

**Destin Fire Control District**  
**Board of Fire Commissioners**

**Regular Meeting**  
**848 Airport Road**  
**Destin, Florida 32541**

**October 10, 2017**  
**5:30 p.m.**

## **Destin Fire Control District**

### **Agenda**

Board of Fire Commissioners  
848 Airport Road, Destin, Florida 32541  
October 10, 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 – September 12, 2017
  - b. Tentative Budget Hearing – September 12, 2017
  - c. Final Budget Hearing – September 20, 2017
  - d. Special meeting – September 29, 2017
- 4. Review of Financial Report:**
  - a. September 30, 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. Resolution 18-01 – Declare one commercial refrigerator obsolete
  - c. Resolution 18-02 – Declare Beach Safety ATVs, UTV, and Waverunner Obsolete
  - d. Yearend Budget Adjustments – Beach Safety
  - e. Other Post Employment Benefits (OPEB)
- 8. Next Meeting:** Regular Meeting: November 14, 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

September 12, 2017

**Minutes**

Commissioners present: Rick Moore, Tommy Green, Jack Wilson, and Bob Wagner  
Mike Buckingham arrived at 5:32 p.m.

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

Also 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 August 8, 2017 were presented. Commissioner Wagner made a motion to approve the minutes for the regular meeting of August 8, 2017 as presented. Commissioner Wilson seconded. No discussion. The motion passed unanimously.

**Review of the Financial Report:**

Division Chief Wagner presented the financial report for August 31, 2017. Commissioner Green made a motion to approve the financial report for August 31, 2017. Commissioner Wagner seconded. In discussion, Division Chief Wagner noted that excess revenue from the 2016-2017 fiscal year in the amount of approximately \$150,000 would be moved forward into the coming 2017-2018 fiscal year. There was no further discussion. The motion passed unanimously.

**Old Business:**

1. Fiscal Year 2017-2018 Proposed Budget (2<sup>nd</sup> Draft)

Division Chief Wagner presented the Fiscal Year 2017-2018 Proposed Budget 2<sup>nd</sup> Draft reflecting two minor changes from the last draft. No further discussion.

**Chief Reports:**

1. Beach Safety Report:

Division Chief D'Agostino presented the Beach Safety Report noting an increase in rescues this season. There was discussion on the aquatic center relationship. Chief Sasser reviewed the activity on Crab Island and use of the fire boat. Commissioner Wagner asked if another boat is needed for rescue work just for Crab Island. Chief Sasser said that could be investigated.

2. Training Report:  
Chief Sasser presented the Training Report stating there were 27 hours of training for the month. Discussion followed.
3. Inspection Report:  
Division Chief Taylor presented the Inspection Report. Chief Sasser noted that October is Fire Prevention Month and preparations are being made for school presentations. No further discussion.
4. Response Change Report:  
Chief Sasser presented the Response Change Report. He reported 78% under 8 minute response times for the month with 276 total calls. No discussion.
5. Overtime Report:  
Chief Sasser presented the Overtime Report with only 2 hours for the month. No discussion.

**New Business:**

1. Utilization of Retirement Trust Fund Pre-payment  
Division Chief Wagner stated an amount of approximately \$237,950.65 was paid into the retirement plan at the end of the September 30, 2016 fiscal year due to the District waiting on the funds from the State for the calendar year 2015 annual report. She recommended applying this pre-payment amount before September 30<sup>th</sup> to the unfunded liability of the pension plan. A motion was made by Commissioner Wagner to apply the Retirement Trust Fund pre-payment of \$237,950.65 to the unfunded liability of the pension plan. Commissioner Buckingham seconded. Division Chief Wagner asked to have the motion amended to say apply the Retirement Trust Fund pre-payment of “approximately” 237,900. Commissioner Wagner made an amended motion to apply the Retirement Trust Fund pre-payment of approximately \$237,900 to the unfunded liability of the pension plan. Commissioner Buckingham seconded. No discussion. The motion passed unanimously.
2. Year-End Budget Adjustments  
Division Chief Wagner presented the year end budget adjustments for fiscal year ending September 30, 2017. Commissioner Wagner made a motion to accept the year end budget adjustments. Commissioner Wilson seconded. No discussion. The motion passed unanimously.

The regular meeting recessed at 6:00 p.m.

The regular meeting reconvened at 6:05 p.m.

3. Workers Compensation Insurance  
Division Chief Wagner requested that this item be tabled until further information can be gathered. The Board agreed.

4. Consideration of Collective Bargaining Agreement with Destin Professional Fire Fighters Association Local #3158 – Article 28 – Wages  
Chief Sasser spoke to the item. Commissioner Wagner made a motion to accept changes to the Collective Bargaining Agreement with Destin Fire Fighters Association Local #3158 – Article 28 – Wages as presented. Commissioner Green seconded. No discussion. The motion passed unanimously.
5. Request for Bids – Vehicle Exhaust Removal System  
Chief Sasser spoke to this item. Division Chief Wagner stated that 1 bid was received from SRW Cooling & Heating in the amount of \$45,108.74 and stated Battalion Chief Taylor reviewed the bid offer and considered it to be appropriate for the work needed. Commissioner Buckingham made a motion to accept the bid from SRW Cooling & Heating in the amount of \$45,108.74. Commissioner Wilson seconded. No discussion. The motion passed unanimously.

**Next Meeting:**

Chairman Moore reminded the Board that the Public Hearing to adopt a final budget and millage rate is scheduled for September 20, 2017 at 5:30 p.m. The next regular meeting is scheduled for October 10, 2017 at 5:30 p.m.

**Adjournment:**

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

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## **DESTIN FIRE CONTROL DISTRICT**

Tentative Budget Hearing  
Board of Fire Commissioners  
Main Station  
848 Airport Road  
Destin, Florida 32541

September 12, 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, Allison Henderson and Marie Wilbur

Present: Attorney Dawn Stuntz

The meeting was called to order by Chairman Moore at 6:02 p.m.

#### **2017-2018 Proposed Millage:**

Chairman Moore stated that the Destin Fire Control District, a state taxing authority, proposes a millage rate of 1.0000 which is 3.84% greater than the rolled-back rate of 0.9630 mills.

#### **Public Comments:**

None.

Commissioner Green made a motion to adopt a millage rate of 1.0000 which is 3.84% greater than the rolled-back rate of 0.9630 mills. Commissioner Wilson seconded. No discussion. The motion passed unanimously.

#### **2017-2018 Proposed Budget:**

Chairman Moore stated that the Destin Fire Control District proposes a budget of \$8,521,062 for the 2017-2018 fiscal year, which is a 39.31% increase from last year's budget.

#### **Public Comments:**

None.

Commissioner Wilson made a motion to adopt the proposed budget of \$8,521,062 for the 2017-2018 fiscal year, based upon taxable value of real property totaling \$5,619,167,351. Commissioner Wagner seconded. No discussion. The motion passed unanimously.

#### **Next Meeting:**

Chairman Moore reminded the Board that the final budget hearing will be September 20, 2017 at 5:30 p.m.

**Public Comment:**

None.

**Adjournment:**

With no additional business the hearing adjourned at 6:05 p.m.

SUBJECT TO APPROVAL



## **DESTIN FIRE CONTROL DISTRICT**

Final Budget Hearing  
Board of Fire Commissioners  
Main Station  
848 Airport Road  
Destin, Florida 32541

September 20, 2017

### **Minutes**

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

Staff present: Chief Kevin Sasser, Division Chief Kathryn Wagner, Marie  
Wilbur

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

Chairman Moore stated that the purpose of the meeting is to discuss the 2017-2018 millage rate and budget.

#### **Discussion of the Percentage Increase in Millage Rate Over the Rolled-back Rate**

Chairman Moore stated that the Destin Fire Control District, a state taxing authority, proposes a millage rate of 1.0000 which is 3.84% greater than the rolled-back rate of 0.9630 mills.

#### **Public Comment on Millage Rate**

None

Commissioner Green made a motion to adopt Resolution 17-04 representing a millage rate of 1.0000 mills which is 3.84% greater than the rolled-back rate of 0.9630. Commissioner Buckingham seconded. No further discussion. The motion passed unanimously.

#### **Discussion of the 2017-2018 Proposed Budget**

Chairman Moore stated the Destin Fire Control District proposes a budget of \$8,521,062 for the 2017-2018 fiscal year, which had been advertised prior to the public hearing and tentatively adopted at the tentative budget hearing on September 12, 2017. This budget is a 39.3% increase from last year's budget.

#### **Public Comment on Proposed Budget**

None

Commissioner Wilson made a motion to adopt Resolution 17-05 representing the proposed budget of \$8,521,062 for the 2017-2018 fiscal year based upon taxable value of real property totaling \$5,619,167,351. Commissioner Buckingham seconded. No further discussion. The motion passed unanimously.

#### **Adjournment**

With no additional business to be discussed, the meeting was adjourned at 5:33 p.m.

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## **DESTIN FIRE CONTROL DISTRICT**

Special Meeting  
Board of Fire Commissioners  
Main Station  
848 Airport Road  
Destin, Florida 32541

September 29, 2017

### **Minutes**

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

Commissioners absent: Mike Buckingham

Staff present: Chief Kevin Sasser, Division Chief Kathryn Wagner, Marie Wilbur

Present: Attorney Dawn Stuntz

The meeting was called to order by Chairman Moore at 11:17 a.m.

### **Public Comment on the Agenda**

None

### **Review, Discussion and Action on Workers' Compensation Insurance**

Division Chief Wagner stated that due to escalating premiums the decision was made to go out to bid for workers' compensation insurance for the 2017-2018 fiscal year. The three main reasons for the increase in premiums was the State of Florida instituting a 14-1/2% increase in workers' compensation across the state, an increase in claims experience and increased payroll. Four invitations to bid were sent out and the bid was also publicly posted for other brokers to quote. Chief Wagner stated two bids were received. One was from Florida Municipal Trust quoting an amount of \$142,039 which is an increase of 42% over last year and the other from Acentria Insurance, a broker for Preferred Government Insurance Trust, in the amount of \$126,676 with a two-year lock in price.

