

AGENDA

PARRISH FIRE DISTRICT

July 25, 2023 – 6:00p.m.

- 1. Open meeting for the Parrish Fire District**
- 2. Prayer and Pledge**
- 3. Minutes of meeting for May 23, 2023**
- 4. Public Comment**
- 5. Fiscal Budget Category change for 2022-2023**
- 6. Financial Reports**
- 7. Administration Report**
- 8. Commissioners Report:**

**Commissioner Hendry
Commissioner Stevens
Commissioner Griesi
Commissioner Webb**

**Chairman's Report
Commissioner Chitty**

If any person desires to appeal any decision of the Fire Commission or of any other Board or Commission of the Fire District, that person will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. F.S. 286.0105

The Parrish Fire District does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability status in employment or in provision of services. Disabled individuals may receive special accommodation in services on one working days' notice. F.S. 286.011 (6)

May 23, 2023

The Board of Commissioners of the Parrish Fire District met in regular session on Tuesday, May 23, 2023, at 6:00 P.M. in the Commission Chamber.

Present were	Edward G. Chitty	Chairman – joined by zoom.
	John Z. Griesi	Commissioner
	Edward W. Stevens	Commissioner
	Eugene F. Hendry	Commissioner
	Stacey S. Bailey	Fire Chief

Absent was	Kevin L. Webb	Vice-Chairman
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Commissioner Griesi opened the meeting of the Parrish Fire Commission.

The minutes of the previous meeting held April 25, 2023, were approved on a motion by Commissioner Henry, seconded by Commissioner Stevens, and carried by a vote of 4-0.

Commissioner Griesi called for public comment. No one was present to speak.

Chief Bailey presented the Fiscal Audit for 2021-2022, it was a clean audit. Commissioner Stevens made a motion to approve the Fiscal Audit for 2021-2022, seconded by Commissioner Hendry and carried by a vote of 4-0.

Chief Bailey presented the Independent Special District Performance Review Audit that was mandated by the state to be performed on all Special Districts. There were a few recommendations that the agency made, they are in place. Commissioner Stevens made a motion to accept the Performance audit performed by BJM group, seconded by Commissioner Hendry and carried by a vote of 4-0.

Chief Bailey advised the board that per Forestry we do not have to enter into a new lease agreement for the new brush truck, it will be added to the previous agreement. No action necessary by board.

Chief Bailey presented the updated 5-year plan, a few things were added hiring of new firefighters, a new vehicle for admin, Station 3 planning. Commissioner Chitty made a motion to accept the updated 5-year plan, seconded by Commissioner Stevens and carried by a vote of 4-0.

The financial report for month ending April 2023 was presented. Chief Bailey indicated that we have received all of general fund revenue and we are over budget amount by \$30,358.91. Impact fee revenue is currently at \$271,691.25 with \$203,308.75 left to collect. The financial report was approved on a motion by Commissioner Hendry, seconded by Commissioner Chitty and carried by a vote of 4-0.

In the administration report, Chief Bailey brought up many different items working on the Station 2 projects, Projects underway by Staff, & Events that are up coming. Commissioner Hendry made a motion to accept the administration report, seconded by Commissioner Stevens and carried by a vote of 4-0.

Commissioners Reports

Commissioner Hendry – Nothing to add.

Commissioner Stevens – Happy where the district is at.

Commissioner Griesi – Outstanding job done by all; 5-year plan looks awesome.

Commissioner Combee – Thank Chief for all his hard work & everything being done.

Commissioner Webb – Absent

Commissioner Chitty – Thank everyone for everything being done.

Commissioner Stevens motioned to adjourn the meeting, seconded by Commissioner Chitty and carried by a vote of 4-0. Meeting adjourned at 6:55 P.M.

