

## **Destin Fire Control District**

### **Agenda**

Board of Fire Commissioners  
848 Airport Road, Destin, Florida 32541  
December 12, 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 – November 14, 2017
- 4. Review of Financial Report:**
  - a. November 30, 2017
- 5. Old Business:**
  - a. West End of District Station
  - b. Beach Safety agreement with County
- 6. Chief Reports:**
  - a. Beach Safety Update
  - b. Training Report
  - c. Inspection Report
  - d. Response Change Report
  - e. Overtime Report
- 7. New Business:**
  - a. Appointee to Firefighters' Retirement Trust Fund
  - b. Retirement Board Meeting review
  - c. Recognition of Firefighter years of service
  - d. Proposed 2017 Meeting Dates
- 8. Next Meeting:** Regular Meeting: January 9, 2018 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

November 14, 2017

**Minutes**

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

Commissioners absent: Mike Buckingham (excused)

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

Present: Attorney Dawn Stuntz

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

**Public Comments:**

None

**Review of Minutes:**

The minutes for the Regular Meeting of October 10, 2017 were presented. Commissioner Wagner made a motion to approve the minutes for the Regular Meeting of October 10, 2017. Commissioner Wilson seconded the motion. There was no discussion. The motion passed unanimously.

**Review of Financial Reports:**

Division Chief Wagner presented updated financial report for the fiscal year ended September 30, 2017. She stated the fiscal year has been adjusted for all items except those related to the pension fund. She stated these adjustments come from the actuarial report which is prepared for the pension board and it has yet to be completed. She further stated the auditor's report will reflect these adjustments. A motion was made by Commissioner Wilson to approve the financial report for the fiscal year ended September 30, 2017. The motion was seconded by Commissioner Wagner. There was no discussion. The motion passed unanimously.

Division Chief Wagner stated the auditors will begin work at Station #9 tomorrow with anticipated presentation of the audit by January.

The financial report for the period ended October 31, 2017 was presented. A motion was made by Commissioner Green to approve the financial report for the period ended November 30, 2017. The motion was seconded by Commissioner Wilson. There was no discussion. The motion passed unanimously.

**Old Business:**

None

**Chief's Reports:**

1. Beach Safety Report: Division Chief D'Agostino presented the Beach Safety Division's Report reflecting totals of beach safety services through October 28, 2017. He stated attendance was down which he believes was due to the hurricanes this season. In light of the two drownings this season, he distributed for review an article on "The Definition of Drowning" as presented by the World Health Organization.
2. Training Report: Chief Sasser presented the Training Report for the month of October 2017 which reflecting 32 hours of training per shift. He stated each shift participated in 8 hours of training at Hurlburt Field jointly with other areas fire stations.
3. Inspection Report: Division Chief Taylor presented the Inspection Report for October 2017. He noted that over 1,000 children from area schools were given presentations in the month of October for Fire Prevention Month. He thanked the firefighters for their help.
4. Response Change Report: Chief Sasser presented on response change reports for October 2017. He stated with only two fire stations in a 7 mile long area we do a go job responding. He stated zone 1 continues to have the highest call volume. In reviewing the call history for 2017, Chief Sasser noted that MVAs are the highest known medical call types responded to by the District which shows the need for the donation by Firehouse Subs of extrication equipment.
5. Overtime Report: Chief Sasser presented the Overtime Report for October 2017 which reflected overtime hours of firefighters called in for additional coverage during Hurricane Irma.

**New Business:**

1. Beach Safety Agreement with County: Chief Sasser requested this item be tabled as he was awaiting a meeting with the County to discuss the agreement. The Board concurred.
2. Request for Bids - Fire/Rescue Boat Marine Fire Pump and Engine Assembly: Chief Sasser stated a request for bids was sent out and only one bid was received from Ten-8. The stated Ten-8 offered two options. The first option was to completely replace the fire pump and engine assembly at a bid amount of \$42,583.70. He stated a second option was offered to replace the pump engine only for a bid amount of \$28,413.28. Chief Sasser stated he would like to work with Battalion Chief Taylor to determine the best resolution for the problem. Commissioner Green made a motion to approve up to \$42,583.70 for the fire/rescue boat marine fire pump and engine assembly. Commissioner Wilson seconded the motion. In discussion it was asked what the timeframe was for the work. Chief Sasser estimated just a few days if it's only the motor but a possible month to eight weeks if the work required is more extensive. The motion passed unanimously.

3. West End of District Station - Chief asked to have this discussion tabled in the absence of Mike Buckingham. The Board concurred.

Commissioner Green stated he had input from residents regarding the location of the station. He noted that the old station that is located in the west end is obsolete and also is currently being used by the Sheriff's Department for other purposes. Commissioner Green suggested possibilities of a multipurpose facility which could be shared by both the Sheriff's Department and the Fire Department and a location at or near Clement E. Taylor Park. He stated this might appeal to the local residents, especially if it were named for Clement E. Taylor. Commissioner Wagner noted that a location right on the water might be good for fire boat access and access to the Crab Island area.

**Next Meeting:**

Chairman Moore reminded the Board that the next regular meeting is scheduled for December 12, 2017 at 5:30 p.m.

**Adjournment:**

With no additional business to be discussed, the meeting adjourned at 6:00 p.m.

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

As of November 30, 2017

	<u>November 2017</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Petty cash	\$          100
Trustmark - checking	188,174
Trustmark - impact fee	1,100,367
FLGIT - Day to Day Fund	8,861
FLGIT - Short Term Bond Fund	3,847,394
<b>Total Checking/Savings</b>	<u>5,144,896</u>
<b>Accounts Receivable</b>	
Accounts Receivable	2,681
<b>Total Accounts Receivable</b>	<u>2,681</u>
<b>Other Current Assets</b>	
Ed supplement receivable	2,300
<b>Total Other Current Assets</b>	<u>2,300</u>
<b>Total Current Assets</b>	<u>5,149,877</u>
<b>Fixed Assets</b>	
Land	278,555
Building	1,328,209
Building Improvements	1,412,763
Equipment - firefighting	330,262
Equipment - other	1,000,980
Equipment - station	346,435
Vehicles	2,683,632
Accumulated depreciation	(4,153,666)
<b>Total Fixed Assets</b>	<u>3,227,170</u>
<b>Other Assets</b>	
Prepaid expenses	154,570
<b>Total Other Assets</b>	<u>154,570</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>\$      10,298,899</u></u>

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

As of November 30, 2017

	<u>November 2017</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable	\$ 35,010
<b>Other Current Liabilities</b>	
Accrued wages payable	89,120
Prepaid Legal Services	341
Compensated absences-in 1 yr	87,013
<b>Total Other Current Liabilities</b>	<u>176,474</u>
<b>Total Current Liabilities</b>	211,484
<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>10,795,701</u>
<b>Equity</b>	
<b>Nonspendable Fund</b>	
Nonspendable - Investment General Fixed Assets Fund	3,227,170
Nonspendable - Prepaid Insurance Fund	154,570
<b>Total Nonspendable Fund</b>	<u>3,381,740</u>
<b>Restricted Fund</b>	
Restricted - Impact Fee Fund	1,102,318
<b>Total Restricted Fund</b>	<u>1,102,318</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	3,184,219
Assigned - Jr. Lifeguard Program Fund	2,278
<b>Total Assigned Fund</b>	<u>3,186,497</u>
<b>Unassigned Fund</b>	
Unassigned Fund	2,823,418
Provided for Retirement Trust Fund	(10,297,735)
Net Revenue over Expenditures	(762,913)
<b>Total Unassigned Fund</b>	<u>(8,237,230)</u>
<b>Total Equity</b>	<u>(496,802)</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$ 10,298,899</u></u>