Chief Sasser and Division Chief Wagner recommended a change to Acentria's Preferred Government Insurance Trust (PGIT) which will show a \$15,000 savings in the first year with additional savings anticipated in concurrent years. Also, agent Mr. Kussro of Acentria will provide brokered service, overseeing and assisting with all claims.

Commissioner Wilson stated that he not only uses Acentria Insurance but also has personal relationships with personnel in the company and will need to recuse himself from voting.

Commissioner Wagner made a motion to accept the Acentria Insurance bid of \$126,676. Commissioner Green seconded.

In discussion, Commissioner Green stated that he also uses Acentria Insurance in his business but does not have any personal relationships with personnel of the company. He did not think it was a conflict. Attorney Stuntz agreed with his determination.

Commissioner Moore stated that he liked the two year price lock and the fact that there were many supportive references from area businesses. He questioned Division Chief Wagner as to the number of workers' compensation claims filed in 2016-2017. She stated there were eight (8), which is not a common occurrence. The average would be more like five (5) to six (6) occurrences.

With no further discussion, Chairman Moore called for a vote on the motion: Three (3) "Yes" votes (Green, Moore, Wagner); One (1) "Abstain" vote (Wilson). The motion carried.

With no additional business to be discussed, the meeting was adjourned at 11:34 a.m.

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

As of September 30, 2017

	<u>September 2017</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Petty cash	\$ 39
Trustmark - checking	244,425
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
<b>Total Checking/Savings</b>	<u>5,818,457</u>
<b>Accounts Receivable</b>	
Accounts Receivable	76,849
<b>Total Accounts Receivable</b>	<u>76,849</u>
<b>Other Current Assets</b>	
Receivable from State for Pension Fund	4,936
Ed supplement receivable	3,190
<b>Total Other Current Assets</b>	<u>8,126</u>
<b>Total Current Assets</b>	<u>5,903,432</u>
<b>Fixed Assets</b>	
Land	278,555
Building	1,328,209
Building Improvements	1,407,985
Equipment - firefighting	315,967
Equipment - other	939,311
Equipment - station	331,023
Vehicles	2,615,398
Accumulated depreciation	(3,766,089)
<b>Total Fixed Assets</b>	<u>3,450,359</u>
<b>Other Assets</b>	
Prepaid expenses	190,562
<b>Total Other Assets</b>	<u>190,562</u>
<b>Deferred outflows of resources from Pension Fund</b>	<u>1,767,282</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>\$ 11,311,635</u></u>

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

As of September 30, 2017

	<u>September 2017</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable	\$ 32,385
<b>Other Current Liabilities</b>	
Accrued wages payable	89,120
Prepaid Legal Services	283
Compensated absences-in 1 yr	87,013
<b>Total Other Current Liabilities</b>	<u>176,416</u>
<b>Total Current Liabilities</b>	208,801
<b>Long Term Liabilities</b>	
Compensated absences-more 1 yr	137,511
OPEB Liability	148,971
Retirement Trust Fund	10,297,735
<b>Total Long Term Liabilities</b>	<u>10,584,217</u>
<b>Total Liabilities</b>	<u>10,793,018</u>
<b>Equity</b>	
<b>Nonspendable Fund</b>	
Nonspendable - Investment General Fixed Assets Fund	3,450,359
Nonspendable - Prepaid Insurance Fund	190,562
<b>Total Nonspendable Fund</b>	<u>3,640,921</u>
<b>Restricted Fund</b>	
Restricted - Impact Fee Fund	1,100,238
<b>Total Restricted Fund</b>	<u>1,100,238</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	3,183,035
<b>Total Assigned Fund</b>	<u>3,183,035</u>
<b>Unassigned Fund</b>	
Unassigned Fund	2,266,647
Provided for Retirement Trust Fund	(10,297,735)
Net Revenue over Expenditures	555,638
<b>Total Unassigned Fund</b>	<u>(7,475,450)</u>
<b>Total Equity</b>	<u>518,617</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$ 11,311,635</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)
<b>Revenue</b>				
<b>Advalorem Tax</b>				
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	(3,704)	-	3,704	-100.00%
Tax collector	(103,502)	(107,146)	(3,644)	3.40%
<b>Total Advalorem Tax</b>	<b>5,072,296</b>	<b>4,982,308</b>	<b>(89,988)</b>	<b>-1.81%</b>
<b>Fee Revenue</b>				
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%
<b>Total Fee Revenue</b>	<b>172,142</b>	<b>67,500</b>	<b>(104,642)</b>	<b>-155.03%</b>
<b>Grant revenue</b>				
Grant - DHS - Safer Grant	-	240,454	240,454	100.00%
<b>Total Grant revenue</b>	<b>-</b>	<b>240,454</b>	<b>240,454</b>	<b>100.00%</b>
<b>Interest from Investments</b>	<b>8,230</b>	<b>6,000</b>	<b>(2,230)</b>	<b>-37.17%</b>
<b>Unrealized gain (loss) on investments</b>	<b>35,406</b>	<b>25,000</b>	<b>(10,406)</b>	<b>-41.62%</b>
<b>Gain (loss) on sale of assets - BS</b>	<b>(8,455)</b>	<b>10,000</b>	<b>18,455</b>	<b>184.55%</b>
<b>Gain (loss) on sale of assets</b>	<b>8,528</b>	<b>8,500</b>	<b>(28)</b>	<b>-0.33%</b>
<b>Contributions received</b>	<b>29,995</b>	<b>-</b>	<b>(29,995)</b>	<b>-100.00%</b>
<b>Beach Safety Patrol</b>				
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%
<b>Total Beach Safety Patrol</b>	<b>728,557</b>	<b>752,693</b>	<b>24,136</b>	<b>3.21%</b>
<b>Pension Fund Contributions</b>	<b>265,392</b>	<b>225,450</b>	<b>(39,942)</b>	<b>-17.72%</b>
<b>Miscellaneous revenue</b>	<b>1,993</b>	<b>-</b>	<b>(1,993)</b>	<b>-100.00%</b>
<b>Medical - Training Revenue (CPR)</b>	<b>3,850</b>	<b>5,625</b>	<b>1,775</b>	<b>31.56%</b>
<b>TOTAL REVENUE</b>	<b>6,317,934</b>	<b>6,323,530</b>	<b>5,596</b>	<b>0.09%</b>



**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)
<b>Expenditures</b>				
<b>Personnel Services</b>				
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	9,595	13,572	3,977	29.30%
Insurance				
Elimination recourse	100	200	100	50.00%
Employee	643,107	631,780	(11,327)	-1.79%
Employee AD&D	628	600	(28)	-4.67%
Paramedic individual	1,268	2,000	732	36.60%
Workers compensation	72,094	83,034	10,940	13.18%
Total Insurance	717,197	717,614	417	0.06%
Retirement plan				
District - 175 plan	988,875	1,046,333	57,458	5.49%
State Premium Tax Contr.	265,392	225,450	(39,942)	-17.72%
District - 457 plan	36,135	39,858	3,723	9.34%
Total Retirement plan	1,290,402	1,311,641	21,239	1.62%
Taxes - payroll	163,038	178,943	15,905	8.89%
Wage incentives				
Paramedic	61,663	66,000	4,337	6.57%
Fire Boat Operator	6,319	15,600	9,281	59.49%
Open Water Rescuer	6,251	8,400	2,149	25.58%
Rescue specialist	-	5,400	5,400	100.00%
Hazardous Materials Technician	3,025	5,400	2,375	43.98%
Total Wage incentives	77,258	100,800	23,542	23.36%
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	19,625	7,625	38.85%
Sick leave and vacation payout	10,680	11,000	320	-100.00%
Total Wages	2,050,649	2,273,916	223,267	9.82%
<b>Total Personnel Services</b>	<b>4,308,139</b>	<b>4,596,486</b>	<b>288,347</b>	<b>6.27%</b>

**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)
<b>Operating Expenditures</b>				
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	340	550	210	38.18%
Contracts				
Radio Communications Access Fee	3,456	4,000	544	13.60%
Traffic control-interlocal agmt	1,700	1,700	-	0.00%
Total Contracts	5,156	5,700	544	9.54%
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	13,853	15,000	1,147	7.65%
Equipment	19,448	10,500	(8,948)	-85.22%
Equipment - Hoses	176	5,000	4,824	96.48%
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	2,470	2,500	30	1.20%
Miscellaneous	1,151		(1,151)	
Office expense	8,218	8,500	282	3.32%
Professional fees				
Audit	15,500	15,500	-	0.00%
Legal	38,513	45,000	6,487	14.42%
Other Professional Services	4,375	8,375	4,000	47.76%
Total Professional fees	58,388	68,875	10,487	15.23%
Property appraiser	74,330	85,596	11,266	13.16%
Repairs and maintenance				
Boat	3,861	6,000	2,139	35.65%
Building	14,026	18,000	3,974	22.08%
Computers - Hardware/Software/Upg.	13,855	13,500	(355)	-2.63%
Equipment	8,387	10,000	1,613	16.13%
Office	17,085	20,000	2,915	14.58%
Vehicle	52,326	50,000	(2,326)	-4.65%
Total Repairs and maintenance	109,540	117,500	7,960	6.77%

