

East Niceville Fire District

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February 13, 2017 – Regular Meeting Minutes

Call to Order

Chairman Dunbar called to order the meeting of the East Niceville Fire District Commission at 6:00 p.m., February 13, 2017 at the East Niceville Fire Department. Chairman Dunbar led the Pledge of Allegiance and the invocation was given by Commissioner Ruckel.

Roll Call

The following individuals were present: Chief Wright, Chairman Dunbar, Vice Chairman Schwab, Treasurer CJ McEntire, Commissioner Ruckel, and newly appointed Commissioner Ryan Ingram (who was then sworn in by Chairman Dunbar), and the on-duty firefighters.

Approval of Minutes

The minutes of the January 13, 2017 meeting, previously distributed by email, were approved unanimously per motion by Commissioner McEntire and a second by Commissioner Schwab. *(A typo in the minutes was corrected).*

Treasurer's Report

Treasurer McEntire gave the Treasurer's Report and distributed copies. Total revenues are at 34% and total expenditures are at 23%, through 25% of the ENFD Fiscal Year.. All copies will be included in the official book of proceedings and will be filed as appropriate. There was a motion to approve the report by Commissioner Schwab with a second by Commissioner Ingram. Motion passed unanimously.

FY 2015-16 Audit Report

JoAnn Rocque from Carl Riggs and Ingram presented the Independent Auditor's Report for ENFD FY 2015-2016. JoAnn provided copies of the report to everyone and gave a verbal report and answered questions from the Commissioners. Internal changes were made this year to help ensure future audits will be easier and timelier.

This year we will prepare for "GASB 74" (Governmental Accounting Standards Board – financial reporting for postemployment benefits other than pension) which will require additional disclosures for OPEB (Other Post-Employment Benefits). We will also need to prepare for "GASB 75" (Governmental Accounting Standards Board – accounting and financial reporting for postemployment benefits other than pension) in 2018. GASB 68 will also need to be completed in 2017. JoAnn will talk with Patrick Donlan and/or Aimee Strickland from Foster and Foster to discuss a cost effective way to prepare for the requirements of both reports over the next two years. We will need to budget for these additional studies. On a positive note, our pension fund is currently in great shape. There was a motion to approve the Audit Report by Commissioner Schwab and a second by Commissioner McEntire. The motion passed unanimously.

Old Business

Firehouse Subs Grant Presentation

Many thanks to Firehouse Subs for their generous gift of the Jaws of Life equipment, valued at \$18,000.00. There is a two year wait before we can apply for another grant. Our firefighters practiced using the equipment on three scrap cars this month.

PNBoN Signature Card

A new signature card has been established for the commission. Once signed the commissioners can sign checks which need two signatures.

Annual Financial Disclosures

Chairman Dunbar submitted all the needed information for the ENFD Commission and ENFD Pension Trustees for the Annual Financial Disclosures. All responsible must Declare income on Form 1. Form 1 must be submitted by July 1st to avoid a fine.

Commission Elections

The ENFD Commission elected officers IAW F.S. 191.005, as follows. Chairman Dunbar voiced his desire to keep Commissioner McEntire as the treasurer, Commissioner McEntire agreed. Chairman Dunbar will remain the Chairman in 2017, but will look for a Chairman replacement in 2018 as he will not be running for reelection and desires for another commissioner to prepare for the responsibility. Commissioner Schwab will remain as the Vice Chairman. Commissioner Ruckel will serve as secretary. Commissioner Ingram will serve as a liaison to the Pension Trustees Board.

Chamber of Commerce Membership

Chairman Dunbar is listed as the ENFD representative, but is willing to have all Commissioners share involvement in the Niceville Chamber of Commerce.

New Business

FY 2016-17 Budget Amendment (by Resolution)

Chairman Dunbar read the FY 2016-17 Budget Amendment. (see attached)

AD&D Insurance

Chairman Dunbar addressed ENFD AD&D coverage questions related to F.S. 112.191.

With reference to the statute cited, the understanding of the difference between a and b is: a is on-duty but not in response to an incident, b is on-duty and responding to an incident (and a and b payments are additive), and c is either a or b with criminal activity involved. In the statute, our liability for a is \$50k, b is \$50K and c is \$150K. Those values are inflation adjusted IAW paragraph i of the statute and the current values are published in the FAC 69A-64 (attached) as a) \$66,634.66, b) \$66,634.66, and c) \$185,646.06. This amount changes every year (next on July 1, 2017). Additional ENFD liabilities are in paragraph f) ENFD pays survivors health insurance premiums (valued TBD), and g) ENFD pays health insurance premiums for a firefighter with catastrophic injuries (value TBD).

We need to reasonably insure ourselves against all of the contingencies above. We are currently working with Chris Schwantz and David Barton to ensure our coverage is in compliance of F.S. 112.119.

We may consider providing a general term life insurance limited to a maximum of \$50K to avoid complications with the income tax treatment of premiums paid (See IRS Pub 525).

Additionally, the ENFD Fire Chief has an employment agreement that includes: "SUB-SECTION 7.D. Life Insurance. The District shall provide term life insurance coverage for the Employee in compliance with Florida Statute 112.191, Firefighters death benefits, paragraphs (2)(a), (b), and (c), as adjusted in accordance with paragraph (2)(i); or coverage equal to 2½ times the Employee's annual base salary, whichever is greater." So, for this one individual, we'd have to take that into account.

Commission Duties

Chairman Dunbar encouraged the ENFD Commission to view the updated commission duties document in order to fulfill the needed responsibilities of each commission duty.

Miscellaneous

Commissioner Schwab discussed the potential need for an administrative assistant. The Commission discussed the administrative role and will review it at a later date.

Financial Records

Commissioner Schwab expressed concern in the change of payment processing from online automatic payments back to check writing. Commissioner McEntire expressed his desires to tighten up record keeping and invoicing.

New Firefighters

We welcomed two new firefighters to the ENFD, Nick Lunsford and Austin Hinton.

Chief's Report

Chief Wright had no news to report.

Adjourn: Commissioner Schwab motioned to adjourn the meeting at 7:08 p.m. There was a second to the motion by Commissioner McEntire. Motion carried.

The next meeting will be held on Monday, March 13, 2017 beginning at 6:00 p.m.

Minutes submitted by Commissioner Ruckel.