

Matlacha/Pine Island Fire Control District
Minutes for Regular Commissioners Board Meeting
October 27, 2021

Call to Order: Commissioner Player called the meeting to order at 5:01 p.m.

Invocation: Commissioner DeLacey led everyone in the invocation.

Pledge of Allegiance: Commissioner Player led everyone in the Pledge of Allegiance.

Roll Call: Commissioner Player, DeLacey, Price, and Cammick were present. Commissioner Dreikorn arrived just after roll call.

Chief Mickuleit, Assistant Chief Davis, Assistant Chief Allen, Attorney Beverly Grady, Accountant Renee Lynch and Administrative Assistant Miles were present.

Setting of Agenda: Commissioner Cammick moved to approve the agenda as presented, Commissioner Price seconded. Motion passed unanimously.

Approval of Minutes:

1. September 15, 2021 Initial Budget Hearing Minutes Commissioner Cammick moved to accept minutes as presented. Motion seconded by Commissioner DeLacey. Motion passed unanimously.
2. September 22, 2021 Regular Meeting Minutes Commissioner Cammick moved to accept minutes as presented. Motion seconded by Commissioner Price. Motion passed unanimously.
3. September 9, 2021 Final Budget Hearing Minutes Commissioner Cammick moved to accept minutes as corrected. Motion seconded by Commissioner Price. Motion passed unanimously.

Treasurers Report: 9/18 – 10/22/21 Presented by Commissioner Cammick. Commissioner Dreikorn moved to accept the Treasurers Report as presented. Motion seconded by Commissioner Price. Motion passed unanimously.

Cash Disbursements: 9/18 – 10/22/21 Presented by Commissioner Cammick. There were a few questions about specific expenditures, answered by Administrative Assistant Miles. Commissioner Cammick moved to accept the cash disbursements as presented. Motion seconded by Commissioner DeLacey. Motion passed unanimously.

Accountants Compilation Report: Presented by Renee Lynch. Commissioner Dreikorn moved to accept Accountants Compilation Report. Motion seconded by Commissioner Cammick. Motion passed unanimously.

Commissioners' Expenses: None, Commissioner Player asked if we could remove this item from the agenda. Commissioner Cammick believed that it should stay to remind the Commissioners that they should be using these funds to better themselves as Commissioners. This item will remain.

Guest Speakers: None

Public Comment: No public present.

Firefighters: None

Union: None

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Old Business:

1. 2021/22 Workshop dates: The Board agreed upon the Monday before the regularly scheduled meetings, at 5 pm, starting January 1 (except for February, where it will be the Tuesday before the Wednesday meeting). **Commissioner Dreikorn moves to set the workshop dates as discussed. Motion seconded by Commissioner DeLacey. Motion passed unanimously.**

New Business:

1. **Resolution 2021-012: A resolution of the Matlacha/Pine Island Fire Control District of Lee County, Florida, approving the revised Fund Balance Policy; providing for an effective date.**

Commissioner Price questioned if this policy was necessary, since the Board has held an unassigned balance higher than the 17% for the past few years and by stating that it has to be 25% it may put the District in a bad spot if that becomes unattainable. Commissioner Cammick explained that by setting it at 25% we are being more transparent with the community about the purpose of the funds. Commissioner

Public Comment: No public present

Chief's Report:

- We have received our TRIM certification from the state.
- We had a plumbing issue at Station 1 that caused some flooding from the second floor and replacement of some drywall and ceiling tiles. We are working with insurance to get this paid.
- We have received the basic site plan from TDM and Beverly will be reaching out to the land owner next to Station 2 to see if they are willing to sell the property needed.
- It has come to our attention that Mosquito Control has had several buyers interested in the property at the center and it looks like we are going to be in a situation of paying significantly more for it if we want it. Chief suggested that it might be worth going to the BOCC and asking for assistance with purchasing the property, since it will be utilized by Lee Flight as a safe landing zone. The Board discussed the best process for involving the county commissioners and decided that Commissioner DeLacey would go with the Chief to speak with the commissioners about the issue.
- The district was able to donate all of our remaining old hose to GPIWA and Lee Health.
- The well at Station 4 has started flowing again and we are working on getting it plugged.
- We are in the process of hiring new firefighters, partly to fill two retirement slots and the three additional staff we budgeted for this year.
- The pumpkin patch was a great success! We gave away 490 pumpkins.
- Fire prevention week went well. We had to do it all virtually, since the school is not currently allowing visitors.
- Future Events: Trunk or Treat (10/30), Halloween glow sticks (10/31), Holiday House (12/4), Boat parade and Golf cart parade, Stone Crab Fest (10/13), Christmas Tree Lighting, and Kiwanis 5k in January.
- The Elk's Lodge has reached out to partner with us for a free smoke alarm installation program.

