

AGENDA

PARRISH FIRE DISTRICT

September 24, 2024 – 6:00p.m.

- 1. Open meeting for the Parrish Fire District**
- 2. Prayer and Pledge**
- 3. Minutes of meeting for August 27, 2024**
- 4. Public Comment**
- 5. Public Hearing for Fire Assessment Appeals**
- 6. Resolution 2024-05 Fire Assessment Appeals**
- 7. Proposed 2024-25 Budget**
- 8. Resolution 2024-04 – Adopting the 2024-25 Budget**
- 9. Financial Report**
- 10. Administration Report**

Commissioners Report:

**Commissioner Ramsey
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)*

August 27, 2024

The Board of Commissioners of the Parrish Fire District met in regular session on Tuesday, August 27, 2024, at 6:00 P.M. in the Commission Chamber.

Present were	Edward G. Chitty	Chairman
	Kevin L. Webb	Vice-Chairman
	John Z. Griesi	Commissioner
	Edward W. Stevens	Commissioner
	Sawyer L. Ramsey	Commissioner

Absent was	Stacey S. Bailey	Fire Chief
------------	------------------	------------

Chairman Chitty opened the meeting of the Parrish Fire Commission.

The minutes of the previous meeting held July 23, 2024, were approved on a motion by Commissioner Webb, seconded by Commissioner Ramsey, and carried by a vote of 5-0.

Chairman Chitty called for public comment. No one was present to speak.

Deputy Fire Marshal / Admin Asst Leticia advised the Commission that they need to establish a date for a public hearing so the Community can come and appeal their Fire Assessment rates on their property. Commissioner Griesi made a motion to hold the public hearing for Fire Assessment Rate Appeals on September 24, 2024, seconded by Commissioner Webb and carried by a vote of 5-0.

Deputy Fire Marshal / Admin Asst. Leticia advised the board that it was time to adopt the Policy Changes to the Employees manual. This is the 2nd reading of the changes, Commissioner Stevens made a motion to approve the newly adopted employee policy changes, seconded by Commissioner Griesi and carried by a vote of 5-0.

Deputy Fire Marshal / Admin Asst. Leticia presented the proposed budget for Fiscal year 2024-25, after some discussion, it was decided to table the approval of the budget, due to questions that they needed answered and the Chief was not present to answer. Commissioner Stevens made a motion to table the proposed budget for 2023-24 till September 24, 2024, seconded by Commissioner Webb and carried a vote of 4-0, Commissioner Griesi voted nah.

Deputy Fire Marshal / Admin Asst. Leticia advised the board the Resolution 2024-04 will also need to be tabled till the September 24, 2024, Commission meeting.

Deputy Fire Marshal / Admin Asst. presented the Mutual Aid Agreement with North River, explained that it will benefit the people in North River that are a class 10 on their ISO rating. Commissioner Griesi made a motion to approve the Mutual Aid Agreement with North River, seconded by Commissioner Stevens and carried by a vote of 5-0.

The financial report for the month ending July 2024 was presented. Bookkeeper / HR Shannon indicated that we have received most of the budgeted amount in the General Fund, currently we have received \$3,840,644.55. Impact fee revenue is currently \$611,480.50. The financial report was approved on a motion by Commissioner Griesi, seconded by Commissioner Stevens and carried by a vote of 5-0.

In the administration report, Deputy Fire Marshal / Admin Asst. Leticia went over several items that were being worked on currently by Staff or OPS.

Chairman Chitty called for Commissioners reports,

Commissioner Ramsey – Nothing to report

Commissioner Stevens – Happy about the new ladder truck, happy with what's going on.

Commissioner Griesi – Thanks for everything and all the hard work being done.

Commissioner Webb – Nothing to report

Commissioner Chitty – Talked about the storm clean-up, asked about the new number system and TAC 8 to match our numbers.

