

2014-2015



*A
Strong
Fiscal
Future
for
the
Bonita
Springs
Fire
Control
and
Rescue
District*

**2014-2015
Annual
Budget**



Bonita Springs Fire Control and Rescue District

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Bonita Springs Fire Control and Rescue District

Board of Commissioners

Chairman

Steven Lohan

Vice Chairman

Evans Conforti

Secretary-Treasurer

Fred Forbes

Fire Commissioners

Edward Fitzgerald

Lawrence Kosilla

Fire Chief

Joseph V Daigle

Deputy Fire Chief

Greg Dewitt

Frank Giuliano

Fire Marshal

Tim Fernandez

Department Directors

Administration Director
Battalion Chief
Battalion Chief
Battalion Chief
Finance Director
Administration Coordinator
Public Education/Public Information

Iris Moore
Barry Brown
Bradley Brown
Todd Taylor
Lisa Gendron
Nicole Hornberger
Natalie Hughes



Bonita Springs Fire Control and Rescue District

Budget Planning Calendar For Fiscal Year 2014-2015

- May 30, 2014In house budgets due from Departments
- June 1st, 2014Proposed Taxable Values from Lee County
- June 12, 2014Internal Budget Workshop 9:00am - Station 4
- June 25, 2014Internal Budget Workshop 9:00am – Station 4
- July 1, 2014.....Lee County Certifies Taxable Value
- July 8, 2014.....Budget Workshop 3:00pm – Station 4
- July 14, 2014.....Board to set proposed preliminary millage for
DR 420 5:01pm - Station 4
- August 18, 2014Budget Workshop 4:00pm – Station 4
- September 8, 2014Tentative Millage and Tentative Budget
5:10pm – Station 4

- September 25, 2014*Adopt Final Millage and Final Budget 5:01pm
- Station 4

Tentative advertisement shows up on the TRIM notice
Final needs to be advertised within 15 days after the tentative meeting, Final meeting must
be held 2-5 days after advertisement runs in paper.



Bonita Springs Fire Control and Rescue District

OUR MISSION...

It is the mission of the Bonita Springs Fire Control and Rescue District to preserve life and property and promote public safety through strong leadership, management, professionalism and integrity

OUR FOCUS...

The District will focus its efforts on responding rapidly and safely to emergencies, providing appropriate interventions, community outreach and rigorous training to constantly improve our safety, skills and readiness.

OUR CORE VALUES... "Four General Orders"

To Residents:

We owe the residents of Bonita Springs the highest quality of service possible, characterized by responsiveness, integrity and professionalism. We will continually strive for quality improvement.

To The District:

We owe the Bonita Springs Fire Control and Rescue District our full commitment and dedication. We will always look beyond the traditional scope of our individual positions to promote teamwork and safe organizational effectiveness.

To Each Other:

We owe each other a working environment characterized by trust and respect for the individual, fostering open and honest communication at all levels.

To Ourselves:

We owe ourselves personal and professional growth. We will seek new knowledge and greater challenges, and strive to be at the leading edge of our profession.

OUR GOALS...

GOAL #1:

All personnel and staff do their best, enjoy their job and promote safety for themselves, their coworkers and the organization.

GOAL #2:

Develop or improve our organization to effectively administer and manage the resources of the District.

GOAL #3:

Develop or improve a system for minimizing the impact of fires, disasters and other emergencies on life and property.

GOAL #4:

Provide an effective Emergency Medical Service to lessen the morbidity and mortality of the sick or injured.

GOAL #5:

Provide an effective Fire Prevention and Public Education System to improve the quality of the lives and safety of the citizens we protect.



Bonita Springs Fire Control and Rescue District

General Information

Located in Southwest Florida, along the pristine beaches of the Gulf of Mexico, Bonita Springs makes up the southern most edge of Lee County. The beauty of Bonita Springs, along with abundant natural amenities, has drawn increasing numbers of tourist and year-round residents. With three miles of sandy shoreline for sunning and shelling, and warm gulf waters ideal for swimming and fishing, the steady growth of residential developments, restaurants, shopping centers and increasing job opportunities have an estimated 45,000 permanent residents and an additional 30,000 seasonal residents calling Bonita Springs their home.

In the mid 1800s, a survey crew from the Army Corps of Engineers was sent to south Florida to survey and map the area. The crew set up its main camp on a creek called Corkscrew, which later became known as Surveyor's Creek. In 1888, when the first pioneers arrived, they stayed in the surveyor's old camp and named the settlement Survey.

In 1912, a group of investors purchased a track of land in Survey and divided it into separate lots, with a town center and park. The investors were concerned, however, that newcomers would not be attracted to a town called Survey, so they renamed it Bonita Springs and called the creek the Imperial River.

The town of Bonita Springs grew slowly for many years, with its economic basis centered on citrus, fishing and seasonal tourism. Bonita Springs is now considered one of the fastest growing areas in Lee County.

As the town began to attract new residents and businesses alike, the need for a fire department was evident. Established in 1950 as a small volunteer unit, the department was designated as an independent taxing district in 1965. This important designation meant that the fire department would receive funding from property tax dollars collected in the community in order to fund equipment, fire stations and staff.

Today, the Bonita Springs Fire Control and Rescue District is one of the largest in the area. The department has 99 employees, 104 with the commissioners; five stations, with a response territory of 72-square-miles in southern Lee County. The fire district is governed by a five-member board of fire commissioners, who are elected by the public.

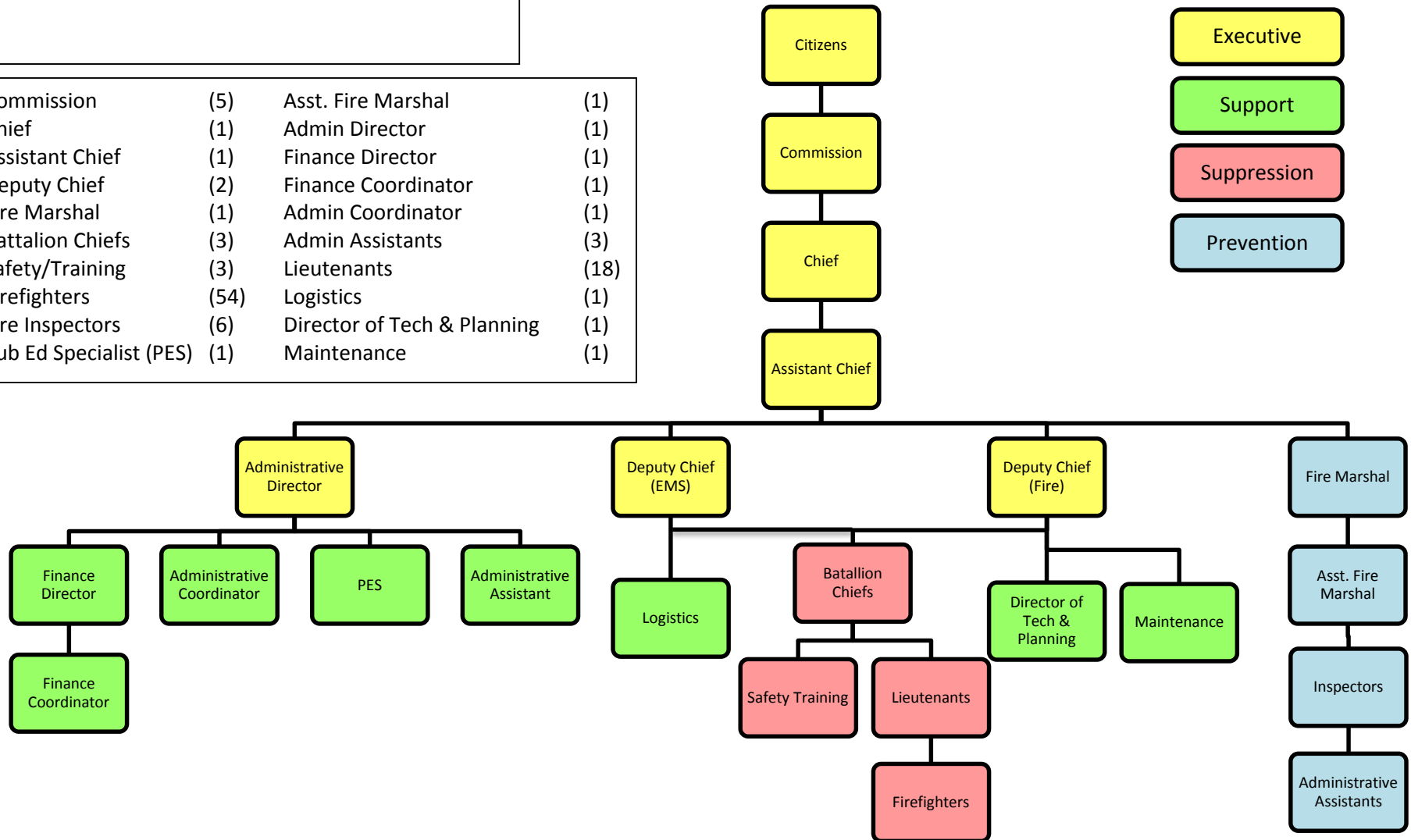
Since the 'Great Recession' from December 2007 through June 2009, property values in Bonita Springs have increased from the low of \$7,411,773,872 in 2012-2013 to the property value of \$8,149,703,839 for 2014-2015. This is an overall increase of 9.96% from 2012-2013.

Below is a chart of the last seven years, including Millage rate, Gross Ad Valorem Revenue, Gross Taxable Value and the amount of budgeted Personnel per year.

Year	Millage Rate	Gross Ad Valorem Revenue	Gross Taxable Value	Personnel*
2008-2009	1.8569	20,066,924.34	10,806,680,134.00	117
2009-2010	1.7950	16,371,085.21	9,120,381,732.00	115
2010-2011	1.9999	15,787,750.57	7,894,269,999.00	115
2011-2012	2.2353	16,999,318.76	7,604,938,639.00	105
2012-2013	2.2353	16,567,538.14	7,411,773,872.00	104
2013-2014	2.3805	18,100,609.38	7,755,774,654.84	103
2014-2015	2.3800	19,396,295.14	8,149,703,839.00	104

Organizational Structure

Commission	(5)	Asst. Fire Marshal	(1)
Chief	(1)	Admin Director	(1)
Assistant Chief	(1)	Finance Director	(1)
Deputy Chief	(2)	Finance Coordinator	(1)
Fire Marshal	(1)	Admin Coordinator	(1)
Battalion Chiefs	(3)	Admin Assistants	(3)
Safety/Training	(3)	Lieutenants	(18)
Firefighters	(54)	Logistics	(1)
Fire Inspectors	(6)	Director of Tech & Planning	(1)
Pub Ed Specialist (PES)	(1)	Maintenance	(1)





Bonita Springs Fire Control and Rescue District

Budget Process

The Budget process is very important to the District, as it is an essential element of financial planning, control and evaluation. The District prepares a comprehensive budget for each fiscal year, beginning October 1 and ending September 30.

The District is required to have a balanced budget for every fiscal year beginning October 1 and ending September 30. In order to balance the budget the District will use any revenue, fund balance, transfers, and any loans available to equal the total expenditures, including capital outlay and reserves.

The District has a set procedure for completing the budget as described in Policy 881 Budgetary Procedures in the District's Policy and Procedure Handbook.

The budget committee consists of the department heads and the finance department along with the Fire Chief, Assistant Chief and Deputy Chiefs. The Finance Department will send out a list of tentative dates for internal budgeting meeting and will prepare a budget calendar following the Manual for TRIM Compliance. The budget is adopted in compliance with statutory requirements that include strict requirements and a timetable guide for noticing budget hearings and ensuring residents have an opportunity to be heard. Upon approval, the annual budget becomes the authorization to expend funds in the new fiscal year.

The District's budget is prepared on a modified accrual basis. The modified accrual basis recognizes revenues when they become both measurable and available. Revenues received within sixty (60) days after the fiscal year end are considered measureable and available. Expenditures under the modified accrual basis are recognized when the fund liability is incurred.

At the first meeting each department head will present their budget to the Fire Chief and budget committee. The finance department will print out prior year budget-versus-actual and current year budget-versus-actual year to date reports for comparison and analysis.

Revenue

The revenue budget process includes projecting interest income and service revenue based on historical trends and other known factors.

Pursuant to Section 191.009 (3), F.S, the District may impose user charges in accordance to a reasonable schedule of charges.

Pursuant to Section 191.009 (1), F.S, the District may levy and assess ad valorem taxes on all taxable property in the District to construct, operate, and maintain District facilities and services, to pay the principal of and interest on, general obligation bonds of the District, and to provide for any sinking or other funds established in connection with such bonds. In accordance with the statute, the ad valorem property taxes for operating purposes, exclusive of debt service on bonds, may not exceed 3.00 mils.

The District will always strive to assess the lowest millage possible and still provide the highest level of service for the residents of Bonita Springs while keeping the District financially sound.

Operating Expenditures

The finance department will prepare a list of expenditures that are contractual, such as service agreements and leases. The finance department will obtain the premium cost estimates from the insurance agent for the renewal or issuance of all required insurance coverage, applicable retirement plan and social security rates.

Capital Expenditures

The Capital Expenditure budget is funds needed to build and replace new stations, acquire new equipment and other assets with estimated useful lives greater than one year. Each department head will compile a list of capital expenditure items and present them with their regular operating budget. The estimated cost of the capital items is determined by submitting cost estimates from vendor or other knowledgeable sources.

Budget Adoption

Florida law provides strict requirements and timetables for establishing millage rates, calculating and noticing tax increases and ensuring the taxpayers have an opportunity to be heard before the final action takes place.

Chapter 200, F.S, sets forth the law with respect to the assessment, levy and collection of ad valorem assessments. The Truth in Millage (TRIM) laws are contained in Rule 12D-17, FAC and set forth the procedures necessary in order for a taxing authority to be considered in compliance with Section 200.065, F.S.

The district will schedule a least one (1) budget workshop to present the budget to the Board of Commissioner before the proposed preliminary millage is set for the DR 420 at the July Board meeting, and for discussion on how to facilitate fiscal prudence and responsibility.

The Board will have two public hearings, the tentative and final budget hearings, to discuss the budget and the millage rate with the opportunity for the public to address the board with any questions or comments regarding the proposed budget and millage.

At the final budget meeting the District will pass a resolution for the adoption of the final budget and millage rate.

Budget Amendment

A budget amendment is an increase in the total budget appropriations. The Fire Chief submits the budget amendment to the Board of Commissioners for approval. Budget amendment requests are submitted to the Board in the form of a resolution that clearly set forth the proposed changes. The budget amendment will be advertised and two public hearings will be held prior to adoption of the resolution. The first budget amendment will be to adjust the cash brought forward if necessary.

Budget Control

Budgetary controls are established at the fund level, and total expenditures within a fund should not exceed fund revenues plus available fund balance. In order to assure that any necessary budget amendments are approved prior to incurring expenditures, the District will adhere to the procedures for purchases and expenditures as described in Policy 882.



Bonita Springs Fire Control and Rescue District

Revenue Sources

The District has only two major funds, the general fund and the special revenue fund or impact fees.

General Fund

The general fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The general fund is comprised of ad valorem taxes, interest, transfers from the impact fee account, fire prevention fees and other miscellaneous fees.

- **Fire Prevention Fees**

The Fire Prevention division assesses a fee for new construction fire inspections, building plan review and permitting in accordance to Resolution 12-06-02 which was approved by the Board of Commissioners on June 6, 2012.

Fire Prevention is seeing an increase in collected fees due to the economic recovery and the reviewing of plans for other districts. Currently, Fire Prevention reviews fire plans for Estero Fire Department, San Carlos Park Fire Department, Iona-McGregor Fire Department, and Fort Myers Beach Fire Department.

- **Vehicle Maintenance**

Bonita Springs Fire Control is currently maintaining the fleet vehicle for San Carlos Fire Department, City of Bonita Springs, USAR, and Tice Fire Department.

Impact Fees

The Impact Fees fund is another revenue fund. This fund is assessed by the County for improvements to infrastructure due to new construction. This is a special fund since it can only be used for new growth and all expenditures must be approved by the county attorney prior to expenditures. Currently, Impact fees are being used to pay the bond note on the construction of Station 4.

Fund Balance

Fund balance is defined as the difference between a fund's assets and its liabilities. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued credit

worthiness. Those interested primarily in a government's creditworthiness or economic condition (e.g., rating agencies) are likely to favor increased levels of fund balance.

The District auditors suggest that the District have at least 90 days of operating budget reserves and the maximum of 180 days. Currently, the District has an adequate fund balance level and a stable financial position.

