

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

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

Roll Call of Commissioners –

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

Opening Prayer and Pledge of Allegiance waived.

Amendments to the Meeting Agenda – none

Public Input on Business Agenda Items – no public present

Business Agenda Items (Agenda Items Requiring Action)

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

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

Financial Report – August 2019

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

District 7 Collective Bargaining Agreement

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

District 25 Collective Bargaining Agreement

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

Non-bargaining Salary Structure

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

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

Surplus Items

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

Executive Report

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

Attorney Report

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

DVP Reports – Districts 7 & 25 – none present

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

Commissioner Comments – none

Adjournment

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

Meeting adjourned at 7:08 p.m.

Approved by: _____

Print Name: _____

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

Notable items on the Balance Sheet:

Cash and Investments

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

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

Liabilities

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

Notable items on the Statements of Revenues and Expenditures:

Revenues

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

Expenditures

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

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

IMFD Balance Sheet
As of 8/31/2019

IONA MCGREGOR FIRE DISTRICT (IMF)

ASSETS

CASH

Operating Account - BankUnited	\$	939,858.29	
Petty Cash		100.00	
Total CASH:			939,958.29

INVESTMENTS

Investments - SBA		8,022,522.96	
Money Market - BankUnited		2,173,729.87	
Investments - 5/3 Bank		404,236.07	
Total INVESTMENTS:			10,600,488.90
Total ASSETS:			<u>\$ 11,540,447.19</u>

LIABILITIES

FRS - Employee Contribution - ADMIN		3,499.51	
FRS - Employee Contribution - OPS		15,688.86	
IMEBA Dues Withheld Payable		230.00	
Total LIABILITIES:			19,418.37

EQUITY

Prior Year Revenues Over/(Under) Expenditures		776,646.20	
Retained Earnings-Current Year		3,810,120.08	
Fund Balance		6,934,262.54	
Total EQUITY:			11,521,028.82
Total LIABILITIES & EQUITY:			<u>\$ 11,540,447.19</u>

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

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

Submitted for approval on September 18, 2019

Approved By: _____
(Signature)