

**Destin Fire Control District
Agenda**

Board of Fire Commissioners
848 Airport Road, Destin, Florida 32541
November 14, 2017, at 5:30 p.m.

This meeting is open to the public

- 1. Meeting called to order by the Chairman**
- 2. Public Comments**
- 3. Review of minutes:**
 - a. Regular meeting – October 10, 2017
- 4. Review of Financial Report:**
 - a. September 30, 2017
 - b. October 31, 2017
- 5. Old Business:**

None
- 6. Chief Reports:**
 - a. Beach Safety Update
 - b. Training Report
 - c. Inspection Report
 - d. Response Change Report
 - e. Overtime Report
- 7. New Business:**
 - a. Beach Safety agreement with County
 - b. Request for Bids – Fire/Rescue Boat Marine Fire Pump and Engine Assembly
 - c. West End of District Station
- 8. Next Meeting:** Regular Meeting: December 12, 2017 at 5:30pm
- 9. Adjournment**

DESTIN FIRE CONTROL DISTRICT
Regular Meeting of the Board of Fire Commissioners
Main Station
848 Airport Road
Destin, Florida 32541

October 10, 2017

Minutes

Commissioners present: Rick Moore, Tommy Green, Jack Wilson, Bob Wagner, and Mike Buckingham

Staff present: Chief Kevin Sasser, Division Chiefs Joe D'Agostino, Matt Taylor and Kathryn Wagner; Marie Wilbur

Present: Attorney Dawn Stuntz

The meeting was called to order by Chairman Moore at 5:30 p.m.

Public Comments:

None

Review of Minutes:

The minutes for the Regular Meeting of September 12, 2017, the Tentative Budget Hearing of September 12, 2017, the Final Budget Hearing of September 20, 2017, and the Special Meeting of September 29, 2017 were presented. Commissioner Wilson made a motion to approve the minutes for the Regular Meeting of September 12, 2017, the Tentative Budget Hearing of September 12, 2017, the Final Budget Hearing of September 20, 2017, and the Special Meeting of September 29, 2017. Commissioner Wagner seconded the motion. There was no discussion. The motion passed unanimously.

Review of Financial Report:

Division Chief Wagner presented the Financial Report as of September 30, 2017. She stated the report is not final as there are a few remaining items to be entered and adjusted before being ready to submit to the auditors. She stated the report can be approved as a preliminary report if the Board chooses to do so. On the Balance Sheet Chief Wagner stated cash and checking accounts have been reconciled and \$600,000 has now been pulled from the Bond Fund to help make it through November until ad valorem taxes begin to come in. Notices have been sent out for back collection of re-inspection fee accounts receivable and if there is not collection on these items they will then be sent to the attorney for placement of liens against property. Chief Wagner stated liabilities have been adjusted for the yearend with the exception of anything regarding the pension fund. Chief Wagner reviewed the Revenue over Expenditures vs Budget report stating September held two items which were larger than normal. The first being the final payments of the fiscal year to the pension trust and the second being the capital payment for the compressed air system. She stated the Net Revenue over Expenditures would have a substantial decrease due to adjustments to fixed assets which are still needed.

Commissioner Green made a motion to approve the financial report of September 30, 2017 as a preliminary report. Commissioner Wilson seconded the motion. There was no further discussion. The motion passed unanimously.

Old Business:

None

Chief Reports:

1. Beach Safety Report: Division Chief D'Agostino presented the Beach Safety Division's Report stating the beach coverage season ends October 28th and while attendance was down a bit due to weather, it has been a very busy season. He stated there was a drowning on September 25th which he felt was caused by a possible medical problem rather than a drowning experience.

Commissioner Green asked what the status was on funds for Harbor 9 – Crab Island, and if there had been any more discussions with the county regarding funding. Chief Sasser stated that this would start again in March or April. The current plan is to add up to three new towers this coming year. Commissioner Green asked about the possibility of working jointly with the Sheriff's Department to approach the county regarding Crab Island coverage. Chief Sasser said that there have already been some discussions in that regard and it will be followed up on.

2. Training Report: Chief Sasser presented the Training Report for September reflecting a total of 24 hours per shift. No further discussion.
3. Inspection Report: Division Chief Taylor presented the Inspection Report for the month of September 2017. He stated October is Fire Prevention Month and that programs are ongoing in the elementary, pre-school and nursery schools. He also stated classes have been coming to the fire station for tours. The flag was flown at half-mast on Saturday, October 7th, per order of the President, for Fire Prevention week and in tribute to first responders. Division Chief Taylor commended the fire fighters for their help in presentations to the children on Fire Prevention. No further discussion.
4. Response Change Report: Chief Sasser reviewed the Emergency Responses, Call Breakdown, Hot Zones, and Call History Reports and additional reports. No further discussion.
5. Overtime Report: Chief Sasser presented the Overtime Report showing just 3 hours of overtime paid in September. No further discussion.

New Business:

1. Beach Safety agreement with County - Chief Sasser stated the agreement with the County is still in discussion and not yet complete.

