



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS' MEETING**

**AGENDA (FINAL)**

**THURSDAY, OCTOBER 26, 2023 ■ 9:00 AM**  
1885 Veterans Park Drive ■ Naples, FL 34109

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**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL, ADDITIONS OR DELETIONS TO AGENDA**

**4. APPROVAL OF MINUTES**

- A. September 28, 2023 Board of Fire Commissioners' Meeting
- B. September 28, 2023 Final Budget Hearing

**5. CHIEF'S REPORT**

**6. TREASURER'S REPORT**

- A. September 2023

**7. LABOR REPORT**

**8. CONSENT AGENDA**

No Consent Agenda Items

**9. OLD BUSINESS**

**10. NEW BUSINESS**

- A. Request Approval to Write Off Accounts Receivable Balances for FYE September 30, 2023 per District Policy 203
- B. Request Approval for Merit Increase (2023) in Base Compensation of Fire Chief Pursuant to Article 3.03 of Employment Contract Between District and Fire Chief
- C. Request Approval of District Policies

**11. COMMENTS BY COMMISSIONERS**

**12. COMMENTS BY THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

**13. ADJOURNMENT**



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS' MEETING**

**MINUTES (DRAFT)**

**THURSDAY, SEPTEMBER 28, 2023 ■ 5:00 PM**

1885 Veterans Park Drive ■ Naples, FL 34109

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**1. CALL TO ORDER**

Chairman Feder called meeting to order at 5:00 p.m. With three of five commissioners present (James Burke, Christopher Crossan, and Norman Feder), quorum was met.

Commissioners James Calamari and Christopher Lombardo were absent.

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL, ADDITIONS OR DELETIONS TO AGENDA**

Commissioner Burke moved to approve agenda as presented. Commissioner Crossan seconded.  
MOTION CARRIED 3:0

**4. APPROVAL OF MINUTES**

- A. August 31, 2023 Board of Fire Commissioners' Meeting
- B. September 14, 2023 Tentative Budget Hearing

Commissioner Crossan moved to approved both sets of minutes as presented. Commissioner Burke seconded. MOTION CARRIED 3:0

Commissioner Calamari joined the meeting at 5:03 p.m.

**5. LABOR REPORT**

With the Fire Chief not present at the meeting yet, Chairman Feder moved to the Labor Report. Local 2297 President Scott Palmateer gave verbal report.

**6. CHIEF'S REPORT**

Fire Chief Eloy Ricardo arrived to the meeting at 5:05 p.m. and gave verbal report.

**7. TREASURER'S REPORT**

- A. August 2023

Commissioner Calamari read prepared summary of prepared financial highlights for the August 2023 Treasurer's Report. Board accepted report as presented into record.

Commissioner Lombardo joined the meeting at 5:10 p.m.



**8. CONSENT AGENDA**

Table 1: Expenditures for Board approval

Category	Amount
General Fund Unbudgeted	\$0
General Fund Emergency Purchases	\$21,726
Addition of Fixed Assets	\$0
Deletion of Fixed Assets	\$28,336
Other	\$0

Commissioner Calamari moved to approve Consent Agenda as presented. Commissioner Burke seconded. MOTION CARRIED 5:0

**9. OLD BUSINESS**

**Request Approval to Renew Agreement Between District and Counseling Associates of America for the Period of October 1, 2023 to September 30, 2024**

Commissioner Lombardo moved to approve as presented per staff recommendation the renewal agreement from Counseling Associates of America, LLC for behavioral health services for the period of October 1, 2023 through September 30, 2024. Commissioner Calamari seconded. MOTION CARRIED 5:0

**10. NEW BUSINESS**

**A. Request Approval to Renew Worker’s Compensation Insurance for the Period of October 1, 2023 to September 30, 2024**

Commissioner Calamari moved to approve as presented per staff recommendation the renewal proposal from Marsh-McLennan Insurance and PGIT for worker’s compensation coverage for the period of October 1, 2023 through September 30, 2024. Discussion ensued. Commissioner Burke seconded. MOTION CARRIED 5:0

Commissioner Crossan asked staff to compare Worker’s Compensation Insurance rates to other fire districts.



**B. Request Approval of Engagement of Attorney Laura Donaldson for Representation Before the 2024 Florida Legislative Session**

Commissioner Calamari moved to approve as presented per staff recommendation the Board waive the bidding policy and accept the proposal from Attorney Laura Donaldson to provide representation for the District before the 2024 Florida Legislative Session and any special sessions that may be held Fall 2023 or after the regularly scheduled 2024 Legislative Session. Commissioner Lombardo seconded. MOTION CARRIED 5:0

**C. Request Adoption of Resolution 23-024 Revising Inspection and Fire Prevention Fees**

Commissioner Calamari moved to adopt as presented per staff recommendation Resolution 23-024 to revise inspection and plan prevention fees. Discussion ensued. Commissioner Lombardo seconded. MOTION CARRIED 5:0

Amelia Vasquez from the Collier County Building Industry thanked the District for its efforts in coordinating consistent fees between the fire districts.

**D. Request Approval of District Policies**

Commissioner Calamari moved to approve as presented per staff recommendation the following:

- rescind the following policies, effective November 1, 2023:
  - 1.06 Workplace Violence
  - 3.06 Servicer Recognition
  - 3.07 Award Program
  - 3.21 Firefighter Cancer Benefits
- approve the following policies as presented, effective November 1, 2023:
  - 215 Organization and Community Funding
  - 314 Cancer Benefits for Firefighter Personnel
  - 315 Cancer Benefits for Non-Firefighter Personnel
  - 407 Workplace Violence
  - 702 Explorer Program
  - 704 Employee Recognition Award Program

Commissioner Burke seconded. MOTION CARRIED 5:0

**11. COMMENTS BY COMMISSIONERS**

Commissioner comments were given.

**12. COMMENTS BY THE PUBLIC FOR ITEMS NOT ON THE AGENDA**



Captain Christopher Spencer commented that he has been appointed vice-president of the Freedom Memorial and discussed with the board the possibility of a monument being placed on Station 45 grounds. There was general consensus among the Board for Captain Spencer to bring the matter back to a future board meeting for consideration.

### **13. ADJOURNMENT**

Commissioner Calamari moved to adjourn meeting. Commissioner Burke seconded.  
MOTION CARRIED 5:0 Meeting adjourned at 5:38 p.m.



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**BOARD OF FIRE COMMISSIONERS  
FINAL BUDGET HEARING FOR 2023-2024 BUDGET**

**MINUTES (DRAFT)**

**Thursday, September 28, 2023 – 5:30 P.M**

1885 Veterans Park Drive ■ Naples, Florida ■ 34109

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**1. CALL TO ORDER**

Chairman Feder called meeting to order at 5:39 p.m. With five of five commissioner present (James Burke, James Calamari, Christopher Crossan, Norman Feder, and Christopher Lombardo), quorum was met.

**2. PLEDGE OF ALLEGIANCE**

**3. DISCUSSION OF ROLLED BACK RATE NECESSARY TO FUND BUDGET AND PURPOSE FOR WHICH AD VALOREM REVENUE MAY BE INCREASED**

As per statutory requirement, CFO Ben Van Klingereren disclosed the following: 1) current year rolled-back rate for North Naples SDA is 0.9048. The proposed millage rate as a percent change of the rolled back rate 10.52% and 2) current year rolled-back rate for Big Corkscrew SDA is 3.3881. The proposed millage rates as a percent change of the rolled back rate 10.68%.

Ad valorem revenues are increasing because the taxable property value in each service delivery area increased more than the increase in the proposed millage rate over the rolled-back rate. The increase in ad valorem taxes is needed to fund the operation of the District, including various capital projects.

**4. REVIEW OF FINAL BUDGETS FOR GENERAL FUND, IMPACT FEE FUND AND INSPECTION/PLAN REVIEW FEE FUND BUDGETS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024**

No changes to budget noted.

**5. ADOPTION OF MILLAGE RATE FOR THE NORTH NAPLES SERVICE DELIVERY AREA BY RESOLUTION 23-017**

Commissioner Lombardo moved to adopt as presented Resolution 23-017 approving the millage rate of 1.0 for the North Naples Service Delivery Area. Commissioner Calamari seconded. MOTION CARRIED 5:0

**6. ADOPTION OF MILLAGE RATE FOR THE BIG CORKSCREW ISLAND SERVICE DELIVERY AREA BY RESOLUTION 23-018**

Commissioner Burke moved to adopt as presented Resolution 23-018 approving the millage rate of 3.75 for the Big Corkscrew Island Service Delivery Area. Commissioner Lombardo seconded. MOTION CARRIED 5:0

**7. ADOPTION OF IMPACT FEE RATES FOR THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT BY RESOLUTION 23-019**

Commissioner Crossan moved to adopt as presented Resolution 23-019 approving final impact fee rates for the North Collier Fire Control and Rescue District. Commissioner Burke seconded. MOTION CARRIED 5:0

**8. ADOPTION OF FINAL GENERAL FUND BUDGET FOR THE NORTH NAPLES SERVICE DELIVERY AREA BY RESOLUTION 23-020**

Commissioner Lombardo moved to adopt as presented Resolution 23-020 approving final general fund budget for North Naples Service Delivery Area. Commissioner Crossan seconded. MOTION CARRIED 5:0

**9. ADOPTION OF FINAL GENERAL FUND BUDGET FOR THE BIG CORKSCREW ISLAND SERVICE DELIVERY AREA BY RESOLUTION 23-021**

Commissioner Crossan moved to adopt as presented Resolution 23-021 approving final general fund budget for Big Corkscrew Island Service Delivery Area. Commissioner Burke seconded. MOTION CARRIED 5:0

**10. ADOPTION OF FINAL IMPACT FEE FUND BUDGET FOR THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT BY RESOLUTION 23-022**

Commissioner Burke moved to adopt as presented Resolution 23-022 approving final impact fee fund budget for North Collier Fire Control and Rescue District. Commissioner Lombardo seconded. MOTION CARRIED 5:0

**11. ADOPTION OF FINAL INSPECTION/PLAN REVIEW FEE FUND BUDGET FOR THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT BY RESOLUTION 23-023**

Commissioner Calamari moved to adopt as presented Resolution 23-023 approving final inspection/plan review fee fund budget for North Collier Fire Control and Rescue District. Commissioner Burke seconded. MOTION CARRIED 5:0

## **12. COMMENTS BY COMMISSION AND PUBLIC**

None

## **13. ADJOURNMENT**

Commissioner Calamari moved to adjourn the meeting. Commissioner Crossan seconded. MOTION CARRIED 5:0 Meeting adjourned at 5:46 p.m.





**AGENDA ITEM 6**

**Meeting Date:** October 26, 2023  
**Prepared By:** Chief Financial Officer Ben Van Klingerren  
**Subject:** Treasurer's Report - September 2023

The following is information for the Treasurer's Report for the October 26, 2023 Board Meeting:

**GENERAL FUND**

**Revenue**

The following is the breakdown of revenue for the period ended September 30, 2023 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.

		<b>NN SDA</b>	<b>% of</b>	<b>BC SDA</b>	<b>% of</b>	<b>North Collier</b>	<b>% of</b>
		<b>9/30/2023</b>	<b>Budget</b>	<b>9/30/2023</b>	<b>Budget</b>	<b>9/30/2023</b>	<b>Budget</b>
Ad Valorem	\$	41,232,563	100.47%	\$ 10,536,604	101.48%	\$ 51,769,166	
Fees	\$	595,905	85.54%	\$ -	0.00%	\$ 595,905	
Other Revenue	\$	<u>2,313,227</u>	174.50%	\$ <u>652,988</u>	205.36%	\$ <u>2,966,215</u>	
<b>Total Revenue</b>	<b>\$</b>	<b>44,141,694</b>	<b>102.51%</b>	<b>\$ 11,189,592</b>	<b>102.99%</b>	<b>\$ 55,331,286</b>	<b>102.61%</b>

**Expenses**

The following is the breakdown of expenses for the period ended September 30, 2023 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**

		<b>NN SDA</b>	<b>% of</b>	<b>BC SDA</b>	<b>% of</b>	<b>North Collier</b>	<b>% of</b>
<b>Expenses</b>		<b>9/30/2023</b>	<b>Budget</b>	<b>9/30/2023</b>	<b>Budget</b>	<b>9/30/2023</b>	<b>Budget</b>
Personnel	\$	32,140,222	99.23%	\$ 7,539,064	99.23%	\$ 39,679,287	99.23%
Operating	\$	7,673,659	101.17%	\$ 1,799,994	99.98%	\$ 9,473,653	100.94%
Debt Service	\$	596,178	103.16%	\$ 139,844	103.16%	\$ 736,022	103.16%
Capital	\$	<u>1,628,934</u>	70.03%	\$ <u>382,096</u>	70.03%	\$ <u>2,011,029</u>	70.03%
<b>Total Expenses</b>	<b>\$</b>	<b>42,038,993</b>	<b>98.05%</b>	<b>\$ 9,860,998</b>	<b>97.84%</b>	<b>\$ 51,899,991</b>	<b>98.01%</b>

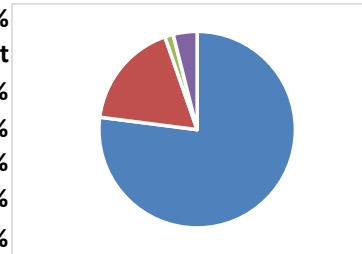
It should be noted that there are four general types of expenditures in terms of payment impact on the fiscal year:

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:

	<b>Adj Amounts North Collier</b>	<b>Adj. % of Budget</b>
<b>Personnel</b>	<b>\$ 39,378,394</b>	<b>98.48%</b>
<b>Operational</b>	<b>\$ 9,020,659</b>	<b>96.12%</b>
<b>Debt Service</b>	<b>\$ 713,480</b>	<b>100.00%</b>
<b>Capital</b>	<b>\$ 2,011,029</b>	<b>70.03%</b>
<b>Total</b>	<b>\$ 51,123,562</b>	<b>96.54%</b>



As identified above, when adjustments are made to the actual expenses based on known prepaid and accrual adjustments, General Fund expenses are at 93.54% which is reasonable as we have completed the 2022/2023 fiscal year (100%).

**General Fund Comparison with Prior Year:**

Included with the General Fund Financial Statement is a comparison to September 2022 of each service delivery area, noting the percentage of variance. In brief, total revenue in the NN SDA comparison reflects a variance of 17.77%. Expenses reflect a variance of 15.05%.

In the Big Corkscrew SDA, a variance in revenue of 30.66% is reflected due to higher interest rates. Expenses reflect a variance of 26.41%.

**IMPACT FEE FUND - Comparison with Budget**

As of September 30, 2023, NCFR has collected \$1,066,396 in impact fee receipts (\$292,273 interest income and impact fee receipts of \$774,123). Of the \$1,066,396 collected, \$995,341 is considered deferred revenue while \$71,055 (interest) is considered revenue (or 90% of budgeted income) and is matched with impact fee expenses. Expenses total \$71,054 or 90% of budget for the year. Please note, the District received \$118,027 in October which was accrued as part of the September financial statement.

**INSPECTION/PLAN REVIEW FEE FUND - Comparison with Budget**

**Revenue**

As of September 30, 2023, total revenue received is \$2,319,236 or 110% of budgeted revenue which includes inspection fees, plan review fees and interest. Similar to the Impact Fee Fund, payments received are in arrears and are from the previous month.

**Expenses**

Expenses total \$1,883,659 or 84% of the total budget. Personnel costs are under budget due to turnover / retirements within the prevention bureau (applicable to the Inspection Fund).