**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)
<b>Operating Expenditures (continued)</b>				
Supplies				
Fire prevention	3,933	5,600	1,667	29.77%
Paramedic equipment	6,510	8,000	1,490	18.63%
Station	10,511	10,000	(511)	-5.11%
Total Supplies	20,954	23,600	2,646	11.21%
Telephone				
Local	6,842	7,500	658	8.77%
Cellular	4,695	5,500	805	14.64%
Total Telephone	11,537	13,000	1,463	11.25%
Training and per diem	9,294	32,000	22,706	70.96%
Transfer to Asset Fund Reserve	342,367	342,367	-	0.00%
Reserve for Asset Fund	(342,367)	(342,367)	-	0.00%
Uniforms - Duty	15,371	15,000	(371)	-2.47%
Vehicle				
Fuel - fireboat	1,021	4,432	3,411	76.96%
Fuel - vehicles	18,895	22,000	3,105	14.11%
Total Vehicle	19,916	26,432	6,516	24.65%
Utilities				
Cable	3,173	3,400	227	6.68%
Electricity	23,863	27,000	3,137	11.62%
Gas	2,181	3,300	1,119	33.91%
Water	2,865	3,750	885	23.60%
Total Utilities	32,082	37,450	5,368	14.33%
<b>Total Operating Expenditures</b>	<b>483,752</b>	<b>549,954</b>	<b>66,666</b>	<b>12.12%</b>
<b>Capital Expenditures</b>				
Building Improvements	4,778	82,202	77,424	94.19%
Equipment - Other	32,749	34,355	1,606	4.67%
Furniture	-	12,000	12,000	100.00%
Vehicle	60,587	63,000	2,413	3.83%
Bunker Gear	14,295	13,730	(565)	-4.12%
<b>Total Capital Expenditures</b>	<b>112,409</b>	<b>205,287</b>	<b>92,878</b>	<b>45.24%</b>

**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**

**Beach Safety Lifeguard Program**

Communication Devices	5,070	4,953	(117)	-2.36%
Drug and Background tests	5,185	7,150	1,965	27.48%
Dues, Fees	19,653	15,500	(4,153)	-26.79%
Equipment - capital	59,846	50,012	(9,834)	-19.66%
Fuel	6,232	7,000	768	10.97%
Insurance - WC/Liability	38,393	38,317	(76)	-0.20%
Office expense	498	1,500	1,002	66.80%
Payroll benefits	68,124	57,047	(11,077)	-19.42%
Repairs and maintenance	10,918	14,000	3,082	22.01%
Supplies	10,160	9,412	(748)	-7.95%
Taxes - payroll	32,192	34,394	2,202	6.40%
Training	162	200	38	19.00%
Unemployment Compensation	-	5,000	5,000	100.00%
Uniforms	14,312	10,500	(3,812)	-36.30%
Utilities	743	2,000	1,257	62.85%
Wages	423,121	441,328	18,207	4.13%
<b>Total Beach Safety Lifeguard Program</b>	<b>694,609</b>	<b>698,313</b>	<b>3,704</b>	<b>0.53%</b>

**Beach Safety Junior Lifeguard Program**

Advertising and Marketing	1,328	700	(628)	-89.71%
Cell Phone	59	100	41	41.00%
Ceremony and Prizes	2,047	3,690	1,643	44.53%
Drug and Background Tests	303	638	335	52.51%
Equipment	-	1,000	1,000	100.00%
Field Trips and Competitions	4,700	11,904	7,204	60.52%
Hardship	-	500	500	100.00%
Insurance (G/L & Accident Policies)	5,983	1,930	(4,053)	-210.00%
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%
<b>Total Beach Safety Junior Lifeguard Program</b>	<b>38,461</b>	<b>61,648</b>	<b>23,187</b>	<b>37.61%</b>

**Total Beach Safety Program**

733,070	759,961	26,891	3.54%
---------	---------	--------	-------

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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)
<b>Other Uses of Funds (continued)</b>				
CPR Program				
Training Supplies	452	725	273	37.66%
Payroll Taxes	33	-	(33)	0.00%
Wages - CPR Instructor	433	4,280	3,847	89.88%
Total CPR Program	918	5,005	4,087	81.66%
<b>Total Other Uses of Funds</b>	733,988	764,966	30,978	4.05%
<b>Total Expenditures</b>	5,638,288	6,116,693	478,405	7.82%
<b>Net Revenue over Expenditures (per budget)</b>	\$ 679,646	\$ 206,837		
<b>Non-General Fund items:</b>				
Use of Restricted Funds	\$ (150,531)	\$ (50,000)		
Use of Assigned Funds	\$ 26,523	\$ (156,837)		
<b>Net Revenue over Expenditures</b>	555,638	-		

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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 October 10, 2017

- I. Season ends October 28.
- II. Drowning on September 25.
- III. Statistics.

## Destin Beach Safety Statistics Commissioners' Report



### Totals as of October 4, 2017

Attendance	2,025,539
Minor First Aids	141
Major First Aids	31
Public Contacts	256,116
Preventative Acts	92,497
Missing Persons	98
Lost Persons	29
Persons Rescued	154
Assists	291
Boat Infraction	34
PWC Infraction	75
Marine Stings	114
Public Ed Mat	366

### Harbor 9 (included in totals above)

Attendance	129,328
Minor First Aids	48
Major First Aids	2
Public Contacts	12,687
Preventative Acts	3,696
Missing Persons	
Lost Persons	-
Persons Rescued	44
Assists	101
Boat Infraction	
PWC Infraction	9
Marine Stings	
Public Ed Mat	65



# Destin Fire Control District

## September 2017 Training

	A-Shift	B-Shift	C-Shift	Total
<b>Company Training</b>				
<b>Tactics &amp; Strategy</b>				
Company Surveys/ Pre fire Plan	6	6	6	18
<b>NFPA 1001</b>				
Ground Ladders	3	3	3	9
<b>NFPA 1851</b>				
Gross Decon	3	3	3	9
<b>Medical Training</b>				
Protocol Review Module 6	4	4	4	12
<b>Hydrant care and maintenance</b>				
Area Familiarization/ Hydrant Maintenance	8	8	8	8
<b>Total Training Hours</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>56</b>

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# FIRE PREVENTION & INSPECTIONS

September 2017

*Every Second Counts Plan 2 Ways Out*

## Inspections Performed

Annual Inspections:	
Apartments/ Condominiums	5
Hotels/Motels	
Assembly	
Business	118
Mercantile	20
Board & Care/ Day Care	1
Storage	
Sprinkler /Alarm	1
Access To Property	135
Vacant Property	

**Total 280**

Construction Inspections:	
Building	2
Remodel	2
Fire Alarm	
Sprinkler System	3
Site	5
Hood System	

**Total 12**

Re-inspections	29
----------------	----

**Total 29**

Public Inquiries	8
Conferences	2
Pre-Plan Update	
E.C. Updates	2

**Total 12**

**Total Inspections 333**

## Plans Reviewed

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

**Total 11**

## Construction Projects

In Progress	47
Not Started	17

**Total 64**

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**Fractile Response Times**  
**Emergency Responses**  
For the Year 2017

Destin Fire				Okaloosa County EMS			
	<u>7:59 Level</u>	<u>90% Level</u>	<u>Mean</u>	<u>7:59 Level</u>	<u>90% Level</u>	<u>Mean</u>	
January	72%	0:09:05	0:06:12		not available		
February	84%	0:08:27	0:05:39		not available		
March	80%	0:09:22	0:06:06		not available		
April	85%	0:08:57	0:05:56	57%	0:18:54	0:10:39	
May	84%	0:09:20	0:05:52	47%	0:22:51	0:11:40	
June	87%	0:08:51	0:05:24	48%	0:25:36	0:14:13	
July	74%	0:09:42	0:05:47	68%	0:21:40	0:13:28	
August	78%	0:08:55	0:05:49	50%	0:24:55	0:11:54	
September	80%	0:09:37	0:05:34	48%	0:20:50	0:11:58	
October							
November							
December							
<b>Year to Date</b>	<b>80%</b>	<b>0:09:08</b>	<b>0:05:49</b>	<b>53%</b>	<b>0:22:28</b>	<b>0:12:19</b>	

**Transports vs. No Transports**  
For the Year 2017

Okaloosa County EMS	
<u>Transports</u>	<u>NO Transports</u>
not available	not available
not available	not available
not available	not available
not available	not available
not available	not available
not available	not available
not available	not available
not available	not available
not available	not available
not available	not available
not available	not available

**Call Breakdown**  
For the Year 2017

	Station 9		Station 10		Station 10		Fire	EMS	Total	Total	Multi
	Number	Percentage	Number	Percentage	Number	Percentage				EMS	Threat
January	122	66%	63	34%	185	39%	61%	113	not available		
February	139	68%	65	32%	204	29%	71%	145	not available		
March	181	64%	100	36%	281	24%	76%	213	not available		
April	160	64%	90	36%	250	27%	73%	182	not available		
May	186	71%	75	29%	261	26%	74%	194	not available		
June	243	70%	106	30%	349	32%	68%	239	not available		
July	298	66%	154	34%	452	30%	70%	315	not available		
August	188	68%	88	32%	276	25%	75%	208	not available		
September	153	64%	85	36%	238	30%	70%	167	not available		
October											
November											
December											
Year to Date	1670	67%	826	33%	2496	29%	71%	1,776	not available		