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

	Through 11/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Revenue</b>				
<b>Advalorem Tax</b>				
Advalorem taxes	\$ 153,299	\$ 5,619,167	5,465,868	97.27%
Discounts (3.5%)	(6,567)	(196,671)	(190,104)	96.66%
Uncollected tax (1.5%)	-	(84,288)	(84,288)	100.00%
Advalorem taxes prior years	257	-	(257)	-100.00%
Refund to tax payer	(216)	-	216	-100.00%
Tax collector	(2,931)	(112,383)	(109,452)	97.39%
<b>Total Advalorem Tax</b>	<u>143,842</u>	<u>5,225,825</u>	<u>5,081,983</u>	<u>97.25%</u>
<b>Fee Revenue</b>				
Impact fee	2,080	75,000	72,920	97.23%
Plan review fee	647	14,750	14,103	95.61%
Alarm System Malfunction fees	250	800	550	68.75%
Re-Inspection fees	50	500	450	90.00%
<b>Total Fee Revenue</b>	<u>3,027</u>	<u>91,050</u>	<u>88,023</u>	<u>96.68%</u>
<b>Interest from Investments</b>	200	6,000	5,800	96.67%
<b>Unrealized gain (loss) on investments</b>	(7,674)	25,000	32,674	130.70%
<b>Gain (loss) on sale of assets - BS</b>	20,000	16,000	(4,000)	-25.00%
<b>Gain (loss) on sale of assets</b>	4,175	-	(4,175)	0.00%
<b>Beach Safety Patrol</b>				
BSP - City of Destin	-	100,000	100,000	100.00%
BSP - Okaloosa County	-	779,000	779,000	100.00%
BSP - Junior Lifeguard Program Fees	-	49,355	49,355	100.00%
BSP - Junior Lifeguard Program Late Fees	-	1,400	1,400	100.00%
<b>Total Beach Safety Patrol</b>	<u>-</u>	<u>929,755</u>	<u>929,755</u>	<u>100.00%</u>
<b>Pension Fund Contributions</b>	-	300,000	300,000	100.00%
<b>Miscellaneous revenue</b>	-	-	-	-100.00%
<b>Medical - Training Revenue (CPR)</b>	<u>180</u>	<u>6,795</u>	<u>6,615</u>	<u>97.35%</u>
<b>TOTAL REVENUE</b>	<u>163,750</u>	<u>6,600,425</u>	<u>6,436,675</u>	<u>97.52%</u>

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

	Through 11/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Expenditures</b>				
<b>Personnel Services</b>				
Employee medical				
Drug test	-	700	700	100.00%
Physicals	378	10,000	9,622	96.22%
Shots	-	1,000	1,000	100.00%
Total Employee medical	378	11,700	11,322	96.77%
Insurance				
Elimination recourse	-	200	200	100.00%
Employee	98,739	641,000	542,261	84.60%
Employee AD&D	115	600	485	80.83%
Workers compensation	19,304	116,500	97,196	83.43%
Total Insurance	118,158	758,300	640,142	84.42%
Retirement plan				
District - 175 plan	137,657	2,091,000	1,953,343	93.42%
State Premium Tax Contr.	-	300,000	300,000	100.00%
District - 457 plan	6,733	36,000	29,267	81.30%
Total Retirement plan	144,390	2,427,000	2,282,610	94.05%
Taxes - payroll	31,272	170,000	138,728	81.60%
Wage incentives				
Paramedic	11,539	65,000	53,461	82.25%
Fire Boat Operator	1,385	16,800	15,415	91.76%
Open Water Rescuer	1,615	8,400	6,785	80.77%
Hazardous Materials Technician	2,423	18,000	15,577	86.54%
Total Wage incentives	16,962	108,200	91,238	84.32%
Wages				
Wages	386,997	2,046,000	1,659,003	81.09%
Mandatory overtime	7,391	40,000	32,609	81.52%
Duty overtime	1,492	27,000	25,508	94.47%
Holiday pay	7,234	22,000	14,766	67.12%
Commissioners	2,000	30,000	28,000	93.33%
Sick leave and vacation payout	-	14,000	14,000	100.00%
Total Wages	405,114	2,179,000	1,773,886	81.41%
<b>Total Personnel Services</b>	716,274	5,654,200	4,937,926	87.33%



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

	Through 11/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Operating Expenditures</b>				
Advertising	600	4,500	3,900	86.67%
Bond expense				
Election	-	200	200	100.00%
Employee	140	200	60	30.00%
Total Bond expense	140	400	260	65.00%
Contracts				
Radio Communications Access Fee	576	3,800	3,224	84.84%
Traffic control-interlocal agmt	-	1,700	1,700	100.00%
Total Contracts	576	5,500	4,924	89.53%
Dues/subscriptions/fees				
County medical director	4,000	4,000	-	0.00%
Dispatch	-	500	500	100.00%
Dues/subscriptions/fees - Other	3,609	10,500	6,891	65.63%
Total Dues/subscriptions/fees	7,609	15,000	7,391	49.27%
Equipment	157	15,000	14,843	98.95%
Equipment - Hoses	-	5,000	5,000	100.00%
Haz-mat	8,867	15,000	6,133	40.89%
Inspections - ladder	-	1,750	1,750	100.00%
Insurance - general liability	12,055	76,000	63,945	84.14%
Lease - copier	148	3,500	3,352	95.77%
Office expense	1,477	8,500	7,023	82.62%
Promotion activities	158	1,500	1,342	89.47%
Professional fees				
Audit	8,000	15,500	7,500	48.39%
Legal	2,495	35,000	32,505	92.87%
Other Professional Services	1,250	7,500	6,250	83.33%
Total Professional fees	11,745	58,000	46,255	79.75%
Property appraiser	18,039	89,500	71,461	79.84%
Repairs and maintenance				
Boat	5,281	6,000	719	11.98%
Building	542	18,000	17,458	96.99%
Computers - Hardware/Software/Upg.	4,703	17,500	12,797	73.13%
Equipment	1,483	10,000	8,517	85.17%
Office	3,035	22,500	19,465	86.51%
Vehicle	4,889	60,000	55,111	91.85%
Total Repairs and maintenance	19,933	134,000	114,067	85.12%

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

	Through 11/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Operating Expenditures (continued)</b>				
Supplies				
Fire prevention	-	5,125	5,125	100.00%
Paramedic equipment	-	5,000	5,000	100.00%
Station	1,738	10,000	8,262	82.62%
Total Supplies	1,738	20,125	18,387	91.36%
Telephone				
Local	1,106	7,500	6,394	85.25%
Cellular	729	5,500	4,771	86.75%
Total Telephone	1,835	13,000	11,165	85.88%
Training and per diem	15,234	15,000	(234)	-1.56%
Transfer to Asset Fund Reserve	98,235	589,411	491,176	83.33%
Uniforms - Duty	5,021	19,000	13,979	73.57%
Vehicle				
Fuel - fireboat	209	4,500	4,291	95.36%
Fuel - vehicles	3,525	22,000	18,475	83.98%
Total Vehicle	3,734	26,500	22,766	85.91%
Utilities				
Cable	637	3,900	3,263	83.67%
Electricity	4,072	27,000	22,928	84.92%
Gas	389	3,300	2,911	88.21%
Water	691	3,750	3,059	81.57%
Total Utilities	5,789	37,950	32,161	84.75%
<b>Total Operating Expenditures</b>	<b>213,090</b>	<b>1,154,136</b>	<b>941,046</b>	<b>81.54%</b>
<b>Capital Expenditures</b>				
Building	-	848,000	848,000	100.00%
Building - equip./furnishings	-	87,000	87,000	100.00%
Building Improvements	8,292	89,702	81,410	90.76%
Bunker Gear	-	122,500	122,500	100.00%
Computers	6,816	18,880	12,064	63.90%
Equipment - other	10,352	31,500	21,148	67.14%
Equipment - station	-	9,000	9,000	100.00%
Furniture	-	16,500	16,500	100.00%
Vehicles	-	130,000	130,000	100.00%
<b>Total Capital Expenditures</b>	<b>25,460</b>	<b>1,353,082</b>	<b>1,327,622</b>	<b>98.12%</b>

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

**Other Uses of Funds**

**Beach Safety Lifeguard Program**

	Through 11/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
Communication Devices	673	7,000	6,327	90.39%
Drug and Background tests	-	8,342	8,342	100.00%
Dues, Fees	4,000	23,200	19,200	82.76%
Equipment - capital	9,200	90,580	81,380	89.84%
Fuel	632	7,500	6,868	91.57%
Insurance - WC/Liability	5,380	53,136	47,756	89.88%
Office expense	1,996	3,000	1,004	33.47%
Payroll benefits	11,272	64,062	52,790	82.40%
Repairs and maintenance	2,954	21,500	18,546	86.26%
Supplies	811	19,937	19,126	95.93%
Taxes - payroll	3,398	40,653	37,255	91.64%
Training	2,589	2,000	(589)	-29.45%
Unemployment Compensation	-	5,000	5,000	0.00%
Uniforms	4,308	15,680	11,372	72.53%
Utilities	136	2,000	1,864	93.20%
Wages	44,817	531,410	486,593	91.57%
<b>Total Beach Safety Lifeguard Program</b>	<b>92,166</b>	<b>895,000</b>	<b>802,834</b>	<b>89.70%</b>

