AGENDA

PARRISH FIRE DISTRICT

April 25, 2023 - 6:00p.m.

- 1. Open meeting for the Parrish Fire District
- 2. Prayer and Pledge
- 3. Minutes of meeting for March 28, 2023
- 4. Public Comment
- 5. Public Hearing for Fire Assessments 2023-2024
- 6. Fire Assessments 2023-2024 Resolution 2023-01
- 7. Financial Report
- 8. Administration Report
- 9. 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 day's notice. F.S. 286.011 (6)

March 28, 2023

The Board of Commissioners of the Parrish Fire District met in regular session on Tuesday, March 28, 2023, at 6:00 P.M. in the Commission Chamber.

Present were: Edward G. Chitty Chairman – joined by Zoom.

Kevin L. Webb

John Z. Griesi
Edward W. Stevens
Eugene F. Hendry
Stacey S. Bailey

Vice-Chairman
Commissioner
Commissioner
Commissioner
Fire Chief

Vice-Chairman Webb opened the meeting of the Parrish Fire Commission.

The minutes of the previous meeting held February 28, 2023, were approved on a motion by Commissioner Hendry, seconded by Commissioner Stevens, and carried by a vote of 4-0. (Commissioner Chitty lost internet connection for the vote)

Commissioner Chitty rejoined the meeting at 6:10pm

Vice-Chairman Webb called for public comment, no one was present to speak.

Chief Bailey advised the Board that it was necessary to establish a public hearing for proposed fire assessments for fiscal year 2023-2024. Commissioner Griesi motioned to advertise for a public hearing to be held on April 25, 2023, seconded by Commissioner Stevens, and carried by a vote of 5-0.

The financial report for month ending February 2023 was presented. Chief Bailey indicated that we have received about all the general fund revenue but \$36,238.55. Impact fee revenue is currently at \$182,500.00 with \$292,500.00 left to collect. The financial report was approved on a motion by Commissioner Chitty, seconded by Commissioner Griesi and carried by a vote of 5-0.

In the Administration report Chief Bailey reported several different items, we have several project items being done right now in the station. Main concentration is on Station 2 right now getting it ready for grand opening.

In the Commissioners reports:

Commissioner Hendry – Condolences for Wayne's family, thanked everyone for doing a wonderful job. Commissioner Stevens – Nothing to add,

Commissioner Griesi – Thanked everyone for a everything they do, Condolences to Asst. Chief's family, sorry to lose him, Community loving St. 2

Commissioner Webb - Service for Asst. Chief wear polo shirt, thanked everyone for everything.

Commissioner Chitty - Appreciates everything everyone is doing, thanked Chief for going to Tallahassee.

Commissioner Stevens motioned to adjourn the meeting, seconded by Commissioner Griesi, and carried by a vote of 5-0. Meeting adjourned at 6:26 P.M.

| ATTEST: | VICE-CHAIRMAN | |
|-----------|---------------|--|
| SECRETARY | | |

AGENDA PAGE NUMBER NUMBER

3 N/A Minutes of March 28, 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 N/A Public Hearing for Fire Assessments 2023-2024

COMMISSION ACTION NECESSARY

Open public hearing on fire assessments

Public comment

COMMISSION ACTION NECESSARY

Motion to close public hearing. Second. Vote.

6 1-3 Resolution 2023-01

A Resolution of the Board of Commissioners of the Parrish Fire District adopting Fire Assessment Rates for 2023/24, Authorizing review of the Fire Assessment roll, designating An individual to review and transmit fire assessment roll to The Manatee County Property Appraiser.

