

Iona McGregor Fire District Board of Fire Commissioners Agenda
July 21, 2021
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

Public Recognition

Business Agenda Items (Agenda Items Requiring Action)

- 1) Meeting Minutes – June 23, 2021
- 2) Financial Report – June 2021
- 3) Budget Amendment
- 4) DR-420
- 5) Surplus
- 6) Executive Report
- 7) Attorney Report
- 8) DVP Reports – Districts 7 & 25

Public Input on Non-Business Agenda Items

Commissioner Comments

Adjournment

Iona McGregor Fire District Board of Fire Commissioners
June 23, 2021
6:00 PM

Meeting called to order at 6:00 pm

Roll Call of Commissioners – Chair Andersen, Vice Chair Barbosa, Secretary Langford, Treasurer Louwers, and Commissioner Walker all present

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 – May 19, 2021

Minutes were distributed prior to meeting. **Motion** (5788) to approve minutes of May 19, 2021 was made by Commissioner Barbosa, second Commissioner Langford... carried.

2) Financial Report – May 2021B

Financial report was submitted prior to meeting and CFO Winzenread was available for questions. Hearing none, a **motion** (5789) to approve May 2021 financial report made by Commissioner Andersen, second Commissioner Langford... carried. Chair Andersen

3) Audit Presentation

Jeff Tuscan with Tuscan and Associates introduced himself; and gave brief presentation of the District 2020 audit. It was noted that the opinion letter stated that compliance review was performed, and no significant issues were noted. Commissioner Walker questioned why website was reviewed as part of the audit. Mr. Tuscan informed that the auditor general has compliance guides which includes financial posting requirements on website. New law has come out this year that will require fire districts to have a performance audit. There are no standards currently for completion of the performance audit. State will present listing of pre-approved consultants. Additional disclosures will also be required to be included on website and audit in the coming year. Other changes and potential changes to the audit process was mentioned. There is no limit to what the consultants can require to be looked at and reviewed. Attorney Pringle stated that the new law was unanimously approved; and it is in addition to the financial audit. Implementation will be two years from now.

The financial graphs were briefly addressed. Net pension liability – law changed to require reporting of retirement liability based upon actuary study. Earnings estimate was reduced from 8% to 6.5% with actual earnings of 3%. Requirement of 90 days in reserves, approximately \$5,000,000 and 45 days of disaster funds, \$2,500,000. Commissioner Walker asked that if can't justify reserves have to reduce your rate? No current requirement although it was considered in 2006 but never passed. The assigning of reserves shows a financial plan for the future capital expenses of the district.

Following presentation and questions, **motion** (5790) to approve 2020 Audit as presented was made by Commissioner Andersen with second offered by Commissioner Langford... carried.

Iona McGregor Fire District Board of Fire Commissioners
June 23, 2021
6:00 PM

4) Surplus Items

A listing of proposed surplus items was given prior to meeting. **Motion** (5791) to deem the items presented as surplus and authorize the Chief to dispose of in accordance with FS 174.06 was made by Commissioner Louwers, second Commissioner Andersen... carried.

5) Executive Report

The Executive Report was previously submitted. Chief Howard noted that Division Chief Steffens' eminent departure resulted in a promotional process with the succession of Inspector Mozes to the Fire Marshal position. He added that the district has been monitoring and discussing what the new audit requirements will entail, the defining of the performance audit, and the services being reviewed. Becoming an accredited organization will put the district in good standings with the legislatures and the accreditation reporting may be accepted in place of performance audit requirements. **Motion** (5792) to accept Executive Report made by Commissioner Langford, second Commissioner Barbosa... carried.

6) Attorney Report

Mr. Pringle stated that he agrees with Chief that performance work being done for accreditation is in excess of the anticipated requirements, and common sense would make exemption for audit; however, common sense is not always done. He added that he continues working on items for district and is available for questions. **Motion** (5793) to accept Attorney Report made by Commissioner Andersen, second Louwers Commissioner ... carried.

7) DVP Reports – Districts 7 & 25 – neither DVP present

Motion (5794) to accept DVP Reports as submitted was made by Commissioner Andersen, second Commissioner Barbosa... carried.

Public Input on Non-Business Agenda Items – none

Commissioner Comments – All thanked Mr. Tuscan and staff for the audit presentation and the work that went into it.

Adjournment

Motion to adjourn meeting was made by Commissioner walker, second Commissioner Langford...

Meeting adjourned at 6:58pm

Approved by: _____

Print Name: _____

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For the Eight Months Ended May 31, 2021 (Unaudited)

Revenues	Amended	Actual	Variance	
	Budget		\$	%
Cash Carry Forward	\$ 10,076,867			
Ad valorem taxes	20,049,066	\$ 19,720,421	\$ (328,645)	98.36%
Permits, Fees & Special Assessments	95,000	30,648	(64,352)	32.26%
Intergovernmental	59,760	166,606	106,846	278.79%
Charges for services	51,000	40,018	(10,982)	78.47%
Interest Check/Demand Accounts	50,000	44,409	(5,591)	88.82%
Miscellaneous	54,122	138,118	83,996	255.20%
Proceeds from debt	-	-	-	N/A
Total Revenues	20,358,948	20,140,221	(218,727)	98.93%

Total revenues and cash carry forward 30,435,815

Expenditures				
Personnel services				
Salaries	10,814,942	6,947,957	3,866,985	64.24%
Benefits	5,852,730	3,891,090	1,961,640	66.48%
Operating Expenditures				
Professional and contractual	848,093	600,059	248,034	70.75%
Travel	107,395	3,611	103,784	3.36%
Communications & freight	146,225	67,185	79,040	45.95%
Utilities, equipment rental, and insurance	282,478	195,402	87,076	69.17%
Repairs and maintenance	758,015	401,447	356,568	52.96%
Operational, small tools and equipment	427,225	241,466	185,759	56.52%
Fuel, supplies, and administrative	424,994	259,921	165,073	61.16%
Education and training	128,625	44,376	84,249	34.50%
Capital expenditures	1,427,000	665,462	761,538	46.63%
Debt service	100,045	75,034	25,011	75.00%
Total Expenditures	21,317,767	13,393,010	7,924,757	62.83%


Revenues over/(under) expenditures (958,819) \$ 6,747,211 \$ 7,706,030

Fund Balance/Cash Carry Forward 9,118,048

Total expenditures and reserves \$ 30,435,815

	MAY	APRIL
Cash Balances		
BankUnited - Operating	\$ 987,157	\$ 856,113
Petty Cash	-	-
	<u>987,157</u>	<u>856,113</u>
Investments		
General - SBA - Fund A	1,928,971	1,928,789
BankUnited Money Market	<u>14,376,159</u>	<u>15,369,850</u>
	<u>16,305,129</u>	<u>17,298,639</u>
Total Cash and Investments	<u>\$ 17,292,286</u>	<u>\$ 18,154,751</u>

Submitted for approval on June 23, 2021

Approved By: 
 (Signature)



Iona-McGregor Fire District Executive Report

Executive Summary/ June 2021:

GENERAL:

- Progress continues in document development needed for accreditation.
 - Final draft of the Community Risk Assessment/Standards of Cover (CRA/SOC) document is being compiled. We should have finalized in the next several weeks.
 - Several categories of the self-assessment document have been finalized. Writing continues on remaining categories with various deadlines for completion over the next several months.
 - Total project including Strategic Plan; CRA/SOC; Self-Assessment should be completed well before end of calendar year.
- A promotional process was conducted for the Fire Marshal position in anticipation of Ed Steffens retirement and Jackielou Mozes was identified as his successor.
 - Shadowing will commence immediately and we anticipate hiring a Fire Inspector as soon as possible to replace the Inspector position Jackielou will vacate.