Bonita Springs Fire Control and Rescue District Budget 2014-2015

Historical Data

Year	Millage Rate	Gross Ad Valorem Revenue	Gross Taxable Value	Personnel*
1978-1979	0.8070	108,956.84	134,770,230.00	3
1979-1980	0.9880	150,842.11	144,946,060.00	3
1980-1981	0.7740	171,741.18	221,848,160.00	2
1981-1982	0.8300	283,285.00	359,289,240.00	3
1982-1983	0.7040	321,445.00	480,515,940.00	3
1983-1984	0.7890	408,895.00	545,187,430.00	11
1984-1985	0.8220	452,779.00	553,006,040.00	11
1985-1986	0.8870	596,780.00	708,409,570.00	14
1986-1987	1.1070	817,578.00	777,480,440.00	23
1987-1988	1.6170	1,282,434.00	788,624,706.00	33
1988-1989	1.6360	1,393,782.00	896,946,090.00	33
1989-1990	1.6772	1,847,886.00	1,101,768,660.00	41
1990-1991	1.7180	2,262,598.00	1,316,958,500.00	43
1991-1992	1.7127	2,541,760.00	1,484,066,150.00	43
1992-1993	1.8000	2,830,612.00	1,572,561,840.00	44
1993-1994	1.8000	3,124,255.00	1,735,680,510.00	55
1994-1995	1.8720	3,578,491.00	1,911,775,380.00	55
1995-1996	1.7580	3,758,056.00	2,134,737,020.00	57
1996-1997	1.8090	4,283,162.00	2,367,695,980.00	59
1997-1998	1.6499	4,309,117.00	2,611,744,590.00	62
1998-1999	1.6097	4,632,027.00	2,877,571,380.00	64
1999-2000	1.6097	5,325,690.00	3,270,838,200.00	65
2000-2001	1.6860	6,279,409.30	3,724,442,050.00	69
2001-2002	1.9800	8,563,249.23	4,324,873,346.00	77
2002-2003	2.3000	11,457,799.62	4,981,652,007.00	87
2003-2004	2.3000	13,330,865.33	5,796,028,403.00	105
2004-2005	2.3000	15,279,855.17	6,643,415,290.00	111
2005-2006	2.3000	17,874,110.45	7,741,856,715.00	129
2006-2007	1.9800	20,039,667.77	10,121,044,326.00	129
2007-2008	1.7685	20,362,022.71	11,513,688,794.00	130
2008-2009	1.8569	20,066,924.34	10,806,680,134.00	117
2009-2010	1.7950	16,371,085.21	9,120,381,732.00	115
2010-2011	1.9999	15,787,750.57	7,894,269,999.00	115
2011-2012	2.2353	16,999,318.76	7,604,938,639.00	105
2012-2013	2.2353	16,567,538.14	7,411,773,872.00	104
2013-2014	2.3805	18,100,609.38	7,755,774,654.84	103
2014-2015	2.3800	19,396,295.14	8,149,703,839.00	104

*Includes paid (5) commissioners

Bonita Spring Fire Control and Rescue District
Budget 2014-2015

Staffing Schedule
Funded Positions in Budget

Department	Adopted FY 08-09	Adopted FY 09-10	Adopted FY 10-11	Adopted FY 11-12	Adopted FY 12-13	Adopted FY 13-14	Proposed FY 14-15
Administration							
Chief Position	5	5	5	3	3	3	3
<i>Drop employees*</i>						1	1
Finance	2	2	2	2	2	2	2
Administration	9	8	8	7	6	6.5	7.5
<i>Drop employees*</i>						1	1
Training	3	3	3	2	0	0	0
Vacant - Funded							1
Total	19	18	18	14	11	11.5	13.5
Fire Prevention							
Administrators	2	2	2	2	1	1	2
Administrative Support	2	2	2	2	2	2	1
Inspectors	7	7	8	7	5	5	4
<i>Drop Employees</i>						2	2
Vacant - Funded					1	1	1
Total	11	11	12	11	9	9	8
Suppression							
Battalion Chief	3	3	3	2	3	3	3
<i>Drop Employee</i>						3	3
Vacant - Funded				1	0	0	0
Total	3	3	3	3	3	3	3
Firefighters and LT	79	78	77	68	66	75	75
Vacant - Funded				4	10		
<i>Drop Employee</i>						4	4
Total	79	78	77	72	76	75	75
Commissioners	5	5	5	5	5	5	5
Total	117	115	115	105	104	103.5	104.5

*Drop employees are included in the total for that position

**Bonita Springs Fire Control and Rescue District
Budget Year 2014-2015**

Budget Summary

Revenue	General Fund	Impact Fees	Total
Ad Valorem Taxes- Net	18,801,235.92		18,801,235.92
Charges for Services	304,800.00		304,800.00
Interest	25,000.00	500.00	25,500.00
Miscellaneous Revenue	194,200.00		194,200.00
Special Revenue-Impact Fees		380,000.00	380,000.00
Total Sources	19,325,235.92	380,500.00	19,705,735.92
			-
Other Assets-Vehicle pre payment	476,458.00		476,458.00
Interfund transfers in	415,764.00		415,764.00
Fund Balance/Reserves/Net Assets	7,399,284.35	72,580.02	7,471,864.37
Total Revenue, Transfers & Balances	27,616,742.27	453,080.02	28,069,822.29
Expenditures			
Personnel Services	16,614,817.98		16,614,817.98
Operating	2,034,679.58		2,034,679.58
Capital Improvement	779,323.00		779,323.00
Debt Services	415,764.00		415,764.00
Total Expenditures	19,844,584.56	-	19,844,584.56
Interfund Transfers out		415,764.00	415,764.00
Fund Balances/Reserves/Net Assets	5,824,045.23	37,316.02	5,861,361.25
Capital Improvement Funding	1,948,112.49		1,948,112.49
Total Appropriated Expenditures, Transfers, Reserves & Balances	27,616,742.27	453,080.02	28,069,822.29

2014-2015 Budget Revenue

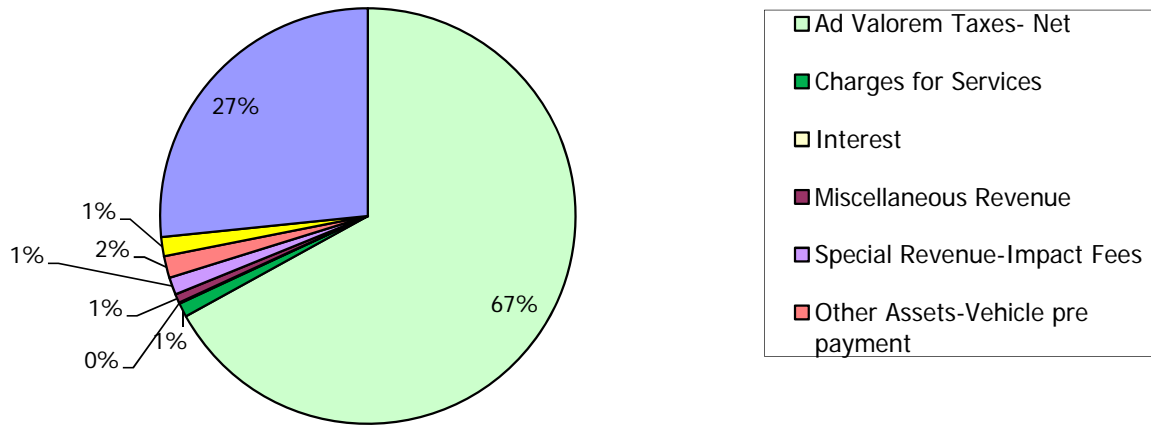
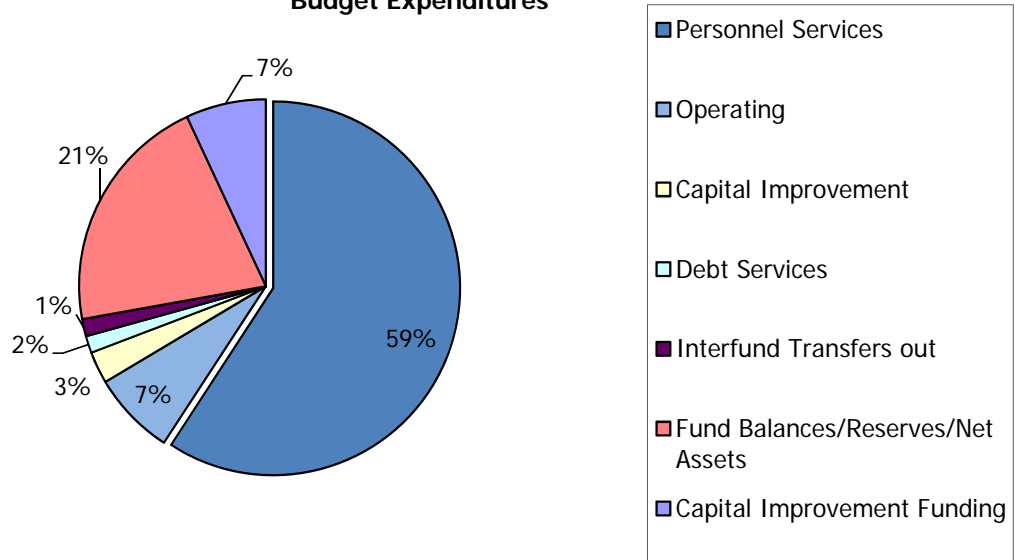


Chart of the District's Expenditures for fiscal year 2014-2015

2014-2015 Budget Expenditures



**Bonita Springs Fire Control
and Rescue District
Budget 2014-2015**

Millage =		2.3805		2.3800	
Revenue		Budget	Actual	Projected	Budget
		2013-2014	2013-2014	2013-2014	2014-2015
311-01-001	Ad Valorem Taxes	18,100,609.38	18,085,423.74	18,100,609.38	19,396,295.14
311-01-002	Excess Fee Revenue	120,000.00		120,000.00	120,000.00
311-01-003	Prior Year Ad Valorem	20,000.00	5,523.19	5,500.00	5,000.00
311-01-004	Ad Valorem Discount	(633,521.33)	(643,147.84)	(643,500.00)	(737,059.22)
	Ad Valorem Refunds				
311-01-005	Deducted	(15,000.00)	(8,602.33)	(8,600.00)	(10,000.00)
311-01-231	Ad Valorem Penalty	20,000.00	25,566.04	26,000.00	25,000.00
335-01-230	State Supplemental Comp.	34,000.00	35,230.00	34,960.00	36,000.00
335-01-235	Grants (Boat Lee County)	-			2,500.00
342-01-401	Inspection Fee Revenue	140,000.00	243,666.22	273,666.22	250,000.00
342-01-402	Fire Flow Fee Revenue	750.00	1,045.00	1,254.00	750.00
342-01-403	EVT outside Department	17,500.00	53,862.88	58,000.00	45,000.00
361-01-001	Interest	30,000.00	16,148.10	17,500.00	25,000.00
361-01-002	Ad Valorem Interest	2,000.00		1,700.00	2,000.00
362-01-001	Facilities Rental	-	67,074.00	77,000.00	125,000.00
364-01-001	Disposition of Fixed Assets	1,000.00			20,000.00
	Grant- Lee County	-			
	Other Miscellaneous				
369-01-002	Revenue	28,000.00	30,698.44	30,000.00	10,000.00
369-01-002	ALS Transport	250,000.00			
369-01-003	Admin Fee/Union Dues	200.00	177.60	200.00	200.00
369-01-004	Designated Donation		547.90	547.90	
369-01-005	CPR Class Revenue	1,750.00	5,192.00	6,230.40	9,050.00
369-01-007	Insurance Proceeds	1,000.00	222.90	222.90	-
369-01-008	USAR reimbursement		765.51	765.51	
369-01-009	Car Seat Donations	500.00	350.00	400.00	500.00
	Fundraiser-Explorer Post				
369-01-010	5513				
369-01-011	Fundraiser-Smoke Alarms		275.00	275.00	
Sub Total		18,118,788.05	17,920,018.35	18,102,731.31	19,325,235.92

**Bonita Springs Fire Control
and Rescue District
Budget 2014-2015**

Millage =		2.3805		2.3800	
		Budget	Actual	Projected	Budget
Revenue		2013-2014	2013-2014	2013-2014	2014-2015
Other Funding Sources					
156-01-002	Other Assets-Vehicle pre-payment	-	-	-	476,458.00
399-10-100	Transfer in (Impact Fees)	200,300.00	200,300.00	200,300.00	415,764.00
Fund Balance					
Reserves					
	Operating Reserve	3,899,664.13			3,870,939.74
	Emergency Disaster Reserve	200,000.00			200,000.00
	Insurance Reserve				480,000.00
	Total Reserves				4,550,939.74
Debt Service					
	Debt Service	500,000.00			500,000.00
	ALS Transport	429,200.00			
	Total Debt Service				500,000.00
Future Capital Planning*					
	Land & Bldg. Reserves	414,501.45			660,690.31
	Replacement Reserve	879,637.00			764,191.72
	Capital Outlay-Future Station				100,000.00
	Total Capital Funding				1,524,882.03
Fund Budget					
	Undesignated	443,560.15			813,035.20
	Fund Budget Designated*				6,575,821.77
	Explorers				8,483.00
	Car seats	3,253.54			1,944.38
	Smoke Alarms				
Total Fund Balance		6,769,816.27	-	-	7,399,284.35
Total		26,128,904.32	18,120,318.35	18,303,031.31	27,616,742.27

Bonita Springs Fire Control and Rescue District Budget 2014-2015

		Budget	Actual Spent	Projected	Budget	
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>	
Personnel Services						
522-01-120	Regular Salaries and Wages	6,467,441.93	5,596,432.44	6,062,801.81	6,960,135.98	1
522-01-121	Holiday	227,560.80	205,885.37	226,473.91	240,985.70	1
522-01-122	Longevity	322,974.55	270,005.00	322,974.55	368,526.76	1
522-01-123	Temporary Employee				10,000.00	2
522-01-124	Art 23 Time Pool	25,000.00	20,113.14	20,113.14	25,000.00	
522-01-125	Salaries-Commissioners	30,000.00	27,339.29	30,000.00	30,000.00	
522-01-130	Overtime/FLSA	474,787.45	416,893.42	451,634.54	510,083.01	1
522-01-140	Overtime/Extra Time/Emergency	50,000.00	75,455.95	81,743.95	81,000.00	1,3
522-01-141	Building Maintenance-Salary	8,000.00	1,672.34	1,811.70	2,500.00	
522-01-142	Vehicle Maintenance-Salary	15,000.00	22,457.25	24,328.69	30,000.00	4
522-01-150	Special Pay/Incentives	578,072.90	578,970.01	627,217.51	732,560.00	5
522-01-210	FICA Taxes	607,647.86	544,171.43	589,519.05	673,284.84	1
522-01-220	Retirement Contributions	3,265,903.45	2,976,028.25	3,558,377.00	3,843,261.07	1,6
522-01-222	FRS-Commissioners	8,714.40	8,381.15	9,079.58	11,464.80	7
522-01-223	General Pension	137,518.00	119,772.02	129,753.02	137,662.52	8
522-01-230	Life, Health, ST,LT Insurance	2,300,000.00	1,641,343.13	1,790,556.14	2,300,000.00	9
522-01-240	Workers' Compensation	375,000.00	360,956.96	361,000.00	412,500.00	
522-01-250	Unemployment Compensation	300.00	-	-	300.00	
	Sub total for Personnel Services	14,893,921.33	12,865,877.15	14,287,384.58	16,369,264.68	
522-01-260	VEBA Employee Contribution	150,927.33			168,875.29	1
522-01-260	Retirees prior to VEBA	86,700.00			76,678.00	
	Sub Total For VEBA	237,627.33	248,433.33	248,433.33	245,553.29	

¹ 4% increase per Collective Bargaining Contract, step increases, new position.

² Temporary employee while finance coordinator out on maternity leave.

³ CPR offered to Bonita Springs Residents for a reduced rate.

⁴ Increase in service to outside departments (increase in revenue will offset increase in cost).

⁵ Paramedic step increases, and other incentives (incentives are based on specialized education).

⁶ Budgeted wrong percentage in 2013-2014- should have been 59.2% 2014-2015 percentage =57.3%.

⁷ FRS increase per State of Florida 44.54%

⁸ 4% increase, step increases

⁹ Based on the Affordable Health Care Act uncertainty and increase in premiums.

