



AGENDA ITEM 6

Meeting Date: July 23, 2020
Prepared By: Chief Financial Officer Ben Van Klingerren
Date Prepared: July 16, 2020
Subject: Treasurer's Report

The following is information for the Treasurer's Report for the July 23, 2020 Board Meeting:

GENERAL FUND

Revenue

The following is the breakdown of revenue for the period ended June 30, 2020 for the North Naples Service Delivery Area ("NN SDA"), the Big Corkscrew Service ("BC SDA") and North Collier Fire Control & Rescue District. Note that these financial statements reflect the Board approved cost allocation method; per that method, there is no allocation of revenue (except for grant funds) - it remains in the SDA in which it is earned/received.

		NN SDA	% of	BC SDA	% of	North Collier	% of
		6/30/2020	Budget	6/30/2020	Budget	6/30/2020	Budget
Ad Valorem	\$	32,779,761	101.43%	\$ 6,806,470	101.51%	\$ 39,586,231	
Fees	\$	391,324	71.44%	\$ -	0.00%	\$ 391,324	
Other Revenue	\$	1,008,328	60.68%	\$ 93,948	40.61%	\$ 1,102,276	
Total Revenue	\$	34,179,413	98.99%	\$ 6,900,418	98.40%	\$ 41,079,831	100.59%

Expenses

The following is the breakdown of expenses for the period ended May 31, 2020 for NN SDA, BC SDA and the North Collier Fire Control & Rescue District utilizing the cost allocation method approved by the Board.

GENERAL FUND, CONT'D

		NN SDA	% of	BC SDA	% of	North Collier	% of
		6/30/2020	Budget	6/30/2020	Budget	6/30/2020	Budget
Expenses							
Personnel	\$	20,005,282	71.94%	\$ 2,784,969	71.94%	\$ 22,790,251	71.94%
Operating	\$	3,872,219	72.39%	\$ 583,347	78.34%	\$ 4,455,566	73.12%
Debt Service	\$	524,264	105.59%	\$ 72,984	105.59%	\$ 597,248	105.59%
Capital	\$	661,842	50.03%	\$ 92,136	50.03%	\$ 753,978	26.09%
Transfer Out to Impact Fund	\$	-	0.00%	\$ -	0.00%	\$ -	0.00%
Total Expenses	\$	25,063,607	71.66%	\$ 3,533,436	72.57%	\$ 28,597,043	69.36%

It should be noted that there are four general types of expenditures in terms of payment impact on the fiscal year:

1. Those that are paid monthly at fairly regular and predictable monthly intervals.
2. Those that are paid quarterly or annually so are not reflected in an appropriate percentage.
3. Those that are based on unpredictable need, such as building, equipment or vehicle repairs.
4. Items that were budgeted in the prior year, but were not received or invoiced until this year.

Based on these payment type exceptions, accrual or prepayment adjustments can be made to the actual expenditures, and an adjusted percent of budget determined.

When these adjustments are made, year-to-date expenditures as a percentage of budgeted expenditures, by category, are as follows:

	Adj Amt. - North Collier	Adj. % of Budget
Personnel	\$ 23,003,094	72.61%
Operational	\$ 4,149,839	68.10%
Debt Service	\$ 424,220	75.00%
Capital	\$ 753,978	26.09%
Transfer Out to Impact Fund	\$ -	0.00%
Total	\$ 28,331,131	68.71%

As identified above, when adjustments are made to the actual expenses based on known prepaid and accrual adjustments, General Fund expenses are at 69%, which is appropriate for this time of year since we have completed 75% (9/12) of the fiscal year.

General Fund Comparison with Prior Year:

Included with the General Fund Financial Statement is a comparison to June 2019 of each service delivery area, noting the percentage of variance. In brief, total revenue in the NN SDA comparison reflects a variance of 1% which is in line with the budget. Expenses reflect a variance of 8%.

In the Big Corkscrew SDA, a variance in revenue of 19% is reflected due to the timing of Ad Valorem received. Expenses reflect a variance of -20% primarily due to a lower Chapter 175 retirement payment made in December compared to FY18-19.

