

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT  
BOARD OF FIRE COMMISSIONERS MEETING AGENDA**

**DATE: June 26, 2024**

**6:00 P.M.**

**6061 SOUTH POINTE BOULEVARD**

**FORT MYERS, FL 33919**

NOTE: THE BOARD MEETING IS BEING RECORDED AND ALL STATEMENTS MADE DURING THE BOARD MEETING ARE SUBJECT TO BEING MADE AVAILABLE TO OTHERS AS A PART OF THE BOARD MEETING PUBLIC RECORD.

NOTE: ALL PHONES AND ELECTRONIC DEVICES MUST BE PUT ON THE SILENT MODE PRIOR TO THE BEGINNING OF THE BOARD MEETING AND REMAIN ON SILENT MODE THROUGHOUT THE ENTIRE BOARD MEETING UNTIL ADJOURNMENT.

Meeting Called to Order

Roll Call of Commissioners

Opening Prayer and Pledge of Allegiance

Recognitions

Adoption of Meeting Agenda, Including Amendments: A motion to Adopt Meeting Agenda, Including Amendments was made by Commissioner Anderson, second by Commissioner Barbosa ...Motion carried. Call and question, all in favor aye.

[Approval of Previous May Board Meeting Minutes](#): A motion to approve May Meeting Minutes as listed was made by Commissioner Barbosa, second by Commissioner Louwers...Motion carried. Call and question, all in favor aye.

[Approval of Financial Report](#): Chief Financial Officer Winzenread advised that the report was previously provided and opened the floor to questions. Commissioner Walker discusses Bank United. Inspection Fees from Prevention Division were discussed. Questions concerning the construction and its affiliated contract's guaranteed maximum price. Questions concerning amounts set aside in the budget, conversation ensues between Commissioner Walker and Chief Financial Officer Winzenread. Commissioner Langford asks about the procedure for physicals. Fire Chief Comer explains the operation of physicals and the selected vendor. Commissioner Langford asks about a line item for lighting, the expense is explained by Chief Winzenread,

A motion to approve the Financial Report was made by Commissioner Walker, seconded by Commissioner Barbosa...Motion carried. Call and question, all in favor aye.

Approval of Chief's Report Commissioner Walker discusses a visit to Station 72 and asks for the completion date. Fire Chief Comer advises it's projected completing date being November 2024. Questions concerning the progress at Station 71, the conversation continues with Deputy Chief Guzman. The Rhino Cutter equipment and purpose is discussed.

Attorney's Report: Attorney Pringle makes mention concerning Tuscan's Audit presentation and discusses an amendment to their contracted agreement. He will be asking the Board to approve consent to the document.

A motion to approve the Attorney's Report was made by Commissioner Walker, seconded by Commissioner Louwers...Motion carried. Call and question, all in favor aye.

DVP's Reports: Nothing to Report

Public Input on Business Agenda Items [Note: Prior to Board action being taken on each of the Business Agenda Items below, members of the public will have up to three (3) minutes per person to make public comment on each of the Business Agenda Items after the Commissioners have had their discussion.]

## Business Agenda Items

### 1. Audit Presentation

- a. Discussion of agenda item
- b. Public input
- c. Board action

Mr. Tuscan discusses the merger with a new firm. He details his current role and the benefits of this collaboration.

The supporting documents are reviewed, and verbiage explained. The Auditor's Report depicts an unmodified type of opinion. No internal control, compliance or management issues were found. The Management' Discussion and Analysis is a synopsis of year over year financials. Mr. Tuscan moves to the second document depicting graphs. He explains cash and investments. ROU Subscription Asset is a rule of GASB in order to dollarize future costs in order to show the public the types of commitments made. The VEBA program is also audited by value of cash and future of liability. Fixed asset expenditures are described, including the importance of comparing the expense amounts with the depreciation amounts for budget planning. Comparative Liabilities are reviewed, pension liability increased. A detailed explanation of each page is provided. Mr. Tuscan opens the floor to questions.

Commissioner Walker discusses the debts of Fire Districts. Questions regarding FRS, State hires an actuary. Regarding capital assets, depreciation became a government requirement as a reminder to the public and the Board that valuable items are needed for replacement and maintenance. Commissioner Barbosa discusses the first supporting document, sections concerning compliance. Mr. Tuscan elaborates on these features in the report.

Public Input: Public asks who controls the millage cap, its explained that we would have to go to referendum. The maximum is discussed to be 3.75. Influences and results from the Property Appraiser are discussed.

A motion to approve the Audit Presentation was made by Commissioner Walker with a second from Commissioner Barbosa...motion carried. Call and Question, all in favor, aye.

A motion to approve consent of the assignment was made by Commissioner Walker with a second from Commissioner Andersen...motion carried. Call and Question, all in favor, aye.

## 2. [Approval of Merger Feasibility Study Agreement](#)

- a. Discussion of agenda item
- b. Public input
- c. Board action

Attorney Pringle discusses the agreement and its redlining. Commissioner Andersen clarifies the description of one modification for placement. Commissioner Walker discusses the other modification and Attorney Pringle details the background of the affirmation statement in response to RFQ.