2. Resolution 18-01 – Declare one commercial refrigerator obsolete - Chief Sasser asked that a commercial refrigerator be declared obsolete as it has stopped working. Commissioner Wagner made a motion to approve Resolution 18-01. Commissioner Wilson seconded the motion. No further discussion. The motion passed unanimously.
3. Resolution 18-02 – Declare Beach Safety ATVs, UTV, and Waverunner Obsolete - Chief Sasser asked for approval to declare 3 ATVs, 1 UTV and 1 Wave Runner obsolete. After brief discussion, Commissioner Wilson made a motion to approve Resolution 18-02. Commissioner Green seconded the motion. Brief discussion followed on the replacement turnover cycles of these pieces of equipment. The motion passed unanimously.
4. Yearend Budget Adjustments – Beach Safety - Chairman Moore noted a revision to the agenda at Item (7d) to not include Beach Safety at this time. Division Chief Wagner spoke to the year end budget adjustments stating there was an error in last month's report which has since been corrected. She reviewed each line change. All expenditures are offset by savings in other line items. Commissioner Wilson made a motion to approve the Year End Budget Adjustments. Commissioner Green seconded the motion. In discussion, Commissioner Wilson commended the work that was done on a \$5.5 million budget and thanked Division Chief Wagner. The other Commissioners agreed and added their thanks. No further discussion. The motion passed unanimously.
5. Other Post Employment Benefits (OPEB) - Division Chief Wagner explained that the Other Post-Employment Benefits (OPEB) was an analysis required by the Governmental Accounting Standards Board which shows the effect of allowing retirees to participate in the Districts insurance programs. She stated the report reflects an increase of \$46,971 in our net OPEB obligation for fiscal year 2016-2017. Commissioner Wilson asked what time period is covered. Division Chief Wagner that it is rolling for the life of the employee – the older they get, the lower the liability. Commissioner Green made a motion to approve the Other Post-Employment Benefits Report for Fiscal Year 2016-2017. Commissioner Wilson seconded the motion. No further discussion. The motion passed unanimously.

Next Meeting:

Chairman Moore reminded the Board that the next regular meeting is scheduled for November 14, 2017 at 5:30 p.m.

Commissioner Buckingham asked if it would be acceptable to the Board if he worked with Chief Sasser in continuing research and development for the location of a west end fire station. He stated he could then report back to the Board with ideas and suggestions. The other Commissioners were in support of this idea, thanking Commissioner Buckingham.

Adjournment:

With no additional business to be discussed, the meeting adjourned at 6:12 p.m.

**Destin Fire Control District
Balance Sheet**

As of September 30, 2017

	<u>September 2017</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty cash	\$ 39
Trustmark - checking	245,576
Trustmark - hra checking	9,843
Trustmark - impact fee	1,100,238
FLGIT - Day to Day Fund	8,843
FLGIT - Short Term Bond Fund	4,455,069
Total Checking/Savings	<u>5,819,608</u>
Accounts Receivable	
Accounts Receivable	76,849
Total Accounts Receivable	<u>76,849</u>
Other Current Assets	
Receivable from State for Pension Fund	4,936
Ed supplement receivable	3,190
Total Other Current Assets	<u>8,126</u>
Total Current Assets	<u>5,904,583</u>
Fixed Assets	
Land	278,555
Building	1,328,209
Building Improvements	1,412,763
Equipment - firefighting	330,262
Equipment - other	1,000,980
Equipment - station	346,435
Vehicles	2,683,632
Accumulated depreciation	(4,153,666)
Total Fixed Assets	<u>3,227,170</u>
Other Assets	
Prepaid expenses	190,562
Total Other Assets	<u>190,562</u>
Deferred outflows of resources from Pension Fund	<u>1,767,282</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 11,089,597</u></u>

Destin Fire Control District

Balance Sheet

As of September 30, 2017

	<u>September 2017</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts payable	\$ 39,473
Other Current Liabilities	
Accrued wages payable	89,120
Prepaid Legal Services	283
Compensated absences-in 1 yr	87,013
Total Other Current Liabilities	<u>176,416</u>
Total Current Liabilities	215,889
Long Term Liabilities	
Compensated absences-more 1 yr	137,511
OPEB Liability	148,971
Retirement Trust Fund	10,297,735
Total Long Term Liabilities	<u>10,584,217</u>
Total Liabilities	<u>10,800,106</u>
Equity	
Nonspendable Fund	
Nonspendable - Investment General Fixed Assets Fund	3,227,170
Nonspendable - Prepaid Insurance Fund	190,562
Total Nonspendable Fund	<u>3,417,732</u>
Restricted Fund	
Restricted - Impact Fee Fund	1,100,238
Total Restricted Fund	<u>1,100,238</u>
Committed Fund	
Committed - Compensation Fund	50,000
Committed - Unemployment Fund	19,873
Total Committed Fund	<u>69,873</u>
Assigned Fund	
Assigned - Asset Fund	3,111,444
Assigned - Jr. Lifeguard Program Fund	2,278
Total Assigned Fund	<u>3,113,722</u>
Unassigned Fund	
Unassigned Fund	2,659,811
Provided for Retirement Trust Fund	(10,297,735)
Net Revenue over Expenditures	225,850
Total Unassigned Fund	<u>(7,412,074)</u>
Total Equity	<u>289,491</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 11,089,597</u></u>