IMPACT FEE FUND - Comparison with Budget

As of June 30, 2020, total impact fees received plus interest total \$699,041 or 98% of the amended annual budget. Expenses are at 100% of budget for the year due to the annual debt service payment in October and 100% of budgeted collection fees expense due to early revenue receipts.

INSPECTION/PLAN REVIEW FEE FUND - Comparison with Budget

Revenue

As of June 30, 2020, total revenue received is \$1,144,289 or 56% of budgeted revenue.

Expenses

Expenses total \$1,454,768 or 71% of the total budget. This is appropriate for this time of year since we have completed 75% (9/12) of the fiscal year.



North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING

AGENDA ITEM 8

Meeting Date: July 23, 2020
Prepared By: Chief Financial Officer Ben Van Klingeren
Date Prepared: July 16, 2020
Subject: Consent Agenda

GENERAL FUND

General Fund (Unbudgeted)

1 Item Description: HazMat - Tank Truck Simulator
Requested By: Michael Jimenez, Deputy Chief
G/L Account: 001-5220-064-015
Budget Line: GF - 173
Budget Line Amount (NCFR) \$ 3,000
Available Line \$ 3,000
Bids/Quotes:
Bid #1: NorthWest Hazmat Inc. \$ 8,380.00
Bid #2: n/a \$ -
Bid #3: n/a \$ -
Waive Bidding Policy? Yes Reason: Sole Source HazMat product
Recommendation: NorthWest Hazmat Inc. \$ 8,380

2 Item Description: Tech Rescue Team (TRT) Lumber Trailer (w/ lettering, striping, and shelving)
Requested By: Michael Jimenez, Deputy Chief
G/L Account: 001-5220-064-006
Budget Line: GF - 167
Budget Line Amount (NCFR) \$ 3,500
Available Line \$ 150
Bids/Quotes:
Bid #1: Express Trailers \$ 16,650.00
Bid #2: n/a \$ -
Bid #3: n/a \$ -
Waive Bidding Policy? Yes Reason: Sole Source Technical Rescue product
Recommendation: Express Trailers \$ 16,650

3	Item Description:	Large airbags with regulators and controllers - for vehicle extrications (TRT Team)		
	Requested By:	Michael Jimenez, Deputy Chief		
	G/L Account:	001-5220-064-006		
	Budget Line:	GF - 167		
	Budget Line Amount (NCFR)	\$	3,500	
	Available Line	\$	150	
	Bids/Quotes:			
	Bid #1:	Municipal Emergency Svcs	\$ 13,367.00	**Reference Sole Source Letter**
	Bid #2:	n/a	\$ -	
	Bid #3:	n/a	\$ -	
	Waive Bidding Policy?	Yes	Reason:	Sole Source Technical Rescue product
	Recommendation:	Municipal Emergency Svcs	\$	13,367

TOTAL GENERAL FUND UN-BUDGETED			\$	38,397
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General Fund (Budgeted)				
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1	Item Description:	FirstWatch interface - Annual Fee		
	Requested By:	Jorge Aguilera, Asst. Chief of EMS & Training		
	G/L Account:	001-5220-051-100		
	Budget Line:	GF - 101		
	Budget Line Amount (NCFR)	\$	625,696	
	Available Line	\$	159,857	
	Bids/Quotes:			
	Bid #1:	Image Trend	\$ 5,150.00	
	Bid #3:	n/a	\$ -	
	Bid #4:	n/a	\$ -	
	Waive Bidding Policy?	Yes	Reason:	Renewal of existing software (maint)
	Recommendation:	Image Trend	\$	5,150

2	Item Description:	Floor cleaning Machine w/ accessories		
	Requested By:	Kris Thomas, BC of Logistics		
	G/L Account:	001-5220-064-003		
	Budget Line:	GF - 160		
	Budget Line Amount (NCFR)	\$	391,601	
	Available Line	\$	38,304	
	Bids/Quotes:			
	Bid #1:	MagicWandCompany.com	\$ 6,664.00	
	Bid #2:	Buy Commercial Cleaning	\$ 7,145.00	
	Bid #3:	S&Y Trading Corp.	\$ 6,799.00	
	Waive Bidding Policy?	No	Reason:	
	Recommendation:	MagicWandCompany.com	\$	6,664

