



GREATER NAPLES FIRE RESCUE DISTRICT
BOARD OF FIRE COMMISSIONERS
Action Item Worksheet

TENTATIVE BUDGET HEARING

Agenda Item: D.,E.,F.,G.,H., I.
Subject: Adoption of FY 24-25 Tentative Budget
Meeting Date: September 12, 2024
Prepared By: Nicole Chesser, Chief of Staff

Background

Truth in Millage (TRIM) establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements. The District is required to be TRIM compliant to levy a millage rate and collect ad valorem tax revenue.

Recommendation

Staff recommends the adoption of Resolutions 2024-08, 2024-09, 2024-10, 2024-11, 2024-12 and 2024-13.

Potential Motions

1. I move to adopt Resolution 2024-08 establishing the tentative millage rate for Fiscal Year 2024-2025 to be 1.5 mills which represents a 6.92% increase of the rolled back rate of 1.4029 mills.
2. I move to adopt Resolution 2024-09 approving the Fiscal Year 2024-2025 Tentative General Fund Budget in the amount of \$64,961,825.
3. I move to adopt Resolution 2024-10 establishing a tentative rate for Impact Fees of \$.433 for Fiscal Year 2024-2025.
4. I move to adopt Resolution 2024-11 approving the Fiscal Year 2024-2025 Tentative Impact Fee Fund Budget in the amount of \$9,837,590.
5. I move to adopt Resolution 2024-12 approving the Fiscal Year 2024-2025 Tentative Mile Marker 63 Fund Budget in the amount of \$1,800,000.
6. I move to adopt Resolution 2024-13 approving the Fiscal Year 2024-2025 Tentative Ochopee Fund Budget in the amount of \$3,688,865.

GREATER NAPLES FIRE RESCUE DISTRICT

TENTATIVE FY 24-25

BUDGET



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 250+ personnel, the District responded to 30,609 calls for service in 2023. The District operates from 15 Fire Stations.

FY 23-24 Budget Highlights:

- ⇒ Added the District's first Public Information Officer/Public Educator position
- ⇒ Passed referendum to be able to increase the millage rate by .5 mills for capital expenses beginning FY 25-26 for a period of 8 years
- ⇒ Relocated Squad 76 to maximize response efficiencies
- ⇒ Ratified new contract eliminating the 4% COLA in perpetuity and providing a step-based increase plan
- ⇒ Migrated to Microsoft 365 to provide increased collaboration and productivity at a cost savings
- ⇒ Began the adjustment of administrative positions and salaries

