CITY OF BROOKSVILLE
FIRE DISTRICT
201 HOWELL AVENUE
BROOKSVILLE, FL 34601

MEETING AGENDA

September 8, 2010 **6:30 P.M.**

A. CALL TO ORDER

B. REGULAR AGENDA

1. **Final Special Assessment Resolution - Resolution No. 2010-03**
Consideration of adoption of resolution that establishes final special assessment rates based on funding fifty percent (50%) of the FY 2010-11 proposed eligible operating costs of the District which confer a special benefit to property within the District. Should the Board approve Resolution 2010-03 to implement final special assessment rates, it will be necessary to provide the Hernando County Tax Collector with a certified tax roll for collection of assessments using the uniform method of collection.

Presentation:	Fire Chief
Recommendation:	Approval of Resolution upon roll call vote
Attachments:	Memo from Fire Chief dated 09/08/10; Proposed Resolution

2. **Resolution No. 2010-04 Brooksville Fire District Budget**
Ratification of the FY2010/11 Brooksville Fire District Budget.

Presentation:	Fire Chief
Recommendation:	Approval of Resolution upon roll call vote
Attachments:	Memo from Fire Chief dated 09/08/10; Proposed Resolution

C. ADJOURNMENT

Meeting agendas and supporting documentation are available from the City Clerk's office, and on line at www.cityofbrooksville.us. Persons with disabilities needing assistance to participate in any proceedings should contact the City Clerk's office 48 hours in advance of the meeting at 352/540-3810.

Any person desiring to appeal any decision with respect to any matter considered at this meeting, may need a record of the proceedings including the testimony and evidence upon which the appeal is to be based, and therefore must make arrangements for a court reporter to ensure that a verbatim record of the proceedings is made.

BFD
AGENDA ITEM NO. B-1
9/8/10

REGULAR AGENDA ITEM
MEMORANDUM

To: Brooksville Fire District Governing Board

Via: T. Jennene Norman-Vacha, City Manager

From: Timothy A. Mossgrove, Fire Chief

Subject: Certify Final Special Assessment Resolution 2010-03

Date: September 8, 2010

General Summary / Background: The Brooksville Fire District was created by Ordinance No. 682 (Revised by Ordinance 788) as a dependent special district. The District was granted the authority to levy and collect special assessment to fund its operations and to provide for the levying of such assessments on annual tax bills as a non-ad valorem assessment. (City Code §46-164). The Governing Board adopted Resolution 2004-01 in December 2004 declaring the intent to levy an assessment and the intent to use the uniform method of collection. Since the adoption of the Resolution, the Governing Board has set the special assessment rate at zero (0).

Pursuant to Sec. 46-163 of the City's Code, the City Council serves as the Governing Board of the District. Staff is bringing forward the attached final resolution for the Governing Board's consideration. The proposed Final Resolution sets special assessment rates based on funding fifty percent (50%) of the eligible operating costs of the District which confer a special benefit to property within the District.

Budget Impact: The proposed resolution is projected to generate approximately $631,730 in special assessment revenues to fund the District. The remaining funds required to fully fund the operational costs of the District must come from alternative sources include general revenue funds authorized by the City Council. For the FY 2010-11 Budget $956,341 have been proposed for allocation from General Revenues and $18,622 have been included provided through a Wildland Fire Grant. All revenues will fund the proposed FY 2010-11 budget of $1,606,693.

Legal Review: The Board is authorized to levy the special assessment pursuant to the powers granted it under Section 46-164(6) & (7) of the City Code and the Board is required to adopt a final assessment resolution pursuant to Section 46-173 and Section 46-174.

Staff Recommendation: Staff recommends approval of the attached Resolution No. 2010-03 setting the final special assessment rates and seeks authorization to proceed with sending a certified non-ad valorem assessment roll to the tax collector office.

BROOKSVILLE FIRE DISTRICT
RESOLUTION NO. 2010-03

A RESOLUTION OF THE BROOKSVILLE FIRE DISTRICT, DECLARING THE INTENT OF THE DISTRICT TO USE THE STATUTORY UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR FIRE PREVENTION AND PROTECTION SERVICES; STATING THE NEED FOR THE LEVY OF SUCH ASSESSMENTS; DESCRIBING THE AREA SUBJECT TO THE LEVY OF SUCH ASSESSMENTS; SETTING SPECIAL ASSESSMENT RATES; PROVIDING FOR SERVICE BY MAIL OF COPIES HEREOF TO THE HERNANDO COUNTY PROPERTY APPRAISER, THE HERNANDO COUNTY TAX COLLECTOR, AND THE STATE OF FLORIDA DEPARTMENT OF REVENUE; CERTIFYING THE FINAL ASSESSMENT ROLL; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Brooksville Fire District (hereinafter, "the District") was created by Ordinance 682 and is authorized, pursuant to section 46-167 of the Code of Ordinances of the City of Brooksville, to levy non-ad valorem special assessments to fund all or any portion of the cost for the provision of fire prevention, protection and related services which convey a benefit to property; and,