**Bonita Springs Fire Control and Rescue District
Budget 2014-2015**

		Budget	Actual Spent	Projected	Budget
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
Operating Expenditures					
Professional Services/Consulting					
522-01-310	Professional Services	26,200.00	5,221.30	26,200.00	26,600.00
522-01-312	Legal Fees	75,000.00	37,903.61	85,000.00 ¹⁰	75,000.00
522-01-313	Appraisal Fees	152,811.86	143,418.59	152,811.86	159,473.20
522-01-314	Tax Collector Fees/Deductions	362,012.19	350,729.37	351,000.00	370,000.00
522-01-320	Annual Audit	27,200.00	26,400.00	27,200.00	30,000.00
522-01-321	Medical Director	15,000.00	11,250.00	15,000.00	25,000.00 ¹¹
522-01-322	Annual Physicals	70,000.00	886.69	70,000.00	70,000.00
	Sub Total for Professional Services/Consulting	728,224.05	575,809.56	727,211.86	756,073.20
522-01-340	ALS Transport expenses (all categories)	429,200.00			-
	Sub Total for ALS Transport	429,200.00	-	-	-
Travel and Training					
522-01-403	Travel and Seminars	27,700.00	16,460.60	17,957.02	41,400.00 ¹²
522-01-404	Training	72,400.00	77,917.75	85,001.18	99,400.00 ¹³
	Sub Total for Travel and Training	100,100.00	94,378.35	102,958.20	140,800.00
Communications					
522-01-411	Radio Tower Fees	23,184.00	21,396.48	28,528.64	25,599.00
	Subtotal for Radio Tower Fees/Pagers	23,184.00	21,396.48	28,528.64	25,599.00
District Insurances					
522-01-455	Liability Policy	100,000.00	89,503.62	90,000.00	100,000.00
	Subtotal Insurances	100,000.00	89,503.62	90,000.00	100,000.00

¹⁰ Board approved an additional \$40,000 on August 11, 2014 to proceed with the Appeals Legislation.

¹¹ Medical Director fee increase.

¹² Officer and firefighters professional development.

¹³ Increase in employees attending college classes, increase in cost of training supplies.

Bonita Springs Fire Control and Rescue District Budget 2014-2015

		Budget	Actual Spent	Projected	Budget	
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>	
Repair and Maintenance Service						
522-01-461	Building Repair & Maintenance	70,100.00	72,294.22	78,866.42	82,000.00	14
522-01-462	Vehicle Repair & Maintenance	139,500.00	125,775.42	140,000.00	153,000.00	15
522-01-463	Equipment Repair & Maintenance	40,350.00	38,146.63	41,614.51	42,050.00	
522-01-465	Communications Maintenance	10,000.00	4,987.83	5,441.27	15,000.00	16
522-01-466	Special Op's Supplies/Repair	9,000.00	3,160.35	3,447.65	9,000.00	17
522-01-467	USAR - District Expenses	15,890.00	15,890.00	15,890.00	15,890.00	
522-01-468	Office Equipment Maintenance	12,880.00	5,843.44	6,374.66	10,500.00	18
522-01-469	Computer Support/Maintenance	118,690.00	82,231.81	95,937.08	139,050.00	19
Sub Total Repair and Maintenance Service		416,410.00	348,329.70	387,571.59	466,490.00	
Public Education/Fire Prevention						
522-01-481	Fire Prevention Expenses	-	206.76	206.76		
522-01-482	CPR Class	5,000.00	4,164.07	4,542.62	6,800.00	20
522-01-483	Car Seat	3,753.54	1,911.30	2,085.05	2,444.38	
522-01-484	Public Education Expenses	11,000.00	9,183.11	11,000.00	16,195.00	21
522-01-488	Explorers Post 5512	-	160.80	300.00	8,483.00	22
522-01-489	Smoke Alarms	4,000.00	3,875.10	4,000.00	4,000.00	
Sub Total Public Education/Fire Prevention		23,753.54	19,501.14	22,134.44	37,922.38	

¹⁴ Increased age of buildings, higher repair cost.

¹⁵ Increase in outside departments customers. New truck equipment shelves (See detail sheet)

¹⁶ Includes \$7,000 for relocation of radios/MDC's in new vehicles.

¹⁷ Replacement of Haz Mat suits, rope, Haz Mat supplies.

¹⁸ Based on copier usage.

¹⁹ HR program/ Door program

²⁰ Discounted rate for Bonita Springs residents.

²¹ Decreased in supplies from 2013-2014 (During the 2013-2014 budget year \$8,700 was transferred for the purchase of the fire extinguisher trainer).

²² Self funded account.

Bonita Springs Fire Control and Rescue District Budget 2014-2015

		Budget	Actual Spent	Projected	Budget
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
	Supplies				
522-01-491	Legal Ads	3,500.00	5,190.53	5,662.40	5,000.00
522-01-511	Office Supplies	20,000.00	6,149.21	6,708.23	10,000.00
522-01-512	Freight and Postage	3,000.00	2,724.26	2,971.92	3,500.00
522-01-515	Administration	11,125.00	7,731.43	8,434.29	15,875.00 ²³
522-01-520	Station Supplies	13,000.00	11,596.94	12,651.21	15,000.00
522-01-521	Fire and Medical Supplies	68,700.00	64,828.09	70,721.55	83,700.00 ²⁴
522-01-522	Uniforms	42,450.00	23,642.48	25,791.80	32,450.00
522-01-523	Office Equipment	1,600.00	299.98	327.25	250.00
522-01-524	Personal Protection Uniforms	16,750.00	139.35	750.00	38,250.00 ²⁵
522-01-526	Food Consumables/Supplies	3,000.00	2,541.18	2,772.20	3,000.00
522-01-541	Books/Publications/Dues	15,790.00	14,009.01	15,282.56	16,470.00
522-01-543	PETC Lee County (Hiring)	750.00		-	750.00
522-01-641	New Equipment less than 750	7,950.00	17,226.99	18,793.08 ²⁶	7,350.00
	Sub Total Supplies	207,615.00	156,079.45	170,866.47	231,595.00
522-01-830	CERT Training	4,000.00	3,591.87	3,600.00	5,000.00 ²⁷
	Sub Total CERT Training Expense	4,000.00	3,591.87	3,600.00	5,000.00

²³ Assessments for the Land Purchase on Strike Lane (\$3,000), \$3,000 for Award banquet (did not have one this year).

²⁴ Increase in drug costs due to drug shortage, SCOOP stretchers replacements, new fire truck.

²⁵ Purchase of Bunker Gear replacements that will expire during 2015.

²⁶ Increase in projections over budget from damaged Hurst hoses, supplies needed for bunker gear dryers (5).

²⁷ Purchase Carbon monoxide detectors for CERT members for use in communities.

Bonita Springs Fire Control and Rescue District Budget 2014-2015

		Budget	Actual Spent	Projected	Budget
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
Station Operating Expenses					
Station 1					
522-01-431	Electricity	13,000.00	10,168.23	11,092.61	13,000.00
522-01-432	Water/Sewer	5,000.00	4,657.27	5,080.66	5,000.00
522-01-433	Garbage Service	2,100.00	1,907.55	2,080.96	2,100.00
522-01-434	Gas/Oil/Propane	50,000.00	36,855.48	40,205.98	45,000.00
522-01-435	Pest Control	1,500.00	1,100.00	1,200.00	1,500.00
522-01-436	Comcast Cable	300.00	413.70	451.31	
	Sub Total Station 1 Operating Expense	71,900.00	55,102.23	60,111.52	66,600.00
Station 2					
522-02-431	Electricity	9,000.00	7,184.03	7,837.12	9,000.00
522-02-432	Water/Sewer	3,000.00	2,199.81	2,399.79	3,000.00
522-02-433	Garbage Service	1,600.00	1,518.33	1,656.36	1,600.00
522-02-434	Fuel/Propane	7,500.00	6,826.68	7,447.29	7,500.00
522-02-435	Pest Control	1,250.00	715.00	780.00	1,250.00
522-02-436	Comcast Cable	300.00	172.91	188.63	
	Sub Total Station 2 Operating Expense	22,650.00	18,616.76	20,309.19	22,350.00
Station 3					
522-03-431	Electricity	7,000.00	6,044.71	6,594.23	7,000.00
522-03-432	Water/Sewer	4,500.00	3,005.75	3,279.00	4,500.00
522-03-433	Garbage Service	1,600.00	1,604.25	1,750.09	1,600.00
522-03-434	Gas/Oil/Propane	750.00	666.31	726.88	750.00
522-03-435	Pest Control	750.00	610.00	665.45	750.00
522-03-436	Comcast Cable	300.00	40.58	44.27	
	Sub Total Station 3 Operating Expense	14,900.00	11,971.60	13,059.93	14,600.00

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**Bonita Springs Fire Control and Rescue District
Budget 2014-2015**

		Budget	Actual Spent	Projected	Budget
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
Station 4-Operating Expense					
522-04-413	Telephone	35,000.00	19,986.40	21,803.35	35,000.00
522-04-431	Electricity	35,000.00	24,449.92	26,672.64	35,000.00
522-04-432	Water/Sewer	5,000.00	4,048.61	4,416.67	5,000.00
522-04-433	Garbage Service	2,100.00	2,000.35	2,182.20	2,300.00
522-04-434	Gas/Oil/Propane	31,000.00	28,635.55	31,238.78	40,000.00 ²⁹
522-04-435	Pest Control	1,750.00	1,370.00	1,494.55	1,750.00
522-04-436	Comcast Cable	600.00	379.54	414.04	2,000.00 ²⁸
Subtotal Station 4 Operating Expense		110,450.00	80,870.37	88,222.22	121,050.00
Station 5-Operating Expense					
522-05-431	Electricity	9,000.00	6,979.55	7,614.05	9,000.00
522-05-432	Water/Sewer	5,000.00	3,765.98	4,108.34	5,000.00
522-05-433	Garbage Service	1,600.00	1,518.33	1,656.36	1,600.00
522-05-434	Gas/Oil/Propane	20,000.00	22,939.72	25,025.15	30,000.00
522-05-435	Pest Control	1,000.00	775.00	845.45	1,000.00
522-05-436	Comcast Cable	300.00	40.58	44.27	- ²⁸
Sub Total Station 5 Operating Expense		36,900.00	36,019.16	39,293.63	46,600.00
Sub-Total Operating Expenses		2,289,286.59	1,511,170.29	1,753,867.70	2,034,679.58
Sub-Total Personnel and Operating		17,420,835.25	14,625,480.77	16,289,685.61	18,649,497.56

²⁸ Comcast Cable is being billed under Station 4.

²⁹ Propane fill ups for LPG simulation training.

**Bonita Springs Fire Control and Rescue District
Budget 2014-2015**

		Budget	Actual Spent	Projected	Budget
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
	Capital Outlay				
523-01-610	Land	122,000.00	134,538.78	134,538.78	-
523-01-620	Building	33,000.00	21,999.80	22,000.00	9,800.00
523-01-630	Office Equipment	10,700.00	5,280.57	10,700.00	5,700.00
523-01-640	Machinery and Equipment	156,235.00	135,174.13	147,535.00	90,365.00
523-01-645	Vehicles	1,040,000.00			673,458.00
	Sub Total Capital Outlay	1,361,935.00	296,993.28	314,773.78	779,323.00
	Debt Service				
523-01-810	Principal St 4	340,611.09	311,951.80	340,611.09	347,868.00
523-01-822	Interest St 4	75,153.21	69,165.52	75,153.21	67,896.00
	Sub Total Debt Service	415,764.30	381,117.32	415,764.30	415,764.00

Bonita Springs Fire Control and Rescue District Budget 2014-2015

		Budget	Actual Spent	Projected	Budget
		<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
Reserves					
Operating					
522-05-911	Operating Reserve (90 Days)*	3,870,939.74			4,598,506.26
522-05-912	Emergency Disaster Reserve	200,000.00			245,538.97
	Insurance	480,000.00			480,000.00
	Debt Services	500,000.00			500,000.00
	Sub Total Reserves	5,050,939.74	-	-	5,824,045.23
Future Capital Funding*					
	Capital Improvements	30			978,871.54
	Equipment	31			304,978.50
	Office Equipment				114,222.42
522-05-915	Vehicles				550,040.03
	<i>Repair and Replacement</i>	32	990,739.72		
		32			
	<i>Land and Building</i>	33	538,690.31		
	<i>Future Station Development</i>	32	100,000.00		
522-05-916	<i>Prepaid Fire Engine</i>	32	250,000.00		
					-
	Sub Total Capital	1,879,430.03	-	-	1,948,112.49
	Total Expenses	19,198,534.55	15,303,591.37	17,020,223.69	19,844,584.56
	Total Budget	26,128,904.32	15,303,591.37	17,020,223.69	27,616,742.27

³⁰ Capital Improvements include Land, Buildings, and Future Stations.

³¹ Replacements include Office equipment; Machinery and Equipment over \$5,000. Please see Capital Improvement plan for detail information.

³² Renamed to match the detail Future Capital Funding.

³³ Budget Transfer for LPG Simulator, Land purchase on Strike Lane.

**Impact Fee Fund
Budget 2014-2015**

Revenues	2013-2014	2014-2015
Fees:		
Impact fees	200,000.00	380,000.00
Miscellaneous:		
Interest	300.00	500.00
Other		
Cash Brought Forward	-	72,580.02
Total Revenue	200,300.00	453,080.02

Expenditures		
Refunds		
Reserves		
Station 4 reserves		37,316.02
Debt service		
Principal reduction		
Interest and fiscal charges		

Other Financing Sources		
Transfers in		
Transfers out Debt Service	200,300.00	415,764.00
Total Expenditures	200,300.00	453,080.02

**Bonita Springs Fire Control
Payroll Budget
2012-2013**

Payroll Budget Overview

	Regular pay	FLSA	Holiday	Total Incentives	Longevity	FICA	Pension	Grand Total
Admin								
Certified	532,269.50			42,130.00	36,322.48	46,720.23	279,060.51	936,502.73
General	525,330.62			7,280.00	19,717.78	42,253.12	89,846.30	684,427.83
Total Admin	1,057,600.13	-	-	49,410.00	56,040.27	88,973.36	368,906.81	1,620,930.56
Inspectors								
General	206,996.61			1,920.00	6,320.87	16,465.67	47,816.22	279,519.36
Certified	304,600.19	-	-	17,600.00	22,119.48	26,340.45	106,435.35	477,095.47
Total Inspectors	511,596.80	-	-	19,520.00	28,440.35	42,806.12	154,251.56	756,614.83
Battalion Chief (3)	266,445.67	24,785.72	11,910.78	29,950.00	29,123.14	27,709.47	-	389,924.78
Firefighters	5,124,493.38	485,297.29	229,074.93	633,680.00	213,740.52	511,500.89	3,457,765.22	10,655,552.22
Commissioner	30,000.00					2,295.00	11,464.80	43,759.80
Adjustments					41,182.49	-		41,182.49
	6,990,135.98	510,083.01	240,985.70	732,560.00	368,526.76	673,284.84	3,992,388.39	13,507,964.68

Total	8,842,291.46	
Non certified	582,328.41	\$ 137,662.52
Certified	8,259,963.05	3,843,261.07
	8,218,780.56	
		11,464.80
	41,182.49	

Professional Services
522-01-310
2014-2015

Item	QTY	Amount	Extension
Audio Video Consultant	16	100.00	1,600.00
Transport Consultant	1	25,000.00	25,000.00

Total 26,600.00

Travel and Seminars
522-01-403
 2014-2015

Item	Dept	Emp	Amount
Conferences/Seminars			
Car Seat Tech (CRS)		1	200.00
EVT Education & Recert test	Fleet Maint	2	1,500.00
FASD (Conf)	Admin	8	10,000.00
FASD (Qtrly meetings & Tallahasee)	Admin	8	6,500.00
FASD certification/recertification CDM/CDO	Comm/ Admin	1	1,500.00
FDIC	Admin	2	5,500.00
FFCA /FRE Conference (Jan & July)	Admin	1	1,500.00
FGFOA Conference/School	Finance	1	1,500.00
FPPA (FI Public Personnell Assoc)	HR	1	
GIS Seminar	Maintenance	1	1,200.00
Leadership Bonita		1	2,000.00
Misc Conferences and Seminars		1	10,000.00

Total 41,400.00

Training
522-01-404
 2014-2015

Item	Dept	Explanation	Amount
Education Classes	Department	Employee reimbursed or outside instructor payments.	80,000.00
Education classes include Paramedic, EMT, Fire, EMS, Special Operations training, Degree seeking, coursework needed for recertifications of any certifications and any other education training classes that are approved by the Fire Chief or his designee.			
Props/Materials/Videos/Saw Blades	Training	Equipment needed for Department training such as burn house materials, props, extra equipment, vehicles for extrication and Special Operations	7,500.00
Recertifications	Training		
CPR		Recertification every 2 years (odd)	800.00
ACLS-Advance Cardiac Life Support		Recertification every 2 years (odd)	1,600.00
EMT/Paramedic		Recertification every 2 years (even)	5,000.00
EMS State Quarterly meeting	DC	Quarterly meeting various places thru out state - 2 days	3,500.00
Fire Preventions	n	Recert classes	1,000.00

Total 99,400.00

Radio Tower Fees
522-01-411
2014-2015

Item	Department	Explanation	Amount
Radio -800 User Fee/maintenance*	Operations	97 radio *255 per year	24,735.00
Radio -800 User Fee/maintenance*	Operations	12 radios spare *72	864.00

Total 25,599.00

Building Repair & Maintenance

522-01-461

2014-2015

Item	Department	Explanation	Amount
A/C Maintenance and Service	Maintenance	This is performed in house, includes repairs and materials	12,000.00
Building Sprinklers/Alarms Service and Repairs	Fire Prevention	Inspection of sprinkler (1350) and alarm systems at all stations (2776)	6,000.00
Station Cleaning	Maintenance	All station cleaning/carpets/tile/general cleaning	
Electronic Doors	Admin	Maintenance and repairs on electronic doors for stations 1, 2, 4, 5	1,000.00
Misc Building Maint	Maintenance	Miscellaneous building repairs and maintenance to all stations	23,000.00
Lawn Maintenance	Maintenance	Lawn Maintenance for all the stations, sprinklers and st 4 pond restoration	40,000.00

Total 82,000.00

OT Building Maintenance Includes A/C-cleaning-appliances etc 2,500.00

Grand Total 84,500.00

Vehicle Repair & Maintenance

522-01-462

2014-2015

Item	Dept	Explanation	Amount
District			
Marine	Special Ops	Repair and Maintenance of District owned boats	3,500.00
Vehicles	Fleet maintenance	Repair parts and Materials for District owned fleet-does not include labor cost	97,500.00
Vehicles	Fleet maintenance	Outside labor	30,000.00
Fixtures/misc	Fleet maintenance	Repair parts and Materials for District owned fleet	12,000.00
Labor-OT	Fleet maintenance	In House EVT Program	15,000.00
Sub-Total			158,000.00

Outside fleet maintenance is being reimbursed by other departments and recorded as revenue. Below is the break down between parts and materials being purchased and the additional labor costs.

