

GREATER NAPLES FIRE RESCUE DISTRICT

BUDGET

FY 22-23



APPROVED SEPTEMBER 27, 2022

Greater Naples Fire Rescue District

INTRODUCTION

The Greater Naples Fire Rescue District encompasses four previously separate Fire Districts that now all operate as one, covering an area of approximately 1,512 square miles. Employing a total of 245 personnel, the District responded to 27,366 calls for service in 2021. The District operates from 16 Fire Stations.

FY 21-22 Budget Highlights:

- ⇒ The vacant land located on Sabal Palm Rd. was sold for \$370,000.
- ⇒ The vacant land on Lake Park Blvd. was sold for \$690,000. Nine acres on Tamiami Trail near Lake Park Blvd. was purchased for \$780,000 for future Station 26.
- ⇒ The District began staffing the EMS Station located on Hacienda Parkway (Station 25).
- ⇒ The District added a third Battalion to address span of control.

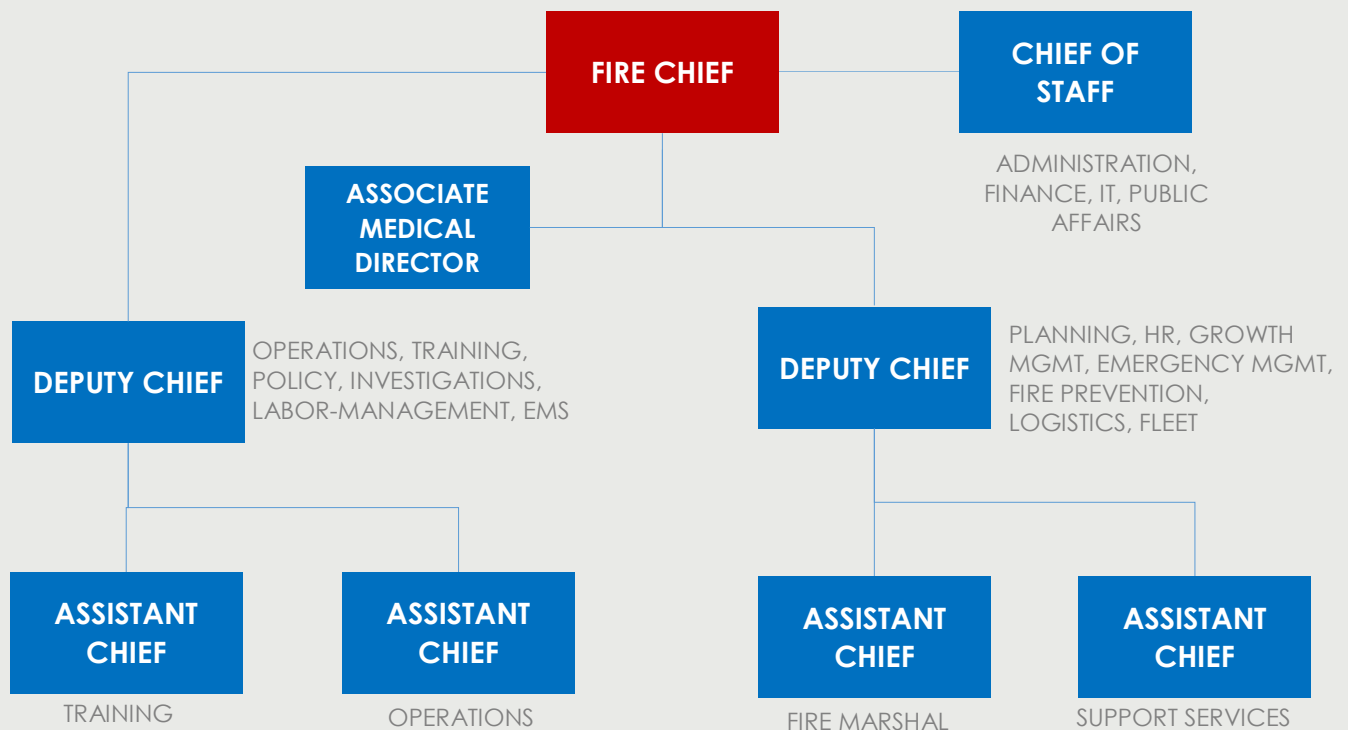
Some of the goals and considerations for the FY 22-23 Budget are:

- ⇒ FY 21-22 marked the end of the SAFER grant for 12 FF salaries that will be 100% funded by the District in FY 22-23.
- ⇒ Continue to work with County Partners on updating the Ochopee Interlocal Agreement that would achieve cost neutrality.
- ⇒ Continue to work with County Partners on the Joint Fire/EMS Station #74. With a 50/50 split funding contribution, the probable cost to the District is approximately \$4,890,681.
- ⇒ Continue to pursue the CDBG-MIT grant funding of approximately \$14 million for future facility needs at the White Lake property.
- ⇒ Continue to evaluate options to address major facility repair needs due to aging infrastructure.
- ⇒ There is an increase in debt services as the 2018 Pumper Lease Agreement contains a balloon payment of \$800,000.
- ⇒ Cost of 4 % COLA for all employees costing approximately \$775,000.
- ⇒ Replacement of Boat 90 is anticipated to cost approximately \$475,000.
- ⇒ Per Florida Statute 189.0695, the District is to undergo a performance review at a cost of \$75,500.
- ⇒ There is an anticipated \$40,000 increase in medical supplies to deliver Advance Life Support services.

The Command Staff Team will continue to work to improve existing practices and explore cost-saving opportunities while supporting the mission, vision, and values of the District.

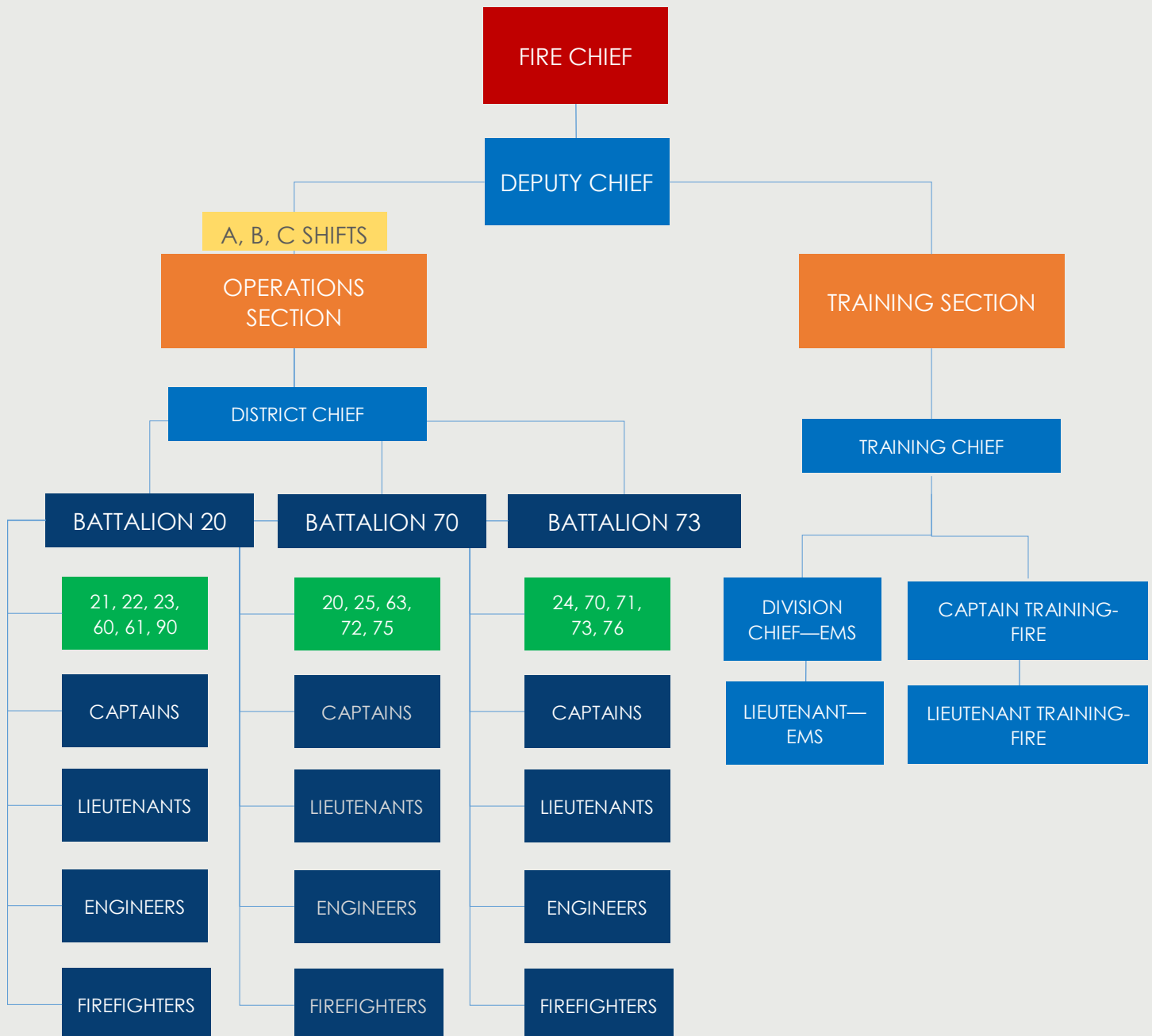
Greater Naples Fire Rescue District **GENERAL FUND**