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

CHAIRMAN

ATTEST:

SECRETARY

SUPPLEMENTAL AGENDA MATERIAL – PARRISH FIRE COMMISSION – September 24, 2024

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

3 **N/A** **Minutes of August 27, 2024**

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 Appeals**

CHAIRMAN ACTION NECESSARY

Open public hearing to hear appeals on fire assessments

Public comment

COMMISSION ACTION NECESSARY
Motion to close public hearing. Second. Vote

6 **1** **Resolution 2024-05**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT TO HEAR FIRE ASSESSMENT APPEALS FROM PROPERTY OWNERS

COMMISSION ACTION NECESSARY
Motion to approve/disapprove Resolution 2024-05. Second. Vote

7 **2-4** **Proposed Budget for Fiscal 2024-2025**

COMMISSION ACTION NECESSARY
Motion to approve/disapprove the proposed budget for Fiscal Year 2024-25. Second. Vote

- 8 5 **Resolution 2024-04**
A RESOLUTION OF THE PARRISH FIRE DISTRICT ADOPTING
THE 2024-2025 FISCAL YEAR BUDGET.
- COMMISSION ACTION NECESSARY
Motion to approve/disapprove Resolution 2024-04
Second, Vote
- 9 6-8 **Financial Report – August 31, 2024**
- COMMISSION ACTION NECESSARY
Motion to approve/disapprove Financial Report
Second. Vote.
- 10 **Insert** **Administration Report**
- COMMISSION ACTION NECESSARY
None – Information Only
- 11 **N/A** **Commissioners Reports**
- Commissioner Ramsey**
- Commissioner Stevens**
- Commissioner Griesi**
- Commissioner Webb**
- Commissioner Chitty**

NEXT COMMISSION MEETING IS OCTOBER 22nd, 2024, @ 6:00PM.

**RESOLUTION NO. 2024-05
APPEALS HEARING**

WHEREAS, THE PARRISH FIRE DISTRICT, in accordance with the provisions of Section 5, Chapter 2004-400, as amended, must review, adjust, correct and certify the fire assessment levied against every parcel of property within the District; and,

WHEREAS, the Board of Fire Commissioners did adopt Resolution No. 2024-01 on April 23, 2024, specifying the rate of assessment to be applied to all taxable property for the 2024-25 tax year; and

WHEREAS, the District has received from the Manatee County Property Appraiser a fire assessment roll for the 2023-24 tax year and subsequently checked it and noted any necessary corrections and/or adjustments; and,

WHEREAS, a properly advertised public hearing was held on September 24, 2024; to hear appeals from any property owner in the District with respect to the method of calculation or the amount of fire assessment levied against a parcel of land within the District;

NOW THEREFORE BE IT RESOLVED that the Board of Fire Commissioners of the PARRISH FIRE DISTRICT did receive and consider the following fire assessment appeals and have notified all parties in writing of the reasons for granting or denying each.

<u>PARCEL NO.</u>	<u>OWNER</u>	<u>FIRE ASSESSMENT</u>	
		<u>CURRENT</u>	<u>ADJUSTED</u>

BE IT FURTHER RESOLVED that the Board of Fire Commissioners, with the adjustments contained herein, hereby certifies the fire assessment levy for each parcel of property within the PARRISH FIRE DISTRICT and hereby directs the Manatee County Property Appraiser to place such fire assessment levies on the 2024/25 Manatee County tax roll.

Adopted this 24th day of September 2024, on motion at a regular scheduled meeting.

CHAIRMAN

ATTEST:

SECRETARY



Proposed 2024-2025 Budget

General Fund Income

Fire Assessments (gross)	\$	4,922,529.00
Less Property Appraiser - 1 1/2%	\$	73,837.94
Less Tax Collector - 1 1/2%	\$	73,837.94
Less Discounts - 4%	\$	196,901.16
Fire Assessments (net)	\$	4,577,951.97
Miscellaneous	\$	20,000.00
User Fees	\$	5,000.00
Budget Use Carry Over Debt Service	\$	482,995.04
Budget Use Carry Over Unassigned	\$	102,836.99
Total Income	\$	5,188,784.00

