

East Niceville Fire District

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July 2014 Meeting Minutes

July 14, 2014

Call to Order

Chairman Marcolongo called to order the July meeting of the East Niceville Fire District Commission at 7:00 PM, July 14, 2014, at the East Niceville Fire Department.

Roll Call

The following individuals were present: Chairman Marcolongo, Commissioners Root, Schwab, Dunbar and Brunson; and Chief Wright.

Approval of Minutes from Last Meeting

Commissioner Dunbar read the minutes from the June 9th meeting. Chairman Marcolongo asked for corrections, additions, or deletions. Hearing none, Commissioner Schwab made a motion to accept the minutes as read. Commissioner Brunson seconded. All Commissioners voted "aye". Minutes approved.

Treasurer's Report

Commissioner Brunson presented the Treasurers Report for the month ended May 31, 2014. The page one Total Current Assets, including prepaid insurance, was \$307,755. On the page two Statement of Activities, Commissioner Brunson noted that we had \$7,044 in Total Revenue and \$53,511 in Total Expenditures for the month. She also noted that we have received \$629,306 in Ad Valorem taxes to date, with approximately \$18,000 still due from the Tax Collector. Commissioner Brunson stated that the line items for both Other Contractual Services and Training continued to show expenditures in excess of the annual budget, and these line items were still being reclassified by ENFD bookkeepers. Commissioner Dunbar pointed out that we continue to approve reports showing actual expenditures in excess of the Annual Budget, and we need to either more accurately align expenditures or amend the Annual Budget to correct this. Dunbar also noted that the Annual Budget column has incorrect budget numbers for eight of the line items. After some discussion, Commissioners agreed that the ongoing re-categorization may correct some apparent errors. Commissioner Brunson will assure that the bookkeepers have the current budget and that future reports reflect the current ENFD budget. Commissioner Root moved to approve the Treasurer's Report. Chairman Marcolongo seconded. Chairman Marcolongo, Commissioner Root, and Commissioner Brunson voted to approve the Treasurers Report.

Invited Presentation

At the invitation of Commissioner Brunson, Chris Schwantz and David Barton, from Barton, Fenstermaker, Tondello and Associates, a local Employee Benefits firm, briefed the Commission on health care insurance

options. They presented the expertise of their firm, the qualifications of their staff, and provided some insight into their services, and offered some potential alternatives to our current health care provider. The Commission agreed to provide them with a copy of our current plan (as proposed for 1 December renewal) and to complete their census form to allow them to review our options and present alternatives. Chief Wright and Commissioner Brunson will provide them the information they need.

Old Business

Chairman Marcolongo opened the discussion of the Old Business items on the Agenda.

Commissioner Dunbar updated the Commission on his research into the GASB Statement 45 requirement to account for Other Post-Employment Benefits (OPEB) annually, stating that he had no new information. Dunbar will continue to look into the most cost-effective way to meet this accounting requirement in the future.

Chief Wright reported that he had received information from StarMark that an ENFD employee had recently filed for reimbursement of expenses incurred in February of 2012, well past the deadline for such filing, and that the District would need to pay the firefighter's expense. In keeping with previously established policy, the Commission elected not to pay for expense items filed after the grace period. The Chief was also notified that the ENFD would not receive a refund of unused benefits for the past plan year. Health insurance costs will continue to be reviewed at future meetings.

Also with reference to insurance costs, the Chief reviewed our coverage on the building and equipment, and was able to avoid premium increases by raising our deductibles to \$2500 on the building, and \$1000 on equipment. Previous deductibles for both were set at \$500.

The Chief also noted that he'd received a bill from the Tax Collector for \$0.08, due to a past erroneous "over charge" of ENFD taxpayers. The Chief found eight cents in his desk and will deliver it to the Tax Collector.