WHEREAS, the governing board of the District hereby determines that levying a non-ad valorem assessment is necessary to fund the provision of fire prevention, protection and related services for the benefit of the public health, welfare and safety; and

WHEREAS, the costs for those fire prevention, protection, and related services which confer a benefit upon property shall serve as the basis for establishing rate of non-ad valorem special assessments; and,

WHEREAS, the Governing Board has determined the most effective method for the collection of such special assessments is the uniform method of collection of non-ad valorem assessments along with ad valorem taxes through the property appraiser and tax collector, as provided for in Section 197.3632, Fla. Stat.; and,

WHEREAS, the Governing Board adopted a preliminary assessment resolution on June 21, 2010 and a preliminary assessment roll was prepared; and,

WHEREAS public notice was mailed in accordance with Section 46-172 of the City Code and a properly noticed public hearing was held and public input was entertained on August 16, 2010.

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BOARD OF THE BROOKSVILLE FIRE DISTRICT THAT:

Section 1. Incorporation of Recitals. The aforementioned "Whereas" clauses are incorporated herein as if set forth in *haec verba.*

Section 2. Need for Levy of Non Ad Valorem Special Assessments. The Brooksville Fire District has determined a need to levy non-ad valorem special assessments to fund all or any portion of the cost of the provision of fire prevention and protection services which confer a benefit to property.

Section 3. Area of Real Property Subject to Levy. The lands subject to levy of the non-ad valorem special assessment by the District to fund its activities and services is the entire incorporated area of the City of Brooksville, Florida. The description of the City limits of the City of Brooksville, as amended from time to time, is maintained in the office of the City Clerk and is available to the public for inspection.

Section 4. Operating Costs of Brooksville Fire District. The Fiscal Year 2010/2011 total operating budget for the Brooksville Fire District is estimated to be $1,606,693. The total cost to be assessed through special assessments is $631,730.

Brooksville Fire District	
Projected Special Assessment Revenues	$631,730
Other Revenues	$974,963
Total Operating Budget	$1,606,693

Section 5. Method of Apportionment. The costs to be assessed shall be distributed on the classification of each parcel of property and number of units/square footage contained therein. The classifications of property include unimproved land, residential, commercial buildings, hospital/nursing homes, industrial/warehouse, places of worship, government and exempt properties.

Units of Service/Apportioned Costs		
Unimproved Land	1,738 units	$4,953
Residential	4,139 units	$301,857
Commercial Buildings	2,501,346 Sq. Ft.	$120,065
Hospitals/Nursing Homes	211,053 Sq. Ft.	$106,793
Industrial/ Warehouse	449,043 Sq. Ft.	$70,949
Places of Worship	241,369 Sq. Ft.	$7,241
Government	632,381 Sq. Ft.	$53,120

Section 6. Non Ad Valorem Special Assessment Rates. The following schedule outlines the non-ad valorem special assessment rates to be assessed beginning October 1, 2010. There are no maximum rates established herein.

Property Type	**Per Unit Assessment**	
Base Fee *"To Each Parcel/Unit"*	$6.84	Per Parcel/Unit
Unimproved Land	$2.85	Per Parcel
Residential	$72.93	Per Residential Unit
Commercial Buildings	$0.048	Per Square Foot
Hospitals/Nursing Homes	$0.506	Per Square Foot
Industrial/Warehouse	$0.158	Per Square Foot
Places of Worship	$0.03	Per Square Foot
Government	$0.084	Per Square Foot

Section 7. **Intent to Use Uniform Collection Method.** The District intends to collect its non-ad valorem assessments through the uniform method of collection established in Section 197.3632, Fla. Stat., pursuant to interlocal agreements with the Hernando County Tax Collector and the Hernando County Property Appraiser.

Section 8. **Final Assessment Roll.** Under the authority of Sec. 46-173 of the Code, the Board hereby certifies and adopts the final assessment roll based on the rates set forth herein.

Section 9. **Distribution of Resolution.** Upon adoption by the Governing Body, copies of this Resolution shall be mailed, by United States Mail, to the Hernando County Property Appraiser, the Hernando County Tax Collector and the State of Florida Department of Revenue.