General Fund Expenses

Expense		
Personnel Wages		2,671,629.00
Medicare/Social Security Employer		203,748.00
Employee Retirement		831,172.00
Capital Expenditures		45,000.00
Debt Service Engine Principal		25,180.00
Debt Service Engine Interest		4,811.00
Commissioners' Honorarium		30,000.00
Communications		25,000.00
Dues & Licenses		29,000.00
Fire Prevention		7,000.00
Gas, Diesel & Oil		30,000.00
Insurance		8,500.00
Dental		285,000.00
Health		93,000.00
Liability		101,000.00
Workman's Comp.		7,250.00
Medical Supplies		16,000.00
Medical Testing		6,000.00
Household Supplies		6,500.00
Miscellaneous Operating Supplies		6,500.00
Printing & Office		35,000.00
Professional Services/Legal		25,000.00
R & M-Equipment		25,000.00
R & M-Radios		25,000.00
R & M-Station		44,000.00
R & M-Vehicles		500.00
Refund		11,000.00
Fire Equipment & Tools		35,000.00
Training & Education		1,000.00
Travel		41,000.00
Uniforms & Gear		31,000.00
Utilities		463,555.00
Debt Service Principal Station 2		19,439.00
Debt Service Interest Station 2		
Total Expense		5,188,784.00
Surplus/Deficit	\$	-

Impact Fee Income

Income		
5110 · Impact Fees Collected		750,000.00
5210 · Interest IFF		0.00
5310 · Misc. Income		0.00
Total Income		750,000.00

Impact Fee Expenses

Expense		
Attorney		20,000.00
Bank charges		0.00
Debt Service Ladder Truck		120,000.00
Capital Expenditures		200,000.00
Transfer to General Fund		
Total Expense		340,000.00
Surplus/Deficit		410,000.00

Impact Fee - Reserve Fund

Total income	750,000.00
Total reserve fund	875,000.00
Total funds available	1,625,000.00
Expenditures	340,000.00
Projected Reserve Fund Balance	1,285,000.00

General Fund - Reserve Fund

Total income	4,602,951.97
Total reserve fund	2,123,757.00
Total funds available	6,726,708.97
Total Expenditures	5,188,784.00
less budget use (reserve) carry over expenditures	-585,832.03
Projected Reserve Fund Balance	1,537,924.97

Reserve fund Allocation	
Emergency Contingency Fund	100,000.00
Designated Fund Station 2 Loan Payment	480,120.00
Restricted Reserve	100,000.00
Unrestricted Reserve	857,804.97

Parrish Fire District - General Fund

	10/2024 to 9/2025	%
REVENUES-Assesments	\$ 4,922,529	
Less Tax Collector Fees	\$ (147,676)	3.00%
Less Tax Payor Discounts	\$ (196,901)	4.00%
Net Fire Assessments		
Collected	\$ 4,577,952	
Miscellaneous Income	\$ 20,000	0.22%
Other Income	\$ 5,000	0.05%
Total Net Revenues	\$ 4,602,952	
Operating Expenses		<i>% of Exp</i>
Salaries	\$ 2,426,834	51.57%
Overtime	\$ 204,295	4.34%
Employee Benefits	\$ 40,500	0.86%
FICA Taxes	\$ 203,748	4.33%
Employee Retirement	\$ 831,172	17.66%
Acct & Bank Services	\$ -	0.00%
Commissioners Honorarium	\$ 30,000	0.64%
Communications	\$ 25,000	0.53%
Dues & Subscriptions	\$ 29,000	0.62%
Fire Prevention	\$ 7,000	0.15%
Gas, Diesel & Oil	\$ 30,000	0.64%
Dental Insurance	\$ 8,500	0.18%
Health & Life Insurance	\$ 285,000	6.06%
Liability & LODD Insurance	\$ 93,000	1.98%
Workman's Comp	\$ 101,000	2.15%
Household Supplies	\$ 6,000	0.13%
Medical Supplies	\$ 7,250	0.15%
Medical Testing	\$ 16,000	0.34%
Misc. Supplies	\$ 6,500	0.14%
Printing & Office Supplies	\$ 6,500	0.14%
Professional Services	\$ 35,000	0.74%
Refunds	\$ 500	0.01%
Repair & Maint:Equipment	\$ 25,000	0.53%
Repair & Maint:Radio	\$ 25,000	0.53%
Repair & Maint:Station	\$ 25,000	0.53%
Repair & Maint:Vehicles	\$ 44,000	0.94%
Fire Equipment & Tools	\$ 11,000	0.23%
Training	\$ 35,000	0.74%
Travel	\$ 1,000	0.02%
Uniforms & Bunker Gear	\$ 41,000	0.87%
Utilities	\$ 31,000	0.66%
Loan Station #2	\$ -	0.00%
Capital Expenditures	\$ 45,000	0.96%
Debt Service	\$ 30,000	
Total Expenses	\$ 4,705,799	99.36%
GENERAL FUND-RESERVE FUND		
Total Income	\$ 4,602,952	
Total Reserve Fund	\$ 1,092,473	
Total Funds Available	\$ 5,695,425	
Expenditures	\$ 4,705,799	
<u>Income Less Expenditures</u>	<u>\$ (102,847)</u>	
Reserve Fund Balance	\$ 989,626	