## Hot Zones

For the Year 2017

	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6	Zone 7	Zone 8	Zone 9	2017 Total	2016 Total	2015 Total	2014 Total	2013 Total	2012 Totals
January	29	13	46	11	26	18	16	20	6	185	181	164	283	226	184
February	39	21	43	17	29	22	12	16	5	204	194	187	192	216	204
March	54	28	50	27	38	24	29	25	6	281	250	216	280	272	253
April	51	27	35	17	41	32	21	18	8	250	210	245	257	236	270
May	62	19	46	23	43	14	21	22	11	261	251	287	333	312	323
June	74	30	67	40	53	28	21	28	8	349	335	330	324	350	326
July	95	36	73	48	60	37	42	46	15	452	421	386	392	405	382
August	58	25	56	18	36	22	22	31	8	276	310	302	325	278	302
September	46	21	49	13	25	25	27	24	8	238	255	230	259	216	254
October										0	220	226	208	234	206
November										0	216	174	184	203	192
December										0	193	219	160	198	195
<b>Year to Date</b>	<b>508</b>	<b>220</b>	<b>465</b>	<b>214</b>	<b>351</b>	<b>222</b>	<b>211</b>	<b>230</b>	<b>75</b>	<b>2496</b>	<b>3036</b>	<b>2966</b>	<b>3197</b>	<b>3146</b>	<b>3091</b>

(A) Zone 1 - Destin Bridge to Benning Drive

(B) Zone 2 - Benning Drive to Main Street

(C) Zone 3 - Main Street to Airport Road

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

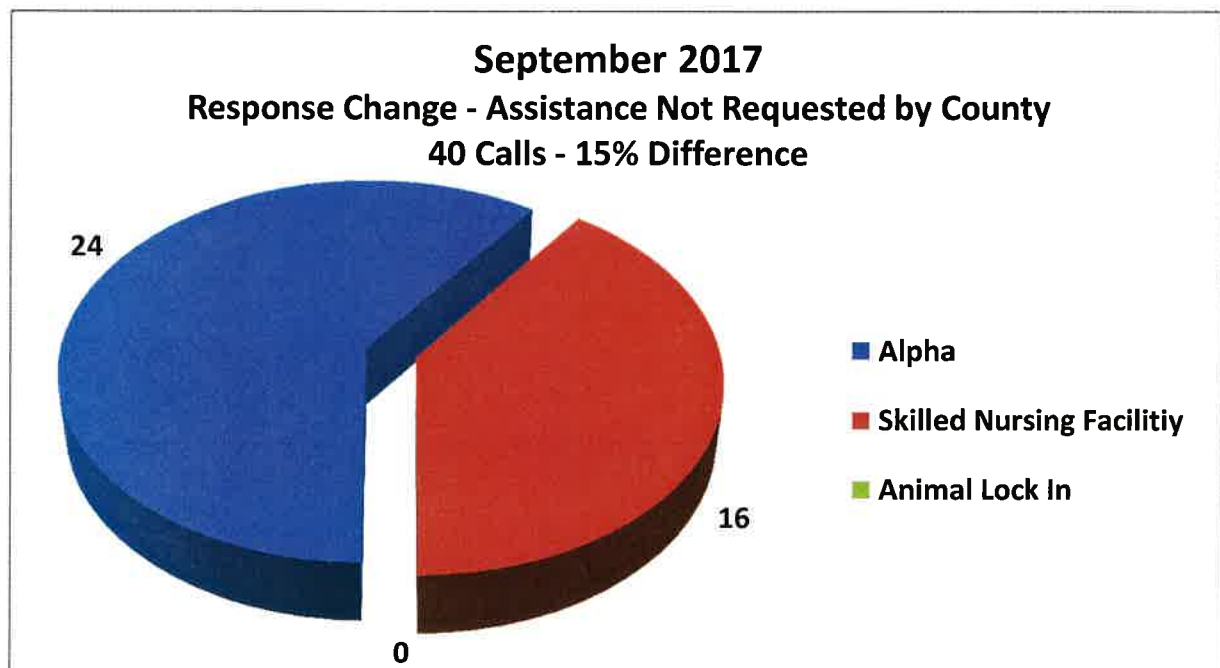
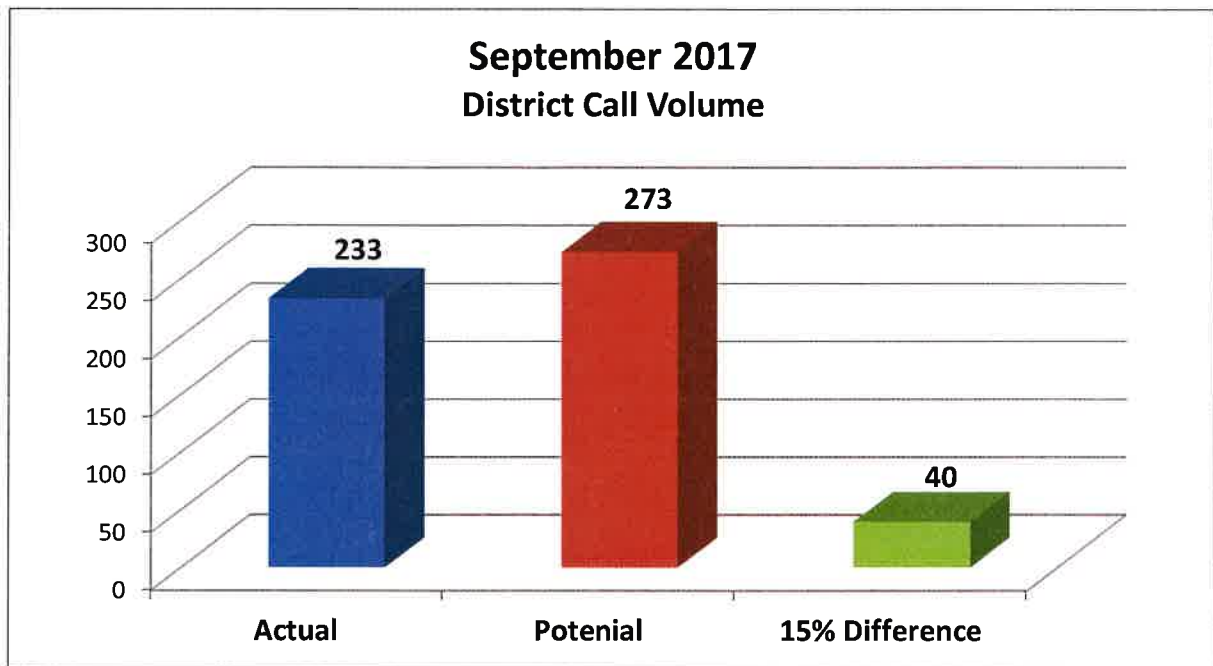
(E) Zone 5 - Airport Road to Henderson Beach Road

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

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

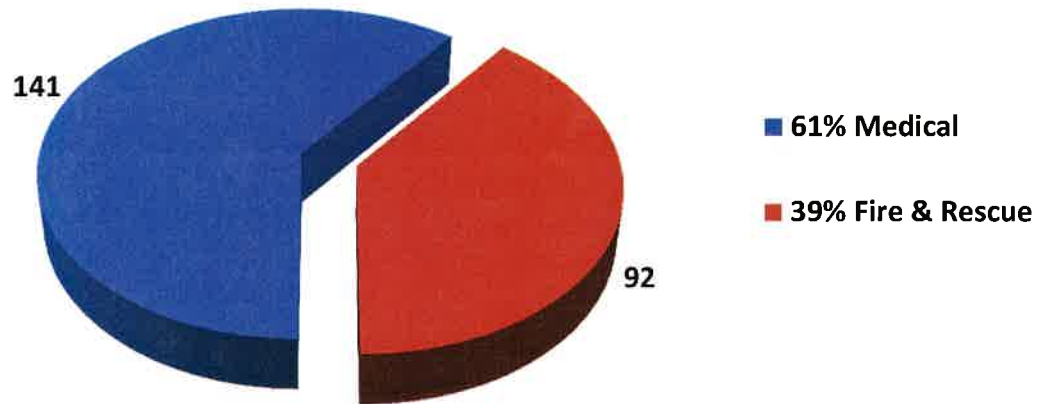
(H) Zone 8 - Hutchinson to Walton County (southside ECP)