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	September 2023	Budget	
	Balance Forward-Assigned	\$ 18,254,259	\$ 4,870,843	\$ 23,125,102	\$ 23,125,102	**Audited**	
	Balance Forward-Unassigned	\$ -	\$ -	\$ -	\$ -		
		\$ 18,254,259	\$ 4,870,843	\$ 23,125,102	\$ 23,125,102		
					\$ -		
1	Collier County Ad Valorem (Millage Rate NN SDA 1.00, BC SDA 3.75)	\$ 41,039,124	\$ 10,383,380	\$ 51,422,504	\$ 51,422,504	100.00%	1
2	C.C.-Ad Val. over 95%	\$ -	\$ -	\$ -	\$ 346,662	0.00%	2
3	Interest-General	\$ 987,000	\$ 232,500	\$ 1,219,500	\$ 1,734,748	142.25%	3
4	Interest-CD	\$ -	\$ -	\$ -	\$ -	0.00%	4
5	Interest-Ad Valorem	\$ 6,000	\$ 1,125	\$ 7,125	\$ 34,501	484.23%	5
6	Fire Watch and Spec. Event Fees	\$ 291,600	\$ 68,400	\$ 360,000	\$ 120,200	33.39%	6
7	Occupational Lic. Fees	see line 10	see line 10	see line 10	\$ -	0.00%	7
8	Flow Test	see line 10	see line 10	see line 10	\$ -	0.00%	8
9	Hydrant Maintenance Fees	see line 10	see line 10	see line 10	\$ -	0.00%	9
10	Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21, 27)	\$ 405,000	\$ 95,000	\$ 500,000	\$ 475,705	95.14%	
11	Service Fees-Other	see line 10	see line 10	see line 10	\$ -	0.00%	10
12	State & Federal Grants	\$ 22,712	\$ 5,328	\$ 28,040	\$ 318,671	1136.49%	11
13	State Revenue Sharing FF Supplemental	\$ 72,900	\$ 17,100	\$ 90,000	\$ 97,995	108.88%	12
14	Key Boxes	see line 10	see line 10	see line 10	\$ -	0.00%	13
15	Reinspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%	14
16	Rental - Cell Tower	\$ 64,707	\$ 24,883	\$ 89,590	\$ 109,592	122.33%	15
17	Station Rental-EMS	\$ 30,822	\$ 7,230	\$ 38,052	\$ 38,755	101.85%	16
18	Other Rental	\$ 22,599	\$ 5,301	\$ 27,900	\$ 24,000	86.02%	17
19	Donations	\$ 486	\$ 114	\$ 600	\$ 6,522	1087.00%	18
20	Disposition of Fixed Assets	\$ 48,600	\$ 11,400	\$ 60,000	\$ 24,000	40.00%	19
21	Fire Inspection Fees-Existing Bldgs./Permits	see line 10	see line 10	see line 10	\$ -	0.00%	20
22	Misc. Revenue	\$ 9,720	\$ 2,280	\$ 12,000	\$ 43,395	361.63%	21
23	Misc. Rev.-Refunds/Reimb.	\$ 19,440	\$ 4,560	\$ 24,000	\$ 475,468	1981.12%	22

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	September 2023	Budget	
24	Fire Training Center Fee	\$ 6,804	\$ 1,596	\$ 8,400	\$ 9,274	110.41%	23
25	Training Fees	\$ 4,860	\$ 1,140	\$ 6,000	\$ 1,100	18.33%	
26	Reimbursement - Overtime	\$ 14,580	\$ 3,420	\$ 18,000	\$ 14,240	79.11%	24
27	False/Malfunctioning Alarm Fees	see line 10	see line 10	see line 10	\$ -	0.00%	25
28	IFCD Interlocal Agreement	\$ 14,400	\$ -	\$ 14,400	\$ 33,954	235.79%	
29	Proceeds from Debt	\$ -	\$ -	\$ -	\$ -	0.00%	
	<b>TOTAL INCOME</b>	<b>\$ 43,061,354</b>	<b>\$ 10,864,757</b>	<b>\$ 53,926,111</b>	<b>\$ 55,331,286</b>	<b>102.61%</b>	
<b>Personnel Expenses</b>							
30	Salaries - Admin & Operations	\$ 15,611,270	\$ 3,661,903	\$ 19,273,173	\$ 19,222,288	99.74%	30
31	Salaries - Harmonization	\$ -	\$ -	\$ -	\$ -	0.00%	31
32	Salaries - Prevention	\$ 1,135,793	\$ 266,420	\$ 1,402,213	\$ 1,299,056	92.64%	32
33	Intentionally Left Blank			\$ -		0.00%	33
34	Salaries-Commissioners	\$ 24,300	\$ 5,700	\$ 30,000	\$ 30,500	101.67%	34
35	On Call Pay	\$ 116,640	\$ 27,360	\$ 144,000	\$ 58,079	40.33%	35
36	Prof. Pay	\$ 1,366,502	\$ 320,538	\$ 1,687,040	\$ 1,706,439	101.15%	36
37	Prof. Pay-Prevention	\$ 42,800	\$ 10,040	\$ 52,840	\$ 77,920	147.46%	37
38	Holiday	\$ 539,413	\$ 126,529	\$ 665,942	\$ 650,661	97.71%	38
39	Overtime-Operations	\$ 512,730	\$ 120,270	\$ 633,000	\$ 1,305,774	206.28%	39
40	Overtime-Prevention	\$ 36,450	\$ 8,550	\$ 45,000	\$ 4,665	10.37%	40
41	Overtime-Firewatch	\$ 48,600	\$ 11,400	\$ 60,000	\$ 37,730	62.88%	41
42	Overtime-Spec. Teams	\$ 147,256	\$ 34,541	\$ 181,797	\$ 173,177	95.26%	
43	Overtime-Administration	\$ 43,740	\$ 10,260	\$ 54,000	\$ 163,859	303.44%	
44	Overtime-Beach Patrol	\$ -	\$ -	\$ -	\$ -	0.00%	
45	Overtime-Paramedic Training	\$ 52,650	\$ 12,350	\$ 65,000	\$ 25,246	38.84%	
46	Overtime - Reimbursable	\$ 126,360	\$ 29,640	\$ 156,000	\$ 68,929	44.19%	46
47	Overtime - Training	\$ 81,000	\$ 19,000	\$ 100,000	\$ 97,981	97.98%	47
48	Training Bonus	\$ 40,338	\$ 9,462	\$ 49,800	\$ -	0.00%	48
49	Vacation Pay	\$ 97,200	\$ 22,800	\$ 120,000	\$ 226,542	188.78%	49
50	Sick Leave Pay	\$ 772,258	\$ 181,147	\$ 953,405	\$ 578,543	60.68%	50
51	Sick Leave-Prevention	\$ 42,273	\$ 9,916	\$ 52,189	\$ 40,112	76.86%	51
52	Volunteer Services	\$ -	\$ -	\$ -	\$ -	0.00%	52

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	September 2023	Budget	
53	Social Security	\$ 1,609,375	\$ 377,508	\$ 1,986,883	\$ 1,807,537	90.97%	53
54	Soc. Security-Prevention	\$ 99,459	\$ 23,330	\$ 122,789	\$ 116,014	94.48%	54
55	Disability Insurance	\$ 92,708	\$ 21,746	\$ 114,454	\$ 72,002	62.91%	55
56	Disability Ins.- Prev.	\$ -	\$ -	\$ -	\$ -	0.00%	56
57	Life/Health Insurance	\$ 4,617,241	\$ 1,083,057	\$ 5,700,298	\$ 4,856,000	85.19%	57
58	Life/Health Ins.-Prev.	\$ 318,822	\$ 74,786	\$ 393,608	\$ 364,753	92.67%	58
59	Life/Health Ins.- Commissioners	\$ 48,600	\$ 11,400	\$ 60,000	\$ 73,688	122.81%	59
	Benefits-Harmonization	\$ -	\$ -	\$ -	\$ -		
60	Post Employment Health Plan	\$ -	\$ -	\$ -	\$ -	0.00%	60
61	Worker's Compensation	\$ 673,790	\$ 158,049	\$ 831,839	\$ 1,015,075	122.03%	61
62	Worker's Comp.-Prev.	\$ 46,526	\$ 10,913	\$ 57,439	\$ 58,879	102.51%	62
63	Retirement-FRS	\$ 614,915	\$ 144,239	\$ 759,154	\$ 811,153	106.85%	63
64	Retirement-FRS-Prev.	\$ 61,584	\$ 14,446	\$ 76,030	\$ 88,517	116.42%	64
65	Retirement-175	\$ 2,910,473	\$ 682,703	\$ 3,593,176	\$ 3,991,489	111.09%	65
66	Retirement-175-Prev.	\$ 143,057	\$ 33,557	\$ 176,614	\$ 281,457	159.36%	66
67	Retirement-Commissioners	\$ 13,299	\$ 3,119	\$ 16,418	\$ 16,172	98.50%	67
68	Retirement - 401	\$ 698	\$ 164	\$ 862	\$ 568	65.89%	68
69	Unemployment Ins	\$ -	\$ -	\$ -	\$ 168	0.00%	69
70	District Physician - Clinic Services and Employee Physicals	\$ 293,576	\$ 68,864	\$ 362,440	\$ 348,945	96.28%	70
71	Retirement Recognition	\$ 6,480	\$ 1,520	\$ 8,000	\$ 9,371	117.14%	71
	<b>Total Pers. Serv.</b>	<b>\$ 32,388,176</b>	<b>\$ 7,597,227</b>	<b>\$ 39,985,403</b>	<b>\$ 39,679,287</b>	<b>99.23%</b>	
<b>OPERATING EXPENSES</b>				\$ -			
79	Organization and Community Funding	\$ -	\$ -	\$ -	\$ 1,169	0.00%	79
80	Bldg., Liability & Auto Insurance	\$ 513,316	\$ 120,407	\$ 633,723	\$ 1,083,502	170.97%	80
81	Communications	\$ 208,899	\$ 49,001	\$ 257,900	\$ 233,907	90.70%	81
82	Telephone	\$ 355,590	\$ 83,410	\$ 439,000	\$ 361,124	82.26%	82

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	September 2023	Budget	
83	Utilities	\$ 223,560	\$ 52,440	\$ 276,000	\$ 324,999	117.75%	83
<b>Maintenance</b>							
84	Vehicle Maint	\$ 462,915	\$ 108,585	\$ 571,500	\$ 572,719	100.21%	84
85	Bldg. Maint.	\$ 343,602	\$ 80,598	\$ 424,200	\$ 424,347	100.03%	85
86	Bldg. Maint.-St. 10	\$ 8,626	\$ 2,024	\$ 10,650	\$ 31,206	293.01%	86
87	Bldg. Maint. BC Essential Ser	\$ 2,916	\$ 684	\$ 3,600	\$ 6,610	183.61%	87
88	Bldg. Maint - St. 12	\$ 11,988	\$ 2,812	\$ 14,800	\$ 41,322	279.21%	88
89	Bldg. Maint.-St. 40	\$ 10,044	\$ 2,356	\$ 12,400	\$ 11,261	90.81%	89
90	Bldg. Maint.-St. 42	\$ 14,701	\$ 3,449	\$ 18,150	\$ 15,320	84.41%	90
91	Bldg. Maint.-St. 43	\$ 12,555	\$ 2,945	\$ 15,500	\$ 12,745	82.23%	91
92	Bldg. Maint.-St. 44	\$ 4,252	\$ 998	\$ 5,250	\$ 4,831	92.01%	92
93	Bldg. Maint.-St. 45	\$ 34,850	\$ 8,175	\$ 43,025	\$ 54,373	126.37%	93
94	Bldg. Maint.-St. 46	\$ 7,128	\$ 1,672	\$ 8,800	\$ 8,672	98.55%	94
95	Bldg. Maint.-St. 47	\$ 7,533	\$ 1,767	\$ 9,300	\$ 6,815	73.28%	95
96	Bldg. Maint. St. 48	\$ 21,262	\$ 4,988	\$ 26,250	\$ 11,111	42.33%	96
97	Bldg. Maint-Essential Serv.	\$ 23,490	\$ 5,510	\$ 29,000	\$ 19,985	68.91%	97
<b>Equipment Maintenance</b>							
98	Equip.Repair & Maint.-Fire	\$ 70,713	\$ 16,587	\$ 87,300	\$ 68,661	78.65%	98
99	Equip. Maint. - SCBA	\$ 10,125	\$ 2,375	\$ 12,500	\$ 8,347	66.78%	99
100	Equip. Maint.-Nozzle	\$ 2,835	\$ 665	\$ 3,500	\$ 1,657	47.35%	100
101	Computer Maintenance	\$ 805,302	\$ 188,898	\$ 994,200	\$ 1,033,322	103.94%	101
102	Hydrant Maintenance & Repair	\$ 162,000	\$ 38,000	\$ 200,000	\$ 237,058	118.53%	102
<b>Supplies</b>							
103	ALS/Emergency Medical Sup./Serv.	\$ 224,810	\$ 52,733	\$ 277,543	\$ 244,399	88.06%	103
104	Office Supplies	\$ 58,320	\$ 13,680	\$ 72,000	\$ 45,108	62.65%	104
105	Office Supplies-Prevention	\$ -	\$ -	\$ -	\$ 930	0.00%	105
106	Protective Gear	\$ 371,207	\$ 87,073	\$ 458,280	\$ 421,830	92.05%	106
107	Uniforms	\$ 154,062	\$ 36,138	\$ 190,200	\$ 151,385	79.59%	107
108	Hurricane/Emergency Supplies	\$ -	\$ -	\$ -	\$ 183,260	0.00%	108
109	Station Supplies	\$ 59,373	\$ 13,927	\$ 73,300	\$ 92,149	125.71%	109
110	Rental/Lease	\$ 218,433	\$ 51,237	\$ 269,670	\$ 224,826	83.37%	110

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	September 2023	Budget	
111	Office Equipment	\$ 21,060	\$ 4,940	\$ 26,000	\$ 13,083	50.32%	111
112	Office Equipment-Prevention	\$ 4,050	\$ 950	\$ 5,000	\$ -	0.00%	112
113	Fire Equipment	\$ 306,091	\$ 71,799	\$ 377,890	\$ 303,330	80.27%	113
114	Shop Equipment & Supplies	\$ 40,500	\$ 9,500	\$ 50,000	\$ 63,930	127.86%	114
115	Warehouse/Logistics Supplies/Eq	\$ 5,265	\$ 1,235	\$ 6,500	\$ 12,870	198.00%	115
Professional & other fees							
116	Professional	\$ 620,055	\$ 145,445	\$ 765,500	\$ 609,752	79.65%	116
117	Property Appraiser's Fees	\$ 266,478	\$ 64,405	\$ 330,884	\$ 372,786	112.66%	117
118	Collector's Fees	\$ 826,282	\$ 213,168	\$ 1,039,450	\$ 1,042,665	100.31%	118
119	Auditor	\$ 36,450	\$ 8,550	\$ 45,000	\$ 59,500	132.22%	119
120	Inspection Collection Fees	\$ -	\$ -	\$ -	\$ -	0.00%	120
Miscellaneous							
121	Water/Sewer Fee-St. 44	\$ -	\$ -	\$ -	\$ -	0.00%	121
122	Travel & Per Diem	\$ 150,862	\$ 35,388	\$ 186,250	\$ 107,290	57.61%	
123	PIO/Community Outreach	\$ 46,575	\$ 10,925	\$ 57,500	\$ 79,031	137.45%	123
124	<i>Intentionally Left Blank</i>	\$ -	\$ -	\$ -		0.00%	124
125	Vehicle Fuel/Oil	\$ 272,565	\$ 63,935	\$ 336,500	\$ 361,833	107.53%	125
126	Training and Education Courses and Programs	\$ 325,154	\$ 76,271	\$ 401,425	\$ 251,993	62.77%	126
127	Training Supplies/Equipment	\$ 88,343	\$ 20,722	\$ 109,065	\$ 28,542	26.17%	127
128	Miscellaneous	\$ 4,860	\$ 1,140	\$ 6,000	\$ 51,100	851.67%	128
129	Subscription/Dues	\$ 19,760	\$ 4,635	\$ 24,395	\$ 21,199	86.90%	129
130	Subscription/Dues Prev	\$ 4,269	\$ 1,001	\$ 5,270	\$ 2,770	52.56%	130
131	Legal Advertisements	\$ 9,720	\$ 2,280	\$ 12,000	\$ 7,867	65.56%	131
132	Dive Team	\$ 16,402	\$ 3,848	\$ 20,250	\$ 10,834	53.50%	132
133	Fire Prevention Materials & Supplies	\$ 5,265	\$ 1,235	\$ 6,500	\$ 4,387	67.49%	133
134	Haz Mat	\$ 21,740	\$ 5,100	\$ 26,840	\$ 46,975	175.02%	134
135	Technical Rescue	\$ 43,120	\$ 10,115	\$ 53,235	\$ 50,801	95.43%	135
136	Air Rescue Team	\$ 29,970	\$ 7,030	\$ 37,000	\$ 21,450	57.97%	136
137	Boat Team	\$ 7,492	\$ 1,758	\$ 9,250	\$ 10,274	111.07%	137
138	CERT Team	\$ 8,100	\$ 1,900	\$ 10,000	\$ 441	4.41%	138