Senior Command Team and Organizational Structure



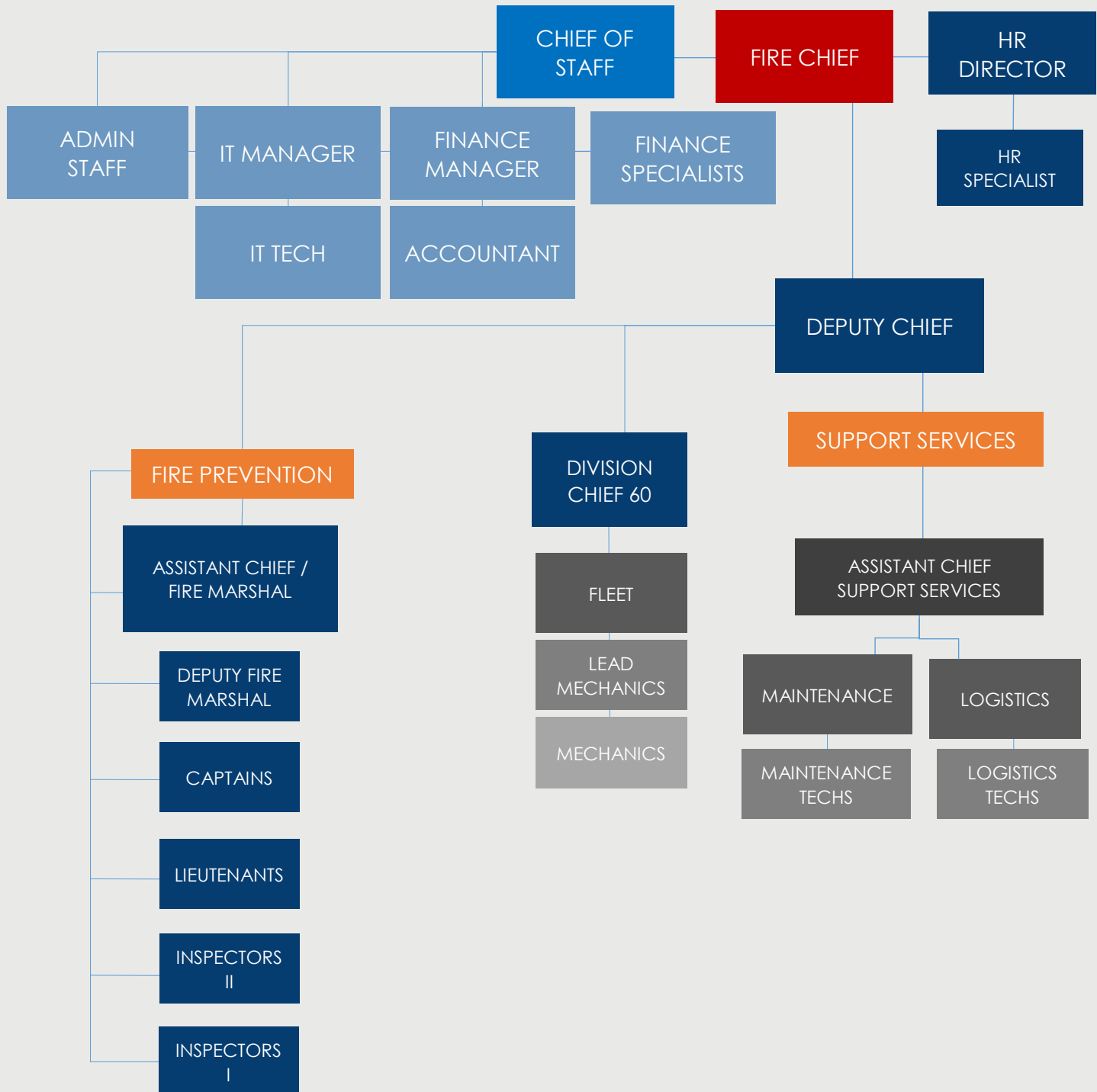
Greater Naples Fire Rescue District **GENERAL FUND**

