

AGENDA FOR JULY 8, 2019

NOTICE: If a person decides to appeal any decision made by the Board of Commissioners with respect to a matter considered at a meeting, he/she will need to ensure that a verbatim record of the proceedings is made, which record must include the testimony and evidence upon which the appeal is to be based. F.S. 286.0105

- 1. Department Audit Firm Merger**
- 2. Minutes of June 17, 2019 (Regular Meeting)**
- 3. Treasurer's Report**
- 4. Chief's Report**
- 5. Report on Emergency Operations, Fire Prevention and Employee Time Study**

OTHER BUSINESS:

- 6. Station 68 Replacement (Appraisal Report if completed by time of meeting)**
- 7. Palm Harbor 175 Pension Plan – Board Appointee**
- 8. Surplus Equipment**
 - **Inventory # 2393 – 2007 Treadmill - Precor**

COMMENTS:

ADDENDUM

This Addendum to Professional Audit, Accounting and Consulting Services Agreement made this 8st day of July, 2019 by and between PALM HARBOR SPECIAL FIRE CONTROL AND RESCUE DISRICT, (hereinafter referred to as the "District") and SALTMARSH, CLEVELAND & GUND, P.A.

WITNESSETH:

WHEREAS, the District and Davidson, Jamieson & Cristini, P.L. entered into a Professional Audit, Accounting and Consulting (Auditing) Services Agreement on April 1, 2014 ; and


WHEREAS, THE Certified Public Accountants and staff (Auditors) at Davidson, Jamieson & Crisini, P.L. are now practicing auditing with the firm of Saltmasrh, Cleaveland & Cristini, P.A.; and

WHEREAS, THE District is desirous of the auditors who have been performing their auditing services to continue to perform the auditing services, and the auditors are desirous of continuing to provide the auditing services;

NOW, THEREFORE, the parties hereby agree that the Professional Auditing, Accounting and Consulting Agreement as amended between the District and Davidson, Jamieson & Cristini, P.L. is hereby assigned to Saltmarsh, Cleaveland & Gund, P.A. All terms of the agreement remain the same.

IN WITNESS THEREOF, the parties have duly executed this agreement on the day and year indicated below.

Fire Chief
Palm Harbor Special Fire Control and Rescue District



Charles E. Landers, CPA, Shareholder
Saltmarsh, Cleaveland & Gund, P.A.

Date

7/1/19

Date

BOARD OF COMMISSIONERS

Palm Harbor Special Fire Control and Rescue District

COMMISSIONERS

JAMES ANGLE
DEBRA BUSCHMAN
CASEY L. CANE
JULIE A. PELUSO



MINUTES OF JUNE 17, 2019

A regular meeting of the Board of Commissioners was held on June 17, 2019 and called to order at 7:00 p.m.

PRESENT: Commissioners Angle, Buschman, Cane, and Peluso; Chief Maciuba, Deputy Chief Breuer, Attorney Andrew Salzman and Office Manager Eileen Brown

Commissioner Peluso called for a moment of silence in memory of Commissioner Joseph Petrillo, who passed on May 24, 2019.

MOTION D. Buschman/C. Cane unanimous: Approve the Minutes of May 13, 2019 as written.

Commissioner Angle read the Treasurer's Report (attached) which showed cash balances of \$10,113,876 in general funds (both operating and reserves) and \$157,557 in impact fees as of April 30, 2019 (\$54,718 in the money market account and \$102,839 in CD #28, which is from impact fees collected). A motion was made by Commissioner Cane, seconded by Commissioner Buschman, to approve the Treasurer's Report as presented.

Chief Maciuba reviewed the Chief's Report (attached).

Deputy Chief Breuer gave the report on Emergency Operations, Fire Prevention and Employee Time Study. (attached)

MOTION D. Buschman/J. Angle unanimous: Set the FY 19/20 Budget Hearing dates/times as follows:

September 9, 2019	First Public Hearing	6:00 p.m.
September 23, 2019	Final Public Hearing	5:30 p.m.