GENERAL FUND 2022-2023							
		Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
		NN SDA	BC SDA	North Collier	September 2023	Budget	
139	Contingencies	\$ -	\$ -	\$ -	\$ -	0.00%	139
	<b>Total Op. Exp.</b>	<b>\$ 7,584,836</b>	<b>\$ 1,800,409</b>	<b>\$ 9,385,245</b>	<b>\$ 9,473,653</b>	<b>100.94%</b>	
<b>Debt Service</b>							
140	Equipment and Apparatus Lease - Principal	\$ 528,004	\$ 123,853	\$ 651,857	\$ 674,602	103.49%	140
141	Interest	\$ 49,915	\$ 11,708	\$ 61,623	\$ 61,420	99.67%	141
	<b>Total Debt Service</b>	<b>\$ 577,919</b>	<b>\$ 135,561</b>	<b>\$ 713,480</b>	<b>\$ 736,022</b>	<b>103.16%</b>	
<b>Capital Purchases</b>							
160	Station Improvements & Equip.	\$ 1,219,860	\$ 286,140	\$ 1,506,000	\$ 1,037,682	68.90%	160
161	Fire and Rescue Equip.	\$ 64,800	\$ 15,200	\$ 80,000	\$ 61,906	77.38%	161
162	Protective Gear	\$ -	\$ -	\$ -	\$ -	0.00%	162
163	Medical Equipment	\$ 64,800	\$ 15,200	\$ 80,000	\$ 29,334	36.67%	163
164	Communication Equip	\$ -	\$ -	\$ -	\$ 89,734	0.00%	164
165	Office Equip	\$ -	\$ -	\$ -	\$ -	0.00%	165
166	Computers	\$ 40,500	\$ 9,500	\$ 50,000	\$ 39,775	79.55%	166
167	TRT	\$ -	\$ -	\$ -	\$ 14,092	0.00%	167
168	Boat Team	\$ -	\$ -	\$ -	\$ -	0.00%	168
169	Training Equipment	\$ 68,850	\$ 16,150	\$ 85,000	\$ -	0.00%	169
170	Vehicle Purchase	\$ -	\$ -	\$ -	\$ 178,366	0.00%	170
171	Shop Equipment	\$ 19,440	\$ 4,560	\$ 24,000	\$ 14,037	58.49%	171
172	Logistics/Warehouse	\$ 90,720	\$ 21,280	\$ 112,000	\$ -	0.00%	172
173	HazMat Team	\$ -	\$ -	\$ -	\$ -	0.00%	173
174	Fire Apparatus	\$ 757,147	\$ 177,603	\$ 934,750	\$ 546,104	58.42%	174
175	Dive Team	\$ -	\$ -	\$ -	\$ -	0.00%	175
176	Fire Prevention	\$ -	\$ -	\$ -	\$ -	0.00%	176
177	Community Outreach	\$ -	\$ -	\$ -	\$ -	0.00%	177
178	Land	\$ -	\$ -	\$ -	\$ -	0.00%	178
	<b>Total Capital Outlay</b>	<b>\$ 2,326,117</b>	<b>\$ 545,633</b>	<b>\$ 2,871,750</b>	<b>\$ 2,011,029</b>	<b>70.03%</b>	
					\$ -		
179	Transfer Out to Impact Fund	\$ -	\$ -	\$ -	\$ -		179
		\$ -	\$ -	\$ -	\$ -	0.00%	



GENERAL FUND 2022-2023						
	Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
	NN SDA	BC SDA	North Collier	September 2023	Budget	
<b>BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1</b>	\$ 18,254,259	\$ 4,870,843	\$ 23,125,102	\$ 23,125,102	100.00%	
<b>(PLUS) TOTAL INCOME</b>	\$ 43,061,354	\$ 10,864,757	\$ 53,926,111	\$ 55,331,286		
Personnel & Operating Expenses	\$ 39,973,012	\$ 9,397,636	\$ 49,370,648	\$ 49,152,940		
Debt Service	\$ 577,919	\$ 135,561	\$ 713,480	\$ 736,022		
Capital Purchases	\$ 2,326,117	\$ 545,633	\$ 2,871,750	\$ 2,011,029		
Transfer Out to Impact Fund	\$ -	\$ -	\$ -	\$ -		
<b>Total Expenses</b>	\$ 42,877,048	\$ 10,078,830	\$ 52,955,878	\$ 51,899,991	98.01%	
<b>CUMMULATIVE RESERVES:</b>						
Unassigned				\$ -		
<b>Assigned Reserves:</b>						
Op. Reserve-First Qtr	9,993,253	\$ 2,349,409	\$ 12,342,662	\$ 12,342,662		
	-	-	\$ -			
Minimum Operating Reserve Per Board Policy	-	-	\$ -	\$ 2,461,062		
Health Insurance Claim Reserve	805,405	188,922	\$ 994,327	\$ 994,327		
Medical Services Reserve	810,000	190,000	\$ 1,000,000	\$ 1,000,000		
Station / Growth Management Reserve	2,525,000	475,000	\$ 3,000,000	\$ 3,000,000		
Protective Gear	-	-	\$ -	\$ -		
Vehicle Replacement	-	-	\$ -	\$ -		
Fire Equipment	-	-	\$ -	\$ -		
Emergency Reserve	392,607	\$ 1,535,739	\$ 1,928,346	\$ 1,928,346		
Fleet Reserve	3,102,300	\$ 727,700	\$ 3,830,000	\$ 3,830,000		
Fire Prevention Bureau	-	-	\$ -	\$ -		
Station Improvement Reserve	810,000	190,000	\$ 1,000,000	\$ 1,000,000		

GENERAL FUND 2022-2023						
	Amended Budget 22-23	Amended Budget 22-23	Budget 22-23	Total Actual	Percent of	
	NN SDA	BC SDA	North Collier	September 2023	Budget	
Station Improvements & Equip.	-	-	\$ -	\$ -		
Station #46 Improvements	-	-	\$ -	\$ -		
	\$ 18,438,565	\$ 5,656,770	\$ 24,095,335	\$ 26,556,397		

<b>NORTH COLLIER FIRE CONTROL &amp; RESCUE DISTRICT</b>				
<b>110 - IMPACT FEE FUND BUDGET - 2022-2023</b>				
<b>North Collier Fire Control &amp; Rescue District</b>				
	<b><u>INCOME</u></b>	<b><u>AMENDED Budget</u></b> <b><u>2022-2023</u></b>	<b><u>September 2023</u></b>	<b><u>% of Budget</u></b>
<b>1A</b>	Impact Fees - Revenue earned	\$ -	\$ -	0.00%
<b>2</b>	Other	\$ -	\$ -	0.00%
<b>3</b>	Interest	\$ 78,641	\$ 71,055	90.35%
	<b>TOTAL INCOME</b>	<b>\$ 78,641</b>	<b>\$ 71,055</b>	<b>90.35%</b>
<b>1B</b>	<b>IMPACT FEES COLLECTED / DEFERRED</b>	<b>\$ 671,359</b>	<b>\$ 995,341</b>	<b>148.26%</b>
<b><u>EXPENSES</u></b>				
<b>1</b>	Collection Fees	\$ 15,000	\$ 11,590	77.27%
	Professional Services	\$ 5,000	\$ -	0.00%
<b>2</b>	Interest to General Fund	\$ -	\$ -	
<b>3</b>	Repayment to General Fund - Transfer Out	\$ -	\$ -	
<b>4</b>	Debt Service Principal	\$ 57,500	\$ 57,500	100.00%
<b>5</b>	Debt Service Interest	\$ 1,141	\$ 1,964	172.13%
<b>6</b>	Construction in Progress	\$ -	\$ -	
<b>7</b>	Station Construction	\$ -	\$ -	
<b>8</b>	Office and Station Equipment	\$ -	\$ -	
<b>9</b>	Emergency Signal - St. 42	\$ -	\$ -	
<b>10</b>	Temporary Station Lease	\$ -	\$ -	
<b>11</b>	Apparatus	\$ -	\$ -	
<b>12</b>	Fire Equipment	\$ -	\$ -	
<b>13</b>	Miscellaneous	\$ -	\$ -	
<b>14</b>	Land Purchase	\$ -	\$ -	
	<b>Total Expenses</b>	<b>\$ 78,641</b>	<b>\$ 71,054</b>	<b>90.35%</b>
	<b>Beginning Fund Balance (Deferred Revenue) at 10-01</b>	<b>\$ 6,140,013</b>	<b>\$ 6,140,013</b>	<b>**Audited** 10/1/2022</b>
	<b>Income Earned</b>	<b>\$ 78,641</b>	<b>\$ 71,055</b>	
	<b>Impact Fees (Deferred)</b>	<b>\$ 671,359</b>	<b>\$ 995,341</b>	
	<b>Expenses</b>	<b>\$ (78,641)</b>	<b>\$ (71,054)</b>	
	<b>Ending Fund Balance (Deferred Revenue) at 9-30</b>	<b>\$ 6,811,372</b>	<b>\$ 7,135,354</b>	

**Impact Fees**

**Oct 2022 - Sept 2023**

Month	Deposit Date	
OCTOBER		
NOVEMBER	11/17/2022	\$ 49,143.63
DECEMBER	12/21/2022	\$ 56,086.85
JANUARY	1/19/2023	\$ 26,365.90
FEBRUARY	2/24/2023	\$ 42,207.90
MARCH	3/21/2023	\$ 35,824.12
APRIL	4/22/2023	\$ 64,052.57
MAY	5/19/2023	\$ 26,347.76
JUNE	6/30/2023	\$ 45,686.75
JULY	7/19/2023	\$ 177,202.60
AUGUST	8/19/2023	\$ 98,058.02
SEPTEMBER	9/29/2023	\$ 35,119.60
OCTOBER		\$ 118,027.06
<b>TOTAL RECEIPTS --</b>		<b>\$ 774,122.76</b>
Total (Deferred Revenue) 110-2230-111-000		\$ 774,122.76
Total (Recognized Revenue) 110-3630-220-000		\$ -
<b>RECOGNIZED Total (Interest Earnings) 110-3610-111-000</b>		<b>\$ 71,054.80</b>
<b>DEFERRED Total (Interest Earnings) 110-3610-111-000</b>		<b>\$ 221,218.13</b>
<b>TOTAL INTEREST RECEIVED</b>		<b>\$ 292,272.93</b>
<b>TOTAL RECEIPTS (INCLUDING INTEREST)</b>		<b>\$ 1,066,395.69</b>

<b>NORTH COLLIER FIRE CONTROL &amp; RESCUE DISTRICT</b>			
<b>115 - INSPECTION/PLAN REVIEW FEE FUND 2022-2023</b>			
		<b>AMENDED Budget</b>	<b>Percent of</b>
	<b>2022-2023</b>	<b>September 2023</b>	<b>Budget</b>
<b><u>INCOME</u></b>			
<b>1</b>	Inspection Fees	\$ 1,100,000	\$ 1,170,129 106.38%
<b>2</b>	Plan Review Fees	\$ 1,000,000	\$ 1,140,340 114.03%
<b>3</b>	Interest	\$ 6,000	\$ 8,767 146.11%
<b>4</b>	On Call Reimbursement	\$ -	\$ - 0.00%
	<b>Total Income</b>	<b>\$ 2,106,000</b>	<b>\$ 2,319,236 110.13%</b>
<b><u>Personnel Expenses (Includes Plan Review)</u></b>			
<b>5</b>	Salaries	\$ 1,272,766	\$ 1,084,528 85.21%
<b>6</b>	Professional Pay	\$ 49,720	\$ 49,353 99.26%
<b>7</b>	Overtime / On-Call Pay	\$ 45,000	\$ 39,626 88.06%
<b>8</b>	Vacation & Sick Leave Pay	\$ 50,000	\$ 36,303 72.61%
<b>9</b>	Social Security	\$ 108,438	\$ 92,550 85.35%
<b>10</b>	Retirement - FRS	\$ 67,116	\$ 66,680 99.35%
<b>11</b>	Retirement - 175	\$ 81,597	\$ 96,763 118.59%
<b>12</b>	Disability Insurance	\$ 6,719	\$ - 0.00%
<b>13</b>	Worker's Compensation	\$ 52,206	\$ 47,594 91.17%
<b>14</b>	Life/Health Insurance	\$ 357,747	\$ 266,340 74.45%
<b>15</b>	Employee Physicals	\$ 18,313	\$ - 0.00%
	<b>Total Personnel Expenses</b>	<b>\$ 2,109,622</b>	<b>\$1,779,738 84.36%</b>
<b><u>Operating Expenses</u></b>			
<b>16</b>	Telephone	\$ -	\$ - 0.00%
<b>17</b>	Utilities	\$ -	\$ - 0.00%
<b>18</b>	Office Supplies/ Equipment	\$ -	\$ - 0.00%
<b>19</b>	Uniforms	\$ -	\$ 75 0.00%
<b>20</b>	Rent - Collier County Lease	\$ 50,000	\$ 50,000 100.00%
<b>21</b>	Public Education	\$ -	\$ - 0.00%
<b>22</b>	Dues & Subscription	\$ 4,650	\$ 4,096 88.08%
<b>23</b>	Computer Software/Maint/Eq	\$ 52,600	\$ 42,874 81.51%
<b>24</b>	Travel & Per Diem	\$ 19,200	\$ 3,745 19.50%
<b>25</b>	Training	\$ 16,400	\$ 3,132 19.10%
	<b>Total Operating Expenses</b>	<b>\$ 142,850</b>	<b>\$ 103,921 72.75%</b>
<b><u>Capital Expenses</u></b>			
<b>26</b>	Vehicles	\$ -	\$ - 0.00%
	<b>Total Capital Expenses</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 2,252,472</b>	<b>\$ 1,883,659 83.63%</b>
	<b>INCOME</b>	<b>\$ 2,106,000</b>	<b>\$ 2,319,236</b>
	<b>EXPENSES</b>	<b>\$ (2,252,472)</b>	<b>\$ (1,883,659)</b>
	<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (146,472)</b>	<b>\$ 435,578</b>
	<b>Beginning Fund Balance (RESERVE) 10-01</b>	<b>\$ 646,160</b>	<b>\$ 646,160 **Audited** 10/1/2022</b>
	<b>Ending Fund Balance 9-30</b>	<b>\$ 499,688</b>	<b>\$ 1,081,738</b>