Section 10. **Conflict.** Any resolution or policy of the District or any portion thereof, in conflict with the provisions of this Resolution, is hereby repealed to the extent of such conflict.

Section 11. **Severability.** In the event that any portion or section of this Resolution is determined to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such decision shall in no manner affect the remaining portions or sections of this Resolution, which shall remain in full force and effect.

Section 12. **Effective Date.** This resolution shall be effective upon adoption by the Governing Board of the Brooksville Fire District, Florida.

ADOPTED BY THE GOVERNING BOARD OF THE BROOKSVILLE FIRE DISTRICT, THIS 8th DAY OF SEPTEMBER, 2010.

BROOKSVILLE FIRE DISTRICT

By: _____
Lara Bradburn, Fire District Chair

ATTEST:_____
Janice L. Peters, Fire District Clerk

VOTE OF THE GOVERNING BOARD

Bradburn ___
Bernardini ___
Burnett ___
Johnston ___
Lewis ___

APPROVED AS TO FORM FOR THE RELIANCE OF THE BROOKSVILLE FIRE DISTRICT ONLY:

_____
Thomas S. Hogan, Jr., The Hogan Law Firm, LLC
Fire District Attorney

BFD
AGENDA ITEM NO. B-2
9/8/10

REGULAR AGENDA ITEM
MEMORANDUM

To: Brooksville Fire District Governing Board

Via: T. Jennene Norman-Vacha, City Manager

From: Timothy A. Mossgrove, Fire Chief

Subject: Resolution No. BFD 2010-04 Fire District Budget

Date: September 8, 2010

General Summary / Background:
The Brooksville Fire District (BFD) was created by Ordinance No. 682 (Revised by Ordinance 788) as a dependent special district. Staff has proceeded to develop a budget that is being brought forward through the budget process that partially funds the fire district fifty percent (50%) of the eligible operating costs of the BFD, which confer a special benefit to property within the district. The remaining monies will be transferred from the general fund to fully balance the Fire Districts Budget.

Attached is Resolution No. BFD 2010-04, providing for the adoption of the FY2010/11 budget for the City of Brooksville Fire District. The Brooksville City Council will be adopting its final budget on September 22, 2010, which includes the BFD budget. Florida Statutes require that the BFD formally adopt its budget by resolution.

Budget Impact: The proposed resolution establishes the Brooksville Fire District budget for FY2010/11, at $1,606,693.

Legal Review: Adoption of the budget is a requirement of Florida Statutes Chapter 189 under the Special District Act.

Staff Recommendation: Staff recommends approval of the attached Resolution No. 2010-04 establishing the FY2010/11 Brooksville Fire district budget.

BROOKSVILLE FIRE DISTRICT
RESOLUTION NO. 2010-04

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE BROOKSVILLE FIRE DISTRICT FOR THE 2010-2011 FISCAL YEAR BEGINNING OCTOBER 1, 2010 AND ENDING SEPTEMBER 30, 2011; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Brooksville Fire District (hereinafter, "the District") was created by Ordinance 682 and amended in Ordinance 788, and is authorized, pursuant to section 46-167 of the Code of Ordinances of the City of Brooksville, to levy non-ad valorem special assessments to fund all or any portion of the cost for the provision of fire prevention, protection and related services which convey a benefit to property; and,

WHEREAS, the District is a dependent special district under Chapter 189, Florida Statutes (2006), known as the Uniform Special District Accountability Act (the "Special District Act"); and

WHEREAS, the Special District Act requires all special districts, including dependent special districts, to adopt a budget for each fiscal year by resolution; and

WHEREAS, the District of the City of Brooksville desires to comply with the requirements of the Act and takes this action in order to do so;

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BOARD OF THE BROOKSVILLE FIRE DISTRICT THAT:

SECTION 1. Authority.

The District has the authority to adopt this Resolution pursuant to the Special District Act, Ordinance 682, Ordinance 788, and section 46-167 of the Code of Ordinances of the City of Brooksville.

SECTION 2. Adoption of Budget.

The governing body of the District does hereby approve and adopt a budget for the District for Fiscal Year 2010-2011; Beginning October 1, 2010 and ending September 30, 2011. A copy of the budget is attached hereto as Exhibit "A."

SECTION 3. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion hereto.

SECTION 4. Effective Date.

This Resolution shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2011.

ADOPTED BY THE GOVERNING BOARD OF THE BROOKSVILLE FIRE DISTRICT, THIS 8th DAY OF September, 2010.