COMMISSION ACTION NECESSARY

Motion to approve/disapprove Resolution 2023-01 Second, Vote.

| 7 | 4-5 | Financial Report – March 2023 |
|---|-----|--|
| | | COMMISSION ACTION NECESSARY Motion to approve/disapprove Financial Report Second, Vote. |
| 8 | N/A | Administration Report: |
| | | COMMISSION ACTION NECESSARY None - Information Only |
| 9 | N/A | Commissioners Report: |
| | | Commissioner Hendry Commissioner Stevens Commissioner Griesi Commissioner Webb |
| | | Chairman's Report |
| | | Commissioner Chitty |

NEXT COMMISSION MEETING IS MAY 23, 2023

RESOLUTION NO. 2023-01

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR 2023/2024, AUTHORIZING REVIEW OF THE FIRE ASSESSMENT ROLL, DESIGNATING AN INDIVIDUAL TO REVIEW AND TRANSMIT FIRE ASSESSMENT ROLL TO THE MANATEE COUNTY PROPERTY APPRAISER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Parrish Fire District, is a tax supported special purpose district authorized under the provisions of Florida Statue Chapter 191 and Chapter 2004-400 and is empowered by the Florida Legislature to charge a fire assessment on all taxable real property; and,

WHEREAS, the Board of Fire Commissioners held a properly advertised public hearing on April 25, 2023, in accordance with Chapter 2004-400 F.S. and,

WHEREAS, the provisions of Chapter 2004-400 F.S., as amended, require that the Board of Fire Commissioners adopt by resolution the fire assessment rates to be charged to each category of taxable real property; and,

WHEREAS, the rates to be charged can exceed the maximum amounts as set forth within the enabling legislation, as allowed by Chapter 191;

WHEREAS, certain properties are given total exemptions to ad valorem taxes by the Manatee County Property Appraiser's Office and shall also be given total exemption from non-ad valorem assessments by the Parrish Fire District,

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of Parrish Fire District that the special fire assessment within Parrish Fire District for the 2023-2024 tax year shall be as follows:

NOTE: A 20% Improved Hazard Rating will be granted to residential/Condominia buildings and structures under 10,000 S.F. equipped with complete internal fire suppression facilities (fire alarm and sprinkler system) as follows:

| | | INCENTIVE |
|--|-----------|-----------|
| CATEGORY | RATE | RATE |
| Residential: | | |
| | | |
| <u>Vacant Platted Lot</u> – 0000,0001,0002,0003,0008,0040,0041, | | |
| 0050,0055,0725, 0730, 0900,0901,0910,0940,0941 (assessed as | 16.05 | |
| platted lot or un-subdivided acreage as applicable) | | |
| Vacant UnPlatted less than 10 acres - 0010; more than 10 acres - | 5.61 | |
| (per acre) | 0.01 | |
| Single Family Residential/Condominia/Apartments - | | |
| 0100, 0101, 0108, 0164, 0300, 0301, 0400, 0408, 0409, 0410 & | | |
| 0464 | 311.62 | 249.29 |
| First & Second Floor (per unit) | 311.62 | 249.29 |
| Third Floor (per unit) FL3 | 370.97 | 296.78 |
| Fourth Floor (per unit) | 430.33 | 344.26 |
| Fifth Floor (per unit) | 489.69 | 391.75 |
| Sixth Floor and above (per unit) | 549.05 | 439.23 |
| Single Family Residential/Condominia/mobile home on acreage | 5.61 acre | 1 |
| 0105, & 0210 | +311.62 | _ |

| CATEGORY | RATE | INCENTIVE RATE |
|--|-----------|-------------------|
| Multi-Family Residential - 0110, 0600, 0700,0800, 0801, 0803, | | |
| 0805, & 0864 | 311.62 | 259.44 |
| Mobile Homes/Lots - 0201, 0202, 0203, 0264, 0411, 0412, 0413, | | |
| 0501, 0502, & 0503 | 311.62 | |
| | 5.61 acre | |
| | 311.62 | |
| Mobile Homes Parks – 2802 | | |
| Travel Trailer Parks/RV (per space) - 0720, 2805,3600 & (mixed | 32.12 | |
| use) | 5.61 acre | |
| Out Buildings | 32.12 | |
| Commercial/Industrial: | | |
| Vacant Common Area - 1033, 1040, 1041 | 5.61 | |
| Vacant Platted Lot - 1000, 1001, 1004, 4000, 4001 & 7000 | | |
| (assessed as platted lot or un-subdivided acreage as applicable) | 16.05 | |
| Golf Courses & Driving Ranges - 3800 | 5.61 | |
| Golf Course Support Facilities - 3810, 0938 | 5.61 | |