Organizational Structure



Greater Naples Fire Rescue District **GENERAL FUND**

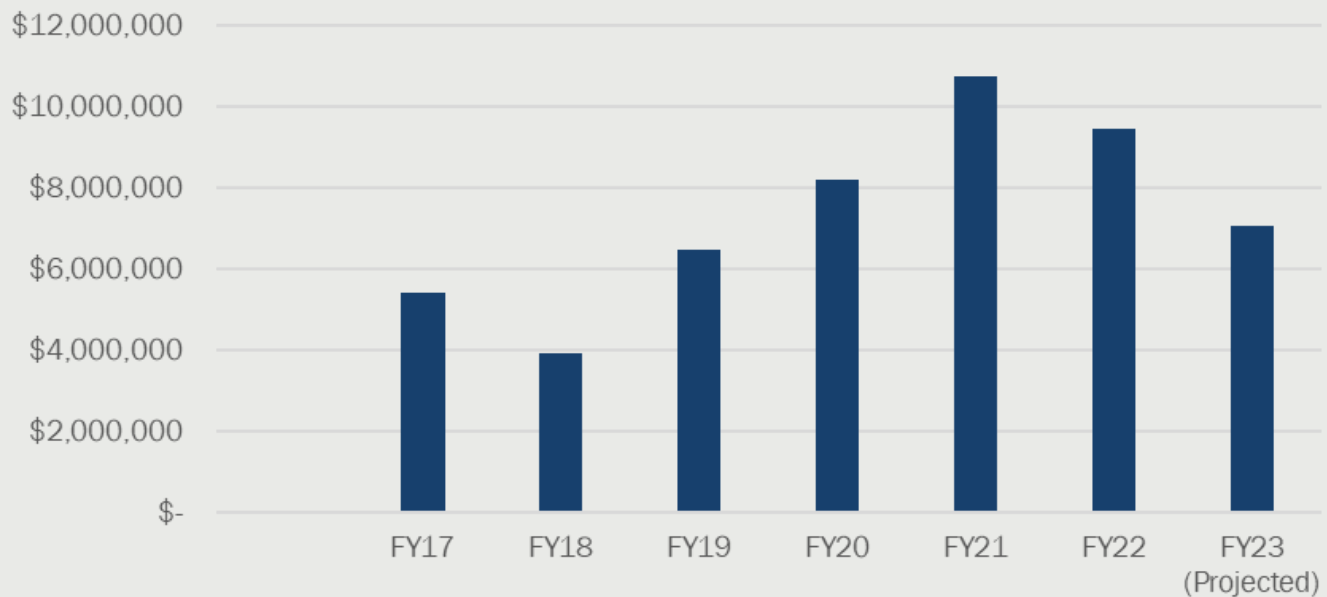
Organizational Structure



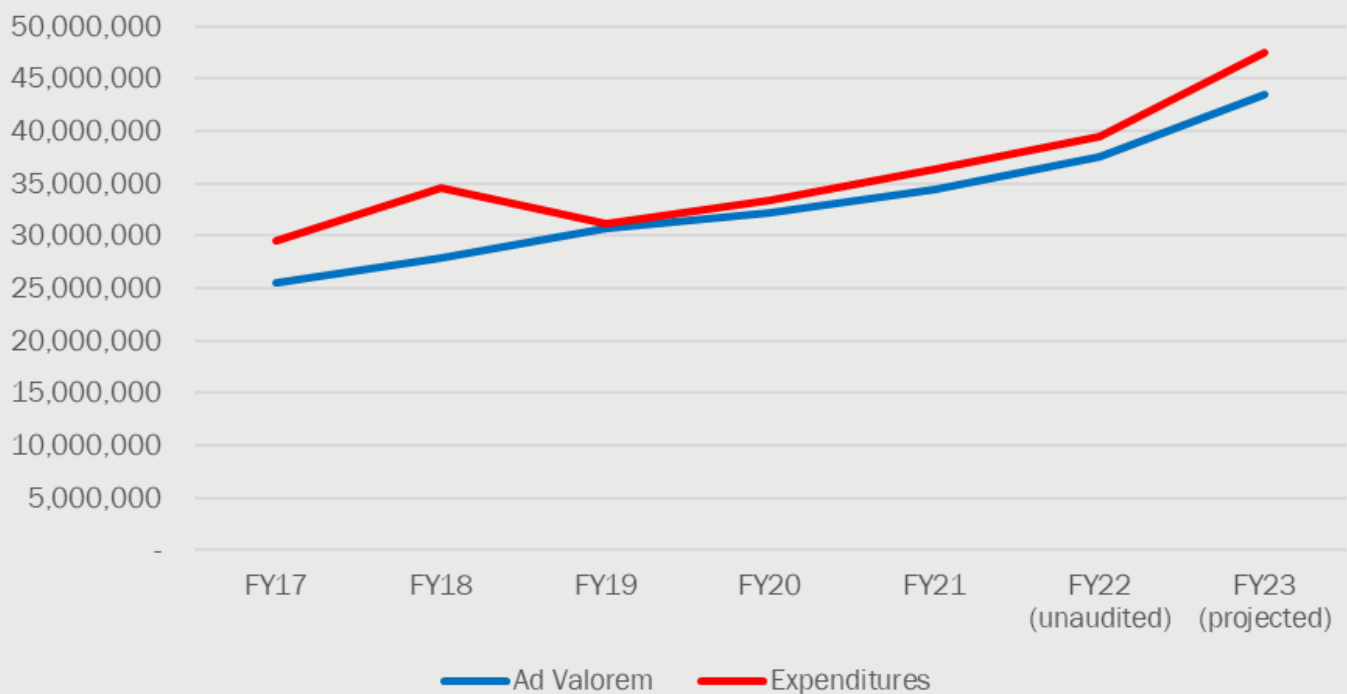
Greater Naples Fire Rescue District

HISTORICAL DATA

Unassigned Fund Balance by Year



Ad Valorem vs Operating Expenditures



Greater Naples Fire Rescue District **GENERAL FUND**

TRIM Analysis

The Truth in Millage (TRIM) process as provided by the Florida Department of Revenue dictates the responsibilities and requirements of the District as it relates to determining proposed tax rates and budgeting. The proposed FY 22-23 budget was prepared maintaining a millage rate of 1.5. The rolled back rate is the millage rate which will provide the same ad valorem tax revenue levied in the prior year. The current year rolled-back millage rate is 1.3180 mills. The proposed rate of 1.5 mills is a 13.81% change from the rolled back rate.

Ad Valorem tax accounts for approximately 95% of revenue sources for the Fire District. The projected gross taxable value for Greater Naples Fire Rescue is \$28,979,244,954 which is an 19% increase from FY 21-22. The projected gross taxable value for the Ochopee service area is \$391,217,863 which is a 13% increase from FY 21-22. It is required that the District budget at least 95% of anticipated ad valorem revenue. The County Tax Collector remits ad valorem that is levied each November 1 as it is collected, with the majority of the revenue being received toward the end of the first quarter of the fiscal year. The County Finance Department remits the Ochopee ad valorem received as outlined in the Interlocal Agreement, with the majority of the revenue being received at the end of the fiscal year.

		FY 21-22	PROPOSED FY 22-23
AD VALOREM		\$34,640,655.60	\$41,295,423.65
	Ad Valorem	\$36,463,848.00	\$43,468,867
	Less 5%	\$1,823,192.40	\$2,173,443.35
		\$34,640,655.60	\$41,295,423.65
AD VALOREM - OCHOPEE		\$1,307,425.14	\$1,486,627.45
	Ad Valorem	\$1,376,236.99	\$1,564,871
	Less 5%	-\$68,811.85	\$78,243.55
		\$1,307,425.14	\$1,486,627.45