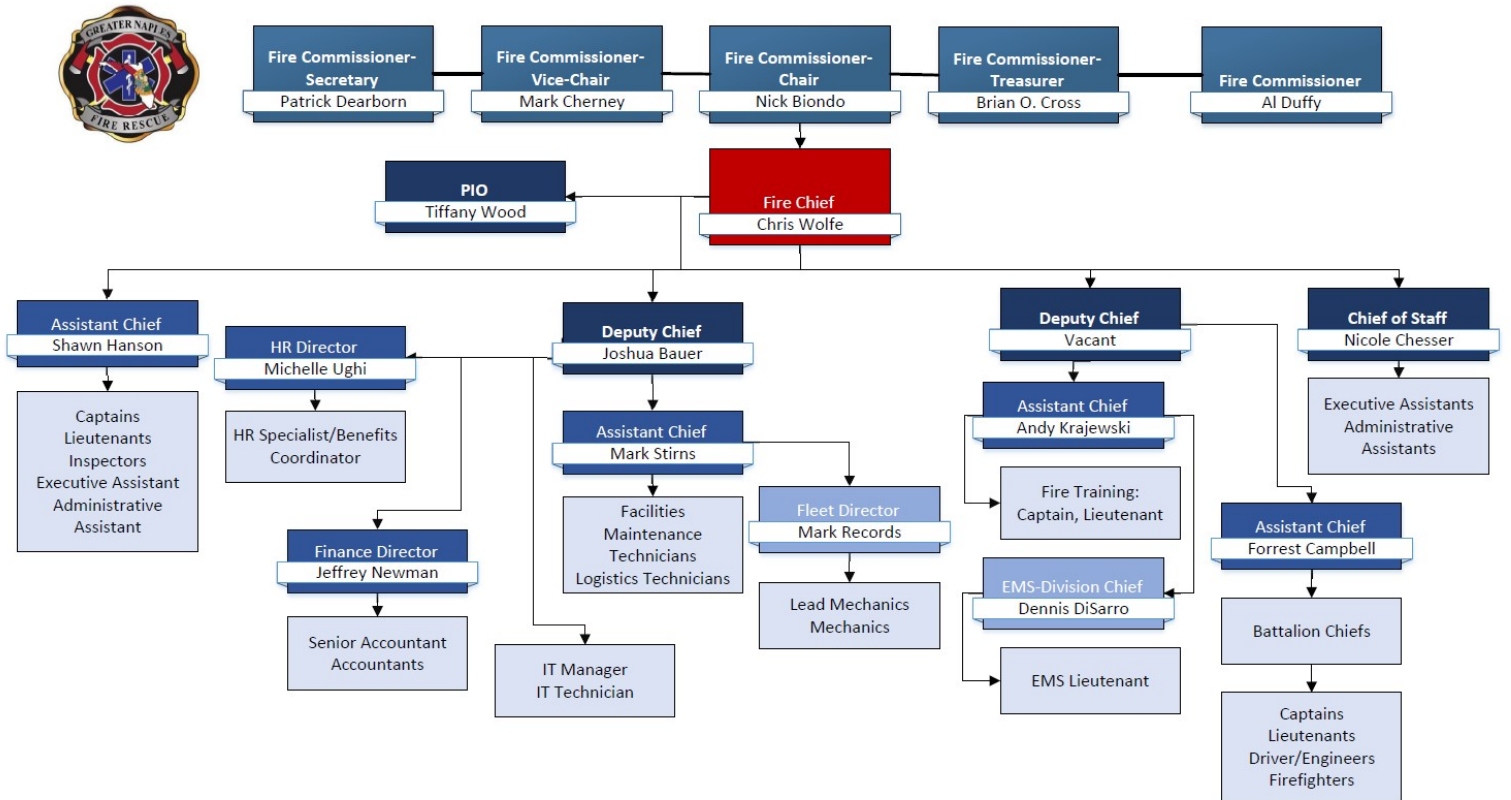
Some of the goals and considerations for the FY 24-25 Budget are:

- ⇒ Anticipating receipt of \$884,922 in grant funding
- ⇒ 2% COLA for all employees
- ⇒ Perform job task analysis and salary study for all administrative positions
- ⇒ Addition of Business Intelligence Analyst, and Facilities Maintenance Technician
- ⇒ Replacement of multiple laptops/ipads
- ⇒ Replacement of 2 brush trucks without incurring debt
- ⇒ Purchase of additional flow testing and investigation equipment
- ⇒ Purchase of 3 additional cardiac monitors and EMS simulation software
- ⇒ Adding 8 airpacks to the agency
- ⇒ Begin Capital Plan Redevelopment and prioritizing