Commercial /Industrial

The base assessment for all commercial and Industrial buildings and structures shall be \$311.62 for the first 1000 square feet on a parcel. The schedule for above 1000 square feet are as follows below:

Commercial/Industrial

A 20% Improved Hazard Rating will be granted to buildings and structures under 10,000 S.F. equipped with complete internal fire suppression facilities (fire alarm and sprinkler system). Base assessment shall be \$249.29 for the first 1000 square feet on a parcel.

Note: A parcel utilized for multiple hazard classifications may vary the assessment in accordance with actual categories.

| | | Over 1000 S.F. | Assessment: |
|------------------------------------|-----------------------------------|-------------------|-------------------|
| Category | Use Code(s) | S.F. | Incentive S.F. |
| | | <u>assessment</u> | <u>assessment</u> |
| <u>Mercantile</u> – 0710, 1100, 11 | 01, 1102, 1103, 1104, 1105, | | |
| 1110,1114, 1200, 1205, 123 | 30, 1233, 1240, 1264, 1300, 1400, | | |
| 1500, 1600,1604, & 2900 | | 0.232 | 0.171 |
| Business - 1700, 1704, 171 | 0, 1800, 1900, 1904, 1910, 2200, | | |
| 2300, 2500, 2600, 2750, 30 | 00, 3901, 3902, 3903, & 3910 | 0.232 | 0.171 |
| Assembly - 2100, 3100, 320 | 00, 3300, 3400, 3410, 3500, 3510, | | |
| 3700, 7600, 7601, 7602, 77 | 00, & 7900 | 0.232 | 0.171 |
| Factory/Industrial - 4100, 4 | 104, 4400, 4500, 4600, 4700, & | | |
| 9100 | , , , , , , , , , | 0.232 | 0.171 |
| Storage - 2000, 2003, 2005, | , 2010, 2700, 2710, 2720, 2730, | | |
| 2740, 2800, 4801, 4803, 48 | | 0.232 | 0.171 |
| Hazardous - 4200, 4300, 48 | • | 0.232 | 0.171 |
| Institutional - 7200, 7210, 7 | • | 0.232 | 0.171 |
| | ,,,, | 0.202 | 0.1.1 |

| Acreage | /Agricultural: |
|---------|----------------|
| | |

| Per acre with total not to exceed \$1363.63 on any one parcel. | RATE | |
|---|----------|--|
| <u>Un-subdivided Acreage/Improved</u> – 5000, 5010, 5100, 5020, | | |
| 5030, 5350, 5600, 6000, 6600, 6610, 6700, 6900, 9600, 9700, | 311.62 | |
| 9900, 9902 & 9908 | 5.61 | |
| Solar Fields – 5040, & 9901 | 112.57 | |
| | per Acre | |
| | | |

RATE

No Assessments

CATEGORY

The following parcels are hereby not levied a non-ad valorem fire assessment:

| Vacant Unusable Tract – 0009, 1009, & 9909 | 0.00 |
|---|------|
| Mobile Home Attachments – 2832 | 0.00 |
| Churches & Parsonages – 7100 & 7101 | 0.00 |
| Forest, Parks, Recreation Area – 8082 & 8200 | 0.00 |
| Public Schools, Colleges, Hospitals – 8083, 8084, 8085, 8300, | |
| 8400, & 8500 | 0.00 |
| County, State, federal, Municipal – 8086, 8087, 8088, 8089, | |
| 8600, 8700, 8800, 8900, 8901 | 0.00 |
| Military – 8081 & 8100 | 0.00 |
| Railroads – 9800 | 0.00 |
| Subsurface Rights & Rights-of-way – 9300, 9400 & 9401 | 0.00 |
| Rivers, Lakes, & Submerged Lands – 9500 | 0.00 |
| Government Owned Land – 9000 & 9002 | 0.00 |

Properties given total exemptions to ad valorem taxes by Manatee County Property Appraiser's Office shall also be given a total exemption from non-ad valorem assessments by Parrish Fire District.