COMMISSIONER / SECRETARY

ATTEST:

COMMISSIONER

SUPPLEMENTAL AGENDA MATERIAL – PARRISH FIRE COMMISSION – July 25, 2023

**AGENDA
NUMBER** **PAGE
NUMBER**

- 3** **N/A** **Minutes of May 23, 2023**
- COMMISSION ACTION NECESSARY**
Motion to approve minutes. Second. Vote.
- 4** **N/A** **Public comment**
- All citizens wishing to speak to the Commission on an agenda item or a future agenda item must complete a speaker card. A citizen, after being recognized by the Chairman, should come to the podium and, for the public record, state their name and address and state whether they are in favor of or against the agenda item they wish to address. The length of time each citizen may address the Board of Commissioners shall be limited to two (2) minutes
- 5** **1** **Fiscal Budget Category change for 2022-2023**
- The auditor has suggested that we change some of the terminology, on the 2022-23 Fiscal Year budget due to the addition of St. 2 Budget added.
- COMMISSION ACTION NECESSARY**
Motion to approve/disapprove category change for the 2022-23 Fiscal Budget. Second, Vote.
- 6** **2 - 5** **Financial Report – May and June 2023**
- COMMISSION ACTION NECESSARY**
Motion to approve/disapprove Financial Reports Second, Vote.
- 7** **N/A** **Administration Report:**
- COMMISSION ACTION NECESSARY**
None - Information Only

NEXT COMMISSION MEETING IS AUGUST 22, 2023



Approved 2022-2023 Budget / Amended July 2023

General Fund Income

Fire Assessments (gross)	\$	3,402,296.15
Less Property Appraiser - 1 1/2%	\$	51,034.44
Less Tax Collector - 1 1/2%	\$	51,034.44
Less Discounts - 4%	\$	136,091.85
Fire Assessments (net)	\$	3,164,135.42
Miscellaneous	\$	20,000.00
User Fees	\$	4,000.00
Unspent Debt Proceeds	\$	4,485,496.00
Transfer in from IFF	\$	483,000.00
Total Income	\$	8,156,631.42

General Fund Expenses

Expense		
Personnel Wages		1,864,992.00
Medicare/Social Security Employer		142,671.00
Employee Retirement		448,440.00
Capital Expenditures		30,000.00
Debt Service Engine Principal		23,478.00
Debt Service Engine Interest		6,513.00
Commissioners' Honorarium		12,000.00
Communications		17,000.00
Dues & Licenses		23,000.00
Fire Prevention		6,000.00
Gas, Diesel & Oil		20,000.00
Insurance		7,500.00
Dental		200,000.00
Health		75,000.00
Liability		78,000.00
Workman's Comp.		5,500.00
Medical Supplies		12,000.00
Medical Testing		4,000.00
Household Supplies		5,000.00
Miscellaneous Supplies		5,000.00
Printing & Office		85,000.00
Professional Services/Legal		10,000.00
R & M-Equipment		11,000.00
R & M-Radios		10,000.00
R & M-Station		25,000.00
R & M-Vehicles		500.00
Refund		5,000.00
Fire Equipment & Tools		10,000.00
Training & Education		500.00
Travel		11,000.00
Uniforms & Gear		15,000.00
Utilities		4,485,496.00
Capital Expenditures Station 2		276,405.00
Debt Service Principal Station 2		206,590.00
Debt Service Interest Station 2		
Total Expense		8,137,585.00
Surplus/Deficit	\$	19,046.42

Impact Fee Income

Income		
5110 - Impact Fees Collected		475,000.00
5210 - Interest IFF		0.00
5310 - Misc. Income		0.00
Total Income		475,000.00

Impact Fee Expenses

Expense		
Attorney		10,000.00
Bank charges		0.00
Capital Expenditures- E-1421 & Batt 14		190,000.00
Capital Expenditures		135,000.00
Transfer to General Fund		483,000.00
Total Expense		818,000.00
Surplus/Deficit		-343,000.00

Impact Fee - Reserve Fund

Total income	475,000.00
Total reserve fund	875,000.00
Total funds available	1,350,000.00
Expenditures	818,000.00
Projected Reserve Fund Balance	532,000.00

General Fund - Reserve Fund

Total income	8,156,631.42
Total reserve fund	625,000.00
Total funds available	8,781,631.42
Total Expenditures	8,137,585.00
Income less expenditures	19,046.42
Projected Reserve Fund Balance	644,046.42