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2016 - 2017 Fiscal Year

	Through 9/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Revenue				
Advalorem Tax				
Advalorem taxes	\$ 5,348,931	\$ 5,357,320	8,389	0.16%
Discounts (3.5%)	(181,422)	(187,506)	(6,084)	3.24%
Uncollected tax (1.5%)	-	(80,360)	(80,360)	100.00%
Advalorem taxes prior years	3,144	-	(3,144)	-100.00%
Advalorem tax interest	7,668	-	(7,668)	-100.00%
Advalorem prior years penalty	1,181	-	(1,181)	-100.00%
Refund to tax payer	(3,713)	-	3,713	-100.00%
Tax collector	(103,502)	(107,146)	(3,644)	3.40%
Total Advalorem Tax	<u>5,072,287</u>	<u>4,982,308</u>	<u>(89,979)</u>	<u>-1.81%</u>
Fee Revenue				
Impact fee	150,531	50,000	(100,531)	-201.06%
Plan review fee	19,011	16,000	(3,011)	-18.82%
Alarm System Malfunction fees	1,600	800	(800)	-100.00%
Re-Inspection fees	1,000	700	(300)	-42.86%
Total Fee Revenue	<u>172,142</u>	<u>67,500</u>	<u>(104,642)</u>	<u>-155.03%</u>
Grant revenue				
Grant - DHS - Safer Grant	-	240,454	240,454	100.00%
Total Grant revenue	<u>-</u>	<u>240,454</u>	<u>240,454</u>	<u>100.00%</u>
Interest from Investments	8,230	6,000	(2,230)	-37.17%
Unrealized gain (loss) on investments	35,406	25,000	(10,406)	-41.62%
Gain (loss) on sale of assets - BS	(8,455)	10,000	18,455	184.55%
Gain (loss) on sale of assets	8,528	8,500	(28)	-0.33%
Contributions received	37,995	-	(37,995)	-100.00%
Beach Safety Patrol				
BSP - City of Destin	100,000	100,000	-	0.00%
BSP - Okaloosa County	587,818	587,818	-	0.00%
BSP - Junior Lifeguard Program Fees	38,894	63,000	24,106	38.26%
BSP - Junior Lifeguard Program Late Fees	1,450	1,875	425	22.67%
BSP - Junior Lifeguard Program Other	395	-	(395)	-100.00%
Total Beach Safety Patrol	<u>728,557</u>	<u>752,693</u>	<u>24,136</u>	<u>3.21%</u>
Pension Fund Contributions	265,392	225,450	(39,942)	-17.72%
Miscellaneous revenue	1,993	-	(1,993)	-100.00%
Medical - Training Revenue (CPR)	<u>3,850</u>	<u>5,625</u>	<u>1,775</u>	<u>31.56%</u>
TOTAL REVENUE	<u>6,325,925</u>	<u>6,323,530</u>	<u>(2,395)</u>	<u>-0.04%</u>

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2016 - 2017 Fiscal Year

	Through 9/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Expenditures				
Personnel Services				
Employee medical				
Drug test	386	696	310	44.54%
Physicals	9,209	11,876	2,667	22.46%
Shots	-	1,000	1,000	100.00%
Total Employee medical	<u>9,595</u>	<u>13,572</u>	<u>3,977</u>	<u>29.30%</u>
Insurance				
Elimination recourse	100	100	-	0.00%
Employee	643,088	643,780	692	0.11%
Employee AD&D	628	700	72	10.29%
Paramedic individual	1,268	2,000	732	36.60%
Workers compensation	72,094	73,034	940	1.29%
Total Insurance	<u>717,178</u>	<u>719,614</u>	<u>2,436</u>	<u>0.34%</u>
Retirement plan				
District - 175 plan	988,875	1,021,333	32,458	3.18%
State Premium Tax Contr.	265,392	265,450	58	0.02%
District - 457 plan	36,135	39,858	3,723	9.34%
Total Retirement plan	<u>1,290,402</u>	<u>1,326,641</u>	<u>36,239</u>	<u>2.73%</u>
Taxes - payroll	163,038	166,968	3,930	2.35%
Wage incentives				
Paramedic	61,663	62,000	337	0.54%
Fire Boat Operator	6,319	6,600	281	4.26%
Open Water Rescuer	6,251	6,400	149	2.33%
Rescue specialist	-	-	-	0.00%
Hazardous Materials Technician	3,025	3,400	375	11.03%
Total Wage incentives	<u>77,258</u>	<u>78,400</u>	<u>1,142</u>	<u>1.46%</u>
Wages				
Wages	1,963,541	2,119,336	155,795	7.35%
Mandatory overtime	35,195	40,000	4,805	12.01%
Duty overtime	11,723	54,855	43,132	78.63%
Holiday pay	17,510	29,100	11,590	39.83%
Commissioners	12,000	12,000	-	0.00%
Sick leave and vacation payout	10,680	11,000	320	2.91%
Total Wages	<u>2,050,649</u>	<u>2,290,291</u>	<u>239,642</u>	<u>10.46%</u>
Total Personnel Services	4,308,120	4,595,486	287,366	6.25%