Chief Maciuba spoke with the Board regarding the four appraisal quotes he received from Bohannon Realty Advisors; McCormick, Seaman & Terrana Real Estate Appraisers & Consultants; Riggins, Atkinson, Combs & Associates, Inc.; and Valuation Consulting Group to replace Station 68. **MOTION C. Cane/J. Angle unanimous:** Execute the appraisal agreement from Riggins, Atkinson, Combs & Associates. Their fee is \$1,800 for a concise appraisal report using the sales comparison approach. Attorney Salzman will contact the property owner to advise them that we are proceeding with the appraisal.

MOTION J. Angle/C. Cane unanimous: Declare and dispose of the following items as surplus per Department policy:

- Inventory # 061- 2005 E-One Pumper
- Inventory # 1971 – 1999 K12 Rescue Saw
- Inventory # 2370 – 2007 Projector, Hitachi CP-X445 w/ universal bracket
- Invenroty # 2444 – 2007 Computer, Dell OptiPlex 755
- Inventory # 2469 – 2010 Treadmill, Precor C932

MOTION D. Buschman/J. Angle unanimous: Approve the FY 2017/2018 Annual Financial Audit.

Chief Maciuba discussed hiring three additional firefighters to put on Rescue 65. In general, the Board was in support of the extra personnel, and the request will be included in the FY 2019/2020 budget. This will be revisited during the budget hearings.

MOTION J. Angle/C. Cane unanimous: Chief Maciuba to contact Jim Nelson to determine his interest in serving as Board Commissioner, Seat 5.

Meeting adjourned at 8:18 p.m.

Julie Peluso, Chairperson

James Angle, Secretary/Treasurer

PALM HARBOR SPECIAL FIRE CONTROL AND RESCUE DISTRICT

**TREASURER'S REPORT
AS OF MAY 2019
GENERAL FUNDS**

CASH OPERATING

Sun-General	\$	5,152,174
Sun- Petty Cash		274
BB&T-Payroll (Checking)		44,230
BB&T-Payroll (Savings)		1,003,976
<u>TOTAL OPERATING</u>	\$	6,200,654

CASH RESERVES

Florida Community Bank (CD #27) (Matures 3/21/20)	\$	449,280
Florida Community Bank (CD #29) (Matures 8/14/19)	\$	1,278,677
Florida Community Bank (CD #30) (Matures 10/01/19)	\$	1,044,657
Florida Community Bank (CD #31) (Matures 12/19/19)	\$	483,100
	\$	<u>3,255,713</u>

Capital	58.18%	\$	1,894,174
Sick & Vacation	12.72%	\$	414,127
SCBA	11.18%	\$	363,989
Operating	17.92%	\$	583,424

HEALTH RESERVES

Patriot Bank (CD #32)	\$	222,929
-----------------------	----	---------

GRAND TOTAL (Operating & Reserves)

\$ 9,679,296

INCOME FOR MAY

EMS	\$	221,377
Ad Valorem		107,274
Fire Prevention Fees		2,493
Miscellaneous		25
Tax Collector Rebate Fee		-
Tower Rental		5,492
Interest on Florida Community Bank (CD #27)		885
Interest on Florida Community Bank (CD #29)		2,517
Interest on Florida Community Bank (CD #30)		2,125
Interest on Florida Community Bank (CD #31)		971
Interest on Patriot Bank (CD #32)		443
Interest (does not include CD's)		<u>220</u>
<u>TOTAL INCOME</u>	\$	343,822

PALM HARBOR SPECIAL FIRE CONTROL AND RESCUE DISTRICT

**TREASURER'S REPORT
AS OF MAY 2019
IMPACT FEES**

CASH BALANCE

Money Market	\$	56,067
Florida Community Bank (CD #28) (Matures 3/21/19) (CD #28 is from Impact Fees Collected)	\$	102,839
Interest on CD #28	\$	203
TOTAL	\$	<u>159,109</u>

INCOME FOR MAY

Impact Fees	\$	1,347
Impact Fee Interest		<u>2</u>
<u>TOTAL INCOME</u>	\$	<u>1,349</u>