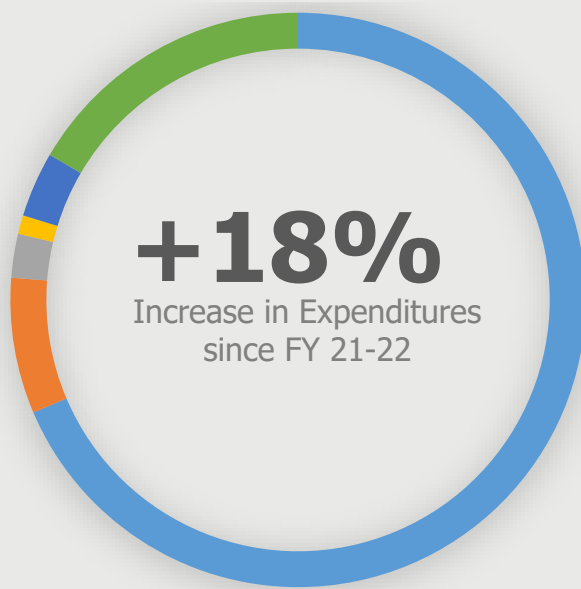
TAXING AUTHORITY	2021 GROSS TAXABLE VALUE (FINAL)	2022 GROSS TAXABLE VALUE	DIFFERENCE IN TAXABLE VALUE	2021 AD VALOREM PROCEEDS	2022 AD VALOREM (PROJECTED AT 1.5 MILLS)	DIFFERENCE IN AD VALOREM	PERCENT CHANGE
GREATER NAPLES	\$24,299,233,068	\$28,979,244,954	\$4,680,011,866	\$36,448,850	\$43,468,867	\$7,020,018	19.26%

TAXING AUTHORITY	2021 GROSS TAXABLE VALUE (FINAL)	2022 GROSS TAXABLE VALUE	DIFFERENCE IN TAXABLE VALUE	2021 AD VALOREM PROCEEDS	2022 AD VALOREM (PROJECTED AT 4 MILLS)	DIFFERENCE IN AD VALOREM	PERCENT CHANGE
OCHOPEE	\$343,743,846	\$391,217,863	\$47,474,017	\$1,374,975	\$1,564,871	\$189,896	13.81%

Greater Naples Fire Rescue District **GENERAL FUND**

Overview

FY 21-22 BUDGETED
GENERAL FUND EXPENDITURES



All Revenue Sources

SOURCE	AMOUNT
NON-OPERATING REVENUE	\$43,510,151
FEES FOR NEW CONSTRUCTION & OTHER SERVICES	\$836,500
FEES FOR EXISTING CONSTRUCTION & OTHER SERVICES	\$43,500
GRANT INCOME & STATE REVENUE	\$60,000
FLS CHARGES FOR SERVICE	\$59,600
OTHER INCOME	\$617,570
BEGINNING FUND BALANCE	\$9,444,143

GENERAL FUND BUDGET TOTAL

\$54,571,464

OPERATING BUDGET SUBTOTAL

\$47,535,109

INCOME-EXPENSE

(\$2,407,788)

GENERAL FUND RESERVES

\$7,036,355

All Expense Sources

SOURCE	AMOUNT
EMPLOYEE COSTS	\$39,081,809
OUTSIDE SERVICES	\$4,355,963
MATERIALS & SUPPLIES	\$1,405,540
CAPITAL OUTLAY	\$601,100
DEBT SERVICES	\$2,090,697

Greater Naples Fire Rescue District **GENERAL FUND**

Summary

INCOME	FY 21-22 (AMENDED)	PROPOSED FY 22-23	VARIANCE
ALL REVENUE SOURCES	\$39,088,890	\$45,127,321	\$6,038,431
BEGINNING FUND BALANCE	\$10,727,945	\$9,444,143	(\$1,283,802)
Total General Fund Revenue	\$49,816,835	\$54,571,464	\$4,754,629

EXPENSES	FY 21-22 (AMENDED)	PROPOSED FY 22-23	VARIANCE
EMPLOYEE COSTS	\$34,265,396	\$39,081,809	\$4,816,413
OUTSIDE SERVICES	\$3,541,263	\$4,355,963	814,700
MATERIALS AND SUPPLIES	\$1,203,310	\$1,405,540	\$202,230
CAPITAL OUTLAY	\$388,321	\$601,100	\$212,779
DEBT SERVICES	\$974,402	\$2,090,697	\$1,116,295
Total Operating Expenses	\$40,372,692	\$47,535,109	\$7,162,417

ENDING FUND BALANCE	\$9,444,143	\$7,036,355	(\$2,407,788)
GENERAL FUND BUDGET TOTAL	\$49,816,835	\$54,571,464	\$4,754,629
CHANGE IN FUND BALANCE	(\$1,283,802)	(\$2,407,788)	(\$1,123,986)
Reimbursement for MM 63 Salaries	\$900,000	MM 63 Salaries included in FY 22-23 employee costs	
Adjusted Change in Fund Balance	(\$383,802)		