Greater Naples Fire Rescue District

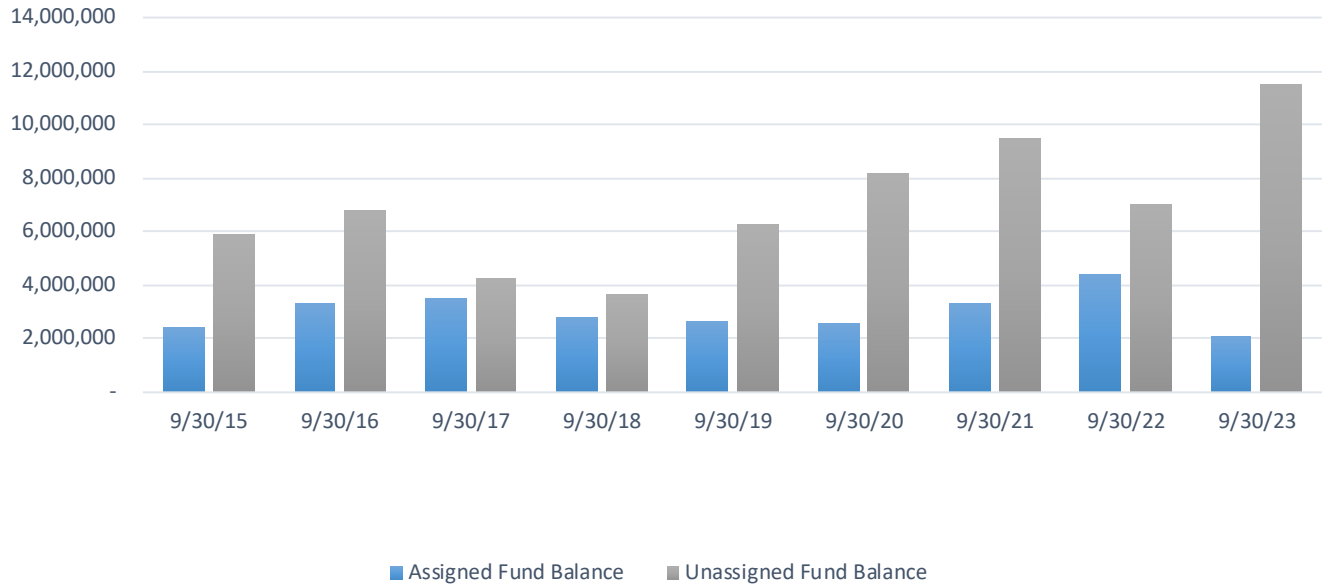
Organizational Structure

GNFD Organizational Chart – FY24-25



Greater Naples Fire Rescue District **GENERAL FUND**

Audited Fund Balance



Fund Balance Appropriations

Fund Balance Appropriations

Reserve Type	Beginning Balance	FY25 Appropriations	Ending Balance
Property Insurance	\$ 1,217,456	-	\$ 1,217,456
60 Day Emergency	-	-	7,036,355
Unassigned Reserves	7,036,355	8,253,811	-
Total	\$ 8,253,811	\$8,253,811	\$ 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 24-25 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 1.4029 mills. The proposed rate of 1.5 mills is a 6.92% 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 \$37,415,887,262 which is an 16.49% increase from FY 23-24. 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.

2023 GROSS TAXABLE VALUE (FINAL)	2024 GROSS TAXABLE VALUE	DIFFERENCE IN TAXABLE VALUE	2023 AD VALOREM PROCEEDS	2024 AD VALOREM (PROJECTED AT 1.5 MILLS)	DIFFERENCE IN AD VALOREM	PERCENT CHANGE
\$33,636,797,985	\$37,415,887,262	\$3,779,089,277	\$50,455,197	\$56,123,831	\$5,668,634	11.23%

	<u>FY 23-24</u>	<u>PROPOSED FY 24-25</u>
Ad Valorem	\$50,598,561.00	\$56,123,831.00
Less 5%	\$2,529,928.05	\$2,806,191.55
Budgeted Ad Valorem	\$48,068,632.95	\$53,317,639.45

Greater Naples Fire Rescue District **GENERAL FUND**

Debt Services

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 \$471,724 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 2024, the District purchased six additional defibrillators for five annual payments of \$58,174.35 totaling \$290,871.74. The District plans to purchase three additional defibrillators in FY 24-25 for four annual payments of \$34,564.

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.

