

To: Gordon Burger
Charlotte County Budget Director

Pam Kirchner
Financial Consultant, Charlotte County Budget Office

14 JAN 27 AM 10:38
COUNTY BUDGET OFFICE

From: Judy McCoy
Board Chairman
Little Gasparilla Fire & Rescue, Inc. ("LGIFR")

Date: January 24, 2014

I am writing to request a 5% increase in LIFR's MSBU assessment for 2015 (county fiscal year 2014-2015).

The requested 5% increase would raise the assessment for each occupied lot from \$350 to \$367.50 and for each vacant lot from \$125 to \$131.25. The requested increase would raise the projected total assessment revenue from \$209,400 to \$219,900.

LGIFR is requesting the 5% increase in the MSBU assessments in order to cover the increased cost of delivering the same level of F&R service as in past years. No new programs or unusual expenditures are planned for 2015, but costs for almost all of LGIFR's significant expense items (e.g., personnel, fuel, insurance, utilities) have steadily increased each year. In 2013, LGIFR purchased a lot for future construction of a fire station, which requires budgeting for an annual mortgage payment. On the income side, the term of a multi-year SAFER grant that covered part of our compensation expenses has ended.

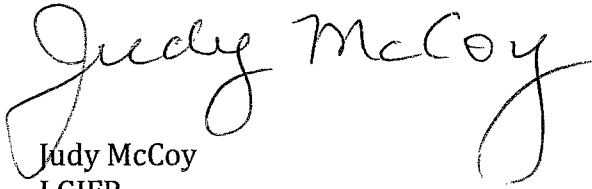
The attached comparative budgets show expenditures for 2015 identical to those shown on the 2014 budget. The \$10,000 shortfall between MSBU income and F&R expenses in 2014 was covered by an extraordinary one-time contribution of \$10,000. Because we do not anticipate any similar contribution in 2015, the 2015 F&R budget shows an increase of \$10,000 in the MSBU income to cover the total costs.

The effort to inform property owners about the requested increase and the reasons for the request actually began in April of 2013 when the Board notified all property owners of the deficit in the 2014 budget and the possibility of an increase in the assessments for 2014. All property owners were invited to attend an open Board meeting to discuss the possible assessment increase. It was at this meeting that two LGIFR members committed the \$10,000 contribution in order to delay the increased assessments, thereby allowing more time for broadly disseminating the reasons for the increase.

During the spring of 2014, the LGIFR Board plans a substantial effort to inform the MSBU property owners of the requested increase and the reasons for the increase. Notice of the requested increase along with an explanation of the reasons will be sent by email to all LGIFR members (i.e., the MSBU property owners). The same information will be published in the island's regular news letter, the Coconut Telegraph, and will be posted on LGIFR's website. All of the publications will include an invitation to attend a public meeting where the LGIFR Board will explain the reasons for the requested increase, will answer questions, and will receive comments from property-owning LGIFR members. This process will be completed before the County Commission budget hearings in July.

I understand from my conversations with Pam Kirchner and Linda Rohmer-Free that if we find an alternative source of funds to cover the budget deficit, LGIFR may withdraw this request for an increase in the MSBU assessment at any time prior to the County's budget hearings in July. Please advise me of the latest date that we can withdraw the request for an increased assessment without unduly disrupting the County's budgeting process.

Thank you for your assistance in this matter.