**Beach Safety Junior Lifeguard Program**

Advertising and Marketing	-	1,400	1,400	100.00%
Cell Phone	21	100	79	79.00%
Ceremony and Prizes	-	2,500	2,500	100.00%
Drug and Background Tests	-	650	650	100.00%
Field Trips and Competitions	-	8,500	8,500	100.00%
Hardship	-	550	550	100.00%
Insurance (G/L & Accident Policies)	800	6,000	5,200	86.67%
Insurance (Workers Compensation)	-	1,000	1,000	100.00%
Office Expense	-	50	50	100.00%
Payroll Taxes	-	1,405	1,405	100.00%
Rental Fees	350	800	450	56.25%
Repair and Maintenance	-	150	150	100.00%
Scholarships	-	3,000	3,000	100.00%
Supplies	-	1,150	1,150	100.00%
Uniforms	-	6,000	6,000	100.00%
Wages	-	17,500	17,500	100.00%
<b>Total Beach Safety Junior Lifeguard Program</b>	<b>1,171</b>	<b>50,755</b>	<b>49,584</b>	<b>97.69%</b>

**Total Beach Safety Program**

93,337	945,755	852,418	90.13%
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**Destin Fire Control District**  
**Revenue over Expenditures vs Budget**  
for the 2017 - 2018 Fiscal Year

	Through 11/30/2017	Budget	Budget Remaining (Over)	% Remaining (Over)
<b>Other Uses of Funds (continued)</b>				
CPR Program				
Training Supplies	-	800	800	100.00%
Payroll Taxes	8	-	(8)	0.00%
Wages - CPR Instructor	109	2,500	2,391	95.64%
Total CPR Program	117	3,300	3,183	96.45%
<b>Total Other Uses of Funds</b>	93,454	949,055	855,601	90.15%
<b>Total Expenditures</b>	1,048,278	9,110,473	8,062,195	88.49%
<b>Net Revenue over Expenditures (per budget)</b>	\$ (884,528)	\$ (2,510,048)		
<b>Non-General Fund items:</b>				
Use of Restricted Funds	\$ -	\$ 860,000		
Use of Assigned Funds	\$ -	\$ 418,082		
Use of Unassigned Funds	\$ 25,460	\$ 1,231,966		
	(859,068)	-		
<b>Other Fund or Non-Budget Items:</b>				
Transfer Revenue to Restricted Fund - Impact Fees	(2,080)			
Transfer to Assigned Fund - Asset Fund	98,235			
Depreciation	-			
Depreciation - Beach Safety	-			
Depreciation - Jr. Lifeguard Program	-			
<b>Net Revenue over Expenditures</b>	(762,913)	-		

**INTERLOCAL AGREEMENT FOR**  
**BEACH SAFETY AND LIFEGUARD SERVICES**

THIS INTERLOCAL AGREEMENT (the "Agreement") is made and entered into on the effective date below by and between OKALOOSA COUNTY, FLORIDA, a political subdivision of the State of Florida (hereinafter referred to as "the County") and DESTIN FIRE CONTROL DISTRICT, an independent special district (hereinafter referred to as "the District").

**WHEREAS**, pursuant to section 125.0104(5)(c), Florida Statutes, the County is authorized to reimburse expenses incurred in providing public safety services which are needed to address impacts related to increased tourism and visitors to an area; and

**WHEREAS**, the County finds that providing public safety services is an essential component of promoting the sub-county taxing district as a tourist destination; and

**WHEREAS**, the County finds the presence of lifeguards will promote safety and encourage enjoyment of its beaches; and

**WHEREAS**, the County desires beach safety and lifeguard services; and

**WHEREAS**, the District has the experience, qualifications and resources to provide public safety services, which include beach safety and lifeguard services, which are needed to address impacts related to increased tourism and visitors to the area; and

**WHEREAS**, the County determines it would be in the best interest of the health, safety, and welfare of its citizens and visitors to enter into this Agreement to provide financial support to the District for the purposes set forth herein.

**NOW, THEREFORE**, acting pursuant to their statutory authority and in consideration of the mutual covenants and agreements of the parties, the County and the District agree as follows:

**Section 1. Recitals.** The above recitals are true and accurate and are incorporated herein as essential terms of the Agreement.

**Section 2. District's Responsibilities.** The District shall provide beach safety and lifeguard services as more fully described in the scope of services as set forth in EXHIBIT A attached hereto and incorporated by reference. The District shall work in coordination with the Okaloosa County Sheriff's Office and Okaloosa County Public Safety Department to provide public safety services to Crab Island.

The District shall provide a point-of-contact for the services provided under this Agreement. The point of contact shall be available to the County at all times as necessary for the proper performance of this Agreement by the District.

The District shall place the Okaloosa County tourist development logo ("Logo") on equipment and vehicles used to provide services under this Agreement. Additionally, the District agrees to work with the County to enhance marketing efforts of the sub-county taxing district. Such marketing efforts may include, but not be limited to, social media

development and interaction, public relations and publicity initiatives, webpage links and landing pages, and photograph and video.

**Section 3. County's Responsibilities.** Pursuant to the authority set forth in section 125.0104(5)(c), Florida Statutes, the County agrees to pay the District SEVEN HUNDRED SEVENTY NINE THOUSAND DOLLARS (\$779,000.00) for services rendered for the fiscal year October 1, 2017 to September 30, 2018 ("Agreement Term") as set forth in EXHIBIT A. Payment shall be made on a reimbursement basis upon receipt of an invoice, recommendation from the Tourist Development Council and approval from the Board of County Commissioners.

Invoicing detail shall be in sufficient detail for pre- and post-audit review to insure the services were performed and that the correct amount has been invoiced. Invoices shall include backup documentation detailing expenditure transactions, including but not limited to transaction date, vendor name, and purpose of transaction. Invoices shall be itemized such that the description of services performed is consistent with the description of expenses as set forth in EXHIBIT A. The District is authorized to shift expenses between line items so long as the total annual amount is not exceeded.

Payment may be reduced as necessary in the event of a storm or other occurrence that results in decreased visitation and consequently a significant decrease in tourist development tax revenue.

In the event a portion of an invoice submitted to the County for payment to the District, as specified above, is disputed, payment for the disputed amount may be withheld pending resolution of the dispute, and the remainder of the invoice will be processed for payment without regard to that portion which is in dispute.

*If County funds are provided for reimbursement of the purchase of a capital item – "capital item" means property of a non-consumable nature with a value of \$1,000 or more and normal expected life of one (1) year or more – then the proceeds from subsequent disposal of such capital item (e.g. sale, trade-in, auction) shall be used to meet budgetary needs of the District related to the provision of services under this Agreement. Upon the sale of any capital items, the District shall provide documentation to the County of such sale and reinvestment of the proceeds to provide the Scope of Services attached as EXHIBIT A. However, if there are excess funds available to the District at the end of the Agreement Term and the parties do not enter into a subsequent agreement for the provision of the services as set forth herein, any excess funds shall be remitted to the County.*

**Section 4. Use of County Funds.** The funds set forth in Section 3 above shall be used to pay for costs and expenses as set forth in EXHIBIT A. The parties acknowledge that these services are being funded exclusively through proceeds of the Tourist Development Taxes levied by the Okaloosa County Board of County Commissioners. In the event that it is legally determined that such Tax proceeds may not be used for these purposes, then this Agreement shall terminate immediately with services previously rendered by the District being payable as described under Section 5 below.

**Section 5. Non-Appropriation of Funds.** The District hereby acknowledges that this Agreement is completely dependent on the appropriation of legally available funds by the County and agrees that in the event such funds are not appropriated for any reason this Agreement shall

terminate and be considered as void. If the Agreement is terminated by the County as provided herein, the District will be paid the prorated amount for services actually performed up to the date of termination.

**Section 6. Effective Date and Term of Agreement.** This Agreement shall be effective on October 1, 2017 and terminate on September 30, 2018, unless terminated earlier in accordance with the provision contained in this Agreement.

**Section 7. Termination.** Either party may terminate this Agreement by giving thirty (30) days' written notice to the other party of its intent to terminate this Agreement.

**Section 8. Records & Audit.** For the services performed under this Agreement, the District shall maintain books, records, documents, and other evidence according to generally accepted governmental accounting principles, procedures, and practices which sufficiently and properly reflect all costs and expenditures of any nature, incurred by the District in connection with the services performed under this Agreement.