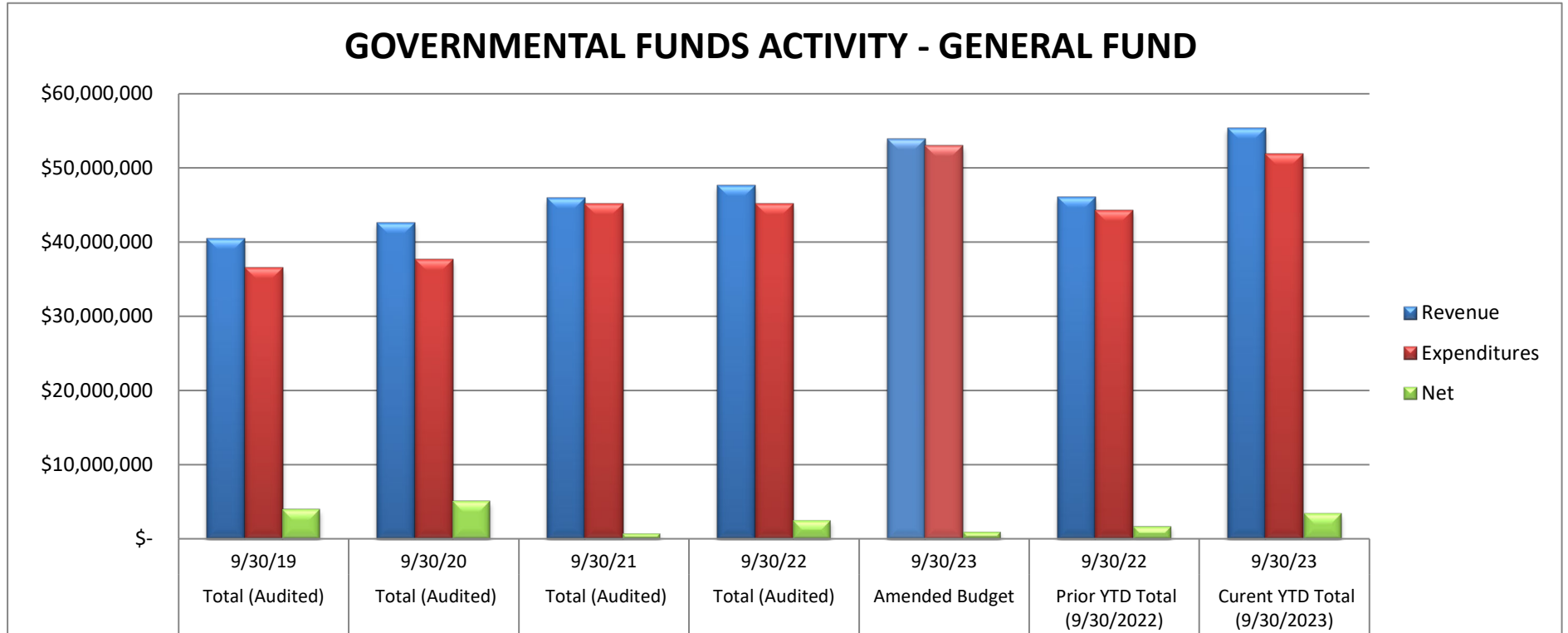
<b>NORTH COLLIER FIRE CONTROL &amp; RESCUE DISTRICT</b>			
<b>001 (NNSD) &amp; 120 (BCIFR) GENERAL FUND</b>			
<b>TRIAL BALANCE SUMMARY - 2022-2023</b>			
	<b>Amended Budget</b>		<b>Percent</b>
<b>ASSETS</b>	<b>2022-2023</b>	<b>September 2023</b>	<b>of Budget</b>
Cash		\$ 27,624,753	
Accounts Receivable		\$ 65,211	
Interest Receivable		\$ -	
Due from Other Funds		\$ 141,854	
Due from Other Governments		\$ 784	
Prepaid Expenses/Deposit		\$ 1,397,881	
<b>TOTAL ASSETS</b>		<b>\$ 29,230,483</b>	
<b>LIABILITIES</b>			
Accounts Payable		\$ (527,704)	
Other Liabilities		\$ (6,316)	
Due to Other Funds		\$ (174,820)	
Accrued Expenses		\$ (1,957,747)	
Vendor Deposits		\$ (7,500)	
Deferred Revenue		\$ -	
<b>TOTAL LIABILITIES</b>		<b>\$ (2,674,087)</b>	
<b>FUND BALANCE (CASH RESERVE) 10-1-2022</b>		<b>\$ (23,125,102)</b>	<b>**Audited**</b>
<b>INCOME</b>			
Ad Valorem	\$ 51,422,504	\$ 51,769,166	100.67%
Fees for Service	\$ 860,000	\$ 595,905	69.29%
Other Income	\$ 1,643,607	\$ 2,966,215	180.47%
<b>TOTAL INCOME</b>	<b>\$ 53,926,111</b>	<b>\$ 55,331,286</b>	<b>102.61%</b>
<b>EXPENSES</b>			
Personnel	\$ 39,985,403	\$ 39,679,287	99.23%
Operational	\$ 9,385,245	\$ 9,473,653	100.94%
Debt Service	\$ 713,480	\$ 736,022	103.16%
Capital Purchases	\$ 2,871,750	\$ 2,011,029	70.03%
<b>TOTAL EXPENSES</b>	<b>\$ 52,955,878</b>	<b>\$ 51,899,991</b>	<b>98.01%</b>

North Collier Fire Control & Rescue District						
General Fund Comparison with Prior Year as of September, 2023						
REFLECTING COST ALLOCATION METHOD						
North Naples SDA						
	Amended Budget 2022-2023	Actual Per Cost Allocation 9-30-23	Percent of Budget	Actual Per Cost Allocation 9-30-22	Percent of Budget	Variance 9-30-23 vs. 9-30-22
<b>Revenue:</b>						
Ad Valorem	\$ 41,039,124	\$ 41,232,563	100.47%	\$ 36,198,301	101.29%	13.91%
Fees	\$ 696,600	\$ 595,905	85.54%	\$ 716,493	138.38%	-16.83%
Other	\$ 1,325,630	\$ 2,313,227	174.50%	\$ 565,043	159.08%	309.39%
<b>TOTAL REVENUE</b>	<b>\$ 43,061,354</b>	<b>\$ 44,141,694</b>	<b>102.51%</b>	<b>\$ 37,479,837</b>	<b>102.38%</b>	<b>17.77%</b>
<b>EXPENSES</b>						
Personnel	\$ 32,388,176	\$ 32,140,222	99.23%	\$ 28,069,906	96.72%	14.50%
Operational	\$ 7,584,836	\$ 7,673,659	101.17%	\$ 6,427,131	96.91%	19.39%
Debt Service	\$ 577,919	\$ 596,178	103.16%	\$ 687,763	100.00%	-13.32%
Capital Purchases	\$ 2,326,117	\$ 1,628,934	70.03%	\$ 1,354,739	71.74%	20.24%
<b>TOTAL EXPENSES</b>	<b>\$ 42,877,048</b>	<b>\$ 42,038,993</b>	<b>98.05%</b>	<b>\$ 36,539,539</b>	<b>95.58%</b>	<b>15.05%</b>
<b>Big Corkscrew SDA</b>						
	Amended Budget 2022-2023	Actual Per Cost Allocation 9-30-23	Percent of Budget	Actual Per Cost Allocation 9-30-22	Percent of Budget	Variance 9-30-23 vs. 9-30-22
<b>Revenue:</b>						
Ad Valorem	\$ 10,383,380	\$ 10,536,604	101.48%	\$ 8,459,407	101.08%	24.55%
Fees	\$ 163,400	\$ -	0.00%	\$ -	0.00%	0.00%
Other	\$ 317,977	\$ 652,988	205.36%	\$ 104,632	117.16%	524.08%
<b>TOTAL REVENUE</b>	<b>\$ 10,864,757</b>	<b>\$ 11,189,592</b>	<b>102.99%</b>	<b>\$ 8,564,039</b>	<b>99.85%</b>	<b>30.66%</b>
<b>EXPENSES</b>						
Personnel	\$ 7,597,227	\$ 7,539,064	99.23%	\$ 6,076,312	91.69%	24.07%
Operational	\$ 1,800,409	\$ 1,799,994	99.98%	\$ 1,320,511	87.30%	36.31%
Debt Service	\$ 135,561	\$ 139,844	103.16%	\$ 157,051	100.00%	-10.96%
Capital Purchases	\$ 545,633	\$ 382,096	70.03%	\$ 246,895	57.26%	54.76%
<b>TOTAL EXPENSES</b>	<b>\$ 10,078,830</b>	<b>\$ 9,860,998</b>	<b>97.84%</b>	<b>\$ 7,800,769</b>	<b>89.38%</b>	<b>26.41%</b>

<b>Check Disbursements A/P &amp; P/R September 2023</b>			
<b>Date</b>	<b># Checks</b>	<b>Check Numbers</b>	<b>\$ Amount</b>
<b>General Fund Disbursements</b>			
9/6/2023	14	75172-75185	\$41,382.34
9/13/2023	43	75186-75229	\$344,918.21
9/20/2023	17	75230-75246	\$108,276.33
9/28/2023	38	75247-75285	\$197,226.17
	112		<b>\$691,803.05</b>
<b>General Fund Purchase Card Disbursements</b>			
9/1/2023		09/1/2023-09/01/23	\$12,883.99
9/8/2023		09/02/23-09/08/23	\$43,669.14
9/15/2023		09/09/23-09/15/23	\$76,974.07
9/22/2023		09/16/23-09/22/23	\$40,367.02
9/29/2023		09/23/23-09/29/23	\$88,424.09
			<b>\$262,318.31</b>
<b>Impact Fee Disbursements</b>			
9/20/2023	1	2233	\$525.69
			<b>\$525.69</b>
<b>Payroll Disbursements</b>			
9/8/2023	269	35289-35557	\$742,174.04
9/22/2023	273	35558-35830	\$1,165,400.15
			<b>\$1,907,574.19</b>



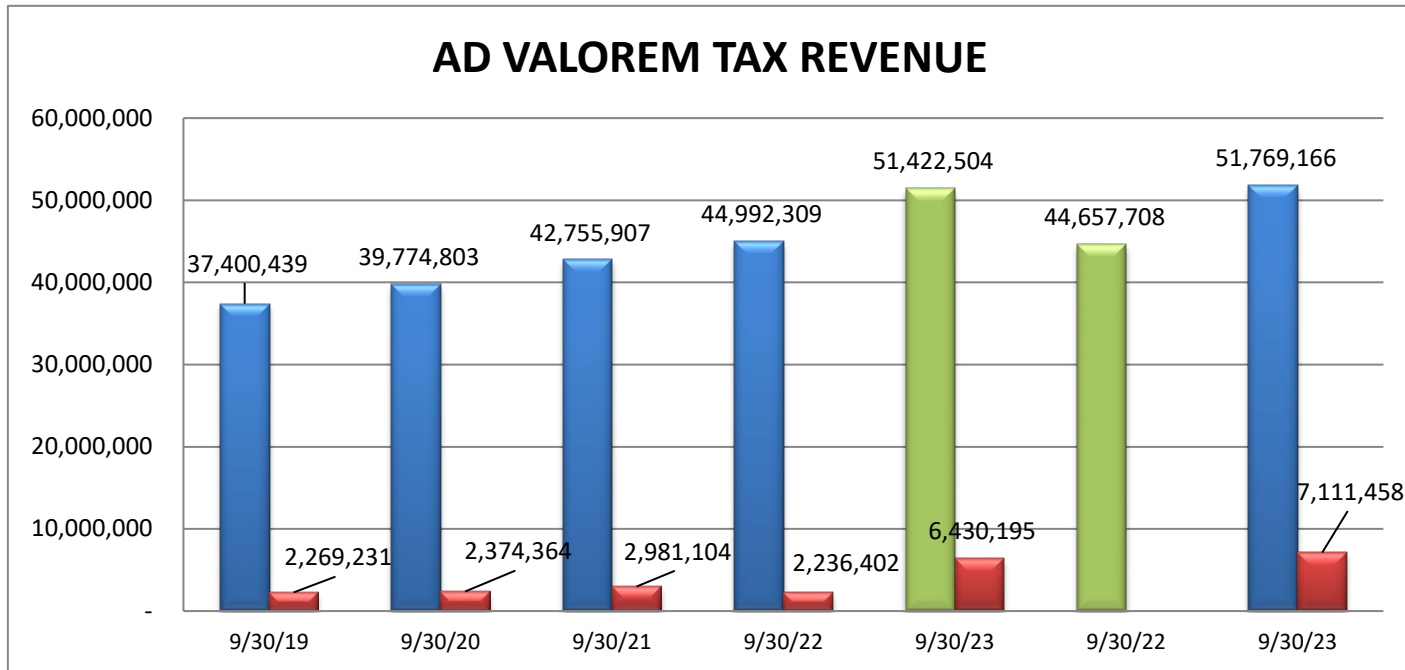
**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE (FUND-BASIS STATEMENTS)**  
**Year Ended September 30, 2019, 2020, 2021, 2022 and current year**



	<u>Fiscal Year</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Net</u>
Total (Audited)	9/30/19	\$ 40,473,055 *	36,523,808	3,949,247
Total (Audited)	9/30/20	\$ 42,655,498 **	37,627,367	5,028,131
Total (Audited)	9/30/21	\$ 45,910,407 ***	45,123,151	787,256
Total (Audited)	9/30/22	\$ 47,669,587 ****	45,169,219	2,500,368
<b>Amended Budget</b>	<b>9/30/23</b>	<b>\$ 53,926,111</b>	<b>52,955,878</b>	<b>970,233</b>
<b>Prior YTD Total (9/30/2022)</b>	<b>9/30/22</b>	<b>\$ 46,043,876</b>	<b>44,340,308</b>	<b>1,703,568</b>
<b>Curent YTD Total (9/30/2023)</b>	<b>9/30/23</b>	<b>\$ 55,331,286</b>	<b>51,899,991</b>	<b>3,431,295</b>

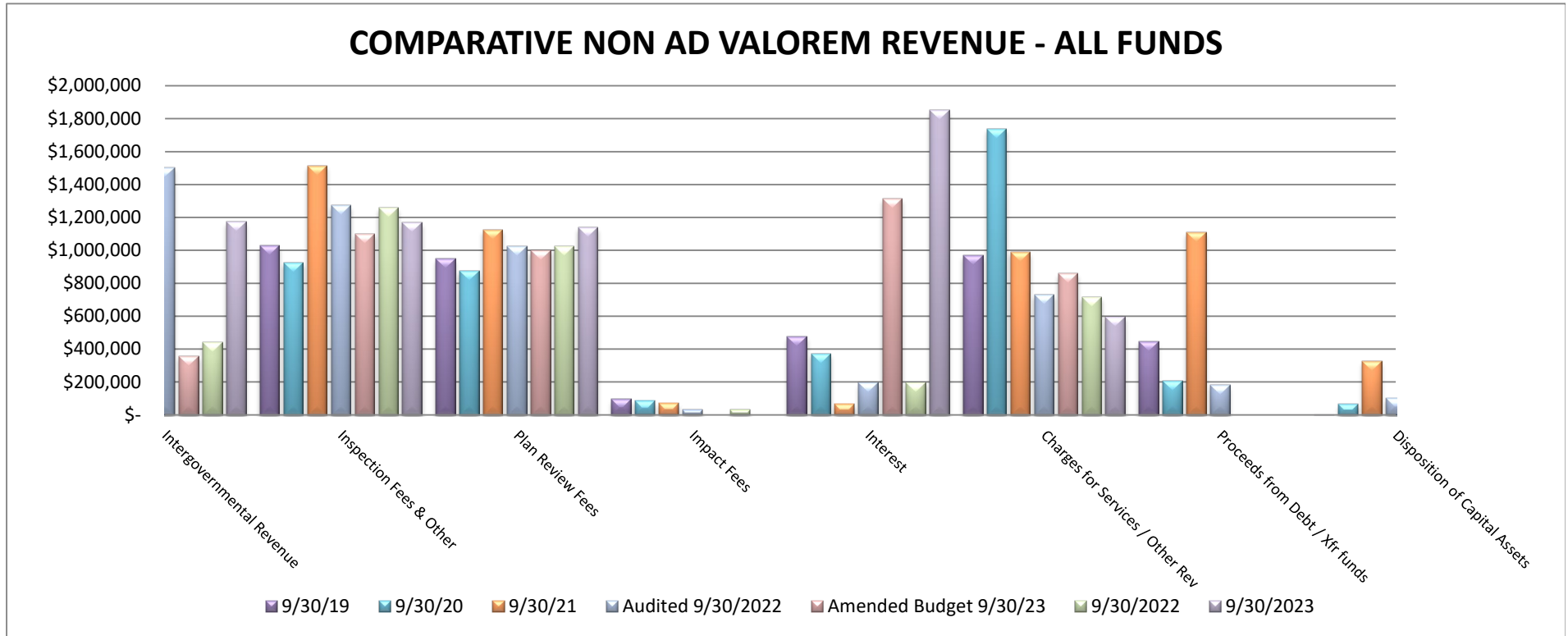
\* Includes \$445,486 of other financing sources.  
 \*\* Includes \$1,275,962 of other financing sources.  
 \*\*\* Includes \$1,434,394 of other financing sources.  
 \*\*\*\* Includes \$286,676 of other financing sources.