Item	Dept	Explanation	Amount
<i>BSFD Fleet Maintenance</i>			
Vehicles	Fleet maintenance	Repair parts and Materials for other department's fleet-does not include labor cost	10,000.00
Labor-OT	Fleet maintenance	Labor cost for outside departments fleet maintenance	15,000.00

Sub-total BSFD Fleet 25,000.00

Grand Total 183,000.00

Total Parts and Materials 153,000.00

Total Labor 30,000.00

Equipment Repair & Maintenance

522-01-463

2014-2015

Item	Department	Explanation	Amount
Fire Flow Gauges	Fire Prevention	Repairs for hydrant flow testing gauges	250.00
Fuel Pump	Maintenance	Repairs at St 1, 2, 4, 5	1,500.00
Generators	Maintenance	Maintenance/ Repair	12,500.00
Heart Monitors	EMS	Contract	
Hurst/Hydraulic	Operation	Maintenance and repair of the hurst tools and other hydraulic tools	3,500.00
Hose/Ground Ladder Testing	Operation	Testing/Maintenance and repair	7,000.00
Ladder testing T25	Operation	Testing/ Maintenance and repairs	700.00
Lift Testing	Fleet maintenance	Testing/Repairs of vehicle lift	600.00
Misc Equipment	Operation	Repair and maintenance of other misc equipment	5,000.00
MSA Equipment/SCBA Air	Sp Ops	Repair and maintenance of the Air packs and regulators, and the SCBA air	6,000.00
Nozzle	Operation	Maintenance and repair	2,000.00
Small Engine	Operation	Chainsaws/Fans, etc maintenance and repair	3,000.00

Total 42,050.00

Communication Maintenance

522-01-465

2014-2015

Item	Dept	Explanation	Amount
Radio VHF contract	Operations	VHF Contract	3,000.00
Radio-Repair Non Contract	Operations	Includes labor cost for relocating radios, etc	7,000.00
VRM-MDC's (Computer in Trucks)	Operations	PM for VRM in Trucks	3,000.00
Telephone-Non Contract	Administration	Repairs made to the telephone system, relocating telephones, etc	2,000.00

Total

15,000.00

Special Ops Supplies & Repairs

522-01-466

2014-2015

Item	Dept	Explanation	Amount
Confined Space	Sp Ops	Supplies, repair and maintenance of confined space equipment	1,500.00
Haz-Mat	Sp Ops	Supplies, repair and maintenance of Haz-mat equipment including calibration of meters, haz mat suits, absorbent materials as needed	3,000.00
Rope Rescue	Sp Ops	Supplies, repair and maintenance of rope and rope equipment	1,500.00
Trench Rescue	Sp Ops	Supplies, repair and maintenance of trench rescue materials	1,500.00
Water Rescue	Sp Ops	Replacement PFD, BC, fins, etc	1,500.00

Total

9,000.00

USAR
522-01-467
 2014-2015

Item	Department	Explanation	Amount
Dues	USAR	We currently have 12 members in the program, the fees cover training, personal protection uniforms, new and replacement equipment, supplies and the administration cost of the program.	
Administrative Fee	USAR		
USAR PPE	USAR		
USAR Training	USAR		

Total

15,890.00

Office Equipment Maintenance

522-01-468

2014-2015

Item	Department	Explanation	Amount
Printers/Fax machines	Admin	Cleaning printers and fax machines - done once a year	2,500.00
Audio Video	Training/ Admin	Maintenance and replacement for the AV equipment in the main conference room and AV room including speakers, cables, etc	1,000.00
Copy/Fax	Admin/ Prevention	Maintenance agreement on the copiers in the District	7,000.00

Total

10,500.00

Computer Support/Maintenance

522-01-469

2014-2015

Item	Dept	Explanation	Amount
Computer Support contracts			
ACH Direct Deposit	Finance	Acct software	1,000.00
Active 911	Operation		1,500.00
Arc-View GIS	Maintenance	Hydrant mapping software	1,200.00
Back Up Exec	Admin	renewal/licensing	500.00
BIS	Admin	Meeting recording	1,000.00
Desktop Infrastructure	Operation	Suppression desktop	650.00
FAS-fixed assets	Finance	Acct software	2,500.00
Firehouse	Operation	Fire report software	4,000.00
Identifix	Operation	Vehicle Maintenance	2,400.00
Mas 90Sage 100	Finance	Acct software	3,000.00
Mobile Eyes	Fire Prevention	Yearly recurring cost	9,000.00
Power DMS (IDS)	Admin/Training	Renewal	2,500.00
HR software	Admin		28,000.00
Trend Micro/Vipre AV	Admin	Virus protection-3 years 2015-16 budget	
Air Cards	Admin	Wireless internet	4,400.00
Computer misc	MAS90 upgrades	misc	2,000.00
Computer Support	Admin	CRS	38,900.00
Internet Connection	Admin	Comcast/FPL Fiber	24,000.00
IP Address	Admin	Website/Domain Fee	2,500.00
Station 2 Door Program			10,000.00

Total

139,050.00

Fire Prevention Expenses

522-01-481

2014-2015

Item	Department	Explanation	Amount

Total

-

CPR Class
522-01-482
 2014-2015

Item	Department	Explanation	Amount w/o fee*
CPR Instructor Fees	Training	Fees paid to the instructors for teaching the CPR classes	
CPR Books	Training	Books need for the CPR classes/cards	1,800.00
CPR Supplies	Training	10 Infant Mannequins/AED trainer maintenance/CPR Cards	5,000.00

Total 6,800.00

Reduce Rate for Bonita Springs Residents

Public Education Expenses

522-01-484

2014-2015

Item	Explanation	Amount
Public Education Events		
Display Booths/Misc	Misc Supplies/promotional supplies/tables/chairs etc- held all year long	5,000.00
Open house/Community presentations	Open house in Oct/Presentations throughtout the year	2,500.00
Programs		
Preschool Curriculum	Books / literature	300.00
Elementary Curriculum	Books / literature	4,000.00
Traveling Trunk	Repairs/restocking	200.00
Clown	Maintenance/replacement	
Robot	Maintenance/batteries/paint	
Other misc programs		4,195.00
<p>This includes additional educational information in the following areas: Hurricane preparedness, Brush fire safety and prevention, Water safety, Home fire safety and prevention, falls preventions, and Fire extinguisher use. There may be additional programs if needed in the safety area of prevention, or preparedness.</p>		

Total

16,195.00

Car Seat Program
522-01-483
2014-2015

This is a self funded account.

Revenue

Anticipated Donations 2014-15	500.00
Carry over from 2013-14	1,944.38

Total Revenue	<u>2,444.38</u>
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Expenses

Instructor for new technicians	1,800.00
Literature	500.00
Supplies (car seats, noodles, etc)	144.38

Total Expenses	<u>2,444.38</u>
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Administration

522-01-515

2014-2015

Item	Dept	Explanation	Extension
Acknowledgement/Awards	Admin	Citizens and Staff	2,500.00
ALS COPCN Renewal	Medical	Renewal-County- every 2 years odd \$500	1,000.00
ALS Renewal -State	Medical	Renewal -State every 2 years odd \$1575	1,700.00
Awards Banquet	Admin	Staff	3,000.00
Bureau of Records	Admin	Drivers Licenses	800.00
Fuel Tank Renewal		Annual renewal application fee for three stations	75.00
Lee County Fees	Admin	Station solid waste tax / Vehicles/ Land assessments (Strike Lane)	5,000.00
Miscellaneous	Admin	Notary renewals, chaplain, other miscellaneous fees	1,500.00
New Employee Background Check	Admin	Background checks for any employees if needed	300.00

Total

15,875.00

Fire & Medical Supplies

522-01-521

2014-2015

Item	Department	Explanation	Amount
Medical Supplies	EMS	Medical Supplies, Drugs, etc	65,000.00
Fire Supplies	Suppression	Accountibility tags, equipment needed for Suppression such as vests, hand held lights, masks, etc	3,000.00
Hose	Suppression	Replacement hose as needed	6,000.00
Nozzle Replacement	Suppression	Replacement nozzles as needed	
Foam	Suppression	Foam for suppression	3,000.00
Fire Extinguisher	Prevention	Maintenance, testing	2,200.00
Hydrants		Maintenance, testing, markers, tar sticks	1,500.00
Batteries	Operation	Replacement batteries for Radios, includes MSA batteries, etc	3,000.00

Total

83,700.00

Uniforms
522-01-522
2014-2015

Item	Department	Explanation	Extension
Dress Hats	Suppression	Replacement if needed	500.00
Service Pins	Admin	Employee service pins	1,200.00
Shoes	Admin/ Suppression	Replacements	5,000.00
Uniforms	Suppression	Replacement everyday uniforms	25,000.00
Uniforms	Admin	Commissioner	750.00
Total			32,450.00

Personal Protection Uniform
522-01-524
 2014-2015

Item	Department	Explanation	Extension
Bunker Gear	Suppression	13 Sets replacements*	26,000.00
Boots	Suppression	Replacement of boots as needed	2,500.00
Bunker Gear Repair	Suppression	Repair Bunker Gear	2,500.00
Gloves	Suppression	Work & Fire Gloves	2,000.00
Helmets	Suppression	Replacment as needed	1,250.00
Hoods	Suppression	Replacement of hoods as needed	500.00
Special Ops	Special Ops	Replacement of helmets needed for Special Operations	2,500.00
Wild Land Gear	Suppression	Replacement of Wild Land gear as needed	1,000.00
Total			38,250.00

* rebudgeted the \$16,000 from the prior year for bunker gear that is going out of date.

Office Equipment under \$750

522-01-523

2014-2015

Item	Department	Explanation	Amount
Misc		Misc equipment	250.00
Total			250.00

Books/Publications/Dues
522-01-541
 2014-2015

Item	Department	Explanation	Amount
Dues			
Community Affairs	Admin	Dues	175.00
FASD	Admin	FI Association of Special Districts	3,000.00
FFCA	Admin/ Prevention	FI Fire Chief's Association- Fernandez, Daigle, Giuliano, DeWitt, ??	500.00
FFMIA	Fire Prevention	Dues (7*65)	455.00
FGFOA	Finance	FI Government Finance Officers Association- Lisa/ Jessica	80.00
IAFC	Admin	Membership and Dues- Daigle, Dewitt	450.00
LCFCA (Lee Co. Fire Chief)	Admin	Membership and Dues - Daigle, Giuliano, DeWitt, ??	160.00
LCFMA (Lee Co Fire Marshal)	Fire Prevention	Fire prevention employees (7*30)	210.00
Misc Dues	Admin		100.00
NFPA-Dues	Fire Prevention	District membership and Dues	165.00
Ostego Bay	Sp Ops	District Membership and Dues	300.00
Station 5 Land maintenance	Admin	Quarterly Dues	2,800.00

Books/Publications/Dues
522-01-541
 2014-2015

Item	Department	Explanation	Amount
Books/Publications			
FFPC	Fire Prevention	Code books 7 copies	1,575.00
Fire Prevention Misc Books and Suppresion\	Fire Prevention	Fire prevention misc books (new codes) FI Code Book	1,000.00
Florida Statutes	Admin	Florida Statutes	500.00
GFOA misc books	Finance	Misc books published from GFOA for Finance	100.00
Misc Publications		Misc books -Online access to newspaper/magazines	300.00
NFPA Codes	Fire Prevention	NFPA codes and standards updates/Subscription renewal	1,500.00
NFPA Codes-Web (2)	Fire Prevention	NFPA codes and standards updates Web based/Subscription renewal	3,000.00
Sunshine Manuals	Admin	Books regarding the Sunshine Law	100.00

Total

16,470.00

New Equipment under \$750.00

522-01-641

2014-2015

Item	Department	Explanation	Amount
Batteries	Sp Operation	800 Radio/Battery replacement	600.00
EVT tools	Fleet Maintenance	Replace/New	750.00
Furniture	Maintenance	All Stations	3,000.00
Physical Fitness	Operations	All stations	3,000.00
Total			7,350.00

Building
523-01-620
2014-2015

Item	Explanation	Amount
Station 1		
New Doors	Tire Barn (east)	1,300.00
Parking lot repairs		1,500.00
Station 4		
Repave parking lot	Black top resurfacing	5,000.00
Security Cameras		2,000.00

9,800.00

Office Equipment

523-01-630

2014-2015

Item	Dept	Explanation	Amount
Computer	Admin	Replacement computers as needed	4,000.00
Scanners	Finance	Fixed Assets scanner	1,700.00
Total			5,700.00

Machinery and Equipment
523-01-640
 2014-2015

Item	Department	Explanation	Qty	Amount	Extension
Vehicle Lift	Vehicle Repair	out grown smaller lift, bigger vehicles	1	6,630.00	6,630.00
Fitness Equipment	Operations	Replacement/ Treadmill	1	6,000.00	6,000.00
Pediatric ALS Trainer	Training	Replacement/New	1	1,535.00	1,535.00
Floor Machine	Maintenance		1	3,200.00	3,200.00
Extrication equipment	Operations	3 units		50,000.00	50,000.00
MSA Bottles	Sp Op	Haz Mat end of life	12	10,000.00	10,000.00
Marine Water Pump	Operations	Matching grant from Lee County		5,000.00	5,000.00
Deck gun		New Truck		8,000.00	8,000.00

Total 90,365.00

Vehicles

523-01-645

2014-2015

Item	Department	Explanation	Extension
New Vehicle	Admin	New position	40,000.00
Replacement schedule		See replacement (5)	157,000.00
Firetruck	Operations	replace E22	476,458.00

673,458.00

Debt Service
523-01-810 & 523-01-822
 2014-2015

Station 4

The following is a summary of the long-term obligations at September 30, 2014:

\$6,298,494 note, payable monthly to a financial institution in the amount of \$38,101 including interest at 3.98% to finance the construction of Station #4. The note is uncollateralized. Final payment due August 22, 2023.

The District refinanced this note with BB&T on July 26, 2013, in the amount of \$3,775,786.60 at 2.11% , monthly payments of \$34,647.03. The note is uncollateralized. Final payment due is August 15, 2023. This will result in an estimated savings of \$421,419.72 over the course of the refinance.

Estimated owed as of September 30, 2013 3,717,283

The annual debt service requirements for the following budget cycles:

Budget Year <u>Oct to Sept</u>	Note Payable (1) Principal	Interest
2015	347,868	67,896
2016	355,279	60,485
2017	362,849	52,916
2018	370,579	45,185
2019	378,475	37,290
2020-2023	1,561,622	66,787
Total Notes Payable	3,376,672	330,559
	<u>3,376,672</u>	<u>330,559</u>

Debt service is paid from Impact Fees, if available which are transferred to and paid via the General Fund.

