

**Destin Fire Control District**  
**Agenda (amended)**  
Board of Fire Commissioners  
848 Airport Road, Destin, Florida 32541  
August 9, 2016, 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 – July 12, 2016
  - b. Special meeting – July 27, 2016
- 4. Review of Financial Report:**
  - a. July 31, 2016
- 5. Old Business:**
  - a. Planning project
- 6. Chief Reports:**
  - a. Beach Safety Update
  - b. Training Report
  - c. Inspection Report
  - d. Response Change Report
  - e. Overtime Report
- 7. New Business:**
  - a. 2016-2017 budget presentation
  - b. Public record requests/staffing
- 8. Next Meeting:**

Regular Meeting:	September 13, 2016 at 5:30pm
Public Hearing:	September 13, 2016 at 6:00pm
	(Tentative budget and proposed millage rate)
Public Hearing:	September 21, 2016 at 6:00pm
	(Adopt a final budget and millage rate)
- 9. Adjournment**

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

July 12, 2016

**Minutes**

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

Staff present: Chief Kevin Sasser, Division Chiefs Ron Gerdeman, Joe D'Agostino, and Kathryn Wagner

Present: Dawn Stuntz

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

Dawn Stuntz reminded the Board there shall be no discussion regarding negotiations, impasse articles or anything regarding to the contract pursuant to the Florida Statutes Chapter 447 as you are still in the insulation period until the conclusion of the hearing.

**Public Comments:**

John Harvey of 4327 Preserve Place, Destin stated in 1997 South Walton started Impact Fees and in 1999 Ocean Wright had Impact Fees: Destin did not start Impact Fees until 2004. He stated looking at the growth and building we missed out on millions of dollars in Impact Fees and it is time the District looked at raising the Impact Fees for the simple reason that the District needs the money. He further stated he had a meeting with Commissioner Green and Chief Sasser where they discussed an impact study and the fee involved.

John Harvey asked how much that fee was. Chief Sasser stated around \$25,000.

John Harvey stated South Walton Fire District does their impact fee study in house by Carol Martin and since the ISP committee is coming, they should go to South Walton, learn how to do the impact study, come here and do the impact study for us. He stated there is not much to it, he did a public records request and basically it is a comparison of other Districts in the area and around the State. He further stated the ISP could help us with that and save money.

Felix Romero, Union President, of 1014 Airport Rd Unit 110, Destin asked what time the meeting on July 28<sup>th</sup> was and stated he had gotten some concern from citizens he talked to that the meeting room might not be an appropriate venue for how many people want to show up. He further stated he had researched and talked around the City, to different Council members, from Ray Bailey up to the new City Manager and they agreed if it was something you guys were interested in we could move to a bigger location such as the Community Center which is available the 28<sup>th</sup> at no charge. He stated it was something he wanted to bring to the Board because it was a concern he has had from the citizens.

Deborah Thurmon stated per Florida Statutes 218.39 item 1 the Destin Fire Control District's annual financial audit was due June 30, 2016. She stated in a conversation with Eric Newnan of

the Auditor General's office your audit is late and there are no extensions. She further stated she had spoken with several pension trustees and the actuary report Ms. Wagner referenced is not holding up the audit with no benefit enhancements to the pension that would affect the audit period from 10/1/14 to 9/30/15 and if that was such a problem couldn't the audit have been completed by the deadline and the opinion may have be qualified for the supposed actuarial report.

Deborah Thurmon asked what benefit enhancements affected the audit period ending 9/30/15 which Kathryn Wagner says is holding up the audit. Kathryn Wagner stated the actuarial report is done as of 10/1/15 and whatever happens with the contract negotiations it can be retroactive back to that point. She stated the actuarial report is not done September 30<sup>th</sup> it is as of October 1<sup>st</sup>.

Deborah Thurmon stated budget meetings were set to begin tonight and you expect us to participate in open government without the audit. She stated this fiscal year ends in less than 75 days and there is no date as to when the audit will be complete. She further stated the taxpayers want the audit complete so we can have a full audited financial position of the District. Tommy Green stated we will address the issue.

Deborah Thurmon asked why the \$267,627 for the SAFER Grant was not adjusted at the midyear audit adjustments when the \$67,000 upward adjustment was made for attorney fees. She further asked Kathryn Wagner to adjust the financials to remove the SAFER grant that was never received and have the financials correct by the next meeting. Tommy Green stated he would discuss it with Kathryn Wagner.

Deborah Thurmon stated \$267,000 in a budget that never happened is a big adjustment that should not have been overlooked. Kathryn Wagner stated budget adjustments need to be approved by the Commissioners and are done once maybe twice a year.

Deborah Thurmon stated they should have been presented to the Commissioners. Chief Sasser stated other Districts don't do it until the end of the fiscal year.

Tommy Green stated we will address the issue.

Felix Romero asked about the time for the meeting on the 28<sup>th</sup>. Chief Sasser stated it had not been set. More than likely it will be Bob Norton that sets the time for the Board to attend then it will be coordinated with the Board to make sure that time works.

Tommy Green asked for that to be done in a timely manner. Chief Sasser stated he would anticipate it to be the same time we normally have the meetings, 5:30pm.

Deborah Thurmon asked the meeting be move to 6:00pm so people who work can attend. Tommy Green stated he would see what we can do.

Deborah Thurmon stated as a taxpayer her opinion is she would like the meeting moved for the record.

Rick Moore stated since Felix Romero is directly involved he was sure he would be notified.

Deborah Thurmon stated many meetings ago she asked who approved the attorney for these union negotiations. She stated Rick Moore said it was his idea but nowhere could she find who made the motion, who seconded the motion and where it was voted for now that we are well over \$120,000. Deborah Thurmon asked who made the motion, where it was voted on because it was not the budget meetings last year. Tommy Green stated he would see what he could do about getting her an answer.

Deborah Thurmon asked if I write a letter would she get an answer before the next meeting. Tommy Green stated yes.

John Harvey asked if anything was decided on redoing the manuals. He stated there seems to be some discrepancies now as to what is what; there have been some discussions about the Employee Relations Commissioner, who he is responsible to, who can report to him and who can't. He stated it is in several different places in some of the manuals; in the contract, in the procedures manual, the rules and regulations handbook, it's all over the place and there is some confusion as to the Employee Relations Commissioner as far as what his responsibilities are; is it nonunion employees or nonunion and union. Tommy Green stated he agreed there are some grey areas.

John Harvey stated he suggested back in November the manuals be looked at, now it is coming up to cause some confusion with the Local and the Board. Chief Sasser stated the Local goes by the CBA which supersedes any rule, regulation or manual we have.

John Harvey stated in the contract you have the Employee Relations Commissioner. Chief Sasser stated we can discuss it after the meeting and he would explain it to him.

Deborah Thurmon stated we can discuss it here that is why we are all here. Tommy Green stated no, if it has to do with the contract then we cannot discuss it.

Deborah Thurmon stated we are talking about future negotiations. She stated even Mike Buckingham in his depositions said he did not know what his responsibilities are. Mike Buckingham stated that was untrue.

Dawn Stuntz stated we are not going to have discussion on this.

Deborah Thurmon stated we have Mike Buckingham's depositions they are filed in the court; it says "I don't know really what I'm supposed to do". She stated she would email it to Mike Buckingham.

John Harvey stated all he was looking for was to have the manuals looked at and get all the ambiguities out of them and all the places that are cross-referenced in all the manuals that say different things. He stated it would solve a lot of problems. Tommy Green stated he would look into it himself.

#### **Review of minutes:**

The minutes for the regular meeting of June 14, 2016, were presented. Jack Wilson made a motion to approve the minutes of June 14, 2016. Bob Wagner seconded. The motion passed unanimously.

**Review of the Financial Report:**

Kathryn Wagner presented the financial report for June 30, 2016. She stated reviewing the balance sheet cash in Trustmark bank is on the decline at \$702,952 as of June 30, 2016 and currently it is down to \$521,000. She further stated it was brought up at the last meeting to possibly have a set target amount at the end of each month to optimize investment income in the Florida Local Government Trust day to day fund. Kathryn Wagner stated we could incur some wire transfer fees from Trust Mark because our account balances with Trustmark are getting lower and typically when you maintain certain amounts of money then they will do more for us, which they have been by waiving direct deposit fees which could cost between \$1 to \$2 per employee per payroll. She stated she is still working with them to see what they can do. She stated she expects to make the first draw from the day to day trust in approximately 3 weeks to make sure we can get through August and then again in September.

Jack Wilson stated Kathryn Wagner was looking at that right; we do not want to chase 90 basis points to pay thousands of dollars in fees. He stated we have to look at this all in the object was given that we have this in place can we make more on our funds. He further stated he trusted we can sort through both ends of that. Kathryn Wagner stated she was working with both institutions.

Kathryn Wagner stated accounts receivables were high at \$127,845 due to 2 bills to the TDC for Beach Safety services, however since this report we have collected 1 bringing the balance down \$65,000. Liabilities are in line, but some adjustments were made that need to be mentioned from September 30, 2015. She stated when the auditors were here several months ago they mentioned we needed to make a reclassification from other current liabilities line item other compensated absences 1 year then adjust long term liabilities compensated absences more than 1 year. She further stated we had an employee that left in early November, but all of his accruals were split long term/short term when they all should have been short term so 1 adjustment of a little over \$9,000 has been made between those 2 categories. Kathryn Wagner stated the second adjustment was to long term liability which is the liability to the trust fund. She stated our actuary is working on our valuation report making the assumption that the benefits the employees receive through the retirement are not going to change as of October 1<sup>st</sup>; if they do change we will have to do the valuation again, however the report has to be finished. She further stated the actuary had completed the required GASB reports which tells us what the liability to our pension is as of September 30, 2015, which increased by \$82,000 and that adjustment was made.