(Z) Zone 9 - Out of District

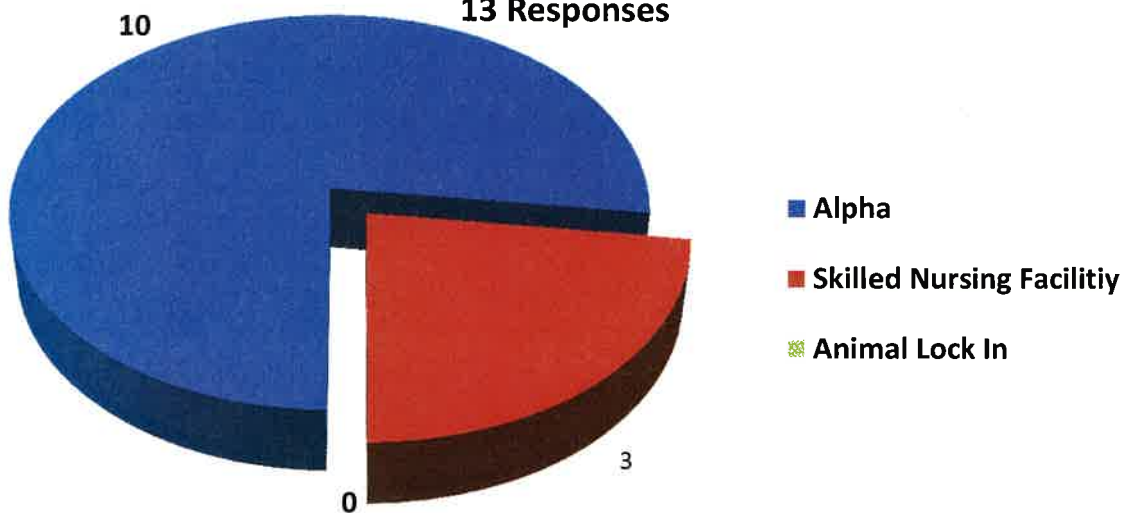




**September 2017**  
**Fire & Rescue / Medical Response Comparison**  
**233 Actual Responses**



**September 2017**  
**Resonse Change - Assistance Requested by County**  
**13 Responses**



**Destin Fire Control District  
Call History for 2017**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2017 Totals	2016 Totals
Unknown Problem	12	24	39	38	28	40	49	35	26				291	221
MVA	18	22	30	31	23	32	43	26	22				247	347
Fall	15	17	19	12	22	16	29	22	17				169	256
Unconscious	3	8	17	14	23	28	20	19	15				147	192
Sick Call	12	8	18	17	12	21	24	18	13				143	166
Breathing problem	8	15	12	10	12	17	17	10	14				115	113
Chest pain	10	10	17	9	10	13	10	11	7				97	137
Trauma	1	4	17	10	7	13	25	16	3				96	77
Seizures	7	5	5	8	8	13	23	6	7				82	106
Assault/Rape	4	5	8	5	13	7	12	3	8				65	89
Drowning	1	2		3	2	7	5	4	11				35	39
CVA/Stroke	4	1	3	4	3	3	10	5	1				34	63
Psychiatric	3	1	5	5	4	6		8	1				33	56
OD/Poisoning	2	2	6	3	4	3	7	2					29	37
Cardiac Arrest	2	2	2	3	4	2	6	6	2				29	34
Hemorrhage	3	3		2	4	3	2	1	7				25	35
Allergic Reaction		4	1	2	4	7	3		1				22	24
Diabetic Emergency	1	1	2		4		4	6	3				21	29
Abdominal Pain	2	3	2	2	2	3	3	2	2				21	27
Heat/Cold Emergency				1		1	12	4					18	16
Back Pain		3	2	1	1	1	2	1	5				16	14
Heart Problem		1	1	1	1	2	4	2	1				13	24
Choking	3	2	3			1	2	1					12	7
Other	1	1	1		2		1						6	9
Stabbing/GSW		1	1		1		1		1				5	5
Headache	1		1				1						3	10
Childbirth/Labor			1	1									2	10
Eye Injury													0	2
Electrical Shock													0	1
Carbon Monoxide													0	0
<b>Totals</b>	<b>113</b>	<b>145</b>	<b>213</b>	<b>182</b>	<b>194</b>	<b>239</b>	<b>315</b>	<b>208</b>	<b>167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1776</b>	<b>2146</b>

**Destin Fire Control District**  
**FYD Duty Overtime**  
**as of September 30, 2017**

Name	3) FYD Balance at 8/31/17		2) September Activity		3) FYD Balance at 9/30/2017	
	Hrs	Amt Paid	Hrs	Amt Paid/Earned	Hrs	Amt Paid
Anderson, Jeff	25.25	966.05	1.00	40.17	26.25	1,006.22
Baugh, Mark	0.50	17.28			0.50	17.28
Blixt, Justin	4.00	122.24			4.00	122.24
Buchanan, TJ	7.50	236.18			7.50	236.18
Christenson, Brian	2.50	91.25			2.50	91.25
Crozier, Dalton	0.50	6.36			0.50	6.36
Darden, David	17.00	555.73			17.00	555.73
Flynn, Robert	32.00	934.60	1.50	85.78	33.50	1,020.38
Frank, Richie	39.50	872.95			39.50	872.95
Harrison, Tray	-	-			-	-
Hartley, Ben	27.00	561.33			27.00	561.33
Hutchinson, Mark	24.00	946.80			24.00	946.80
Kocour, Doug	4.50	93.69	0.50	11.18	5.00	104.87
Koenig, Robert	-	-			-	-
Landis, Mike	51.00	1,340.79			51.00	1,340.79
MacDonald, Kevin	4.75	101.75			4.75	101.75
Money, Arnold S.	25.00	691.18			25.00	691.18
Myers, Shaun	-	-			-	-
Rebholz, Tim	1.00	33.30			1.00	33.30
Romero, Felix	-	-			-	-
Swartz, Reese	7.50	240.90			7.50	240.90
Turner, Luke	24.00	498.96			24.00	498.96
Ward, Trey	42.50	1,313.01			42.50	1,313.01
Watson, Donny	5.00	150.40		9.17	5.00	159.57
Weiland, Brian	-	-			-	-
Winkler, Matt	84.50	1,802.02			84.50	1,802.02
<b>Total Duty Overtime</b>	<b>429.50</b>	<b>\$ 11,576.77</b>	<b>3.00</b>	<b>\$ 146.30</b>	<b>432.50</b>	<b>\$ 11,723.07</b>
<b>Less Previous Year Totals</b>	<b>779.25</b>	<b>\$ (21,143.29)</b>	<b>1.50</b>	<b>\$ (45.89)</b>	<b>780.75</b>	<b>\$ (21,189.18)</b>
<b>Increase / (Decrease)</b>		<b>\$ (9,566.53)</b>		<b>\$ 100.41</b>		<b>\$ (9,466.12)</b>

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**DESTIN FIRE CONTROL DISTRICT**

**RESOLUTION 18-01**

**Whereas**, the Board of Fire Commissioners of the Destin Fire Control District, Okaloosa County, Florida on October 10, 2017, held a public hearing as required by Florida Statute 200.065 whereas upon a motion, adopted the following resolution:

**Whereas resolved:** to declare one (1) Commercial Refrigerator (True Manufacturing, Model T-72) obsolete, not economical or efficient for the District's purposes. It is, therefore, in the best interest of the District to sell the above-described commercial refrigerator. This property will be sold to the public pursuant to Section 1.903, of the Destin Fire Control District Rules and Procedures Manual, and pursuant to Florida Statute 274.06. The refrigerator is as follows:

- True Manufacturing – Commercial Refrigerator
- True Food Service Model No. T-72
  - (Cabinet Serial Number: 1-1761482)

Motion made by: \_\_\_\_\_

Motion second by: \_\_\_\_\_

Motion carried: \_\_\_\_\_

**DULY ADOPTED** this 10th day of October, 2017.

DESTIN FIRE CONTROL DISTRICT  
Board of Commissioners

\_\_\_\_\_  
Richard D. Moore, Chairman

ATTEST:

\_\_\_\_\_  
Kathryn L. Wagner, District Clerk

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**DESTIN FIRE CONTROL DISTRICT**

**RESOLUTION 18-02**

**Whereas**, the Board of Fire Commissioners of the Destin Fire Control District, Okaloosa County, Florida on October 10, 2017, held a public hearing as required by Florida Statute 200.065 whereas upon a motion, adopted the following resolution:

**Whereas resolved:** to declare three (3) 2016 Honda ATVs, one (1) 2016 Yamaha UTV, and one (1) 2013 Yamaha Waverunner obsolete, not economical or efficient for the District's purposes. It is, therefore, in the best interest of the District to sell the above-described ATVs, UTV and Waverunner. This property will be sold to the public pursuant to Section 1.903 for a value equal to or more than \$3,000 for each ATV, \$4,000 for the UTV, and \$3,000 for the Waverunner by sealed bids. The vehicles are as follows:

2016 Honda ATV Serial # 1HFTE4107G4202105  
2016 Honda ATV Serial # 1HFTE4103G4202103  
2016 Honda ATV Serial # 1HFTE4105G4202104  
2016 Yamaha UTV Serial # 5Y4AMC5Y1GA100435  
2013 Yamaha Waverunner Serial # US-YAMA2101E313

Motion made by: \_\_\_\_\_

Motion second by: \_\_\_\_\_

Motion carried: \_\_\_\_\_

**DULY ADOPTED** this 10th day of October, 2017.

DESTIN FIRE CONTROL DISTRICT  
Board of Commissioners

\_\_\_\_\_  
Richard D. Moore, Chairman

ATTEST:

\_\_\_\_\_  
Kathryn L. Wagner, District Clerk

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**DESTIN FIRE CONTROL DISTRICT**  
**Budget - with Corrected Year-End Budget Adjustments**  
**For Fiscal Year Ending September 30, 2017**