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2016 - 2017 Fiscal Year

	Through 9/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Operating Expenditures				
Advertising	4,510	4,500	(10)	-0.22%
Bond expense				
Election	200	350	150	42.86%
Employee	140	200	60	30.00%
Total Bond expense	<u>340</u>	<u>550</u>	<u>210</u>	<u>38.18%</u>
Contracts				
Radio Communications Access Fee	3,456	4,000	544	13.60%
Traffic control-interlocal agmt	1,700	1,700	-	0.00%
Total Contracts	<u>5,156</u>	<u>5,700</u>	<u>544</u>	<u>9.54%</u>
Dues/subscriptions/fees				
County medical director	4,000	4,000	-	0.00%
Dispatch	-	500	500	100.00%
Dues/subscriptions/fees - Other	9,853	10,500	647	6.16%
Total Dues/subscriptions/fees	<u>13,853</u>	<u>15,000</u>	<u>1,147</u>	<u>7.65%</u>
Equipment	19,448	20,500	1,052	5.13%
Equipment - Hoses	176	2,750	2,574	93.60%
Haz-mat	7,107	7,250	143	1.97%
Inspections - ladder	1,399	1,750	351	20.06%
Insurance - general liability	68,512	69,251	739	1.07%
Lease - copier	2,649	2,500	(149)	-5.96%
Miscellaneous	1,151	1,151	-	0.00%
Office expense	8,218	8,500	282	3.32%
Professional fees				
Audit	15,500	15,500	-	0.00%
Legal	39,336	45,000	5,664	12.59%
Other Professional Services	7,375	8,375	1,000	11.94%
Total Professional fees	<u>62,211</u>	<u>68,875</u>	<u>6,664</u>	<u>9.68%</u>
Property appraiser	74,330	85,596	11,266	13.16%
Repairs and maintenance				
Boat	3,861	6,000	2,139	35.65%
Building	14,115	18,000	3,885	21.58%
Computers - Hardware/Software/Upg.	13,855	14,500	645	4.45%
Equipment	8,377	10,000	1,623	16.23%
Office	17,085	20,000	2,915	14.58%
Vehicle	54,963	55,000	37	0.07%
Total Repairs and maintenance	<u>112,256</u>	<u>123,500</u>	<u>11,244</u>	<u>9.10%</u>

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2016 - 2017 Fiscal Year

	Through 9/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Operating Expenditures (continued)				
Supplies				
Fire prevention	3,933	4,699	766	16.30%
Paramedic equipment	6,510	8,000	1,490	18.63%
Station	10,534	12,000	1,466	12.22%
Total Supplies	<u>20,977</u>	<u>24,699</u>	<u>3,722</u>	<u>15.07%</u>
Telephone				
Local	6,842	7,500	658	8.77%
Cellular	4,695	5,500	805	14.64%
Total Telephone	<u>11,537</u>	<u>13,000</u>	<u>1,463</u>	<u>11.25%</u>
Training and per diem	9,294	26,000	16,706	64.25%
Transfer to Asset Fund Reserve	342,367	342,367	-	0.00%
Reserve for Asset Fund	(342,367)	-	342,367	#DIV/0!
Uniforms - Duty	14,274	16,000	1,726	10.79%
Vehicle				
Fuel - fireboat	1,021	4,432	3,411	76.96%
Fuel - vehicles	18,895	21,000	2,105	10.02%
Total Vehicle	<u>19,916</u>	<u>25,432</u>	<u>5,516</u>	<u>21.69%</u>
Utilities				
Cable	3,173	3,400	227	6.68%
Electricity	23,902	27,000	3,098	11.47%
Gas	2,181	3,300	1,119	33.91%
Water	2,865	3,750	885	23.60%
Total Utilities	<u>32,121</u>	<u>37,450</u>	<u>5,329</u>	<u>14.23%</u>
Total Operating Expenditures	489,435	902,321	47,264	5.24%
Capital Expenditures				
Building Improvements	4,778	82,202	77,424	94.19%
Equipment - Other	32,749	34,355	1,606	4.67%
Furniture	-	2,000	2,000	100.00%
Vehicle	60,587	63,000	2,413	3.83%
Bunker Gear	14,295	14,730	435	2.95%
Total Capital Expenditures	112,409	196,287	83,878	42.73%

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2016 - 2017 Fiscal Year

Through 9/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
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Other Uses of Funds