Palm Harbor Special Fire Control Rescue District
Budget Expense Analysis
For the Eight Periods Ending May 31, 2019

	TOTAL			
	Actual	Annual Budget	Variance	Percent
Income				
311.000 - Ad Valorem	8,417,932	8,486,010	-68,078	99.2%
331.200 - Grants-Federal	0	0	0	0.0%
332.200 - Grants-Private	0	0	0	0.0%
334.200 - Grants-State	164,613	0	164,613	100.0%
342.000 - Public Safety Income	1,810,574	2,698,093	-887,519	67.11%
361.000 - Interest	55,270	59,500	-4,230	92.89%
341.510 - Tax Collect Fee Rebate	52,112	45,000	7,112	115.8%
363.200 - Impact Fees	0	0	0	0.0%
365.000 - Sale of Capital Equip	4,101	2,000	2,101	205.05%
369.000 - Other Miscellaneous Revenues	15,715	25,000	-9,285	62.86%
370.000 - Fees for Services	8,345	22,000	-13,655	37.93%
380.100 - Tower Rental	52,501	45,663	6,838	114.98%
381.000 - Impact Fee Transfer	0	0	0	0.0%
381.200 - Insurance Claims Paid	44,218	0	44,218	100.0%
381.300 - Health Insurance Reimbursement	0	0	0	0.0%
382.000 - Annexed Property Fees	0	5,060	0	0.0%
Total Income	10,625,382	11,388,326	-762,944	93.3%
Expense				
522.000 Payroll Expenses				
Salary Commissioners	20,076	30,000	9,924	66.92%
Salary Staff	644,000	1,068,662	424,662	60.26%
Hourly-Shift	2,666,743	3,844,758	1,178,016	69.36%
Hourly-40/PT (Admin)	162,143	225,925	63,782	71.77%
Overtime	86,713	197,223	110,510	43.97%
Medicare Company	51,532	77,815	26,283	66.22%
Social Security Company	220,345	332,727	112,382	66.22%
FRS Retirement Acct.	115,865	189,189	73,324	61.24%
PHSFCD Pension Plan	1,046,070	1,082,170	36,100	96.66%
Group Health Ins	901,254	1,510,925	609,671	59.65%
Health Savings Account Converted	23,797	0	-23,797	100.0%
Post Employment Health Plan	62,902	61,919	-983	101.59%
Long Term Disability Insurance	19,314	29,083	9,769	66.41%
Worker's Comp Ins	134,928	171,889	36,961	78.5%
Total Payroll Expenses	6,155,680	8,822,285	2,666,605	69.77%
522.302 - Accreditation	0	31,680	31,680	0.0%
522.305 - Ad Valorem Fee	170,928	167,751	-3,177	101.89%
522.306 - Appliances { 3,000	1,094	5,000	3,906	21.88%
522.321 - Auditing Services	7,000	24,500	17,500	28.57%
522.330 - Lawn Maintenance	9,475	16,800	7,325	56.4%
522.304 - Property Appraiser	53,719	74,739	21,020	71.88%
522.310 - Professional Services	12,287	26,100	13,813	47.08%
522.311 - Legal Fees	5,100	10,000	4,900	51.0%
522.541 - Bks-Pub-Subscriptions	0	1,500	1,500	0.0%
522.312 - Board of Commissioners	3,727	9,000	5,273	41.41%
522.337 - Grants-Private	0	0	0	0.0%