3	Item Description:	Server - top of rack switches		
	Requested By:	Eric Bocock, Network Administrator		
	G/L Account:	001-5220-064-010		
	Budget Line:	GF - 166		
	Budget Line Amount (NCFR)	\$	100,000	
	Available Line	\$	14,343	
	Bids/Quotes:			
	Bid #1:	Presidio Networked Solutions	\$ 15,065.52	
	Bid #2:	GHA Technologies, Inc.	\$ 15,652.82	
	Bid #3:	CDW-G	\$ 15,618.02	
	Waive Bidding Policy?	No	Reason:	n/a
	Recommendation:	Presidio Networked Solutions	\$	15,066

4 Item Description:	A/C Replacement - St. 43, 45, & Essential Services (Taylor Rd.)		
Requested By:	Kris Thomas, BC of Logistics		
G/L Account:	(various)		
Budget Line:	GF - 160		
Budget Line Amount (NCFR)	\$	391,601	
Available Line	\$	38,304	
Bids/Quotes:			
Bid #1:	Sunset Air	\$ 73,106.40	
Bid #2:	JP Brett & Sons	\$ -	(did not submit quotes/bids)
Bid #3:	Pure Air	\$ -	(did not submit quotes/bids)
Waive Bidding Policy?	Yes	Reason:	Only received one quote for services
Recommendation:	Sunset Air	\$	73,106

TOTAL GENERAL FUND BUDGETED	\$	99,986
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IMPACT FEE FUND
(NONE)

TOTAL IMPACT FEE FUND BUDGETED	\$	-
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INSPECTION/PLAN REVIEW FEE FUND
(NONE)

TOTAL INSPECTION FUND BUDGETED	\$	-
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ADDITION OF FIXED ASSETS
(NONE)

TOTAL ADDITION OF FIXED ASSETS	\$	-
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DELETION OF FIXED ASSETS

Asset Category:	n/a		
Asset I.D. Number:	n/a		
Description:	n/a		
Cost:	n/a		
Reason for Deletion:	n/a		
Intended Disposal:	n/a	Original Cost	\$ -
Additional Information:	n/a	Est Net Book Value	\$ -

TOTAL DELETION OF FIXED ASSETS (original cost)	\$	-
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TOTAL DELETION OF FIXED ASSETS (NET BOOK VALUE)	\$	-
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OTHER

1 n/a	\$	-
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2 n/a	\$	-
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TOTAL - OTHER	\$	-
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North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING

AGENDA ITEM 10A

Meeting Date: July 23, 2020
Prepared by: Chief Financial Officer Ben Van Klingerren
Date Prepared: June 30, 2020
Subject: Request for Board Approval to Submit Form DR-420-MM-P Maximum Millage Levy Calculation Preliminary Disclosure for the Big Corkscrew Island Service Delivery Area and the North Naples Service Delivery Area as Required by the Florida Department of Revenue

Objective

Establish the maximum millage rate the Board can levy for the 2020-2021 fiscal year in the Big Corkscrew Island Service Delivery Area (“Big Corkscrew SDA”) and the North Naples Service Delivery Area (“North Naples SDA”) and comply with the statutory requirement to submit the DR 420 MM-P Form no later than August 4, 2020.

Background Information

At the June 2007 Special Legislative Session, property tax reform legislation (HB 1) was passed by the House and Senate, and signed into law on June 21, 2007 by Governor Crist.

Prior to the enactment of this legislation, the District received a Certification of Taxable Value from the Collier County Property Appraiser, Form DR-420. This form not only provided the District with the preliminary taxable value of the property within the District; it also provided for the submission of the District’s “Current Year Proposed Aggregate Millage Rate”. Staff always inserted the maximum millage rate allowable by the District’s Enabling Act.