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- We have been looking into the purchase of the new Tender and given the time line we are considering moving up the replacement of the reserve truck and pushing back the Tender. The effect on the budget and 5-year plan would not change, just swapping the time of replacement for the two. There was also discussion of placing a rescue vehicle in service in the time being.
- ALS program: We have gotten the feeling from Lee County EMS that once we put up one truck as ALS, that they will most likely pull the paramedic off of 152. Therefore, we believe that it is the best move to go ahead with converting two trucks to ALS at the same time so that we are able to increase the level of service as we planned. We could have the staffing to do so, as long as we are able to hire an additional paramedic and keep all of the medics we currently have in school. There will be a need to go ahead and pull from the ALS reserve though, in order to acquire the additional equipment for the second truck.
- Assistant Chief Davis presented the call report for September 2021.

Good of the District:

Trunk or Treat at the Moose Lodge this Saturday from 10-12

Adjournment:

Commissioner DeLacey moved to adjourn. Motion seconded by Commissioner Price. Motion passed unanimously.

Meeting adjourned.

Respectfully submitted,
Sarah Miles
District Administrative Assistant

Board Secretary

Any physically-challenged person requiring auxiliary aids and services for the meeting is requested to contact the office of the Fire Chief at (239)283-0030 with the request at least 2 days prior to the meeting date.

If a person decides to appeal any decision made by the board, agency, or commissioner with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

RESOLUTION 2021-012

A RESOLUTION OF THE MATLACHA/PINE ISLAND FIRE CONTROL DISTRICT OF LEE COUNTY, FLORIDA, APPROVING THE REVISED FUND BALANCE POLICY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Matlacha/Pine Island Fire Control District (the District) adopted a Fund Balance Policy in Fiscal Year 2014-15 which defined the Minimum Level of Unassigned Fund Balance as Seventeen Percent (17%) of general fund operating expenditures (Personal Services plus Operating Expenses); and

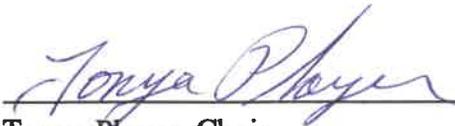
WHEREAS, based on the outcome of 5-Year Budget Projection workshops, held between January and March 2021 the District desires to amend its Fund Balance Policy for the Minimum Level of Unassigned Fund Balance to Twenty-five percent (25%) of general fund operating expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Matlacha/Pine Island Fire Control District of Lee County, Florida, that:

1. The Fund Balance Policy dated October 27, 2021, which is attached hereto and incorporated herein by this reference, is hereby adopted.
2. This resolution will take effect immediately upon its adoption.

DULY ADOPTED at a public hearing the 27th day of October 2021.

Matlacha/Pine Island Fire Control District



Tonya Player, Chair

ATTEST: 

Neil Price, Secretary

MATLACHA/PINE ISLAND FIRE CONTROL DISTRICT FUND BALANCE POLICY

A. PURPOSE

The Government Accounting Standards Board (GASB) adopted Statement No. 54 in June 2010 to address inconsistencies on how Fund Balance was being reported on Governmental Financial Statements. A Fund Balance policy is created in consideration of unanticipated events that could adversely affect the financial condition of the District and jeopardize the continuation of necessary public services. This policy will ensure that the District maintains adequate fund balances and reserves in order to:

- a) Provide sufficient cash flow for daily financial needs,
- b) Secure and Maintain investment grade bond ratings,
- c) Offset significant economic downturns or revenue shortfalls, and
- d) Provide funds for unforeseen expenditures related to emergencies.

This Fund Balance Policy establishes:

- a) Fund balance policy for the General Fund;
- b) Reservations of fund balance for the general fund;
- c) The method of budgeting the amount of estimated unrestricted fund balance (also known as estimated beginning fund balance) available for appropriation during the annual budget adoption process (prior to the actual, audited fund balance being known) and what actions may need to be taken if the actual fund balance is significantly different than the budgeted fund balance; and
- d) Establish the spending order of fund balances.