Greater Naples Fire Rescue District **GENERAL FUND**

Debt Services

In 2018, the District entered into a lease agreement with Bancorp Bank for the purchase of five E-One Typhoon Rescue Pumpers. Impact fees are used to fund one of these trucks. The final balloon payment of \$800,000 is due FY 22-23. The District also entered into a separate lease agreement in 2018 with Bancorp Bank for the purchase of one E-One Typhoon Rescue Pumper for which the District pays an annual payment of \$64,176 with the final payment due in 2024. In 2021, the District entered a lease agreement with Leasing 2 for five Pierce Saber pumpers in the amount of \$373,750 annually. One of these trucks will be Engine 74 and is paid out of impact fees. In 2022, the District entered into a lease agreement with Leasing 2 for five Pierce Saber pumpers for which the District will pay \$471,723 annually.

In 2021, the District entered into a \$4,000,000 loan agreement for the purchase of 10 acres on White Lake Blvd.

The District has a loan with Iberiabank with a fixed interest rate of 3% for the re-financing of an original loan for Stations 72, 73, and Headquarters. The maturity date of this loan is March 11, 2026.

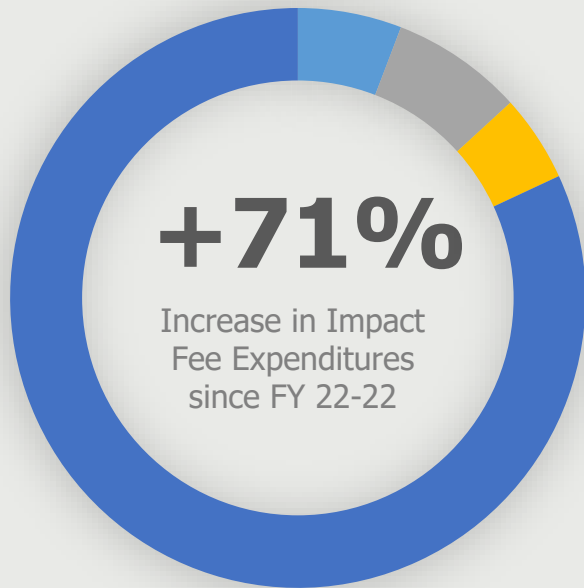
LOANS AND LEASES

	Principal		Interest		Total
	General Fund	Impact	General Fund	Impact	
Iberia Bank Loan Building	\$317,309	\$317,309	\$31,053	\$31,053	\$696,724
Bancorp One 2017 Pumper	\$57,129		\$7,048		\$64,177
Bancorp 4/5 & 1/5 Pumpers	\$859,222	\$214,806	\$39,441	\$9,860	\$1,123,330
1st Horizon White Lake Property		\$370,000		\$71,756	\$441,756
Leasing 2, Inc; 5 Engines– 1/21/2022	\$345,495		\$126,229		\$471,724
Leasing 2, Inc; 5 Engines– 5/12/2021	\$246,217	\$52,782	\$61,554	\$13,196	\$373,750
Total	\$1,825,372	\$954,897	\$265,325	\$125,865	\$3,171,460

Greater Naples Fire Rescue District **IMPACT FEE FUND**

Overview

FY 22-23 BUDGETED
IMPACT FEE EXPENDITURES



■ STATION 74 ■ WHITE LAKE PROPERTY
■ ST. 72,73,HQ LOAN ■ APPARATUS

All Revenue Sources

SOURCE	AMOUNT
BEGINNING FUND BALANCE	\$6,957,863
IMPACT FEES INCOME	\$1,200,000
INTEREST EARNINGS	\$1,000

IMPACT FEE BUDGET TOTAL

\$8,158,863

IMPACT OPERATING BUDGET SUBTOTAL

\$5,971,443

INCOME-EXPENSE

(\$4,770,443)

IMPACT FUND RESERVES

\$2,187,420

All Expense Sources

SOURCE	AMOUNT
IBERIA BANK FACILITY LOAN	\$317,309
IBERIA BANK FACILITY LOAN INTEREST	\$31,053
WHITE LAKE PROPERTY	\$441,756
BANCORP- 1 OF 5 APPARATUS	\$224,666
LEASING 2 INC.- 5 ENGINES (#74)	\$65,978
STATION 74	\$4,890,681

Greater Naples Fire Rescue District

IMPACT FEE

Summary

REVENUE	NAME	FY 21-22	PROPOSED FY 22-23
	BEGINNING FUND BALANCE	\$6,884,749	\$6,957,863
	IMPACT FEES INCOME	\$1,000,000	\$1,200,000
	INTEREST EARNINGS	\$15,000	\$1,000
Total Impact Fee Revenue		\$7,899,749	\$8,158,863