Palm Harbor Special Fire Control Rescue District

Budget Expense Analysis

For the Eight Periods Ending May 31, 2019

	TOTAL			
	Actual	Annual Budget	Variance	Percent
522.520 · Personal Protective Equipment	26,087	70,000	43,913	37.27%
522.521 · Clothing-Uniform	9,232	14,500	5,268	63.67%
522.323 · Communication Equip { 3,000	495	3,500	3,005	14.14%
522.525 · Computer Hardware/Software	4,892	20,000	15,108	24.46%
522.334 · Custodial Supplies	6,843	8,200	1,357	83.45%
522.335 · Credit Card Fee	71	0	-71	100.0%
522.336 · Late Fees	34	0	-34	100.0%
522.316 · Community Outreach Programs	-1,932	7,000	8,932	-27.6%
522.345 · EMS Equip { 3,000	140	4,000	3,860	3.5%
522.346 · Emergency Mgmt Supplies	78	500	422	15.6%
522.527 · Fuel	53,246	87,524	34,278	60.84%
522.542 · Fire Prev-Books/Pub	0	1,900	1,900	0.0%
522.374 · Fire Prevention	0	1,000	1,000	0.0%
522.376 · Fire Equip { 3,000	3,573	5,000	1,427	71.46%
522.380 · Fitness Equip { 3,000	160	1,250	1,090	12.8%
522.390 · Furnishings { 3,000	0	7,000	7,000	0.0%
522.500 · Incentive Program	5,363	25,500	20,137	21.03%
522.451 · Ins Accident &Spec Ris	11,768	17,373	5,606	67.73%
522.450 · Ins Land-Bldg-Auto-E&O	102,358	114,272	11,914	89.57%
522.398 · Bad Debt	0	0	0	0.0%
522.399 · Membership-Recertification	8,745	13,000	4,255	67.27%
522.319 · Med/Health Services	33,141	42,446	9,305	78.08%
522.490 · Misc Operating Expense	9,200	6,000	-3,200	153.34%
522.405 · Office Equip { 3,000	409	1,575	1,166	25.97%
522.510 · Office Supplies	2,654	6,600	3,946	40.21%
522.425 · Pre-employment Process	2,169	3,000	831	72.29%
522.370 · Postage	1,415	2,300	885	61.52%
522.470 · Printing	1,472	1,800	328	81.76%
522.480 · Public Education { 3,000	2,968	6,000	3,032	49.47%
522.445 · Rental Equip	0	350	350	0.0%
522.460 · Repair & Maintain Bldgs	21,434	100,000	78,566	21.43%
522.461 · Repair Fleet	164,429	105,735	-58,694	155.51%
522.462 · Repair & Maint Equip	14,416	30,000	15,584	48.05%
522.463 · Repair & Maint Radios	15,124	19,425	4,301	77.86%
522.464 · Expenses-Sale of Capital Equipment	0	0	0	0.0%
522.550 · Training Equip { 3,000	227	700	473	32.43%
522.570 · Training & Ed	16,767	38,000	21,233	44.13%
522.400 · Travel	4,629	11,500	6,871	40.25%
522.430 · Utilities	50,505	83,660	33,155	60.37%
Total Operating Expenses	835,439	1,227,680	-392,241	68.05%
522.600 Capital Outlay				
Communication Equip } 3,000	0	20,000	20,000	0.0%
EMS Equip } 3,000	0	0	0	0.0%
Fire Equip } 3,000	17,220	20,000	2,780	86.1%
Fitness Equip } 3,000	0	8,000	8,000	0.0%
Office Equip } 3,000	0	0	0	0.0%
Large Appliances } 3,000	0	5,000	5,000	0.0%
Replacement Apparatus	0	0	0	0.0%

Palm Harbor Special Fire Control Rescue District
Budget Expense Analysis
For the Eight Periods Ending May 31, 2019

	TOTAL			
	Actual	Annual Budget	Variance	Percent
Replacement Vehicle-Staff	37,167	64,433	27,266	57.68%
Furnishings-Equip } 3,000	0	0	0	0.0%
Improvements/expansion	0	0	0	0.0%
522.600 Total Capital Outlay	54,387	117,433	63,046	46.31%
522.620 Reserves				
Contingency Reserve	0	160,000	160,000	0.0%
SCBA Reserve	16,826	16,826	0	100.0%
Sick/Vac Reserve	37,040	37,040	0	100.0%
Operating Reserve	206,040	206,040	0	100.0%
Capital Reserves	0	665,440	665,440	0.0%
522.601 Total Capital Reserves	259,906	1,085,346	825,440	23.95%
522.650 Transfer from Operating	0	0	0	0.0%
522.700 Loans				
BB&T Lease	135,581	135,582	1	100.0%
522.700 Total Loans	135,581	135,582	1	100.0%
Total Expense	7,440,993	11,388,326	3,947,333	65.34%
Net Income	3,184,388	0	3,184,388	100.0%