Beach Safety Lifeguard Program

Communication Devices	5,070	5,153	83	1.61%
Drug and Background tests	5,185	5,250	65	1.24%
Dues, Fees	19,653	19,700	47	0.24%
Equipment - capital	59,846	60,012	166	0.28%
Fuel	6,232	6,500	268	4.12%
Insurance - WC/Liability	38,393	38,417	24	0.06%
Office expense	498	500	2	0.40%
Payroll benefits	68,124	68,297	173	0.25%
Repairs and maintenance	10,918	11,400	482	4.23%
Supplies	10,160	10,912	752	6.89%
Taxes - payroll	32,192	32,394	202	0.62%
Training	204	200	(4)	-2.00%
Unemployment Compensation	-	-	-	0.00%
Uniforms	14,312	15,250	938	6.15%
Utilities	743	1,000	257	25.70%
Wages	423,121	423,328	207	0.05%
Total Beach Safety Lifeguard Program	694,651	698,313	3,662	0.52%

Beach Safety Junior Lifeguard Program

Advertising and Marketing	1,328	1,400	72	5.14%
Cell Phone	59	100	41	41.00%
Ceremony and Prizes	2,047	2,990	943	31.54%
Drug and Background Tests	303	638	335	52.51%
Equipment	-	1,000	1,000	100.00%
Field Trips and Competitions	4,700	7,604	2,904	38.19%
Hardship	-	500	500	100.00%
Insurance (G/L & Accident Policies)	5,983	6,230	247	3.96%
Insurance (Workers Compensation)	474	905	431	47.62%
Office Expense	-	150	150	100.00%
Payroll Taxes	962	1,836	874	47.60%
Rental Fees	800	800	-	0.00%
Repair and Maintenance	-	150	150	100.00%
Scholarships	1,650	3,200	1,550	48.44%
Supplies	46	150	104	69.33%
Uniforms	7,162	10,000	2,838	28.38%
Wages	12,947	23,995	11,048	46.04%
Total Beach Safety Junior Lifeguard Program	38,461	61,648	23,187	37.61%

Total Beach Safety Program

	733,112	759,961	26,849	3.53%
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Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2016 - 2017 Fiscal Year

	Through 9/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Other Uses of Funds (continued)				
CPR Program				
Training Supplies	674	725	51	7.03%
Payroll Taxes	33	-	(33)	0.00%
Wages - CPR Instructor	433	4,280	3,847	89.88%
Total CPR Program	<u>1,140</u>	<u>5,005</u>	<u>3,865</u>	<u>77.22%</u>
Total Other Uses of Funds	<u>734,252</u>	<u>764,966</u>	<u>30,714</u>	<u>4.02%</u>
Total Expenditures	<u>5,644,216</u>	<u>6,459,060</u>	<u>814,844</u>	<u>12.62%</u>
Net Revenue over Expenditures (per budget)	<u>\$ 681,709</u>	<u>\$ (135,530)</u>		
Non-General Fund items:				
Use of Restricted Funds	\$ (150,531)	\$ (50,000)		
Use of Assigned Funds	<u>\$ 98,114</u>	<u>\$ 185,530</u>		
	629,292	-		
Non-Budget Items:				
Depreciation	(364,935)			
Depreciation - Beach Safety	(37,555)			
Depreciation - Jr. Lifeguard Program	(952)			
Net Revenue over Expenditures	<u><u>225,850</u></u>	<u><u>-</u></u>		

Destin Fire Control District

Balance Sheet

As of October 31, 2017

	<u>October 2017</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty cash	\$ 100
Trustmark - checking	487,954
Trustmark - hra checking	9,843
Trustmark - impact fee	1,100,303
FLGIT - Day to Day Fund	8,852
FLGIT - Short Term Bond Fund	<u>3,854,270</u>
Total Checking/Savings	5,461,322
Accounts Receivable	
Accounts Receivable	<u>2,931</u>
Total Accounts Receivable	2,931
Other Current Assets	
Ed supplement receivable	<u>4,290</u>
Total Other Current Assets	4,290
Total Current Assets	<u>5,468,543</u>
Fixed Assets	
Land	278,555
Building	1,328,209
Building Improvements	1,412,763
Equipment - firefighting	330,262
Equipment - other	1,000,980
Equipment - station	346,435
Vehicles	2,683,632
Accumulated depreciation	<u>(4,153,666)</u>
Total Fixed Assets	<u>3,227,170</u>
Other Assets	
Prepaid expenses	<u>173,397</u>
Total Other Assets	<u>173,397</u>
Deferred outflows of resources from Pension Fund	<u>1,767,282</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 10,636,392</u></u>