**IF THE DISTRICT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE DISTRICT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT OKALOOSA COUNTY RISK MANAGEMENT DEPARTMENT 5479 OLD BETHEL ROAD CRESTVIEW, FL 32536 PHONE: (850) 689-5977 [riskinfo@co.okaloosa.fl.us](mailto:riskinfo@co.okaloosa.fl.us).**

District must comply with the public records laws, Chapter 119, F.S., specifically District must:

- a. Keep and maintain public records required by the County to perform the service.
- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the District does not transfer the records to the County.
- d. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the District or keep and maintain public records required by the County to perform the service. If the District transfers all public records to the public agency upon completion of the contract, the District shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the District keeps and maintains public records upon completion of the contract, the District shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

The County shall have the right from time to time at its sole expense to audit the compliance by the District with the terms, conditions, obligations, limitations, restrictions and requirements of this Agreement and such right shall extend for a period of three (3) years after termination of this Agreement. However, notwithstanding the above, no books, records, documents, or other evidence reflecting all costs and expenditures incurred under this Agreement shall be destroyed until proper authorization for the disposal has been received pursuant to Florida law.

**Section 9. Disclaimer of Third Party Beneficiaries.** This Agreement is solely for the benefit of the parties and no right or cause of action shall accrue to or for the benefit of any third party that is not a formal party hereto. Nothing in this Agreement, express or implied, is intended or shall be construed to confer upon or give any person or corporation other than the parties any right, remedy, or claim under or by reason of this Agreement or any provisions or conditions of it; and all of the provisions, covenants, and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties.

**Section 10. Authority.** Each party represents and warrants that it, through its elected board, has the right, power, and authority to execute and deliver this Agreement and to perform all of the obligations stated herein.

**Section 11. Notice.** If written notice to a party is required under this Agreement, such notice shall be given by hand delivery, recognized overnight delivery service, or by first class mail, registered and return receipt requested.

As to the County as follows:

County Administrator  
Okaloosa County  
1250 Eglin Pkwy N  
Suite 102  
Shalimar, FL 32579

As to the District as follows:

Fire Chief  
Destin Fire Control District  
848 Airport Road  
Destin, FL 32541

**Section 12. Entire Agreement.** This Agreement represents the entire understanding between the parties with respect to the undertakings covered hereunder and there are no oral or collateral agreements with respect thereto between the parties.

**Section 13. Governing Law and Venue.** The validity, construction and performance of this Agreement shall be governed by the laws of the State of Florida. Venue for any action arising out of this Agreement shall be in Okaloosa County, Florida.

**Section 14. Construction.** The parties acknowledge and agree that this Agreement has been drafted jointly by the parties and that no uncertainty or ambiguity as to the proper application or interpretation of the Agreement or any term herein is to be construed against either party as the drafter of the Agreement.



**Section 15. Assignment.** This Agreement shall not be assigned except by written consent of the parties.

**Section 16. Indemnification.** Subject to the limitations provided in section 768.28, Florida Statutes, and without otherwise waiving sovereign immunity, both parties shall indemnify and hold harmless the other from and against any and all third party claims, demands, damages, losses, and expenses, including attorney's fees and costs, arising out of this Agreement, except for those claims, demands, damages, losses, and expenses arising out of the other party's negligence, malfeasance, nonfeasance, or misfeasance.

**Section 17. Insurance.** District shall furnish the County with Certificates of Insurance. The certificate holder shall be as follows:

Okaloosa County  
5479A Old Bethel Road  
Crestview, Florida 32536

The insurance required shall be written for not less than the following limits unless law requires higher amounts:

- |                                    |                             |
|------------------------------------|-----------------------------|
| 1. Workers Compensation            |                             |
| a) State                           | Statutory                   |
| b) Employers Liability             | \$100,000 each accident     |
| 2. Business Automobile             | \$1 million each occurrence |
| (Combined Single Limit)            |                             |
| 3. Commercial General Insurance    | \$1 million each occurrence |
| (Combined Single Limit)            |                             |
| 4. Personal Injury and Advertising | \$1 million each occurrence |
| (Combined Single Limit)            |                             |

**Section 18. Severability.** If any portion of the Agreement, the deletion of which would not adversely affect the receipt of any material benefit by either party, is for any reason held or declared to be invalid or unenforceable, such determination shall not affect the remaining portions of this Agreement. If this Agreement or any portion of this Agreement is held or declared to be inapplicable to any person, property or circumstance, such determination shall not affect its applicability to any other person, property or circumstance.

**Section 19. Federal Requirements.** During the performance of this Agreement, the parties shall comply with the Federal Regulations as set forth in Exhibit B. Exhibit B is expressly incorporated herein as part of the contract.

**Section 20. Amendments.** Neither this Agreement nor any portion may be modified or waived orally. The provisions hereof may be amended or waived only pursuant to an instrument in writing, approved by the parties hereto. Any party to this Agreement shall have the right, but not the obligation, to waive any right or rights, limitation or limitations, or condition or conditions herein reserved or intended for the benefit of such party without being deemed to have waived other right, limitations or conditions. However, such waiver shall be valid only if expressly granted

in writing as described above.

**Section 21. Dispute Resolution.** The parties shall attempt to resolve any disputes that arise under this Agreement in good faith and in accordance with the provisions of the "Florida Governmental Conflict Resolution Act" Sections 164.101-164.1061, Florida Statutes. To the extent that the parties are unable to resolve this dispute through the provisions of the "Florida Governmental Conflict Resolution Act," then within thirty (30) days, the parties shall be required to participate in mediation. The cost of the mediation shall be borne equally between the parties. In the event that the matter is not resolved through the mediation process, each party shall be free to pursue any of its available remedies.

**Section 22. Attorneys Fees and Costs.** In the event of a legal action or other proceeding arising under this Agreement or a dispute regarding any alleged breach, default, claim, or misrepresentation arising out of this Agreement, whether or not a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, whether incurred before suit, during suit, or at the appellate level. The reasonable costs that the prevailing party shall be entitled to recover pursuant to Agreement shall include any costs that are taxable pursuant to any applicable statute, rule, or guideline (including, but not limited to, the Statewide Uniform Guidelines for Taxation of Costs).

IN WITNESS WHEREOF, the parties hereto, by and through the undersigned, have entered into this Agreement.

**DESTIN FIRE CONTROL DISTRICT**

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

Date: \_\_\_\_\_

**ATTEST:**

By: \_\_\_\_\_  
Kathryn Wagner, District Clerk

**BOARD OF COUNTY COMMISSIONERS  
OF OKALOOSA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Graham Fountain, Chairman

Dated: \_\_\_\_\_

**ATTEST:**

By: \_\_\_\_\_  
J.D. Peacock II, Clerk of Circuit Court

## **EXHIBIT A**

### **SCOPE OF SERVICES**

The District shall supply beach safety and lifeguard services within the area between Destin East Pass and the Okaloosa/Walton County Line, excluding Henderson Beach State Park. Those beach safety and lifeguard services shall include, but not be limited to, beach safety education, patrolling and supervising beach areas from assigned lifeguard locations, patrol vehicle, or vessel; performing rescue and accident prevention activities at the beach and in the open water environment; monitoring and advising beach and water users of local, state and federal laws, rules, and ordinances; providing and coordinating emergency medical and water-rescue activities and emergency response. Such services shall be provided during the following times: 9:00 am to 8:00 pm from Memorial Day to Labor Day; and 9:00 am to 6:00 pm for the remainder of the season, as defined in the first bullet point below.

Priority duties include:

- The “Season” shall be defined as the period of time beginning the second weekend of March through the second weekend in October. During the season, assess the prevailing surf conditions daily, in accordance with United States Lifesaving Association (“USLA”) and International Life Saving Federation (“ILSF”) standards, determine the appropriate beach safety flag and based on that assessment, change the beach flags to reflect the appropriate color and provide lifesaving services.
- Implement the District’s beach safety standard operating guidelines so as to best minimize risk to the public and for the safe and efficient operation of lifeguarding service.
- Closely monitoring all aquatic users within designated areas of supervision.
- Maintaining a proactive approach to beach and water safety by advising the public, when necessary, of dangers and providing advice to best minimize risk.
- Educating the public on beach safety and the beach flag system.
- Carrying out the rescue of any person(s) in difficulty and informing other services if and when backup is required.
- Carrying out the other duties such as Emergency Medical Response and Minor First Aid, Dry-Land and In-Water Missing Person Searches, and Safety Interventions and Preventive Actions as required prevent/treat death of injury, minimizing risk, and maintaining public safety. Providing written reports of incidents and Daily Activity Reports (DAR’s) for required beach statistics.
- Monitoring the condition of lifeguard equipment and repair/replace as necessary.
- Undertaking scheduled cleaning and maintenance of surf rescue equipment and facilities on a daily, weekly and monthly basis and repair/replace as needed.