Kathryn Wagner stated revenue over expenditures vs budget shows advalorem taxes are over collected because preliminary numbers are used during our truth in millage process when our budget is set and our final gross property values came in a bit higher, but will make sure there was no misclassification from prior year taxes. She stated impact fees continue to come in with \$40,000 collected in June, which are restricted funds only to be used for growth in the area. A new revenue account was added called unrealized gain (loss) on investments to pick up unrealized gain on investments in the bond fund and will be adjusted on a quarterly basis.

Kathryn Wagner stated on page 11 had been revised as there was a reclassification adjustment under the Retirement Plan; it was categorized under the 457 plan instead of the 175 plan. She stated all personnel services were in line, repair and maintenance were low and Beach Safety was in full swing for June. She further stated 3 quarters of the way into the fiscal year our target percentage remaining is 25% and looking at ending the fiscal year under budget.

Bob Wagner made a motion to approve the financial statements for June 30, 2016. Jack Wilson seconded. The motion passed unanimously.

**Old Business:**

**1. Planning project**

Chief Sasser stated after speaking with Dick Harp from the ISP they would like to start some preliminary things without the budget process being completed.

Jack Wilson stated we have this year's budget. Chief Sasser stated they would like the most current numbers so the five years going forward would not be a year behind. He stated they would like to start setting up the interviews.

Jack Wilson asked if they are doing any work on strategy or just financial planning. Chief Sasser stated they are going to work on strategy as part of the interview process.

Jack Wilson stated that should not be held up on where we are in the budget. Chief Sasser stated yes, Dick Harp mentioned the same thing and that is why he would like to set up interviews.

Jack Wilson stated any work done there and brought to the Board; the Board can make a decision which may well impact how we do the budget. He stated the process seems backward. Chief Sasser stated yes, but it was not his call.

Jack Wilson stated we need to have a conversation with the ISP.

**2. Video equipment for meeting room**

Bob Wagner asked how many people have requested audio since the last meeting. Kathryn Wagner stated 1.

Bob Wagner asked how many for the year. Kathryn Wagner stated about 4.

Bob Wagner stated he did not see a demand for it.

Bob Wagner made a motion to remove video equipment for the meeting room from the agenda.

Deborah Thurmon asked if there could be discussion on this. She stated there is a house bill that says we have to talk about it before you vote on it and we did not know you were going to vote on it.

Tommy Green stated he did not know we were going to vote on it either, but the motion has to be seconded.

Jack Wilson seconded.

Jack Wilson asked to clarify; we are keeping the audio but not moving forward with video until there is a demand for it. Bob Wagner stated exactly.

Rick Moore stated he did not see a need for, there is audio.

John Harvey stated the idea came from Commissioner Buckingham. John Harvey stated you want people to see what you do here what your work is. He stated you can use impact fees to buy the equipment and turn around and use the equipment for training purposes. Let's video it and put it on YouTube, City Hall does it, Okaloosa County does it, TDC does it. He further stated this is an open government and people have a right to open government and Chief Sasser could have bought the equipment because he has the right to spend up to \$10,000 without the Board's approval.

Tommy Green stated he would look into with Chief Sasser.

John Harvey asked if he was going to put off the vote. Tommy Green stated no, there was a motion and a second, but even after the vote that does not mean he cannot pursue it with Chief Sasser after the meeting, Bob Wagner just wanted to remove it from the agenda.

The motion passed 3 to 2 with Mike Buckingham and Tommy Green opposed.

### **Chief Reports:**

#### **1. Beach Safety report**

Joe D'Agostino stated a successful Fourth of July with no major injuries and Harbor 9 is a busy apparatus with 12 people rescued from the Pass since Memorial Day.

Tommy Green asked if these numbers include Boat 9. Joe D'Agostino stated no, Beach Safety staffs that side of the Harbor with the boat and from what he gathers they are busy and the Beach Safety Jet Ski goes to Crab Island when Boat 9 cannot, it is a busy part of the aquatic environment.

Tommy Green asked if that could be incorporated into this report. Chief Sasser stated yes and elaborated on how the JetSki and Boat 9 work together.

Tommy Green asked if the corridor was up. Chief Sasser stated yes.

Tommy Green asked if it was advantageous. Chief Sasser stated yes, but that is not always where the action is, but when there are accidents it is good to utilize it.

#### **2. Training report**

Chief Sasser stated roughly 21 hours of training for the month of June.

#### **3. Inspection report**

Ron Gerdeman stated a lot of construction happening this time of year, but nothing big to report.

#### **4. Response Change report**

Chief Sasser stated Okaloosa County changed their reporting software which changed how we gather data from them and we have had to learn a completely new system. He stated for June we had to pull numbers from our system, but could not get EMS side until we learn their system.

Jack Wilson asked if Okaloosa County would give us the information. Chief Sasser stated yes, they just changed the system and do not generate the reports we generate; it is quite different and we have to learn how to pull data out of the system for this report.

Rick Moore asked who pulls the data. Chief Sasser stated himself, Bronson Coleman and Kathryn Wagner.

Mike Buckingham asked if Okaloosa County went to a more state of the art system. Chief Sasser stated yes, but probably a cheaper system.

Mike Buckingham asked if we could ask them to pull the report. Chief Sasser stated yes, but it is not a benefit to them since we are tracking their time.

Mike Buckingham stated it was not a lot to ask for. Chief Sasser stated they may not want to do that because it is not a benefit to them.

Jack Wilson stated to ask them and let them say no. He stated they changed the system that other people use to run their business with without asking. Chief Sasser stated we have to figure out the system.

Chief Sasser stated June was significantly busier than any previous months which were reflected in the response times which went down. He stated Zone 1 was at an all-time high.

#### 5. Overtime report

Chief Sasser stated a quiet month with only 1.5 hours overtime.

#### **New Business:**

1. Resolution 16-09- Amendment to the Destin Fire Control District Firefighters' Retirement Trust Fund (update resolution number only from 16-07)

Kathryn Wagner stated this resolution was approved at the last meeting with a resolution number that was previously used and would like to reapprove the resolution with a new number. She stated nothing else had changed.

Bob Wagner made a motion to approve Resolution 16-09. Mike Buckingham seconded. The motion passed unanimously.

#### **Next meeting:**

Tommy Green reminded the Board that the next regular meeting will be August 9, 2016, at 5:30 p.m. and the Special Hearing on July 28, 2016.

Deborah Thurmon asked Kathryn Wagner to clarify if the audit ends on 10/1/15 instead of 9/30/15 and that is why it is not complete. Kathryn Wagner stated no, the actuarial valuation report is done based on a time frame of 10/1/15 and that is the report that is included in our audit.

Deborah Thurmon asked why they could not have footnoted that liability. She stated Jack Wilson knows a lot about liabilities and in 2012 when there were negotiation deals the audit was not done on time then either so here we are in negotiations and the audit is not completed on time.

Kathryn Wagner assured the Board of numerous discussions with actuaries and auditors since November of last year in regards to our current situation and it was the recommendation of both of our consultants not to pursue going forward with this; we got to a point in time where we had no choice not to do this and by going this far it has put us up against a time frame to file with the



State and we are still fine with that. She stated they are both being done and the actuarial report may have to be done again at an additional expense to the District which is what we were trying to avoid, but that is the situation we are in, the Board and Chief Sasser have been updated and continue to be updated.

Jack Wilson asked if CRI talked about an unqualified opinion. Kathryn Wagner stated no.

Jack Wilson stated it was more work for them therefore more cost to us. Kathryn Wagner stated they are far enough into the process to start inputting information into the State's website and they have not talked about any adjustments other than the 2 discussed earlier and would not expect anything but a clean report.

Deborah Thurmon stated if we are worried about costs why not cut Bob Norton. Tommy Green stated we are not to discuss that.

Brian Christenson asked if the Board wanted clarification on BP money for South Walton. Tommy Green stated Chief Sasser had put together numbers of what South Walton had gotten and what services they performed to get it.

Brian Christenson asked if Tommy Green wanted clarification. Tommy Green stated no, but he would like to hear the number from Brian Christenson after the meeting.

Deborah Thurmon stated she would like to hear the number since she was called a liar after the last meeting. Tommy Green stated to take it up with him after the meeting this is not something on the agenda.

Brian Christenson approached the Board with a print out. He stated it had the settlement South Walton received along with the services they provided.

Deborah Thurmon asked how much. Brian Christenson stated it showed the contract with BP to provide medical services which BP had to have in Okaloosa County as well as South Walton, he believed there was a service in Destin at Henderson Beach that provided it all that was an outside agency from Jacksonville Fire. He stated he wanted to give the Board clarification on the inaccuracies; a little over \$1,000,000 was received by South Walton Fire District, he had heard \$25,000 or \$17,000 for Destin.

Chief Sasser clarified the services contract was South Walton performing work for BP, when we did not, because South Walton had the certificate of need for transporting ambulances.... Brian Christenson stated that was inaccurate. Chief Sasser stated South Walton had the certificate of need and the contract so that is who BP went to, they never came to us and asked us to provide that service, they went to Okaloosa County. He stated what South Walton received in contracted services which are listed on the paper in front of the Board was \$1,100,000, if you look at the settlement which is what was discussed at the last meeting, South Walton received \$116,848 and that was the number given to the Board.

