



**BOARD OF COUNTY COMMISSIONERS**

**DATE:** January 14, 2014

**AGENDA ITEM NO.** 24

**Consent Agenda** ☐

**Regular Agenda** ☒

**Public Hearing** ☐

**County Administrator's Signature:**

**Subject:**

Adoption of a Resolution Reallocating Reserve for Future Years in the Safety Harbor Fire District's FY14 Budget

**Department:**

Office of Management and Budget

**Staff Member Responsible:**

Bill Berger, Interim Director

**Recommended Action:**

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS ADOPT THE ATTACHED RESOLUTION TO APPROPRIATE EARMARKED RECEIPTS FOR A PARTICULAR PURPOSE IN THE FY14 FIRE DISTRICTS FUND FOR THE SAFETY HARBOR DISTRICT BUDGET.

**Summary Explanation/Background:**

In order to avoid large fluctuations in millage rates, fire suppression districts have an option of accumulating funds for anticipated capital outlay expenditures over multiple fiscal years. As a result of this funding option, the County maintains its required proportional amount within the fire districts' budgeted reserves until the equipment is actually acquired. Fire trucks, fire stations and equipment are typical items budgeted for and acquired in this manner.

The City of Safety Harbor has requested funding from the Safety Harbor Fire District – Reserve for Future Years for replacement of a ladder truck and associated equipment. Of the \$748,400 total acquisition cost, \$42,209.76 is requested from the County's accumulated Reserve for Future Years retained within the Safety Harbor Fire District Budget to fund this capital purchase. The amount of this request represents the County's share of expense paid by the City of Safety Harbor and subject to the 5.64% unincorporated percentage split for FY14. This request is consistent with estimated reserves and fund balance submitted during the FY14 Budget development process.

**Fiscal Impact/Cost/Revenue Summary:**

The attached resolution reallocates \$42,210 from the Safety Harbor Fire District's Reserve for Future Years to increase the FY14 budget for Aid to Government Agencies.

**Exhibits/Attachments Attached**

1. Resolution