As a result of the 2007 property tax reform legislation, the Department of Revenue created a companion form to the DR-420 – Certification of Taxable Value issued by the Collier County Tax Appraiser to identify the maximum millage rate the Board will adopt for the coming fiscal year in each service delivery area. This companion form, DR- 420 MM-P - Maximum Millage Levy Calculation Preliminary Disclosure (Attachments 1 and 2), requires the submission of the proposed millage rate for each service delivery area based on the options identified in the legislation:

- Majority Vote of the Governing Body
This would be the millage rate necessary to generate the same Ad Valorem revenue as was generated in the 2019-2020 fiscal year (the rolled back rate), plus the allowance for the growth in per capital Florida personal income (as provided by the Florida Department of Revenue on line 12 of form DR-420 MM-P). In the North Naples SDA, this millage rate would be **1.2254 (line 13)**. Note that this millage rate exceeds the maximum millage rate which can be levied pursuant to the District’s Enabling Act. In the Big Corkscrew SDA, this millage rate would be **4.5995 (line 13)**. Note that this millage rate exceeds the maximum millage rate which can be levied pursuant to the District’s Enabling Act.



- Two-Thirds Vote of the Governing Body
This rate would take into account the provisions of the majority vote identified above, plus the statutory allowance of an additional 10%, which would result in a millage rate of **1.3479 (line 14)** in the North Naples SDA and **5.0595 (line 14)** in the Big Corkscrew SDA. Again, in both service delivery areas, this rate exceeds the maximum millage rate which can be levied pursuant to the District's Enabling Act.
- Unanimous Vote of the Governing Body
This would allow an even greater rate than the maximum rate identified above, if provided for in the District's Enabling Act. In both service delivery areas, this rate exceeds the maximum millage rate which can be levied pursuant to the District's Enabling Act

Considerations

The District is required to submit this form no later than August 4, 2020, well before the Board will adopt tentative and final millage rates at the September hearings. In most prior years, both Big Corkscrew SDA and North Naples SDA have opted to identify their service delivery area's maximum millage rates of 1.00 and 3.75 mils, acknowledging that providing the maximum millage rate (and indicating the voting method to adopt such rate) does not obligate the Board to actually adopt the stated rate; it only identifies the MAXIMUM rate which can be adopted. The Board cannot adopt any rate higher than the rate provided on this form. Submitting this form with any other rate would prohibit the Board from adopting the maximum rate provided for in the District's Enabling Act (1.00 mil in North Naples SDA and 3.75 mils in Big Corkscrew SDA). Identifying a lower rate than the maximum would limit the Board's flexibility as it moves through the budgeting process.

It is important to note **the Board is NOT adopting a millage rate at this time.** That will not be done until the final Budget Hearing in September.

Recommendation

Staff recommends the Board identify as the maximum millage rate for each service delivery area the maximum rates identified in the District's enabling legislation – 1.00 for North Naples SDA and 3.75 for Big Corkscrew SDA to avoid limiting the Board's ability to budget with consideration for reserves.

Attachments:

- Attachment 1: Form DR-420 MM-P Maximum Levy Calculation Preliminary Disclosure
(North Naples SDA)
- Attachment 2: Form DR-420 MM-P Maximum Levy Calculation Preliminary Disclosure
(Big Corkscrew SDA)

Proposed Motion:

Approve the Maximum Millage Levy preliminary disclosure at the proposed mill rate of 1.0 for North Naples Service Delivery Area and 3.75 for Big Corkscrews Service Delivery Area.



North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING

AGENDA ITEM 10B

Meeting Date: July 23, 2020
Prepared by: Chief Financial Officer Ben Van Klingerren
Date Prepared: July 9, 2020
Subject: Request for Board Approval to extend the service engagement contract for Case Benefit Consultants through September 30, 2021

Objective

Obtain approval to extend the current service engagement contract for Case Benefit Consultants through September 30, 2021.

Background Information

At the May 11, 2017 Board Meeting, the Board approved a three-year contract and engaged Case Benefits Consultant, LLC, an M.E. Wilson Company, as the District's Benefit Consultant from June 1, 2017 through May 31, 2020 based on the recommendation of the District's Insurance committee.

At the April 23, 2020 Board Meeting, the Board then approved the extension of Case Benefit Consultant's services engagement from May 31, 2020 through September 30, 2020 in an effort to harmonize the contract term with the majority of the District's fiscal contract periods.