- Manage the District's beach wheelchair program, providing beach wheelchairs at designated locations.
- Maintain personnel training, curriculum, and equipment standards that meet or exceed the standards established by the United States Lifesaving Association's Lifesaving Agency Certification Program.
- Provide an annual comprehensive report to the Department of Public Safety Director that includes, but is not limited to, the following performance measures: (1) the number of personnel used to deliver lifeguard services, (2) the cost of all personnel services, (3) lifesaving activities for the season to include preventative actions and rescues performed, and (4) drowning fatalities in guarded and unguarded areas. The report shall be submitted no later than the end of business on the second (2<sup>nd</sup>) Friday of November.

FY 2017-2018 Okaloosa County Tourist Development Tax  
Operational & Capital Funding Request Budget Detail to address impacts related to increased tourism and visitors.

Created 8/24/17

EXHIBIT A

UAS Classification	Expenditure Details	TDT Funding	Other Funding	Total Budget
12- Full-Time Wages	Division Chief	66,534	10,614	77,148
13- Part-Time Wages	seasonal lifeguard positions. Positions vary from spring break through fall	383,766	62,496	446,262
14- Overtime	unscheduled (holidays, flood events. Extra staffing for severe weather events)	8,000	-	8,000
21- FICA taxes		35,059	5,593	40,652
22- Retirement		42,582	6,793	49,375
23- Health Insurance		12,668	2,020	14,688
24- Work Comp		24,473	3,904	28,377
	Personnel Subtotal \$	573,082	\$ 91,420	\$ 664,502
31- Professional Services	visa program and related costs	22,800	-	22,800
34- Other Services	drug, driver and physicals for new employees / unemployment tax	11,674	1,668	13,342
40- Travel & Per Diem		-	-	-
41- Communications	radios, cell phones, and location devices	6,868	135	7,003
42- Postage		-	-	-
43- Utilities	electricity, water, gas	2,000	-	2,000
44- Rentals & Leases		-	-	-
45- G/L Insurance		21,368	3,409	24,777
46- Facility Repair/Maint		-	-	-
46- Equipment Repair/Maint	chairs / towers / rescue equipment	1,500	-	1,500
46- Vehicle Repair/Maint	fleet vehicles	20,000	-	20,000
47- Printing & Binding		-	-	-
48- Promotional Activities		-	-	-
49- Other Expenses	software	400	-	400
51- Office Supplies	general office supplies, paper, postage, computers	2,978	22	3,000
52- Fuel	fleet fuel	6,950	550	7,500
52- Uniforms	fins, shorts, shirts, hats, foul weather gear	13,258	2,422	15,680
52- Safety/Medical Supplies	first aid boxes, supplies for towers, small tools, protective gear, buoys, flags, etc.	15,655	395	16,050
52- Other Supplies	whistles, cans, dry boxes, pagers etc.	3,887	-	3,887
54- Memberships		-	-	-
55- Training	continuing education, water and surf training	2,000	-	2,000
	Operations Subtotal \$	131,338	\$ 8,601	\$ 139,939
64- Equipment	replace 1 Yamaha Viking - command vehicle / replace 3 Honda Ranchers	21,650	16,000	37,650
64- Equipment	replace 1 wave runner	11,450	-	11,450
64- Equipment	replace 5 emergency radios and bag	19,000	-	19,000
64- Equipment	replace rescue boards / replace rescue sled	7,480	-	7,480
64- Equipment	3 additional chairs	15,000	-	15,000
	Capital Subtotal \$	74,580	\$ 16,000	\$ 90,580
	FY 2017-2018 Total \$	779,000	\$ 116,021	\$ 895,021

Months, Days, Hours of Service:

Services shall be provided during the following times: 9:00am to 8:00pm from Memorial Day to Labor Day; and 9:00am to 6:00pm for the remainder of the season. The "Season" shall be defined as the period of time beginning the second weekend of March through the second weekend in October.

Specific Area(s) of Coverage, including Crab Island:

The District shall supply beach safety and lifeguard services within the area between Destin East Pass and the Okaloosa/Walton County Line (including Crab Island), excluding Henderson Beach State Park.

Specific Services Provided:

Those beach safety and lifeguard services shall include, but not be limited to, beach safety education, patrolling and supervising beach areas from assigned lifeguard locations, patrol vehicles, or vessel; performing rescue and accident prevention activities at the beach and in the open water environment; monitoring and advising beach and water users of local, state and federal laws, and ordinances; providing and coordinating emergency medical and water-rescue activities and emergency response.



**Okaloosa County Tourist Development Department 08**  
**Operational & Capital Funding Request (Annual Deadline: May 1)**

This form is to be used for all operational and capital requests for tourist development tax funding to facilitate the review and approval process. This form must be completed in its entirety in order for the funding request to be presented to the Tourist Development Council for consideration. Supplemental information may be provided, but summary information must be provided in each section of this form.

**ORGANIZATION INFORMATION:**

Name: DESTIN FIRE CONTROL DISTRICT

Tax I.D.: 58-1510380

Contact Person: JOSEPH D'AGOSTINO

Title: BEACH SAFETY DIVISION CHIEF

Phone: 850-837-8413

Email: JDAGOSTINO@DESTINFIRE.COM

Street Address: 848 AIRPORT ROAD

City/ST/Zip: DESTIN, FL 32541

Briefly describe the organization: Fire prevention, protection, rescue and public safety, including lifeguard services on the beaches of Destin, FL.

**CATEGORY OF FUNDING REQUESTED:**

☐ Beaches & Parks (1<sup>st</sup> penny)

*Authorized uses include:*

*To provide and improve beach park facilities or beach improvements including access;*

*To provide and improve tourist destination facilities within the subdistrict for which there is public access, including the beaches located within the city limits of Destin.*

☒ Tourism Administration (2<sup>nd</sup> penny)

*Authorized uses include:*

*Tourism Services, including visitor services, brochure distribution, communication and research;*

*Lifeguard and public safety services and protection.*

☐ Convention Center (3<sup>rd</sup> penny)

*Authorized uses include:*

*To provide for the operations and maintenance of the Convention Center; the Visitor Welcome or Information Centers, and other Tourist Destination Facilities, including aquariums and museums;*

*To provide for the promotion of the use of the Convention Center and other Tourist Destination Facilities.*

☐ Tourism Promotion (5<sup>th</sup> penny)

*Authorized uses include:*

*Tourism promotion.*

**FUNDING REQUEST INFORMATION:**

Describe the funding request in detail. Attach pictures or any other supporting documentation.

The District shall supply beach safety and lifeguard services within the area between Destin East Pass and the Okaloosa/Walton County line

(including Crab Island) excluding Henderson Beach State Park ("Service Area"). Those beach safety and lifeguard services shall include, but

not limited to, beach safety education, patrolling and supervising beach areas from assigned lifeguard locations, patrol vehicles, or vessel;

performing rescue and accident prevention activities at the beach and in the open water environment; monitoring and advising beach and

water users of local, state, and federal laws, and ordinances; providing and coordinating emergency medical and water rescue activities and

emergency response. Such services shall be provided during the following times: 9:00am to 8:00 pm from Memorial Day to Labor Day;

and 9:00am to 6:00pm for the remainder of the season.



Describe how the funding request promotes tourism within the sub-county taxing district.

The County has previously found that "enhancing the safety of its beaches is an essential component of promoting the sub-county taxing district as a tourist destination" and that "the presence of lifeguards will promote safety and encourage enjoyment of the beaches."

Describe other funding methods pursued and why Tourist Development Tax funding is necessary.

The City of Destin will no longer budget ad valorem tax dollars for lifeguard services. They no longer want local tax payers to pay for a service which is predominately utilized by tourists. It has long been established that TDC tax dollars can be used for this purpose in Okaloosa County.

Dates during which expenses will be incurred: Start Month/Year: 10/01/2017

End Month/Year: 09/30/2018

Itemize expenses requested for reimbursement. Denote what portion of the expense, if any, is funded by another source. Attach quotes or any other supporting documentation.

