

GREATER NAPLES FIRE RESCUE DISTRICT

BUDGET

FY 23-24



TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024
APPROVED BY THE BOARD OF DIRECTORS ON OCTOBER 12, 2023

Greater Naples Fire Rescue District

INTRODUCTION

The Greater Naples Fire Rescue District is the largest independent fire district in the State of Florida, covering an area of approximately 1,512 square miles. Employing a total of 245 personnel, the District responded to 30,113 calls for service in 2022. The District operates from 16 Fire Stations.

FY 22-23 Budget Highlights:

- ⇒ Successfully completed impact fee study and raised the District's impact fees that had not been raised since 2006, bypassing the phase-in limitation set forth in Statute resulting in a 97% increase in residential impact fee revenue and 67% increase in nonresidential impact fee revenue in accordance with # 11 of the strategic plan direction
- ⇒ Obtained new Records Management Software that will replace 7 other programs with an annual savings of approximately \$19,000
- ⇒ Negotiated new Ochopee Interlocal agreement with Collier County achieving cost neutrality
- ⇒ Replaced computer towers at all stations with thin client computers that attach to the back of the monitor where all processing is being performed on the HQ server
- ⇒ Secured new apparatus
- ⇒ Completed hurricane recovery for damaged stations
- ⇒ Installed new firewall routers Districtwide
- ⇒ Started accepting credit card payments

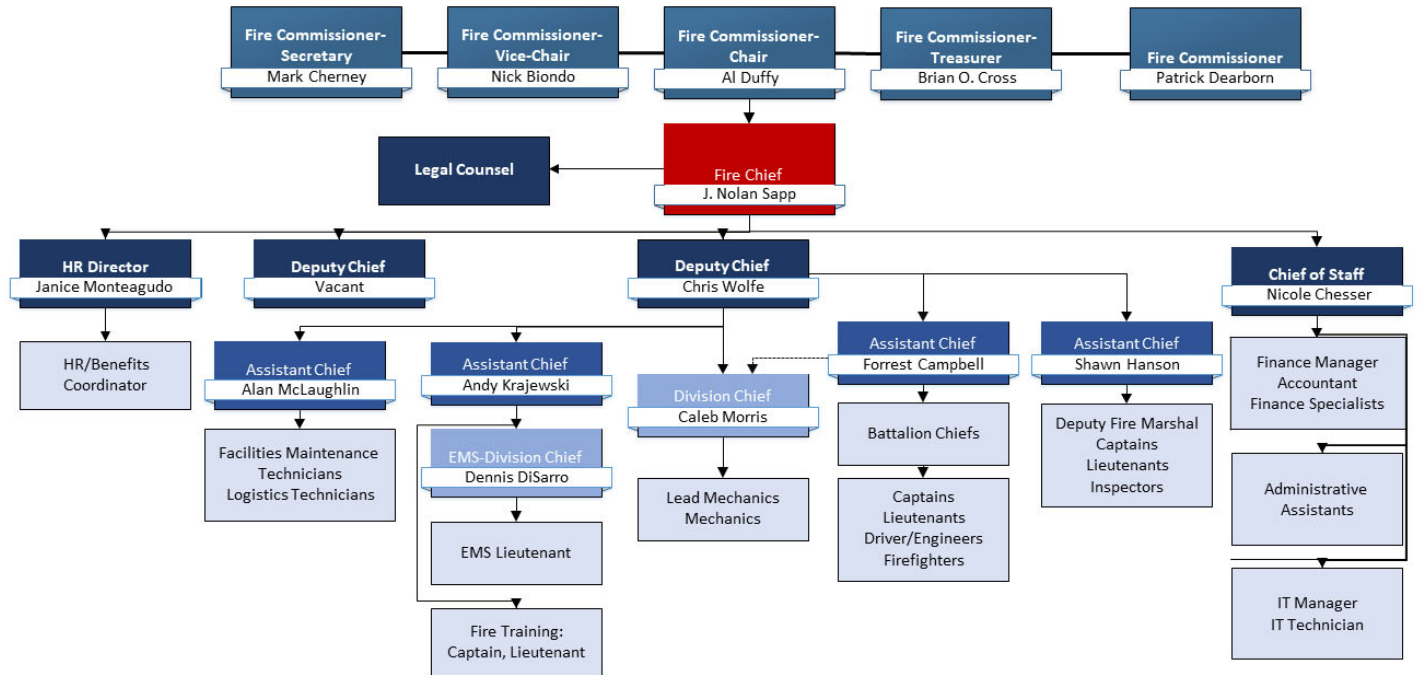
Some of the goals and considerations for the FY 23-24 Budget are:

- ⇒ 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.
- ⇒ Cost of 4 % COLA totaling approximately \$766,000
- ⇒ Replacement of Boat 90 is anticipated to cost approximately \$475,000.
- ⇒ Hire a Public Relations/Community Education Specialist to "promote and market" the District in accordance with #7 of the strategic plan direction and will also help with # 2 (revenue stream diversification)
- ⇒ Address post-employment health insurance in accordance with #3 of the strategic plan direction
- ⇒ Continue to work cooperatively with Everglades City in the construction of a new facility in support of identified facility additions and upgrades identified in the strategic plan
- ⇒ Continue to work cooperatively with Collier County to address aging facilities and Station 74 in support of identified facility additions and upgrades identified in the strategic plan

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.

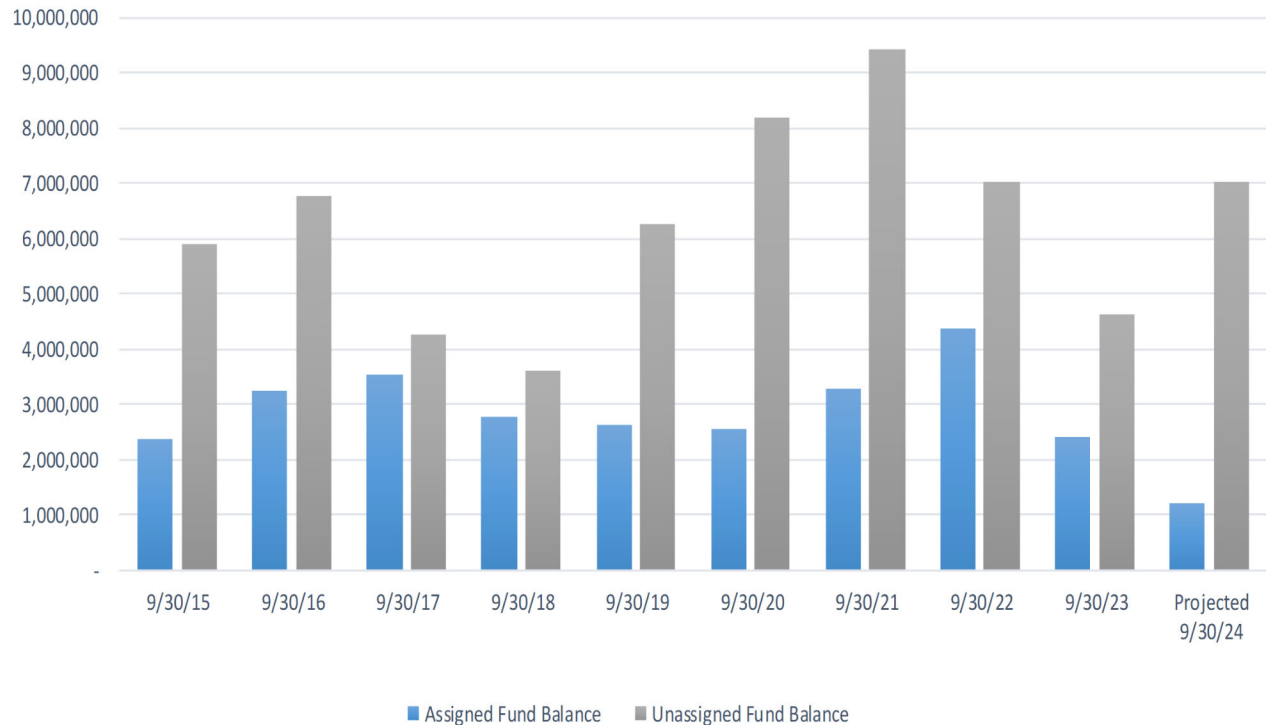
Greater Naples Fire Rescue District

Organizational Structure



Greater Naples Fire Rescue District **GENERAL FUND**

Fund Balance



Fund Balance Appropriations

Reserve Type	Beginning Balance	FY24 Appropriations	Ending Balance
Property Insurance	\$ -	\$ 1,217,456	\$ 1,217,456
60 Day Emergency	-	-	7,036,355
Unassigned Reserves	<u>7,036,355</u>	<u>-</u>	<u>-</u>
Total	\$ 7,036,355	\$ 1,217,456	\$ 8,253,811

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 23-24 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 1.3403 mills. The proposed rate of 1.5 mills is a 11.92% change from rolled back rate.