	Principal		Interest		Total
<u>FY 24-25 Debt Service Requirements</u>	<u>General Fund</u>	<u>Impact</u>	<u>General Fund</u>	<u>Impact</u>	
Iberia Bank Loan– HQ/ St.73/ St.72	336,855	336,855	11,507	11,507	696,724
1st Horizon-White Lake Property		386,000		55,734	441,734
Leasing 2, Inc- 5 Engines- 1/21/2022	408,409		63,315		471,724
Leasing 2, Inc- 5 Engines- 5/12/2021	260,138	63,271	38,861	11,479	373,749
Zoll Medical - 17 Defibrillators	150,381				150,381
Ladder 21	271,311		78,668		349,979
FY25 Total	1,427,094	786,126	192,351	78,720	2,484,291

Greater Naples Fire Rescue District **GENERAL FUND**

	Final Budget FY 23-24	Proposed FY 24-25	Variance- Positive (Negative)
Beginning Fund Balance	\$7,036,355	\$8,253,811	\$1,217,456
Revenue			
All Revenue Sources	\$49,958,492	\$56,708,014	\$6,749,522
Expenditures			
Employee Costs	\$40,247,902	\$46,045,856	\$5,797,954
Outside Services	\$4,735,365	\$5,767,030	\$1,031,665
Materials and Supplies	\$1,935,819	\$2,116,259	\$180,440
Capital Outlay	\$1,102,951	\$1,159,425	\$56,474
Debt Services	\$1,240,905	\$1,619,444	\$378,539
Total Operating Expenditures	\$49,262,942	\$56,708,014	\$7,445,072
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$695,550	\$-	\$(695,550)
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	\$-	\$-	\$-
Ending Fund Balance	\$8,253,811	\$8,253,811	\$-
GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$57,516,753	\$64,961,825	\$7,445,072

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

	Final Budget FY 23-24	Proposed FY 24-25	Variance- Positive (Negative)
Beginning Fund Balance	7,222,531	7,887,590	665,059
			-
Revenue			-
Impact Fees	1,500,000	1,800,000	300,000
Interest Income	30,000	150,000	120,000
	1,530,000	1,950,000	420,000
			-
Expenditures			-
Iberia Bank Facility Loan - Principal	\$ 326,936	\$ 336,855	9,919
Iberia Bank Facility Loan Interest	21,426	11,507	(9,919)
White Lake Property Loan - Principal	378,000	386,000	8,000
White Lake Property Loan Interest	63,829	55,734	(8,095)
Leasing, 2 Inc. - 5 Engines Principal (#74)	63,271	63,315	44
Leasing, 2 Inc. - 5 Engines Interest (#74)	11,479	11,479	-
Station 26 Land Preparation		1,500,000	1,500,000
Training Prop		100,000	100,000
Total Operating Expenditures	\$ 864,941	\$ 2,464,890	1,599,949
			-
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ 665,059	\$ (514,890)	(1,179,949)
			-
Appropriations of Reserves			-
Future Projects	\$ 665,059	\$ -	(665,059)
			-
			-
Use of Fund Balance	\$ -	\$ (514,890)	(514,890)
			-
Ending Fund Balance	\$ 7,887,590	\$ 7,372,700	(514,890)
IMPACT FEE FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 8,752,531	\$ 9,837,590	1,085,059

Greater Naples Fire Rescue District **MM-63 FUND**

	Proposed FY 24-25
<u>Beginning Fund Balance</u>	-
Revenue	
Intergovernmental Revenue	\$ 1,800,000
<u>Intergovernmental Revenue - Contingency</u>	-
<u>All Revenue Sources</u>	\$ 1,800,000
Expenditures	
Employee Costs	\$ 1,692,050
Outside Services	68,450
Materials and Supplies	21,500
<u>Capital Outlay</u>	18,000
Total Operating Expenditures	\$ 1,800,000
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ -
Use of Fund Balance	\$ -
<u>Ending Fund Balance</u>	\$ -
GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 1,800,000

Greater Naples Fire Rescue District **OCHOPEE FUND**

**Proposed
FY 24-25**

Beginning Fund Balance		-
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Revenue		
Intergovernmental Revenue	\$	3,688,865
Intergovernmental Revenue - Contingency		-
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All Revenue Sources		3,688,865
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Expenditures		
Employee Costs	\$	3,522,442
Outside Services		132,176
Materials and Supplies		34,247
Capital Outlay		-
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Total Operating Expenditures	\$	3,688,865
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$	-
Use of Fund Balance	\$	-
Ending Fund Balance	\$	-
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GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$	3,688,865