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF AD VALOREM REVENUE**  
**(FUND-BASIS STATEMENTS)**  
**Year Ended September 30, 2019, 2020, 2021, 2022 and current year**



	Fiscal Year	Ad Valorem Tax Revenue	Increase (Decrease)	% Inc (Dec)	YTD % Budget
Total (Audited)	9/30/19	37,400,439	2,269,231	6%	
Total (Audited)	9/30/20	39,774,803	2,374,364	6%	
Total (Audited)	9/30/21	42,755,907	2,981,104	7%	
Total (Audited)	9/30/22	44,992,309	2,236,402	5%	
Amended Budget	9/30/23	51,422,504	6,430,195		
Prior YTD Total (9/30/2022)	9/30/22	44,657,708			
Curent YTD Total (9/30/2023)	9/30/23	51,769,166	7,111,458	16%	101%

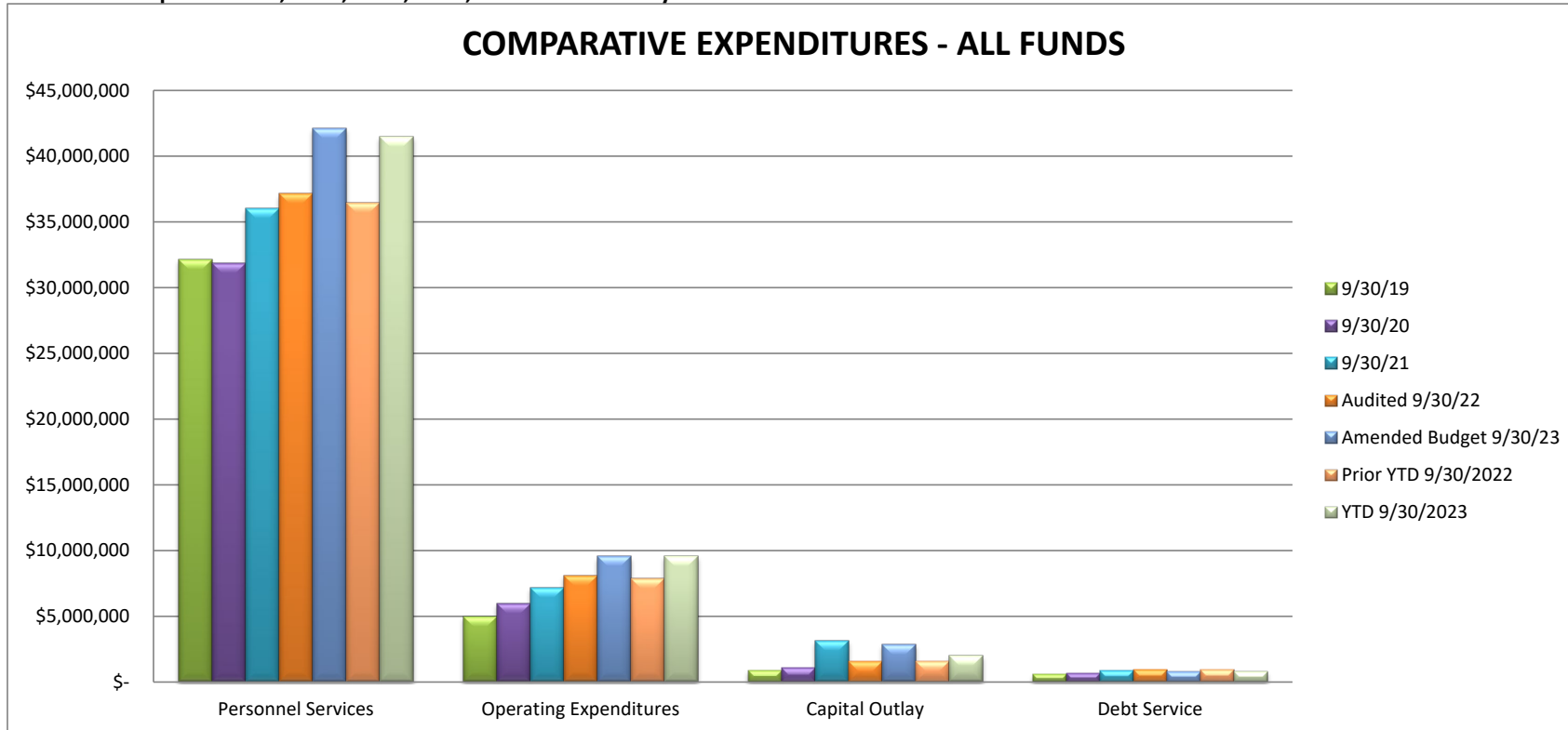
**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF NON-AD VALOREM REVENUE**  
**(FUND-BASIS STATEMENTS) (ALL FUNDS)**  
**Prior Year (9/30/22), Current Year Budget, and YTD balances**



	Audited 9/30/19	Audited 9/30/20	Audited 9/30/21	Audited 9/30/2022	Amended Budget 9/30/23	Prior YTD 9/30/2022	YTD 9/30/2023	Increase (Decrease)	% Inc (Dec)	YTD % Budget
Intergovernmental Revenue	\$ 1,233,337	\$ 514,324	\$ 670,881	\$ 1,504,118	\$ 356,982	\$ 438,730	\$ 1,172,966	\$ 734,236	167%	329%
Inspection Fees & Other	1,029,049	926,533	1,514,889	1,273,307	1,100,000	1,257,809	1,170,129	(87,680)	(7%)	106%
Plan Review Fees	949,207	876,423	1,124,203	1,024,935	1,000,000	1,024,935	1,140,340	115,405	11%	114%
Impact Fees	97,257	83,973	69,729	30,453	-	30,453	-	(30,453)	(100%)	0%
Interest	477,427	372,372	65,364	197,644	1,311,266	197,644	1,849,070	1,651,426	836%	141%
Charges for Services / Other Rev	968,358	1,737,635	988,831	727,539	860,000	716,493	595,905	(120,588)	(17%)	69%
Proceeds from Debt / Xfr funds	445,486	207,812	1,106,574	183,476	-	-	-	-	N/A	0%
Disposition of Capital Assets	2,497	68,150	327,820	103,200	60,000	72,000	24,000	(48,000)	(67%)	40%
<b>Total Non Ad Valorem Revenue</b>	<b>\$ 5,202,618</b>	<b>\$ 4,787,222</b>	<b>\$ 5,868,291</b>	<b>\$ 5,044,672</b>	<b>\$ 4,688,248</b>	<b>\$ 3,738,064</b>	<b>\$ 5,952,410</b>	<b>\$ 2,214,347</b>	<b>59%</b>	<b>127%</b>

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF EXPENDITURES**  
**(FUND-BASIS STATEMENTS)**

Year Ended September 30, 2019, 2020, 2021, 2022 and current year

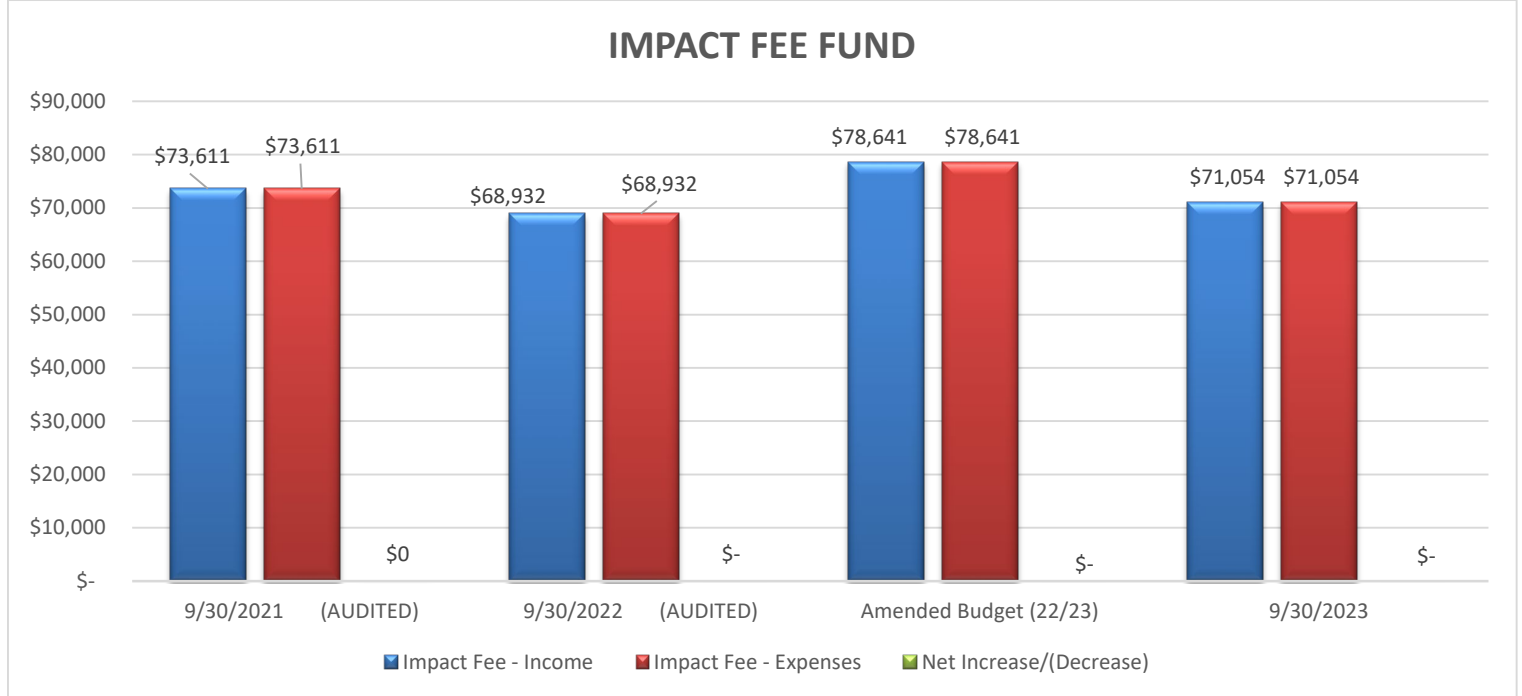


	Audited 9/30/19	Audited 9/30/20	Audited 9/30/21	Audited 9/30/22	Amended Budget 9/30/23	Prior YTD 9/30/2022	YTD 9/30/2023	Increase (Decrease)	% Inc (Dec)	YTD % Budget
Personnel Services	\$ 32,146,905	\$ 31,834,736	\$ 36,007,224	\$ 37,135,113	\$ 42,095,025	\$ 36,447,935	\$ 41,459,025	\$ 5,011,090	14%	98%
Operating Expenditures	\$ 4,976,492	\$ 5,957,932	\$ 7,198,009	\$ 8,086,447	\$ 9,548,095	\$ 7,870,079	\$ 9,589,164	\$ 1,719,085	22%	100%
Capital Outlay	\$ 887,232	\$ 1,069,965	\$ 3,170,677	\$ 1,545,068	\$ 2,871,750	\$ 1,601,634	\$ 2,011,029	\$ 409,395	26%	70%
Debt Service	\$ 591,045	\$ 671,783	\$ 846,221	\$ 903,456	\$ 772,121	\$ 903,455	\$ 795,486	\$ (107,969)	(12%)	103%
<b>Total Expenditures</b>	<b>\$ 38,601,674</b>	<b>\$ 39,534,416</b>	<b>\$ 47,222,131</b>	<b>\$ 47,670,084</b>	<b>\$ 55,286,991</b>	<b>\$ 46,823,103</b>	<b>\$ 53,854,704</b>	<b>\$ 7,031,601</b>	<b>15%</b>	<b>97%</b>

	GF Budget	GF Expenses	% Budget
Personnel Services	\$ 39,985,403	\$ 39,378,394	98.48%
Operating Expenditures	\$ 9,385,245	\$ 9,020,659	96.12%
Capital Outlay	\$ 2,871,750	\$ 2,011,029	70.03%
Debt Service	\$ 713,480	\$ 713,480	100.00%
<b>Total Expenditures</b>	<b>\$ 52,955,878</b>	<b>\$ 51,123,562</b>	<b>96.54%</b>

Adjusted for accruals/pre-payments

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF IMPACT FEE FUND ACTIVITY - YTD**  
**FYE 2022/2023**



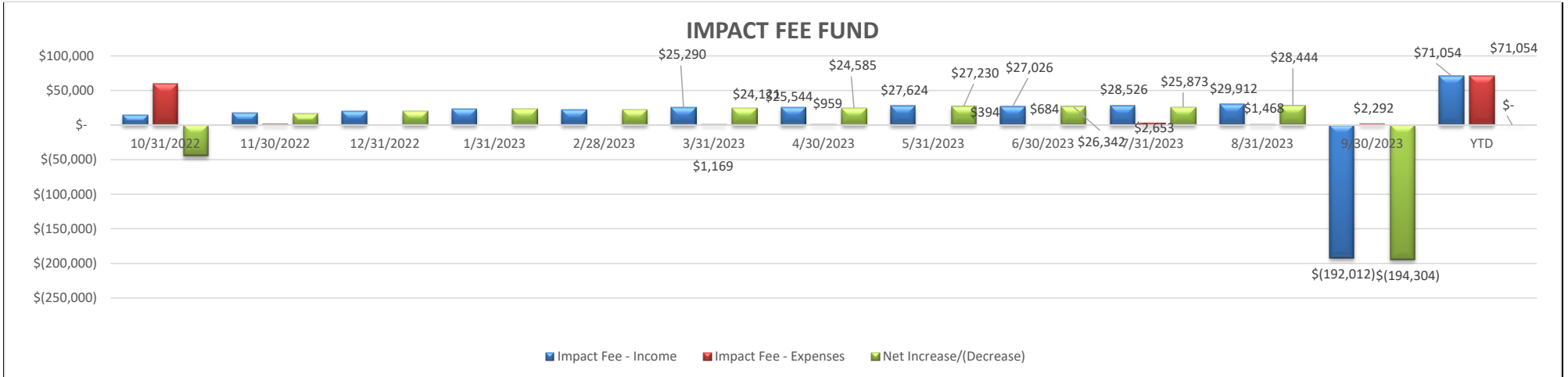
	9/30/2021 (AUDITED)	9/30/2022 (AUDITED)	Amended Budget (22/23)	9/30/2023	YTD %Budget
Impact Fee - Income	\$ 73,611	\$ 68,932	\$ 78,641	\$ 71,054	90.4%
Impact Fee - Expenses	\$ 73,611	\$ 68,932	\$ 78,641	\$ 71,054	90.4%
<b>Net Increase/(Decrease)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**IMPACT FEE RECEIPTS**      \$      3,640,494      \$      749,877      \$      671,659      \$      995,341      148.2%

Impact Fees	\$ 69,729	\$ 30,453	\$ -	\$ -	#DIV/0!
Interest	\$ 3,882	\$ 38,479	\$ 78,641	\$ 71,054	90.4%
Other	\$ -	\$ -	\$ -	\$ -	
<b>INCOME / RECEIPTS</b>	<b>\$ 73,611</b>	<b>\$ 68,932</b>	<b>\$ 78,641</b>	<b>\$ 71,054</b>	