OPERATIONS:

- We currently have 3 firefighter openings (1 on each shift), but also a few personnel out with injuries.
- Lieutenant promotional testing is on track for September with a least 2 openings initially
- Our probationary firefighters are progressing well
 - 3 have passed their 9-month evaluation and are in the final stretch of their 12-month probation
 - 2 have passed their 3-month evaluation and their initial paramedic credentialing assessment
 - They attended live fire scenario training recently in Bonita Springs with instructors and new personnel from other agencies
- Collaborative Technical Rescue training is going well and we intend to continue this monthly multi-agency effort
 - Urban Search and Rescue (USAR) membership and instruction delivery capacity continues to increase regionally
- July will have a theme of dive operations training for ALL
 - Repetition for our experienced dive team members
 - Increasing competency for newer dive team members
 - Increased awareness and supportive role practice for other members



Iona-McGregor Fire District Executive Report

LOGISTICS:

- Bathroom repairs at 74 are underway.
- New E71 was placed in service.
- SQ73 completion anticipated to be in early August.

Prevention/Pub Ed:

Date: June 2021

INSPECTION VOLUME:	850
VIOLATIONS CLEARED: past year to date	202
% OF MANDATED INSPECTIONS AVERAGE:	98%
CPR / AED CLASSES:	0
CHILD PASSENGER SAFETY:	3
PUBLIC EDU. EVENT(S):	2
EAP PRESENTATIONS:	0
FIRE INVESTIGATIONS:	1

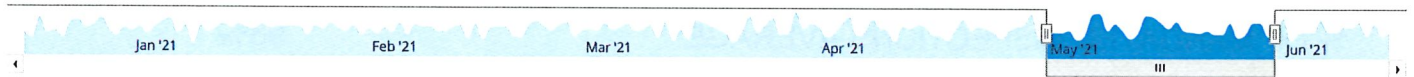
SUPERVISOR'S SUMMARY:

- New Fire Marshal identified ! Jackielou Mozes
- Process for replacement inspector is underway
- Another busy month; inspection volume high, catching up after Covid
- New Occupancies permits 12 this last month

TRAINING/EMS:

- Quarterly Module Test was administered to all probationary employees, and they passed.
- We have two Firefighters that have entered the paramedic credentialing program.
- Three days of Lieutenants choice training was conducted by all crews at station 74's training tower.
- Probationary Firefighters participated in live burn training at the Bonita Springs FD training Facilities.
- Monthly dive and TRT training conducted with our Special Team Leaders.
- Conducted the Fire Marshals process.
- Worked on the data analysis for the Standards of Cover.
- Continuing to work on *Category 8-Trainin and Competency*, of the Self- Assessment Manual.

DAYS
In Selected Time Slice

[illegible]

Week Ending	5/2/21	5/9/21	5/16/21	5/23/21	5/30/21	6/6/21	6/13/21	6/20/21	6/27/21	7/4/21	7/11/21	7/18/21	7/25/21	Total
(50) Service call, other		2		1										3
(51) Person in distress				1										1
(52) Water problem			1		1									2
(55) Public service assistance	7	22	20	20	26	1								96
(61) Dispatched and canceled en route	18	44	51	46	57	9								225
(62) Wrong location, no emergency found		1	2	2	1									6
(65) Steam, other gas mistaken for smoke			1		1	1								3
(70) False alarm and false call, other			1											1
(71) Malicious, mischievous false alarm			1	1	1									3
(73) System or detector malfunction		1	1	1	2									5
(74) Unintentional system/detect... operation (no fire)	1	4	8	2	2									17
Total	42	183	197	172	172	19								785

Iona McGregor Fire District
Financial Report
07/21/2021

<u>Included Reports (unaudited)</u>	<u>Page(s)</u>
Financial Report Notes	1
Balance Sheet as of June 30, 2021	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 June 2021	7-9

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
FINANCIAL REPORT NOTES
BALANCE SHEET AND STATEMENTS OF REVENUES AND EXPENDITURES
(UNAUDITED)
For the Nine Months Ended June 30, 2021**

Notable items on the Balance Sheet:

Cash and Investments

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

- 0.10% - SBA (Florida PRIME Local Government Investment Pool)
- 0.50% - BankUnited Money Market

Liabilities

Liabilities totaling \$22,827 consist mainly of trade accounts payable and amounts withheld from employees' pay for required retirement contributions.

Notable items on the Statements of Revenues and Expenditures:

Revenues

- Received approximately \$120,000 in ad valorem tax revenues during the month of June. To date we have received 99.71% of the annual budgeted total.
- Inspection fees totaled \$2,208 for the month of June.
- Interest on invested surplus funds totaled \$5,775 for the month of June.

Expenditures

- Replaced fire pump in Marine 70 - \$15,669.
- Conducted annual hose, ladder, and heat sensor testing - \$5,176.
- Purchased 500 kits for Falls Prevention Program - \$6,165.

Total expenditures reflect 69.40% of budget and are tracking as expected.

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited

\$ 720,828.07

Total CASH:

720,828.07

INVESTMENTS

Investments - SBA

1,929,122.97

Money Market - BankUnited

13,381,781.40

Total INVESTMENTS:

15,310,904.37

Total ASSETS:

\$ 16,031,732.44

LIABILITIES

LIABILITIES AND OTHER CREDITS

Health Insurance Rebate

302.39

Total LIABILITIES AND OTHER CREDITS:

302.39

ACCRUED EXPENSES

FRS - Employee Contribution - ADMIN

4,017.58

FRS - Employee Contribution - OPS

18,559.04

Voluntary Life Insurance - Principal Group

(52.20)

Total ACCRUED EXPENSES:

22,524.42

Total LIABILITIES:

22,826.81

EQUITY

Prior Year Revenues Over/(Under) Expenditures

773,892.13

Retained Earnings-Current Year

5,490,185.58

Fund Balance

9,744,827.92

Total EQUITY:

16,008,905.63

Total LIABILITIES & EQUITY:

\$ 16,031,732.44

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND
For the Nine Months Ended June 30, 2021 (Unaudited)

<u>Revenues</u>	Amended	<u>Actual</u>	<u>Variance</u>	
	<u>Budget</u>		<u>\$</u>	<u>%</u>
Cash Carry Forward	\$ 10,076,867			
Ad valorem taxes	20,049,066	\$ 19,844,865	\$ (204,201)	98.98%
Permits, Fees & Special Assessments	95,000	30,648	(64,352)	32.26%
Intergovernmental	59,760	166,606	106,846	278.79%
Charges for services	51,000	42,586	(8,414)	83.50%
Interest Check/Demand Accounts	50,000	50,184	184	100.37%
Miscellaneous	54,122	149,392	95,270	276.03%
Proceeds from debt	-	-	-	N/A
Total Revenues	<u>20,358,948</u>	<u>20,284,281</u>	<u>(74,667)</u>	<u>99.63%</u>
 Total revenues and cash carry forward	 <u>30,435,815</u>			
 Expenditures				
Personnel services				
Salaries	10,814,942	7,761,391	3,053,551	71.77%
Benefits	5,852,730	4,318,996	1,533,734	73.79%
Operating Expenditures				
Professional and contractual	848,093	616,785	231,308	72.73%
Travel	107,395	10,151	97,244	9.45%
Communications & freight	146,225	73,658	72,567	50.37%
Utilities, equipment rental, and insurance	282,478	218,932	63,546	77.50%
Repairs and maintenance	758,015	447,877	310,138	59.09%
Operational, small tools and equipment	427,225	273,348	153,877	63.98%
Fuel, supplies, and administrative	424,994	283,441	141,553	66.69%
Education and training	128,625	49,021	79,604	38.11%
Capital expenditures	1,427,000	665,462	761,538	46.63%
Debt service	100,045	75,034	25,011	75.00%
Total Expenditures	<u>21,317,767</u>	<u>14,794,096</u>	<u>6,523,671</u>	<u>69.40%</u>
Revenues over/(under) expenditures	<u>(958,819)</u>	<u>\$ 5,490,186</u>	<u>\$ 6,449,005</u>	
Fund Balance/Cash Carry Forward	<u>9,118,048</u>			
Total expenditures and reserves	<u>\$ 30,435,815</u>			
		<u>JUNE</u>	<u>MAY</u>	
Cash Balances				
BankUnited - Operating		\$ 720,828	\$ 987,157	
Petty Cash		-	-	
		<u>720,828</u>	<u>987,157</u>	
Investments				
General - SBA - Fund A		1,929,123	1,928,971	
BankUnited Money Market		13,381,781	14,376,159	
		<u>15,310,904</u>	<u>16,305,129</u>	
Total Cash and Investments		<u>\$ 16,031,732</u>	<u>\$ 17,292,286</u>	