Judy McCoy
LGIFR

Little Gasparilla Island Fire & Rescue
COMPARATIVE BUDGETS 2013, 2014, 2015

Compare 2013 2014 2015 Budgets

	2013	2014	2015
	JAN - DEC	JAN - DEC	County Revised
INCOME			
FR * Assessments \$209,975-\$1090.23 unpaid	209,384.76	209,384.76	219,854.25
FR Less Discounts	4,317.66	4,317.66	5,042.17
FR Less Fees	4,101.34	4,101.34	4,397.09
Net Tax Assessments	200,965.76	200,965.76	210,415.00
FR Donations - Fire & Rescue	0.00	10,498.75	0.00
FR Safer Grant	13,509.60	0.00	0.00
Total Income	214,475.36	211,464.51	210,415.00
EXPENSE			
COMPENSATION (3 pay periods May & Oct)			
FR Employee Wages			
FR Fire Chief Salary	45,765.00	47,250.02	47,250.02
FR Part Time Firefighters	41,265.25	43,328.51	43,328.51
Total Employee Wages	87,030.25	90,578.53	90,578.53
FR Employer Taxes & WC			
FR Employer FICA .062	5,395.88	5,615.87	5,615.87
FR Employer Medicar. 0145	1,263.94	1,313.39	1,313.39
FR SUTA .0070	355.36	441.95	441.95
FR Worker's Compensation	5,457.12	5,457.12	5,457.12
Total Employer Taxes & WC	12,472.30	12,828.33	12,828.33
Total COMPENSATION	99,502.55	103,406.86	103,406.86
FACILITIES EXPENSES			
FR Rent	18,000.00	18,000.00	18,000.00
FR Rent-boat-storage	2,520.00	2,520.00	2,520.00
FR R&M and Sup-Facilities	1,284.00	1,284.00	1,284.00
FR Cable TV	1,716.00	1,716.00	1,716.00
FR Electricity	3,000.00	3,000.00	3,000.00
FR Internet & Website	1,140.00	1,140.00	1,140.00
FR Telephones & radios (\$2,720)	4,140.00	4,140.00	4,140.00
FR Water LGI	1,600.00	1,600.00	1,600.00
Total FACILITIES EXPENSES	33,400.00	33,400.00	33,400.00
FIREFIGHTING EXPENSES			
FR Firefighters Outfitting	1,980.00	1,980.00	1,980.00
FR Fuel-Island Vehicles	3,000.00	3,000.00	3,000.00
FR R&M-Equip, Sup, SmTools	3,000.00	3,000.00	3,000.00
FR R&M-Truck	6,840.00	6,840.00	6,840.00
FR Insurance-Commercial	8,298.36	8,298.36	8,298.36
FR Medical Director Expense	2,400.00	2,400.00	2,400.00
FR Reporting Online	1,300.00	1,300.00	1,300.00
FR Tags, Taxes, Lic, Prmt, Dues	2,400.00	2,400.00	2,400.00
FR Training Firefighters, etc.	3,600.00	3,600.00	3,600.00
FR Transportation (Barge, etc.)	1,200.00	1,200.00	1,200.00
FR Contingent Expense	0.00	0.00	0.00
Total FIREFIGHTING EXPENSES	34,018.36	34,018.36	34,018.36
OFFICE, GENERAL & ADMIN EXPENSE			
FR BkChg, DD Fees, CrCd Fees	600.00	600.00	600.00
FR Interest Expense	0.00	2,625.00	2,625.00
FR Office Exp & Hdwe&Sftware	2,770.00	1,470.00	1,470.00
FR Accounting	7,320.00	7,320.00	7,320.00
FR CPA Review	2,000.00	2,000.00	2,000.00
FR Legal & Other	1,767.15	492.00	492.00
FR Contingent Exp Reserve	8,347.30	7,382.29	6,332.78
Total OFFICE, GENERAL & ADMIN EXPENSE	22,804.45	21,889.29	20,839.78
Total Expense (NIC Depreciation)	189,725.36	192,714.51	191,665.00
BALANCE SHEET EXPENDITURES			
BS Contingent BS Expenditure	6,000.00	0.00	0.00
BS Stanke Note Payable	18,750.00	18,750.00	18,750.00
BS Building Fund	0.00	0.00	0.00
Total BS Expenditures	24,750.00	18,750.00	18,750.00
Total Exp & Expd/BS & Sav	214,475.36	211,464.51	210,415.00
Net Incease or decrease	0.00	0.00	0.00