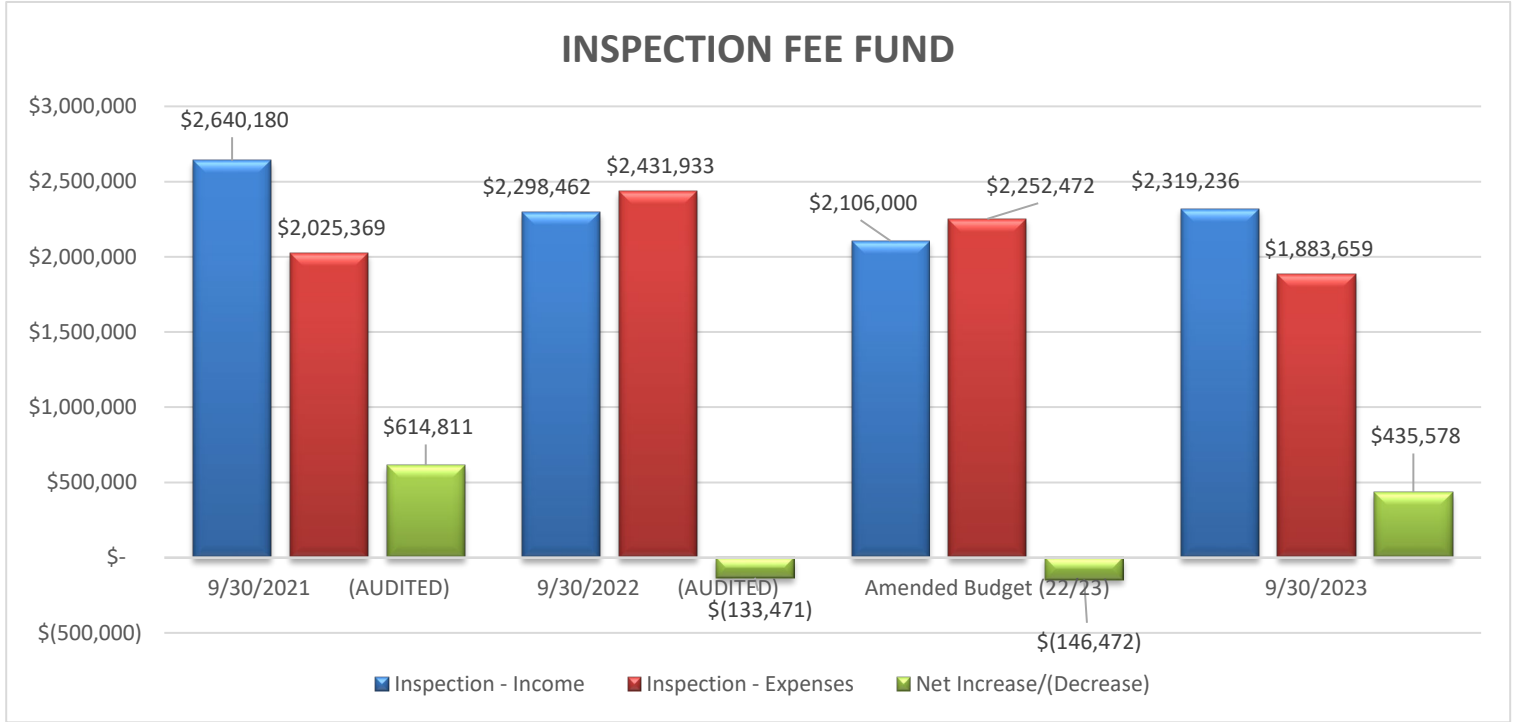
Operating Expenses	\$ 14,163	\$ 10,291	\$ 20,000	\$ 11,590	58.0%
Debt Service (P&I)	\$ 59,448	\$ 58,641	\$ 58,641	\$ 59,464	101.4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
<b>EXPENSES</b>	<b>\$ 73,611</b>	<b>\$ 68,932</b>	<b>\$ 78,641</b>	<b>\$ 71,054</b>	

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF IMPACT FEE FUND ACTIVITY - MONTHLY**  
**FYE 2022/2023**



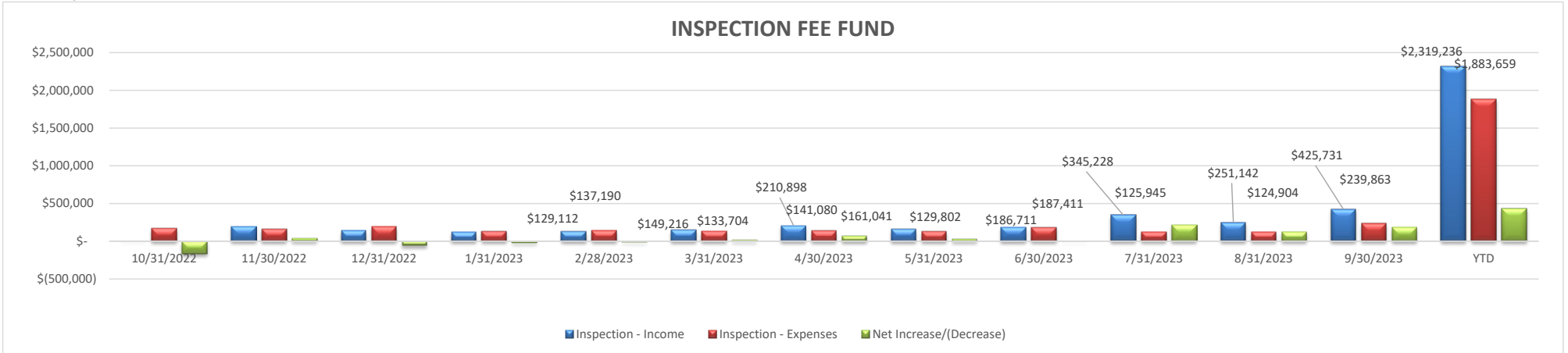
	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	YTD
<b>Impact Fee - Income</b>	\$ 14,847	\$ 17,617	\$ 20,583	\$ 23,713	\$ 22,384	\$ 25,290	\$ 25,544	\$ 27,624	\$ 27,026	\$ 28,526	\$ 29,912	\$ (192,012)	\$ 71,054
<b>Impact Fee - Expenses</b>	\$ 59,464	\$ 1,576	\$ 395	\$ -	\$ -	\$ 1,169	\$ 959	\$ 394	\$ 684	\$ 2,653	\$ 1,468	\$ 2,292	\$ 71,054
<b>Net Increase/(Decrease)</b>	\$ (44,617)	\$ 16,041	\$ 20,188	\$ 23,713	\$ 22,384	\$ 24,121	\$ 24,585	\$ 27,230	\$ 26,342	\$ 25,873	\$ 28,444	\$ (194,304)	\$ -
<b>IMPACT FEE RECEIPTS</b>	\$ -	\$ 49,144	\$ 56,087	\$ 26,366	\$ 42,208	\$ 35,824	\$ 64,053	\$ 26,348	\$ 45,687	\$ 177,203	\$ 98,058	\$ 374,365	\$ 995,341
Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 14,847	\$ 17,617	\$ 20,583	\$ 23,713	\$ 22,384	\$ 25,290	\$ 25,544	\$ 27,624	\$ 27,026	\$ 28,526	\$ 29,912	\$ (192,012)	\$ 71,054
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INCOME</b>	\$ 14,847	\$ 17,617	\$ 20,583	\$ 23,713	\$ 22,384	\$ 25,290	\$ 25,544	\$ 27,624	\$ 27,026	\$ 28,526	\$ 29,912	\$ (192,012)	\$ 71,054
Operating Expenses	\$ -	\$ 1,576	\$ 395	\$ -	\$ -	\$ 1,169	\$ 959	\$ 394	\$ 684	\$ 2,653	\$ 1,468	\$ 2,292	\$ 11,590
Debt Service (P&I)	\$ 59,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,464
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>	\$ 59,464	\$ 1,576	\$ 395	\$ -	\$ -	\$ 1,169	\$ 959	\$ 394	\$ 684	\$ 2,653	\$ 1,468	\$ 2,292	\$ 71,054

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF INSPECTION FEE FUND ACTIVITY - YTD**  
**FYE 2022/2023**



	9/30/2021 (AUDITED)	9/30/2022 (AUDITED)	Amended Budget (22/23)	9/30/2023	YTD %Budget
Inspection - Income	\$ 2,640,180	\$ 2,298,462	\$ 2,106,000	\$ 2,319,236	110.1%
Inspection - Expenses	\$ 2,025,369	\$ 2,431,933	\$ 2,252,472	\$ 1,883,659	83.6%
<b>Net Increase/(Decrease)</b>	<b>\$ 614,811</b>	<b>\$ (133,471)</b>	<b>\$ (146,472)</b>	<b>\$ 435,578</b>	
Inspection Fees	\$ 1,514,889	\$ 1,273,147	\$ 1,100,000	\$ 1,170,129	106.4%
Plan Review Fees	\$ 1,124,203	\$ 1,024,935	\$ 1,000,000	\$ 1,140,340	114.0%
Interest	\$ 1,088	\$ 220	\$ 6,000	\$ 8,767	146.1%
On Call Reimbursement	\$ -	\$ 160	\$ -	\$ -	0.0%
<b>INCOME</b>	<b>\$ 2,640,180</b>	<b>\$ 2,298,462</b>	<b>\$ 2,106,000</b>	<b>\$ 2,319,236</b>	<b>110.1%</b>
Personnel Expenses	\$ 1,913,563	\$ 2,319,093	\$ 2,109,622	\$ 1,779,738	84.4%
Operating Expenses	\$ 111,806	\$ 112,840	\$ 142,850	\$ 103,921	72.7%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
<b>EXPENSES</b>	<b>\$ 2,025,369</b>	<b>\$ 2,431,933</b>	<b>\$ 2,252,472</b>	<b>\$ 1,883,659</b>	<b>83.6%</b>

**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT**  
**GRAPH - COMPARATIVE SUMMARY OF INSPECTION FEE FUND ACTIVITY - MONTHLY**  
**FYE 2022/2023**



	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	YTD
Inspection - Income	\$ 3,507	\$ 198,472	\$ 138,521	\$ 119,657	\$ 129,112	\$ 149,216	\$ 210,898	\$ 161,041	\$ 186,711	\$ 345,228	\$ 251,142	\$ 425,731	\$ 2,319,236
Inspection - Expenses	\$ 170,462	\$ 162,782	\$ 193,722	\$ 136,794	\$ 137,190	\$ 133,704	\$ 141,080	\$ 129,802	\$ 187,411	\$ 125,945	\$ 124,904	\$ 239,863	\$ 1,883,659
<b>Net Increase/(Decrease)</b>	<b>\$ (166,955)</b>	<b>\$ 35,690</b>	<b>\$ (55,201)</b>	<b>\$ (17,137)</b>	<b>\$ (8,078)</b>	<b>\$ 15,511</b>	<b>\$ 69,818</b>	<b>\$ 31,240</b>	<b>\$ (700)</b>	<b>\$ 219,283</b>	<b>\$ 126,238</b>	<b>\$ 185,868</b>	<b>\$ 435,578</b>
Inspection Fees	\$ 3,335	\$ 115,781	\$ 77,780	\$ 52,688	\$ 61,041	\$ 68,482	\$ 101,146	\$ 87,835	\$ 101,729	\$ 157,667	\$ 117,499	\$ 225,144	\$ 1,170,129
Plan Review Fees	\$ -	\$ 82,308	\$ 60,209	\$ 66,349	\$ 67,860	\$ 80,424	\$ 109,385	\$ 72,162	\$ 84,398	\$ 186,465	\$ 131,915	\$ 198,865	\$ 1,140,340
Interest	\$ 172	\$ 383	\$ 532	\$ 619	\$ 211	\$ 309	\$ 367	\$ 1,044	\$ 583	\$ 1,096	\$ 1,728	\$ 1,722	\$ 8,767
On Call Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INCOME</b>	<b>\$ 3,507</b>	<b>\$ 198,472</b>	<b>\$ 138,521</b>	<b>\$ 119,657</b>	<b>\$ 129,112</b>	<b>\$ 149,216</b>	<b>\$ 210,898</b>	<b>\$ 161,041</b>	<b>\$ 186,711</b>	<b>\$ 345,228</b>	<b>\$ 251,142</b>	<b>\$ 425,731</b>	<b>\$ 2,319,236</b>
Personnel Expenses	\$ 119,501	\$ 128,364	\$ 189,157	\$ 133,664	\$ 133,284	\$ 133,348	\$ 138,635	\$ 128,809	\$ 181,890	\$ 128,705	\$ 126,200	\$ 238,179	\$ 1,779,738
Operating Expenses	\$ 50,961	\$ 34,418	\$ 4,565	\$ 3,130	\$ 3,906	\$ 356	\$ 2,444	\$ 992	\$ 5,521	\$ (2,760)	\$ (1,296)	\$ 1,684	\$ 103,921
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>	<b>\$ 170,462</b>	<b>\$ 162,782</b>	<b>\$ 193,722</b>	<b>\$ 136,794</b>	<b>\$ 137,190</b>	<b>\$ 133,704</b>	<b>\$ 141,080</b>	<b>\$ 129,802</b>	<b>\$ 187,411</b>	<b>\$ 125,945</b>	<b>\$ 124,904</b>	<b>\$ 239,863</b>	<b>\$ 1,883,659</b>



**NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
FYE 9/30/23 - AS OF SEPTEMBER 30, 2023**

<b><u>ASSETS</u></b>	<b><u>General Fund</u></b>	<b><u>Impact Fee Fund</u></b>	<b><u>Inspection Fee Fund</u></b>
Cash and cash equivalents	\$ 27,624,753	\$ -	\$ -
Restricted cash & cash equivalents	\$ -	\$ 7,019,094	\$ 925,932
Investments	\$ -	\$ -	\$ -
Accounts Receivable	\$ 65,211	\$ -	\$ -
Due from Other Funds	\$ 141,854	\$ -	\$ 51,720
Due from Other Governments	\$ 784	\$ 118,027	\$ 231,164
Prepaid Expenses/Deposit	\$ 1,397,881	\$ -	\$ -
<b>TOTAL ASSETS</b>	<b>\$ 29,230,483</b>	<b>\$ 7,137,121</b>	<b>\$ 1,208,816</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ (527,704)	\$ (1,767)	\$ -
Other Liabilities	\$ (6,316)	\$ -	\$ -
Due to Other Funds	\$ (174,820)	\$ -	\$ (18,755)
Accrued Expenses	\$ (1,957,747)	\$ -	\$ (108,324)
Vendor Deposits	\$ (7,500)	\$ -	\$ -
Deferred Revenue	\$ -	\$ (6,914,136)	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ (2,674,087)</b>	<b>\$ (6,915,903)</b>	<b>\$ (127,079)</b>
<b>Net (Increase) / Decrease - YTD Fund Activity</b>	<b>\$ (3,431,295)</b>	<b>\$ -</b>	<b>\$ (435,578)</b>
<b>FUND BALANCE - 10/01/2022 **AUDITED**</b>	<b>\$ (23,125,103)</b>	<b>\$ -</b>	<b>\$ (646,160)</b>
<b>Unearned Revenue - Impact Fee Fund-10/01/2022 **AUDITED**</b>	<b>\$ -</b>	<b>\$ (6,140,013)</b>	<b>\$ -</b>



**AGENDA ITEM 10A**

**Meeting Date:** October 26, 2023  
**Prepared by:** Ben Van Klingeren, Chief Financial Officer  
**Subject:** Request for Board Approval to Write Off Accounts Receivable Balances for FYE September 30, 2023 per District Policy 203

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**Objective**

Obtain Board approval to write off Accounts Receivable Balances for FYE September 30, 2023 per District Policy 203

**Background Information**

The North Collier Fire Control and Rescue District (“District”) strives to present accurate financial statement balances, including accurate Accounts Receivable (A/R) balances owed to the District. The Board of Fire Commissioners recently approved District Policy 203-Accounts Receivable Write Offs.

**Considerations**

The approved policy provides collection procedures, designation (and definition) of an uncollectible account receivable, the official request for write-off of accounts receivable balances, and allowances for doubtful accounts/bad debt reserves. Overall, accounts receivable balances aged greater than twelve months along with other specific criteria will be considered uncollectible. Management therefore is bringing before the Board of Fire Commissioners a list of A/R balances for approval of balance write-off.

**Fiscal Impact:**

Formally writing off uncollectible accounts will have little projected impact on the District’s financial presentation as an estimated allowance for bad debt was established as of 9/30/2020 totaling \$120,000. After the 9/30/2021 bad debt write-off, the allowance for bad debt was \$29,879. After the 9/30/2022 bad debt write-off (of \$13,080), **the current allowance for bad debt is \$16,159. The proposed write-off of balances totals \$11,277.** This consists of balances that are older than 1 year (\$10,903) and some that the occupant has retired and/or is out of business and/or the owner is deceased. The transaction of writing off \$11,277 will not impact the income statement as of 9/30/2023. This will result in a reduction of Accounts Receivable (asset) and the Allowance for Bad Debt (contra-asset). **The adjusted allowance for bad debt will be \$4,883 as of 9/30/2023 – pending Board approval.** Any future fiscal impact will result from updating the Allowance for Bad Debt with associated Bad Debt Expense. This will likely be needed for FYE 9/30/2023 (as we project into FYE 9/30/2024).