Submitted for approval on July 21, 2021

Approved By: _____
 (Signature)

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND
For the Nine Months Ended June 30, 2021 (Unaudited)

	Amended		Variance	
	Budget	Actual	\$	%
Revenues				
Cash Carry Forward	\$ 10,076,867			
Ad Valorem Taxes	20,691,066	\$ 20,612,026	\$ (79,040)	99.62%
Excess fees	140,000	-	(140,000)	0.00%
Penalties	19,000	26,795	7,795	141.03%
Discounts	(755,000)	(759,349)	(4,349)	100.58%
Refunds Deducted	(50,000)	(37,824)	12,176	75.65%
Ad Valorem Taxes Prior Years	4,000	3,216	(784)	80.40%
Impact Fees	95,000	30,648	(64,352)	32.26%
FEMA Revenue	-	44,715	44,715	N/A
State Firefighter Supplemental	59,760	21,974	(37,786)	36.77%
Grant Revenue	-	99,917	99,917	N/A
Inspection Fees	50,000	41,356	(8,644)	82.71%
CPR - Books & Masks	1,000	1,230	230	123.00%
Interest Check/Demand Accounts	50,000	50,184	184	100.37%
Rents	34,122	34,805	683	102.00%
Sale of Equipment	15,000	25,990	10,990	173.27%
Contributions	5,000	6,750	1,750	135.00%
Miscellaneous	-	81,847	81,847	N/A
Proceeds from Debt	-	-	-	N/A
Total Revenues	20,358,948	20,284,281	(74,667)	99.63%
Total Revenues and Cash Carry Forward	30,435,815			
Expenditures				
Personnel Services				
Salaries - Commissioners	30,000	22,500	7,500	75.00%
Salaries - ADM	1,814,195	1,299,683	514,512	71.64%
Salaries - OPS	7,131,726	5,173,769	1,957,957	72.55%
Salaries - FLSA	557,356	405,802	151,554	72.81%
Salaries - Sick Pay - ADM	104,666	-	104,666	0.00%
Salaries - Sick Pay - OPS	264,409	4,634	259,775	1.75%
Salaries - Holiday Pay	137,419	79,361	58,058	57.75%
Salaries - Out of Class Pay	45,000	20,831	24,170	46.29%
Salaries - One Time Payouts - ADM	23,908	-	23,908	0.00%
Salaries - One Time Payouts - OPS	93,873	52,673	41,200	56.11%
Salaries - Clothing and Uniform Allowance	3,200	-	3,200	0.00%
Salaries - Ins Deductible & Subsidy- ADM	3,240	2,190	1,050	67.59%
Salaries - Ins Deductible & Subsidy- OPS	39,703	27,151	12,552	68.38%
Salaries - Phone Allowance	12,000	9,000	3,000	75.00%
Salaries - ER H.S.A Contribution - ADM	46,500	46,500	-	100.00%
Salaries - ER H.S.A Contribution - OPS	235,500	239,000	(3,500)	101.49%
Salaries - Overtime Staffing - ADM	7,892	708	7,184	8.97%
Salaries - Overtime Staffing - OPS	122,170	284,934	(162,764)	233.23%
Salaries - Overtime Training - OPS	82,425	43,114	39,311	52.31%
Salaries - Overtime USAR/Strike Teams - ADM	-	-	-	N/A
Salaries - Overtime USAR/Strike Teams - OPS	-	4,250	(4,250)	N/A
Salaries - State Education ADM	16,440	12,330	4,110	75.00%
Salaries - State Education OPS	43,320	32,962	10,358	76.09%
Social Security Taxes - ADM/Commissioners	110,243	71,532	38,711	64.89%
Social Security Taxes - OPS	521,288	368,647	152,641	70.72%
Medicare Taxes - ADM/Commissioners	29,083	19,217	9,866	66.08%
Medicare Taxes - OPS	122,687	86,908	35,779	70.84%
Retirement - ADM	353,291	222,773	130,518	63.06%
Retirement - OPS	1,968,831	1,299,585	669,246	66.01%
Veba Plan Contribution - ADM	93,574	93,304	270	99.71%
Veba Plan Contribution - OPS	422,991	415,518	7,473	98.23%
Health Insurance - ADM	683,547	507,990	175,557	74.32%
Health Insurance - OPS	1,411,986	1,053,713	358,273	74.63%
Health Insurance - Admin Contribution	(15,286)	(11,383)	(3,903)	74.47%
Health Insurance - OPS Contribution	(82,599)	(62,063)	(20,536)	75.14%
Health Insurance - Retiree Contribution	(429,777)	(317,873)	(111,904)	73.96%
Employee Insurance - Other - ADM	86,546	64,813	21,733	74.89%
Employee Insurance - Other - OPS	264,698	195,397	69,301	73.82%
Workers Compensation Insurance - ADM	42,167	41,946	221	99.48%
Workers Compensation Insurance - OPS	269,460	268,971	489	99.82%
Total Personnel Services	16,667,672	12,080,387	4,587,285	72.48%

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
DETAILED STATEMENT OF ACTIVITIES - GENERAL FUND
For the Nine Months Ended June 30, 2021 (Unaudited)

	Amended		Variance	
	Budget	Actual	\$	%
Operating Expenditures				
Legal	60,000	7,000	53,000	11.67%
Computer Support Services	35,000	24,973	10,027	71.35%
Other Professional	125,550	49,768	75,782	39.64%
Audit and Accounting	36,000	30,000	6,000	83.33%
Tax Collector's Commission	404,000	398,876	5,124	98.73%
Property Appraiser's Commission	138,083	84,855	53,228	61.45%
Custodial & Janitorial Services	35,460	11,463	23,997	32.33%
Other Services - MVR Review	14,000	9,850	4,150	70.35%
Travel and Per Diem	107,395	10,151	97,244	9.45%
Telephones	90,000	58,647	31,353	65.16%
Wireless User Fee	54,025	14,055	39,970	26.02%
Freight & Postage	2,200	957	1,243	43.50%
Water	13,300	8,490	4,810	63.84%
Electricity	58,425	31,834	26,591	54.49%
Cable Television	3,787	2,743	1,044	72.44%
Garbage	12,625	9,159	3,466	72.55%
Propane	7,710	4,430	3,280	57.46%
Equipment Rentals & Leases	46,631	33,523	13,108	71.89%
Insurance	140,000	128,752	11,248	91.97%
Equipment Maintenance	175,900	69,347	106,553	39.42%
Building Maintenance	404,523	211,746	192,777	52.34%
Vehicle Maintenance	177,592	166,785	10,807	93.91%
Promotional Activities	33,200	15,409	17,791	46.41%
Promotional Activities - ADM	5,000	5,683	(683)	113.65%
Small Tools & Equipment	137,615	111,842	25,773	81.27%
Turnout Gear	108,010	69,990	38,020	64.80%
Annual Medical Exams/Wellness	50,000	39,779	10,221	79.56%
Legal Advertising	2,000	259	1,741	12.97%
Hiring Costs	19,500	300	19,200	1.54%
Uniforms	63,900	27,724	36,176	43.39%
Office Supplies	8,000	2,362	5,638	29.52%
Fuel	65,000	45,953	19,047	70.70%
Janitorial Supplies	27,600	19,029	8,571	68.94%
Medical Supplies	84,525	44,515	40,010	52.67%
Other Operating Supplies	87,780	43,164	44,616	49.17%
Memberships, Publications & Subscriptions	160,089	130,780	29,309	81.69%
Educational Reimbursement	50,920	22,226	28,694	43.65%
Training	77,705	26,795	50,910	34.48%
Total Operating	3,123,050	1,973,213	1,149,837	63.18%
Capital Outlay				
Buildings	-	-	-	N/A
Equipment	97,000	82,332	14,669	84.88%
Vehicles	1,330,000	583,131	746,869	43.84%
Total Capital Outlay	1,427,000	665,462	761,538	46.63%
Debt Service				
Principal	97,686	73,105	24,581	74.84%
Interest	2,359	1,928	431	81.75%
Total Debt Service	100,045	75,034	25,011	75.00%
Total Expenditures	21,317,767	14,794,096	6,523,671	69.40%
Revenues over Expenditures		<u>\$ 5,490,186</u>		
Reserves				
Assigned:				
Operating Expenditures Oct - Dec	4,904,550			
Hurricane/Disaster	2,452,275			
Capital (Facilities, Apparatus, Equipment)	1,250,000			
Health Insurance (Level Funding Reserve)	500,000			
Unassigned:				
General Operating	11,223			
Total Reserves	<u>9,118,048</u>			
Total Expenditures and Reserves	<u>\$ 30,435,815</u>			