Destin Fire Control District

Balance Sheet

As of October 31, 2017

	<u>October 2017</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts payable	\$ 17,915
Other Current Liabilities	
Accrued wages payable	89,120
Prepaid Legal Services	269
Compensated absences-in 1 yr	87,013
Total Other Current Liabilities	<u>176,402</u>
Total Current Liabilities	194,317
Long Term Liabilities	
Compensated absences-more 1 yr	137,511
OPEB Liability	148,971
Retirement Trust Fund	10,297,735
Total Long Term Liabilities	<u>10,584,217</u>
Total Liabilities	<u>10,778,534</u>
Equity	
Nonspendable Fund	
Nonspendable - Investment General Fixed Assets Fund	3,227,170
Nonspendable - Prepaid Insurance Fund	173,397
Total Nonspendable Fund	<u>3,400,567</u>
Restricted Fund	
Restricted - Impact Fee Fund	1,101,129
Total Restricted Fund	<u>1,101,129</u>
Committed Fund	
Committed - Compensation Fund	50,000
Committed - Unemployment Fund	19,873
Total Committed Fund	<u>69,873</u>
Assigned Fund	
Assigned - Asset Fund	3,160,562
Assigned - Jr. Lifeguard Program Fund	2,278
Total Assigned Fund	<u>3,162,840</u>
Unassigned Fund	
Unassigned Fund	2,853,708
Provided for Retirement Trust Fund	(10,297,735)
Net Revenue over Expenditures	(432,524)
Total Unassigned Fund	<u>(7,876,551)</u>
Total Equity	<u>(142,142)</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 10,636,392</u></u>

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2017 - 2018 Fiscal Year

	Through 10/31/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Revenue				
Advalorem Tax				
Advalorem taxes	\$ -	\$ 5,619,167	5,619,167	100.00%
Discounts (3.5%)	-	(196,671)	(196,671)	100.00%
Uncollected tax (1.5%)	-	(84,288)	(84,288)	100.00%
Advalorem taxes prior years	257	-	(257)	-100.00%
Tax collector	-	(112,383)	(112,383)	100.00%
Total Advalorem Tax	<u>257</u>	<u>5,225,825</u>	<u>5,225,568</u>	<u>100.00%</u>
Fee Revenue				
Impact fee	891	75,000	74,109	98.81%
Plan review fee	171	14,750	14,579	98.84%
Alarm System Malfunction fees	250	800	550	68.75%
Re-Inspection fees	50	500	450	90.00%
Total Fee Revenue	<u>1,362</u>	<u>91,050</u>	<u>89,688</u>	<u>98.50%</u>
Interest from Investments	107	6,000	5,893	98.22%
Unrealized gain (loss) on investments	(799)	25,000	25,799	103.20%
Gain (loss) on sale of assets - BS	-	16,000	16,000	100.00%
Gain (loss) on sale of assets	500	-	(500)	0.00%
Beach Safety Patrol				
BSP - City of Destin	-	100,000	100,000	100.00%
BSP - Okaloosa County	-	779,000	779,000	100.00%
BSP - Junior Lifeguard Program Fees	-	49,355	49,355	100.00%
BSP - Junior Lifeguard Program Late Fees	-	1,400	1,400	100.00%
Total Beach Safety Patrol	<u>-</u>	<u>929,755</u>	<u>929,755</u>	<u>100.00%</u>
Pension Fund Contributions	-	300,000	300,000	100.00%
Miscellaneous revenue	-	-	-	-100.00%
Medical - Training Revenue (CPR)	<u>-</u>	<u>6,795</u>	<u>6,795</u>	<u>100.00%</u>
TOTAL REVENUE	<u>1,427</u>	<u>6,600,425</u>	<u>6,598,998</u>	<u>99.98%</u>

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2017 - 2018 Fiscal Year

	Through 10/31/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Expenditures				
Personnel Services				
Employee medical				
Drug test	-	700	700	100.00%
Physicals	301	10,000	9,699	96.99%
Shots	-	1,000	1,000	100.00%
Total Employee medical	<u>301</u>	<u>11,700</u>	<u>11,399</u>	<u>97.43%</u>
Insurance				
Elimination recourse	-	200	200	100.00%
Employee	50,881	641,000	590,119	92.06%
Employee AD&D	58	600	542	90.33%
Workers compensation	9,640	116,500	106,860	91.73%
Total Insurance	<u>60,579</u>	<u>758,300</u>	<u>697,721</u>	<u>92.01%</u>
Retirement plan				
District - 175 plan	69,999	2,091,000	2,021,001	96.65%
State Premium Tax Contr.	-	300,000	300,000	100.00%
District - 457 plan	2,693	36,000	33,307	92.52%
Total Retirement plan	<u>72,692</u>	<u>2,427,000</u>	<u>2,354,308</u>	<u>97.00%</u>
Taxes - payroll	12,527	170,000	157,473	92.63%
Wage incentives				
Paramedic	4,615	65,000	60,385	92.90%
Fire Boat Operator	554	16,800	16,246	96.70%
Open Water Rescuer	646	8,400	7,754	92.31%
Hazardous Materials Technician	969	18,000	17,031	94.62%
Total Wage incentives	<u>6,784</u>	<u>108,200</u>	<u>101,416</u>	<u>93.73%</u>
Wages				
Wages	154,833	2,046,000	1,891,167	92.43%
Mandatory overtime	2,471	40,000	37,529	93.82%
Duty overtime	1,462	27,000	25,538	94.59%
Holiday pay	1,644	22,000	20,356	92.53%
Commissioners	1,000	30,000	29,000	96.67%
Sick leave and vacation payout	-	14,000	14,000	100.00%
Total Wages	<u>161,410</u>	<u>2,179,000</u>	<u>2,017,590</u>	<u>92.59%</u>
Total Personnel Services	314,293	5,654,200	5,339,907	94.44%