	2016-2017 APPROVED BUDGET	2016-2017 MID-YEAR ADJUSTMENTS	2016-2017 MID-YEAR BUDGET	2016 - 2017 corrected YEAR-END ADJUSTMENTS	2016-2017 YEAR-END BUDGET
<b>ANNUAL REVENUE</b>					
Ad valorem tax @ 1.000	\$ 5,357,320	\$ -	\$ 5,357,320	\$ -	\$ 5,357,320
Discounts 3.5%	\$ (187,506)	\$ -	\$ (187,506)	\$ -	\$ (187,506)
Uncollected tax - 1.5%	\$ (80,360)	\$ -	\$ (80,360)	\$ -	\$ (80,360)
Tax Collector fee	\$ (107,146)	\$ -	\$ (107,146)	\$ -	\$ (107,146)
Interest from investments	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Unrealized gain/loss from investments	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Impact fee	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
Plan Review fee	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ 16,000
Medical - Training revenue	\$ 5,625	\$ -	\$ 5,625	\$ -	\$ 5,625
Alarm System Malfunction Fees	\$ 800	\$ -	\$ 800	\$ -	\$ 800
Re-Inspection Fees	\$ 700	\$ -	\$ 700	\$ -	\$ 700
Junior Lifeguard Program Fees - BS	\$ 63,000	\$ -	\$ 63,000	\$ -	\$ 63,000
Junior Lifeguard Program Late Fees - BS	\$ 1,875	\$ -	\$ 1,875	\$ -	\$ 1,875
Proceeds from Sale of Assets - BS	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Proceeds from Sale of Assets	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 8,500
Estimated Grant Funds - SAFER Grant	\$ 240,454	\$ -	\$ 240,454	\$ -	\$ 240,454
<b>TOTAL ANNUAL REVENUES</b>	<b>\$ 5,410,262</b>	<b>\$ -</b>	<b>\$ 5,410,262</b>	<b>\$ -</b>	<b>\$ 5,410,262</b>
<b>ANNUAL EXPENDITURES</b>					
<b>Personnel Services</b>					
Incentive - Paramedic	\$ 80,000	\$ (14,000)	\$ 66,000	\$ (4,000)	\$ 62,000
Incentive - Fire Boat Operator	\$ 15,600	\$ -	\$ 15,600	\$ (9,000)	\$ 6,600
Incentive - Open Water Rescuer	\$ 8,400	\$ -	\$ 8,400	\$ (2,000)	\$ 6,400
Incentive - Rescue Specialist	\$ 5,400	\$ -	\$ 5,400	\$ (5,400)	\$ -
Incentive - Hazardous Materials Technician	\$ 5,400	\$ -	\$ 5,400	\$ (2,000)	\$ 3,400
Insurance - Benefits	\$ 631,780	\$ -	\$ 631,780	\$ 12,000	\$ 643,780
Insurance - Paramedic	\$ 4,000	\$ (2,000)	\$ 2,000	\$ -	\$ 2,000
Insurance - Workers Comp	\$ 83,034	\$ -	\$ 83,034	\$ (10,000)	\$ 73,034
Medical - Drug Testing	\$ 696	\$ -	\$ 696	\$ -	\$ 696
Medical - Physicals	\$ 11,876	\$ -	\$ 11,876	\$ -	\$ 11,876
Medical - Shots	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Payroll Tax	\$ 178,943	\$ -	\$ 178,943	\$ (11,975)	\$ 166,968
Retirement contribution - 175	\$ 1,020,333	\$ 26,000	\$ 1,046,333	\$ (25,000)	\$ 1,021,333
State portion	\$ 225,450	\$ -	\$ 225,450	\$ 40,000	\$ 265,450
Retirement contribution - 457	\$ 39,858	\$ -	\$ 39,858	\$ -	\$ 39,858
Uniforms - Duty	\$ 10,000	\$ 5,000	\$ 15,000	\$ 1,000	\$ 16,000
Wages - hourly	\$ 2,119,336	\$ -	\$ 2,119,336	\$ -	\$ 2,119,336
Wages - holiday	\$ 29,100	\$ -	\$ 29,100	\$ -	\$ 29,100
Commissioner pay	\$ 30,000	\$ (10,375)	\$ 19,625	\$ (7,625)	\$ 12,000
Wages - Extra duty	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000
Wages - Sick leave and Vacation payout	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 11,000
Wages - CPR training	\$ 4,280	\$ -	\$ 4,280	\$ -	\$ 4,280
Wages - duty overtime	\$ 54,855	\$ -	\$ 54,855	\$ -	\$ 54,855
Wages - mandatory overtime	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
	<b>\$ 4,599,341</b>	<b>\$ 15,625</b>	<b>\$ 4,614,966</b>	<b>\$ -</b>	<b>\$ 4,614,966</b>

**DESTIN FIRE CONTROL DISTRICT**  
**Budget - with Corrected Year-End Budget Adjustments**  
**For Fiscal Year Ending September 30, 2017**

	2016-2017 APPROVED BUDGET	2016-2017 MID-YEAR ADJUSTMENTS	2016-2017 MID-YEAR BUDGET	2016 - 2017 corrected YEAR-END ADJUSTMENTS	2016-2017 YEAR-END BUDGET
<b>ANNUAL EXPENDITURES (continued)</b>					
<b>Professional Services</b>					
Accounting / Audit	\$ 15,500	\$ -	\$ 15,500	\$ -	\$ 15,500
Legal	\$ 65,000	\$ (20,000)	\$ 45,000	\$ -	\$ 45,000
Property Appraiser fee	\$ 85,596	\$ -	\$ 85,596	\$ -	\$ 85,596
Other Professional Services	\$ 4,000	\$ 4,375	\$ 8,375	\$ -	\$ 8,375
	\$ 170,096	\$ (15,625)	\$ 154,471	\$ -	\$ 154,471
<b>Contract Services</b>					
Central Dispatch	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Communications Equipment - cells	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500
County Medical Director	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Network Administration (service)	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000
Radio Communication Access fees	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Traffic Control Device Interlocal Agreement	\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700
	\$ 35,700	\$ -	\$ 35,700	\$ -	\$ 35,700
<b>Utility</b>					
Cable	\$ 3,400	\$ -	\$ 3,400	\$ -	\$ 3,400
Electricity	\$ 27,000	\$ -	\$ 27,000	\$ -	\$ 27,000
Gas	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300
Telephone	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500
Water	\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750
	\$ 44,950	\$ -	\$ 44,950	\$ -	\$ 44,950
<b>Insurance</b>					
Property/General Liability	\$ 69,251	\$ -	\$ 69,251	\$ -	\$ 69,251
Retirement - Elimination Recourse	\$ 200	\$ -	\$ 200	\$ (100)	\$ 100
Disability	\$ 600	\$ -	\$ 600	\$ 100	\$ 700
Bond- employee	\$ 200	\$ -	\$ 200	\$ -	\$ 200
Bond - election	\$ 350	\$ -	\$ 350	\$ -	\$ 350
	\$ 70,601	\$ -	\$ 70,601	\$ -	\$ 70,601
<b>Repair and maintenance</b>					
Boat	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
Building	\$ 18,000	\$ -	\$ 18,000	\$ -	\$ 18,000
Computers (upgrades/support/hardware)	\$ 13,500	\$ -	\$ 13,500	\$ 1,000	\$ 14,500
Equipment	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
Ladder & Aerial Inspections	\$ 1,750	\$ -	\$ 1,750	\$ -	\$ 1,750
Vehicles	\$ 50,000	\$ -	\$ 50,000	\$ 5,000	\$ 55,000
	\$ 99,250	\$ -	\$ 99,250	\$ 6,000	\$ 105,250
<b>Supplies</b>					
Station	\$ 10,000	\$ -	\$ 10,000	\$ 2,000	\$ 12,000
Office	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 8,500
Equipment	\$ 10,500	\$ -	\$ 10,500	\$ 10,000	\$ 20,500
Fire Prevention	\$ 5,600	\$ -	\$ 5,600	\$ (901)	\$ 4,699
Fuel - trucks	\$ 22,000	\$ -	\$ 22,000	\$ (1,000)	\$ 21,000
Fuel - boat	\$ 4,432	\$ -	\$ 4,432	\$ -	\$ 4,432
Hose	\$ 5,000	\$ -	\$ 5,000	\$ (2,250)	\$ 2,750
Copier	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Miscellaneous	\$ -	\$ -	\$ -	\$ 1,151	\$ 1,151



**DESTIN FIRE CONTROL DISTRICT**  
**Budget - with Corrected Year-End Budget Adjustments**  
**For Fiscal Year Ending September 30, 2017**

	2016-2017 APPROVED BUDGET	2016-2017 MID-YEAR ADJUSTMENTS	2016-2017 MID-YEAR BUDGET	2016 - 2017 corrected YEAR-END ADJUSTMENTS	2016-2017 YEAR-END BUDGET
<b>ANNUAL EXPENDITURES (continued)</b>					
<b>Supplies (continued)</b>					
Paramedic Equipment	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000
CPR Training	\$ 725	\$ -	\$ 725	\$ -	\$ 725
	\$ 77,257	\$ -	\$ 77,257	\$ 9,000	\$ 86,257
<b>Other</b>					
Training and Per Diem	\$ 32,000	\$ -	\$ 32,000	\$ (6,000)	\$ 26,000
Advertising	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
Haz-mat Dues	\$ 7,250	\$ -	\$ 7,250	\$ -	\$ 7,250
Dues and Subscriptions	\$ 10,500	\$ -	\$ 10,500	\$ -	\$ 10,500
	\$ 54,250	\$ -	\$ 54,250	\$ (6,000)	\$ 48,250
<b>Capital Outlay</b>					
Building Improvements	\$ 82,202	\$ -	\$ 82,202	\$ -	\$ 82,202
Bunker Gear	\$ 16,530	\$ (2,800)	\$ 13,730	\$ 1,000	\$ 14,730
Equipment - Other	\$ 34,355	\$ -	\$ 34,355	\$ -	\$ 34,355
Equipment - Station (Refrigerator)	\$ 3,200	\$ (3,200)	\$ -	\$ -	\$ -
Furniture	\$ 12,000	\$ -	\$ 12,000	\$ (10,000)	\$ 2,000
Station 9 - Concrete Repairs	\$ 4,000	\$ (4,000)	\$ -	\$ -	\$ -
Vehicles	\$ 53,000	\$ 10,000	\$ 63,000	\$ -	\$ 63,000
	\$ 205,287	\$ -	\$ 205,287	\$ (9,000)	\$ 196,287
<b>Beach Safety</b>					
<b>Beach Safety Services:</b>					
Capital Acquisition - equipment	\$ 44,012	\$ 6,000	\$ 50,012	\$ 10,000	\$ 60,012
Communication Devices	\$ 2,953	\$ 2,000	\$ 4,953	\$ 200	\$ 5,153
Drug and Background Tests and Physicals	\$ 7,150	\$ -	\$ 7,150	\$ (1,900)	\$ 5,250
Dues and Fees	\$ 15,500	\$ -	\$ 15,500	\$ 4,200	\$ 19,700
Equipment Repair and Maintenance	\$ 14,000	\$ -	\$ 14,000	\$ (2,600)	\$ 11,400
Equipment Supplies	\$ 9,412	\$ -	\$ 9,412	\$ 1,500	\$ 10,912
Fuel	\$ 7,000	\$ -	\$ 7,000	\$ (500)	\$ 6,500
Insurance-Workers Comp/Liability	\$ 38,317	\$ -	\$ 38,317	\$ 100	\$ 38,417
Office	\$ 1,500	\$ -	\$ 1,500	\$ (1,000)	\$ 500
Payroll Benefits	\$ 57,047	\$ -	\$ 57,047	\$ 11,250	\$ 68,297
Payroll Tax	\$ 34,394	\$ -	\$ 34,394	\$ (2,000)	\$ 32,394
Training	\$ 200	\$ -	\$ 200	\$ -	\$ 200
Unemployment tax	\$ 5,000	\$ -	\$ 5,000	\$ (5,000)	\$ -
Uniforms	\$ 10,236	\$ 264	\$ 10,500	\$ 4,750	\$ 15,250
Utilities	\$ 2,000	\$ -	\$ 2,000	\$ (1,000)	\$ 1,000
Wages	\$ 449,592	\$ (8,264)	\$ 441,328	\$ (18,000)	\$ 423,328
	\$ 698,313	\$ -	\$ 698,313	\$ -	\$ 698,313
<b>Junior Lifeguard Program:</b>					
Advertising and Marketing	\$ 700	\$ -	\$ 700	\$ 700	\$ 1,400
Cell Phone	\$ 100	\$ -	\$ 100	\$ -	\$ 100
Ceremony and Prizes	\$ 3,690	\$ -	\$ 3,690	\$ (700)	\$ 2,990
Drug and Background Tests	\$ 638	\$ -	\$ 638	\$ -	\$ 638
Equipment	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Field Trips and Competitions	\$ 11,904	\$ -	\$ 11,904	\$ (4,300)	\$ 7,604