BE IT FURTHER RESOLVED, the Board of Fire Commissioners hereby authorize Stacey S. Bailey, Chief, or his designee, to review the fire assessment roll and note any corrections and or adjustments to the fire assessment roll against each parcel of property within the District. Such authorization includes the authority to transmit the fire assessment roll, including corrections and adjustments, to the Manatee County Property Appraiser for the purpose of placing it on the tax roll.

ADOPTED by the Parrish Fire District Board of Commissioners, meeting in regular session this 25th day of April 2023.

| ATTEST: | KEVIN L. WEBB, VICE-CHAIRMAN |
|---------------------------|------------------------------|
| JOHN Z. GRIESI, SECRETARY | |

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

| | Oct '22 - Mar 23 | Budget | \$ Over Budget |
|--|----------------------|------------------------|--------------------------|
| Ordinary Income/Expense Income | | | |
| 4110 · Tax Revenue | 3,127,896.87 | 3,164,135.42 | -36,238.55 |
| 4310 · Miscellaneous Income | 113,457.41 | 20,000.00 | 93,457.41 |
| 4410 · User's Fee | 2,311.18 | 4,000.00 | -1,688.82 |
| Total Income | 3,243,665.46 | 3,188,135.42 | 55,530.04 |
| Gross Profit | 3,243,665.46 | 3,188,135.42 | 55,530.04 |
| Expense | | | |
| 7100 · Salaries & Overtime | 893,425.73 | 1,864,992.00 | -971,566.27 |
| 7130 · 941 Taxes | 67,110.29 | 142,671.00 | -75,560.71 |
| 7150 · Employee Retirement | 186,179.17 | 448,440.00 | -262,260.83 |
| 7180 · Accounting & Bk Chgs | 35.00 | 0.00 | 35.00 |
| 7190 · Capital Expenditures | 25,433.94 | 30,000.00 | -4,566.06 |
| 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 | 9,338.22 | 17,000.00 | -7,661.78 |
| 7270 · Dues & Licenses 7310 · Fire Prevention | 16,222.29 | 23,000.00 | -6,777.71 |
| | 4,016.15 | 6,000.00 | -1,983.85 |
| 7360 · Gas, Diesel & Oil 7410 · Insurance | 11,569.66 | 20,000.00 | -8,430.34 |
| 7410 • Insurance 7411 • Dental | 3,166.24 | 7 500 00 | 4 222 76 |
| 7412 · Health | 125,710.56 | 7,500.00 200,000.00 | -4,333.76 74,390,44 |
| 7413 · Liability | 37,279.74 | 75,000.00 | -74,289.44 37,730.36 |
| 7414 · Workman's Comp. | 51,693.00 | 78,000.00 | -37,720.26 -26,307.00 |
| Total 7410 · Insurance | 217,849.54 | 360,500.00 | -142,650.46 |
| 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 | 1,500.33 | 4,000.00 | -2,499.67 |
| 7510 · Miscellaneous Supplies | 3,376.62 | 5,000.00 | -1,623.38 |
| 7570 · Printing & Office | 3,360.64 | 5,000.00 | -1,639.36 |
| 7610 · Professional Services/Legal | 17,324.75 | 85,000.00 | -67,675.25 |
| 7620 · R & M-Equipment | 6,001.89 | 10,000.00 | -3,998.11 |
| 7630 · R & M-Radios | 7,754.30 | 11,000.00 | -3,245.70 |
| 7640 · R & M-Station | 4,825.67 | 10,000.00 | -5,174.33 |
| 7650 · R & M-Vehicles | 14,113.34 | 25,000.00 | -10,886.66 |
| 7690 · Refund | 0.00 | 500.00 | -500.00 |
| 7710 · Fire Equipment & Tools | 5,275.75 | 5,000.00 | 275.75 |
| 7730 · Training & Education | 8,854.73 | 10,000.00 | -1,145.27 |
| 7740 · Travel | 340.94 | 500.00 | -159.06 |
| 7760 · Uniforms & Gear 7810 · Utilities | 2,799.62 5,994.40 | 11,000.00 15,000.00 | -8,200.38 -9,005.60 |
| Total Expense | 1,526,029.40 | 3,169,103.00 | -1,643,073.60 |
| Net Ordinary Income | 1,717,636.06 | 19,032.42 | 1,698,603.64 |
| Other Income/Expense | | • | • |
| Other Income | | | |
| 1070 · Debt Sinking Fund Station 2 | 482,995.04 | 0.00 | 482,995.04 |
| Total Other Income | 482,995.04 | 0.00 | 482,995.04 |
| Other Expense 7195 · Station 2 Capital Expenditures | 3 465 050 22 | 0.00 | 2 405 050 00 |
| Total Other Expense | 3,465,859.32 | 0.00 | 3,465,859.32 |
| | 3,465,859.32 | 0.00 | 3,465,859.32 |
| Net Other Income | -2,982,864.28 | 0.00 | -2,982,864.28 |
| Net Income | -1,265,228.22 | 19,032.42 | -1,284,260.64 |
| | | | |

