

MINUTES

LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

TENTATIVE BUDGET HEARING

September 9, 2009

The September 9, 2009 Tentative Budget Hearing of the Lehigh Acres Fire Control and Rescue District Board of Commissioners was opened at 5:01pm by President Berndt. Present were: Commissioners, Hemingway, Berndt, Guzman, Adams and Barrett; Chief Adams, Fire Marshal Ken Bennett, EMS Division Chief Mike Pcolar, Administrative Assistant Platas, Finance Specialist Anita Kressel, and Secretary Janis Williams. Attorney Richard Pringle was also in attendance.

After the Pledge of Allegiance, Chief Donald Adams gave the invocation.

Commissioner Berndt stated that this is a Tentative Budget Hearing for the proposed budget for the 2009/20010 fiscal year.

Chief Adams stated he has prepared a budget as directed from the last budget workshop which reflects 49% decrease, 4 stations with three ambulances.

Commissioner Berndt stated "The Lehigh Acres Fire Control and Rescue District is proposing a millage rate for the 2009/20010 fiscal year of 3.000 mills. This will help fund the proposed budget of \$21,963,337. The proposed millage rate of 3.000 mills is a 45.13% decrease over the roll-back rate of 5.4677".

Commissioner Berndt continue stating the roll-back rate is the millage rate used to generate prior year's ad valorem taxes using this year's taxable value.

ADOPTION OF MILLAGE RATE: Chairman Berndt read the Millage Rate Resolution #09-09-01, the proposed millage rate for the 2009/20010 fiscal year as 3.000 mills, which begins October 1, 2009.

Commissioner Berndt asked the Commissioners for discussion on the millage rate.
None Noted.

Public Questions or Comments on Proposed tentative millage: None.

Commissioner Guzman made a motion to adopt resolution #09-09-01 as read, seconded by Commissioner Hemingway.

Roll Call:
All Commissioners,

Adams aye
Guzman aye
Barrett aye
Hemingway aye
Berndt aye

Commissioner Berndt stated that proposed millage rate of 3.000 mills passed by Lehigh Acres Fire District Board of Fire Commissioners on this date September 9, 2009.

Chief Adams reviewed the Estimated Revenues and Estimated Expenditures.

Commissioners had questions and comments on the following items:

- Ambulance Billing Revenues and Costs
- Bad Debt Line
- Tax Collector's percentage of collection

Public questions or comments on the proposed tentative budget.

Cathy Kruse asked if the budget presented was with any union concessions. She commented the status quo budget is not lean.

Shelly Norman asked what outside labor consisted of, also Admin Commission and Admin Office.

John Wayne questioned Estimated Revenues and Expenditures and wanted a clarification of carryover.

ADOPTION OF BUDGET RESOLUTION: Chairman Berndt read the Adoption of the Budget Resolution # 09-09-02 as required by law to tentatively adopt the budget from the millage rate. The tentative budget requested is \$21,963,337. Commissioner Hemingway made a motion to accept resolution # 09-09-02 as read with a second by Commissioner Adams.

All Commissioners,

Adams aye
Guzman aye
Berndt aye
Barrett aye
Hemingway aye

Commissioner Berndt stated that proposed Budget of \$21,963,337 passed by Lehigh Acres Fire District Board of Fire Commissioners on this date September 9, 2009.

The public hearing to adopt the final budget for the 2009/2010 fiscal year shall be held on September 24, 2009 at 5:01 p.m. at Veterans Park Recreation Center, 55 Homestead Rd., S, Lehigh Acres, FL.

Meeting adjourned at 5:40pm.

ESTIMATED 2008/2009 REVENUE

	BUDGET	ACTUAL		OVER UNDER <>
Balance Brought Forward	11,227,379	11,227,379		0

	BUDGET	7/31/2009	ESTIMATED	OVER UNDER <>
Receipts				
Tax Collector	\$ 16,597,847	\$ 17,025,869	\$ 17,026,500	\$ 428,653
Interest	\$ 50,000	\$ 49,042	\$ 50,000	\$ -
Other Government Revenue	\$ 12,000	\$ -	\$ -	\$ (12,000)
Misc. Income	\$ 35,000	\$ 105,781	\$ 109,500	\$ 74,500
Inspection Fees	\$ 50,000	\$ 37,852	\$ 40,500	\$ (9,500)
Impact Fees	\$ -	\$ 17,218	\$ 17,218	\$ 17,218
Amb. Billing	\$ 1,000,000	\$ 1,023,216	\$ 1,223,216	\$ 223,216
Prevention (fees/sales)	\$ -			\$ -
Donations	\$ 200	\$ 35	\$ 35	\$ (165)
Revenue Over 2008 Estimate.....>				\$ 721,922
2008 Line Item Difference.....>				\$ 10,164,335
Balance Brought Forward.....>				\$ 10,886,257