Reserve fund Allocation	
Emergency Contingency Fund	100,000.00
Designated Fund	100,000.00
Restricted Reserve	100,000.00
Unrestricted Reserve	326,032.42

PARRISH FIRE DISTRICT
Budget vs. Actual
October 2022 through May 2023

	Oct '22 - May 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4110 · Tax Revenue	3,213,349.15	3,164,135.42	49,213.73
4310 · Miscellaneous Income	116,507.41	20,000.00	96,507.41
4410 · User's Fee	3,926.43	4,000.00	-73.57
Total Income	3,333,782.99	3,188,135.42	145,647.57
Gross Profit	3,333,782.99	3,188,135.42	145,647.57
Expense			
7100 · Salaries & Overtime	1,178,935.51	1,864,992.00	-686,056.49
7130 · 941 Taxes	88,422.08	142,671.00	-54,248.92
7150 · Employee Retirement	289,769.40	448,440.00	-158,670.60
7180 · Accounting & Bk Chgs	35.00	0.00	35.00
7190 · Capital Expenditures	25,991.94	30,000.00	-4,008.06
7192 · Debt Service Engine	0.00	30,000.00	-30,000.00
7210 · Commissioners' Honorarium	6,000.00	12,000.00	-6,000.00
7250 · Communications	13,467.26	17,000.00	-3,532.74
7270 · Dues & Licenses	19,512.17	23,000.00	-3,487.83
7310 · Fire Prevention	4,341.15	6,000.00	-1,658.85
7360 · Gas, Diesel & Oil	16,494.48	20,000.00	-3,505.52
7410 · Insurance			
7411 · Dental	4,250.40	7,500.00	-3,249.60
7412 · Health	145,412.74	200,000.00	-54,587.26
7413 · Liability	45,564.74	75,000.00	-29,435.26
7414 · Workman's Comp.	63,527.00	78,000.00	-14,473.00
Total 7410 · Insurance	258,754.88	360,500.00	-101,745.12
7450 · Medical Supplies	1,026.43	5,500.00	-4,473.57
7460 · Medical Testing	6,300.00	12,000.00	-5,700.00
7500 · Household Supplies	2,335.81	4,000.00	-1,664.19
7510 · Miscellaneous Supplies	4,949.13	5,000.00	-50.87
7570 · Printing & Office	4,846.08	5,000.00	-153.92
7610 · Professional Services/Legal	27,579.75	85,000.00	-57,420.25
7620 · R & M-Equipment	6,130.49	10,000.00	-3,869.51
7630 · R & M-Radios	7,754.30	11,000.00	-3,245.70
7640 · R & M-Station			
7641 · R & M Station 1	5,121.67	10,000.00	-4,878.33
7642 · R & M Station 2	65.00		
Total 7640 · R & M-Station	5,186.67	10,000.00	-4,813.33
7650 · R & M-Vehicles	19,740.16	25,000.00	-5,259.84
7690 · Refund	0.00	500.00	-500.00
7710 · Fire Equipment & Tools	6,987.48	5,000.00	1,987.48
7730 · Training & Education	9,889.90	10,000.00	-110.10
7740 · Travel	346.44	500.00	-153.56
7760 · Uniforms & Gear	4,417.53	11,000.00	-6,582.47
7810 · Utilities			
7811 · Utilities Water Station 1	2,466.01	3,500.00	-1,033.99
7813 · Utilities Electric Station 1	5,959.59	9,000.00	-3,040.41
7814 · Utilities Water Station 2	281.45	1,000.00	-718.55
7815 · Utilities Electric Station 2	0.00	1,500.00	-1,500.00
Total 7810 · Utilities	8,707.05	15,000.00	-6,292.95
Total Expense	2,017,921.09	3,169,103.00	-1,151,181.91
Net Ordinary Income	1,315,861.90	19,032.42	1,296,829.48
Other Income/Expense			
Other Income			
1070 · Debt Sinking Fund Station 2	482,995.04	482,995.04	0.00
Total Other Income	482,995.04	482,995.04	0.00
Other Expense			
7195 · Station 2 Capital Expenditures	4,432,110.29	4,485,496.02	-53,385.73
Total Other Expense	4,432,110.29	4,485,496.02	-53,385.73
Net Other Income	-3,949,115.25	-4,002,500.98	53,385.73
Net Income	-2,633,253.35	-3,983,468.56	1,350,215.21