**DESTIN FIRE CONTROL DISTRICT**  
**Budget - with Corrected Year-End Budget Adjustments**  
**For Fiscal Year Ending September 30, 2017**

	2016-2017 APPROVED BUDGET	2016-2017 MID-YEAR ADJUSTMENTS	2016-2017 MID-YEAR BUDGET	2016 - 2017 corrected YEAR-END ADJUSTMENTS	2016-2017 YEAR-END BUDGET
<b>ANNUAL EXPENDITURES (continued)</b>					
<b>Junior Lifeguard Program: (continued)</b>					
Hardship	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Insurance (G/L & Accident Policies)	\$ 1,930	\$ -	\$ 1,930	\$ 4,300	\$ 6,230
Office Expense	\$ 150	\$ -	\$ 150	\$ -	\$ 150
Payroll Taxes	\$ 1,836	\$ -	\$ 1,836	\$ -	\$ 1,836
Rental Fees	\$ 800	\$ -	\$ 800	\$ -	\$ 800
Repair and Maintenance	\$ 150	\$ -	\$ 150	\$ -	\$ 150
Scholarships	\$ 5,000	\$ (1,800)	\$ 3,200	\$ -	\$ 3,200
Supplies	\$ 150	\$ -	\$ 150	\$ -	\$ 150
Uniforms	\$ 8,200	\$ 1,800	\$ 10,000	\$ -	\$ 10,000
Wages	\$ 23,995	\$ -	\$ 23,995	\$ -	\$ 23,995
Workers Compensation	\$ 905	\$ -	\$ 905	\$ -	\$ 905
	\$ 61,648	\$ -	\$ 61,648	\$ -	\$ 61,648
<b>TOTAL ANNUAL EXPENDITURES</b>	<b>\$ 6,116,693</b>	<b>\$ -</b>	<b>\$ 6,116,693</b>	<b>\$ -</b>	<b>\$ 6,116,693</b>
<b>OVERAGE/SHORTAGE</b>	<b>\$ (706,431)</b>	<b>\$ -</b>	<b>\$ (706,431)</b>	<b>\$ -</b>	<b>\$ (706,431)</b>
Contribution to Retirement Funds - State	\$ 225,450	\$ -	\$ 225,450	\$ -	\$ 225,450
Contribution to Beach Safety - TDC	\$ 587,818	\$ -	\$ 587,818	\$ -	\$ 587,818
Contribution to Beach Safety - City	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
Use of Restricted Funds	\$ (50,000)	\$ -	\$ (50,000)	\$ -	\$ (50,000)
Use of Committed Funds	\$ (156,837)		\$ (156,837)		\$ (156,837)
<b>NET OVERAGE/SHORTAGE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DESTIN FIRE CONTROL DISTRICT  
OTHER POSTEMPLOYMENT BENEFITS PROGRAM

ACTUARIAL VALUATION  
AS OF OCTOBER 1, 2016

CONTRIBUTIONS APPLICABLE TO THE  
PLAN/FISCAL YEAR ENDING  
SEPTEMBER 30, 2017



September 29, 2017

Destin Fire Control District  
c/o Kathryn Wagner  
848 Airport Road  
Destin, FL 32541

Re: Destin Fire Control District October 1, 2016 OPEB Report

Dear Ms. Wagner:

We are pleased to present to the Destin Fire Control District this report of the actuarial valuation of the Destin Fire Control District's Other Postemployment Benefits (OPEB) Program. This valuation was performed to determine annual expenses associated with providing OPEB benefits, the current funded status of the Plan, and to provide all schedules required to comply with the Governmental Accounting Standards Board No. 45. This valuation has been performed utilizing the Alternative Measurement Method for small plans as permitted under the Governmental Accounting Standards No. 45.

The measurements shown in this actuarial valuation may not be applicable for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects all applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Destin Fire Control District, represent reasonable expectations of anticipated plan experience.

In conducting the valuation, we have relied on personnel and plan design information supplied by the Destin Fire Control District, and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

The undersigned is familiar with the immediate and long-term aspects of OPEB valuations, and meets the Qualification Standards of the American Academy of Actuaries necessary to render the

actuarial opinions contained herein. All the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the Destin Fire Control District, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Commissioners of the Destin Fire Control District. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

If there are any questions, concerns, or comments about any of the items contained in this report, please contact Aimee at 239-433-5500.

Respectfully submitted,

Foster & Foster, Inc.

By:   
Aimee M. Strickland, FSA, EA, MAAA

AMS\aw

Enclosures

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## SECTION 1 –Introduction

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### SECTION 1 - INTRODUCTION EXECUTIVE SUMMARY

The actuarial valuation of the Destin Fire Control District Other Postemployment Benefits (OPEB) Program, performed as of October 1, 2016, has been completed and the results are presented in this Report. For purposes of this valuation, Medical, Dental, Vision, and Life Insurances were taken into consideration. The results of this valuation are applicable to the plan/fiscal year ending September 30, 2017.

The following table shows the components of the Destin Fire Control District's Net OPEB Obligation:

<b>Valuation Date</b>	10/1/2016
<b>Applicable for Fiscal Year Ending</b>	9/30/2017
Annual Required Contribution	\$ 91,292
Interest on Net OPEB Obligation	4,080
Adjustment to Annual Required Contribution	<u>(6,081)</u>
Annual OPEB Cost (Expense)	\$ 89,291
Estimated Net Contributions Made	<u>(42,320)</u>
Increase (Decrease) in Net OPEB Obligation	\$ 46,971
Net OPEB Obligation – Beginning of Year	\$ 102,000
Net OPEB Obligation – End of Year	\$ 148,971

The numbers shown above do not reflect a decision to fund the program. Therefore, the contributions made to the program are assumed to be the benefits paid to retirees and administrative expenses.

## SECTION 1 –Introduction

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The balance of this Report presents additional details of the actuarial valuation and the general operation of the Fund. The undersigned would be pleased to meet with the Board of Trustees in order to discuss the Report and any pending questions concerning its contents.

Respectfully submitted,

FOSTER & FOSTER, INC.

By: Aimee M. Strickland  
Aimee M. Strickland, FSA, MAAA

## SECTION 1 – Introduction

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### GLOSSARY OF ACTUARIAL TERMS

Actuarial Present Value is the amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions. For purposes of this standard, each such amount or series of amounts is:

1. adjusted for the probable financial effect of certain intervening events
2. multiplied by the probability of the occurrence of an event (such as survival, death, disability, termination of employment, etc.) on which the payment is conditioned, and
3. discounted according to an assumed rate (or rates) of return to reflect the time value of money.

Actuarial Cost Method is a procedure for determining the Present Value of plan benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal Cost and an Actuarial Liability.

Total Annual Payroll is the annual rate of pay for the fiscal year prior to the valuation date of all covered members.

Present Value of Benefits is the single sum value on the valuation date of all future benefits to be paid to current Members, Retirees, Beneficiaries, Disability Retirees and Vested Terminations.

Normal (Current Year's) Cost is the portion of the Actuarial Present Value of plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Actuarial Accrued Liability is the portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of plan benefits and expenses which is not provided for by

## SECTION 1 – Introduction

---

future Normal Costs.

Unfunded Actuarial Accrued Liability (UAAL) is a liability which arises when a plan is initially established or improved and such establishment or improvement is applicable to all years of past service. Under the Entry Age Normal Actuarial Cost Method, there is also a new UAAL created each year equal to the actuarial gain or loss for that year.

Annual Required Contribution (ARC) represents the level of employer contribution effort that would be required on a sustained, ongoing basis to:

1. fund the Normal Cost (cost associated with new services received) each year and
2. amortize the total unfunded actuarial liabilities (or funding excess) attributed to past services over a maximum of thirty years.

The ARC is used for accrual accounting purposes, not for funding purposes. It is a basis for the allocation of the employer's projected cost of providing Other Post Employment Benefits (OPEB) over periods that approximate the periods in which the employer receives services from the covered employees. Accordingly, the ARC is used as the foundation on which the measurement of the employer's Annual OPEB Cost is based.

Annual OPEB Cost is equal to the ARC with two required adjustments that, together, are designed to keep accounting and actuarial valuations in sync going forward when an employer has contributed less or more than the ARC in past years. For an employer with no Net OPEB Obligation, the Annual OPEB Cost is equal to the ARC.