Balance Brought Forward Breakdown

Operating Reserves	\$ 4,588,398
Capital Reserves	\$ 3,000,000
Disaster Reserves	\$ 1,000,000
Operating Carryforward for Oct., Nov. & Dec.	\$ 2,297,859
	\$ 10,886,257

ESTIMATED 2008/2009 DISBURSEMENTS

DISBURSEMENT	ADOPTED	YTD	ESTIMATED DISBURSEMENT	OVER UNDER <>
522.1100 Salaries				
1105 Comm. Salary	30,000	27,500	27,500	2,500
1110 Admin.	1,084,534	845,352	974,661	109,873
1120 Regular	9,000,848	7,597,933	8,433,867	566,981
1130 Holiday	436,892	278,684	436,892	0
1140 Overtime	300,000	171,717	300,000	0
1150 Sicktime	123,000	0	0	123,000
1160 Annual Sicktime Pay	67,110	23,008	23,008	44,102
				846,456
522.1200 Emp. Benefits				
1210 Payroll tax FICA	773,832	667,091	779,988	(6,156)
1220 Retirement	2,133,875	1,568,518	2,100,000	33,875
1221 Retirement Liability	77,150	93,058	93,058	(15,908)
1230 Group Ins.	2,292,203	1,690,952	1,925,000	367,203
1240 W/C Ins.	450,000	305,748	305,748	144,252
1250 Unemploy	2,500	7,415	86,475	(83,975)
				439,291
522.3310 Professional Services				
3311 Property Appraiser	150,000	122,981	122,981	27,019
3312 Legal Exp.	200,000	79,925	140,000	60,000
3313 Medical Dir	60,000	55,000	60,000	0
3314 Physicals	76,850	60,223	76,850	0
3315 Land Taxes	4,000	2,337	2,337	1,663
3316 Tax Collector's Comm.	873,570	339,572	470,000	403,570
3317 Actuarial Study	15,000	7,000	7,000	8,000
3319 Misc. Charges	1,000	6,833	8,000	(7,000)
3320 Audit	25,000	26,500	26,500	(1,500)
3321 Professional Service Fees	0	162	300	(300)
				491,452
522.3340 Contract Services				
3342 Outside Labor	2,000	1,125	2,000	0
3343 Ambulance & Med. Bill	91,000	62,523	80,000	11,000
3344 Five Year Plan	0	0	0	0
				11,000
522.3400 Travel/Comm	1,000	0	0	1,000
522.3410 Commun.	115,400	88,113	104,896	10,504
522.3430 Utilities				
3431 Electric	95,700	79,246	90,700	5,000

3432	Water/Garb.	30,336	20,962	26,495	3,841
					8,841
522.3440	Rentals	16,000	6,025	7,000	9,000
522.3450	Insurance (General)	150,000	109,395	125,000	25,000
522.3460	Maintenance				
3461	Bldg. Maint.	37,200	31,012	35,000	2,200
3462	Equipt. Maint.	50,305	24,806	35,500	14,805
3463	Vehicle Maint.	115,000	144,532	155,000	(40,000)
3464	Maint. Contract	159,731	101,870	153,500	6,231
					(16,764)
522.3480	Promotional	20,000	17,344	18,000	2,000
522.3490	Other Curr. Chgs				
3491	Meals/Travel	21,785	7,032	7,100	14,685
3492	Training	86,690	39,705	40,000	46,690
3493	Adm. Board	5,500	5,298	5,298	202
3494	Adm. Election	0	0	0	0
3495	Adm. Office	28,645	18,778	28,645	0
3496	Contingencies	150,000	27,665	30,000	120,000
					181,577
522.3510	Office	33,000	13,225	19,870	13,130
522.3520	Supplies				
3521	Department Supp	99,379	57,872	89,000	10,379
3522	Paramedic Supp	180,000	154,279	180,000	0
3523	Gas/Oil	350,000	98,243	115,000	235,000
3524	Uniforms	180,675	86,812	87,300	93,375
3525	Propane	30,000	8,711	12,000	18,000
3526	Computers	34,551	16,696	34,551	0
3527	Prevention Supply	0	0	0	0
3528	Janitorial Supply	23,000	20,213	23,000	0
3529	Training Supply	11,515	7,091	10,000	1,515
3530	Mech. Maint. Supply	7,000	4,932	7,000	0
					358,269
522.6600	Capital				
6620	Building	0	0	0	0
6630	Improvements	0	6,661	6,661	(6,661)
6640	Mach/Equip.	94,124	73,518	75,000	19,124
6641	Grants	0	1,171	1,171	(1,171)
6642	Impact Fees	25,000	17,330	25,000	0
6643	Computers	21,700	15,119	21,700	0