PARRISH FIRE DISTRICT-IFF Budget vs. Actual

October 2022 through March 2023

| | Oct '22 - Mar 23 | Budget | \$ Over Budget |
|---|--------------------|-------------|----------------|
| Ordinary Income/Expense | | | |
| Income | 225 000 00 | 475 000 00 | 050.000.00 |
| 5110 · Impact Fees Collected 5210 · Interest IFF | 225,000.00 0.00 | 475,000.00 | -250,000.00 |
| 5310 · Misc. Income | 0.00 | 0.00 | 0.00 |
| oo to lande. Income | 0.00 | 0.00 | 0.00 |
| Total Income | 225,000.00 | 475,000.00 | -250,000.00 |
| Cost of Goods Sold | | | |
| 50000 · Cost of Goods Sold | 0.00 | | |
| Total COGS | 0.00 | | |
| Gross Profit | 225,000.00 | 475,000.00 | -250,000.00 |
| Expense | | | |
| 1160 · Pre Paid Expenses | 0.00 | | |
| 66000 · Payroll Expenses | 0.00 | | |
| 9000 · Due other Funds | 0.00 | | |
| 9120 · Architect | 0.00 | | |
| 9130 · Attorney | 4,000.00 | 10,000.00 | -6,000.00 |
| 9140 · Bank charges | 0.00 | | |
| 9210 · Loan | 0.00 | | |
| 9250 · Loan Interest | 0.00 | | |
| 9300 · Capital Expenditures | 80,696.77 | 325,000.00 | -244,303.23 |
| 9410 · Engineer | 0.00 | | |
| 9470 · Refund of IFF | 0.00 | | |
| 9480 · Station 2 | 484,943.13 | 483,000.00 | 1,943.13 |
| Total Expense | 569,639.90 | 818,000.00 | -248,360.10 |
| Net Ordinary Income | -344,639.90 | -343,000.00 | -1,639.90 |
| Other Income/Expense | | | |
| Other Income | 0.00 | 0.00 | 0.00 |
| Other Expense | | | |
| 9200 · Transfer Out of Impact | 0.00 | | |
| Total Other Expense | 0.00 | | |
| Net Other Income | 0.00 | 0.00 | 0.00 |
| Net Income | -344,639,90 | -343,000.00 | -1,639.90 |