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2017 - 2018 Fiscal Year

	Through 10/31/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Operating Expenditures				
Advertising	119	4,500	4,381	97.36%
Bond expense				
Election	-	200	200	100.00%
Employee	140	200	60	30.00%
Total Bond expense	140	400	260	65.00%
Contracts				
Radio Communications Access Fee	288	3,800	3,512	92.42%
Traffic control-interlocal agmt	-	1,700	1,700	100.00%
Total Contracts	288	5,500	5,212	94.76%
Dues/subscriptions/fees				
County medical director	4,000	4,000	-	0.00%
Dispatch	-	500	500	100.00%
Dues/subscriptions/fees - Other	3,609	10,500	6,891	65.63%
Total Dues/subscriptions/fees	7,609	15,000	7,391	49.27%
Equipment	92	15,000	14,908	99.39%
Equipment - Hoses	-	5,000	5,000	100.00%
Haz-mat	8,867	15,000	6,133	40.89%
Inspections - ladder	-	1,750	1,750	100.00%
Insurance - general liability	6,028	76,000	69,972	92.07%
Lease - copier	74	3,500	3,426	97.89%
Office expense	912	8,500	7,588	89.27%
Promotion activities	-	1,500	1,500	100.00%
Professional fees				
Audit	-	15,500	15,500	100.00%
Legal	1,917	35,000	33,083	94.52%
Other Professional Services	625	7,500	6,875	91.67%
Total Professional fees	2,542	58,000	55,458	95.62%
Property appraiser	-	89,500	89,500	100.00%
Repairs and maintenance				
Boat	-	6,000	6,000	100.00%
Building	331	18,000	17,669	98.16%
Computers - Hardware/Software/Upg.	575	17,500	16,925	96.71%
Equipment	681	10,000	9,319	93.19%
Office	1,387	22,500	21,113	93.84%
Vehicle	4,090	60,000	55,910	93.18%
Total Repairs and maintenance	7,064	134,000	126,936	94.73%

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2017 - 2018 Fiscal Year

	Through 10/31/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Operating Expenditures (continued)				
Supplies				
Fire prevention	-	5,125	5,125	100.00%
Paramedic equipment	-	5,000	5,000	100.00%
Station	772	10,000	9,228	92.28%
Total Supplies	<u>772</u>	<u>20,125</u>	<u>19,353</u>	<u>96.16%</u>
Telephone				
Local	553	7,500	6,947	92.63%
Cellular	364	5,500	5,136	93.38%
Total Telephone	<u>917</u>	<u>13,000</u>	<u>12,083</u>	<u>92.95%</u>
Training and per diem	2,400	15,000	12,600	84.00%
Transfer to Asset Fund Reserve	49,118	589,411	540,293	91.67%
Reserve for Asset Fund	(49,118)	-	49,118	0.00%
Uniforms - Duty	4,202	19,000	14,798	77.88%
Vehicle				
Fuel - fireboat	117	4,500	4,383	97.40%
Fuel - vehicles	1,578	22,000	20,422	92.83%
Total Vehicle	<u>1,695</u>	<u>26,500</u>	<u>24,805</u>	<u>93.60%</u>
Utilities				
Cable	319	3,900	3,581	91.82%
Electricity	2,556	27,000	24,444	90.53%
Gas	192	3,300	3,108	94.18%
Water	308	3,750	3,442	91.79%
Total Utilities	<u>3,375</u>	<u>37,950</u>	<u>34,575</u>	<u>91.11%</u>
Total Operating Expenditures	47,096	1,154,136	1,107,040	95.92%
Capital Expenditures				
Building	-	848,000	848,000	100.00%
Building - equip./furnishings	-	87,000	87,000	100.00%
Building Improvements	8,292	89,702	81,410	90.76%
Bunker Gear	-	122,500	122,500	100.00%
Computers	-	18,880	18,880	100.00%
Equipment - other	2,172	31,500	29,328	93.10%
Equipment - station	-	9,000	9,000	100.00%
Furniture	-	16,500	16,500	100.00%
Vehicles	-	130,000	130,000	100.00%
Total Capital Expenditures	10,464	1,353,082	1,342,618	99.23%

Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2017 - 2018 Fiscal Year

Through 10/31/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
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Other Uses of Funds

Beach Safety Lifeguard Program

Communication Devices	345	7,000	6,655	95.07%
Drug and Background tests	-	8,342	8,342	100.00%
Dues, Fees	4,000	23,200	19,200	82.76%
Equipment - capital	9,200	90,580	81,380	89.84%
Fuel	402	7,500	7,098	94.64%
Insurance - WC/Liability	2,702	53,136	50,434	94.91%
Office expense	1,996	3,000	1,004	33.47%
Payroll benefits	5,160	64,062	58,902	91.95%
Repairs and maintenance	2,629	21,500	18,871	87.77%
Supplies	811	19,937	19,126	95.93%
Taxes - payroll	2,020	40,653	38,633	95.03%
Training	2,500	2,000	(500)	-25.00%
Unemployment Compensation	-	5,000	5,000	0.00%
Uniforms	2,041	15,680	13,639	86.98%
Utilities	77	2,000	1,923	96.15%
Wages	26,563	531,410	504,847	95.00%
Total Beach Safety Lifeguard Program	60,446	895,000	834,554	93.25%