PARRISH FIRE DISTRICT-IFF
Budget vs. Actual
 October 2022 through May 2023

	<u>Oct '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
5110 · Impact Fees Collected	339,147.20	475,000.00	-135,852.80
5210 · Interest IFF	0.00		
5310 · Misc. Income	0.00	0.00	0.00
Total Income	<u>339,147.20</u>	<u>475,000.00</u>	<u>-135,852.80</u>
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00		
Total COGS	<u>0.00</u>		
Gross Profit	<u>339,147.20</u>	<u>475,000.00</u>	<u>-135,852.80</u>
Expense			
1160 · Pre Paid Expenses	0.00		
66000 · Payroll Expenses	0.00		
9000 · Due other Funds	0.00		
9120 · Architect	0.00		
9130 · Attorney	8,000.00	10,000.00	-2,000.00
9140 · Bank charges	35.00		
9210 · Loan	0.00		
9250 · Loan Interest	0.00		
9300 · Capital Expenditures	172,322.96	200,000.00	-27,677.04
9410 · Engineer	0.00		
9470 · Refund of IFF	0.00		
9480 · Station 2	1,948.09	125,000.00	-123,051.91
Total Expense	<u>182,306.05</u>	<u>335,000.00</u>	<u>-152,693.95</u>
Net Ordinary Income	<u>156,841.15</u>	<u>140,000.00</u>	<u>16,841.15</u>
Other Income/Expense			
Other Income	0.00	0.00	0.00
Other Expense			
9200 · Transfer Out of Impact	482,995.04	483,000.00	-4.96
Total Other Expense	<u>482,995.04</u>	<u>483,000.00</u>	<u>-4.96</u>
Net Other Income	<u>-482,995.04</u>	<u>-483,000.00</u>	<u>4.96</u>
Net Income	<u><u>-326,153.89</u></u>	<u><u>-343,000.00</u></u>	<u><u>16,846.11</u></u>