B. DEFINITIONS

Fund Balance – As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association, Fund Balance is “The difference between assets and liabilities reported in a governmental fund.”

Non-Spendable Fund Balance – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by a formal action of the District’s Commission, the District’s highest level of decision-making authority. Commitments may be changed or lifted only by the Commission taking the same formal action that

imposed the constraint originally (usually by resolution). Resource accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned Fund Balance – Includes spendable fund balance amounts established by management of the District that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

Unrestricted Fund Balance – The TOTAL of *committed fund balance, assigned fund balance and unassigned fund balance*.

Reservations of Fund Balance – Reserves established by the *Commission (committed fund balance)* or the *District's Management (assigned fund balance)*.

C. FUND BALANCE POLICY (GENERAL FUND)

1. RESTRICTED FUND BALANCE

Restrictions in the General Fund may be comprised by amounts that can be spent only for specific purposes stipulated by external resource providers such as creditors, grantors constitutional provisions or enabling legislation. An example would be Impact Fees received by the District pursuant to an Interlocal Agreement with Lee County which restricts the use of the funds.

2. COMMITTED FUND BALANCE

Commitments of fund balance may be made for such purposes including, but not limited to (a) major maintenance and repair projects; (b) meeting future obligations resulting from a natural disaster; (c) accumulating resources pursuant to stabilization arrangements; (d) establishing reserves for meeting immediate contingencies or disasters; and/or for setting aside amounts for specific projects.

Commitments of fund balance may be made from time to time by resolution of the District's Commission. Commitments may be changed or lifted only by the Commission taking the same formal action that imposed the constraint originally (by resolution). The use (appropriation) of committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by resolution of the Commission during the fiscal year.

3. ASSIGNED FUND BALANCE

Assignments of fund balance may be (a) made for a specific purpose that is narrower than the general purposes of the District; and/or (b) used to reflect the appropriation of a portion of existing unassigned fund balance to eliminate a projected deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Assigned fund balance shall reflect management's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be

appropriated for expenditures in the subsequent year depending on the timing of the project/reserve for which it was assigned.

4. NON-SPENDABLE FUND BALANCE

Non-spendable fund balance is established to report items that are not expected to be converted to cash such as inventory and prepaid items; items not currently in cash form such as the long-term amount of loans and notes receivable as well as property acquired for resale; and items legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent fund.

5. MINIMUM LEVEL OF UNASSIGNED FUND BALANCE

Unassigned fund balance is the residual classification for the general fund and represents fund balance that has not been restricted, committed or assigned to specific purposes within the general fund.

If, after the annual audit, prior committed or assigned fund balance causes the unassigned fund balance to fall below **Twenty-five percent (25%)** of general fund operating expenditures (Personal Services plus Operating Expenses) the Fire Chief will so advise the Commission in order for the necessary action to be taken to restore the unassigned fund balance to twenty-five (25%) of the general fund operating expenditures.

The Fire Chief will prepare and submit a plan for committed and/or assigned fund balance reduction, expenditure reductions and/or revenue increases to the Commission. The Commission shall take action necessary to restore the unassigned fund balance to acceptable levels within no more than two years.

D. RESERVATIONS OF FUND BALANCE (GENERAL FUND)

1. COMMITTED FUND BALANCE

The Commission may establish or lift Commitments of Fund Balance at any time by Resolutions, including during the budget adoption process; however, at the time of the adoption of this revised policy the following commitments of fund balance are reserved in the General Fund:

- a) Reserve for Compensated Absences/Sick Pay
- b) Reserve for Contingencies/Disasters
- c) Reserved for Debt Service
- d) Reserved for Mandatory Cancer Payments

2. ASSIGNED FUND BALANCE

By definition, Assigned fund balance shall reflect management's intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balance may or may not be appropriated for expenditures in the subsequent year depending on the timing of the project/reserve for which it was assigned. At the time of the adoption of this revised policy, there are no assignments of fund balance.