BROOKSVILLE FIRE DISTRICT

By: _____
Lara Bradburn, Fire District Chair

ATTEST:_____
Janice L. Peters, Fire District Clerk

APPROVED AS TO FORM FOR THE RELIANCE OF THE BROOKSVILLE FIRE DISTRICT ONLY:

_____
Thomas S. Hogan, Jr., The Hogan Law Firm, LLC
Fire District Attorney

VOTE OF THE GOVERNING BOARD

Bradburn	___
Bernardini	___
Burnett	___
Johnston	___
Lewis	___

EXHIBIT A

Brooksville Fire District 606

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
INCOME					
Special Assessments	$0	$0	$0	$0	$631,730
Grant Revenue	$0	$0	$0	$0	$18,622
SBA Interest	0	0	0	0	0
FHLB Interest	0	0	0	0	0
Transfers In	0	0	0	0	956,341
Prior Year Carry forward	0	0	0	0	0
Total Income	**$0**	**$0**	**$0**	**$0**	**$1,606,693**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$1,362,225
Operating Expenditures	0	0	0	0	128,550
Capital Expenditures	0	0	0	0	8,200
Debt Service	0	0	0	0	57,269
Transfers Out	0	0	0	0	17,359
Reserves	0	0	0	0	33,090
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$1,606,693**

TRUST & AGENCY FUND

Description: Brooksville Fire District was established as a Dependent Special District on 11/15/2004. The creation document was City Ordinance No. 682. Function is for Fire Control and Rescue. Special Assessments will begin for City property owners effective for the 10/11 City of Brooksville Budget.

Revenue Source: Transfers from General Fund and special assessments (Non-Ad Valorem).

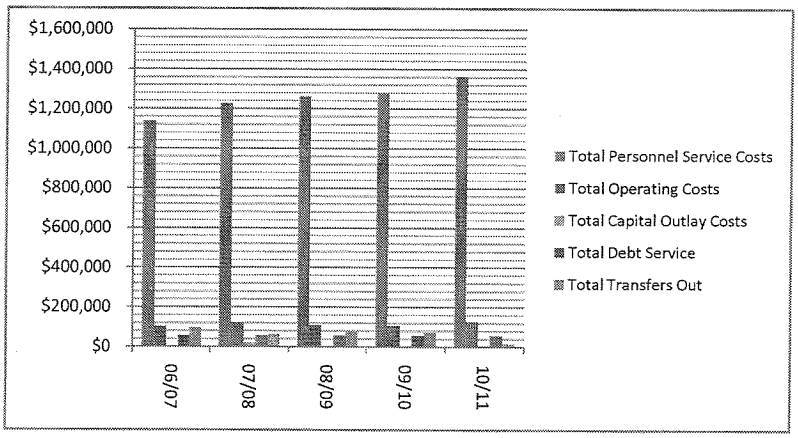
Expenditures: Expenses to operate a Fire Department

Board: Same as Local Governing Authority i.e. Brooksville City Council.

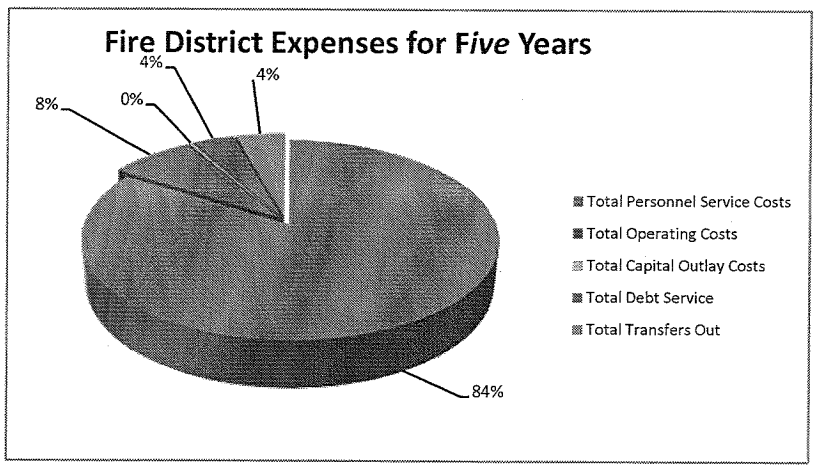
Statutory Authority: s. 189.4041, F.S.