6644	Future Growth Fund	0	0	0	0
6645	Vehicles	556,345	29,000	30,000	526,345
6650	Const. In Progress	0	82,539	82,539	(82,539)
					455,098
522.7710	Principal	0	0	0	0
7720	Interest	0	0	0	0
7730	Int on Credit Line	0	0		0
					0
522.8000	Bad Debt Expense	635,000	1,620	635,000	0
522.9000	Collection Fees	10,000	7,720	9,000	1,000
522.9900	Operating Reserves	2,980,654	0	0	2,980,654
522.9900	Capital Reserves	3,000,000	0	0	3,000,000
522.9900	Personnel Reserves	346,827	0	0	346,827
522.9905	Disaster Reserves	1,000,000	0	0	1,000,000
	TOTAL			18,808,091	10,164,335

2009/2010 BUDGET
 Millage 3.0000
COMPARISON OF THREE YEARS

OBJECT OF EXPENDITURE			2007/2008 ADOPTED BUDGET	2008/2009 ADOPTED BUDGET	2009/2010 PROPOSED BUDGET
522	1100	EMPLOYEE SALARIES	9,340,168	11,042,384	6,473,494
	1105	Commission	30,000	30,000	-
	1110	Administration	1,056,123	1,084,534	552,241
	1120	Regular	7,286,425	9,000,848	5,640,109
	1130	Holiday	354,620	436,892	48,144
	1140	Overtime	425,000	300,000	75,000
	1150	Sick Time Liability	113,000	123,000	113,000
	1160	Annual Sick Time Pay	75,000	67,110	45,000
522	1200	EMPLOYEE BENEFITS	5,082,831	5,729,560	4,301,087
	1210	Payroll Tax (FICA)	696,316	773,832	486,578
	1220	Retirement	1,818,055	2,133,875	1,422,330
	1221	Retirement Liability	73,440	77,150	-
	1230	Group Insurance	1,892,520	2,292,203	1,718,179
	1240	Worker's Comp	600,000	450,000	245,000
	1250	Unemployment Comp	2,500	2,500	429,000
522	3310	PROFESSIONAL SERVICES	1,565,537	1,405,420	789,921
	3311	Property Appraiser	154,000	150,000	135,000
	3312	Legal Fees	200,000	200,000	80,000
	3313	Medical Director	60,000	60,000	60,000
	3314	Physicals	60,000	76,850	4,920
	3315	Land Taxes	3,800		4,500

			4,000		
	3316	Tax Collector Commission	1,045,737	873,570	470,001
	3317	Actuarial Study		15,000	-
	3319	Miscellaneous Charges	2,000	1,000	9,000
	3320	Accounting/Audits	40,000	25,000	25,000
	3321	Professional Service Fees			1,500
522	3340	CONTRACT SERVICES	85,819	93,000	10,000
	3342	Outside Maint. Contracts	2,000	2,000	10,000
	3343	Ambulance Billing	83,819	91,000	-
	3344	Five Year Plan	0	-	-
522	3400	TRAVEL/PER DIEM (Comm)	1,000	1,000	-
522	3410	COMMUNICATIONS	108,680	115,400	105,000
522	3430	UTILITIES	131,060	126,036	106,500
	3431	Electric	85,560	95,700	80,000
	3432	Water/Garbage	45,500	30,336	26,500
522	3440	RENTALS/LEASES	30,000	16,000	3,000
522	3450	INSURANCE (General)	200,000	150,000	130,000
522	3460	MAINTENANCE	338,900	362,236	276,000
	3461	Buildings	41,300	37,200	31,000
	3462	Equipment	40,500	50,305	40,000
	3463	Vehicles	115,000	115,000	95,000
	3464	Maint. Contracts	142,100	159,731	110,000
522	3480	PROMOTIONAL	15,000	20,000	5,000
522	3490	OTHER CURR. CHGS & OBLIGATIONS	134,700	292,620	121,500
	3491	Training (Motel, per diem)	15,000	21,785	6,000