Considerations

Due to renewal timing and the limited tenure of existing finance/payroll/HR personnel, management and the Insurance Committee recommends the extension of services through September 30, 2021 as allowable per the terms of the recent extension agreement. Pat Case and her team have provided exemplary service not only to management, but also as liaisons to District personnel. Their knowledge and representation with Florida Blue among the District's other insurance and benefit plans have been a great asset to the District.

Additionally, management intends to solicit Request for Proposals (RFPs) for Benefit Consultant/Agent of Record for the District's Employee Welfare and Benefit Program during the summertime prior to September 30, 2021.

Fiscal Impact

The monthly fees will remain at \$4,000 per month (consistent with the current contract) and will total \$48,000 for the period October 1, 2020 through September 30, 2021.

Recommendation

Staff recommends the extension of Case Benefit Consultants engagement from May 31, 2020 through September 30, 2020.



**North Collier Fire Control and Rescue District
Board of Fire Commissioners
REGULAR MONTHLY MEETING
AGENDA ITEM 10B**

Attachments:

Attachment 1: Extension agreement for Case Benefit Consultants from May 31, 2020 through September 30, 2020

Attachment 2: Extension agreement for Case Benefit Consultants through September 30, 2021

Proposed Motion:

Extend the Case Benefit Consultants, LLC service agreement through September 30, 2021 as proposed.



AGENDA ITEM 10C

Meeting Date: July 23, 2020
Prepared by: Chief Financial Officer Ben Van Klingerren
Date Prepared: July 8, 2020
Subject: Request for Board Approval to extend annual audit services engagement with Tuscan & Company, P.A.

Objective

Obtain approval to extend the annual audit services engagement with Tuscan & Company, P.A.

Background Information

At the January 12, 2017 Board of Fire Commissioners’ Meeting of the North Collier Control and Rescue District, the Board unanimously extended the engagement with Tuscan & Co., P.A. to provide annual audit services for the District through the fiscal year ending September 30, 2020 (Attachment 1 and 2).

In June of 2020, Tuscan & Co., P.A. submitted a request for an extension of the current engagement through September 30, 2023 (Attachments 3 and 4). Under section 218.391(8), Florida Statutes, if the contract/engagement letter provides for renewals and meets the below requirements, the Board of Commissioners may extend the engagement letter:

- A provision specifying the services to be provided and fees or other compensation for such services.
- A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

Pursuant to District Policy 2.01 “Auditor Selection” adopted by the Board of Fire Commissioners December 10, 2015, the Board may extend an existing contract for audit services. The Board approves the extension as the Board and not sitting as the Audit Committee. The statutory selection process is not required. No limitation is provided as to the term or number of extensions which are allowed. Staff is seeking Board approval of the extension of the engagement for audit services through September 30, 2023.

Considerations

Jeff Tuscan and his firm has provided annual audit services for the North Collier Fire Control and Rescue District beginning with the September 30, 2000 fiscal year, initially with the North Naples Fire Control District. He and his team provide exemplary service throughout the year, do not charge the District any additional fees for providing information, direction or Board Meeting attendance requested in addition to the audit presentation, and conduct an extremely thorough audit process. He and his staff are well versed in the District’s financial reporting requirements as contained within the enabling legislation in addition to Government Auditing Standards.



Fiscal Impact

There is no additional fiscal impact associated with the extension of the current engagement. Fees based on the rates provided are included in the annual General Fund Budget and are consistent with prior years.

Recommendation

Staff recommends the extension of annual audit services through fiscal year ended September 30, 2023 with Tuscan & Company, P.A.

Attachments:

Attachment 1: Tuscan & Company PA Engagement contract through 9/30/2020 – Part 1

Attachment 2: Tuscan & Company PA Engagement contract through 9/30/2020 – Part 2

Attachment 3: Proposed Tuscan & Company PA Engagement contract through 9/30/2023 – Part 1

Attachment 4: Proposed Tuscan & Company PA Engagement contract through 9/30/2023 – Part 2

Proposed Motion:

Extend the annual audit services through fiscal year ended September 30, 2023 with Tuscan and Company, P.A.