Brian Christenson stated Chief Sasser was inaccurate about the certificate of need that had nothing to do with it; OSHA had to have medical personnel out there we were in Walton county, we provided that service, it had nothing to do with certificate of need or transport.

Mike Buckingham stated the paper listed revenue for service contract and then down below said final settlement economic and property damage claim.

Brian Christenson stated for the final settlement we did a blanket umbrella for everyone in Walton County with Sheriff's Office and everyone else which saved costs for an attorney to put multiple agencies under that settlement and we took the deduction of attorney fees off of it.

Rick Moore asked Brian Christenson if he was representing South Walton as a commissioner or as Destin Fire Control District firefighter. Brian Christenson stated he was here as a South Walton Fire Commissioner and had made Chief Talbot aware of it.

Rick Moore stated the paperwork handed to the Board was not on South Walton letterhead. Brian Christenson stated it had come directly from Carol Martin.

Mike Buckingham stated it was 2 different numbers; revenue from the service contract and the final settlement. He stated we settled with the economic and property damage claim.

Jack Wilson stated the comparison is \$25,000 with \$116,000 not \$25,000 to \$750,000. Brian Christenson stated the objective that he was trying to point out was we had the chance to provide this service, but we, Destin Fire, just did not.

Chief Sasser asked if he was representing the District now.

Jack Wilson asked Brian Christenson to explain the pronoun "we". Brian Christenson stated South Walton.

Deborah Thurmon asked why Destin didn't provide those services. Chief Sasser stated we were not requested.

**Adjournment:**

With no additional business to be discussed, the meeting adjourned at 6:19p.m.

**DESTIN FIRE CONTROL DISTRICT**  
Special meeting of the Board of Fire Commissioners  
**Main Station**  
848 Airport Road  
Destin, Florida 32541

July 27, 2016

**Minutes**

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

Staff present: Chief Kevin Sasser, Division Chief Kathryn Wagner, and Allison Henderson

Present: Dawn Stuntz

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

**Public Comments:**

John Harvey of 4327 Preserve Place, Destin asked the amount of the unfunded pension liability. Tommy Green stated Bruce Nunnally would be able to answer that during his presentation.

Tommy Green stated we would wait for the presentation this was actually a comment period not a question and answer period.

Deborah Thurmon asked if she should wait and ask her questions at the end. Tommy Green stated those questions might be answered by the presentation.

Deborah Thurmon asked if she still had questions could she ask them. Tommy Green stated she could ask Bruce Nunnally after the meeting.

Deborah Thurmon asked if she could ask questions in here. Tommy Green stated she could ask in here after the meeting, but Bruce Nunnally would be happy to answer questions.

Deborah Thurmon asked if she could ask questions during the meeting. Bruce Nunnally stated sure.

**Presentation of 9/30/2015 Audit by Bruce Nunnally of CRI:**

Bruce Nunnally of CRI presented the 9/30/2015 audit. He stated there was a big change in this year's statement and would like to explain them. The unmodified opinion needed by the State was listed on page 1 & 2. He stated what was considered balance sheets were presented on page 9 & 10 with all liabilities and all assets listed while on pages 11- 13. He stated this was a more traditional governmental presentation that would be used on a monthly basis rather than giving 2 statements in 2 different formats. He directed the Board back to page 9, the statement of net position where the biggest required change was listed the net pension liability of \$9,331,980. He stated it was an actuarial computed number and that number represents the difference between the gross pension liability and the assets already put into the pension plan. He stated 2 other numbers regarding pension were total deferred outflows of resources- pension of \$1,048,720 and total deferred inflows of resources- pension of \$1,311,204 were items to be brought in about 5

years and was the method GASB used to try to smooth it. He stated listed at the bottom was the total net position of \$(1,473,014) when last year was roughly \$7,000,000 to the positive. He stated this does not mean the District had a horrible year but reflected the new pension standard required.

Bruce Nunnally stated page 10 listed the change in net position of \$701,158. Page 11 listed total assets of \$5,497,410 which were confirmed and tested along with the receivables of \$168,368, prepaid expenditures of \$115,593, and liabilities. Page 13 listed revenues that were tested and confirmed along with expenditures which were 86% labor driven. He stated a lot of numbers were tested and had no significant issues with them.

Bruce Nunnally stated page 16 listed the net position restricted for pensions as \$13,954,549 that is the actual amount in the pension, however on page 29 the Plan Fiduciary Net Position was listed as \$13,924,319 that was a number calculated by the actuary and standards required that be used in the footnotes. He further stated they tested the information given to the actuary to make sure they come up with the right numbers and then review the credentials of the actuary because information put into these footnotes comes from the Foster and Foster actuarial report. He stated the net pension liability is discounted by 8% because it is paid over time, however you can see how large a difference there is if they are off by 1%, so this number is an estimate at best.

Bruce Nunnally stated the Board has the right to ask why the audit was being done now and not back in February and it was because our office advised Kathryn Wagner and Chief Sasser to wait and see if negotiations would be settled quickly so the newer numbers could be given to the actuary. He stated looking back it might have been a better idea to have gone ahead and wrap this up then since negotiations are still ongoing; the information given by Foster and Foster are based on the existing contract and not anything new.

Bruce Nunnally stated page 37 listed the actual results compared to the budgeted amounts; the numbers in the actual amount are the same numbers on page 13. He stated pages 39 and 40 were additional pension reports required, which just give more detail and page 44 was a separate report since the District is a governmental entity in the State of Florida.

Bob Wagner asked if the unfunded pension liability was 59%. Bruce Nunnally stated 59% was the funded piece of the pension. He compared having 100% of the pension funded to paying off your mortgage, not a lot of people have done that. He further stated the District had increased that percentage most every year, this year was flat due to the down market, but the trend over the last 5 or 6 years was favorable partly due to funded and partly due to amendments made to the plan.

Jack Wilson thanked Bruce Nunnally for coming back. He stated the District went through the competitive bid process and while CRI was not the lowest the continuity between staffs would save us. He stated his appreciation for Bruce Nunnally and his staff's flexibility throughout this year.

Jack Wilson stated Bruce Nunnally may have glossed over the unmodified opinion together with the auditor's order of compliance was pretty much the gold standard for CFOs which compliments Kathryn Wagner and Chief Sasser.

Bruce Nunnally stated he was required to report to the Board if their staff was cooperative or if there were any problems. He stated Kathryn Wagner does a good job and could tell what was given to them were not estimates as she prepared spreadsheets on exactly how she arrived at a balance.

Jack Wilson asked, as a public company, what does the Board needs to know that they don't know. Bruce Nunnally stated he did not really have anything, but from a strict auditor internal control standpoint everything funnels through Kathryn Wagner and some schools of thought would say that is too much on one person. He stated this is a relatively small organization where the Chief Sasser is highly involved and the Board is involved in looking at monthly statements and asking questions so the control is in the daily work by Chief Sasser and monthly by the Board that is considered a sufficient control system. He stated in a perfect world the District would have 3 or 4 people in the accounting staff cross checking, cross training each other. He further stated that does not make sense in this environment, just like it does not in North Bay or Ocean City which are also his clients.

Jack Wilson stated part of cutting expenses over the last couple of years meant cutting administrative staff and collapsing responsibilities. Jack Wilson asked if Bruce Nunnally would be concerned about continuity. Bruce Nunnally stated there was a situation where the financial person had left and Chief Sasser was in a bit of a panic; his main concern was getting people paid and CRI did help bring someone in, fortunately the District does use a common software system, and got payroll done so there was a plan in place that worked pretty well.

Deborah Thurmon of Destin....

Bob Wagner asked Deborah Thurmon to state her address. Deborah Thurmon stated she would not for identity theft reasons, taxpayers have been harassed.

Deborah Thurmon stated as a taxpayer we hear the District is broke but there is over \$5,000,000 in reserves which is more than a years' worth of operating expenses, when normally there would be 3 months. Bruce Nunnally stated he would give his view although it was a District question. He stated almost \$1,000,000 is in the non-spendable or restricted fund so it cannot be used for normal operations and the District made a policy several years ago to set aside funds for the replenishment of capital assets, which are those are the kinds of things that cannot be paid for out of a normal operating budget. He stated the assigned amounts are committed, the amount that is unassigned is \$1,330,003. He stated the District receives the majority of their funds over a 3 or 4 month period which requires extra reserves for those months where revenue slows.

Kathryn Wagner stated the assigned funds for capital assets actually hold the lowest balance in case an emergency comes through; the policy recommends a 3 month reserve for the unassigned funds which would be \$1,500,000.

Jack Wilson stated the result of that policy was the purchase of the new engine; we bought it when we needed it; equipped it the way we wanted to protect the public and our firefighters and we did not have to check the general checking account to see if we could pay for it because it was set aside as we consumed the old assets.

Deborah Thurmon asked since there is not a five year plan for asset purchase we cannot see what the assigned fund is for, correct. Tommy Green stated we are working on a new five year plan along with John Harvey.

Jack Wilson stated discussion occurs each year as to how much should go into the asset fund; the replacement cost or the depreciation schedule of the asset and our asset fund is actually low. He stated it is done on a documented absorption of the original cost basis of the asset and if we do something over five years it is unlikely it will cost the same amount of money; it is a very conservative way of doing it but better than not doing it at all, but we could not afford full placement cost. He stated the asset fund is underfunded.