Ad Valorem tax accounts for 95% of revenue sources for the Fire District. The projected gross taxable value for Greater Naples Fire Rescue is \$33,732,373,972 which is an 16.49% increase from FY 22-23. 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.

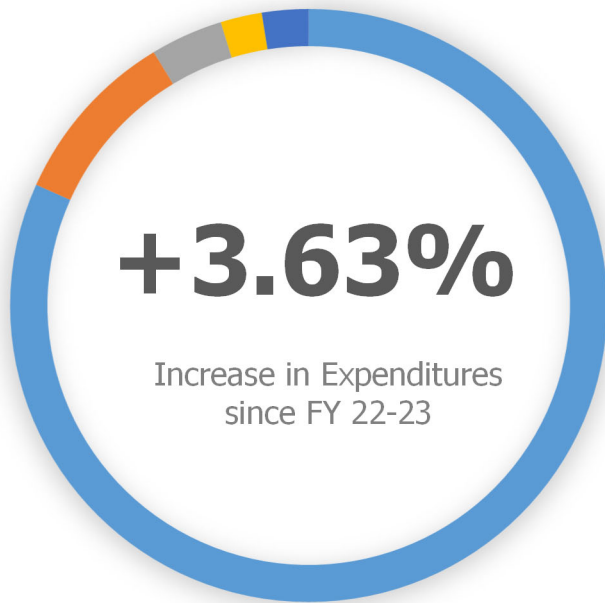
2022 GROSS TAXABLE VALUE (FINAL)	2023 GROSS TAXABLE VALUE	DIFFERENCE IN TAXABLE VALUE	2022 AD VALOREM PROCEEDS	2023 AD VALOREM (PROJECTED AT 1.5 MILLS)	DIFFERENCE IN AD VALOREM	PERCENT CHANGE
\$28,957,235,814	\$33,732,373,972	\$4,775,138,158	\$43,435,854	\$50,598,561	\$7,162,707	16.49%

	<u>FY 22-23</u>	<u>PROPOSED FY 23-24</u>
Ad Valorem	\$43,468,867.00	\$50,598,561.00
Less 5%	\$2,173,443.40	\$2,529,928.05
Budgeted Ad Valorem	\$41,295,423.60	\$48,068,632.95

Greater Naples Fire Rescue District **GENERAL FUND**

Overview

FY 23-24 BUDGETED EXPENDITURES



OPERATING BUDGET SUBTOTAL

\$49,262,942

INCOME-EXPENSE

\$695,550

GENERAL FUND RESERVES

\$8,253,811

All Revenue Sources

SOURCE	AMOUNT
NON-OPERATING REVENUE	\$48,247,227
FEES FOR NEW CONSTRUCTION & OTHER SERVICES	\$916,000
FEES FOR EXISTING CONSTRUCTION & OTHER SERVICES	\$56,000
GRANT INCOME & STATE REVENUE	\$60,000
FLS CHARGES FOR SERVICE	\$81,600
OTHER INCOME	\$597,665

All Expense Sources

SOURCE	AMOUNT
EMPLOYEE COSTS	\$40,247,902
OUTSIDE SERVICES	\$4,735,365
MATERIALS & SUPPLIES	\$1,935,819
CAPITAL OUTLAY	\$1,102,951
DEBT SERVICES	\$1,240,905