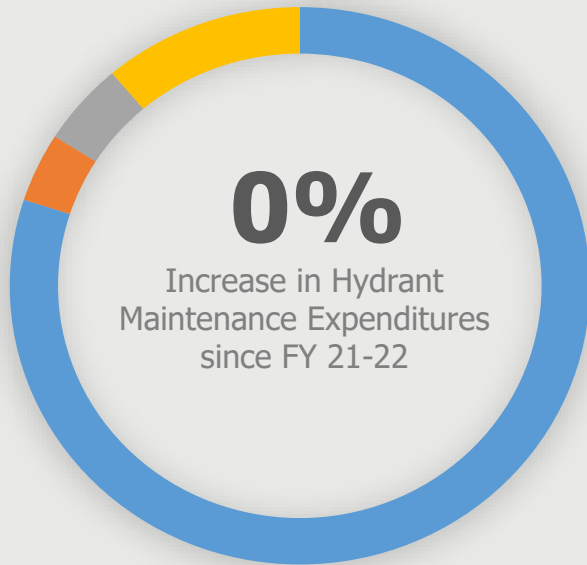
EXPENDITURES	NAME	FY 21-22	PROPOSED FY 22-23
	IBERIA BANK FACILITY LOAN	\$307,966	\$317,309
	IBERIA BANK FACILITY LOAN INTEREST	\$40,396	\$31,053
	STATION 70 LEASE	\$12,596	
	WHITE LAKE PROPERTY LOAN	\$362,000	\$370,000
	WHITE LAKE PROPERTY LOAN INTEREST	\$79,512	\$71,756
	BANCORP—1 OF 5 APPARATUS	\$56,281	\$214,806
	BANCORP—1 OF 5 APPARATUS INTEREST	\$8,385	\$9,860
	Leasing, 2 Inc.—5 Engines (#74)	\$74,750	\$52,782
	Leasing, 2 Inc.—5 Engines Interest (#74)		\$13,196
	FUTURE STATION 74	\$2,560,000	\$4,890,681
	IMPACT FUND RESERVES	\$4,397,863	\$2,187,420
Impact Fee Fund Total		\$7,899,749	\$8,158,863

Greater Naples Fire Rescue District

HYDRANT MAINTENANCE FEE FUND

Overview

FY 22-23 BUDGETED
HYDRANT FUND EXPENDITURES



All Revenue Sources

SOURCE	AMOUNT
HYDRANT MAINTENANCE INCOME	\$0
INTEREST EARNINGS	\$1,000
BEGINNING FUND BALANCE	\$583,406

HYDRANT MAINTENANCE FUND TOTAL

\$584,406

HYDRANT OPERATING BUDGET SUBTOTAL

\$62,500

INCOME-EXPENSE

(\$61,500)

HYDRANT FUND RESERVES

\$521,906

All Expense Sources

SOURCE	AMOUNT
REPAIR AND MAINTENANCE	\$50,000
HYDRANT GAUGES ANNUAL CERTIFICATION AND REPAIR	\$2,500
ANNUAL HYDRANT 5 USER LICENSE SOFTWARE	\$3,000
HYDRANT FLOW EQUIPMENT	\$7,000

Greater Naples Fire Rescue District

HYDRANT MAINTENANCE FEE

Summary

REVENUE	NAME	FY 21-22	PROPOSED FY 22-23
	BEGINNING FUND BALANCE	\$619,506	\$583,406
	HYDRANT MAINTENANCE INCOME	\$25,000	\$0
	INTEREST EARNINGS	\$1,400	\$1,000
Total Hydrant Maintenance Revenue		\$645,906	\$584,406

EXPENSES	NAME	FY 21-22	PROPOSED FY 22-23
	REPAIR AND MAINTENANCE	\$50,000	\$50,000
	HYDRANT GAUGES ANNUAL CERTIFICATION AND REPAIR	\$2,500	\$2,500
	ANNUAL HYDRANT 5 USER LICENSE SOFTWARE	\$3,000	\$3,000
	HYDRANT FLOW EQUIPMENT	\$7,000	\$7,000
	HYDRANT FUND RESERVES	\$583,406	\$521,906
Hydrant Maintenance Fund Total		\$645,906	\$584,406