Reserves*

522-05-911 to 522-05-913

2014-2015

Account Number	Account	2013-2014	2014-2015
522-05-911	Operating Reserve (90 days)	3,870,939.74	4,598,506.25
522-05-912	Emergency Disaster (1.5%) Stabilization Insurance Reserve	200,000.00	245,538.97 - 480,000.00
522-05-919	Debt Service	500,000.00	500,000.00
		-	
	Total for all Reserves	4,570,939.74	5,824,045.22

*Policy 884 Reserve Limits Effective Date 7/12/10- Revision
Date 7/14/14

Bonita Springs Fire Control and Rescue District Capital Plan Year ending 2015-2020

Overview

History

In the past, the District has not had an adopted Five year Capital Improvement Plan in place. The District had a Five Year Financial plan, and a recommend replacement schedule, but with the Great Recession of 2009, the suggested replacement was placed on hold as a necessity with the decrease in the property values. In 2008 / 2009 budget year the Repair and Replacement reserve was re-formatted and based on accumulated depreciation instead of just placing a number within the budget.

The District reduced the amount of funding within the Repair and Replacement Reserve in order to continue to provide emergency services for the District. Due to this decrease the Repair and Replacement reserve has decreased from a high of \$3.7M in 2007/2008 to \$1.7M in 2013-2014. This was a direct result of reallocating the funds to make payroll and other mission critical expenses.

Recommendations

The Florida Governmental Finance Officers Association (FGFOA) and Governmental Finance Officers Association (GFOA) both recommend a Five-Year Capital Improvement Plan to be adopted and updated during each budgeting cycle. According to the Basic Government Source Manual, available on the FGFOA website; "Capital Planning prevents scarce resources from being consumed in reaction to crisis and provides for critical facilities, infrastructure and equipment to be replaced as they deteriorate during normal use." Having a capital plan will help officials with the financial decisions that could avert expensive mistakes. "Lenders and bond raters expect local governments to ensure that inherited assets from prior administrations are preserved or replaced in a timely manner."

The Capital Improvement Plan should be proposed for items over \$5,000 that have useful lives of more than one year. Categories should include; buildings, equipment, vehicles, land and office equipment or IT equipment.

The Capital Improvement plan is based on the estimated life, repair costs, and regular assessments to the condition of an item. Each category has different conditions that need to be met for replacement. These conditions are listed before each category. Assessments are performed during inventory and assessments are asked at the beginning of the budget cycle.

Process

During each Budget cycle, the Deputy Chiefs will meet with the Department heads, and assess the capital items within the District. Estimates will be obtained for Budgetary purposes only. The estimates are then entered into the tentative budget. After the audit is presented to the Board of Commissioners the total accumulated depreciation is entered in the budget worksheet. Projections are updated and the estimated property values are obtained June 1st. During the budget process, meetings are held to discuss and to allow Department heads to explain the reason for the request, and if there are any additional budgetary cost.

Future Stations

Future Stations and Land purchases are decided based on a number of factors; such as:

- Population growth
- Response times
- Development density
- Call volume

Funding for Capital Improvement Plan

Funding for the capital improvement plan can come from various sources, including the general fund, grants if available, debt proceeds (loans), impact fee if available or user fees.

The Board of Commissions adopted Policy 885- Future Capital Funding on July 14, 2014. This policy states that the Board of Commissioners should contribute a percentage of no less than 25% of the accumulated depreciation of the following fixed asset accounts:

- Buildings
- Equipment and Machinery
- Office Equipment
- Vehicles

This policy also states that the Board of Commissioners include Future Station land and construction funding.

Future Capital Funding

2014-2015

	Depreciation expense	2013-2014	2014-2015
522-05-916	Capital Improvements		
Land			0.00
Building Depreciation 15% funded	3,817,861.00	493,590.31	572,679.15
Station 3 Rebuild			406,192.39
New Station			
Total Capital Improvements (Land & Building)			<u>978,871.54</u>
522-05-915			
Equipment Depreciation 27% funded	1,129,550.00	325,423.71	304,978.50
Additional funding			
<u>Total Equipment Capital Funding</u>			<u>304,978.50</u>
Office Equipment Depreciation 27% funded	423,046.00	118,210.86	114,222.42
Additional funding			
<u>Total Office Equipment Capital Funding</u>			<u>114,222.42</u>
Vehicle Depreciation 27% funded	1,740,889.00	447,105.15	470,040.03
Additional funding			
Major Repairs		100,000.00	80,000.00
<u>Total Vehicle Capital Funding</u>			<u>550,040.03</u>
Bunker Gear replacement			70,000.00
		990,739.72	1,039,240.95

Policy 885 - approved 7/14/14

Bonita Springs Fire Control and Rescue District Capital Plan Year ending 2015-2020

Building Overview

Buildings include any structure that is permanently attached to the land. Currently, the District has five (5) stations located at:

Station 21	27490 Old 41 Rd	rebuilt	9/30/2007
Station 22	28055 Mango Dr	rebuilt	10/1/2005
Station 23	25001 S. Tamiami Tr	built	4/6/1993
Station 24	27701 Bonita Grande Dr	built	7/17/2006
Station 25	8850 W Terry St	built	5/1/2010

Buildings are assessed during the year by the building maintenance staff and the report is given to the supervisor.

The Maintenance manager will assess the plumbing, electrical, roof, air conditioners and other equipment located at each station. The maintenance manager bases his assessments amount on the cost of repairs to a particular item; the condition and the life cycle of such items.

Items such as landscaping, and painting is based on visual inspection, and the last time such items were performed. Estimates are then obtained for budgetary purposes.

Bonita Springs Fire Control and Rescue District
 Capital Improvement Plan
 Year ending 2015-2020

Buildings

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Buildings					
Station 1					
Roof					
A/C					
Interior Paint		4,000.00			
Exterior Paint					
Water Heaters		4,000.00			
Fuel Tanks					
Propane Tanks					
Station 2					
Roof					
A/C					
Interior Paint		4,000.00			
Exterior Paint					
Water Heaters		4,000.00			
Fuel Tanks					
Propane Tanks					
Station 3					
Rebuild	500,000.00	500,000.00	500,000.00		
Station 4					
Roof					
A/C					
Interior Paint		10,000.00			
Exterior Paint					
Water Heater					
Fuel Tanks					
Propane Tanks					
Station 5					
Roof					
A/C					
Interior Paint					
Exterior Paint					

Bonita Springs Fire Control and Rescue District
 Capital Improvement Plan
 Year ending 2015-2020

Buildings

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Water Heater				4,000.00	
Fuel Tanks					
Propane Tanks					

Total 500,000.00 526,000.00 500,000.00 4,000.00 -

Bonita Springs Fire Control and Rescue District Capital Plan Year ending 2015-2020

Machinery and Equipment

Machinery and Equipment includes:

Fire Equipment such as Extrication equipment, Nozzles, Thermal Imaging cameras, SCBA (Self Controlled Breathing Apparatus) Radios and other communication devices, etc.

Medical Equipment such as Cardiac Heart Monitors, etc.

Special Operations such as shoring, air bags, etc.

Miscellaneous items including stoves, fuel pumps, generators for the stations, etc.

The Chief Officer and or the Coordinator will assess equipment during the year. The criteria includes: life expectancy, use, technology advancements, repair cost and condition of the item. After the condition is inspected a list is compiled and submitted for budgetary use.

Items maybe kept for longer periods of time if they are in good condition, still working and repairs are within a reasonable amount.

Bonita Springs Fire Control and Rescue District
 Capital Improvement Plan
 Year ending 2015-2020

Equipment and Machinery

Asset Number	Description	Serial Number	Acquisition Date	Cost	Est Life	Budget year to replace	Estimated Cost	
00555	Generator	L920494438	02/23/1993	\$ 29,900.00	20	2015	75,000.00	
01046	Freddie The Fire Truck		03/10/1999	6,275.00	10	2015		
00953	SCBA Tester (MSA)	L00754	08/24/1998	6,295.00	15	2016	7,000.00	
00964	SCBA Compressor		06/29/1998	12,777.00	15	2016	13,000.00	
01761	Exercise Treadmill	THH101061	06/01/2006	5,399.00	10	2016	6,000.00	
01762	Exercise Treadmill	THH101441	06/01/2006	5,399.00	10	2016	6,000.00	
01855	Exercise Treadmill	TSB101500	09/28/2006	5,549.00	10	2016	6,000.00	
01856	Stove		04/01/2006	6,949.00	10	2016	7,000.00	
01851	Golf Cart	QB0707-727676	09/28/2007	7,955.20	10	2016	12,000.00	57,000.00
01533	Thermal Imaging Camera	A3-11852-A04	08/24/2004	9,500.00	7	2017	10,000.00	
01534	Thermal Imaging Camera	A3-11855-A04	08/23/2004	9,500.00	7	2017	10,000.00	20,000.00
01324	Shoring System Trench Kit		01/22/2002	11,971.96	10	2018	15,000.00	
01589	Thermal Imaging Camera	A8-14793-A05	02/03/2005	8,127.90	7	2018	10,000.00	
01630	Thermal Imaging Camera	A3-2341-K05	12/05/2005	8,868.00	5	2018	10,000.00	
01637	Thermal Imaging Camera	A3-2312-K05	12/05/2005	8,868.00	5	2018	10,000.00	
01638	Thermal Imaging Camera	A3-2336-K-05	12/05/2005	8,868.00	5	2018	10,000.00	

Equipment and Machinery

Asset Number	Description	Serial Number	Acquisition Date	Cost	Est Life	Budget year to replace	Estimated Cost	
01923	Extrication Hurst	121914	12/11/2007	5,969.00	10	2018	6,500.00	
01927	Extrication Hurst	121902	12/11/2007	5,969.00	10	2018	6,500.00	
01925	Extrication Hurst	121901	12/11/2007	5,969.00	10	2018	6,500.00	
01928	Extrication Hurst	59823	12/11/2007	7,725.00	10	2018	8,000.00	
01929	Extrication Hurst	15218	12/11/2007	5,025.00	10	2018	6,000.00	
01970	Air Bags-Low Pressure	22-887104K	03/17/2008	7,002.06	10	2018	7,500.00	96,000.00
02262	Cardiac Heart Monitor	AR12I005543	09/13/2013	32,733.41	5	2019	35,000.00	
02263	Cardiac Heart Monitor	AR13H005212	09/13/2013	32,733.41	5	2019	35,000.00	
02264	Cardiac Heart Monitor	AR13I005498	09/13/2013	32,733.41	5	2019	35,000.00	
02265	Cardiac Heart Monitor	AR13I005501	09/13/2013	32,733.41	5	2019	35,000.00	
02266	Cardiac Heart Monitor	AR13I005563	09/13/2013	32,733.41	5	2019	35,000.00	
02267	Cardiac Heart Monitor	AR13H005476	09/13/2013	32,733.41	5	2019	35,000.00	
02268	Cardiac Heart Monitor	AR13H005477	09/13/2013	32,733.41	5	2019	35,000.00	
02269	Cardiac Heart Monitor	AR13H005220	09/13/2013	32,733.41	5	2019	35,000.00	
02107	Thermal Imaging Camera	A1-45734-F09	06/09/2009	9,727.90	10	2019	10,000.00	
02246	Boat -Thermal Camera		12/03/2012	12,960.72	7	2019	15,000.00	305,000.00
00708	Fuel Tank		12/01/1993	25,569.46	20	2020	30,000.00	
00984	Fuel Tank		12/01/1993	25,569.46	20	2020	30,000.00	
01624	Universal Fit Test System	80246483	01/07/2005	10,150.00	15	2020	12,000.00	72,000.00

Bonita Springs Fire Control and Rescue District Capital Plan Year ending 2015-2020

Office Equipment Overview

Office Equipment includes: Computer Servers, Telephone systems, Projectors
Video recording equipment, etc

The Chief Officer and or the Coordinator will assess equipment during the year. The criteria includes: life expectancy, use, technology advancements, repair cost and condition of the item. After the condition is inspected a list is compiled and submitted for budgetary use.

Items maybe kept for longer periods of time if they are in good condition, still working and repairs are within a reasonable amount.

Computer and IT equipment is assessed with our vendor and replacements are purchased directly through Dell Computers on the state contract plan.

MDC's are replaced if they no longer work or the County changes programs and technology

Bonita Springs Fire Control and Rescue District
 Capital Plan
 Year ending 2015-2020

Office Equipment

Co Asset No	Description	Mfg Serial No	Acq Date	2015	Acquired Value	Est Life		Replacement Year	Replacement Cost	
01077	LCD Projector/Mouse	G9Y01978	03/23/2000	2000	\$ 5,250.00	10	2010	2016	2,000.00	
01585	Computer MDC	343CES0384	02/24/2005	2005	5,969.00	3	2008	2016	8,000.00	
01791	Computer Server	DH6XQB1	09/19/2006	2006	5,150.35	5	2011	2016	6,000.00	
01790	Computer Server	JZW7PB1	09/05/2006	2006	5,416.00	5	2011	2016	6,000.00	
01915	Computer MDC	736SJC0126	02/19/2008	2008	8,059.00	3	2011	2016	8,000.00	
01969	Computer MDC	736SJC0125	02/19/2008	2008	8,059.00	3	2011	2016	8,000.00	
01919	Computer MDC	736SJC0122	02/19/2008	2008	8,059.00	3	2011	2016	8,000.00	
01964	Computer MDC	736SJC0124	02/19/2008	2008	8,059.00	3	2011	2016	8,000.00	
01966	Computer MDC	736SJC0127	02/19/2008	2008	8,059.00	3	2011	2016	8,000.00	
01913	Computer MDC	736SJC0123	02/19/2008	2008	8,059.00	3	2011	2016	8,000.00	
02110	Computer Server	50GW3K1	05/27/2009	2009	6,998.68	5	2014	2016	8,000.00	
01764	DVR w/Expansion Card		07/27/2006	2006	7,214.00	10	2016	2016	7,500.00	
01768	Projector-Infocus		07/27/2006	2006	7,303.56	10	2016	2016	7,500.00	
01769	Projector-Infocus		07/27/2006	2006	7,303.56	10	2016	2016	7,500.00	100,500.00
01634	Security System	07169001.Rev B	04/08/2005	2005	16,060.00	5	2010	2017	15,000.00	
01635	Telephone System		05/10/2005	2005	10,135.00	5	2010	2017	15,000.00	
01626	Telephone System		08/01/2005	2005	14,670.00	5	2010	2017	15,000.00	
02185	Computer-Server	JFR1BP1	02/10/2011	2011	7,153.94	3	2014	2017	8,000.00	8,068.00
02022	Studio	T1A1T900071372	06/05/2008	2008	15,712.63	5	2013	2018	16,000.00	
02034	Camera	117683	06/05/2008	2008	5,800.00	5	2013	2018	6,000.00	
02032	Camera	118289	06/05/2008	2008	5,800.00	5	2013	2018	6,000.00	
02033	Camera	117694	06/05/2008	2008	5,800.00	5	2013	2018	6,000.00	34,000.00

Bonita Springs Fire Control and Rescue District
 Capital Plan
 Year ending 2015-2020

Office Equipment

Co Asset No	Description	Mfg Serial No	Acq Date	2015	Acquired Value	Est Life		Replacement Year	Replacement Cost	
01765	TV-Plasma 50"	012723626500309	07/27/2006	2006	5,576.48	10	2016	2019	5,000.00	
01766	Crestron Remote		07/27/2006	2006	13,428.00	10	2016	2019	12,000.00	
02210	Computer-Server	7K0XLS1	04/10/2012	2012	7,064.50	5	2017	2019	7,500.00	24,500.00
01770	Microphone System		07/27/2006	2006	5,347.20	10	2016	2020	5,600.00	
01771	A/V Rack		07/27/2006	2006	7,645.19	10	2016	2020	8,000.00	13,600.00

Bonita Springs Fire Control and Rescue District Capital Plan Year ending 2015-2020

Vehicles Overview

Vehicle are classified into two different categories:

- Apparatus
- Staff vehicles

Apparatus has a 15 year on line and five year reserve depreciation rate.

The staff vehicle are classified into two other categories with one being for staff in relations to fire prevention and the other is 911 responders.

Fire prevention use vehicles are generally replaced after 9 years.

Chief vehicles are generally replaced after 7 years.

The District has a regular routine maintenance program and all vehicles are assessed by the EVT program prior to replacement. The District takes into consideration mileage, projected use of the vehicle, the maintenance cost associated with the vehicle, the interior and exterior condition of the vehicle; including paint, body damage, rust, seat damage, dash, headliner, and overall condition.