IONA MCGREGOR FIRE DISTRICT
2020 - 2021 FISCAL YEAR
Ad Valorem Tax Revenues to Date

Date Received	Taxes	Interest	Discounts	Commissions	Other *	Net Amount Remitted by the Tax Collector
11/16/2020	\$ 257,233.89	\$ -	\$ 11,865.63	\$ 6,125.91	\$ 1,489.51	\$ 240,731.86
11/30/2020	4,989,587.94	-	199,480.97	95,832.10	(17,290.38)	4,676,984.49
12/17/2020	10,969,189.92	-	438,625.16	210,829.70	10,920.38	10,330,655.44
12/29/2020	1,941,810.43	-	73,192.90	37,395.72	1,168.10	1,832,389.91
1/15/2021	640,794.10	-	19,549.79	12,453.35	275.77	609,066.73
2/16/2021	558,591.90	-	12,299.03	10,939.21	(5,620.49)	529,733.17
3/15/2021	333,111.81	-	3,900.95	6,603.18	(1,839.46)	320,768.22
4/15/2021	607,423.72	-	422.52	12,154.83	(1,969.10)	592,877.27
5/15/2021	194,318.82	-	1.12	4,048.35	562.53	190,831.88
6/15/2021	119,963.45	-	10.78	2,493.80	4,490.86	121,949.73
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>\$20,612,025.98</u>	<u>\$ -</u>	<u>\$ 759,348.85</u>	<u>\$ 398,876.15</u>	<u>\$ (7,812.28)</u>	<u>\$ 19,445,988.70</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 June 30, of each year

Fiscal Year		Revenue	Discounts	Commissions
2021				
	Budget	20,664,066	755,000	404,000
	Actual	20,604,214	759,349	398,876
		99.71%	100.58%	98.73%
2020				
	Budget	20,485,690	742,500	400,500
	Actual	20,528,288	745,253	397,500
		100.21%	100.37%	99.25%
2019				
	Budget	20,352,023	732,000	395,000
	Actual	20,190,107	727,115	391,950
		99.20%	99.33%	99.23%
2018				
	Budget	19,193,971	690,000	383,000
	Actual	18,951,199	685,383	367,737
		98.74%	99.33%	96.01%
2017				
	Budget	18,354,838	645,000	359,000
	Actual	18,269,930	660,328	354,345
		99.54%	102.38%	98.70%
2016				
	Budget	17,185,982	600,000	335,000
	Actual	17,118,579	615,244	331,553
		99.61%	102.54%	98.97%

Check History Report
Sorted By Check Number
Activity From: 6/1/2021 to 6/30/2021

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
020838	6/4/2021	CRS	CRS TECHNOLOGY	2,643.75	Auto
020839	6/4/2021	EAGLE	EAGLE ENGRAVING. INC.	1,272.00	Auto
020840	6/4/2021	EMERG	EMERGENCY MEDICAL SERVICES	25.00	Auto
020841	6/4/2021	FFS	FLORIDA FIRE SYSTEMS, LLC	200.00	Auto
020842	6/4/2021	FYRFYTR	FYR-FYTER, INC.	57.00	Auto
020843	6/4/2021	HOMD	Home Depot Credit Services	238.00	Auto
020844	6/4/2021	LOWES	LOWE'S	206.62	Auto
020845	6/4/2021	MARCO	MARCO OFFICE SUPPLY, FURNITURE & PRINTING INC.	395.56	Auto
020846	6/4/2021	MARINE	MARINEMAX	489.79	Auto
020847	6/4/2021	MOTOROL	MOTOROLA SOLUTIONS INC.	363.88	Auto
020848	6/4/2021	NEWSLEG	THE NEWS PRESS	35.21	Auto
020849	6/4/2021	NOEL	NOEL PAINTING OF THE USA, LLC	800.00	Auto
020850	6/4/2021	OFFPRID	OFFICE PRIDE COMMERCIAL CLEANING SVCS	1,011.83	Auto
020851	6/4/2021	OVERHEA	OVERHEAD DOOR CO OF FORT MYERS	1,800.00	Auto
020852	6/4/2021	QUAD	QUADMED, INC.	1,227.90	Auto
020853	6/4/2021	RICOH	RICOH USA, INC.	46.79	Auto
020854	6/4/2021	SARLO	SARLO POWER MOWERS, INC	103.48	Auto
020855	6/4/2021	SOUTH	SOUTH FL EMERGENCY VEHICLES	3,579.00	Auto
020856	6/4/2021	TEN8	TEN-8 FIRE & SAFETY, LLC	3,423.99	Auto
020857	6/4/2021	VFIS	VFIS	9,531.00	Auto
020858	6/11/2021	AD	ADVANCED DISPOSAL-FT MYERS	931.65	Auto
020859	6/11/2021	AIRGAS	AIRGAS	556.10	Auto
020860	6/11/2021	BOCC	LEE COUNTY BOCC	6,485.64	Auto
020861	6/11/2021	CINTAS	CINTAS CORPORATION #294	107.62	Auto
020862	6/11/2021	COMPRES	COMPRESSED AIR SUPPLIES & EQUIPMENT, INC	2,185.79	Auto
020863	6/11/2021	COOPER	GARY COOPER	200.00	Auto
020864	6/11/2021	DEAN	DEAN'S DIVE CENTER	200.00	Auto
020865	6/11/2021	ESO	ESO SOLUTIONS INC.	1,983.00	Auto
020866	6/11/2021	FYRFYTR	FYR-FYTER, INC.	57.00	Auto
020867	6/11/2021	GRALEY	GRALEY MECHANICAL, INC.	150.00	Auto
020868	6/11/2021	GROUND	GROUND EFFECTS	1,075.00	Auto
020869	6/11/2021	IPSDI	INT'L PUBLIC SAFETY DATA INSTITUTE	2,000.00	Auto
020870	6/11/2021	LEE DOT	LEE COUNTY BOCC	3,206.97	Auto
020871	6/11/2021	LEESAR	LEESAR INC	2,439.75	Auto
020872	6/11/2021	LONGSWO	LONGSWORTH COMFORT AIR LLC	628.00	Auto
020873	6/11/2021	MARCO	MARCO OFFICE SUPPLY, FURNITURE & PRINTING INC.	1,985.26	Auto
020874	6/11/2021	NAFECO	NAFECO	6,503.95	Auto
020875	6/11/2021	PGIT	PREFERRED GOVERNMENTAL INS TRUST	25,879.36	Auto
020876	6/11/2021	RYAN	RYAN PETROLEUM	3,311.30	Auto
020877	6/11/2021	SOUTH	SOUTH FL EMERGENCY VEHICLES	2,267.86	Auto
020878	6/11/2021	TUSCAN	TUSCAN & COMPANY, PA	5,000.00	Auto
020879	6/11/2021	ULINE	ULINE, INC	338.45	Auto
020880	6/21/2021	AQUIL	KHALID AQUIL	105.00	Auto
020881	6/21/2021	ARMCHEM	ARMCHEM INTERNATIONAL	1,066.00	Auto
020882	6/21/2021	BENNETT	BENNETT FIRE PRODUCTS CO, INC	881.82	Auto
020883	6/21/2021	COMER	SETH COMER	82.00	Auto
020884	6/21/2021	COOPER	GARY COOPER	111.96	Auto
020885	6/21/2021	COSTCO	COSTCO WHOLESALE	60.00	Auto
020886	6/21/2021	CROWN	CROWN INFORMATION MANAGEMENT	25.00	Auto
020887	6/21/2021	DANIELS	PHIL DANIELS	133.00	Auto
020888	6/21/2021	FILE	FILE OF LIFE FOUNDATION, INC.	1,270.00	Auto
020889	6/21/2021	FNG	FLORIDA NATURAL GAS	28.10	Auto
020890	6/21/2021	FPL8590	FL POWER & LIGHT CO.	575.11	Auto