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

**Recommendation:**

Staff recommends the Board approve the proposed list of Accounts Receivable Balances to be written off for FYE September 30, 2023 as presented.

**Attachments:**

Attachment 1: Proposed List of Accounts Receivable Write Offs for FYE September 30, 2023

**Proposed Motion:**

Move to approve the write off of proposed accounts receivable balances for FYE September 30, 2023 as presented.

ATTACHMENT 1

<b>Accounts Receivable Balances to be written off -- (report as of 9/30/2023) - for 10/26/23 BOC meeting</b>						
<b>Invoice Number</b>	<b>Date Invoiced</b>	<b>Occupant Name</b>	<b>Address</b>	<b>Street</b>	<b>Invoice Total</b>	<b>Reason</b>
211006290004	10/6/2021	Ohana Hawaiian Shaved Ice, Inc. Unit #1	550	East New Market Road	\$75.00	Over 1 year past due
211006257001	10/6/2021	European Nails of Naples, LLC dba European Nails	13040	Livingston Road	\$60.00	Over 1 year past due
211012121004	10/12/2021	Aeromotive Enterprises, Inc. dba Aero Lube	9295	Tamiami Trail North	\$60.00	Over 1 year past due
211019290001	10/19/2021	Havana Blue Cuban Cuisine & Lounge Unit #200	2355	Vanderbilt Beach Road	\$150.00	Over 1 year past due
211102214002	11/2/2021	K & M Wash House	9853	Tamiami Trail North	\$45.00	Over 1 year past due
21110393004	11/3/2021	Maguro Japanese Steakhouse, Inc. Unit #06	895	Wiggins Pass Road	\$150.00	Over 1 year past due
211115290002	11/15/2021	KTS Group	9015	Strada Stell Court	\$60.00	Over 1 year past due
211118257001	11/18/2021	Lynn Nails & Spa of Naples, LLC	3375	Pine Ridge Road	\$60.00	Over 1 year past due
21120234011	12/2/2021	Imperial Glass and Mirror Unit #1	1917	Trade Center Way	\$60.00	Over 1 year past due
21120234008	12/2/2021	Donata's Workroom, Inc. Unit #C	2100	Trade Center Way	\$60.00	Over 1 year past due
211202257004	12/2/2021	Sophia's Ristorante' Italiano	3545	Pine Ridge Road	\$100.00	Over 1 year past due
21120956501	12/9/2021	S and O Produce Market, LLC.	114	East New Market Road	\$100.00	Over 1 year past due
211210290001	12/10/2021	Iceni, Inc. dba Pack & Ship @ Riverchase	11216	Tamiami Trail North	\$60.00	Over 1 year past due
220106121009	1/6/2022	Trattoria Abruzzo at the Shoppes Unit #416	2359	Vanderbilt Beach Road	\$50.00	Over 1 year past due
220120121005	1/20/2022	Naples Massage Unit #106	5926	Premier Way	\$60.00	Over 1 year past due
220125290013	1/25/2022	Mr. Taco	409	West Main Street	\$75.00	Over 1 year past due
220125290012	1/25/2022	La Solucion	215	West Main Street	\$75.00	Over 1 year past due
220125290011	1/25/2022	Boost Mobile	215	West Main Street	\$75.00	Over 1 year past due
220125290009	1/25/2022	Roma in Lima Pizza & Cuisine	1025	West Main Street	\$75.00	Over 1 year past due
220126214003	1/26/2022	Rody Corp. dba Taco Ardiente	1048	Pine Ridge Road	\$100.00	Over 1 year past due
220126121001	1/26/2022	Pure Fitness Naples, LLC	5926	Premier Way	\$60.00	Over 1 year past due
220131290001	1/31/2022	El Gran Taco, Inc. dba El Gran Taco Loco	301	West New Market Road	\$75.00	Over 1 year past due
22020234003	2/2/2022	Fine Cabinetry of Naples	5910	Taylor Road	\$60.00	Over 1 year past due
22020334003	2/3/2022	Home and More Svcs, Inc	5910	Taylor Road	\$60.00	Over 1 year past due
22020334002	2/3/2022	Black Diamond Authentic Clothing Unit #103	5910	Taylor Road	\$60.00	Over 1 year past due
22020934007	2/9/2022	Dennis Bruckus Co. Inc. Unit #109	5910	Taylor Road	\$60.00	Over 1 year past due
220211121500	2/11/2022	Stussum Naturals, LLC Unit #103	1430	Rail Head Boulevard	\$60.00	Over 1 year past due
22021634005	2/16/2022	Karagoz Furniture, LLC dba Furnish N Save Unit #	5640	Taylor Road	\$60.00	Over 1 year past due
220223257004	2/23/2022	IPEG Corporation Units #1-3	5400	Jaeger Road	\$60.00	Over 1 year past due
22030234003	3/2/2022	Criteria of Naples, LLC	6220	Taylor Road	\$60.00	Over 1 year past due
220307290004	3/7/2022	Tower Dental Arts	11121	Health Park Boulevard	\$60.00	Over 1 year past due
22030834001	3/8/2022	Caserta Custom Woodworking, LLC	6166	Taylor Road	\$60.00	Over 1 year past due
22031179500	3/11/2022	Immokalee Community School	123	North 4th Street	\$150.00	Over 1 year past due
22031764003	3/17/2022	J & C Automobile & Boat Upholstery	2001	Seward Avenue	\$60.00	Over 1 year past due
22031764002	3/17/2022	Menz Cuts, LLC	2001	Seward Avenue	\$60.00	Over 1 year past due
22032234500	3/22/2022	SA Global Holdings, LLC	1786	Trade Center Way	\$30.00	Over 1 year past due
220323257002	3/23/2022	Godfrey Worldwide, LLC dba Godfrey Peak	5465	Jaeger Road	\$60.00	Over 1 year past due

**Accounts Receivable Balances to be written off -- (report as of 9/30/2023) - for 10/26/23 BOC meeting**

22032356501	3/23/2022	Liquid Plant, The	1001	East County Road	\$100.00	Over 1 year past due
22032356502	3/23/2022	B & L Hardware	301	North 15th Street	\$100.00	Over 1 year past due
220329257007	3/29/2022	Rubell Medical Center Unit #3	1750	Southwest Health Parkway	\$60.00	Over 1 year past due
22033093002	3/30/2022	Omei Bistro, Inc. dba Omei China Bistro Unit #06	14700	Tamiami Trail North	\$150.00	Over 1 year past due
220401121001	4/1/2022	L C Nails Unit #111	13800	Tamiami Trail North	\$60.00	Over 1 year past due
220406121001	4/6/2022	AAA Used Golf Balls	1447	Rail Head Boulevard	\$60.00	Over 1 year past due
22040634006	4/6/2022	Trafford Pressure Cleaning	5870	Washington Street	\$60.00	Over 1 year past due
220407290007	4/7/2022	Andrea's Hair Studio, LLC dba Andrea's Organic Hair	6714	Lone Oak Boulevard	\$60.00	Over 1 year past due
22040827001	4/8/2022	Mr. Hyde, LLC dba Hyde & Chique	923	Creech Road	\$60.00	Over 1 year past due
220425290003	4/25/2022	Caribe Woods	3700	14th Street North	\$35.00	Over 1 year past due
220425290001	4/25/2022	Tri-plex	3956	12th Street North	\$35.00	Over 1 year past due
22042656500	4/26/2022	Wholesale Shutters of SW Florida Inc.	170	Airpark Boulevard	\$75.00	Over 1 year past due
22042827002	4/28/2022	Rosy Permanent Beauty, LLC	973	Creech Road	\$60.00	Over 1 year past due
22050627003	5/6/2022	Bank United	8877	Tamiami Trail North	\$60.00	Over 1 year past due
220510121005	5/10/2022	JM S&C 1, LLC dba Jersey Mike's Subs Unit #204	1016	Immokalee Road	\$60.00	Over 1 year past due
220512117500	5/12/2022	Kings Crown	10540	Gulfshore Drive	\$160.00	Over 1 year past due
220516290002	5/16/2022	Budget Inn	504	East Main Street	\$100.00	Over 1 year past due
220516290001	5/16/2022	Anthony's Restaurant	103	East Main Street	\$75.00	Over 1 year past due
22060234002	6/2/2022	The Aluminum Store Unit #F & J	5307	Shirley Street	\$60.00	Over 1 year past due
220614290004	6/14/2022	R.P. Murphy & Associates Professional Center Unit #10	9853	Tamiami Trail North	\$60.00	Over 1 year past due
220614290001	6/14/2022	Martinizing Dry Cleaners Unit #110	9853	Tamiami Trail North	\$60.00	Over 1 year past due
22061534011	6/15/2022	Quima Auto, LLC dba Automotive Auto Repair	5585	Shirley Street	\$60.00	Over 1 year past due
22061534009	6/15/2022	J R Mecanico	5585	Shirley Street	\$60.00	Over 1 year past due
22061527001	6/15/2022	Sunny Wellness, LLC dba CBD Plus USA Unit #5	6355	Naples Boulevard	\$60.00	Over 1 year past due
220616121006	6/16/2022	The Wine Merchant, Inc. Unit #210	13240	Tamiami Trail North	\$60.00	Over 1 year past due
220616124003	6/16/2022	Dutchess Center Building	9853	Tamiami Trail North	\$150.00	Over 1 year past due
22061734001	6/17/2022	Walter Castillo	5585	Shirley Street	\$60.00	Over 1 year past due
220622121001	6/22/2022	D N Nails Unit #209	13240	Tamiami Trail North	\$60.00	Over 1 year past due
22062227002	6/22/2022	Naples Nail & Spa Unit #102	6420	Naples Boulevard	\$60.00	Over 1 year past due
220624121001	6/24/2022	A-Z Nails, Inc. Unit #8	13510	Tamiami Trail North	\$60.00	Over 1 year past due
220627290001	6/27/2022	Crunch Naples, LLC dba Crunch Fitness Naples	6013	Pine Ridge Road	\$150.00	Over 1 year past due
22063027003	6/30/2022	Verizon Wireless Personal Communications, LP d	2259	Pine Ridge Road	\$60.00	Over 1 year past due
22070127001	7/1/2022	Shawrock, Inc. dba Pack & Ship Express	2316	Pine Ridge Road	\$60.00	Over 1 year past due
220701121001	7/1/2022	Hanger Prosthetics & Orthotics, Inc. Unit #1-2	6270	Naples Boulevard	\$60.00	Over 1 year past due
220705124004	7/5/2022	Tory Burch	5435	Tamiami Trail North	\$60.00	Over 1 year past due
220706121003	7/6/2022	SWFL ETF Fitness I, LLC dba Eat The Frog Fitness	6270	Naples Boulevard	\$100.00	Over 1 year past due
220707121008	7/7/2022	Monica Dabney AP Unit #3	870	111th Avenue North	\$60.00	Over 1 year past due
22070756503	7/7/2022	El Taquito #1	101	West Main Street	\$75.00	Over 1 year past due

**Accounts Receivable Balances to be written off -- (report as of 9/30/2023) - for 10/26/23 BOC meeting**

22070734002	7/7/2022	JCK Accounting & Tax Service	5644	Tavilla Circle	\$60.00	Over 1 year past due
22070756502	7/7/2022	Brenda's Mexican Restaurant Unit #A	211	West Main Street	\$75.00	Over 1 year past due
220720257500	7/20/2022	Rhythm of Learning Academy Inc. Unit #1-2	7740	Preserve Lane	\$198.00	Over 1 year past due
22072793003	7/27/2022	Hue Nails & Spa	13585	Tamiami Trail North	\$60.00	Over 1 year past due
220727121009	7/27/2022	Jen Low Retail Holdings, LLC dba Cotton Tails	7935	Airport Road	\$60.00	Over 1 year past due
220728121007	7/28/2022	Vatsan & Singh, Inc. dba The UPS Store Unit #40	7935	Airport Road	\$60.00	Over 1 year past due
220801124007	8/1/2022	Mills Master Barber Shop Unit #9	10265	Tamiami Trail North	\$60.00	Over 1 year past due
220803173003	8/3/2022	Real Fitness Naples, Inc. Unit #03	2650	Immokalee Road	\$100.00	Over 1 year past due
22080364006	8/3/2022	Naples Computers	2308	Immokalee Road	\$60.00	Over 1 year past due
22080827005	8/8/2022	Before & After Salon & Spa	5327	Airport Road North	\$60.00	Over 1 year past due
22080827003	8/8/2022	Subway	5319	Airport Road North	\$60.00	Over 1 year past due
220811173003	8/11/2022	Source Clothing Company	2700	Immokalee Road	\$60.00	Over 1 year past due
220811173002	8/11/2022	Salon Sarracino	2700	Immokalee Road	\$60.00	Over 1 year past due
22081127002	8/11/2022	Neapolitan Gourmet	5415	Airport Road	\$60.00	Over 1 year past due
220824290004	8/24/2022	Public Storage Bldg. A	15800	Old 41 North	\$250.00	Over 1 year past due
22082527001	8/25/2022	Laboratory Corporation of America, Inc. dba Lab	7985	Airport Road North	\$60.00	Over 1 year past due
22082964001	8/29/2022	Joey D's Italian Restaurant	2356	Immokalee Road	\$150.00	Over 1 year past due
220902290001	9/2/2022	Hammer and Hand   Custom Home Building and	2178	J & C Boulevard	\$60.00	Over 1 year past due
220907124011	9/7/2022	Threads Alterations	2367	Vanderbilt Beach Road	\$60.00	Over 1 year past due
220907124006	9/7/2022	Trattoria Abruzzo at the Shoppes Unit #416	2359	Vanderbilt Beach Road	\$100.00	Over 1 year past due
220913290017	9/13/2022	Supercuts	2464	Vanderbilt Beach Road	\$60.00	Over 1 year past due
220914290019	9/14/2022	Pryceless Education, LLC dba Kumon Math and R	2464	Vanderbilt Beach Road	\$60.00	Over 1 year past due
22091564002	9/15/2022	Natural Stone Direct, LLC	2068	J & C Boulevard	\$60.00	Over 1 year past due
220915290002	9/15/2022	Riverstone Spa & Shoppe	975	Imperial Golf Course Boulevard	\$60.00	Over 1 year past due
220915121002	9/15/2022	Joe's Diner	9331	Tamiami Trail North	\$100.00	Over 1 year past due
220916121003	9/16/2022	Maria's Tacos and More Unit #12	9331	Tamiami Trail North	\$100.00	Over 1 year past due
22092064003	9/20/2022	Love My Dog Resort & Spa	875	106th Avenue North	\$60.00	Over 1 year past due
22092193005	9/21/2022	Bree's Barber Shop Unit #3	16565	Vanderbilt Drive	\$60.00	Over 1 year past due
220921124009	9/21/2022	Myxn Bar LLC	2355	Vanderbilt Beach Road	\$60.00	Over 1 year past due
220921124003	9/21/2022	Maximum Tan	2355	Vanderbilt Beach Road	\$60.00	Over 1 year past due
FA21-3507	11/15/2021	Aguilera Residence	497	16th Avenue North	\$150.00	Over 1 year past due
FA21-3519	12/15/2021	Hampton Inn	2630	Northbrooke Plaza Drive	\$150.00	Over 1 year past due
FA22-3619	6/15/2022	Hampton Inn	2630	Northbrooke Plaza Drive	\$850.00	Over 1 year past due
FA22-3653	8/15/2022	Hampton Inn	2630	Northbrooke Plaza Drive	\$525.00	Over 1 year past due
FA22-3661	8/15/2022	AME Trust - Single Family Residence			\$500.00	Over 1 year past due
FA22-3672	9/15/2022	Hampton Inn	2630	Northbrooke Plaza Drive	\$525.00	Over 1 year past due
FA22-3682	9/15/2022	Applied Behavioral Health	90	Cypress Way East	\$300.00	Over 1 year past due

**Accounts Receivable Balances to be written off -- (report as of 9/30/2023) - for 10/26/23 BOC meeting**

					<b>10,843.00</b>	<b>Over 1 year past due</b>
<b>Fiscal Year 2023</b>						
221020214003	10/20/2022	Naples Ballroom Company Unit #4	2403	Trade Center Way	\$60.00	Occupant Retired
221101121001	11/1/2022	Nectar labs Unit #106	15495	Tamiami Trail North	\$60.00	Occupant Retired
221109257500	11/9/2022	The Om Spa, LLC	6318	Trail Boulevard	\$45.00	Occupant Retired
23012727004	1/27/2023	Team Logic IT	1016	Collier Center Way	\$60.00	Occupant Retired
230214257502	2/14/2023	Rhythm of Learning Academy Inc. Unit #1-2	7740	Preserve Lane	\$148.50	Occupant Retired

**373.50**      **Occupant Retired/Out of Business**

**0.00**      **Owner Deceased**

**Total Write Off FY23**

**11,216.50**      **TOTAL WRITE-OFF - 9/30/2023**



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

**AGENDA ITEM 10B**

**Meeting Date:** October 26, 2023  
**Prepared by:** Ben Van Klingeren, Chief Financial Officer  
**Subject:** Request for Board Approval of Merit Increase in the Base Compensation of the Fire Chief Pursuant to Article 3.03 of the Employment Contract Between the District and Fire Chief Eloy Ricardo for 2023

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**Objective**

Obtain Board Approval for the current Merit increase (2023) in the Base Compensation of the Fire Chief Pursuant to Article 3.03 of the Employment Contract Between the District and the Fire Chief (“the Contract”).