Bonita Springs Fire Control and Rescue District
 Capital Plan
 Year ending 2015-2020

Vehicles

Asset #	Description	Date acquired	Replacement	Years				
			2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
00068	1956 International	01/01/1956						
00481	1992 International	03/26/1992						
00569	1993 International	03/18/1993						
00947	1998 Chevrolet	08/06/1998						
01127	2000 Pierce	01/05/2001	477,000.00					
01296	2001 Pierce	04/01/2002			500,000.00			
01543	2004 Pierce Quantum	09/30/2004						550,000.00
01631	2004 Pierce Heavy Rescue	12/09/2004						
01659	2007 Pierce Custom Contender Pumper	05/24/2007						
01957	2008 Ford Truck F550	01/03/2008						
01958	2008 Ford Truck	01/03/2008						
02073	2009 Pierce	03/18/2009						
02097	2009 Sutphen Platform	06/01/2009						

Vehicles

Asset #	Description	Date acquired	Replacement	Years				
			2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
00945	1999 Ford - F250	07/25/1998						
01408	2004 Ford - Expedition	01/13/2004	40,000.00					
01410	2004 Ford - Expedition	01/13/2004						
01411	2004 Jeep - Grand Cherokee	01/29/2004	25,000.00					
01643	2006 Ford Escape	09/22/2005	25,000.00					
01644	2006 Ford Escape	09/22/2005			30,000.00			
01666	2006 Ford Expedition	01/30/2006	40,000.00					
01734	2006 Ford Explorer	07/26/2006						
01735	2006 Ford Explorer	07/26/2006		30,000.00				
01751	2007 Ford Escape	08/21/2006		30,000.00				
01752	2007 Ford Escape	08/21/2006			30,000.00			
01782	2007 Ford F-150	09/18/2006			30,000.00			
01783	2007 Ford F-150	09/18/2006				30,000.00		
01784	2007 Ford Van	09/20/2006				30,000.00		
01866	2007 Ford F-150 Pickup Truck	03/16/2007					30,000.00	
01940	2008 Ford Expedition	12/05/2007					40,000.00	
02043	2009 Ford Crown Victoria	10/15/2008	27,000.00					
02248	2013 Ford F250	02/04/2013						
			634,000.00	60,000.00	590,000.00	60,000.00	70,000.00	550,000.00
			157,000.00					

Bonita Springs Fire Control and Rescue District
 Capital Plan
 Year ending 2015-2020

Consolidated Funding Requirement

Category	Year					Estimated amount
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Required per year
Buildings	500,000.00	526,000.00	500,000.00	4,000.00	-	306,000.00
Equipment and Machinery	57,000.00	20,000.00	96,000.00	305,000.00	72,000.00	110,000.00
Office Equipment	100,500.00	8,068.00	34,000.00	24,500.00	13,600.00	36,133.60
Vehicles	60,000.00	590,000.00	60,000.00	70,000.00	550,000.00	266,000.00
Total per year	717,500.00	1,144,068.00	690,000.00	403,500.00	635,600.00	718,133.60

**BONITA SPRINGS FIRE CONTROL
& RESCUE DISTRICT
27701 BONITA GRANDE DR
BONITA SPRINGS, FL 34135**

**SEPTEMBER 25, 2014
FINAL BUDGET HEARING**

- 1) THIS HEARING IS TO ADOPT THE FINAL MILLAGE AND BUDGET FOR 2014-2015**
- 2) THE PROPOSED MILLAGE OF 2.3800 PER THOUSAND DOLLARS WILL BE 5.41% MORE THAN THE ROLLED BACK RATE OF 2.2578 MILLS.**
- 3) THE TOTAL AD VALOREM TAXES GENERATED FROM THE MILLAGE OF 2.3800 WILL BE \$19,396,295. (Net taxes-\$18,801,236)**
- 4) THE FINAL BUDGET FOR 2014-2015 WILL BE \$ 27,616,742.
THE FINAL IMPACT FEE BUDGET FOR 2014-2015 WILL BE \$483,397.**
- 5) DO WE HAVE ANY PUBLIC INPUT ON THE MILLAGE RATE SUBMITTED FOR 2014-2015?**
- 6) ADOPT THE FINAL MILLAGE RESOLUTION 14-09-01 APPROVING THE MILLAGE RATE OF 2.3800.**
- 7) DO WE HAVE ANY PUBLIC INPUT ON THE BUDGET SUBMITTED FOR 2014-2015?**
- 8) ADOPT THE FINAL BUDGET RESOLUTION 14-09-02 OF \$27,616,742 FOR FISCAL YEAR 2014-2015.
ADOPT THE FINAL IMPACT FEE BUDGET OF \$483,397 FOR FISCAL YEAR 2014-2015.**

RESOLUTION 14-09-01

THE BONITA SPRINGS FIRE CONTROL & RESCUE DISTRICT
FINAL MILLAGE RATE
FISCAL YEAR OCTOBER 1, 2014 - SEPTEMBER 30, 2015

WHEREAS, in compliance with Florida Statutes, budgets have been prepared and the proper notices published as required by law; and the Bonita Springs Fire Control and Rescue District held a public hearing on September 8, 2014 and September 25, 2014 as required by Florida Statute 200.065 and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Bonita Springs has been certified by the County Property Appraiser to the Bonita Springs Fire Control and Rescue District as \$8,149,703,839.

WHEREAS, the Bonita Springs Fire Control and Rescue District, Bonita Springs, Florida in Lee County require ad valorem taxes of 2.3800 mills to support the budget for FY 2014-2015. The proceeds from 2.3800 mills shall be \$19,396,295. The final levy of 2.3800 exceeds the rollback rate of 2.2578 by 5.41%.

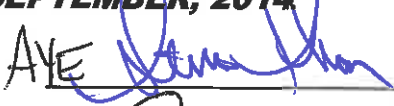
NOW, THEREFORE, BE IT RESOLVED that the above stated millage rate of 2.3800 mills is hereby adopted for fiscal year 2014-2015. This resolution shall take effect immediately upon its adoption. Motion to adopt this resolution was made by

Commissioner Kosilla and seconded by Forbes

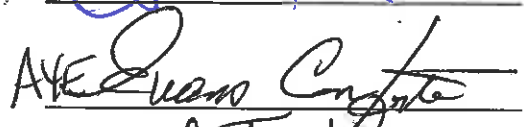
The vote was: 4 - 1

**DULY PASSED AND ADOPTED THIS 25th DAY OF
SEPTEMBER, 2014**

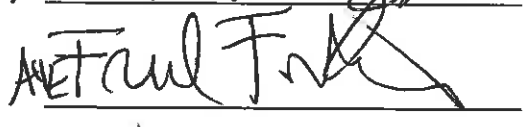
Steve Lohan
Chairman

AYE 

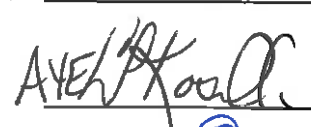
Evans Conforti
Vice - Chairman

AYE 

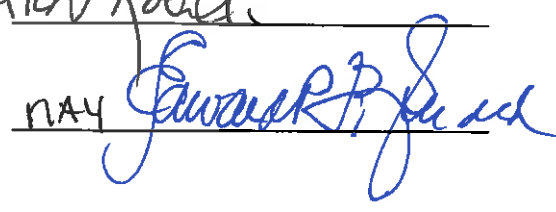
Fred Forbes
Secretary / Chairman

AYE 

Larry Kosilla, Jr
Commissioner

AYE 

Edward FitzGerald
Commissioner

NAY 

RESOLUTION 14-09-02

BONITA SPRINGS FIRE CONTROL & RESCUE DISTRICT
FINAL BUDGET
FISCAL YEAR OCTOBER 1, 2014- SEPTEMBER 30, 2015

WHEREAS, in compliance with Florida Statutes, budgets have been prepared and the proper notices published as required by law; and the Bonita Springs Fire Control and Rescue District held a public hearing on September 8, 2014 and September 25, 2014 as required by Florida Statute 200.065 and

WHEREAS, the Bonita Springs Fire Control & Rescue District, Bonita Springs, Florida in Lee County, require ad valorem taxes of 2.3800 mills to support the budget for 2014-2015. The total budget for 2014-2015 is \$27,616,742.; the impact fee budget for 2014-2015 is \$483,397. The proceeds from ad valorem taxes shall be \$19,396,295 (Net of taxes - \$18,801,236).

NOW, THEREFORE, BE IT RESOLVED that the above stated final budget is hereby adopted for fiscal year 2014-2015. This resolution shall take effect immediately upon its adoption. The motion to adopt this resolution was made by

Commissioner Conforti and seconded by Kosilla

The vote was: 4 - 1

DULY PASSED AND ADOPTED THIS 25th DAY OF
SEPTEMBER 2014

Steve Lohan
Chairman

AYE [Signature]

Evans Conforti
Vice/Chairman

AYE [Signature]

Fred Forbes
Secretary/ Chairman

AYE [Signature]

Larry Kosilla Jr
Commissioner

AYE [Signature]

Edward FitzGerald
Commissioner

AYE [Signature]



Bonita Springs Fire Control and Rescue District

Reserve Limits – 884- revised 7/14/14

Background:

It is essential that Bonita Springs Fire Control and Rescue District maintains an adequate level of reserves to protect against raising taxes and fees because of a revenue shortfall. The National Advisory Council on State and Local Budgeting suggests creating a policy of minimum and maximum reserve levels, and a policy on the use of these funds.

General Fund Reserves:

Operating Reserve

The District shall maintain a minimum of 60 days of general operating expenses and a maximum of 90 days. The purpose of the operating reserve is to insure the District can operate in the months before the District receives the first Ad Valorem receipt.

Emergency Disaster Fund

The District shall maintain a minimum of 2% and a maximum of 10% of the personnel budget in the event of either a natural disaster or man made disaster for any personnel or operating expenditures over the budgeted amount. In the event that the emergency fund is used, any expenditure that is reimbursed by an outside agency (such as FEMA, or any private business/person that was held responsible for the disaster) shall be used to rebuild the emergency fund.

Debt Service

The District shall maintain a minimum of one (1) year principal and interest payments on all outstanding debt and a maximum of two (2) years.



Bonita Springs Fire Control and Rescue District

Future Capital Funding- 885 approved 7/14/14

The District should set up a Future Capital Planning and Capital Improvement accounts to prepare for the future replacement of equipment, land for future stations, future stations, or major repairs to buildings, and vehicles. To help establish this fund the District should contribute a percentage of no less than 25% the accumulated depreciation and any additional amount agree upon with the Board of Commissioners.

The Future Capital Planning and Capital Improvement accounts shall consist of:

- Future Land
- Future Stations Construction
- Buildings
- Equipment and Machinery
- Office equipment
- Vehicles

During times of economic downturn the Board of Commissioners should not reduce the Future Capital Planning by more than 10% in any one year.

Bonita Springs Fire Control and Rescue District

Policy & Procedures Handbook

484 Fixed Assets Accounting and Control

Effective Date: 7/12/2010

Revision Date:

Fixed assets are specific items of property that are tangible in nature, have an expected life longer than one-year, and have a significant value. The significant value test is important because the District has maintained assets that are tangible and long-lived, but whose value is so small that the time and expense to maintain detailed accounting and inventory records for them is not justified.

The District will comply with the provisions set forth by the Rules of the Auditor General, State of Florida, Chapter 10.400, and Local Government-owned Tangible Personal Property.

Classification and Recording

Items to which the District has title and meet the definition outlined below, will be entered into the accounting records.

Land - Includes all parcels of land acquired for building and plant sites and rights of way.

Buildings - Includes all buildings. Permanently attached fixtures installed during construction are considered a part of the building. The subsequent addition of equipment or furniture will be recorded in the categories for machinery or office equipment and fixtures. Major improvements, such as additions to buildings, are capitalized.

Improvements other than buildings - Include control structures and other improvements.

Equipment and fixtures - Includes all fixtures and other tangible personal property of non-consumable nature, the value of which is \$750 or more and the normal expected life of which is one year or more. \$750 is the required capitalization threshold amount set forth by Section 274.02, F.S.

Example: Bunker gear such as pants, coats, and hats are not required to be recorded as assets since the unit cost of these items does not exceed \$750.

Construction work in progress - Includes all partially completed projects. Upon completion, these assets are transferred to one of the other fixed asset classifications.

General fixed assets are recorded at historical cost. Historical cost is measured by the amount of consideration given or received and includes the following:

- Purchase costs before trade-in allowances and less discounts
- Job order costs if constructed by personnel of the District
- Professional fees of attorneys, architects, engineers, appraisers, surveyor, and the like
- Site preparation costs such as clearing, leveling, filling, and demolition of unwanted structures
- Fixtures attached to a building or other structure

Bonita Springs Fire Control and Rescue District

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- Transportation and installation charges
- Any other expenditure required to put the asset into its intended state of use

Donated assets are capitalized at their fair market value at the time received.

Asset Control

The Fire Chief will designate an Inventory Manager. The Inventory Manager will maintain subsidiary records for each recorded fixed asset of the District. These records contain the following information: (*Fixed Assets Worksheet*)

- Identification number
- Description of asset
- Physical location
- Name of custodian with assigned responsibility for the asset
- Name, make, or manufacturer
- Year and/or model
- Manufacturer's serial number (if applicable)
- Date acquired
- Cost or value at date of acquisition
- Method of acquisition and, for purchased items, the check number and purchase order number
- Date the item was last physically inventoried and the condition of the item
- Life expectancy

At disposition, the full circumstances of the disposition of the item are recorded as well as any other information the District may care to include.

Physical Tagging

Machinery, mobile equipment, office furniture, and equipment are physically tagged with fixed assets control numbers per applicable state law. The purpose of tagging the fixed assets is to aid in obtaining a record of the property belonging to the District in order to improve control and financial reporting.

All information regarding the purchase or other acquisition of a fixed asset is given to the Inventory Manager. The Inventory Manager is responsible for preparing the fixed asset record and attaching the next sequentially numbered identification tag.

Annual Fixed Assets Inventory

The existence and condition of all fixed assets owned by the District is verified annually or whenever there is a change in custodian. The procedures for the inventory of fixed assets are as follows:

- On a schedule cycle basis, each division head is furnished with *Fixed Assets Inventory Forms*. The *Fixed Asset Inventory Forms* contain spaces for the following information:
 - Division name

Bonita Springs Fire Control and Rescue District

Policy & Procedures Handbook

- Asset tag numbers
- Asset descriptions
- Names of person checking equipment
- Condition code
- General remarks on condition, plans for future use and the like
- Each division head prepares an inventory of the fixed asset items within their area of responsibility utilizing the forms.

The life expectancy of fixed asset items is determined by utilizing vendor information, IRS documentation or another reliable source. The established life spans have been determined as:

Fire Equipment	10 - 20 years
Medical Equipment	03 - 15 years
Computer Equipment	03 - 05 years
Station Equipment	05 - 20 years
Special Ops Equipment	07 years
Office Equipment	03 - 10 years
Fire Apparatus	15 - 25 years
Staff Vehicles	05 - 15 years

- The *Fixed Asset Inventory Forms* are returned to the Inventory Manager.
- The information submitted by the department heads on the *Fixed Asset Inventory forms* is transferred to the Physical Inventory section of the Fixed Assets Records.
- If a Fixed Asset Record exists for assets that did not appear on the lists returned by the division heads, a search is made for those items and any that are not found are brought to the attention of the Finance Director for further investigation.
- If items appear on the Fixed Asset Inventory forms that do not appear on the Fixed Asset Records, an investigation is made of the items to determine ownership by the District. If ownership is verified, a Fixed Asset Record is completed and filed with the other subsidiary records.
- A reconciliation of the subsidiary ledger of Fixed Assets Records is made with control totals on the general ledger.
- The straight line method of depreciation, with no salvage value will be used. Depreciation will be pro-rated for items purchased mid-year.

Asset Disposal

The District has the discretion to deem any property that is obsolete, or which the continued use is uneconomical or inefficient, or which serves no useful function, shall be classified as surplus pursuant to Chapter 274, F.S. to classify as surplus.. The District's management performs the following procedures with respect to surplus property:

- The District's requests to dispose of surplus or obsolete equipment are reviewed and approved by Board of Commissioners.
- If the estimated value of the property is less than \$5,000 the property may be disposed of in the most efficient and cost effective means as determined by the District. Section 274.06, F.S.
- If the estimated value of the property is \$5,000 or more, the property shall be sold only to the highest

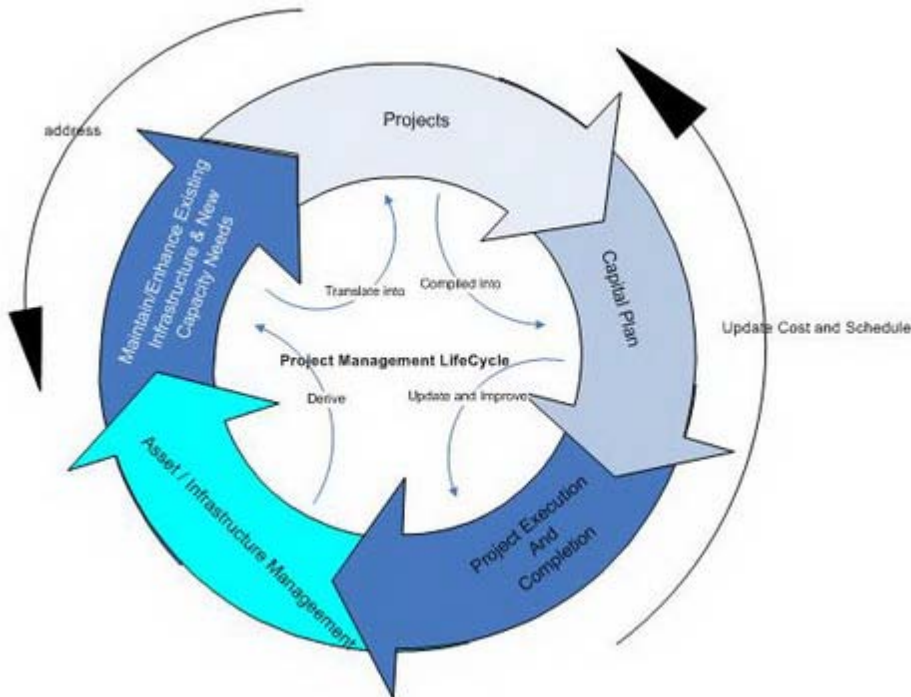
Bonita Springs Fire Control and Rescue District **Policy & Procedures Handbook**

responsible bidder, or by public auction, after publication or notice not less than one week or more than two weeks prior to sale in a newspaper having a general circulation in the District. Section 274.06, F.S.