Deborah Thurmon asked if there were plans to take any monies to pay down the pension liability. Jack Wilson asked out of the asset fund. Deborah Thurmon stated out of any of the funds. Jack Wilson asked which fund, the \$1,300,000 unassigned funds not to his knowledge.

Jack Wilson made a motion to approve the 9/20/2015 audit. Rick Moore seconded. The motion passed unanimously.

**Adjournment:**

With no additional business to be discussed, the meeting adjourned at 6:09p.m.

**Destin Fire Control District**  
**Balance Sheet**  
As of July 31, 2016

	<u>July 2016</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Petty cash	\$ 100
Trustmark - checking	401,162
Trustmark - hra checking	7,381
Trustmark - impact fee	915,784
FLGIT - Day to Day Fund	751,420
FLGIT - Short Term Bond Fund	4,117,236
<b>Total Checking/Savings</b>	<u>6,193,083</u>
<b>Accounts Receivable</b>	
Accounts Receivable	147,674
<b>Total Accounts Receivable</b>	<u>147,674</u>
<b>Other Current Assets</b>	
Ed supplement receivable	4,160
<b>Total Other Current Assets</b>	<u>4,160</u>
<b>Total Current Assets</b>	<u>6,344,917</u>
<b>Fixed Assets</b>	
Land	278,555
Building	1,328,208
Building Improvements	1,405,724
Equipment - firefighting	298,096
Equipment - other	885,099
Equipment - station	345,891
Vehicles	2,357,052
Accumulated depreciation	(3,741,594)
<b>Total Fixed Assets</b>	<u>3,157,031</u>
<b>Other Assets</b>	
Prepaid expenses	78,921
<b>Total Other Assets</b>	<u>78,921</u>
<b>Deferred outflows of resources from Pension Fund</b>	<u>1,048,720</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>\$ 10,629,589</u></u>

**Destin Fire Control District****Balance Sheet**

As of July 31, 2016

	<u>July 2016</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable	\$ 28,058
<b>Other Current Liabilities</b>	
Accrued wages payable	63,791
Accrued HRA Benefits	19,860
Payroll Liabilities	71
Prepaid Legal Services	291
Compensated absences-in 1 yr	94,611
<b>Total Other Current Liabilities</b>	<u>178,624</u>
<b>Total Current Liabilities</b>	206,682
<b>Long Term Liabilities</b>	
Compensated absences-more 1 yr	151,741
OPEB Liability	80,407
Retirement Trust Fund	9,331,980
<b>Total Long Term Liabilities</b>	<u>9,564,128</u>
<b>Total Liabilities</b>	<u>9,770,810</u>
<b>Equity</b>	
<b>Nonspendable Fund</b>	
Nonspendable - Investment General Fixed Assets Fund	3,157,031
Nonspendable - Prepaid Insurance Fund	78,921
<b>Total Nonspendable Fund</b>	<u>3,235,952</u>
<b>Restricted Fund</b>	
Restricted - Impact Fee Fund	927,829
<b>Total Restricted Fund</b>	<u>927,829</u>
<b>Committed Fund</b>	
Committed - Compensation Fund	50,000
Committed - Unemployment Fund	19,873
<b>Total Committed Fund</b>	<u>69,873</u>
<b>Assigned Fund</b>	
Assigned - Asset fund	2,782,289
<b>Total Assigned Fund</b>	<u>2,782,289</u>
<b>Unassigned Fund</b>	
Unassigned Fund	2,006,755
Provided for Retirement Trust Fund	(9,664,374)
Net Revenue over Expenditures	1,500,455
<b>Total Unassigned Fund</b>	<u>(6,157,164)</u>
<b>Total Equity</b>	<u>858,779</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$ 10,629,589</u></u>



**Destin Fire Control District**  
**Revenue over Expenditures vs Budget**  
for the 2015 - 2016 Fiscal Year

	7/31/2016	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Revenue</b>				
<b>Advalorem Tax</b>				
Advalorem taxes	\$ 5,084,334	\$ 5,083,925	(409)	-0.01%
Discounts (3.5%)	(168,131)	(177,937)	(9,806)	5.51%
Uncollected tax (1.5%)	-	(76,259)	(76,259)	100.00%
Advalorem taxes prior years	150	-	(150)	-100.00%
Advalorem tax interest	6,398	-	(6,398)	-100.00%
Advalorem prior years penalty	142	-	(142)	-100.00%
Tax collector	(98,422)	(101,679)	(3,257)	3.20%
<b>Total Advalorem Tax</b>	<u>4,824,471</u>	<u>4,728,050</u>	<u>(96,421)</u>	<u>-2.04%</u>
<b>Fee Revenue</b>				
Impact fee	116,747	50,000	(66,747)	-133.49%
Plan review fee	12,246	16,000	3,754	23.46%
Alarm System Malfunction fees	1,800	700	(1,100)	-157.14%
Re-Inspection fees	700	1,000	300	30.00%
<b>Total Fee Revenue</b>	<u>131,493</u>	<u>67,700</u>	<u>(63,793)</u>	<u>-94.23%</u>
<b>Grant revenue</b>				
Grant - DHS - Safer Grant	-	267,627	267,627	100.00%
<b>Total Grant revenue</b>	<u>-</u>	<u>267,627</u>	<u>267,627</u>	<u>100.00%</u>
<b>Interest from Investments</b>	3,720	8,000	4,280	53.50%
<b>Unrealized gain (loss) on investments</b>	32,142	-	(32,142)	-100.00%
<b>Gain (loss) on sale of assets - BS</b>	13,324	20,000	6,676	33.38%
<b>Gain (loss) on sale of assets</b>	45,000	45,000	-	0.00%
<b>Beach Safety Patrol</b>				
BSP - City of Destin	60,000	100,000	40,000	40.00%
BSP - Okaloosa County	439,132	550,055	110,923	20.17%
<b>Total Beach Safety Patrol</b>	<u>499,132</u>	<u>650,055</u>	<u>150,923</u>	<u>23.22%</u>
<b>Pension Fund Contributions</b>	-	345,000	345,000	100.00%
<b>Miscellaneous revenue</b>	447	-	(447)	-100.00%
<b>Medical - Training Revenue (CPR)</b>	<u>5,355</u>	<u>3,600</u>	<u>(1,755)</u>	<u>-48.75%</u>
<b>TOTAL REVENUE</b>	<u>5,555,084</u>	<u>6,135,032</u>	<u>579,948</u>	<u>9.45%</u>

**Destin Fire Control District**  
**Revenue over Expenditures vs Budget**  
for the 2015 - 2016 Fiscal Year

	7/31/2016	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Expenditures</b>				
<b>Personnel Services</b>				
Education allowance	5,235	15,000	9,765	65.10%
Employee medical				
Drug test	141	300	159	53.00%
Physicals	1,088	9,870	8,782	88.98%
Shots	-	1,000	1,000	100.00%
Total Employee medical	1,229	11,170	9,941	89.00%
Insurance				
Elimination recourse	-	200	200	100.00%
Employee	461,234	656,602	195,368	29.75%
Employee AD&D	458	600	142	23.67%
Paramedic individual	2,444	3,400	956	28.12%
Workers compensation	64,863	85,898	21,035	24.49%
Total Insurance	528,999	746,700	217,701	29.16%
Retirement plan				
District - 175 plan	586,706	870,062	283,356	32.57%
State Premium Tax Contr.	-	345,000	345,000	100.00%
District - 457 plan	33,341	40,685	7,344	18.05%
Total Retirement plan	620,047	1,255,747	635,700	50.62%
Taxes - payroll	129,398	168,330	38,932	23.13%
Wage incentives				
EMT	15,339	22,680	7,341	32.37%
Paramedic	90,381	112,000	21,619	19.30%
Total Wage incentives	105,720	134,680	28,960	21.50%
Wages				
Wages	1,512,802	1,898,989	386,187	20.34%
Mandatory overtime	23,451	45,000	21,549	47.89%
Duty overtime	14,950	15,000	50	0.33%
Holiday pay	41,243	54,215	12,972	23.93%
Commissioners	7,500	30,000	22,500	75.00%
Sick leave and vacation payout	223	1,000	777	77.70%
Other overtime	15,678	32,429	16,751	51.65%
Total Wages	1,615,847	2,076,633	460,786	22.19%
<b>Total Personnel Services</b>	<b>3,006,475</b>	<b>4,408,260</b>	<b>1,401,785</b>	<b>31.80%</b>

**Destin Fire Control District**  
**Revenue over Expenditures vs Budget**  
for the 2015 - 2016 Fiscal Year

	7/31/2016	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Operating Expenditures</b>				
Advertising	2,541	4,500	1,959	43.53%
Bond expense				
Election	-	250	250	100.00%
Employee	140	200	60	30.00%
Total Bond expense	140	450	310	68.89%
Contracts				
Radio Communications Access Fee	2,880	4,000	1,120	28.00%
Traffic control-interlocal agmt	-	1,700	1,700	100.00%
Total Contracts	2,880	5,700	2,820	49.47%
Dues/subscriptions/fees				
County medical director	4,000	4,000	-	0.00%
Dispatch	-	500	500	100.00%
Dues/subscriptions/fees - Other	12,284	9,171	(3,113)	-33.94%
Total Dues/subscriptions/fees	16,284	13,671	(2,613)	-19.11%
Equipment	45,540	10,500	(35,040)	-333.71%
Equipment - Hoses	-	5,000	5,000	100.00%
Haz-mat	7,107	7,250	143	1.97%
Inspections - ladder	1,699	1,750	51	2.91%
Insurance - general liability	50,265	65,000	14,735	22.67%
Lease - copier	2,037	2,500	463	18.52%
Office expense	4,214	8,500	4,286	50.42%
Professional fees				
Audit	15,000	16,000	1,000	6.25%
Legal	71,494	107,500	36,006	33.49%
Other Professional Services	1,056	12,000	10,944	91.20%
Total Professional fees	87,550	135,500	47,950	35.39%
Property appraiser	68,823	80,419	11,596	14.42%
Repairs and maintenance				
A.E.D maintenance contract	-	5,250	5,250	100.00%
Boat	2,408	4,000	1,592	39.80%
Building	8,405	12,000	3,595	29.96%
Computers - Hardware/Software/Upg.	12,270	12,500	230	1.84%
Equipment	7,153	10,000	2,847	28.47%
Office	10,979	15,000	4,021	26.81%
Vehicle	22,604	60,000	37,396	62.33%
Total Repairs and maintenance	63,819	118,750	54,931	46.26%