**Background Information**

At the April 10, 2019 Board Meeting, the Board approved the Employment Contract between the District and Eloy Ricardo as Fire Chief of the District.

Pursuant to Section 3.03 of the Contract (Attachment 1), *“If the Board determines sufficient funds exist and performance merits action to provide a Merit Increase for the Fire Chief, the annual base compensation... may be increased by up to two percent (2%)...Employer shall implement any merit-based pay increases on October 15 of each year.*

In accordance with the parameters listed therein, the District did budget for a 2% merit increase for Chief Ricardo in the FY 2023/2024 budget.

**Considerations**

The Board is responsible to determine annual performance measures. As noted above, the Employment Contract states that *“Employer shall implement any merit-based pay increases on October 15 of each year. The increase shall be awarded unless merit evaluations by a majority of the Board indicates that it is not warranted.”* Management recommends to utilize a future workshop meeting to discuss parameters of annual performance measures and the performance measurement process. This would logically take place after approval of District performance measures applicable to new statutory requirements.

As sufficient funds exist in the 2023/2024 budget and based on the current language in the Employment Contract, a merit increases of up to 2% should be made effective October 15, 2023. However, due to the conversion to bi-weekly pay (and timing of this agenda item), the merit increase will be processed on the November 3, 2023 paycheck.





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

**Fiscal Impact:**

The annual fiscal impact of a 2% merit increase for the 2023/2024 fiscal year (effective October 15, 2023) is approximately \$3,549.

**Recommendation:**

Staff recommends the Board approve the current merit increase (2023) in the Base Compensation of the Fire Chief Pursuant to Article 3.03 of the Employment Contract Between the District and the Fire Chief as presented.

**Attachments:**

Attachment 1: Section 3.03 of the Employment Contract Between the District and Fire Chief  
Eloy Ricardo

**Proposed Motion:**

Approve the current merit increase (2023) in the Base Compensation of the Fire Chief Pursuant to Article 3.03 of the Employment Contract Between the District and the Fire Chief as presented.

## ATTACHMENT 1

- Upon successful completion and submission of proof of receipt of designation as a Chief Fire Officer by the Commission on Professional Credentialing or the State Fire Marshal's Office, the sum of One Thousand Five Hundred Dollars (\$1,500.00) per year, payable in equal semi-monthly installments of Sixty Two Dollars and Fifty Cents (\$62.50). This amount will be paid as long as continuing education requirements if any, are met and designation is maintained;
- Upon successful completion and submission of proof of receipt of a Master's Degree from an accredited institution of higher learning the sum of Five Thousand Dollars (\$5,000.00) per year, payable in equal semi-monthly installments of Two Hundred Eight Dollars and Thirty-Three Cents (\$208.33); and

In addition to the professional pay incentives identified above, Employee shall be entitled to the Firefighters Supplemental Compensation Program educational degree pay, as accepted by the State of Florida Bureau of Fire Standards and Training, and as reimbursed to the District by the State of Florida, Department of Financial Services. Such Supplemental Pay will be in addition to the above-identified annual compensation.

### **Merit Increases**

**3.03.** Increases in the base compensation of the Fire Chief shall not be tied to any increases that may be approved by the Board of Fire Commissioners for bargaining unit or non-bargaining unit employees' wages. Any increase in the annual compensation shall be determined by the Board of Fire Commissioners during the budgetary process. The Board shall establish annual performance measures. If the Board of Fire Commissioners determine sufficient funds exist and performance merits action to provide a Merit Increase for the Fire Chief, the annual base compensation identified in Section 3.01 above may be increased by up to two percent (2%) of the Employee's prior year's base salary. Employer shall implement any merit-based pay increases on October 15 of each year. The increase shall be awarded unless merit evaluations by a majority of the Board indicate that it is not warranted.

### **Cost of Living Increase**

**3.04.** In addition to the above-identified Merit Increases, based on available revenues, the annual base compensation identified in Section 3.01 above shall be increased on October 1st of each year by two percent (2%) or the increase in the Consumer Price Index for all urban consumers for the Tampa- St. Petersburg-Clearwater, Florida area for the prior year, whichever is lower



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

**AGENDA ITEM 10C**

**Meeting Date:** October 18, 2023  
**Prepared by:** CFO Ben Van Klingerren & Deputy Director Lori Freiburg  
**Subject:** Request for Board Approval of District Policies

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**Objective**

Obtain Board approval of District policies

**Background Information**

As presented at the January 26, 2023 Board of Fire Commissioners' meeting, the District is working with District Counsel Laura Donaldson to evaluate and update all District policies. The following policies are presented for your approval this month.

POLICIES TO APPROVE		
Policy #	Policy Name	Revision Summary
3.18	Education Reimbursement	Clarification for reimbursement rates for college coursework; please note that this policy is currently undergoing a complete rewrite and the revised policy will be presented for approval at a later date; As clarification on this particular item was needed now, Staff is submitting this interim revision. Format and numbering change will be included with the complete rewrite.
703	Reserve Firefighter Program	This is a new policy regarding an existing program which has been guided by standard operating procedure. Per legal counsel, the Board needs to approve the program via a policy. The policy includes the generalities of the program with the specifics of program's operations remaining in standard operating procedure.

**Staff Recommendation**

Staff recommends approval of the following policies as presented, effective December 1, 2023:

- 3.18 Education Reimbursement
- 703 Reserve Firefighter Program



**Attachments**

- Attachment 1: Policies for Approval
- 3.18 Education Reimbursement (reflecting changes)
  - 703 Reserve Firefighter Program (new policy)

**Proposed Motion**

Move to approve District policy changes as presented and recommended by Staff



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT  
DISTRICT POLICY**

<b>District Policy Section</b>	<b>3.18 – Education Reimbursement</b>
<b>Adoption Date</b>	01/14/16
<b>Resolution #</b>	16-001
<b>Effective Date</b>	10/01/15
<b>Revision Dates</b>	08/09/18 Resolution 18-013; <u>10/26/2023 (effective 121/3130/20243)</u>

**POLICY:** It is the policy of the District to encourage in-service training and continuing education beneficial to an employee in his or her capacity with the District. The purpose of this policy is to help the District attract, retain and develop a productive, educated and motivated work force.

**1. INTRODUCTION**

Requests for the opportunity to participate in graduate, undergraduate and associate college-level courses, to take federal, state or local courses and examinations, or to participate in any other training, shall be submitted to the Fire Chief or his Designee. The Fire Chief or his Designee shall have the discretion to approve or disapprove the requests, based upon the District’s budget and criteria for outside training. If the total annual cost for any outside training exceeds \$5,000.00, approval must be obtained from the Board of Fire Commissioners. The training must provide benefit to the employee in performing his or her job responsibilities for the District or provide the employee with necessary qualifications for their next promotion. If the training or exam will occur during working hours, the Fire Chief or his designee may grant leave at his or her discretion. If an employee attends such training during a regular work shift, he or she must report back to work when the training is dismissed or the exam completed.

**2. PROCESS**

Requests for the Fire Chief to participate in graduate, undergraduate and associate college-level courses, to take federal, state or local courses or examinations, or to participate in any other training shall be submitted to the Board of Fire Commissioners for their approval. Requests for non-bargaining unit personnel other than the Fire Chief, shall be submitted to the Fire Chief for approval. Reimbursement to the employee for costs of the education or exam shall be as follows:

- A. For items governed by Section 112.061, Florida Statutes, reimbursement shall be at the statutory amounts.
- B. For all other items, reimbursement shall be at the actual cost.
- C. Associate level college tuition, books and other fees shall be reimbursed at 100%, following successful completion of the course with passing grades, subject to the limitations set forth in paragraph (D) below. Travel and per diem expenses will not be reimbursed.
- D. With the permission of the Fire Chief or his designee, all employees may attend associate level college courses. Associate level college level tuition will be reimbursed at ~~\$100 per credit hour the state community college rate~~. With the permission of the Fire Chief or his designee, ~~Lieutenants and sworn ranks above, and exempt, non-sworn staff~~ employees may attend undergraduate courses and will be reimbursed at ~~\$150 per credit hour the state college rate~~. With the permission of the Fire Chief or his designee, employees ~~holding the rank of Deputy Chief and above~~ may attend graduate courses and will be ~~reimbursed at \$200 per credit hour reimbursed based on Florida Gulf Coast University or comparable State College/University rates, depending upon the curriculum pursued~~. District reimbursement shall be limited to a maximum of \$4,500.00 per fiscal year per qualified employee. Any scholarship awarded to the qualified employee by an outside agency shall not be considered part of the District's reimbursement.
- E. The District will provide reimbursement only once for each class successfully completed. Transfer fees will not be reimbursed.

### 3. REPAYMENT TO DISTRICT

All reimbursement is contingent upon documentation that the employee received a passing grade for the courses or exams. Employees who terminate employment with the District will be expected to repay the District for any college credit hours paid for by the District during the previous twelve (12) months. Amounts owed may be deducted from the employee's last paycheck. The District does not guarantee placement in any particular job after completion of a course of study.

If a class is paid for in advance by the District, and the employee fails to complete and/or pass the class, the employee shall be responsible to repay the full cost of the class and materials to District.





**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT  
DISTRICT POLICY**

<b>District Policy Section</b>	<b>3.18 – Education Reimbursement</b>
<b>Adoption Date</b>	01/14/16
<b>Resolution #</b>	16-001
<b>Effective Date</b>	10/01/15
<b>Revision Dates</b>	08/09/18 Resolution 18-013; 10/26/2023 (effective 11/30/2023)

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**POLICY:** It is the policy of the District to encourage in-service training and continuing education beneficial to an employee in his or her capacity with the District. The purpose of this policy is to help the District attract, retain and develop a productive, educated and motivated work force.

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**1. INTRODUCTION**

Requests for the opportunity to participate in graduate, undergraduate and associate college-level courses, to take federal, state or local courses and examinations, or to participate in any other training, shall be submitted to the Fire Chief or his Designee. The Fire Chief or his Designee shall have the discretion to approve or disapprove the requests, based upon the District’s budget and criteria for outside training. If the total annual cost for any outside training exceeds \$5,000.00, approval must be obtained from the Board of Fire Commissioners. The training must provide benefit to the employee in performing his or her job responsibilities for the District or provide the employee with necessary qualifications for their next promotion. If the training or exam will occur during working hours, the Fire Chief or his designee may grant leave at his or her discretion. If an employee attends such training during a regular work shift, he or she must report back to work when the training is dismissed or the exam completed.

**2. PROCESS**

Requests for the Fire Chief to participate in graduate, undergraduate and associate college-level courses, to take federal, state or local courses or examinations, or to participate in any other training shall be submitted to the Board of Fire Commissioners for their approval. Requests for non-bargaining unit personnel other than the Fire Chief, shall be submitted to the Fire Chief for approval. Reimbursement to the employee for costs of the education or exam shall be as follows:




- A. For items governed by Section 112.061, Florida Statutes, reimbursement shall be at the statutory amounts.
- B. For all other items, reimbursement shall be at the actual cost.
- C. Associate level college tuition, books and other fees shall be reimbursed at 100%, following successful completion of the course with passing grades, subject to the limitations set forth in paragraph (D) below. Travel and per diem expenses will not be reimbursed.
- D. With the permission of the Fire Chief or his designee, all employees may attend associate level college courses. Associate level college level tuition will be reimbursed at \$100 per credit hour. With the permission of the Fire Chief or his designee, employees may attend undergraduate courses and will be reimbursed at \$150 per credit hour. With the permission of the Fire Chief or his designee, employees may attend graduate courses and will be reimbursed at \$200 per credit hour. District reimbursement shall be limited to a maximum of \$4,500.00 per fiscal year per qualified employee. Any scholarship awarded to the qualified employee by an outside agency shall not be considered part of the District's reimbursement.
- E. The District will provide reimbursement only once for each class successfully completed. Transfer fees will not be reimbursed.

### **3. REPAYMENT TO DISTRICT**

All reimbursement is contingent upon documentation that the employee received a passing grade for the courses or exams. Employees who terminate employment with the District will be expected to repay the District for any college credit hours paid for by the District during the previous twelve (12) months. Amounts owed may be deducted from the employee's last paycheck. The District does not guarantee placement in any particular job after completion of a course of study.

If a class is paid for in advance by the District, and the employee fails to complete and/or pass the class, the employee shall be responsible to repay the full cost of the class and materials to District.

<b>POLICY</b>	<b>703 Reserve Firefighter Program</b>
	<p>Section: 700 District Programs          Approved: October 26, 2023          Effective: December 1, 2023</p>

**703.1 PURPOSE**

The purpose of the North Collier Fire Control and Rescue District (the “District”) Reserve Firefighter Program (“the Program”) initiative is to train and retain firefighters in a reserve status, creating a pool of potential, trained candidates for future recruitment by the District.

Acceptance and continued participation in the District’s Reserve Program shall result in the Reserve Firefighter being placed on the District’s Reserve Firefighter Candidate list, however such placement does not guarantee a career position with the District.

**703.2 PROGRAM OVERSIGHT**

The Program will be overseen by a District employee (Reserve Firefighter Coordinator) as appointed by the Fire Chief or authorized designee and as included within applicable job description(s).

**703.3 RESERVE FIREFIGHTER REQUIREMENTS**

Minimum Qualifications of a Reserve Firefighter:

- Must possess a valid State of Florida Firefighter Minimum Standards Course (Firefighter I & Firefighter II) Certificate;
- Must possess a valid State of Florida Emergency Medical Technician Certificate (EMT);
- Must possess a valid State of Florida Driver License;
- Must be deemed physically fit via DFS-K4-1022 *Medical Examination to Determine Fitness for Firefighter Training* (Bureau of Fire Standards and Training) form; and
- Possess an (EVOC) Emergency Vehicle Operator Course Certificate (*Preferred*).

**703.4 RESERVE FIREFIGHTER RESTRICTIONS**

A Reserve Firefighter must complete the District’s 240-hour Reserve Firefighter Orientation program prior to participating in Immediate Dangerous to Life and Health (IDLH) activity.

**AUTHORITY**

1. Section 191.006(5), Fla. Stat. (Independent Special Fire Control Districts/General Powers)

**HISTORY**

	Approved Date	Effective Date Start	Effective Date End
Policy Creation	October 26, 2023	December 1, 2023	Current (N/A)