E. BUDGETING

1. APPROPRIATION OF UNRESTRICTED FUND BALANCE

The actual amount of unrestricted fund balance (total of committed fund balance, assigned fund balance and unassigned fund balance) is not known until the completion of the annual audit which

takes place between six to nine months after the end of the fiscal year being audited. However, an estimate of unrestricted fund balance (also called estimated beginning fund balance) must be made during the annual budget adoption process (July through September) which is prior to the end of the fiscal year, September 30th.

2. ESTIMATED BEGINNING FUND BALANCE

In order to achieve the most accurate estimate possible, the Fire Chief or designee shall project both Sources of Funds (revenues, prior years unrestricted fund balances carried forward and other financing sources) and Uses of Funds (operating and non-operating expenditures), including accruals, for each department/division in each governmental fund, if applicable, through September 30th of the then current fiscal year. These projections will be shown in a separate column entitled "Estimated Actual" for each fund in the proposed, tentative and final budget documents. The difference between the estimated actual sources of funds and estimated actual uses of funds is the calculated estimated beginning fund balance for the subsequent fiscal year. If planned for use in the subsequent fiscal year, committed and assigned fund balance may be included in the estimated beginning fund balance.

3. ESTIMATED ENDING FUND BALANCE

For the year being budgeted, a calculation of estimated ending fund balance shall also be made. This calculation shall be the difference between the budgeted sources of funds and the budgeted uses of funds as described above for the year being budgeted.

Any Restricted, Committed or Assigned fund balances are to be included in the budget, they shall be separately enumerated, with sufficient definition for the reader to understand the intended use.

Unassigned Fund Balance will be the residual amount of Sources of Funds minus Uses of Funds minus any Fund Balance Restrictions or Reserved amounts. The amount budgeted as Unassigned Fund Balance shall not be less than twenty-five percent (25%) as described in Section C. 5. above.

If, after the annual audit, the actual general fund unrestricted fund balance is greater than 25% of operating expenditures in the general fund, the excess may be used in one or a combination of the following ways:

- a) Left in the general fund to earn interest and roll-forward into the subsequent year's beginning fund balance;
- b) Appropriated by resolution of the District's Commission for a one-time expenditure or opportunity that does not increase recurring operating costs;
- c) Committed to establish or increase a formal stabilization arrangement or reserve (including but not limited to economic stabilization, contingency reserve or disaster reserves); or
- d) Appropriated for start-up expenditures of new projects undertaken at mid-year, provided that such action is considered in the context of Commission-approved multi-year projections or revenues and expenditures.

F. SPENDING ORDER OF FUND BALANCES

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures

are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. ANNUAL REVIEW AND DETERMINATION OF FUND BALANCE POLICY

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process and the amounts of restricted, committed, assigned, non-spendable and the minimum level of unassigned fund balance shall be determined during this process.

H. ADDITIONAL INFORMATION, REQUIREMENTS/RESPONSIBILITIES

It will be the responsibility of the Fire Chief to keep this policy current.

I. EFFECTIVE DATE

This Policy shall take effect immediately upon adoption.

APPROVED:

Commissioner

Date

RESOLUTION 2021-013

A RESOLUTION OF THE MATLACHA/PINE ISLAND FIRE CONTROL DISTRICT OF LEE COUNTY, FLORIDA, APPROVING BUDGET AMENDMENT #2022-001; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Matlacha/Pine Island Fire Control District desires to amend its adopted Fiscal Year 2021-2022 budget for the cost of the first year of the 3-Year Collective Bargaining Agreement which begins October 1, 2021; and

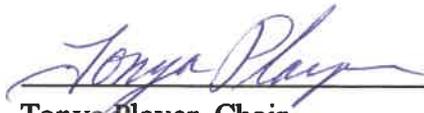
WHEREAS, the District has appropriated in its Fiscal Year 2021-22 budget sufficient funds in its Reserve for Contingencies/Disaster for this purpose.

NOW, THEREFORE, BE IT RESOLVED by the Matlacha/Pine Island Fire Control District of Lee County, Florida, that:

1. The attached Budget Amendment #2022-001, which is attached hereto and incorporated herein by this reference, is hereby adopted.
2. This resolution will take effect immediately upon its adoption.

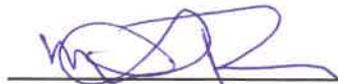
DULY ADOPTED at a public hearing the 27th day of October 2021.

Matlacha/Pine Island Fire Control District



Tonya Player, Chair

ATTEST:



Neil Price, Secretary