**Destin Fire Control District**  
**Revenue over Expenditures vs Budget**  
for the 2015 - 2016 Fiscal Year

	7/31/2016	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Operating Expenditures (continued)</b>				
Supplies				
Fire prevention	2,205	5,000	2,795	55.90%
Paramedic equipment	1,683	3,500	1,817	51.91%
Station	6,038	10,000	3,962	39.62%
Total Supplies	9,926	18,500	8,574	46.35%
Telephone				
Local	5,770	7,500	1,730	23.07%
Cellular	3,959	6,000	2,041	34.02%
Total Telephone	9,729	13,500	3,771	27.93%
Training and per diem	3,769	12,411	8,642	69.63%
Transfer to Asset Fund Reserve	424,508	-	(424,508)	-100.00%
Reserve for Asset Fund	(424,508)	-	424,508	-100.00%
Uniforms - Duty	1,841	10,000	8,159	81.59%
Vehicle				
Fuel - fireboat	1,888	4,432	2,544	57.40%
Fuel - vehicles	12,040	22,000	9,960	45.27%
Total Vehicle	13,928	26,432	12,504	47.31%
Utilities				
Cable	1,291	1,900	609	32.05%
Electricity	19,595	27,000	7,405	27.43%
Gas	1,936	3,300	1,364	41.33%
Water	3,062	3,500	438	12.51%
Total Utilities	25,884	35,700	9,816	27.50%
<b>Total Operating Expenditures</b>	<b>417,976</b>	<b>576,033</b>	<b>155,094</b>	<b>26.92%</b>
<b>Capital Expenditures</b>				
Computer	2,344	3,000	656	21.87%
Building Improvements	2,261	17,261	15,000	86.90%
Equipment	121,632	191,535	69,903	36.50%
Vehicle	472,635	480,000	7,365	1.53%
Bunker Gear	-	9,918	9,918	100.00%
<b>Total Capital Expenditures</b>	<b>598,872</b>	<b>701,714</b>	<b>102,842</b>	<b>14.66%</b>

**Destin Fire Control District**  
**Revenue over Expenditures vs Budget**  
for the 2015 - 2016 Fiscal Year

7/31/2016	Budget	Budget Remaining (Over)	% Remaining (Over)
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**Other Uses of Funds**

Beach Safety Program

Drug and Background tests	4,888	5,959	1,071	17.97%
Dues, Fees	13,254	6,200	(7,054)	-113.77%
Equipment - capital	83,013	76,989	(6,024)	-7.82%
Fuel	3,007	7,000	3,993	57.04%
Insurance - WC/Liability	26,535	38,010	11,475	30.19%
Office expense	1,146	1,000	(146)	-14.60%
Payroll benefits	46,842	49,803	2,961	5.95%
Repairs and maintenance	7,500	19,500	12,000	61.54%
Supplies	5,676	8,263	2,587	31.31%
Taxes - payroll	21,707	32,201	10,494	32.59%
Telephone - cell	3,563	4,510	947	21.00%
Training	1,457	2,000	543	27.15%
Unemployment Compensation	554	5,000	4,446	88.92%
Uniforms	5,450	7,344	1,894	25.79%
Utilities	452	1,800	1,348	74.89%
Wages	284,330	414,225	129,895	31.36%
Total Beach safety program	509,374	679,804	170,430	25.07%

CPR Program

Training Supplies	951	500	(451)	-90.20%
Payroll Taxes	60	-	(60)	
Wages - CPR Instructor	785	2,500	1,715	68.60%
Total CPR Program	1,796	3,000	1,204	40.13%

**Total Other Uses of Funds**

511,170	682,804	171,634	25.14%
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**Total Expenditures**

4,534,493	6,368,811	1,834,318	28.80%
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**Net Revenue over Expenditures (per budget)**    \$ 1,020,591    \$ (233,779)

**Non-General Fund items:**

Use of Restricted Funds	\$ (85,847)	\$ (19,665)
Use of Assigned Funds	\$ 565,711	\$ 149,790
Use of Unassigned Funds	\$ -	\$ 103,654

**Net Revenue over Expenditures**

1,500,455	-
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The Destin Beach Safety Patrol

[www.destinfire.com/services-programs/beach-safety/](http://www.destinfire.com/services-programs/beach-safety/)

## **BEACH SAFETY DIVISION'S** **Commissioner's Report August 9, 2016**

I. Season winding down.

II. Statistics.

# Destin Beach Safety Statistics Commissioners' Report



## 2016 Totals as of August 8, 2016

Attendance	1,966,936
Minor First Aids	80
Major First Aids	10
Public Contacts	175,042
Preventative Acts	47,028
Missing Persons	59
Lost Persons	26
Persons Rescued	74
Assists	153
Boat Infraction	103
PWC Infraction	137
Marine Stings	24
Public Ed Mat	531

## Harbor 9 (included in totals above)

Attendance	151,002
Minor First Aids	27
Major First Aids	-
Public Contacts	13,845
Preventative Acts	4,272
Missing Persons	-
Lost Persons	-
Persons Rescued	22
Assists	82
Boat Infraction	41
PWC Infraction	17
Marine Stings	-
Public Ed Mat	201

**Fractile Response Times**  
**Emergency Responses**  
For the Year 2016

Destin Fire		
7:59 Level	90% Level	Mean

Okaloosa County EMS		
7:59 Level	90% Level	Mean

January	83%	0:09:07	0:05:59	
February	88%	0:08:44	0:05:36	
March	86%	0:08:27	0:05:40	
April	86%	0:09:10	0:06:03	
May	80%	0:10:22	0:06:20	
June	83%	0:09:36	0:06:07	
July	90%	0:08:34	0:05:36	

	56%	0:13:13	0:07:56	
	56%	0:12:26	0:08:11	
	67%	0:13:30	0:08:21	
	55%	0:12:47	0:07:54	
	60%	0:13:20	0:07:31	
		-----not available-----		
		-----not available-----		

August				
September				
October				
November				
December				

<b>Year to Date</b>	<b>85%</b>	<b>0:09:09</b>	<b>0:05:54</b>	
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	<b>59%</b>	<b>0:13:03</b>	<b>0:07:59</b>	
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**Transports vs. No Transports**  
For the Year 2016

Okaloosa County EMS	
Transports	NO Transports

	77%	23%
	76%	24%
	67%	33%
	66%	34%
	67%	33%
	-----not available-----	
	-----not available-----	

	<b>71%</b>	<b>29%</b>
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# Hot Zones For the Year 2016

	<u>Zone 1</u>	<u>Zone 2</u>	<u>Zone 3</u>	<u>Zone 4</u>	<u>Zone 5</u>	<u>Zone 6</u>	<u>Zone 7</u>	<u>Zone 8</u>	<u>Zone 9</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
										<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Totals</u>	<u>Totals</u>
January	47	21	28	13	34	9	9	17	3	181	164	283	226	184	198
February	35	18	35	17	31	12	13	30	3	194	187	192	216	204	194
March	34	20	53	23	31	37	20	30	2	250	216	280	272	253	267
April	43	22	34	14	42	17	13	23	2	210	245	257	236	270	234
May	62	31	41	13	32	16	31	13	12	251	287	333	312	323	246
June	73	39	53	24	48	23	39	24	12	335	330	324	350	326	312
July	88	33	73	36	55	36	33	47	20	421	386	392	405	382	402
August										0	302	325	278	302	279
September										0	230	259	216	254	221
October										0	226	208	234	206	201
November										0	174	184	203	192	191
December										0	219	160	198	195	194
<b>Year to Date</b>	<b>382</b>	<b>184</b>	<b>317</b>	<b>140</b>	<b>273</b>	<b>150</b>	<b>158</b>	<b>184</b>	<b>54</b>	<b>1842</b>	<b>2966</b>	<b>3197</b>	<b>3146</b>	<b>3091</b>	<b>2939</b>

(A) Zone 1 - Destin Bridge to Benning Drive

(D) Zone 4 - Holiday Isle, Hwy 98 (#802 - #1050) South side

(G) Zone 7 - Hwy 293 (N side ECP) to Walton County

(B) Zone 2 - Benning Drive to Main Street

(E) Zone 5 - Airport Road to Henderson Beach Road

(H) Zone 8 - Hutchinson to Walton County (southside ECP)