Beach Safety Junior Lifeguard Program

Advertising and Marketing	-	1,400	1,400	100.00%
Cell Phone	11	100	89	89.00%
Ceremony and Prizes	-	2,500	2,500	100.00%
Drug and Background Tests	-	650	650	100.00%
Field Trips and Competitions	-	8,500	8,500	100.00%
Hardship	-	550	550	100.00%
Insurance (G/L & Accident Policies)	400	6,000	5,600	93.33%
Insurance (Workers Compensation)	-	1,000	1,000	100.00%
Office Expense	-	50	50	100.00%
Payroll Taxes	-	1,405	1,405	100.00%
Rental Fees	350	800	450	56.25%
Repair and Maintenance	-	150	150	100.00%
Scholarships	-	3,000	3,000	100.00%
Supplies	-	1,150	1,150	100.00%
Uniforms	-	6,000	6,000	100.00%
Wages	-	17,500	17,500	100.00%
Total Beach Safety Junior Lifeguard Program	761	50,755	49,994	98.50%

Total Beach Safety Program	61,207	945,755	884,548	93.53%
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Destin Fire Control District
Revenue over Expenditures vs Budget
for the 2017 - 2018 Fiscal Year

	Through 10/31/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Other Uses of Funds (continued)				
CPR Program				
Training Supplies	-	800	800	100.00%
Wages - CPR Instructor	-	2,500	2,500	100.00%
Total CPR Program	-	3,300	3,300	100.00%
Total Other Uses of Funds	<u>61,207</u>	<u>949,055</u>	<u>887,848</u>	<u>93.55%</u>
Total Expenditures	<u>433,060</u>	<u>9,110,473</u>	<u>8,677,413</u>	<u>95.25%</u>
Net Revenue over Expenditures (per budget)	<u>\$ (431,633)</u>	<u>\$ (2,510,048)</u>		
Non-General Fund items:				
Use of Restricted Funds	\$ (891)	\$ 860,000		
Use of Assigned Funds	\$ -	\$ 418,082		
Use of Unassigned Funds	\$ -	\$ 1,231,966		
	<u>(432,524)</u>	<u>-</u>		

FIRE PREVENTION & INSPECTIONS

October 2017

Every Second Counts Plan 2 Ways Out

Inspections Performed

Annual Inspections:	
Apartments/ Condominiums	3
Hotels/Motels	1
Assembly	6
Business	141
Mercantile	11
Board & Care/ Day Care	1
Storage	
Sprinkler /Alarm	
Access To Property	162
Vacant Property	52

Total 377

Plans Reviewed

TRT	3
Building Site	2
Remodel	
Building	3
Signs	4
Sprinkler Systems	1
Fire Alarms	
Hood Systems	

Total 13

Construction Inspections:	
Building	3
Remodel	
Fire Alarm	1
Sprinkler System	2
Site	4
Hood System	

Total 10

Re-inspections	15
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Total 15

Public Inquiries	
Conferences	3
Pre-Plan Update	4
E.C. Updates	4

Total 11

Total Inspections 413

**Destin Fire Control District
FYD Duty Overtime
as of October 31, 2017**

Name	1) FYD Balance at 10/01/2017		2) October Activity		3) FYD Balance at 10/31/2017	
	Hrs	Amt Paid	Hrs	Amt Paid/Earned	Hrs	Amt Paid
Anderson, Jeff					-	-
Baugh, Mark					-	-
Blixt, Justin					-	-
Buchanan, TJ					-	-
Christenson, Brian			12.00	438.00	12.00	438.00
Crozier, Dalton					-	-
Darden, David					-	-
Flynn, Robert			12.00	211.20	12.00	211.20
Frank, Richie					-	-
Harrison, Tray					-	-
Hartley, Ben			12.00	185.64	12.00	185.64
Kocour, Doug					-	-
Koenig, Robert			12.00	244.80	12.00	244.80
Landis, Mike					-	-
MacDonald, Kevin					-	-
Money, Arnold S.					-	-
Myers, Shaun			12.00	257.16	12.00	257.16
Parker, Eli			9.00	124.92	9.00	124.92
Rebholz, Tim					-	-
Romero, Felix					-	-
Swartz, Reese					-	-
Turner, Luke					-	-
Ward, Trey					-	-
Watson, Donny					-	-
Weiland, Brian					-	-
Winkler, Matt					-	-
Total Duty Overtime	-	\$ -	69.00	\$ 1,461.72	69.00	\$ 1,461.72
Less Previous Year Totals	-	\$ -	168.00	\$ (4,964.16)	168.00	\$ (4,964.16)
Increase / (Decrease)		\$ -		\$ (3,502.44)		\$ (3,502.44)