Check History Report
Sorted By Check Number
Activity From: 6/1/2021 to 6/30/2021

IONA MCGREGOR FIRE DISTRICT (IMF)

Bank Code: B BANKUNITED - OPERATING

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
020891	6/21/2021	GRAINGE	GRAINGER	118.23	Auto
020892	6/21/2021	HOWARD	DAVE HOWARD	82.00	Auto
020893	6/21/2021	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
020894	6/21/2021	MARCO	MARCO OFFICE SUPPLY, FURNITURE & PRINTING INC.	805.50	Auto
020895	6/21/2021	MARINE	MARINEMAX	272.14	Auto
020896	6/21/2021	OFFICE	OFFICE DEPOT BUSINESS ACCOUNT	275.97	Auto
020897	6/21/2021	REVRTC	REV RTC, INC.	15,669.00	Auto
020898	6/21/2021	RICOH	RICOH USA, INC.	420.36	Auto
020899	6/21/2021	ROCKET	ROCKET INTERNATIONAL	309.05	Auto
020900	6/21/2021	SOUTH	SOUTH FL EMERGENCY VEHICLES	6,576.48	Auto
020901	6/21/2021	STEINKE	MEGAN STEINKE	133.00	Auto
020902	6/21/2021	TEN8	TEN-8 FIRE & SAFETY, LLC	314.78	Auto
020903	6/21/2021	UPS	UNITED PARCEL SERVICE	101.32	Auto
020904	6/21/2021	VALVO	SUNSHINE LUBES LLC	178.47	Auto
020905	6/21/2021	WATERCF	WATERWAY OF CENTRAL FL LLC	5,176.00	Auto
020906	6/30/2021	ALERTAL	ALERT-ALL CORP	6,165.00	Auto
020907	6/30/2021	BEACH F	BEACH FENDER MENDER	450.70	Auto
020908	6/30/2021	DINGLE	SCOTT DINGLE	785.00	Auto
020909	6/30/2021	FPL0598	FL POWER & LIGHT CO.	1,555.98	Auto
020910	6/30/2021	FPL3327	FL POWER & LIGHT CO.	17.86	Auto
020911	6/30/2021	FPL5324	FL POWER & LIGHT CO.	583.96	Auto
020912	6/30/2021	FPL6245	FL POWER & LIGHT CO.	763.50	Auto
020913	6/30/2021	MARCADI	MARCADIS SINGER, PA TRUST ACCOUNT	233.70	Auto
020914	6/30/2021	MARINE	MARINEMAX	1,908.10	Auto
020915	6/30/2021	MOZES	JACKIELOU MOZES	14.00	Auto
020916	6/30/2021	MPORTER	MICHAEL D PORTER	785.00	Auto
020917	6/30/2021	ODJICK	MARK ODJICK	5.00	Auto
020918	6/30/2021	OVERHEA	OVERHEAD DOOR CO OF FORT MYERS	333.00	Auto
020919	6/30/2021	PAPYRUS	PAPYRUS DOCUMENT & DESIGN, LLC	180.00	Auto
020920	6/30/2021	PRINCIP	PRINCIPAL LIFE INSURANCE CO	15,182.15	Auto
020921	6/30/2021	RYAN	RYAN PETROLEUM	4,676.20	Auto
020922	6/30/2021	STAND	STANDARD INSURANCE CO.	12,809.77	Auto
020923	6/30/2021	SWI	SAFEWARE INC	2,926.92	Auto
020924	6/30/2021	TEN8	TEN-8 FIRE & SAFETY, LLC	342.56	Auto
020925	6/30/2021	WORKER	WORKER'S COMP ADMINISTRATION TRUST FUND	200.00	Auto
W00597	6/1/2021	LOCUMS	LOCUMS DOC, INC	2,083.33	Wire Transfer
W00598	6/10/2021	CABLE1	COMCAST CABLEVISION	30.00	Wire Transfer
W00599	6/10/2021	CABLE2	COMCAST CABLEVISION	67.50	Wire Transfer
W00600	6/10/2021	CABLE3	COMCAST CABLEVISION	45.00	Wire Transfer
W00601	6/10/2021	CABLE4	COMCAST CABLEVISION	105.00	Wire Transfer
W00602	6/10/2021	UHC	UNITED HEALTHCARE INS. CO.	172,157.31	Wire Transfer
W00603	6/17/2021	CABLE5	COMCAST CABLEVISION	67.50	Wire Transfer
W00604	6/17/2021	T3	T3 COMMUNICATIONS, INC.	4,816.40	Wire Transfer
W00605	6/13/2021	PITNEY	PITNEY BOWES PURCHASE POWER	100.00	Wire Transfer
W00606	6/21/2021	LCU	LEE COUNTY UTILITIES	914.52	Wire Transfer
W00607	6/7/2021	BU9855	CARDMEMBER SERVICE	3,515.07	Wire Transfer
W00608	6/21/2021	ENTERPR	ENTERPRISE FM TRUST	3,139.86	Wire Transfer
W00609	6/21/2021	VERIZON	VERIZON	1,541.45	Wire Transfer
W00610	6/21/2021	MICROSO	MICROSOFT CORPORATION	1,188.00	Wire Transfer
W00611	6/23/2021	BU9855	CARDMEMBER SERVICE	17,883.68	Wire Transfer
W00612	6/27/2021	TECO	TECO	61.44	Wire Transfer
W00613	6/30/2021	COLLIFE	COLONIAL LIFE PREMIUM PROCESSING	4,011.38	Wire Transfer
Bank B Total:				391,593.33	

IONA MCGREGOR FIRE DISTRICT (IMF)

Report Total:	<u>391,593.33</u>
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**BOARD MEETING AGENDA ITEM SUMMARY**Board Meeting Date: 07/21/2021(Select All that Apply) ☒ Decision Making Agenda Item☐ Discussion Purposes Only Agenda Item☐ Walk On Agenda Item**SUBJECT:**

Budget Amendment 1 - Resolution 2021-01

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

Chief Howard, CFO Winzenread

BACKGROUND/DETAIL OF AGENDA ITEM:

Following the annual audit, an amendment to the 2020/2021 budget is needed to reflect the actual audited September 30, 2020 balance. The 2020/2021 Cash Carry Forward account is being increased by \$441,853 with an equal increase in Unassigned Fund Balance. Resolution copy and work-paper included.

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

Yes, as noted above

REQUESTED BOARD ACTION:

Adoption of the resolution 2021-01 as presented is requested.

RESOLUTION NO. 2021- 01

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA, TO AMEND THE BUDGET AND FUND BALANCES FOR THE DISTRICT FOR THE 2020/2021 FISCAL YEAR; TO RESCIND ALL RESOLUTIONS IN CONFLICT; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR LIBERAL CONSTRUCTION; TO PROVIDE FOR SCRIVENER'S ERRORS; TO PROVIDE FOR AN EFFECTIVE DATE.

WHEREAS, the Iona McGregor Fire Protection and Rescue Service District (hereinafter "District"), has adopted a Fund Balance Policy to satisfy the requirements of Governmental Accounting Standards Board Statement (GASB) No. 54.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Iona McGregor Fire Protection and Rescue Service District, that:

SECTION ONE. INCORPORATION OF RECITALS

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

SECTION TWO. AUTHORIZED BY LAW

The Board of Commissioners of the District is authorized to adopt this Resolution by Chapter 191, Florida Statutes, and other applicable laws.