(C) Zone 3 - Main Street to Airport Road

(F) Zone 6 - Henderson Beach Park/Rd to Hwy 293/Hutchinson

(Z) Zone 9 - Out of District

**Call Breakdown**  
For the Year 2016

	Station 9 <u>Number</u>	Station 9 <u>Percentage</u>	Station 10 <u>Number</u>	Station 10 <u>Percentage</u>	<u>Total</u>	<u>EMS</u>	<u>Fire</u>	<u>Total</u>	<u>Multi</u> <u>Threat</u>
January	134	74%	47	26%	181	73%	27%	133	40 30%
February	129	66%	65	34%	194	71%	29%	138	43 31%
March	153	61%	97	39%	250	78%	22%	194	48 25%
April	138	66%	72	34%	210	76%	24%	160	36 23%
May	178	71%	73	29%	251	71%	29%	178	51 29%
June	225	67%	110	33%	335	60%	40%	202	not available
July	279	66%	142	34%	421	70%	30%	296	not available
August									
September									
October									
November									
December									
<b>Year to Date</b>	<b>1236</b>	<b>67%</b>	<b>606</b>	<b>33%</b>	<b>1842</b>	<b>71%</b>	<b>29%</b>	<b>1,301</b>	<b>218 17%</b>

**Destin Fire Control District  
Call History for 2016**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016 Totals	2015 Totals
MVA	21	20	35	22	36	36	56						226	419
Fall	19	20	16	25	27	29	29						165	248
Unconscious	13	13	23	19	16	22	34						140	209
Sick Call	14	16	18	15	12	8	15						98	159
Chest pain	11	13	15	7	12	13	20						91	116
Unknown Problem	3	5	7	9	10	14	22						70	151
Seizures	7	4	6	10	11	11	20						69	103
Breathing problem	5	11	12	6	13	9	12						68	139
Assault/Rape	4	7	12	5	6	5	15						54	69
Trauma	2	4	7	3	7	9	15						47	70
CVA/Stroke	7	5	5	6	3	2	8						36	53
Psychiatric	2	4	3	9	3	4	6						31	65
Hemorrhage	7	1	8	6	1	4	4						31	53
OD/Poisoning	4	1	8	4	4	3	3						27	68
Abdominal Pain	4	1	2	1	2	8	4						22	26
Cardiac Arrest	5	2	4	3	1	2	4						21	26
Drowning	0	0	3	1	0	9	8						21	17
Heart Problem	1	2	5	1	3	3	3						18	34
Diabetic Emergency	1	0	1	2	2	1	5						12	29
Heat/Cold Emergency	0	1	1	1	2	4	2						11	24
Allergic Reaction	0	2	1	1	2	1	2						9	24
Childbirth/Labor	1	3	1	0	2	0	2						9	0
Back Pain	0	0	0	0	0	3	3						6	11
Choking	1	2	1	1	0	0	1						6	4
Other	0	1	0	0	0	2	1						4	12
Headache	1	0	0	1	1	0	1						4	6
Stabbing/GSW	0	0	0	0	2	0	1						3	11
Electrical Shock	0	0	0	1	0	0	0						1	0
Eye Injury	0	0	0	1	0	0	0						1	0
Carbon Monoxide	0	0	0	0	0	0	0						0	1
<b>Totals</b>	<b>133</b>	<b>138</b>	<b>194</b>	<b>160</b>	<b>178</b>	<b>202</b>	<b>296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1301</b>	<b>2147</b>

**Destin Fire Control District**  
**FYD Duty Overtime**  
**as of July 31, 2016**

Name	3) FYD Balance at 6/30/16		2) July 2016 Activity		3) FYD Balance at 7/31/16	
	Hrs	Amt Paid	Hrs	Amt Paid/Earned	Hrs	Amt Paid
Andersen, Joe	54.75	\$ 1,178.30			54.75	1,178.30
Anderson, Jeff	43.50	1,628.64	0.50	16.77	44.00	1,645.41
Baugh, Mark	34.50	1,151.37			34.50	1,151.37
Blixt, Justin	24.50	673.75			24.50	673.75
Buchanan, TJ	0.50	15.17			0.50	15.17
Christenson, Brian	56.00	1,935.36			56.00	1,935.36
Darden, David	21.00	644.87			21.00	644.87
Flynn, Robert	101.25	2,740.40			101.25	2,740.40
Harrison, Tray	1.00	35.97			1.00	35.97
Hartley, Ben	27.00	542.51			27.00	542.51
Hutchinson, Mark	9.00	312.93			9.00	312.93
Koenig, Robert	10.50	251.76	0.50	12.45	11.00	264.21
Landis, Mike	39.75	876.11			39.75	876.11
MacDonald, Kevin	21.25	417.33			21.25	417.33
Money, Arnold S.	22.00	595.16			22.00	595.16
Myers, Shaun	24.00	702.36			24.00	702.36
Rebholz, Tim	24.75	691.27			24.75	691.27
Romero, Felix	15.00	396.90	24.00	548.64	39.00	945.54
Swartz, Reese	59.75	1,762.85			59.75	1,762.85
Turner, Luke	1.00	19.16			1.00	19.16
Ward, Trey	53.00	1,468.75			53.00	1,468.75
Watson, Donny	33.50	954.75			33.50	954.75
Weiland, Brian	-	-			-	-
Winkler, Matt	60.00	1,212.60	12.00	229.86	72.00	1,442.46
<b>Total Duty Overtime</b>	<b>737.50</b>	<b>\$ 14,950.12</b>	<b>-</b>	<b>\$ -</b>	<b>774.50</b>	<b>\$ 14,950.12</b>
<b>Total Comp Wages Earned</b>	<b>included above</b>	<b>\$ 5,258.12</b>	<b>37.00</b>	<b>\$ 807.72</b>	<b>included above</b>	<b>\$ 6,065.84</b>
<b>Less Previous Year Totals</b>	<b>794.00</b>	<b>\$ (23,290.89)</b>	<b>193.25</b>	<b>\$ (5,176.25)</b>	<b>987.25</b>	<b>\$ (28,467.14)</b>
<b>Increase / (Decrease)</b>		<b>\$ (3,082.65)</b>		<b>\$ (4,368.53)</b>		<b>\$ (7,451.18)</b>

**DESTIN FIRE CONTROL DISTRICT**  
**Preliminary Budget Detail - Budget Presentation 8/9/16**  
**For Fiscal Year Ending September 30, 2017**