Public Input: None

A motion to approve the agreement with J. Angle Group, LLC and authorize the agreement with two modifications for the Fire Chief to sign was made by Commissioner Andersen with a second from Commissioner Langford...motion carried. Call and Question, all in favor, aye.

## 3. [CRA-SOC Annual Report Update](#)

- a. Discussion of agenda item
- b. Public input
- c. Board action

Deputy Chief Guzman introduces the documents and their contents. A four-year analysis of data went into effect. Deputy Chief Guzman opens the floor to questions. Commissioner Walker asks for details concerning working relationships with the county and census bureau utilization. Deputy Chief Guzman explains their methodologies.

Public Input: Ideas shared on amount of fire staffing, times and station locations.

A motion to approve adopt the CRA-SOC 2024 Annual Report Update was made by Commissioner Andersen with a second from Commissioner Barbosa...motion carried. Call and Question, all in favor, aye.


A motion to approve adopt the CRA-SOC 2024 Compliance Team Annual Report Update was made by Commissioner Andersen with a second from Commissioner Louwers...motion carried. Call and Question, all in favor, aye.

Public Comments on Non-Business Agenda Items [Note: Any member of the public will have up to three (3) minutes to make public comments on any non-business agenda item topics.]

Commissioner Comments on Non-Business Agenda Items

Adjournment: A motion to adjourn was made by Commissioner Walker, with a second from Commissioner Andersen...motion carried. Call and Question, all in favor, aye.

Start Time: 6:00pm, End Time: 7:22pm

Signed:   
Print Name: JAMES ANDERSEN

Secretary Steve Barbosa absent,  
signed by Vice Chair James Andersen.

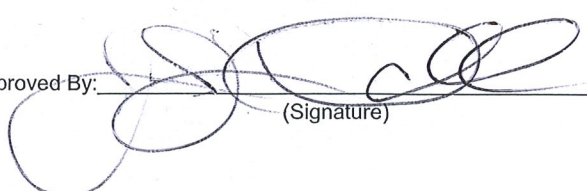
June 26, 2024  
Financials

**IONA MCGREGOR FIRE PROTECTION AND RESCUE SERVICE DISTRICT**  
**SUMMARY STATEMENT OF ACTIVITIES - GENERAL FUND**  
**For the Eight Months Ended May 31, 2024 (Unaudited)**

Revenues	Adopted		Variance	
	Budget	Actual	\$	%
Cash Carry Forward	\$ 13,834,393			
Ad valorem taxes	23,730,327	\$ 21,671,030	\$ (2,059,297)	91.32%
Permits, Fees & Special Assessments	50,000	28,133	(21,867)	56.27%
Intergovernmental	50,160	97,700	47,540	194.78%
Charges for services	41,500	93,825	52,325	226.08%
Interest Check/Demand Accounts	753,000	761,024	8,024	101.07%
Miscellaneous	34,916	50,714	15,798	145.25%
Proceeds from insurance	1,843,520	1,100,727	(742,793)	59.71%
<b>Total Revenues</b>	<b>26,503,423</b>	<b>23,803,153</b>	<b>(2,700,270)</b>	<b>89.81%</b>
Total revenues and cash carry forward	<u>40,337,816</u>			
<b>Expenditures</b>				
Personnel services				
Salaries	12,842,596	8,053,510	4,789,086	62.71%
Benefits	8,029,954	5,128,757	2,901,197	63.87%
Operating Expenditures				
Professional and contractual	1,017,940	739,657	278,283	72.66%
Travel	147,354	25,218	122,136	17.11%
Communications & freight	124,450	93,767	30,683	75.35%
Utilities, equipment rental, and insurance	417,776	323,340	94,436	77.40%
Repairs and maintenance	1,525,539	405,224	1,120,315	26.56%
Operational, small tools and equipment	557,656	255,370	302,286	45.79%
Fuel, supplies, and administrative	551,417	331,552	219,865	60.13%
Education and training	204,875	86,824	118,051	42.38%
Capital expenditures	5,487,533	1,230,239	4,257,294	22.42%
Debt service	-	-	-	N/A
<b>Total Expenditures</b>	<b>30,907,090</b>	<b>16,673,459</b>	<b>14,233,631</b>	<b>53.95%</b>
Revenues over/(under) expenditures	<u>(4,403,667)</u>	<u>\$ 7,129,694</u>	<u>\$ 11,533,361</u>	
Fund Balance/Cash Carry Forward	<u>9,430,726</u>			
Total expenditures and reserves	<u>\$ 40,337,816</u>			

	MAY	APRIL
Cash Balances		
BankUnited - Operating	<u>637,062</u>	<u>302,093</u>
	637,062	302,093
Investments		
General - FL PRIME	16,207,533	18,129,497
BankUnited Money Market	<u>5,067,136</u>	<u>5,044,415</u>
	21,274,669	23,173,912
Total Cash and Investments	<u>\$ 21,911,732</u>	<u>\$ 23,476,006</u>

Submitted for approval on June 26, 2024

Approved By:  \_\_\_\_\_  
 (Signature)