SECTION THREE. BUDGET AMENDMENT/ASSIGNMENT

The District hereby increases the 2020/2021 cash carry forward account balance by \$441,853 with an equal increase in the Unassigned Fund Balance by \$441,853 to reflect the actual audited September 30, 2020 fund balance.

SECTION FOUR. RESCISSION OF ALL RESOLUTIONS IN CONFLICT

The Board of Commissioners hereby rescinds all prior Resolutions and other official action of the Board of Commissioners to the extent of any conflict with any part of this Resolution.

SECTION FIVE. SCRIVENER'S ERRORS

The Board of Commissioners intends that all sections of this Resolution which contain typographical errors that do not affect the intent of this Resolution can be administratively corrected by the Authorization of the District's Fire Chief, or his designee, without the requirement of having a corrective Resolution adopted by the Board of Commissioners.

SECTION SIX.

SEVERABILITY

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 portion will be deemed a separate provision, and such holding shall not affect the remainder of this Resolution. The Board of Commissioners further declares its intent that this Resolution would have been adopted even if such invalid or unconstitutional provision was not included herein.

SECTION SEVEN.

CONSTRUCTION AND EFFECTIVE DATE

This Resolution shall be liberally construed to affect the purposes hereof and 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 Steven Barbosa	_____
Commissioner Ethan Langford	_____
Commissioner Paul Louwers	_____
Commissioner James Walker	_____

Duly passed and adopted on this 21st day of July, 2021.

BOARE OF COMMISSIONERS OF
THE IONA MCGREGOR FIRE
PROTECTION AND RESCUE
SERVICE DISTRICT

By: _____
James Andersen, Chair

Attest by: _____
Ethan Langford, Secretary

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2020-2021

	Original Budgeted Amount	7/21/2021 Amendment Number 1	Final Amended Budget
CASH CARRYFORWARD	\$ 10,076,867	\$ 441,853	\$ 10,518,720

REVENUE

Account Number	Account Description			
311100-000-0	AD VALOREM TAXES REVENUE @ 2.5000 Mills	20,691,066	-	20,691,066
311110-000-0	EXCESS FEE REVENUE	140,000	-	140,000
311120-000-0	PENALTIES	19,000	-	19,000
311140-000-0	DISCOUNTS	(755,000)	-	(755,000)
311150-000-0	REFUNDS DEDUCTED	(50,000)	-	(50,000)
311200-000-0	AD VALOREM TAXES PRIOR YEAR	4,000	-	4,000
324100-000-0	IMPACT FEES	95,000	-	95,000
335230-000-0	STATE COMPENSATION FIREFIGHTER	59,760	-	59,760
334200-000-0	GRANT REVENUE	-	-	-
342200-000-0	INSPECTION FEES	50,000	-	50,000
342900-000-0	CPR BOOKS & MASKS	1,000	-	1,000
361000-000-0	INTEREST	50,000	-	50,000
362000-000-0	RENTS	34,122	-	34,122
364490-000-0	SALE OF EQUIPMENT	15,000	-	15,000
366930-000-0	CONTRIBUTIONS	5,000	-	5,000
369900-000-0	MISC. REVENUE	-	-	-
383000-000-0	PROCEEDS FROM DEBT	-	-	-
Total Revenues		<u>20,358,948</u>	<u>-</u>	<u>20,358,948</u>

Total Revenues, Debt Proceeds and Cash Carryforward	<u>\$ 30,435,815</u>	<u>\$ 441,853</u>	<u>\$ 30,877,668</u>
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EXPENDITURES

PERSONAL SERVICES		Original		
Account Number	Account Description	Budgeted Amount	Amendment Number 1	Final Budget
522110-000-0	COMMISSIONERS SALARIES	30,000	-	30,000
522120-100-0	SALARIES - ADMINISTRATION	1,814,195	-	1,814,195
522120-200-0	SALARIES - OPERATIONS	7,131,726	-	7,131,726
522121-200-0	SALARIES - FLSA - OPS	557,356	-	557,356
522122-100-0	SALARIES - SICK PAY - ADM	104,666	-	104,666
522122-200-0	SALARIES - SICK PAY - OPS	264,409	-	264,409
522123-200-0	SALARIES - HOLIDAY PAY - OPS	137,419	-	137,419
522124-000-0	SALARIES - OUT OF CLASS PAY - OPS	45,000	-	45,000
522125-100-0	SALARIES - ONE-TIME PAYOUTS - ADMN	23,908	-	23,908
522125-200-0	SALARIES - ONE-TIME PAYOUTS - OPS	93,873	-	93,873
522126-100-0	SALARIES - CLOTHING & UNIFORM ALLOW - ADM	3,200	-	3,200
522126-200-0	SALARIES - CLOTHING & UNIFORM ALLOW - OPS	-	-	-
522127-100-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - ADM	3,240	-	3,240
522127-200-0	SALARIES - INSURANCE DEDUCT & SUBSIDY - OPS	39,703	-	39,703
522128-100-0	SALARIES - PHONE ALLOWANCE - ADM	12,000	-	12,000
522132-100-0	SALARIES - ER CONTRIBUTION - ADM	46,500	-	46,500
522132-200-0	SALARIES - ER CONTRIBUTION - OPS	235,500	-	235,500
522140-100-0	SALARIES - OVERTIME STAFFING - ADM	7,892	-	7,892
522140-200-0	SALARIES - OVERTIME STAFFING - OPS	122,170	-	122,170
522141-200-0	SALARIES - OVERTIME TRAINING - OPS	82,425	-	82,425
522150-100-0	SALARIES - STATE EDUCATION - ADM	16,440	-	16,440
522150-200-0	SALARIES - STATE EDUCATION - OPS	43,320	-	43,320
522210-100-0	FICA TAXES REGULAR - ADM / COMM	110,243	-	110,243
522210-200-0	FICA TAXES REGULAR - OPS	521,288	-	521,288
522211-100-0	FICA TAXES MEDICAL - ADM	29,083	-	29,083
522211-200-0	FICA TAXES MEDICAL - OPS	122,687	-	122,687
522220-100-0	RETIREMENT - ADM	353,291	-	353,291
522220-200-0	RETIREMENT - OPS	1,968,831	-	1,968,831
522221-100-0	VEBA PLAN CONTRIBUTION - ADM	93,574	-	93,574
522221-200-0	VEBA PLAN CONTRIBUTION - OPS	422,991	-	422,991
522230-100-0	HEALTH INSURANCE - ADM	683,547	-	683,547
522230-200-0	HEALTH INSURANCE - OPS	1,411,986	-	1,411,986
522230-100-0	HEALTH INSURANCE - ADM CONTRIBUTION	(15,286)	-	(15,286)
522230-200-0	HEALTH INSURANCE - OPS CONTRIBUTION	(82,599)	-	(82,599)
522230-900-0	HEALTH INSURANCE - RETIREE CONTRIBUTION	(429,777)	-	(429,777)
522231-100-0	EMPLOYEE INS. OTHER - ADM	86,546	-	86,546
522231-200-0	EMPLOYEE INS. OTHER - OPS	264,698	-	264,698
522240-100-0	WORKERS COMPENSATION - ADM	42,167	-	42,167
522240-200-0	WORKERS COMPENSATION - OPS	269,460	-	269,460
Total Personal Services		16,667,672	-	16,667,672

IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT
GENERAL FUND - BUDGET AMENDMENT WORKSHEET
FISCAL YEAR 2020-2021

	Original Budgeted Amount	7/21/2021 Amendment Number 1	Final Amended Budget
OPERATING EXPENDITURES			
522310-000-0 LEGAL FEES	60,000	-	60,000
522311-000-0 COMPUTER SUPPORT SERVICES	35,000	-	35,000
522312-000-0 OTHER PROFESSIONAL	125,550	-	125,550
522320-000-0 ACCOUNTING & AUDITING	36,000	-	36,000
522340-000-0 TAX COLLECTORS COMMISSION	404,000	-	404,000
522341-000-0 PROPERTY ASSESSOR FEES	138,083	-	138,083
522342-500-0 CUSTODIAL FEES	35,460	-	35,460
522343-000-0 OTHER CONTRACTUAL SERVICES	14,000	-	14,000
522400-000-0 TRAVEL AND PER DIEM	107,395	-	107,395
522410-000-0 TELEPHONE	90,000	-	90,000
522411-000-0 WIRELESS USER FEES	54,025	-	54,025
522420-000-0 FREIGHT & POSTAGE	2,200	-	2,200
522430-000-0 WATER	13,300	-	13,300
522431-000-0 ELECTRICITY	58,425	-	58,425
522432-000-0 CABLE TELEVISION	3,787	-	3,787
522433-000-0 GARBAGE	12,625	-	12,625
522434-000-0 PROPANE	7,710	-	7,710
522440-000-0 EQUIPMENT RENTALS & LEASES	46,631	-	46,631
522450-000-0 INSURANCE	140,000	-	140,000
522460-000-0 EQUIP MAINT	175,900	-	175,900
522461-000-0 BUILDING MAINT	404,523	-	404,523
522462-000-0 VEHICLE MAINT	177,592	-	177,592
522480-400-0 PROMOTIONAL ACTIVITIES	33,200	-	33,200
522481-000-0 PROMOTIONAL ACTIVITIES-ADM	5,000	-	5,000
522489-000-0 SMALL TOOLS & EQUIPMENT	137,615	-	137,615
522490-200-0 TURNOUT GEAR	108,010	-	108,010
522492-000-0 OTHER	-	-	-
522493-000-0 ANNUAL MEDICAL EXAMS/WELLNESS	50,000	-	50,000
522494-000-0 LEGAL ADVERTISING	2,000	-	2,000
522496-100-0 HIRING COSTS	19,500	-	19,500
522498-000-0 UNIFORMS	63,900	-	63,900
522510-000-0 OFFICE EXPENSES	8,000	-	8,000
522520-000-0 FUEL	65,000	-	65,000
522521-500-0 JANITORIAL SUPPLIES	27,600	-	27,600
522523-600-0 MEDICAL SUPPLIES	84,525	-	84,525
522524-000-0 OTHER OPERATING SUPPLIES	87,780	-	87,780
522540-000-0 MEMBERSHIPS, PUBLICATIONS & SUBSCRIPTIONS	160,089	-	160,089
522541-000-0 EDUCATION REIMB	50,920	-	50,920
522550-000-0 TRAINING	77,705	-	77,705
Total Operating	3,123,050	-	3,123,050
CAPITAL OUTLAY			
522620-000-0 BUILDING	-	-	-
522640-000-0 EQUIPMENT	97,000	-	97,000
522641-000-0 VEHICLES	1,330,000	-	1,330,000
Total Capital Outlay	1,427,000	-	1,427,000
DEBT SERVICE			
522710-000-0 PRINCIPAL	97,686	-	97,686
522712-000-0 INTEREST	2,359	-	2,359
Total Debt Service	100,045	-	100,045
Total Expenditures	21,317,767	-	21,317,767
RESERVES			
Reserves	9,118,048	441,853	9,559,901
Reserves - Total	9,118,048	441,853	9,559,901
Total Expenditures and Reserves	\$ 30,435,815	\$ 441,853	\$ 30,877,668

**BOARD MEETING AGENDA ITEM SUMMARY**Board Meeting Date: 07/21/2021

(Select All that Apply)

☐

Decision Making Agenda Item

☒

Discussion Purposes Only Agenda Item

☐

Walk On Agenda Item

SUBJECT:

DR-420

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

Chief Howard, CFO Winzenread

BACKGROUND/DETAIL OF AGENDA ITEM:

Completion and filing of DR-420 is an annual requirement in the budget process. CFO Winzenread has prepared a preliminary form containing a proposed tentative millage at 2.5000 and a tentative budget hearing of Wednesday, September 15, 2021 beginning at 5:05pm.

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

No impact

REQUESTED BOARD ACTION:

Request Board authorize the filing of DR-420 tentative millage as 2.5000 and tentative budget hearing for Wednesday, September 15, 2021 beginning at 5:05 p.m.



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12


Year : 2021	County : LEE
Principal Authority : IONA MCGREGOR FIRE DIST	Taxing Authority : IONA MCGREGOR FIRE DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 8,908,207,306	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 265,943,480	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 9,174,150,786	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 83,440,338	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 9,090,710,448	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 8,739,511,606	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)
Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
SIGN HERE	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 7/1/2021 12:09 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	2.3775 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 20,778,189	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 20,778,189	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 9,090,710,448	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	2.2857 per \$1000	(16)
17.	Current year proposed operating millage rate	2.5000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 22,935,377	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$ 20,778,189	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		2.2857 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 20,969,356	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$ 22,935,377	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		2.5000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		9.38 %	(27)
First public budget hearing		Date : 9/15/2021	Time : 5:05 PM EST	Place : IONA MCGREGOR FIRE DISTRICT, 6061 S POINTE BLVD, FORT MYERS, FL 33919
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Title : DAVID HOWARD, FIRE CHIEF		Contact Name and Contact Title : MARK L WINZENREAD, CHIEF FINANCIAL OFFICER	
	Mailing Address : 6061 S POINTE BLVD		Physical Address : 6061 S POINTE BLVD	
	City, State, Zip : FORT MYERS, FL 33919		Phone Number : (239) 433-0660	Fax Number : (239) 425-9301



Reset Form

Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts


DR-420MM-P

R. 5/12


Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year: 2021		County: LEE	
Principal Authority : IONA MCGREGOR FIRE DIST		Taxing Authority: IONA MCGREGOR FIRE DIST	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	2.2857	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2020 Form DR-420MM, Line 13	3.1846	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	2.3775	per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 8,739,511,606	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 27,831,849	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 27,831,849	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 9,090,710,448	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	3.0616	per \$1,000 (10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	3.0616	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0443	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	3.1972	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	3.5169	per \$1,000 (14)
15.	Current year proposed millage rate	2.5000	per \$1,000 (15)
16.	Minimum vote required to levy proposed millage: (Check one) (16)		
<input checked="" type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16)	3.1972	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 9,174,150,786	(18)

Continued on page 2

Taxing Authority : IONA MCGREGOR FIRE DIST		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 22,935,377	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 29,331,595	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$ 22,935,377	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 29,331,595	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :
	Title : DAVID HOWARD, FIRE CHIEF	Contact Name and Contact Title : MARK L WINZENREAD, CHIEF FINANCIAL OFFICER	
	Mailing Address : 6061 S POINTE BLVD	Physical Address : 6061 S POINTE BLVD	
	City, State, Zip : FORT MYERS, FL 33919	Phone Number : (239) 433-0660	Fax Number : (239) 425-9301

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.



BOARD MEETING AGENDA ITEM SUMMARY

Board Meeting Date: 07/21/2021

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

SUBJECT:

Surplus Item

PERSON(S) MAKING SUBMITTAL OF AGENDA ITEM:

DC Hernden / CFO Winzenread

BACKGROUND/DETAIL OF AGENDA ITEM:

We have a broken/obsolete 2014 Base Smoke Generator, tag #01028, that we wish to deem as surplus and dispose of in accordance with Florida Statute.

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

No

REQUESTED BOARD ACTION:

It is recommended that the referenced item be deemed as surplus and the Chief be authorized to dispose of in accordance with Florida Statute 274.06.