PARRISH FIRE DISTRICT
Budget vs. Actual
October 2022 through June 2023

	Oct '22 - Jun 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4110 · Tax Revenue	3,255,717.09	3,164,135.42	91,581.67
4310 · Miscellaneous Income	119,292.41	20,000.00	99,292.41
4410 · User's Fee	4,176.43	4,000.00	176.43
Total Income	3,379,185.93	3,188,135.42	191,050.51
Gross Profit	3,379,185.93	3,188,135.42	191,050.51
Expense			
7100 · Salaries & Overtime	1,387,215.55	1,864,992.00	-477,776.45
7130 · 941 Taxes	104,278.59	142,671.00	-38,392.41
7150 · Employee Retirement	341,363.72	448,440.00	-107,076.28
7180 · Accounting & Bk Chgs	35.00	0.00	35.00
7190 · Capital Expenditures	26,940.88	30,000.00	-3,059.12
7192 · Debt Service Engine	0.00	30,000.00	-30,000.00
7210 · Commissioners' Honorarium	9,000.00	12,000.00	-3,000.00
7250 · Communications	14,332.37	17,000.00	-2,667.63
7270 · Dues & Licenses	20,201.14	23,000.00	-2,798.86
7310 · Fire Prevention	4,481.84	6,000.00	-1,518.16
7360 · Gas, Diesel & Oil	18,508.12	20,000.00	-1,491.88
7410 · Insurance			
7411 · Dental	5,063.52	7,500.00	-2,436.48
7412 · Health	161,284.42	200,000.00	-38,715.58
7413 · Liability	61,646.98	75,000.00	-13,353.02
7414 · Workman's Comp.	69,444.00	78,000.00	-8,556.00
Total 7410 · Insurance	297,438.92	360,500.00	-63,061.08
7450 · Medical Supplies	1,521.39	5,500.00	-3,978.61
7460 · Medical Testing	6,300.00	12,000.00	-5,700.00
7500 · Household Supplies	2,969.83	4,000.00	-1,030.17
7510 · Miscellaneous Supplies	4,999.13	5,000.00	-0.87
7570 · Printing & Office	5,316.07	5,000.00	316.07
7610 · Professional Services/Legal	79,292.81	85,000.00	-5,707.19
7620 · R & M-Equipment	7,274.09	10,000.00	-2,725.91
7630 · R & M-Radios	8,948.87	11,000.00	-2,051.13
7640 · R & M-Station			
7641 · R & M Station 1	5,770.67	10,000.00	-4,229.33
7642 · R & M Station 2	530.00		
Total 7640 · R & M-Station	6,300.67	10,000.00	-3,699.33
7650 · R & M-Vehicles	20,487.25	25,000.00	-4,512.75
7690 · Refund	0.00	500.00	-500.00
7710 · Fire Equipment & Tools	6,987.48	5,000.00	1,987.48
7730 · Training & Education	10,376.68	10,000.00	376.68
7740 · Travel	357.44	500.00	-142.56
7760 · Uniforms & Gear	6,722.23	11,000.00	-4,277.77
7810 · Utilities			
7811 · Utilities Water Station 1	2,466.01	3,500.00	-1,033.99
7813 · Utilities Electric Station 1	6,830.98	9,000.00	-2,169.02
7814 · Utilities Water Station 2	294.70	1,000.00	-705.30
7815 · Utilities Electric Station 2	549.64	1,500.00	-950.36
Total 7810 · Utilities	10,141.33	15,000.00	-4,858.67
Total Expense	2,401,791.40	3,169,103.00	-767,311.60
Net Ordinary Income	977,394.53	19,032.42	958,362.11
Other Income/Expense			
Other Income			
1070 · Debt Sinking Fund Station 2	482,995.04	482,995.04	0.00
Total Other Income	482,995.04	482,995.04	0.00
Other Expense			
7195 · Station 2 Capital Expenditures	4,466,334.00	4,485,496.02	-19,162.02
Total Other Expense	4,466,334.00	4,485,496.02	-19,162.02
Net Other Income	-3,983,338.96	-4,002,500.98	19,162.02
Net Income	-3,005,944.43	-3,983,468.56	977,524.13

PARRISH FIRE DISTRICT-IFF
Budget vs. Actual
 October 2022 through June 2023

	<u>Oct '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
5110 · Impact Fees Collected	437,647.20	475,000.00	-37,352.80
5210 · Interest IFF	0.00		
5310 · Misc. Income	0.00	0.00	0.00
Total Income	<u>437,647.20</u>	<u>475,000.00</u>	<u>-37,352.80</u>
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00		
Total COGS	<u>0.00</u>		
Gross Profit	<u>437,647.20</u>	<u>475,000.00</u>	<u>-37,352.80</u>
Expense			
1160 · Pre Paid Expenses	0.00		
66000 · Payroll Expenses	0.00		
9000 · Due other Funds	0.00		
9120 · Architect	0.00		
9130 · Attorney	8,000.00	10,000.00	-2,000.00
9140 · Bank charges	35.00		
9210 · Loan	0.00		
9250 · Loan Interest	0.00		
9300 · Capital Expenditures	177,237.89	200,000.00	-22,762.11
9410 · Engineer	0.00		
9470 · Refund of IFF	0.00		
9480 · Station 2	1,948.09	125,000.00	-123,051.91
Total Expense	<u>187,220.98</u>	<u>335,000.00</u>	<u>-147,779.02</u>
Net Ordinary Income	<u>250,426.22</u>	<u>140,000.00</u>	<u>110,426.22</u>
Other Income/Expense			
Other Income	0.00	0.00	0.00
Other Expense			
9200 · Transfer Out of Impact	482,995.04	483,000.00	-4.96
Total Other Expense	<u>482,995.04</u>	<u>483,000.00</u>	<u>-4.96</u>
Net Other Income	<u>-482,995.04</u>	<u>-483,000.00</u>	<u>4.96</u>
Net Income	<u><u>-232,568.82</u></u>	<u><u>-343,000.00</u></u>	<u><u>110,431.18</u></u>