	Actual 9/30/2014	Actual 9/30/2015	2015-2016 Budget	2016-2017 Prel. Budget	Change	%
<b>ANNUAL REVENUE</b>						
Advalorem tax @ 0.9498	\$ 4,519,272	\$ 4,765,119	\$ 5,083,925	\$ 5,088,382	\$ 4,457	0.09%
Discounts 3.5%	\$ (150,207)	\$ (158,457)	\$ (177,937)	\$ (178,093)	\$ (156)	0.09%
Uncollected tax - 1.5%	\$ -	\$ -	\$ (76,259)	\$ (76,326)	\$ (67)	0.09%
Tax Collector fee	\$ (83,493)	\$ (85,960)	\$ (101,679)	\$ (101,768)	\$ (89)	0.09%
Advalorem taxes prior year	\$ 33,640	\$ 16,286	\$ -	\$ -	\$ -	0.00%
Advalorem taxes interest	\$ 29,052	\$ 12,310	\$ -	\$ -	\$ -	0.00%
Advalorem prior year penalty	\$ 3,099	\$ 1,733	\$ -	\$ -	\$ -	0.00%
Interest from investments	\$ 4,968	\$ 3,881	\$ 8,000	\$ 6,000	\$ (2,000)	-25.00%
Unrealized gain/loss from investments	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	100.00%
Contributions Received	\$ 1,000	\$ 24,242	\$ -	\$ -	\$ -	0.00%
Impact fee	\$ 65,212	\$ 369,516	\$ 50,000	\$ 50,000	\$ -	0.00%
Reserve for Impact Fee	\$ (65,212)	\$ (369,516)	\$ (50,000)	\$ (50,000)	\$ -	0.00%
Plan review fee	\$ 18,054	\$ 32,990	\$ 16,000	\$ 16,000	\$ -	0.00%
Medical - Training revenue	\$ 3,555	\$ 3,391	\$ 3,600	\$ 5,625	\$ 2,025	56.25%
Alarm System Malfunction Fees	\$ 1,700	\$ 1,000	\$ 700	\$ 800	\$ 100	14.29%
Re-Inspection Fees	\$ 2,975	\$ 1,150	\$ 1,000	\$ 700	\$ (300)	-30.00%
Proceeds from Sale of Assets - BS	\$ (5,941)	\$ (10,948)	\$ 20,000	\$ 12,500	\$ (7,500)	-37.50%
Proceeds from Sale of Assets	\$ -	\$ -	\$ 45,000	\$ 8,500	\$ (36,500)	-81.11%
Grant Funds - Other	\$ -	\$ 11,323	\$ -	\$ -	\$ -	0.00%
Estimated Grant Funds - SAFER Grant	\$ -	\$ -	\$ 267,627	\$ 240,643	\$ (26,984)	-10.08%
Miscellaneous Revenue	\$ 3,138	\$ 281	\$ -	\$ -	\$ -	0.00%
<b>TOTAL ANNUAL REVENUES</b>	<b>\$ 4,380,812</b>	<b>\$ 4,618,341</b>	<b>\$ 5,089,977</b>	<b>\$ 5,047,964</b>	<b>\$ (42,013)</b>	<b>-0.83%</b>
<b>ANNUAL EXPENDITURES</b>						
<b>Personal Services</b>						
Education	\$ 15,000	\$ 4,327	\$ 15,000	\$ -	\$ (15,000)	-100.00%
Incentive - EMT	\$ 17,866	\$ 16,480	\$ 22,680	\$ -	\$ (22,680)	-100.00%
Incentive - Paramedic	\$ 137,711	\$ 112,000	\$ 112,000	\$ 80,000	\$ (32,000)	-28.57%
Incentive - Fire Boat Operator	\$ -	\$ -	\$ -	\$ 15,600	\$ 15,600	100.00%
Incentive - Open Water Rescuer	\$ -	\$ -	\$ -	\$ 8,400	\$ 8,400	100.00%
Incentive - Rescue Specialist	\$ -	\$ -	\$ -	\$ 5,400	\$ 5,400	100.00%
Incentive - Hazardous Materials Technician	\$ -	\$ -	\$ -	\$ 5,400	\$ 5,400	100.00%
Insurance - benefits	\$ 574,530	\$ 545,543	\$ 656,602	\$ 546,997	\$ (109,605)	-16.69%
Insurance - Paramedic	\$ 4,278	\$ 3,033	\$ 3,400	\$ 550	\$ (2,850)	-83.82%
Insurance - workers comp	\$ 66,818	\$ 86,431	\$ 85,898	\$ 83,034	\$ (2,864)	-3.33%
Medical - drug testing	\$ 132	\$ 83	\$ 300	\$ 696	\$ 396	132.00%
Medical - physicals	\$ 5,415	\$ 7,063	\$ 9,870	\$ 11,876	\$ 2,006	20.32%
Medical - shots	\$ -	\$ 425	\$ 1,000	\$ 1,000	\$ -	0.00%
Payroll tax	\$ 207,998	\$ 158,945	\$ 168,330	\$ 180,683	\$ 12,353	7.34%
Retirement contribution - 175	\$ 669,575	\$ 654,429	\$ 870,062	\$ 835,464	\$ (34,598)	-3.98%
State portion	\$ 349,981	\$ 331,948	\$ 345,000	\$ 336,187	\$ (8,813)	-2.55%
Retirement contribution - 457	\$ 39,469	\$ 37,342	\$ 40,685	\$ 39,858	\$ (827)	-2.03%
Uniforms - duty	\$ 11,306	\$ 8,484	\$ 10,000	\$ 8,500	\$ (1,500)	-15.00%
Wages - hourly	\$ 2,047,072	\$ 1,798,692	\$ 1,898,989	\$ 2,064,493	\$ 165,504	8.72%
Wages - holiday	\$ 57,434	\$ 49,197	\$ 54,215	\$ 73,759	\$ 19,544	36.05%
Commissioner pay	\$ 12,000	\$ 7,000	\$ 30,000	\$ 30,000	\$ -	0.00%
Wages - Discretionary pay	\$ 382,000	\$ 48,000	\$ -	\$ -	\$ -	0.00%
Wages - Extra duty	\$ -	\$ 12,241	\$ 32,429	\$ 33,379	\$ 950	2.93%
Wages - Sick leave and Vacation payout	\$ 67,150	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.00%
Wages - CPR training	\$ -	\$ 490	\$ 2,500	\$ 4,280	\$ 1,780	71.20%
Wages - duty overtime	\$ 14,342	\$ 15,867	\$ 15,000	\$ 54,855	\$ 39,855	265.70%
Wages - mandatory overtime	\$ 38,271	\$ 28,847	\$ 45,000	\$ 40,000	\$ (5,000)	-11.11%
	<b>\$ 4,718,348</b>	<b>\$ 3,926,867</b>	<b>\$ 4,419,960</b>	<b>\$ 4,460,411</b>	<b>\$ 40,451</b>	<b>0.92%</b>

**DESTIN FIRE CONTROL DISTRICT**  
**Preliminary Budget Detail - Budget Presentation 8/9/16**  
**For Fiscal Year Ending September 30, 2017**

	Actual 9/30/2014	Actual 9/30/2015	2015-2016 Budget	2016-2017 Prel. Budget	Change	%
<b>Professional Services</b>						
Accounting / Audit	\$ 15,500	\$ 15,500	\$ 16,000	\$ 15,500	\$ (500)	-3.13%
Legal	\$ 20,530	\$ 40,763	\$ 107,500	\$ 65,000	\$ (42,500)	-39.53%
Property Appraiser fee	\$ 72,726	\$ 78,281	\$ 80,419	\$ 85,596	\$ 5,177	6.44%
Other Professional Services	\$ 7,577	\$ 17,000	\$ 12,000	\$ 4,000	\$ (8,000)	-66.67%
	\$ 116,334	\$ 151,544	\$ 215,919	\$ 170,096	\$ (45,823)	-21.22%
<b>Contract Services</b>						
Central dispatch	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
Communications equipment - cells	\$ 4,621	\$ 4,304	\$ 6,000	\$ 5,500	\$ (500)	-8.33%
County medical director	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
Medical equipment (Heart Monitor)	\$ 4,996	\$ 4,996	\$ 5,250	\$ -	\$ (5,250)	-100.00%
Network Administration (service)	\$ 14,226	\$ 12,952	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
Radio communication access fees	\$ 3,303	\$ 3,456	\$ 4,000	\$ 4,000	\$ -	0.00%
Traffic control device interlocal agreement	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.00%
	\$ 32,846	\$ 31,408	\$ 36,450	\$ 35,700	\$ (750)	-2.06%
<b>Utility</b>						
Cable	\$ 616	\$ 1,511	\$ 1,900	\$ 3,400	\$ 1,500	78.95%
Electricity	\$ 22,810	\$ 25,284	\$ 27,000	\$ 27,000	\$ -	0.00%
Gas	\$ 3,148	\$ 2,865	\$ 3,300	\$ 3,300	\$ -	0.00%
Telephone	\$ 8,440	\$ 8,342	\$ 7,500	\$ 7,500	\$ -	0.00%
Water	\$ 2,964	\$ 3,022	\$ 3,500	\$ 3,750	\$ 250	7.14%
	\$ 37,976	\$ 41,024	\$ 43,200	\$ 44,950	\$ 1,750	4.05%
<b>Insurance</b>						
Property/General Liability	\$ 55,838	\$ 54,766	\$ 65,000	\$ 69,251	\$ 4,251	6.54%
Retirement - elimination recourse	\$ 101	\$ 100	\$ 200	\$ 200	\$ -	0.00%
Disability	\$ 567	\$ 475	\$ 600	\$ 600	\$ -	0.00%
Bond- employee	\$ 142	\$ 142	\$ 200	\$ 200	\$ -	0.00%
Bond - election	\$ -	\$ 304	\$ 250	\$ 350	\$ 100	40.00%
	\$ 56,648	\$ 55,787	\$ 66,250	\$ 70,601	\$ 4,351	6.57%
<b>Repair and maintenance</b>						
Boat	\$ 907	\$ 6,419	\$ 4,000	\$ 6,000	\$ 2,000	50.00%
Building	\$ 10,326	\$ 10,281	\$ 12,000	\$ 18,000	\$ 6,000	50.00%
Computers (upgrades/support/hardware)	\$ 8,021	\$ 10,528	\$ 12,500	\$ 13,500	\$ 1,000	8.00%
Equipment	\$ 8,157	\$ 8,137	\$ 10,000	\$ 10,000	\$ -	0.00%
Ladder & aerial inspections	\$ 1,521	\$ 1,521	\$ 1,750	\$ 1,750	\$ -	0.00%
Vehicles	\$ 59,487	\$ 58,431	\$ 60,000	\$ 50,000	\$ (10,000)	-16.67%
	\$ 88,419	\$ 95,317	\$ 100,250	\$ 99,250	\$ (1,000)	-1.00%
<b>Supplies</b>						
Station	\$ 8,423	\$ 9,476	\$ 10,000	\$ 10,000	\$ -	0.00%
Office	\$ 5,932	\$ 6,568	\$ 8,500	\$ 8,500	\$ -	0.00%
Equipment	\$ 8,579	\$ 7,478	\$ 10,500	\$ 10,500	\$ -	0.00%
Fire prevention	\$ 5,003	\$ 4,973	\$ 5,000	\$ 5,600	\$ 600	12.00%
Fuel - trucks	\$ 25,311	\$ 17,832	\$ 22,000	\$ 22,000	\$ -	0.00%
Fuel - boat	\$ 218	\$ 781	\$ 4,432	\$ 4,432	\$ -	0.00%
Hose	\$ 4,400	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
Copier	\$ 2,205	\$ 2,441	\$ 2,500	\$ 2,500	\$ -	0.00%
Miscellaneous	\$ 1,373	\$ -	\$ -	\$ -	\$ -	0.00%
Paramedic equipment	\$ 3,292	\$ 849	\$ 3,500	\$ 8,000	\$ 4,500	128.57%
CPR Training	\$ 830	\$ 660	\$ 500	\$ 725	\$ 225	45.00%
	\$ 65,563	\$ 51,058	\$ 71,932	\$ 77,257	\$ 5,325	7.40%
<b>Other</b>						
Training and per diem	\$ 4,825	\$ 3,846	\$ 12,411	\$ 32,000	\$ 19,589	157.84%
Advertising	\$ 3,609	\$ 2,354	\$ 4,500	\$ 4,500	\$ -	0.00%
Haz-mat dues	\$ 6,945	\$ 6,945	\$ 7,250	\$ 7,250	\$ -	0.00%
Dues and subscriptions	\$ 4,159	\$ 7,513	\$ 9,171	\$ 10,500	\$ 1,329	14.49%
Transfer to Asset Fund	\$ 280,000	\$ 271,500	\$ 509,410	\$ 342,367	\$ (167,043)	-32.79%
	\$ 299,538	\$ 292,158	\$ 542,742	\$ 396,617	\$ (146,125)	-26.92%