Greater Naples Fire Rescue District **GENERAL FUND**

	Final Budget FY 22-23	Proposed FY 23-24	Variance- Positive (Negative)
Beginning Fund Balance	9,444,143	7,036,355	(2,407,788)
Revenue			
All Revenue Sources	45,127,321	49,958,492	4,831,171
Expenditures			
Employee Costs	\$ 39,081,809	\$ 40,247,902	\$ 1,166,093
Outside Services	4,355,963	4,735,365	379,402
Materials and Supplies	1,405,540	1,935,819	530,279
Capital Outlay	601,100	1,102,951	501,851
Debt Services	2,090,697	1,240,905	(849,792)
Total Operating Expenditures	\$ 47,535,109	\$ 49,262,942	\$ 1,727,833
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ (2,407,788)	\$ 695,550	\$ 3,103,338
Other Financing Sources/(Uses)			
Transfer In from Hydrant Fund	-	521,906	521,906
Appropriations of Reserves			
Property Insurance	\$ -	\$ 1,217,456	\$ 1,217,456
60 Day Emergency	-	-	-
Unassigned Reserves	-	-	-
Total Appropriations of Reserves	\$ -	\$ 1,217,456	\$ 1,217,456
Use of Fund Balance	\$ 2,407,788	(0)	\$ (2,407,788)
Ending Fund Balance	\$ 7,036,355	\$ 8,253,811	\$ 1,217,456
GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 54,571,464	\$ 57,516,753	\$ 1,217,456

Greater Naples Fire Rescue District **GENERAL FUND**

Debt Services

The District entered into a 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 into a lease agreement with Leasing 2 for five Pierce Saber pumpers in the amount of \$373,750 annually. One of these trucks is Engine 74 and is being paid out of impact fees. In 2022, the District entered a lease agreement with Leasing 2 for five Pierce Saber pumpers in the amount of \$471,723 annually.

In 2022, the District entered into a five-year financing agreement with the Zoll Medical Corporation for the purchase of eight defibrillators and accessories. The terms are five annual payments of \$57,643 totaling \$288,214.

In 2021, the District entered into a \$4,000,000 loan agreement with First Horizon (formerly known as Iberia Bank) for the purchase of 10 acres on White Lake Blvd. The District pays four quarterly payments of approximately \$110,000.

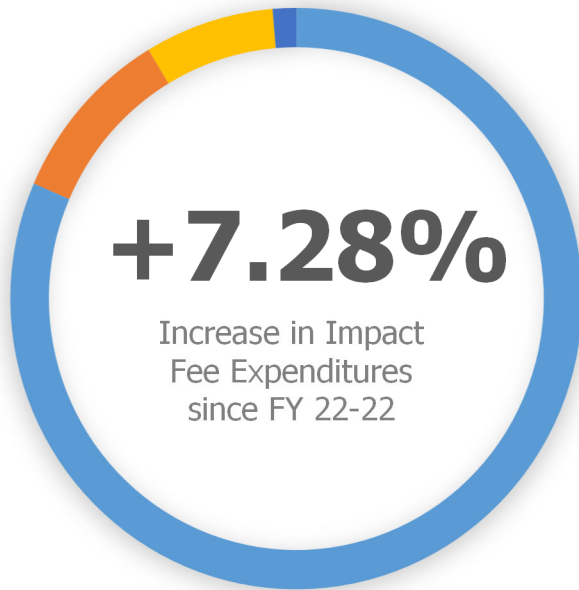
The District has a loan with First Horizon with a fixed interest rate of 3% for the re-financing of an original loan for Stations 72, 73, and Headquarters. The quarterly payments are \$174,181 with a maturity date of March 11, 2026.

Description	General Fund			Impact Fee Fund		
	Principal	Interest	Total	Principal	Interest	Total
Iberia Bank Loan Building	\$ 326,936	\$ 21,426	\$ 348,362	\$ 326,936	\$ 21,426	\$ 348,362
1st Horizon White Lake Property	-	-	-	378,000	63,829	441,829
Bancorp One 2017 Pumper	57,129	7,048	64,177	-	-	-
Leasing 2, Inc; 5 Engines-5/12/2021	253,082	45,918	299,000	63,271	11,479	74,750
Leasing 2, Inc; 5 Engines-1/21/2022	397,741	73,983	471,724	-	-	-
Eight (8) ZOLL Monitors - 2022	57,643	-	57,643	-	-	-
Total	\$ 1,092,531	\$ 148,374	\$ 1,240,905	\$ 768,207	\$ 96,734	\$ 864,941