- Authority for the disposal of property is recorded in the minutes of regularly scheduled meetings of the Board of Commissioners. Section 274.07, F.S.

Section 5 – Capital Planning

The Capital Planning Cycle:



Capital Planning prevents scarce resources from being consumed in reaction to crises and provides for critical facilities, infrastructure, and equipment to be replaced as they deteriorate during normal use. The Capital Planning Process helps local officials think through complex infrastructure development and financial decisions, which could avert expensive mistakes that frequently result from crisis management. Lenders and bond raters expect local governments to ensure that inherited assets from prior administrations are preserved or replaced in a timely manner.

Capital Planning Process

Local governments commonly adopt a 5-year Capital Improvement Plan (CIP) for proposed projects with costs totaling at least \$5,000 that have useful lives of more than one year. This CIP is typically updated annually during the local government’s annual budgeting process. Major elements under consideration of the CIP process are: conducting an inventory of present physical assets (often generated by the Finance

Department, physically verified/confirmed by all departments), the completion of an asset maintenance and replacement schedule submitted by each operating department requesting capital items to be included in the budget, and a project time-table containing project requests for future needs.

The Finance Department will then consolidate all requests filed by all departments under the CIP by completing a prescribed financial analysis of historical revenues and expenditures to evaluate all CIP proposals, and at the same time correlate these proposals to pre-approved documents and ordinances (e.g., for compliance with the approved Comprehensive Plan). Priority rankings of proposed CIP projects are determined through special meetings among executive members of the local government.

Common Projects Included in the CIP

Under the classification of Infrastructure, the most commonly proposed CIPs would be: roads, sewers, storm sewers, sidewalks, bridges, curb and gutter, street lights, and other utilities that the local government owns and operates. Projects that fall under the Buildings category would be: administration buildings, libraries, museums, treatment plants, civic centers, and public swimming pools. Under Equipment would be: fire trucks, police cruisers, generators, and IT equipment. Land would include: parks, gardens, tree nurseries, waterfronts, and industrial park land.

Funding Capital Projects

Funding for capital projects could come from various sources, including the general fund or general revenue, grants (possibly with matching requirements), debt proceeds (general obligation or revenue bonds), special taxes or assessments, or impact or user fees.

References

GASB 34:

<http://www.journalofaccountancy.com/Issues/2001/Nov/ImplementGasbNo34.htm>

GASB Priorities: <http://www.muninetguide.com/articles/pensionsprivatizationmunicipalbankruptcy-top-303.php>

GFOA Economic Development and Capital Planning:

http://www.gfoa.org/index.php?option=com_content&task=view&id=123&Itemid=133

State of Minnesota Department of Management & Budget:

<http://www.mmb.state.mn.us/capbudget>

Section 10 – Capital Assets

Overview

Generally, capital assets are the largest asset of a local government. Capital assets are tangible and intangible assets acquired for use in operations that will benefit the local government for more than a single fiscal period. Typical examples of capital assets include land, land improvements, construction-in-progress, infrastructure/improvements, buildings, furniture, motor vehicles, audio-visual and software. As a general rule, local governments should report only those capital assets that they own. For capital leases, although title to the financed asset does not pass to the lessee until the end of the lease term, the lessee does assume the risk of ownership. Therefore, it is reported as Property under Capital Lease.

Statutory Requirements

Chapter [274](#), F.S., governs the administration of tangible personal property owned by certain local governments. Section [274.01](#), F.S., defines “governmental units” for purposes of the requirements as the governing board, commission or authority of a county or taxing district of the State or the sheriff of the county. Section [274.02](#), F.S., defines “property” as fixtures and other tangible personal property of a nonconsumable nature and requires the State’s Chief Financial Officer to establish, by rule, the requirements for the recording of property. Department of Financial Services [Rules 69I-73](#), Florida Administrative Code, prescribes requirements for recording and inventorying tangible personal property, marking of property items, and disposing of property items.

Capital Asset Valuation

Capital assets should be reported at their historical cost, which can include: (1) all charges to place the asset in its intended location (for example, freight); (2) all charges to place the asset in its intended condition for use (for example, installation or site preparation); and, (3) subsequent additions or improvements that enhances a capital asset’s functionality or extends its expected useful life. Expenditures for repairs are generally not included in historical cost. If historical cost information is not available, estimated historical cost may be used. Donated capital assets should be reported at their fair value on the date the donation is made. Typical donated capital assets include land, buildings, furniture, fixtures, and equipment.

Capital Asset Capitalization and Accountability

Any asset that benefits more than one fiscal period potentially could be classified as a capital asset. As a practical matter, not all items that meet the definition of a capital asset should be capitalized for reporting purposes. Local government officials should establish a dollar value or capitalization threshold that capital assets must exceed if they are to be capitalized. Other considerations, as recommended by the Government Finance Officers Association (GFOA), include:

- Items capitalized should have an estimated useful life of at least two years from the date of acquisition;
- Capitalization thresholds are best applied to individual items rather than to groups of similar items unless the effect of doing so would be to eliminate a significant portion of total capital assets (e.g., books of a library district);
- Capitalization thresholds should not be set at less than \$5,000 for any individual item; and,
- Governments that are recipients of Federal awards should be aware of Federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts (currently \$5,000) for purposes of Federal reimbursement.

When capital assets are not capitalized, governments should still ensure that adequate control and accountability is maintained, especially in certain circumstances, such as:

- For those local governments subject to ch. [274](#), F.S., and Department of Financial Services Rules, tangible personal property with a value or cost of \$1,000 or more and a projected useful life of one year is required to be recorded for inventory purposes.
- Assets that pose a risk to public safety and could be the source of potential liability.
- Assets that must be accounted for pursuant to a legal or contractual provision.
- Assets that are easily transportable and readily marketable or easily diverted to personal use.

Many governments use a perpetual inventory system to maintain effective control over capital assets. Such a system is constantly updated for additions and deletions of the capital assets inventory. Periodic verification is still required to ensure adequate control and accuracy of the government's inventory. GFOA recommends that governments inventory its tangible capital assets, at least on a test basis, no less than every five years. For those local governments subject to ch. [274](#), F.S., and Department of Financial Services Rules, an inventory is required for property with a cost or value of \$1,000 annually or whenever there is a change in custody.

Capital Asset Maintenance and Replacement

Local governments should establish a system for assessing the condition of capital assets and develop a plan and budget for capital asset maintenance and replacement. Assessing the condition of capital assets can be done in conjunction with the inventory process. GFOA issued best practice recommendations for this process in its *Capital Asset Assessment, Maintenance and Replacement Policy* (see link in reference section).

Depreciation

Depreciation is the systematic and rational allocation of the cost of a capital asset over its estimated useful life. Land and construction-in-progress are typically not

depreciated. Local government officials need to establish the useful life and depreciation method for each class of capital asset. Straight-line depreciation is the most common method. The composite depreciation method is applied to a certain type of capital asset rather than to an individual capital asset.

Past experience should be used to determine the estimated useful life of an asset. When the government has no past experience to rely upon, the experiences of other governments can be useful. However, when depending on others' experiences, the government should take into consideration differences in quality of materials that comprise the asset, differences in the extent of use or the intended uses of the asset, and environmental differences between assets held by others and those acquired by the government. Once established, estimated useful lives should be periodically compared to actual experiences to make adjustments as necessary.

Capital Assets Reporting

Governmental Accounting Standards Board, Statement 34, requires capital assets to be reported on the government-wide Statement of Net Assets and in the Notes to Financial Statements. Each local government must make four distinctions:

- Capital assets related to governmental activities that must be reported separately from those related to business-type activities.
- Different major classes of capital assets.
- Capital assets that are not being depreciated.
- Accumulated depreciation that must be reported separately for each major class of depreciable capital assets.

In addition, the following must also be reported:

- The historical cost of capital assets (or their fair value at the time of donation).
- Accumulated depreciation.
- Additions during the period.
- Deletions during the period.

The format of the disclosure must demonstrate the change between the beginning and ending book values.

References

Florida Department of Financial Services, Bureau of Local Government –
www.myfloridacfo.com/aadir/localgov/

Chapter 274 Tangible Personal Property Owned by Local Governments, Florida Statutes –
Statutes regarding tangible personal property for certain local governments –
http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0274/0274ContentsIndex.html&StatuteYear=2010&Title=%2D%3E2010%2D%3EChapter%20274

Department of Financial Services Rule 69I-73 Tangible Personal Property Owned by Local Governments, Florida Administrative Code –
<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-73>

Governmental Accounting, Auditing, and Financial Reporting: Using the GASB 34 Model (2005 Edition) – www.gfoa.org

Accounting for Capital Assets: A Guide for State and Local Governments (2008 Edition) – www.gfoa.org

GFOA Best Practices and Advisories:

- *Establishing Appropriate Capitalization Thresholds for Capital Assets* – www.gfoa.org/downloads/caafrthresholdscapassets.pdf
- *Establishing the Estimated Useful Lives of Capital Assets* – www.gfoa.org/downloads/caafrusefullives.pdf
- *Ensuring Control over Noncapitalized Items* – www.gfoa.org/downloads/caafrcontrolled_capital_assetsRP.pdf
- *Capital Asset Assessment, Maintenance and Replacement Policy* – www.gfoa.org/downloads/GFOA_capassetspolicyBP.pdf
- *The Need for Periodic Inventories of Tangible Capital Assets* – www.gfoa.org/downloads/caafrperiodicinvoftangiblecapassets.pdf



GFOA Best Practice

Asset Maintenance and Replacement

Background. Capital assets include major government facilities, infrastructure, equipment and networks that enable the delivery of public sector services. The performance and continued use of these capital assets is essential to the health, safety, economic development and quality of life of those receiving services.

Budgetary pressures often impede capital program expenditures or investments for maintenance and replacement, making it increasingly difficult to sustain the asset in a condition necessary to provide expected service levels. Ultimately, deferring essential maintenance or asset replacement could reduce the organization's ability to provide services and could threaten public health, safety and overall quality of life. In addition, as the physical condition of the asset declines, deferring maintenance and/or replacement could increase long-term costs and liabilities. Government entities should therefore establish capital planning, budgeting and reporting practices to encourage adequate capital spending levels. A government's financial and capital improvement plans should address the continuing investment necessary to properly maintain its capital assets. Such practices should include proactive steps to promote adequate investment in capital maintenance and replacement and necessary levels.

Recommendation. GFOA recommends that local, state and provincial governments establish a system for assessing their assets and then appropriately plan and budget for any capital maintenance and replacement needs. This includes:

1. Developing a policy to require a complete inventory and periodic measurement of the physical condition of all existing capital assets. The assessment should document the established methods of condition assessment, including any that are used to evaluate below-ground infrastructure. This physical condition inventory and measures used should be kept current, with facility condition ratings updated every one to three years.¹

This inventory should contain essential information, including:

- Engineering description
- Location
- Physical dimensions and condition
- "As-built" documents
- Warranties

- Maintenance history
 - Replacement costs
 - Operating cost information
 - Usage statistics
 - Book value
 - Original Useful Life
 - Remaining Useful Life
2. Establishing condition/functional performance standards to be maintained for each type of capital assets. The condition measures and related standards should be understandable and reliable. Such standards may be dictated by mandated safety requirements, federal, state, or provincial funding requirements, or applicable engineering and other professional standards,² including available software models. Use these standards and a current condition assessment as a basis for multi-year capital planning and annual budget funding allocations for capital asset maintenance and replacement. Assets near high risk areas such as hospitals may require a higher standard of performance and require a higher frequency of condition assessment.
 3. Evaluating existing assets to determine if they still provide the most appropriate method to deliver services. Maintenance and replacement plans for assets should then be prioritized in accordance with overall goals and objectives to maintain expected service levels. Consider developing financial policies that identify and dedicate fees or other revenue sources to help achieve this goal. Also consider a procedure of performing a condition assessment prior to replacing a major asset or acquiring a new asset.
 4. Allocating sufficient funds in the multi-year capital plan and annual operations budget for condition assessment, preventative maintenance, repair and replacement of capital assets in order to continue the provision of services that contribute to public health, safety, and quality of life of the public.

Each government should establish an on-going source of funds in both the capital plan and budget for the repair and renewal needs of its assets consistent with this best practice. The Capital Improvement Program (CIP) should also include projections based on the remaining useful life and replacement costs over the next three to ten years regarding the government's intended future investment in these facilities and the estimated impact of these investments toward achieving the minimum or adequate-performance rating for each asset type or class. If the assets are part of the function of an enterprise fund, the rates, fees and charges may need to be adjusted to meet the funding requirements.

5. Monitoring and communicating progress toward stated goals and the overall condition of its capital assets with appropriate controls to ensure the validity and accuracy of the information. This process should describe how actual facility condition and performance compares to the targeted standard for each asset type. Governments should also review and report the operating impacts

related to capital investments during project implementation and for a specified time period following project implementation. Governments should likewise monitor and report on the delivery of capital projects by establishing standards for planning, designing and constructing capital projects.³

6. At least every one to three years, providing a “plain language” Report on Capital Facilities to elected officials and made available to the general public that describes:
 - Condition ratings jurisdiction-wide compared to established policy standards
 - Condition ratings by geographical area, asset class, and other relevant factors
 - Indirect condition data (e.g., water main breaks, sewer back-up complaints)
 - Replacement life cycle(s) by infrastructure type
 - Funding sources for assets, including any restrictions that might be imposed on use and/or disposal
 - Year-to-year changes in net value of assets
 - Actual expenditures and performance data on capital maintenance compared to budgeted expenditures performance data (e.g., budgeted street miles, reconstructed compared to actual)
 - Long-term trends extending over the prior four to six or more years. Year-to-year expenditure figures are less valuable due to general inflation rates and the changing supply and cost of construction contractors and contract bids over time.
 - Other more “global” measures such as replacement cycle,⁴ year-to-year comparisons of work completed (e.g., miles of sewers, water mains, street lights, etc., repaired/replaced), book value, etc., may also be used.⁵

References.

GFOA Best Practice, Points to Consider when Deciding whether to Use the Modified Approach for Recording Infrastructure Assets, 2002.

John Vogt, *Capital Budgeting and Finance: A Guide for Local Governments*, ICMA, 2004.

Nicole Westerman, "Managing the Capital Planning Cycle: Best Practice Examples of Capital Program Management", *Government Finance Review*, 2004.

GFOA Best Practice, Capital Project Budget, 2006.

GFOA Best Practice, Establishing the Estimated Useful Lives of Capital Assets, 2007.

GFOA Best Practice, Capital Project Monitoring and Reporting, 2007.

GFOA & National Advisory Council on State and Local Budgeting Best Practices in Public Budgeting (Practice #s 2.2, 5.2, 6.2, 11.5)

EPA, *The Clean Water and Drinking Water Gap Analysis*, 2002.

AWWA, *Dawn of the Replacement Era: Reinvesting in Drinking Water Infrastructure*, 2001.

Notes:

- 1 The frequency of physical condition rating and asset inventory updates may vary depending on several factors, including the asset age and type, likelihood of degradation, and ease at which assessments can be conducted.
- 2 These measures include state government-established standards, bridge sufficiency ratings, Pavement Quality Index (PQI) or Pavement Condition Index (PCI), Facility Condition Index (FCI), etc. Indirect measures such as water main breaks, sewage overflows, etc., are also available for certain asset types.
- 3 Measures to assess the delivery of capital projects may include budget soft versus hard costs, schedule and budget variations, change orders, quality of construction, and architectural/engineering estimates versus actual delivery.
- 4 “Replacement cycle” means the number of years to replace/reconstruct an entire infrastructure network assuming an average annual level of replacement. Example: 500 miles of concrete surface streets in network/ 10 miles average annual miles of streets replaced equals a 50-year replacement cycle. This can be compared to the engineering estimate of the useful life of the average concrete surfaced street.
- 5 Other useful measures of level of effort or condition can be found in internal government database, including department annual reports, fixed asset account records, GIS systems, etc.