**PALM HARBOR FIRE RESCUE
BUDGET LINE ITEM JUSTIFICATION**

May 31, 2019

8 months = 67 + 10 = 77%

EXPENSES

PHSFCD Pension Plan 96.66%
Lump Sum Prepayment
Pension Shortfall

Post Employment Health Plan 101.59%
Annual PEHP Incentive

Worker's Comp Ins 78.5%
Down payment due at beginning of year

Ad Valorem Fee 101.89%
Bulk of tax collector due at beginning of year

Custodial Supplies 83.45%
Necessary janitorial supplies

Ins Land-Bldg-Auto-E&O 89.57%
Deposits due at beginning of year
Add 2019 Chevy Tahoe (D65) to policy

Med/Health Services 78.08%
Life Scans

Misc. Operating Expense 153.34%
"Ruby Pie" shirts (to be reimbursed); Dog Food; Vet
Ruby's Birthday
Chamber Parade Beads
Meeting with Mechanic; Infectious Control Class; Inspection Class
Batteries; Training Lunch; Water
Interview Process

Printing 81.76%
Copy expense

Repair Fleet 155.51%
Necessary vehicle/apparatus repairs

Fire Equip > 3000 86.1%
eDraulic Cutter
eDraulic Spreader

BB&T Lease 100.0%
Bi-Annual Payment – Paid in Full for FY 10/18-9/19



Fire Chief's Report

July 8, 2019

1. Countywide EMS System:

- Data Driven Focus Group (DDFG) – No meetings since our last Board of Commission Meeting
- EMS Budget Proposal – Budget has essentially been approved by EMS staff which includes the purchase a rescue unit. We have had one meeting to discuss EMS contract language, but no additional have been scheduled as yet.

2. **SERP Deployment(s)/Local Disaster Reimbursement:** Our submission for the deployment to assist with response/recovery to Hurricane Michael has received its first review and has been forwarded to the next step.

3. **Apparatus/Vehicles:** The new engine for Station 65 has been delivered and should be placed in service in the next couple of weeks. Staff will conduct the process for sale of the surplus engine.

4. **Commission Meeting Tables:** No further information.

5. **September 11 Memorial Planning:** The committee is moving forward with planning. The next meeting is scheduled for August 8th.

PALM HARBOR FIRE RESCUE

2019 MONTHLY REPORT-MAY

Incidents	Month	YTD	Last Mon	Fire Prevention	Month	YTD
Struc. Resp.	14	106	24	Inspections	41	281
Medical	626	3102	624	Plan Reviews	23	102
Auto Crash	73	369	62	Finals	19	85
Haz Mat	6	27	4	Dollar Loss	\$0	\$267,918
Aid Given	46	171	31	Last Yr Dollar Loss	\$5,000	
Aid Recv w	10	78	11	Fires	0	9
Aid Recv w/o	4	64	17			
False Alarms	30	145	25	Public Education		
Total Resp.	818	4148	819	Events	55	258
Unit Activity		YTD	Last Mon	Car Seat Checks	12	92
Engine 65	356	1759	377	Participants	481	4976
Squad 65	155	953	202	Time Study		
District 65	67	372	71	Overtime	750	2394
Engine 66	159	750	132	Sick	418	3058
Haz Mat 66	5	15	2	Vacation	1496	6050
Truck 67	186	874	168	Work Comp	0	22
Engine 68	82	449	83	Lite Duty	173	205
Fire Boat 68	8	30	9			

Compliance with Standard of Coverage- Seven Minutes

Type	Incidents Month	Month < 7 Mins	Compliance	Incidents YTD	YTD < 7 Mins	Compliance
EMS	444	428	96%	2230	2120	95%
Fires-First Due	2	2	100%	21	18	86%