SURPLUS ITEMS - JULY 2021

TAG NO.	DESCRIPTION	IN-SERVICE DATE	CONDITION	ESTIMATED VALUE
01028	Fire Base Smoke Generator SG-1300	11/1/2014	Broken/Obsolete	No Value

Approved by: _____ Date: _____



Iona-McGregor Fire District Executive Report

Executive Summary/ July 2021:

GENERAL:

- Progress continues in document development needed for accreditation.
 - Final draft of the Community Risk Assessment/Standards of Cover (CRA/SOC) document is being compiled. We should have finalized soon.
 - Several categories of the self-assessment document have been finalized. Writing continues on remaining categories with various deadlines for completion over the next several months.
 - Total project including Strategic Plan; CRA/SOC; Self-Assessment should be completed well before end of calendar year.
- We had 7 personnel deploy to Surfside (about 40 total from the area) and they were a part of an incredible collective effort.
 - Many have been singing their praise as amazing, skillful, humble professionals. We are very proud of them!

OPERATIONS:

- We are in the process of hiring new firefighters to fill current and anticipated openings.
- The budget planning for 2021-2022 is in full swing with plans to support increased operational training.
- Employee development continues to be an organizational priority.
 - Multiple personnel (particularly Lieutenants) are working on bachelor's degrees; and many others are working on other relevant certifications.
- We intend to announce the Lieutenant promotional process soon, which will occur in September.
- Three (3) of our probationary firefighters are on track to conclude their probationary year in the beginning of August.
 - Two (2) are 1/3 of the way through their probationary year and progressing well.
- Multiple personnel conclude their promotional (Lieutenant and engineer) probationary period this summer and have all adjusted well to their new roles.

LOGISTICS:

- SQ73 Acceptance Testing Aug 4-6 in Ohio. Should be at SFEV the following week. Aiming for placing in service by end of Aug.

Iona-McGregor Fire District Executive Report

- With Gary Cooper being reassigned as an Inspector, we are preparing to replace his position. Facilities Coordinator applicants reviewed, 8 contacted for interviews the week of Aug 9th
- Bathroom repairs completed at 74
- Sale of old E79 complete.

Prevention/Pub Ed:

Date: July 2021

INSPECTION VOLUME:	584
VIOLATIONS CLEARED: past year to date	202
% OF MANDATED INSPECTIONS AVERAGE:	93%
CPR / AED CLASSES:	5
CHILD PASSENGER SAFETY:	4
PUBLIC EDU. EVENT(S):	1
EAP PRESENTATIONS:	0
FIRE INVESTIGATIONS:	3

SUPERVISOR'S SUMMARY:

- New Inspector will be Gary Cooper. He will be replacing Jackielou Mozes as she transitions into the Fire Marshal role.
- New Occupancies permits 19 this last month

TRAINING/EMS:

- Completed category 8-*Training and Competency, of the Self-Assessment Manual*
- TRT Training Cancelled due to Surfside building collapse in Miami.
- Monthly Medical In-service held at station 75.
- Monthly Dive training was performed on all shift with Shift Leaders.
- Hazmat members trained with Regional Hazmat team.

Custom ▾ Jun 1, 2021 - Jun 30, 2021 ▾

55%

FIRE

Percentage of Total Incidents

45%

EMS

Percentage of Total Incidents

729

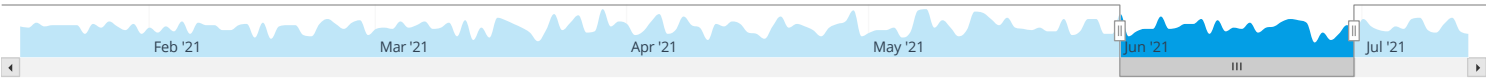
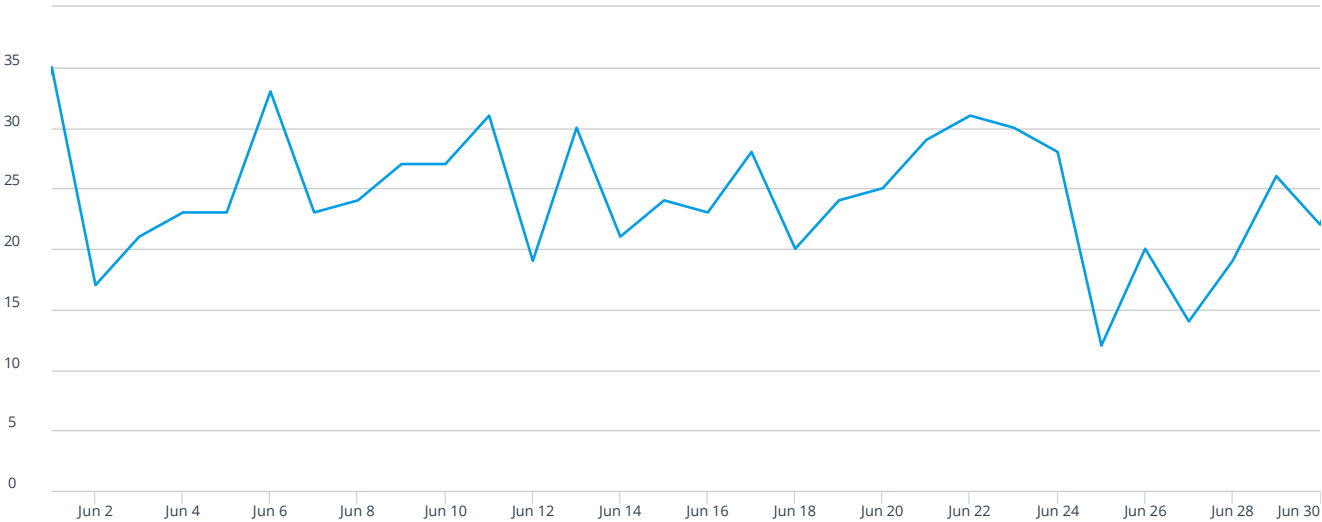
INCIDENTS

In Selected Time Slice

30

DAYS

In Selected Time Slice



Counts % Rows % Columns % All

Week Ending	6/6/21	6/13/21	6/20/21	6/27/21	7/4/21	7/11/21	7/18/21	7/25/21	8/1/21	8/8/21	8/15/21	8/22/21	8/29/21	Total
(10) Fire, other			1											1
(11) Structure Fire	2	2	1		1									6
(13) Mobile property (vehicle) fire		2												2
(14) Natural vegetation fire	2	1												3
(15) Outside rubbish fire	1			2										3
(30) Rescue, emergency medical call (EMS), other	3	2		2	2									9
(31) Medical assist	19	27	16	28	9									99
(32) Emergency medical service (EMS) incident	49	51	59	37	24									220
(34) Search for lost person		1												1
(35) Extrication, rescue	1	1	3											5
(36) Water or ice-related rescue		1												1
(41) Combustible/f... spills & leaks	1													1
(44) Electrical wiring/equipm. problem	2	1	2	2										7
(50) Service call, other	1													1
(51) Person in distress		1		1										2

Week Ending	6/6/21	6/13/21	6/20/21	6/27/21	7/4/21	7/11/21	7/18/21	7/25/21	8/1/21	8/8/21	8/15/21	8/22/21	8/29/21	Total
(52) Water problem				1	1									2
(53) Smoke, odor problem		1												1
(54) Animal problem or rescue	1		1											2
(55) Public service assistance	12	31	24	21	8									96
(57) Cover assignment, standby at fire station, move-up		1												1
(60) Good intent call, other	1	1												2
(61) Dispatched and canceled en route	51	50	42	50	18									211
(62) Wrong location, no emergency found		1	2	2										5
(65) Steam, other gas mistaken for smoke		1		2										3
(67) HazMat release investigation w/no HazMat	1													1
(70) False alarm and false call, other			2	2										4
(71) Malicious, mischievous false alarm		1												1
(73) System or detector malfunction	1	2	4	7	2									16
(74) Unintentional system/detect... operation (no fire)	4	2	8	7	2									23
Total	152	181	165	164	67									729



IAFF Local 1826

Southwest Florida Professional Fire Fighters & Paramedics District 7 Monthly Report

Meeting Date: 07/21/2021

General Information Update:

DVP Tansey has nothing to report.



IAFF Local 1826

Southwest Florida Professional Fire Fighters & Paramedics District 25 Monthly Report

Meeting Date: 07/21/2021

General Information Update:

Nothing to report -

DVP Mascarelli