Chairman Marcolongo asked the Chief about the status of the Department's Thermal Imaging Camera (TIC), which was damaged in a recent fire. The Chief said the manufacturer has determined that the TIC was damaged beyond repair. This was communicated to the insurance company, which requested photos of the damaged TIC in order to support our insurance claim. The photos and the completion of the insurance claim are still in progress. This item remains open.

Chairman Marcolongo asked if there were any additional old business items and there were none.

New Business

Chairman Marcolongo called for any new business.

Commissioner Dunbar updated the Commission on recent State inquiries into the audit reporting of our Pension Fund. After coordination with ENFD auditors and the State Department of Financial Services, we provided an amended Annual Financial Report which resolved the issue. Dunbar noted that the ENFD Commission has fiduciary responsibility for the Pension Fund.

Chief Wright presented the preliminary ENFD budget for FY 2014-2015, including 1) an analysis of personnel costs, and 2) a line item budget (attached), based on a DR-420 estimated tax base of approximately \$292,858,000. The Chief stated that he had reduced expenses as much as possible, and that the budget was very tight at our existing millage rate of 2.37 mils. He suggested that the Commission approve a maximum rate of 2.45 mils for budget planning purposes. After some discussion of the assumptions and uncertainties in the budget as presented, Commissioner Dunbar moved that we adopt a preliminary maximum millage of 2.50 mils, a .13 mil increase over the current rate. Commissioner Schwab seconded the motion. After further discussion on possible budget reductions available, the Commission voted unanimously to adopt a maximum rate of 2.5 mils for planning purposes. After Commissioners have time to individually review the budget, further discussions will continue at the August meeting of the Commission. Establishment of a final millage rate is not required until the September meeting of the Commission.

Commissioner Brunson initiated a discussion of the possibility of hiring a part-time administrative assistant to assist with Commission duties. Discussion of proposed duties and responsibilities, and potential costs followed. No decisions were reached nor motions made.

Chief's Report

The Chief stated that he had no additional items to report. Commissioner Dunbar asked if we were still providing a report of ENFD responses to the Bay Beacon. Chief Wright said that Capt. Holcomb was responsible for that reporting. Dunbar will check with Capt. Holcomb on the issue.

Next Meeting

The next meeting of the Commission is scheduled for Monday, August 11, 2014 at the East Niceville Fire Station.

Adjournment

A Motion to Adjourn was made by Commissioner Schwab, seconded by Commissioner Brunson, and unanimously approved. The meeting was adjourned at 8:42 PM.

Minutes respectfully submitted,



Commissioner Ed Dunbar
Secretary

East Niceville Fire District FY 2014-15 Budget

	Income			
	311.	Taxes	695,977.00	@2.45mil
	361.1	Interest	1,500.00	
	369.9	Miscellaneous	2,500.00	
		Carry over from Fiscal Year 2014	135,000.00	
	Total Income		834,977.00	
		Personnel Services		
1	552.12	Salaries and wages	451,500.00	
2	552.21	Payroll taxes	29,500.00	
3	552.22	Retirement contributions	10,500.00	
4	552.23	Life & health Insurance	81,739.00	
5	552.24	Workers Comp Insurance	15,776.00	
6	552.32	Accounting & Audit	15,000.00	
		Expenses		
7	552.43	Bldg/Utilities-Services & Fuel	17,589.00	
8	552.45	Insurance (Property/vehicles)	16,300.00	
9	552.46	Repair & maintenance	13,486.00	
10	552.48	Advertising	1,400.00	
11	552.52	Operational Expenditures	26,000.00	
12	552.64	Equipment	15,000.00	
13	552.70	Equipment Reserve	15,000.00	
14	552.71	Operational Reserve	100,000.00	
15		Tax Collector Fee	14,180.00	
16		Property Appraiser fee	12,007.00	
	Total		834,977.00	
	2013-2014	DR-420 Tax Value		
1	2.37 x	292,858 = 694,073 -3%	675,251.00	814,251
2	2.40x	292,858 = 702,859 -3%	682,773	821,773
3	2.45x	292,858 = 717,502 -3%	695,977	834,977