

Iona McGregor Fire District Board of Fire Commissioners Agenda
June 19, 2019
6:00 PM

Meeting called to order 6:00 p.m.

Roll Call of Commissioners –

Present are: Paul Louwers, Commissioner; Ethan Langford, Treasurer; Jim Andersen, Secretary; Steve Barbosa, Vice Chair; James Walker, Chair

Opening Prayer and Pledge of Allegiance observed

Amendments to the Meeting Agenda – none

Public Input on Business Agenda Items – none present

Business Agenda Items (Agenda Items Requiring Action)

Meeting Minutes – May 15, 2019

Motion (5636) to approve minutes made by Commissioner Andersen, seconded by Commissioner Barbosa... carried.

Financial Report – May 2019

Commissioner Walker questioned \$14,000,000 ‘sitting in the bucket’? CFO Winzenread responded yes, currently the reserves are stated correctly; however, we need to live off this for the rest of year as we are not expecting any further revenue from taxes. CFO Winzenread furthered the explanation of the reserves. Commissioner Walker stated concerns that management could just spend the money. Chief addressed the concern that we would spend the reserves to which it was again mentioned that only can spend what has been budgeted for expenditures. Following discussion, **Motion** (5637) to approve financial report by Commissioner Barbosa, second Commissioner Andersen... carried.

Audit Presentation

Jeff Tuscan of Tuscan & Company distributed copies of the audit documents to members and proceeded with a brief presentation of the annual audit. Mr. Tuscan verified that management cannot spend more than the board has approved in budget. He then described the main categories and the sub categories of the budget adding that the Board approves total budget, not line items. Jeff addressed several key areas of the audit including the opinion letter, internal control and compliance, and management letter comment section with the notation that there were no deficiencies found. In addition, Mr. Tuscan reported that the reserves were in line with the recommended 90 days to cover expenses for the first quarter when no revenue is received as well as the additional recommended 45 days to cover a catastrophic event such as hurricane, noting the recent costs of a neighboring district from Hurricane Irma. DVP Tansey questioned the department mentioned regarding emergency reserves from Irma mentioned and asked if the department’s costs are reimbursed through FEMA. Jeff Tuscan responded that it was Collier, and they received 75% of personnel costs back through FEMA. He added that although reimbursement is possible, it may take years for the process to be completed. Following presentation, motion (**5638**) to approve the 2017-2018 fiscal year audit was offered by Commissioner Langford, second Commissioner Andersen... audit is approved.

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Surplus Items

Listing of items being requested to have deemed surplus was previously submitted. After brief discussion, motion **(5639)** to approve the presented listed items as surplus, remove from inventory and authorize the chief to properly dispose of in accordance with Florida Statute 274.06 was made by Commissioner Barbosa, second offered by Commissioner Langford... carried.

Negotiating Team

Listing of proposed negotiating team members was presented prior to meeting. Attorney spoke of the purpose in naming negotiating team including allowing those members to participate in an executive session. Motion **(5640)** to approve negotiation team as presented made by Commissioner Louwers, second Commissioner Langford... carried.

Policy – Chief’s Authorities (Walk-on)

Commissioner Walker stated that he thought attorney and Chief would get together and put into policy the Chief’s authority and wishes to formalize the request by motion to have done. Mr. Pringle reminded of the process for additional agenda items and stated motion would need to include adding item to agenda and directing the Chief and attorney to work on policy document. Motion **(5641)** to add item to agenda and approve Chief and Mr. Pringle to prepare policy as presented for Board review at future meeting was made by Commissioner Barbosa, second Commissioner Andersen. During discussion it was stated that attorney and Chief will confer and have policy prepared for review and approval and include prior board motioned approvals into policy. Chief mentioned that in process of incorporating policies into SharePoint with Board Policies being in the first section, next will be approved by Board items such as procurement policy, then would be employee handbook section. It is time to address long standing items and put order and organization to policies. Following discussion, motion carried.