Projections for
Parrish Fire District - IMPACT FEES / CAPITAL FUND

	Projected 2024-25
IMPACT FEES INCOME	
Fees Collected	\$ 750,000
Misc. Income	\$ -
Interest Income	\$ -
Refunds	\$ -
Other	\$ -
Total Income	\$ 750,000
Expenditures	
Attorney	\$ 20,000
Station #2 - Expenses	\$ -
Loan Station #2	\$ -
Debt Service Ladder Truck	\$ 120,000
Capital Expenditures	\$ 200,000
Refunds	-
Total Expenditures	\$ 340,000.00
 Net Income	 \$ 410,000
 Total Income	 \$ 750,000
<u>Total Reserve Fund</u>	<u>\$ 751,535</u>
Total Funds Available	\$ 1,501,535
<u>Expenditures</u>	<u>\$ 340,000</u>
Reserve Fund Balance	\$ 1,161,535



Draft 08/19/2024

Select Classification Level

RESOLUTION NO. 2024-04

**A RESOLUTION OF THE PARRISH FIRE DISTRICT
ADOPTING THE 2024-2025 FISCALYEAR BUDGET**

WHEREAS, the Parrish Fire District is an Independent Special Fire District created by special act of the Florida Legislature; and,

WHEREAS, the district is required to adopt the 2024 - 2025 Fiscal Year Budget by Resolution of the Fire District Board of Commissioners in accordance with Chapter 218.34, F.S.; and,

WHEREAS, the proposed budget has been reviewed during a regular scheduled public meeting of the Board of Fire Commissioners; and,

NOW THEREFORE BE IT RESOLVED that the Board of Fire Commissioners hereby determines that the proposed budget reviewed during the August 27, 2024, that was tabled and presented again during the September 24, 2024, public meeting satisfies the budgetary requirements for the 2024 - 2025 Fiscal Year. The Board further directs the administration of the fire district to file the adopted budget with the Clerk of the Circuit Court of Manatee County.

Adopted the 24th day of September 2024, upon motion at a regular meeting.

CHAIRMAN

ATTEST:

SECRETARY

09/17/24

PARRISH FIRE DISTRICT
Budget vs. Actual 2023-2024
October 2023 through August 2024

	<u>Oct '23 - Aug ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
4110 · Tax Revenue	3,840,955.89	3,875,825.22	-34,869.33
4210 · Interest Income	8,635.32		
4310 · Miscellaneous Income	24,057.08	20,000.00	4,057.08
4315 · Grant Revenue	1,944,618.91	0.00	1,944,618.91
4410 · User's Fee	11,795.85	4,000.00	7,795.85
9201 · IFF Transfer In for St 2 loan	482,995.04	483,000.00	-4.96
Total Income	<u>6,313,058.09</u>	<u>4,382,825.22</u>	<u>1,930,232.87</u>
Gross Profit	6,313,058.09	4,382,825.22	1,930,232.87
Expense			
7100 · Salaries & Overtime	1,933,347.38	2,168,330.00	-234,982.62
7130 · 941 Taxes	146,299.71	165,877.00	-19,577.29
7150 · Employee Retirement	538,621.77	650,497.00	-111,875.23
7180 · Accounting & Bk Chgs	388.36	0.00	388.36
7190 · Capital Expenditures	17,192.97	45,000.00	-27,807.03
7192 · Debt Service Engine	29,992.09	29,992.00	0.09
7210 · Commissioners' Honorarium	22,500.00	30,000.00	-7,500.00
7250 · Communications	21,805.96	22,000.00	-194.04
7270 · Dues & Licenses	25,475.62	23,000.00	2,475.62
7310 · Fire Prevention	8,247.80	6,000.00	2,247.80
7360 · Gas, Diesel & Oil	23,843.30	28,000.00	-4,156.70
7410 · Insurance			
7411 · Dental	7,268.80	8,500.00	-1,231.20
7412 · Health	227,003.15	250,000.00	-22,996.85
7413 · Liability	81,914.99	85,000.00	-3,085.01
7414 · Workman's Comp.	84,081.00	93,000.00	-8,919.00
Total 7410 · Insurance	<u>400,267.94</u>	<u>436,500.00</u>	<u>-36,232.06</u>
7450 · Medical Supplies	4,624.29	7,250.00	-2,625.71
7460 · Medical Testing	11,669.31	12,500.00	-830.69
7500 · Household Supplies	4,942.76	5,000.00	-57.24
7510 · Miscellaneous Supplies	4,980.52	6,500.00	-1,519.48
7542 · Loan Principal - Station 2	1,647,875.01	284,227.00	1,363,648.01
7543 · Loan Interest - Station 2	352,124.99	198,767.00	153,357.99
7544 · Loan Prepayment Station 2	20,000.00		
7570 · Printing & Office	4,803.36	6,500.00	-1,696.64
7610 · Professional Services/Legal	39,835.51	35,000.00	4,835.51

