assessments	95,000	48,689	(46,311)	51.25%
Intergovernmental	59,160	87,652	28,492	148.16%
Charges for services	51,000	20,845	(30,155)	40.87%
Interest Check/Demand Accounts	270,000	126,933	(143,067)	47.01%
Miscellaneous	53,453	55,088	1,635	103.06%
Proceeds from debt	-	-	-	N/A
Total Revenues	20,406,803	19,471,996	(934,807)	95.42%
Total revenues and cash carry forward	<u>30,013,738</u>			
Expenditures				
Personnel services				
Salaries	10,529,757	5,693,546	4,836,211	54.07%
Benefits	5,676,405	3,280,566	2,395,839	57.79%
Operating Expenditures				
Professional and contractual	743,213	583,483	159,730	78.51%
Travel	106,475	33,007	73,468	31.00%
Communications & freight	143,320	62,620	80,700	43.69%
Utilities, equipment rental, and insurance	281,507	179,519	101,988	63.77%
Repairs and maintenance	694,143	279,664	414,479	40.29%
Other operational and administrative	321,320	142,842	178,478	44.45%
Supplies, tools & small equipment	387,370	221,330	166,040	57.14%
Education and training	133,150	43,783	89,367	32.88%
Capital expenditures	2,104,296	1,379,809	724,487	65.57%
Debt service	162,295	112,273	50,022	69.18%
Total Expenditures	21,283,251	12,012,442	9,270,809	56.44%
Revenues over/(under) expenditures	<u>(876,448)</u>	<u>\$ 7,459,553</u>	<u>\$ 8,336,001</u>	
Fund Balance/Cash Carry Forward	<u>8,730,487</u>			
Total expenditures and reserves	<u>\$ 30,013,738</u>			
		<u>APRIL</u>	<u>MARCH</u>	
Cash Balances				
BankUnited - Operating		\$ 819,901	\$ 725,369	
Petty Cash		-	-	
		<u>819,901</u>	<u>725,369</u>	
Investments				
General - SBA - Fund A		14,398,865	15,387,310	
BankUnited Money Market		2,007,889	2,007,429	
5/3 Bank		0	2,483	
		<u>16,406,754</u>	<u>17,397,222</u>	
Total Cash and Investments		<u>\$ 17,226,655</u>	<u>\$ 18,122,591</u>	

Submitted for approval on May 20, 2020

Approved By: _____

(Signature)