Executive Report

Executive report was made available prior to meeting, and Chief added that FASD conference was recently held and several members attended. Firefighter Cancer bill was passed with effective date of July 1. Met with Gehring Group representatives along with other agencies and attorneys to discuss ways to provide for the benefit. Chief noted that the district developed a marketing plan several years ago which included Community Risk and Communication component. He then turned to Division Chief Steffens who introduced Megan to present an overview of improvements. Megan gave brief social media report which included statistics on the number of community members our Facebook page is reaching. She noted that we are sharing messages and events along with community member highlights and critical information. Megan spoke of the recent gas leak which resulted in a shut-down of a local road. The closure information was placed on our Facebook and periodically updated including the road reopening. We launched a pet protection segment as well to educate pet owners and find homes for sheltered animals. Feature stories on district have been a result of some of our postings including USAR training and hurricane preparedness. Chief Steffens recently participated in a televised Hurricane Special which is also posted on the Facebook page. Commissioner Walker asked what is happening with website, talking about social

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media? DC Steffens is hoping to retouch some of the ways we reach and update. Our initial priority with website was getting ADA compliant which is worked on with third party vendor; and the site's background maintenance is being handled on monthly basis to keep functional. We will be making more changes in next four to six months. With our improved marketing and community presence, the ability to reach our public is growing. During an emergent event this is tremendous asset. Following discussion, motion **(5642)** to accept Executive Report was made by Commissioner Andersen and seconded by Commissioner Langford...carried.

Attorney Report

Attorney Pringle said all is quiet with nothing to report. Commissioner Walker motioned **(5643)** with Commissioner Barbosa seconding to accept the Attorney Report... carried.

DVP Reports – Districts 7 & 25

DVP Tansey informed that all is good, adding that he received nothing from DVP Mascarelli to report.

Public Input on Non-Business Agenda Items – none

Commissioner Comments

Commissioner Barbosa mentioned his attendance at FASD on Wednesday, adding one of the meetings was on the economy of the nation.

Adjournment

Motion to adjourn made by Commissioner Louwers, second Commissioner Langford ... carried.

Meeting adjourned at 7:15 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 Eight Months Ended May 31, 2019**

Notable items on the Balance Sheet:

Cash and Investments

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

- 2.58% - SBA (Florida PRIME Local Government Investment Pool)
- 1.884% - BankUnited
- 2.34% - Fifth Third Bank

Notable items on the Statements of Revenues and Expenditures:

Revenues

- Received approximately \$263,000 in ad valorem tax revenues during the month of May. To date the District has received nearly 98% of the annual budgeted total.
- Received \$26,546 in impact fees for the 2nd quarter of the fiscal year.
- Interest on invested surplus funds totaled \$30,691 for the month of May
- Received \$10,000 representing the proceeds from the sale of surplus Ladder #79

Expenditures

- Painting of interior at Station #74 - \$16,578
- Purchased new shift commander vehicle - Chevrolet Tahoe - \$34,166
- 3rd quarterly debt service payment for Station #75 refinance - \$66,497
- 3rd quarterly debt service payment for apparatus capital lease (2 engines) - \$25,011

Total expenditures reflect 60.42% of budget and are tracking as expected.

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

| | | | |
|--------------------------------|----|------------|--|
| Operating Account - BankUnited | \$ | 691,635.35 | |
| Petty Cash | | 100.00 | |

| | | | |
|--------------------|--|--|------------|
| Total CASH: | | | 691,735.35 |
|--------------------|--|--|------------|

INVESTMENTS

| | | | |
|---------------------------|--|---------------|--|
| Investments - SBA | | 11,509,938.80 | |
| Money Market - BankUnited | | 2,163,347.21 | |
| Investments - 5/3 Bank | | 468,174.45 | |

| | | | |
|---------------------------|--|--|---------------|
| Total INVESTMENTS: | | | 14,141,460.46 |
|---------------------------|--|--|---------------|

ACCOUNTS RECEIVABLE

| | | | |
|---------------------|--|--------|--|
| Accounts Receivable | | 987.93 | |
|---------------------|--|--------|--|

| | | | |
|-----------------------------------|--|--|--------|
| Total ACCOUNTS RECEIVABLE: | | | 987.93 |
|-----------------------------------|--|--|--------|

| | | | |
|----------------------|--|--|-------------------------|
| Total ASSETS: | | | <u>\$ 14,834,183.74</u> |
|----------------------|--|--|-------------------------|