09/17/24

PARRISH FIRE DISTRICT
Budget vs. Actual 2023-2024
October 2023 through August 2024

	<u>Oct '23 - Aug ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
7620 · R & M-Equipment	21,212.04	15,000.00	6,212.04
7630 · R & M-Radios	15,254.00	15,000.00	254.00
7640 · R & M-Station			
7641 · R & M Station 1	11,391.01	22,000.00	-10,608.99
7642 · R & M Station 2	7,405.32	22,000.00	-14,594.68
Total 7640 · R & M-Station	<u>18,796.33</u>	<u>44,000.00</u>	<u>-25,203.67</u>
7650 · R & M-Vehicles	37,252.09	40,000.00	-2,747.91
7680 · Reconciliation Discrepanci...	-0.09		
7690 · Refund	0.00	500.00	-500.00
7710 · Fire Equipment & Tools	5,154.30	10,000.00	-4,845.70
7730 · Training & Education	18,975.05	17,500.00	1,475.05
7740 · Travel	490.67	500.00	-9.33
7760 · Uniforms & Gear	13,892.62	14,000.00	-107.38
7810 · Utilities			
7811 · Utilities Water Station 1	3,981.93	4,000.00	-18.07
7812 · Utilities Electric Station 1	9,285.91	10,000.00	-714.09
7813 · Utilities Water Station 2	4,651.91	5,000.00	-348.09
7814 · Utilities Electric Station 2	6,282.02	9,000.00	-2,717.98
7815 · Propane Station 2 (Tank ...	2,679.54	3,000.00	-320.46
Total 7810 · Utilities	<u>26,881.31</u>	<u>31,000.00</u>	<u>-4,118.69</u>
Total Expense	<u>5,416,746.97</u>	<u>4,348,440.00</u>	<u>1,068,306.97</u>
Net Ordinary Income	896,311.12	34,385.22	861,925.90
Other Income/Expense			
Other Expense			
7195 · Station 2 Capital Expenditures	1,498.50	0.00	1,498.50
Total Other Expense	<u>1,498.50</u>	<u>0.00</u>	<u>1,498.50</u>
Net Other Income	<u>-1,498.50</u>	<u>0.00</u>	<u>-1,498.50</u>
Net Income	<u><u>894,812.62</u></u>	<u><u>34,385.22</u></u>	<u><u>860,427.40</u></u>

PARRISH FIRE DISTRICT-IFF
Budget vs. Actual 2023 - 2024
 October 2023 through August 2024

	<u>Oct '23 - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
5110 · Impact Fees Collected	611,480.50	500,000.00	111,480.50
Total Income	611,480.50	500,000.00	111,480.50
Gross Profit	611,480.50	500,000.00	111,480.50
Expense			
9130 · Attorney	0.00	10,000.00	-10,000.00
9300 · Capital Expenditures	49,087.02	125,000.00	-75,912.98
Total Expense	49,087.02	135,000.00	-85,912.98
Net Ordinary Income	562,393.48	365,000.00	197,393.48
Other Income/Expense			
Other Expense			
9200 · Transfer Out of Impact	482,995.04	483,000.00	-4.96
Total Other Expense	482,995.04	483,000.00	-4.96
Net Other Income	-482,995.04	-483,000.00	4.96
Net Income	79,398.44	-118,000.00	197,398.44