	3492	Training (Instruction, etc)	65,000	86,690		40,000
	3493	Administrative (Commission)	8,500	5,500		5,500
	3494	Administrative (Election)	-	-		-
	3495	Administrative (Office)	35,000	28,645		20,000
	3496	Contingencies	11,200	150,000		50,000
522	3510	OFFICE SUPPLIES	35,000	33,000		25,000
522	3520	OPERATING SUPPLIES	671,520	916,120		383,437
	3521	Department	75,000	99,379		60,000
	3522	Paramedic	186,000	180,000		100,000
	3523	Gas/Oil	175,000	350,000		125,000
	3524	Uniforms	145,270	180,675		17,886
	3525	Propane	15,000	30,000		15,000
	3526	Computer Supply	28,250	34,551		34,551
	3527	Prevention Supplies	5,000	-		-
	3528	Janitorial Supply	20,000	23,000		15,000
	3529	Training Supply	15,000	11,515		10,000
	3530	Mech. Maint. Supply	7,000	7,000		6,000
522	6600	CAPITAL OUTLAY	5,697,084	697,169		-
	6620	Buildings	0	-		-
	6630	Improvements other than buildings	0	-		-
	6640	Machinery/Equipment	208,882	94,124		-
	6641	Grants	0	-		-
	6642	Impact Fees	25,000	25,000		-
	6643	Computers	13,740	21,700		-
	6644	Future Growth	2,156,500	-		-
	6645	Vehicles	1,112,022	556,345		-
	6650	Const. In Progress	2,180,940	-		-
522	7700	DEBT SERVICE	8,005,500	-		-
	7710	Principal	7,599,500	-		-
	7720	Interest	406,000	-		-
	7730	Int on Credit Line	0	-		-

522	8000	BAD DEBT EXPENSE	575,000	635,000	635,000
522	9000	COLLECTION FEES	10,000	10,000	10,000
522	9900	OPERATING RESERVES	1,000,000	2,980,654	4,588,398
522	9901	CAPITAL RESERVES	1,920,000	3,000,000	3,000,000
522	9902	PERSONNEL RESERVES	875,000	346,827	-
522	9905	DISASTER RESERVES	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES			36,822,799	28,972,426	21,963,337

ESTIMATED REVENUES

2009/2010 BUDGET

TAXABLE VALUE

3,263,115,540 (DR420) at 3.0000 mills

	General Fund	Impact Fee Fund	Total Budget
Tax Collector	\$ 9,299,880		\$ 9,299,880
Interest	\$ 20,000		\$ 20,000
Other Government Revenue	\$ 12,000		\$ 12,000
Misc. Income	\$ 60,000		\$ 60,000
Impact Fees			\$ -
Inspection Fees	\$ 50,000		\$ 50,000
Amb. Billing	\$ 1,635,000		\$ 1,635,000
Donations	\$ 200		\$ 200
Subtotal	\$ 11,077,080		\$ 11,077,080
Estimated Budget Brought Forward	\$ 10,886,257		\$ 10,886,257
TOTAL	\$ 21,963,337	\$ -	\$ 21,963,337

ESTIMATED EXPENDITURES

No Wage Increase

2009/2010 BUDGET

	General Fund	Impact Fee Fund	Total Budget
1100 Employee Salaries	\$ 6,473,494		\$ 6,473,494
1200 Employee Benefits	\$ 4,301,087		\$ 4,301,087
3310 Professional Services	\$ 789,921		\$ 789,921
3340 Contract Services	\$ 10,000		\$ 10,000
3400 Travel/per diem (Comm)	\$ -		\$ -
3410 Communications	\$ 105,000		\$ 105,000
3430 Utilities	\$ 106,500		\$ 106,500
3440 Rentals/Leases	\$ 3,000		\$ 3,000
3450 Insurance (General)	\$ 130,000		\$ 130,000
3460 Maintenance	\$ 276,000		\$ 276,000
3480 Promotional	\$ 5,000		\$ 5,000
3490 Other Chgs & Obligations	\$ 121,500		\$ 121,500
3510 Office	\$ 25,000		\$ 25,000
3520 Operating Supplies	\$ 383,437		\$ 383,437
6600 Capital Outlay	\$ -		\$ -
7700 Debt Service	\$ -		\$ -

8000	Bad Debt Expense	\$ 635,000		\$ 635,000
9000	Collection Fees	\$ 10,000		\$ 10,000
9900	Operating Reserves	\$ 4,588,398		\$ 4,588,398
9901	Capital Reserves	\$ 3,000,000		\$ 3,000,000
9902	Personnel Reserves	\$ -		\$ -
9905	Disaster Reserves	\$ 1,000,000		\$ 1,000,000
		\$ -		\$ -
TOTAL EXPENDITURES		\$ 21,963,337	\$ -	\$ 21,963,337