Approved by the GFOA's Executive Board, March, 2010.



GFOA Best Practice

Incorporating a Capital Project Budget in the Budget Process

Background. Once a government entity has adopted a multi-year capital plan (see GFOA Best Practice, Multi-Year Capital Planning), the next step in the capital process is to develop and implement a capital improvement projects budget (capital budget). A properly prepared and adopted capital budget is essential to ensure proper planning, funding and implementation of major projects. Most capital budgets are formally adopted as part of the annual or bi-annual budget process, officially incorporating the appropriate year(s) of the multi-year capital plan into the budget.

Capital projects are different from programs adopted in the operating budget, often representing very large financial obligations that may span two or more fiscal years. Therefore, it is important that they be properly planned, budgeted, and tracked. Because of the unique nature of capital projects, the processes for preparing, prioritizing and presenting them to the governing body may be different from the operating budget. Capital project budgets may also require additional information such as geographic location, multi-year funding sources, and impact on the operating budget. After the capital budget is adopted, it is important that an adequate system is in place to initiate and manage each authorized project through completion.

Recommendation. GFOA recommends that governments prepare and adopt a formal capital budget as part of their annual or bi-annual budget process. The capital budget should be directly linked to, and flow from, the multi-year capital improvement plan. In many jurisdictions, the first year (or first two years in a bi-annual budget) of the multi-year capital plan would be adopted by the governing body. It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget. Modifications may be necessary based on changes in project scope, funding requirements, or other issues. If these modifications are material, jurisdictions should consider the impacts these may have on their multi-year capital and financial plans.

Organizations should establish specific criteria early in the process to help prioritize capital submittals. The capital budget should be adopted by formal action of the legislative body, either as a component of the operating budget or as a separate capital budget. It should comply with all state and local legal requirements:

Preparing and Adopting the Capital Budget. The capital budget should include the following information:

- A definition of capital expenditure for that entity.
- Summary information of capital projects by fund, category, etc.
- A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, design, and construction activities.
- Descriptions of the general scope of the project, including expected service and financial benefits to the jurisdiction.
- A description of any impact the project will have on the current or future operating budget.
- Estimated costs of the project, based on recent and accurate sources of information.
- Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.
- Funding authority based either on total estimated project cost, or estimated project costs for the upcoming fiscal year. Consideration should be given to carry-forward funding for projects previously authorized.
- Any analytical information deemed helpful for setting capital priorities (this can include any cost/benefit comparisons, and related capital projects).

Jurisdictions should provide a greater level of detail and information for non-routine capital projects than for routine projects. For example, a major new wastewater treatment plant or civic center will have greater service and cost implications than an ongoing project to resurface roads or maintain water lines. For non-routine projects, the capital budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts.

When developing the capital budget, entities should consider measures to mitigate risk related to undertaking major non-routine projects. Based on the size of the capital budget and the complexity of the capital projects, it may be appropriate for entities to budget additional reserves for project overruns or insurance coverage such as performance bonds or general liability coverage.

Reporting on the Capital Budget. GFOA recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Executive leadership, legislators, and citizens should all have the ability to review the status and expected completion of approved capital projects. Periodic reports should be issued routinely on all ongoing capital projects. The reports should compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.

References.

Capital Improvement Programming: A Guide for Smaller Governments, GFOA, 1996.

Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting, National Advisory Council on State and Local Budgeting, 1998.

Capital Budgeting and Finance: A Guide for Local Governments, ICMA, 2004.

“Managing the Capital Planning Cycle: Best Practice Examples of Effective Capital Program Management,” *Government Finance Review*, GFOA, 2004.

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Approved by the GFOA's Executive Board, January, 2007.



GFOA Best Practice

Presenting the Capital Budget in the Operating Budget Document

Background. After the capital budget or multi-year capital plan is adopted, a government should decide how to best present major capital program highlights in the operating budget document. An exceptional capital presentation enhances the transparency and accountability to citizens. It gives a broader context for citizens to understand major components of the capital budget and its relationship to the operating budget.

GFOA has recommended practices that are concentrated on the development, implementation, and monitoring of the capital budget. This recommended practice focuses on the presentation of the major capital program highlights in the operating budget document.

Recommendation. GFOA recommends that governments consider the following guidelines when incorporating information on the capital budget within the operating budget document. Presentation of the capital section should include a summary of the multi-year capital plan as well as detailed information related to the budget. Each government will need to establish the appropriate balance between summary-level and detailed information.

1. **Placement.** The capital budget should be in a distinct section of the budget document. It is very difficult to follow the various elements of the capital program if information is scattered throughout the document. The capital budget should show a direct link to the multi-year capital improvement plan. By including this information within the same or adjacent section of the document, it is easier for the reader to follow that relationship.
2. **Definition.** A definition of capital expenditures should be included in the budget document. The definition of a capital project can be designed in a way that is broad enough to encompass a variety of different situations. Governments frequently refer to asset life and dollar threshold in the capital expenditures definition. However, not every project cost is actually capitalized (e.g., furnishings often are not).
3. **Sources and Uses.** The capital presentation in the operating budget document should focus on both sources and uses. The government should indicate the total dollar amount of capital expenditures for the budget year and for the multi-year plan. The capital plan sources and uses summary should include all projects (regardless of fund) that fit within the government's definition of capital expenditures. This information can be presented by fund, category, priority, strategic goal, or geographic location. The government should identify the

- funding sources for the same time period as expenditures. Pie charts are useful for identifying components, while bar charts show specific trends (historical and future). A budget overview or separate budget in brief could be included that presents both operating and capital highlights.
4. **Process.** The following items help to communicate major steps within the capital budget decision making process.
 - **Calendar.** A calendar showing key dates in the capital process should be presented, along with text describing the process. The calendar could be juxtaposed with the operating budget calendar. Responsible parties (departments) and statutory deadlines are useful in describing the process.
 - **Prioritization.** Information on how capital projects are evaluated and prioritized is critical. The criteria for evaluating capital projects could include such items as safety, location, return on investment, net payback, public need, connection to other plans, and available funding. Changes in priority could also be addressed.
 - **Funding.** Funding sources should be defined. Alternative funding options could include pay-as-you-go, debt (type, size, duration, etc.), and levying additional taxes. Legal constraints and reliability of capital funding sources are important considerations
 - **Management.** Depending on the size and complexity of the capital plan, some projects within the capital plan may be contracted out versus managed in-house. That decisionmaking process should be communicated.
 5. **Identification.** Capital projects should be broken out between recurring and non-recurring. Recurring capital projects are those that 1) are included in almost every budget and 2) have a regular replacement cycle. Capital projects could be grouped by category, department, type, function, or funding.
 6. **Individual Capital Project Detail.** Many budget documents include individual capital project detail for major projects. Detail for major projects could include:
 - **Description.** For significant and/or non-recurring capital expenditures, the document should concisely describe these items (i.e. indicate the project's purpose and funding sources) and indicate the amount appropriated for the project during the budget year(s). For example, the construction of a convention center would be both significant and nonrecurring.
 - **Operating Impacts.** The operating impact from the capital budget should be both quantified and discussed. For example, operating expenses would increase with the need for additional positions when opening a new facility. On the other hand, operating expenses would decrease for energy savings projects. Also, some capital projects may result in additional revenues.
 - **Timetable.** Showing a timetable for different phases of a project is very informative. Capital project schedules can be presented on the individual sheets.
 - **Graphics.** Legible graphic illustrations (pictures or maps) can add value to a capital project presentation.
 - **Links to Other Plans.** Governments may consider indicating on the individual capital project sheets what specific goals that the capital project is fulfilling.

To avoid placing excessive detail in the capital section of the operating budget document, consideration may be given to placing the additional information on the web or in a separate capital document.

References.

GFOA Best Practice, “Establishing Capitalization Thresholds for Tangible Capital Assets,” 1997, 2001, and 2006.

GFOA Best Practice, “Multi-Year Capital Planning,” 2006.

GFOA Best Practice, “Determining the Estimated Useful Lives of Capital Assets,” 2002 and 2007.

GFOA Best Practice, “Capital Project Budget,” 2007.

Approved by the GFOA's Executive Board, October 2008.



Bonita Springs Fire Control and Rescue District

Glossary:

Account -A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Administrative (ADM)-Department responsible for the performance of executive duties; management.

ACLS-Advance Cardiac Life Support.

Advance Life Support (ALS)-Medical Service delivered by Paramedics in a pre-hospital setting. This includes the ability to deliver emergency advanced airway procedures, emergency medications and treat emergency cardiac events.

Assessed Valuation- the value of a property based on a percentage of actual value that serves as the basis for tax calculations.

Basic Life Support (BLS)-Emergency medical care generally limited to non-invasive procedures such as CPR, hemorrhage control, splinting, and breathing support.

BTLS-Basic Trauma Life Support.

Battalion Chief (BC) – is responsible for the management of all line personnel on duty during a given shift. This position provides emergency responses to the public by ensuring proper selection and training of personnel and the proper functioning of equipment. Duties also include responsibilities for all stations on a given shift as well as completion of special projects and functional assignments.

Budget-A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates) for the same fiscal year.

Budget Document-The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget Message-A general discussion of the proposed budget as presented in writing by the budget officer to the legislative body.

Budgetary Control-The control or management of a governmental unit or enterprise in accordance with approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Outlays-Expenditures for the acquisition of capital assets.

Carbon Monoxide (CO)-A colorless, odorless, highly poisonous gas.

Cardiopulmonary Resuscitation (CPR)-A procedure employed after cardiac arrest using heart massage, drugs and mouth-to-mouth resuscitation to restore breathing.

Cash Reserves- money placed in reserve for the beginning of the following year because property tax money is not received until the end of November, middle of December.

Chart of Accounts-The classification system used by the District to organize.

Computer Aided Dispatch (CAD)-System that enables the dispatch agency to send and receive emergency service calls to the appropriate agency.

Current Liabilities-Liabilities which are payable within a relatively short period of time, usually no longer than a year.

Current Taxes-Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established, to the date on which a penalty for nonpayment is attached.

Debt-An obligation or liability resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit-The maximum amount of gross or net debt that is legally permitted.

Depreciation-Expiration in service life of fixed assets attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

Dispatch-The agency responsible for receiving emergency and non-emergency calls and sending the appropriate entity to respond to the call.

EMS- Emergency Medical Service that represents the combined efforts of several professionals and agencies to provide pre-hospital emergency care to the sick and injured.

EMS Coordinator- A designated EMT-P on each of the three shifts in charge of Quality Assurances, ordering supplies, and some training.

EMT- Emergency Medical Technician, a member of the EMS system who is trained to provide pre-hospital medical care.

EMT-P – Emergency Medical Technician-Paramedic, An EMT who has completed an extensive course of training in ALS; Skills include IV therapy, advance pharmacology, cardiac monitoring and defibrillation, and advance airway management.

Engine – Sometimes called a pumper, this vehicle has a fire pump, water tank, hose bed and ground ladders.

EVT- Emergency Vehicle Technician.

Expenses-Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges, which are to benefit the current fiscal period.

Fair Labor Standards Act (FLSA) - Established minimum wage, overtime pay, recordkeeping requirements and child labor standards for full-time and part-time workers.

FEMA – Federal Emergency Management Agency.

Fire Code – a systematic statement of the rules that promote a fire safe society. In this case, the Uniform Fire Code published by the International Fire Code Institute is the set of documents that when adopted regulates the component of a fire safe community.

First Responder– the first medically trained agency to arrive at the scene of sudden illness or injury.

Fiscal Year (FY)-The time period used for the accounting year. The District's fiscal year begins October 1st and ends on September 30th.

Fixed Assets-Tangible or intangible items purchased that are over \$750 and have a useful life of more than (1) year.

Full Time Equivalent (FTE)- Staffing levels are measured in FTE's to give a consistent comparison from year to year.

Fund-A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, that are segregated for the purpose of carrying on specific activities.

Fund Balance-The difference between assets and liabilities reported in a governmental fund.

Generally Accepted Accounting Principles (GAAP)-The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

General Fund-A governmental fund type that serves as the chief operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

General Long-Term Debt-Legally payable from general revenues and backed by the full faith and credit of the District.

Government Finance Officers Association (GFOA)-Organization offering support and a high level of training opportunities for government finance officers.

Hazardous Materials (HazMat) – Those chemicals or substances which constitute a physical hazard or health hazard whether in a usable or waste condition.

Health Insurance Portability and Privacy Act (HIPPA) - Enables workers to change jobs, regardless of pre-existing medical conditions, and maintain their health coverage.

Heavy Rescue – rescue operation where special equipment and training are required, such as a building collapse, rope rescue, confined space, trench, Hazmat, vehicle entrapments, and mass casualties.

IAFC – International Association of Fire Chiefs, international organization of fire service professionals dedicated to providing leadership on issues of importance to emergency services workers and organizations.

Internal Transactions – transactions that occur between funds.

ISO – the Insurance Services Office is the organization that conducts surveys of a communities' fire response capability. The ISO is supported by the insurance industry to measure and publish the number grade of the effectiveness of a

community's fire department, fire emergency notification system and fire suppression water system.

Line – The employees who are assigned to the operations and EMS divisions responding to incidents.

Major Fund-A governmental fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues or expenditures are at least ten percent of the total budget. Any other government fund may be reported as a major fund, if that fund is particularly important to the financial statement. Although the District's reserve funds are considered non-major, they are treated as major funds for financial reporting purposes.

MDC – Mobile Data Computers - A computer in rescue and command vehicles that display maps and alarm information to emergency calls.

Mill Levy – the levy that is assessed per thousand dollars of assessed value to property to calculate property tax revenue for the District.

Modified Accrual Basis of Accounting – A form of accrual accounting in which expenditures are recognized when the goods or services are received and revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

National Fire Protection Association Standards (NFPA) – the body of directives, guidelines and rules written by an association of individuals and societies that promote science and improve the method of fire protection and prevention. The NFPA standards provide detailed instructions for design, installation, and maintenance of safeguards against the loss of life and property.

NIMS-National Incident Management System- required by the Department of Homeland Security since most emergency situations are handled locally, when there's a major incident and help may be needed from other jurisdictions, including the state and the federal government. NIMS was developed so responders from different jurisdictions and disciplines can work together better to respond to natural disasters and emergencies, including acts of terrorism.

Operating Statement-A document summarizing the financial operations of the District for a specific accounting period.

OT – Overtime.

PASS – Personal Alert Safety System, advice with an audible signal to locate a firefighter in need of help.

PEPPS-Pediatric Education for Pre-hospital Professionals.

Performance Measures-Specific quantitative measures of work performed within an activity or program.

Pre-fire plans – a guideline that directs the efforts of emergency crews arriving on scene of a fire. The plan is based on field research of the specific building and on generally accepted good practices of the fire service.

Program – A set of expenditures and tasks to accomplish a specific goal.

Property Tax - a tax that is based on the value of a house or other property.

Rapid Intervention Team (RIT)-A search process for the location and rescue of down firefighters.

Quality Assurance Audit (QA program) – A system of internal and external reviews and audits of all aspects of an EMS system.

Quint - A piece of fire apparatus which is capable of performing 5 fire ground functions. It has a fire pump, water tank, hose bed, ground ladders and an aerial ladder usually longer than 75 feet in length.

Rescue – Similar to an Ambulance but utilizes personnel cross-trained as firefighters and carries a limited amount of firefighting equipment.

Revenue-The income of the District from sources for the payment of the District expenses.

SCBA – Self-Contained Breathing Apparatus, compressed air tanks, backpack and regulator worn by firefighters in smoke filled environment.

Self-Insurance – the amount of loss which the District is providing for on their own i.e. deductibles.

Shift-the term used to describe the 24-hour period of time the crews are on duty.

Special District – A form of local government in the State of Florida authorized under State Statute Chapter 191 to provide Fire, Health and Hospital, Parks & Recreation or Water & Sanitation services to a specific area.

Special Revenue Fund-a governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted for expenditure of specific purposes.

SQL – Structured query language, program language used to access databases.

Strategic Plan – the goals and plans for the district.

Tax Collector Fees – fees collected by the tax collector of the county for collecting property tax for the district.

USAR – Urban Search and Rescue Team-Nine state teams at various levels of operation, deployable to various man-made and natural disasters throughout Florida and neighboring states.

Web Site – www.bonitafire.org

Wildland Fire – a fire which occurs in an area of grass, brush, trees, etc.