Net OPEB Obligation (or asset) is a liability (or asset) recognized in an employer's government-wide statement of net assets, and in the financial statements of proprietary or fiduciary funds, that is essentially the cumulative difference between the Annual OPEB Cost determined in accordance with the requirements of Statement 45 and the amounts actually contributed in relation to the ARC.

## SECTION 1 – Introduction

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Entry Age Actuarial Cost Method is the method used to determine required contributions under the Plan. The use of this method involves the systematic funding of the Normal Cost (described above) and the Unfunded Accrued (Past Service) Liability.

## SECTION 2 – Notes to the Financial Statements

---

### SECTION 2 - NOTES TO THE FINANCIAL STATEMENTS

This actuarial valuation involves estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to constant revision as actual experience is compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial liabilities for benefits.

Calculations are based upon the types of benefits provided under the terms of the substantive plan at the time of the valuation and on the pattern of sharing of costs between the employer and plan members to that point. Calculations reflect a long-term prospective, so methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

## SECTION 2 – Notes to the Financial Statements

---

For the Actuarial Valuation, the Entry Age Normal (level dollar) actuarial cost method was used.

Select Actuarial Assumptions are listed in the table below:

**Valuation Interest Rate**

4.00% per year compounded annually,  
net of investment related expenses.

**Health Care Inflation**

Initial rate of 8.75% in fiscal 2017, then  
8.50% in fiscal 2018, grading down to  
the ultimate trend rate of 4.00% in  
fiscal 2073.

Fiscal Year	Rate
2017	8.75%
2018	8.50%
2019	8.00%
2020	7.75%
2021	7.25%
2022	7.00%
2023	6.75%
2024	6.25%
2025	6.00%
2026	5.75%
2027-2038	5.50%
2039-2041	5.25%
2042-2049	5.00%
2050-2065	4.75%
2066-2068	4.50%
2069-2072	4.25%
2073+	4.00%

**Payroll Growth Rate**

0.0%

**Amortization of UAAL**

Level Dollar (Closed Amortization over  
30 Years)

## SECTION 2 – Notes to the Financial Statements

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### **Employee Contribution Information**

Retirees participating in the group insurance plans offered by the District are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums.

Note that the projected employee contributions for the Dental, Vision, and Life Insurance benefits are assumed to cover the entire cost of the program.



## SECTION 2 – Notes to the Financial Statements

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### SECTION 2 – NOTES TO FINANCIAL STATEMENTS

Valuation Date	10/1/2016
Applicable for Fiscal Year Ending	<u>9/30/2017</u>
Annual Required Contribution	\$ 91,292
Interest on Net OPEB Obligation	4,080
Adjustment to Annual Required Contribution	<u>(6,081)</u>
Annual OPEB Cost/(Expense)	\$ 89,291
Estimated Net Contributions Made	<u>(42,320)</u>
Increase/(Decrease) in Net OPEB Obligation	\$ 46,971
Net OPEB Obligation - Beginning of Year	<u>102,000</u>
Net OPEB Obligation - End of Year	\$ 148,971
<b>Funded Status as of:</b>	<b>10/1/2016</b>
Actuarial Accrued Liability (AAL)	\$ 854,233
Actuarial Value of Assets (AVA)	<u>0</u>
Unfunded Actuarial Accrued Liability (UAAL)	\$ 854,233
Funded Ratio	0.0%
Covered Payroll	\$ 2,033,900
Ratio of UAAL to Covered Payroll	42.0%

## SECTION 2 – Notes to the Financial Statements

### Three Year Trend Information

Year Ending	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
9/30/2017	\$89,291	47.4%	\$148,971
9/30/2016	\$74,982	71.2%	\$102,000
9/30/2015	\$75,597	74.3%	\$80,407

### Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (AAL) EAN (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
10/01/2016	0	\$854,233	\$854,233	0.00%	\$2,033,900	42.0%
10/01/2015	N/A	N/A	N/A	N/A	N/A	N/A
10/01/2014	0	\$798,219	\$798,219	0.00%	\$2,082,560	38.3%
10/01/2013	N/A	N/A	N/A	N/A	N/A	N/A
10/01/2012	0	\$905,849	\$905,849	0.00%	\$2,232,165	40.6%
10/01/2009	0	\$641,388	\$641,388	0.00%	\$2,437,443	26.3%

## SECTION 3 – Development of Annual OPEB Expense

---

### SECTION 3 - DEVELOPMENT OF ANNUAL OPEB EXPENSE

Valuation Date	10/1/2016
Applicable for Fiscal Year Ending	<u>9/30/2017</u>

#### ***Unfunded Actuarial Accrued Liability at Beginning of Fiscal Year***

Actuarial Accrued Liability	\$	854,233
Actuarial Value of Assets		0
Unfunded Actuarial Accrued Liability	\$	854,233

#### ***Amortization Amount at Beginning of Fiscal Year***

Amortization Period		30
Amortization Method		Closed
Discount Rate		4.00%
Payroll Growth Rate		0.00%
Total Amortization Amount	\$	53,779

#### ***Development of Annual Required Contribution (ARC)***

Normal Cost at Beginning of Fiscal Year	\$	34,002
Interest on Normal Cost		<u>1,360</u>
Normal Cost Component	\$	35,362
Amortization Amount at Beginning of Fiscal Year	\$	53,779
Amortization Interest		<u>2,151</u>
Amortization Component	\$	55,930
Annual Required Contribution	\$	91,292

#### ***Development of Annual OPEB Cost***

Annual Required Contribution	\$	91,292
Net OPEB Obligation, Beginning of Year	\$	102,000
Discount Rate		4.00%
Interest on Net OPEB Obligation	\$	4,080
Adjustment to Annual Required Contribution		<u>(6,081)</u>
Annual OPEB Cost	\$	89,291

## SECTION 4 – Per Capita Claims Costs and Contribution Amounts

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### SECTION 4 - PER CAPITA CLAIMS COSTS AND CONTRIBUTION AMOUNTS

#### 2016-2017 Per Capita Annual Benefit Costs Per Participant

Program	Pre 65 Cost	Post 65 Cost
Medical Insurance	\$12,123	\$5,142
Dental Insurance	\$383	\$383
Vision Insurance	\$87	\$87

#### 2016-2017 Annual Premium Amounts Per Participant

Program	Employee Contribution
Medical Insurance	\$7,755
Dental Insurance	\$383
Life Insurance	\$4.34 per \$1,000 of coverage

## SECTION 5 – Member Statistics

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### SECTION 5 - MEMBER STATISTICS

	<u>10/1/2016</u>
Number of Active Participants (Including DROP)	31
Average Current Age	41.8
Average Age at Employment	29.3
Average Past Service	12.9
Number of Retirees (with Medical Coverage)	
Pre-Medicare	5
Post-Medicare	<u>0</u>
Total	5
Average Current Age of Retirees	58.2
Number of Covered Spouses (Includes Beneficiaries of Deceased Retirees)	
Pre-Medicare	2
Post-Medicare	<u>0</u>
Total	2
Average Current Age of Spouses	59.5

## SECTION 5 – Member Statistics

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### AGE AND SERVICE DISTRIBUTION

#### PAST SERVICE

AGE	0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
20 - 24	0	1	0	0	0	0	0	0	0	0	1
25 - 29	0	0	1	0	0	0	0	0	0	0	1
30 - 34	0	2	1	0	0	0	0	0	0	0	3
35 - 39	0	0	0	4	0	0	0	0	0	0	4
40 - 44	0	0	1	5	5	0	0	0	0	0	11
45 - 49	0	1	0	2	3	1	0	0	0	0	7
50 - 54	0	0	0	0	1	0	2	0	0	0	3
55 - 59	0	0	0	0	0	0	0	0	0	0	0
60 - 64	0	0	1	0	0	0	0	0	0	0	1
65+	0	0	0	0	0	0	0	0	0	0	0
Total	0	4	4	11	9	1	2	0	0	0	31

## SECTION 6 - Actuarial Assumptions and Funding Methods

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### SECTION 6 - ACTUARIAL ASSUMPTIONS AND FUNDING METHODS

#### Actuarial Assumptions

<u>Valuation/Measurement Date</u>	October 1, 2016										
<u>Fiscal Year End</u>	September 30, 2017										
<u>Actuarial Value of Assets</u>	Market Value										
<u>Mortality Rate</u>	RP-2000 Combined Healthy Mortality Table with no projection										
<u>Interest Rate</u>	4.00% per year compounded annually, net of investment related expenses										
<u>Retirement Rate</u>	100% at age 48										
<u>Termination Rates</u>	Selected rates for various ages listed below: <table><tr><th><u>Age</u></th><th><u>% Remaining Employed Until Assumed Retirement Age:</u></th></tr><tr><td>20</td><td>29.60%</td></tr><tr><td>30</td><td>59.30%</td></tr><tr><td>40</td><td>84.10%</td></tr><tr><td>50</td><td>100.00%</td></tr></table>	<u>Age</u>	<u>% Remaining Employed Until Assumed Retirement Age:</u>	20	29.60%	30	59.30%	40	84.10%	50	100.00%
<u>Age</u>	<u>% Remaining Employed Until Assumed Retirement Age:</u>										
20	29.60%										
30	59.30%										
40	84.10%										
50	100.00%										
<u>Participation Rate</u>	20% of active employees are assumed to maintain benefit coverage after retirement										
<u>Spousal Coverage</u>	50% of active employees who have elected benefit coverage are assumed to cover their spouse										
<u>Administrative Expenses</u>	\$3,000										

## SECTION 7 – Summary of Plan Provisions

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### SECTION 7 - SUMMARY OF PLAN PROVISIONS

Credited Service

Total completed years of employment with the District

Eligibility for Insurance Coverage

Must meet the eligibility requirements for Normal or Early Retirement

Health Contributions

Employee

100% of the active premium rate

District

Remaining amount necessary for payment of claims