LEHIGH ACRES FIRE CONTROL & RESCUE DISTRICT BUDGET FY 09/10

ACCOUNT TITLE	ACCOUNT NUMBER	PROPOSED 09/10
Commission Salary	522-1105	
Administrative Salaries	522-1110	\$ 552,241
Chief Officers		\$ 382,982
Support Staff		\$ 167,339
Education Incentive		\$ 1,920
Regular Salaries	522-1120	\$ 5,640,109
3 Battalion Chiefs		\$ 321,746
15 Lieutenants		\$ 1,293,332
7 Field Trainers		\$ 532,901
17 Paramedics		\$ 1,068,852
17 Engineers		\$ 1,199,383
19 FF/EMT		\$ 1,077,677
Inspector		\$ 77,328
Mechanic		\$ 68,890
Holiday Pay	522-1130	\$ 48,144
Overtime	522-1140	\$ 75,000
Sick Time	522-1150	\$ 113,000
Annual Sick Time Pay	522-1160	\$ 45,000
Payroll Tax Expense	522-1210	\$ 486,578
Retirement	522-1220	\$ 1,422,330
Group Insurance	522-1230	\$ 1,718,179
Worker's Compensation	522-1240	\$ 245,000
Unemployment Compensation	522-1250	\$ 429,000
Property Appraiser	522-3311	\$ 135,000
Legal Fees	522-3312	\$ 80,000
Medical Director	522-3313	\$ 60,000
Physicals	522-3314	\$ 4,920
Land Taxes	522-3315	\$ 4,500
Tax Collector Commission	522-3316	\$ 470,001
Actuarial Study	522-3317	\$ -
Miscellaneous Charges	522-3319	\$ 9,000
Audit	522-3320	\$ 25,000
Professional Service Fees	522-3321	\$ 1,500
Outside Maintenance	522-3342	\$ 10,000
Ambulance Billing	522-3343	\$ -
5 Year Plan	522-3344	\$ -
TRAVEL/COMMISSION	522-3400	\$ -
COMMUNICATIONS	522-3410	\$ 105,000
Electric	522-3431	\$ 80,000
Water/Garbage	522-3432	\$ 26,500
RENTALS	522-3440	\$ 3,000
INSURANCE (GENERAL)	522-3450	\$ 130,000
Building Maintenance	522-3461	\$ 31,000
Equipment Maintenance	522-3462	\$ 40,000
Vehicle Maintenance	522-3463	\$ 95,000
Maintenance Contracts	522-3464	\$ 110,000
PROMOTIONAL	522-3480	\$ 5,000
Motel/Travel/Per Diem	522-3491	\$ 6,000
Training	522-3492	\$ 40,000
Administrative/Board	522-3493	\$ 5,500
Administrative/Elections	522-3494	\$ -
Administrative/Office	522-3495	\$ 20,000

Contingencies	522-3496	\$	50,000
OFFICE	522-3510	\$	25,000
Department Supplies	522-3521	\$	60,000
Paramedic Supplies	522-3522	\$	100,000
Gas/Oil	522-3523	\$	125,000
Uniforms	522-3524	\$	17,886
Propane	522-3525	\$	15,000
Computer Supplies	522-3526	\$	34,551
Janitorial Supplies	522-3528	\$	15,000
Training Supplies	522-3529	\$	10,000
Shop Supplies	522-3530	\$	6,000
Capital Buildings	522-6620	\$	-
Capital Improvements/Other	522-6630	\$	-
Capital Machinery and Equipment	522-6640	\$	-
Capital Grants	522-6641	\$	-
Capital Impact Fees	522-6642		
Capital Computers	522-6643	\$	-
Capital Future Growth Fund	522-6644	\$	-
Capital Vehicles	522-6645	\$	-
Capital Const. In Progress	522-6650	\$	-
Principal	522-7710	\$	-
Interest on Loans	522-7720	\$	-
Interest on Credit Line	522-7730	\$	-
Bad Debt Expense	522-8000	\$	635,000
Collection Fees	522-9000	\$	10,000
Operating Reserves	522-9900	\$	4,588,398
Capital Reserves	522-9901	\$	3,000,000
Disaster Reserves	522-9905	\$	1,000,000
GRAND TOTAL EXPENDITURES		\$	21,963,337