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

Overview

FY 23-24 BUDGETED EXPENDITURES



■ FACILITY/LAND PRINCIPAL
 ■ APPARATUS PRINCIPAL
■ FACILITY/LAND INTEREST
 ■ APPARATUS INTEREST

IMPACT OPERATING BUDGET SUBTOTAL

\$864,941

INCOME-EXPENSE

\$665,059

IMPACT FUND RESERVES

\$7,887,590

All Revenue Sources

SOURCE	AMOUNT
IMPACT FEES INCOME	\$1,500,000
INTEREST EARNINGS	\$30,000

All Expense Sources

SOURCE	AMOUNT
IBERIA BANK FACILITY LOAN PRINCIPAL	\$326,936
IBERIA BANK FACILITY LOAN INTEREST	\$21,426
WHITE LAKE PROPERTY PRINCIPAL	\$378,000
WHITE LAKE PROPERTY INTEREST	\$63,829
LEASING 2 – ENGINE 74 PRINCIPAL	\$63,271
LEASING 2– ENGINE 74 INTEREST	\$11,479

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

	Final Budget FY 22-23	Proposed FY 23-24	Variance- Positive (Negative)
Beginning Fund Balance	6,957,863	7,222,531	264,668
Revenue			
Impact Fees	1,200,000	1,500,000	300,000
Interest Income	1,000	30,000	29,000
	1,201,000	1,530,000	329,000
Expenditures			
IberiaBank Facility Loan - Principal	\$ 317,309	\$ 326,936	\$ 9,627
Iberia Bank Facility Loan Interest	31,053	21,426	(9,627)
White Lake Property Loan - Principal	370,000	378,000	8,000
White Lake Property Loan Interest	71,756	63,829	(7,927)
Bancorp 1 of 5 Apparatus - Principal	214,806	-	(214,806)
Bancorp 1 of 5 Apparatus - Interest	9,860	-	(9,860)
Leasing, 2 Inc. - 5 Engines Principal (#74)	52,782	63,271	10,489
Leasing, 2 Inc. - 5 Engines Interest (#74)	13,196	11,479	(1,717)
Future Station 74	4,890,681	-	(4,890,681)
Total Operating Expenditures	\$ 5,971,443	\$ 864,941	\$ (5,106,502)
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ (4,770,443)	\$ 665,059	\$ 5,435,502
Appropriations of Reserves			
Future Projects	\$ -	\$ 665,059	\$ 665,059
Use of Fund Balance	\$ 4,770,443	\$ -	\$ (4,770,443)
Ending Fund Balance	\$ 2,187,420	\$ 7,887,590	\$ 5,700,170
GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 8,158,863	\$ 8,752,531	\$ 593,668

Greater Naples Fire Rescue District **HYDRANT FUND**

	Final Budget FY 22-23	Proposed FY 23-24	Variance- Positive (Negative)
Beginning Fund Balance	583,406	521,906	(61,500)
Revenue			
Hydrant Maintenance	-	-	-
Interest Income	1,000	-	(1,000)
	1,000	-	(1,000)
Expenditures			
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)
Total Operating Expenditures	\$ 62,500	\$ -	\$ (62,500)
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ (61,500)	\$ -	\$ 61,500
Other Financing Sources/(Uses)			
Transfer Out to General Fund	\$ -	\$ (521,906)	\$ (521,906)
Use of Fund Balance	\$ 61,500	\$ -	\$ (61,500)
Ending Fund Balance	\$ 521,906	\$ -	\$ (521,906)
GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 584,406	\$ -	\$ (584,406)

Greater Naples Fire Rescue District **OCHOPEE FUND**

	Proposed FY 23-24
<u>Beginning Fund Balance</u>	-
Revenue	
Intergovernmental Revenue	\$ 3,625,846
Intergovernmental Revenue - Contingency	-
<u>All Revenue Sources</u>	<u>3,625,846</u>
Expenditures	
Employee Costs	\$ 3,462,346
Outside Services	103,000
Materials and Supplies	60,500
Capital Outlay	-
Total Operating Expenditures	\$ 3,625,846
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ -
Use of Fund Balance	\$ -
<u>Ending Fund Balance</u>	<u>\$ -</u>
GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 3,625,846