Description	Amount funded by tourist development tax	Amount funded by other sources	
Personnel Services	\$ 781,457		
Capital Outlay	\$ 110,330	\$ 16,000	
Repair and Maintenance	\$ 25,000		
Supplies	\$ 36,888		
Insurance	\$ 28,902		
Utilities	\$ 2,000		
Communication	\$ 10,299		
<b>TOTAL</b>	<b>\$ 972,876</b>	<b>\$ 16,000</b>	<b>\$ 988,876</b>

*TDT reduced by  
Board funding formula.  
New total = \$779,000 TDT  
09/28/17*

Note: Item(s) may be disqualified individually without impacting other items listed.

Upon completing this funding request in its entirety, please read the following statement and affix your signature.

I am submitting this funding request on behalf of my organization and am aware that this request will be reviewed for final approval. I have completed this funding request fully and accurately, understand that all information submitted will be used to determine funding eligibility, and have not misrepresented any information contained herein.

I understand that if the funding request is approved, payment will be made on a reimbursement basis based on actual expenses incurred. While actual expenses may vary from the amounts noted on this funding request, the total dollar amount reimbursed will not exceed the total dollar amount approved. Copies of vendor invoices, proof of payment, and an invoice from my organization to the County will be required for payment.

Kevin Sasser  
Signature of Applicant

April 20, 2017  
Date

Kevin Sasser, Fire Chief

Printed Name of Applicant

\*\*\*\*\*

OFFICIAL USE ONLY

Allowable use of tourist development tax funds per F.S. 125.0104? Yes ☐ No ☐

Allowable use of tourist development tax funds per Ordinance 14-03? Yes ☐ No ☐

Fiscal Year in which funds will be disbursed: FY \_\_\_\_\_

Funding Source: 1<sup>st</sup> ☐ 2<sup>nd</sup> ☐ 3<sup>rd</sup> ☐ 4<sup>th</sup> ☐

Funding Source: Contingency Budget \_\_\_\_\_

Budget Reallocation \_\_\_\_\_

Reserves Amendment \_\_\_\_\_

Approved By \_\_\_\_\_  
In accordance with County purchasing approval authority limits.

Total Funding Approved: \$ \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

## **Exhibit B**

### **Title VI Clauses for Compliance with Nondiscrimination Requirements**

#### **Compliance with Nondiscrimination Requirements**

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

1. **Compliance with Regulations:** The contractor (hereinafter includes consultants) will comply with the Title VI List of Pertinent Nondiscrimination Acts And Authorities, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. **Non-discrimination:** The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination prohibited by the Nondiscrimination Acts and Authorities, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR part 21.
3. **Solicitations for Subcontracts, Including Procurements of Materials and Equipment:** In all solicitations, either by competitive bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of the contractor's obligations under this contract and the Nondiscrimination Acts And Authorities on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the sponsor or the Federal Aviation Administration to be pertinent to ascertain compliance with such Nondiscrimination Acts And Authorities and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the contractor will so certify to the sponsor or the Federal Aviation Administration, as appropriate, and will set forth what efforts it has made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the sponsor will impose such contract sanctions as it or the Federal Aviation Administration may determine to be appropriate, including, but not limited to:
  - a. Withholding payments to the contractor under the contract until the contractor complies; and/or
  - b. Cancelling, terminating, or suspending a contract, in whole or in part.

6. **Incorporation of Provisions:** The contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The contractor will take action with respect to any subcontract or procurement as the sponsor or the Federal Aviation Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the contractor may request the sponsor to enter into any litigation to protect the interests of the sponsor. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.

#### **Title VI List of Pertinent Nondiscrimination Acts and Authorities**

##### **Title VI List of Pertinent Nondiscrimination Acts and Authorities**

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the “contractor”) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin);
- 49 CFR part 21 (Non-discrimination In Federally-Assisted Programs of The Department of Transportation—Effectuation of Title VI of The Civil Rights Act of 1964);
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act of 1990, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations at 49 CFR parts 37 and 38;

- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

### **FEDERAL FAIR LABOR STANDARDS ACT (FEDERAL MINIMUM WAGE)**

All contracts and subcontracts that result from this solicitation incorporate by reference the provisions of 29 CFR part 201, the Federal Fair Labor Standards Act (FLSA), with the same force and effect as if given in full text. The FLSA sets minimum wage, overtime pay, recordkeeping, and child labor standards for full and part time workers.

The [*contractor* | *consultant*] has full responsibility to monitor compliance to the referenced statute or regulation. The [*contractor* | *consultant*] must address any claims or disputes that arise from this requirement directly with the U.S. Department of Labor – Wage and Hour Division

### **OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970**

All contracts and subcontracts that result from this solicitation incorporate by reference the requirements of 29 CFR Part 1910 with the same force and effect as if given in full text. Contractor must provide a work environment that is free from recognized hazards that may cause death or serious physical harm to the employee. The Contractor retains full responsibility to monitor its compliance and their subcontractor's compliance with the applicable requirements of the Occupational Safety and Health Act of 1970 (20 CFR Part 1910). Contractor must address any claims or disputes that pertain to a referenced requirement directly with the U.S. Department of Labor – Occupational Safety and Health Administration.

### **E-VERIFY**

Enrollment and verification requirements.

- (1) If the Contractor is not enrolled as a Federal Contractor in E-Verify at time of contract award, the Contractor shall-

- a. Enroll. Enroll as a Federal Contractor in the E-Verify Program within thirty (30) calendar days of contract award;
  - b. Verify all new employees. Within ninety (90) calendar days of enrollment in the E-Verify program, begin to use E-Verify to initiate verification of employment eligibility of all new hires of the Contractor, who are working in the United States, whether or not assigned to the contract, within three (3) business days after the date of hire (but see paragraph (b)(3) of this section); and,
  - c. Verify employees assigned to the contract. For each employee assigned to the contract, initiate verification within ninety (90) calendar days after date of enrollment or within thirty (30) calendar days of the employee's assignment to the contract, whichever date is later (but see paragraph (b)(4) of this section.)
- (2) If the Contractor is enrolled as a Federal Contractor in E-Verify at time of contract award, the Contractor shall use E-Verify to initiate verification of employment eligibility of
- a. All new employees.
    - i. Enrolled ninety (90) calendar days or more. The Contractor shall initiate verification of all new hires of the Contractor, who are working in the United States, whether or not assigned to the contract, within three (3) business days after the date of hire (but see paragraph (b)(3) of this section); or
    - b. Enrolled less than ninety (90) calendar days. Within ninety (90) calendar days after enrollment as a Federal Contractor in E-Verify, the Contractor shall initiate verification of all new hires of the contractor, who are working in the United States, whether or not assigned to the contract, within three (3) business days after the date of hire (but see paragraph (b)(3) of this section); or
    - ii. Employees assigned to the contract. For each employee assigned to the contract, the Contractor shall initiate verification within ninety (90) calendar days after date of contract award or within thirty (30) days after assignment to the contract, whichever date is later (but see paragraph (b)(4) of this section.)
- (3) If the Contractor is an institution of higher education (as defined at 20 U.S.C. 1001(a)); a State of local government or the government of a Federally recognized Indian tribe, or a surety performing under a takeover agreement entered into with a Federal agency pursuant to a performance bond, the Contractor may choose to verify only employees assigned to the contract, whether existing employees or new hires. The Contractor shall follow the applicable verification requirements of (b)(1)

or (b)(2), respectively, except that any requirement for verification of new employees applies only to new employees assigned to the contract.

- (4) Option to verify employment eligibility of all employees. The Contractor may elect to verify all existing employees hired after November 6, 2009 (after November 27, 2009, in the Commonwealth of the Northern Mariana Islands), rather than just those employees assigned to the contract. The Contractor shall initiate verification for each existing employee working in the United States who was hired after November 6, 1986 (after November 27, 2009, in the Commonwealth of the Northern Mariana Islands), within one hundred eighty (180) calendar days of-

- i. Enrollment in the E-Verify program; or
- ii. Notification to E-Verify Operations of the Contractor's decision to exercise this option, using the contract information provided in the E-Verify program Memorandum of Understanding (MOU)

- (5) The Contractor shall comply, for the period of performance of this contract, with the requirements of the E-Verify program MOU.