**DESTIN FIRE CONTROL DISTRICT**  
**Preliminary Budget Detail - Budget Presentation 8/9/16**  
**For Fiscal Year Ending September 30, 2017**

	Actual 9/30/2014	Actual 9/30/2015	2015-2016 Budget	2016-2017 Prel. Budget	Change	%
<b>Capital Outlay</b>						
Building improvements	\$ -	\$ 3,434	\$ 2,261	\$ 61,000	\$ 58,739	2597.92%
Bunker Gear	\$ -	\$ -	\$ 9,918	\$ 16,530	\$ 6,612	66.67%
Camera - Imaging	\$ -	\$ 8,486	\$ -	\$ -	\$ -	0.00%
Computers (Battalion 9)	\$ 2,727	\$ 1,397	\$ 3,000	\$ -	\$ (3,000)	-100.00%
Equipment - Other	\$ 10,063	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment - Other	\$ -	\$ -	\$ 16,000	\$ 34,355	\$ 18,355	114.72%
Equipment - Other (Exhaust System - St. 10)	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.00%
Equipment - Other (Lifepak 15)	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)	-100.00%
Equipment - Other (FLIR)	\$ -	\$ -	\$ 18,000	\$ -	\$ (18,000)	-100.00%
Equipment - Other (Side Sonar)	\$ -	\$ -	\$ 12,335	\$ -	\$ (12,335)	-100.00%
Equipment - Station (Refrigerator)	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ -	0.00%
Furniture	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	100.00%
Station 9 - Concrete Repairs	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	100.00%
Vehicles	\$ -	\$ 73,345	\$ -	\$ 53,000	\$ 53,000	100.00%
Vehicles (Engine 9)	\$ 24,998	\$ -	\$ 480,000	\$ -	\$ (480,000)	-100.00%
Vehicle (Engine 9) - Equipment	\$ -	\$ -	\$ 67,000	\$ -	\$ (67,000)	-100.00%
	\$ 37,788	\$ 86,662	\$ 701,714	\$ 184,085	\$ (517,629)	-73.77%
<b>Beach Safety</b>						
Capital acquisition - equipment	\$ 80,516	\$ 69,295	\$ 76,989	\$ 53,162	\$ (23,827)	-30.95%
Communication devices	\$ 4,149	\$ 4,150	\$ 4,510	\$ 2,953	\$ (1,557)	-34.52%
Drug and Background tests and Physicals	\$ 4,176	\$ 6,076	\$ 5,959	\$ 9,534	\$ 3,575	59.99%
Dues and Fees	\$ 6,048	\$ 6,401	\$ 6,200	\$ 15,500	\$ 9,300	150.00%
Equipment repair and maintenance	\$ 26,687	\$ 18,034	\$ 19,500	\$ 12,000	\$ (7,500)	-38.46%
Equipment supplies	\$ 8,730	\$ 6,033	\$ 8,263	\$ 9,412	\$ 1,149	13.91%
Fuel	\$ 7,649	\$ 5,634	\$ 7,000	\$ 7,000	\$ -	0.00%
Insurance-workers comp/liability	\$ 29,137	\$ 34,684	\$ 38,010	\$ 37,356	\$ (654)	-1.72%
Office	\$ 929	\$ 779	\$ 1,000	\$ 1,500	\$ 500	50.00%
Payroll Benefits	\$ 43,617	\$ 50,429	\$ 49,803	\$ 48,792	\$ (1,011)	-2.03%
Payroll tax	\$ 30,441	\$ 31,388	\$ 32,201	\$ 31,715	\$ (486)	-1.51%
Training	\$ 1,372	\$ 181	\$ 2,000	\$ 2,000	\$ -	0.00%
Unemployment tax	\$ 4,789	\$ 1,801	\$ 5,000	\$ 5,000	\$ -	0.00%
Uniforms	\$ 7,852	\$ 9,790	\$ 7,344	\$ 10,236	\$ 2,892	39.38%
Utilities	\$ 1,470	\$ 1,395	\$ 1,800	\$ 2,000	\$ 200	11.11%
Wages	\$ 404,298	\$ 412,059	\$ 414,225	\$ 414,579	\$ 354	0.09%
	\$ 661,858	\$ 658,129	\$ 679,804	\$ 662,739	\$ (17,065)	-2.51%
<b>TOTAL ANNUAL EXPENDITURES</b>	<b>\$ 6,115,318</b>	<b>\$ 5,389,954</b>	<b>\$ 6,878,221</b>	<b>\$ 6,201,706</b>	<b>\$ (676,515)</b>	<b>-9.84%</b>

<b>OVERAGE/SHORTAGE</b>	<b>\$ (1,734,505)</b>	<b>\$ (771,613)</b>	<b>\$ (1,788,244)</b>	<b>\$ (1,153,742)</b>
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Contribution to Retirement Funds - State	\$ 349,981	\$ 331,948	\$ 345,000	\$ 336,187
Contribution to Beach Safety - TDC	\$ 551,536	\$ 553,373	\$ 550,055	\$ 550,000
Contribution to Beach Safety - City	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Use of Prepaid Pension Contribution	\$ -			\$ -
Use of Restricted Funds	\$ -	\$ 73,345	\$ 30,335	\$ -
Use of Committed Funds	\$ 1,364	\$ 2,265		\$ -
Use of Assigned Funds	\$ 35,520	\$ 13,317	\$ 659,200	\$ 167,555
Use of Unassigned Funds	\$ 696,104	\$ (302,635)	\$ 103,654	\$ -
<b>NET OVERAGE/SHORTAGE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>

**DESTIN FIRE CONTROL DISTRICT**  
**Preliminary Budget Detail - Budget Presentation 8/9/16**  
For Fiscal Year Ending September 30, 2017

<b>IMPACT FEE FUND</b>	<b>Actual 9/30/2014</b>	<b>Actual 9/30/2015</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Prel. Budget</b>	<b>Change</b>	<b>%</b>
<b>TRANSFERS IN</b>						
Transfer in from General Fund	\$ 65,212	\$ 369,516	\$ 50,000	\$ 50,000	\$ -	0.00%
<b>TOTAL TRANSFERS IN</b>	<b>\$ 65,212</b>	<b>\$ 369,516</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>ANNUAL EXPENDITURES</b>						
<b>Capital Outlay</b>						
Vehicle - Command	\$ -	\$ 73,345	\$ -	\$ -	\$ -	0.00%
Equipment - Other	\$ -	\$ -	\$ 30,335	\$ -	\$ (30,335)	-100.00%
	\$ -	\$ 73,345	\$ 30,335	\$ -	\$ (30,335)	-100.00%
<b>TOTAL ANNUAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 73,345</b>	<b>\$ 30,335</b>	<b>\$ -</b>	<b>\$ 30,335</b>	<b>100.00%</b>

<b>OVERAGE/SHORTAGE</b>	<b>\$ 65,212</b>	<b>\$ 296,171</b>	<b>\$ 19,665</b>	<b>\$ 50,000</b>
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Use of Restricted Funds	\$ (65,212)	\$ (296,171)	\$ (19,665)	\$ (50,000)
<b>NET OVERAGE/SHORTAGE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>ASSET FUND</b>	<b>Actual 9/30/2014</b>	<b>Actual 9/30/2015</b>	<b>0 2015-2016 Budget</b>	<b>0 2016-2017 Prel. Budget</b>	<b>Change</b>	<b>%</b>
<b>TRANSFERS IN</b>						
Transfer in from General Fund	\$ 280,000	\$ 271,500	\$ 509,410	\$ 342,367	\$ (167,043)	-32.79%
<b>TOTAL TRANSFERS IN</b>	<b>\$ 280,000</b>	<b>\$ 271,500</b>	<b>\$ 509,410</b>	<b>\$ 342,367</b>	<b>\$ (167,043)</b>	<b>-32.79%</b>
<b>ANNUAL EXPENDITURES</b>						
<b>Capital Outlay</b>						
Building Improvements	\$ -	\$ 3,434	\$ -	\$ 61,000	\$ 61,000	100.00%
Equipment - Other	\$ 1,026	\$ 9,883	\$ 112,200	\$ 34,355	\$ (77,845)	-69.38%
Equipment - Station	\$ 9,496	\$ -	\$ -	\$ 3,200	\$ 3,200	100.00%
Furniture	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	100.00%
Station 9 - Concrete Repairs	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	100.00%
Vehicles - equipment	\$ -	\$ -	\$ 67,000	\$ -	\$ (67,000)	-100.00%
Vehicles	\$ 24,998	\$ -	\$ 480,000	\$ 53,000	\$ (427,000)	-88.96%
	\$ 35,520	\$ 13,317	\$ 659,200	\$ 167,555	\$ 491,645	74.58%
<b>TOTAL ANNUAL EXPENDITURES</b>	<b>\$ 35,520</b>	<b>\$ 13,317</b>	<b>\$ 659,200</b>	<b>\$ 167,555</b>	<b>\$ 491,645</b>	<b>74.58%</b>

<b>OVERAGE/SHORTAGE</b>	<b>\$ 244,480</b>	<b>\$ 258,183</b>	<b>\$ (149,790)</b>	<b>\$ 174,812</b>
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Use of Asset Fund Reserves	\$ (244,480)	\$ (258,183)	\$ 149,790	\$ (174,812)
<b>NET OVERAGE/SHORTAGE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>