Fire District Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	$1,138,913	$1,228,563	$1,264,737	$1,281,895	$1,362,225
Total Operating Costs	$102,601	$121,413	$109,325	$108,138	$128,550
Total Capital Outlay Costs	$0	$20,060	$0	$0	$8,200
Total Debt Service	$57,269	$57,270	$57,269	$57,270	$57,269
Total Transfers Out	$95,538	$63,876	$78,833	$72,971	$17,359
Total Expenditures	$1,394,321	$1,491,182	$1,510,164	$1,520,274	$1,573,603



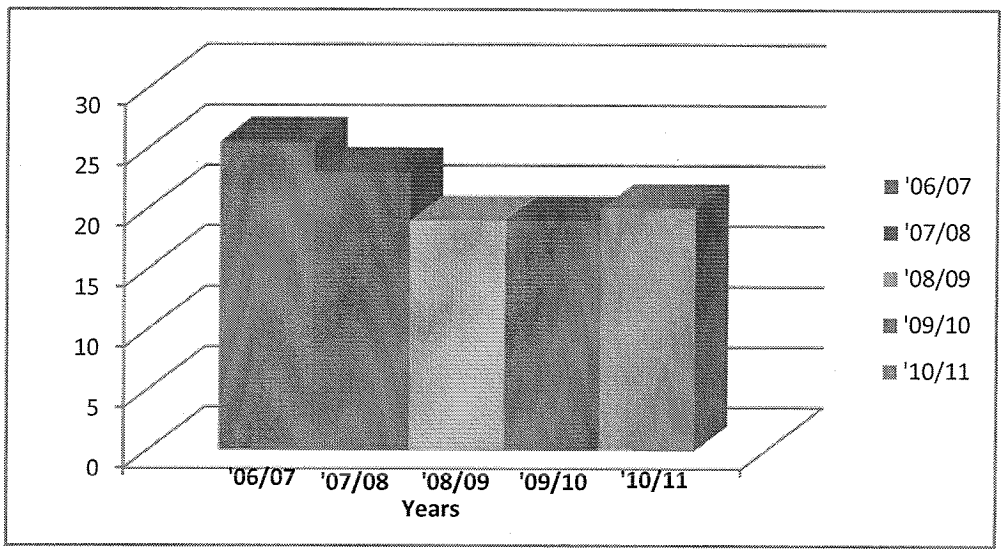
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



This Graph shows percentage each type of expense had in the same five year period.

Fire District FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Fire Chief	1	1	1	1	1
District Chiefs	3	3	3	3	3
Fire Captains	3	3	3	3	3
Firefighters/Drivers	3	3	3	3	3
Firefighters	7	7	7	7	7
Fire Inspector	0	0	0	0	1
Administrative Asst. III	1	1	1	1	1
Total Full Time	**18**	**18**	**18**	**18**	**19**
Reserve Firefighters	7.5	5	1	1	1
Total Reserves	**7.5**	**5**	**1**	**1**	**1**
Total Fire FTE	**25.5**	**23**	**19**	**19**	**20**



Fire District 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	$61,261	$60,696	$71,552	$71,302
Regular Salaries & Wages	51200	$585,695	$591,343	$694,792	$726,423
Overtime - Unscheduled	51400	$23,562	$29,215	$30,000	$30,000
Overtime - Scheduled	51410	$39,263	$25,847	$34,000	$34,000
Incentive/ Special Pay	51500	$1,222	$1,321	$1,920	$2,520
Vacation Pay	51601	$36,390	$40,710	$0	$0
Sick Pay	51602	$22,868	$25,331	$0	$0
Holiday Pay	51603	$30,631	$30,464	$0	$5,000
Bereavement Pay	51605	$886	$739	$0	$0
Reserves - Public Safety	51607	$25,561	$33,282	$25,000	$24,986
Military Leave	51608	$2,209	$418	$0	$0
Hazmat Team	51612	$8,120	$9,657	$10,920	$13,328
FICA Taxes	52100	$63,173	$64,235	$63,816	$62,937
Retirement Contributions	52200	$169,067	$191,701	$199,229	$228,610
Health Insurance	52300	$73,906	$100,561	$116,208	$122,626
Life Insurance	52301	$3,985	$1,229	$1,526	$8,591
HRA-Health Reimbursement Account	52302	$10,895	$0	$0	$0
Dental employee	52320	$0	$6,185	$6,606	$6,289
Long Term Disability		$0	$0	$0	$2,001
Workers Comp Insurance	52400	$67,994	$51,803	$26,326	$23,610
W/Comp Claims	52410	$1,875	$0	$0	$0
Total Personnel Service Costs		**$1,228,563**	**$1,264,736**	**$1,281,895**	**$1,362,225**