EQUITY

| | | | |
|-----------------------------------------------|--|--------------|--|
| Retained Earnings-Current Year | | 7,123,275.00 | |
| Prior Year Revenues Over/(Under) Expenditures | | 776,646.20 | |
| Fund Balance | | 6,934,262.54 | |

| | | | |
|----------------------|--|--|---------------|
| Total EQUITY: | | | 14,834,183.74 |
|----------------------|--|--|---------------|

| | | | |
|----------------------------------------|--|--|-------------------------|
| Total LIABILITIES & EQUITY: | | | <u>\$ 14,834,183.74</u> |
|----------------------------------------|--|--|-------------------------|

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

| Revenues | Amended | | Variance | |
|-------------------------------------|-------------------|-------------------|------------------|---------------|
| | Budget | Actual | \$ | % |
| Cash Carry Forward | \$ 7,362,557 | | | |
| Ad valorem taxes | 19,620,023 | \$ 19,163,845 | \$ (456,178) | 97.67% |
| Permits, Fees & Special Assessments | 75,000 | 46,463 | (28,537) | 61.95% |
| Intergovernmental | 47,040 | - | (47,040) | 0.00% |
| Charges for services | 55,000 | 50,320 | (4,680) | 91.49% |
| Interest Check/Demand Accounts | 180,000 | 197,174 | 17,174 | 109.54% |
| Miscellaneous | 47,000 | 84,139 | 37,139 | 179.02% |
| Proceeds from debt | - | - | - | N/A |
| Total Revenues | 20,024,063 | 19,541,942 | (482,121) | 97.59% |

Total revenues and cash carry forward 27,386,620

| Expenditures | | | | |
|--------------------------------------------|-------------------|-------------------|------------------|---------------|
| Personnel services | | | | |
| Salaries | 10,338,780 | 6,436,538 | 3,902,242 | 62.26% |
| Benefits | 5,513,428 | 3,730,606 | 1,782,822 | 67.66% |
| Operating Expenditures | | | | |
| Professional and contractual | 762,222 | 589,242 | 172,980 | 77.31% |
| Travel | 84,050 | 26,550 | 57,500 | 31.59% |
| Communications & freight | 133,850 | 87,231 | 46,619 | 65.17% |
| Utilities, equipment rental, and insurance | 289,603 | 211,731 | 77,872 | 73.11% |
| Repairs and maintenance | 578,013 | 323,256 | 254,757 | 55.93% |
| Other operational and administrative | 463,362 | 267,000 | 196,362 | 57.62% |
| Supplies, tools & small equipment | 394,809 | 199,603 | 195,207 | 50.56% |
| Education and training | 112,940 | 55,243 | 57,697 | 48.91% |
| Capital expenditures | 1,426,886 | 126,327 | 1,300,559 | 8.85% |
| Debt service | 456,850 | 365,340 | 91,510 | 79.97% |
| Total Expenditures | 20,554,793 | 12,418,667 | 8,136,126 | 60.42% |

Revenues over/(under) expenditures (530,730) \$ 7,123,275 \$ 7,654,005

Fund Balance/Cash Carry Forward 6,831,827

Total expenditures and reserves \$ 27,386,620

| | MAY | APRIL |
|----------------------------|----------------------|----------------------|
| Cash Balances | | |
| BankUnited - Operating | \$ 691,635 | \$ 1,174,325 |
| Petty Cash | 100 | 100 |
| | <u>691,735</u> | <u>1,174,425</u> |
| Investments | | |
| General - SBA - Fund A | 11,509,939 | 12,233,596 |
| BankUnited Money Market | 2,163,347 | 2,155,574 |
| 5/3 Bank | 468,174 | 533,625 |
| | <u>14,141,460</u> | <u>14,922,794</u> |
| Total Cash and Investments | <u>\$ 14,833,196</u> | <u>\$ 16,097,219</u> |

Submitted for approval on June 19, 2019

Approved By: _____
(Signature)