- i. The Department of Homeland Security (DHS) or the Social Security Administration (SSA) may terminate the Contractor's MOU and deny access to the E-Verify system in accordance with the terms of the MOU. In such case, the Contractor, will be referred to a suspension or debarment official.
- ii. During the period between termination of the MOU and a decision by the suspension or debarment official whether to suspend or debar, the contractor is excused from its obligations under paragraph (b) of this clause. If the suspension or debarment official determines not to suspend or debar the Contractor, then the Contractor must reenroll in E-Verify.
- iii. Web site. Information on registration for and use of the E-Verify program can be obtained via the Internet at the Department of Homeland Security Web site: <http://www.dhs.gov/E-Verify>.

Individuals previously verified. The Contractor is not required by this clause to perform additional employment verification using E-Verify for any employee-

- (a) Whose employment eligibility was previously verified by the Contractor through the E-Verify program;
- (b) Who has been granted and holds an active U.S. Government security clearance for access to confidential, secret, or top secret information in accordance with the National Industrial Security Program Operating Manual; or
- (c) Who has undergone a completed background investigation and been issued credentials pursuant to Homeland Security

Presidential Directive (HSPD)-12. Policy for a Common  
Identification Standard for Federal Employees and Contractors.

Subcontracts. The Contractor shall include the requirements of this clause, including this paragraph € (appropriately modified for identification of the parties in each subcontract that-

- (1) Is for-(i) Commercial and noncommercial services (except for commercial services that are part of the purchase of a COTS item (or an item that would be a COTS item, but for minor modifications), performed by the COTS provider, and are normally provided for that COTS item); or
- (ii) Construction;
- (2) Has a value of more than \$3,500; and
- (3) Includes work performed in the United States.

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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 December 12, 2017

- I. TDC Contract.
- II. Vehicle proceeds.

# Destin Fire Control District

## November 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>Rescue &amp; Equipment</b>				
NFPA 1670 Vehicle Extrication	3	3	3	9
Hose Loads and Rolls	4	4	4	12
Hose Care, Maintenance, and Testing	4	4	4	12
<b>Company Training</b>				
Hurlburt Field Multi Company	3	3	3	9
<b>Hydrant care and maintenance</b>				
Area Familiarization/ Hydrant Care & Maint.	8	8	8	24
<b>Total Training Hours</b>				
	<b>28</b>	<b>28</b>	<b>28</b>	<b>84</b>

# FIRE PREVENTION & INSPECTIONS

November 2017

## Inspections Performed

Annual Inspections:	
Apartments/ Condominiums	10
Hotels/Motels	3
Assembly	1
Business	59
Educational	3
Mercantile	3
Board & Care/ Day Care	
Storage	1
Sprinkler /Alarm	
Access To Property	81
Vacant Property	35

**Total 196**

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

**Total 6**

Re-inspections	6
----------------	---

**Total 6**

Public Inquiries	9
Conferences	2
Pre-Plan Update	5
E.C. Updates	3

**Total Inspections 227**

## Plans Reviewed

TRT	2
Building Site	2
Remodel	
Building	1
Signs	5
Sprinkler Systems	
Fire Alarms	
Hood Systems	

**Total 10**



**Call Breakdown**  
For the Year 2017

	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>EMS</u>	<u>Multi Threat</u>
January	122	66%	63	34%	185	61%	39%	113	not available	not available
February	139	68%	65	32%	204	71%	29%	145	not available	not available
March	181	64%	100	36%	281	76%	24%	213	not available	not available
April	160	64%	90	36%	250	73%	27%	182	not available	not available
May	186	71%	75	29%	261	74%	26%	194	not available	not available
June	243	70%	106	30%	349	68%	32%	239	not available	not available
July	298	66%	154	34%	452	70%	30%	315	not available	not available
August	188	68%	88	32%	276	75%	25%	208	not available	not available
September	153	64%	85	36%	238	70%	30%	167	not available	not available
October	169	68%	81	32%	250	65%	35%	162	not available	not available
November	124	65%	68	35%	192	67%	33%	129	not available	not available
December										
<b>Year to Date</b>	<b>1963</b>	<b>67%</b>	<b>975</b>	<b>33%</b>	<b>2938</b>	<b>70%</b>	<b>30%</b>	<b>2,067</b>	<b>not available</b>	<b>not available</b>

## Hot Zones

For the Year 2017

	<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>2017</u>	<u>Total</u>	<u>2016</u>	<u>Total</u>	<u>2015</u>	<u>Total</u>	<u>2014</u>	<u>Total</u>	<u>2013</u>	<u>Total</u>	<u>2012</u>	<u>Totals</u>
January	29	13	46	11	26	18	16	20	6	185	185	181	164	164	283	226	226	184	184		
February	39	21	43	17	29	22	12	16	5	204	204	194	187	187	192	216	216	204	204		
March	54	28	50	27	38	24	29	25	6	281	281	250	216	216	280	272	272	253	253		
April	51	27	35	17	41	32	21	18	8	250	250	210	245	245	257	236	236	270	270		
May	62	19	46	23	43	14	21	22	11	261	261	251	287	287	333	312	312	323	323		
June	74	30	67	40	53	28	21	28	8	349	349	335	330	330	324	350	350	326	326		
July	95	36	73	48	60	37	42	46	15	452	452	421	386	386	392	405	405	382	382		
August	58	25	56	18	36	22	22	31	8	276	276	310	302	302	325	278	278	302	302		
September	46	21	49	13	25	25	27	24	8	238	238	255	230	230	259	216	216	254	254		
October	50	23	44	22	35	20	23	26	7	250	250	220	226	226	208	234	234	206	206		
November	23	25	36	17	31	27	15	14	4	192	192	216	174	174	184	203	203	192	192		
December										0	0	193	219	219	160	198	198	195	195		
<b>Year to Date</b>	<b>581</b>	<b>268</b>	<b>545</b>	<b>253</b>	<b>417</b>	<b>269</b>	<b>249</b>	<b>270</b>	<b>86</b>	<b>2938</b>	<b>2938</b>	<b>3036</b>	<b>2966</b>	<b>2966</b>	<b>3197</b>	<b>3146</b>	<b>3146</b>	<b>3091</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



**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	21	19		331	221
MVA	18	22	30	31	23	32	43	26	22	33	20		300	347
Fall	15	17	19	12	22	16	29	22	17	14	14		197	256
Unconscious	3	8	17	14	23	28	20	19	15	16	10		173	192
Sick Call	12	8	18	17	12	21	24	18	13	11	14		168	166
Breathing problem	8	15	12	10	12	17	17	10	14	10	10		135	113
Chest pain	10	10	17	9	10	13	10	11	7	9	7		113	137
Trauma	1	4	17	10	7	13	25	16	3	7			103	77
Seizures	7	5	5	8	8	13	23	6	7	9	1		92	106
Assault/Rape	4	5	8	5	13	7	12	3	8	3	4		72	89
Drowning	1	2		3	2	7	5	4	11	6	1		42	39
Psychiatric	3	1	5	5	4	6		8	1	5	2		40	56
CVA/Stroke	4	1	3	4	3	3	10	5	1	3	1		38	63
Cardiac Arrest	2	2	2	3	4	2	6	6	2	4	4		37	34
OD/Poisoning	2	2	6	3	4	3	7	2			3		32	37
Hemorrhage	3	3		2	4	3	2	1	7	2	5		32	35
Diabetic Emergency	1	1	2		4		4	6	3	1	4		26	29
Abdominal Pain	2	3	2	2	2	3	3	2	2	1	3		25	27
Allergic Reaction		4	1	2	4	7	3		1	2			24	24
Heat/Cold Emergency				1		1	12	4		1			19	16
Back Pain		3	2	1	1	1	2	1	5	2	1		19	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			1	4		11	9
Stabbing/GSW		1	1		1		1		1		1		6	5
Headache	1		1				1				1		4	10
Childbirth/Labor			1	1									2	10
Eye Injury										1			1	2
Electrical Shock													0	1
Totals	113	145	213	182	194	239	315	208	167	162	129	0	2067	2146

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

Name	3) FYD Balance at 10/31/2017		2) November Activity		3) FYD Balance at 11/30/2017	
	Hrs	Amt Paid	Hrs	Amt Paid/Earned	Hrs	Amt Paid
Anderson, Jeff	-	-			-	-
Baugh, Mark	-	-			-	-
Blixt, Justin	-	-			-	-
Buchanan, TJ	-	-			-	-
Christenson, Brian	12.00	438.00			12.00	438.00
Crozier, Dalton	-	-			-	-
Darden, David	-	-			-	-
Flynn, Robert	12.00	211.20	0.50	15.90	12.50	227.10
Frank, Richie	-	-			-	-
Harrison, Tray	-	-			-	-
Hartley, Ben	12.00	185.64			12.00	185.64
Kocour, Doug	-	-			-	-
Koenig, Robert	12.00	244.80			12.00	244.80
Landis, Mike	-	-			-	-
MacDonald, Kevin	-	-			-	-
Money, Arnold S.	-	-	0.50	14.51	0.50	14.51
Myers, Shaun	12.00	257.16			12.00	257.16
Parker, Eli	9.00	124.92			9.00	124.92
Rebholz, Tim	-	-			-	-
Romero, Felix	-	-			-	-
Swartz, Reese	-	-			-	-
Turner, Luke	-	-			-	-
Ward, Trey	-	-			-	-
Watson, Donny	-	-			-	-
Weiland, Brian	-	-			-	-
Winkler, Matt	-	-			-	-
<b>Total Duty Overtime</b>	<b>69.00</b>	<b>\$ 1,461.72</b>	<b>1.00</b>	<b>\$ 30.41</b>	<b>70.00</b>	<b>\$ 1,492.13</b>
<b>Less Previous Year Totals</b>	<b>168.00</b>	<b>\$ (4,964.16)</b>	<b>20.00</b>	<b>\$ (586.82)</b>	<b>188.00</b>	<b>\$ (5,550.98)</b>
<b>Increase / (Decrease)</b>		<b>\$ (3,502.44)</b>		<b>\$ (556.41)</b>		<b>\$ (4,058.85)</b>



## SUMMARY OF REPORT

The regular annual actuarial valuation of the Destin Fire Control District Firefighters' Retirement Trust Fund, performed as of October 1, 2017, has been completed, and the results are presented in this Report. The results of this valuation are applicable to the plan/fiscal year ended September 30, 2018.

The funding requirements, compared with the amounts set forth in the October 1, 2016 actuarial valuation report, are as follows:

Valuation Date	10/1/2017	10/1/2016
Applicable Fiscal Year End	<u>9/30/2018</u>	<u>9/30/2017</u>
Total Required Contribution % of Total Annual Payroll	79.3%	86.7%
Member Contributions (Est.) % of Total Annual Payroll	6.8%	6.8%
Required District and State Cont. % of Total Annual Payroll	72.5%	79.9%
State Contributions <sup>1</sup> % of Total Annual Payroll	265,392 15.5%	265,392 15.5%
Balance from District % of Total Annual Payroll	57.0%	64.4%

<sup>1</sup> Amount shown is an estimate based on the amounts received during fiscal 2017. The District and membership have mutually agreed that the District may use all State Contributions when determining its minimum funding requirements for the duration of the current collective bargaining agreement. For budgeting purposes, the required Sponsor Contribution (District and State) is 72.5% of Pensionable Earnings for the fiscal year ending September 30, 2018. The precise District requirement for the year is this amount, less actual allowable State Contributions.

Please note that the District contributed more than what was required in 2017. The excess contribution reduced the plan's unfunded liability by \$283,912.97 and reduced the September 30, 2018 contribution requirement by 1.7% of payroll. As requested, a development of the District's excess contribution can be found on page 26.

As can be seen above, the Total Required Contribution has decreased as a percentage of payroll. The decrease is primarily due to the District's excess contribution during the year as well as Total Annual

Payroll increasing by more than expected. These decreases were offset somewhat by increases associated with net unfavorable experience realized by the plan during the year.


Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. The principal sources of unfavorable experience were average increases in pensionable salary that were greater than expected, unfavorable turnover experience, no inactive mortality, and a 7.03% investment return (Actuarial Asset basis) that fell short of the 7.50% assumption. There were no significant sources of favorable experience.

For informational purposes, the District's funding requirements, when expressed as a percentage of payroll including an estimate of the annual pay for the DROP Members, is approximately 9% less than the rate shown above. The District should budget based on the information on page 5.

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 answer any pending questions concerning its contents.

Respectfully submitted,

FOSTER & FOSTER, INC.

By:   
Jason L. Franken, FSA, EA, MAAA

By:   
Drew D. Ballard, EA, MAAA

## CONTRIBUTION IMPACT OF ANNUAL CHANGES

(1) Contribution Determined as of October 1, 2016	60.4%
(2) Summary of Contribution Impact by component:	
Change in Available State Money	4.0%
Change in Normal Cost Rate	-0.8%
Change in Administrative Expense Percentage	0.2%
Payroll Change Effect on UAAL Amortization	-6.7%
Investment Return (Actuarial Asset Basis)	0.4%
Salary Increases	1.5%
Active Decrements	0.4%
Inactive Mortality	0.2%
Sponsor Contributions More Than Required	-1.7%
Other	<u>-0.9%</u>
Total Change in Contribution	-3.4%
(3) Contribution Determined as of October 1, 2017	57.0%

# COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS

	<u>10/1/2017</u>	<u>10/1/2016</u>
<b>A. Participant Data</b>		
Actives	28	25
Service Retirees	10	10
DROP Retirees	4	3
Beneficiaries	1	1
Disability Retirees	1	1
Terminated Vested	<u>8</u>	<u>7</u>
Total	52	47
Total Annual Payroll	\$1,709,674	\$1,507,040
Payroll Under Assumed Ret. Age	1,709,674	1,507,040
Annual Rate of Payments to:		
Service Retirees	720,019	704,831
DROP Retirees	255,881	168,669
Beneficiaries	57,749	56,617
Disability Retirees	14,297	14,297
Terminated Vested	155,026	155,124
<b>B. Assets</b>		
Actuarial Value (AVA) <sup>1</sup>	18,308,131	16,222,499
Market Value (MVA) <sup>1</sup>	18,376,893	15,601,817
<b>C. Liabilities</b>		
Present Value of Benefits		
Actives		
Retirement Benefits	11,311,015	10,798,928
Disability Benefits	53,429	45,593
Death Benefits	30,454	64,655
Vested Benefits	527,433	533,030
Refund of Contributions	26,027	12,810
Service Retirees	10,631,399	10,535,592
DROP Retirees <sup>1</sup>	4,801,104	3,308,136
Beneficiaries	411,376	437,458
Disability Retirees	176,373	177,037
Terminated Vested	<u>1,443,461</u>	<u>1,336,131</u>
Total	29,412,071	27,249,370

C. Liabilities - (Continued)	<u>10/1/2017</u>	<u>10/1/2016</u>
Present Value of Future Salaries	9,879,644	7,918,292
Present Value of Future Member Contributions	671,816	538,444
Normal Cost (Retirement)	395,765	359,796
Normal Cost (Disability)	5,693	4,684
Normal Cost (Death)	2,466	4,992
Normal Cost (Vesting)	52,203	45,987
Normal Cost (Refunds)	<u>3,192</u>	<u>2,019</u>
Total Normal Cost	459,319	417,478
Present Value of Future Normal Costs	2,307,119	2,040,995
Accrued Liability (Retirement)	9,334,722	9,058,662
Accrued Liability (Disability)	19,016	19,862
Accrued Liability (Death)	17,454	40,511
Accrued Liability (Vesting)	268,291	293,585
Accrued Liability (Refunds)	1,756	1,401
Accrued Liability (Inactives) <sup>1</sup>	<u>17,463,713</u>	<u>15,794,354</u>
Total Actuarial Accrued Liability (EAN AL)	27,104,952	25,208,375
Unfunded Actuarial Accrued Liability (UAAL)	8,796,821	8,985,876
Funded Ratio (AVA / EAN AL)	67.5%	64.4%

D. Actuarial Present Value of

Accrued Benefits	<u>10/1/2017</u>	<u>10/1/2016</u>
------------------	------------------	------------------

Vested Accrued Benefits

Inactives <sup>1</sup>	17,463,713	15,794,354
Actives	5,815,951	5,976,061
Member Contributions	<u>1,116,110</u>	<u>1,095,111</u>
Total	24,395,774	22,865,526

Non-vested Accrued Benefits	<u>1,327,562</u>	<u>1,177,123</u>
-----------------------------	------------------	------------------

Total Present Value

Accrued Benefits (PVAB)	25,723,336	24,042,649
-------------------------	------------	------------

Funded Ratio (MVA / PVAB)	71.4%	64.9%
---------------------------	-------	-------

Increase (Decrease) in Present Value of  
Accrued Benefits Attributable to:

Plan Amendments	0
Assumption Changes	0
New Accrued Benefits	682,324
Benefits Paid	(775,745)
Interest	1,774,108
Other	<u>0</u>
Total	1,680,687