

AGENDA

PARRISH FIRE DISTRICT

May 24, 2022 – 6:00p.m.

- 1. Open meeting for the Parrish Fire District**
- 2. Prayer and Pledge**
- 3. Minutes of meeting for April 26, 2022**
- 4. Public Comment**
- 5. Continuation of Public Hearing for Fire Assessment Rates 2022-23**
- 6. Fire Assessments 2022-23 Resolution 2022-01**
- 7. Station 2 Update**
- 8. Financial Report**
- 9. Administration Report**
- 10. Commissioners Report:**

**Commissioner Griesi
Commissioner Dirling
Commissioner Combee
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)

April 26, 2022

The Board of Commissioners of the Parrish Fire District met in regular session on Tuesday, April 26, 2022, at 6:00 P.M. in the Commission Chamber.

Present were	Kevin L. Webb	Vice-Chairman
	Holly B. Combee	Commissioner
	Jeff A. Dirling	Commissioner
	John Z. Griesi	Commissioner
	Stacey S. Bailey	Fire Chief
	Wayne L. Ownbey	Asst. Chief

Absent was: Edward G. Chitty Chairman

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

The minutes of the previous meeting held March 22, 2022, were approved on a motion by Commissioner Combee, seconded by Commissioner Griesi, and carried by a vote of 4-0.

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

Vice-Chairman Webb opened the public hearing for Fire Assessments Rates public hearing, no one from the public signed up to speak. A motion was made to close the public hearing by Commissioner Combee, seconded by Commissioner Griesi, and carried by a vote of 4-0. Commissioner Dirling made a motion for No Increase, there was no second, therefore the motion dies. Commissioner Combee made a motion to approve Resolution 2022-01 with a 4% increase, seconded by Commissioner Webb, and carried by a vote of 2-2, motion was tied so therefore Commissioner Combee made a motion that the public hearing will be re-scheduled to May 24, 2022, when the Chairman will be back vote, seconded by Commissioner Griesi and carried by a vote of 4-0.

The financial report for month ending March 2022 was presented. Chief Bailey indicated that we have received all of the general fund revenue and then some of \$2,656,745.82 with \$31,490.68 over what was budgeted. Impact fee revenue is currently at \$334,441.13 with \$140,558.87 still left to collect. The financial report was approved on a motion by Commissioner Griesi, seconded by Commissioner Combee and carried by a vote of 4-0.

In the administration report, Chief Bailey brought up many different items working on Station 2 items, projects under way by Staff, & local events that everyone has covered.

Commissioners Reports

Commissioner Griesi – Thanked everyone for a job well done.

Commissioner Dirling – Asked why we were over in Misc. Income, which was due to the \$89,000.00 gift from the purchase of the property. Commissioner Dirling made a motion to direct staff to try and trim the budget up and come back with more realistic numbers. Seconded by Commissioner Webb and carried a vote of 4-0.

Commissioner Combee – Thank everyone for all their hard work.

Commissioner Webb – Tree's look good, thanked everyone for all their hard work.

Commissioner Dirling motioned to adjourn the meeting, seconded by Commissioner Combee and carried by a vote of 4-0. Meeting adjourned at 7:00 P.M.

VICE - CHAIRMAN

ATTEST:

SECRETARY

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NUMBER PAGE
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3 N/A Minutes of April 26, 2022

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 **Continuation of Public Hearing for Fire Assessment Rates 2022-23**

COMMISSION ACTION NECESSARY
Open public hearing on fire assessments

Public comment

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

6 9
 1-3 **Resolution 2022-01**
A Resolution of the Board of Commissioners of the Parrish Fire District adopting Fire Assessment Rates for 2022/23, 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 2022-01
Second, Vote.**

7 N/A **Station 2 land & Construction Update**

COMMISSION ACTION NECESSARY
None - Information Only

- 8 1-2 Financial Report – April 2022
COMMISSION ACTION NECESSARY
Motion to approve/disapprove the financial report
Second, Vote.
- 9 N/A Administration Report:
COMMISSION ACTION NECESSARY
None - Information Only

Next Commission meeting June 28, 2022

RESOLUTION NO. 2022-01 4% Increase

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR 2022/2023, 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 26, 2022, with a continuation of the public hearing held on May 24, 2022 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 2022-2023 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:

CATEGORY	RATE	INCENTIVE RATE
<u>Residential:</u>		
<u>Vacant Platted Lot</u> – 0000,0001,0002,0003,0008,0040,0041, 0050,0055,0725, 0730, 0900,0901,0910,0940,0941 (assessed as platted lot or un-subdivided acreage as applicable)	14.83	
<u>Vacant UnPlatted less than 10 acres</u> – 0010; more than 10 acres - (per acre)	5.19	
<u>Single Family Residential/Condominia/Apartments</u> - 0100, 0101, 0108, 0164, 0300, 0301, 0400, 0408, 0409, 0410 & 0464	287.89	230.32
First & Second Floor (per unit)	287.89	230.32
Third Floor (per unit) FL3	342.74	274.19
Fourth Floor (per unit)	397.57	318.05
Fifth Floor (per unit)	452.41	361.93
Sixth Floor and above (per unit)	507.25	405.80
<u>Single Family Residential/Condominia/mobile home on acreage</u> 0105, & 0210	5.19 acre +287.89	

CATEGORY	RATE	INCENTIVE RATE
<u>Multi-Family Residential</u> – 0110, 0600, 0700,0800, 0801, 0803, 0805, & 0864	287.89	239.69
<u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, & 0503	287.89 5.19 acre	
Mobile Homes Parks – 2802	287.89	
<u>Travel Trailer Parks/RV</u> (per space) – 0720, 2805,3600 & (mixed use)	29.67 5.19 acre	
<u>Out Buildings</u>	29.67	
<u>Commercial/Industrial:</u>		
Vacant Common Area – 1033, 1040, 1041	5.19	
<u>Vacant Platted Lot</u> – 1000, 1001, 1004, 4000, & 7000 (assessed as platted lot or un-subdivided acreage as applicable)	14.83	
<u>Golf Courses & Driving Ranges</u> - 3800	5.19	
<u>Golf Course Support Facilities</u> – 3810, 0938	5.19	

Commercial /Industrial

The base assessment for all commercial and Industrial buildings and structures shall be \$287.89 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 \$230.32 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.

<u>Category</u>	<u>Use Code(s)</u>	<u>Over 1000 S.F. Assessment:</u>	
		<u>S.F. assessment</u>	<u>Incentive S.F. assessment</u>
<u>Mercantile</u> – 0710, 1100, 1101, 1102, 1103, 1104, 1105, 1110,1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600,1604, & 2900		0.214	0.159
<u>Business</u> – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600, 2750, 3000, 3901, 3902, 3903, & 3910		0.214	0.159
<u>Assembly</u> – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3600, 3700, 7600, 7601, 7602, 7700, & 7900		0.214	0.159
<u>Factory/Industrial</u> – 4001, 4100, 4104, 4400, 4500, 4600, 4700, & 9100		0.214	0.159
<u>Storage</u> – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2800, 4801, 4803, 4804, 4805, & 4900		0.214	0.159
<u>Hazardous</u> – 4200, 4300, 4800, 4810, & 9200		0.214	0.159
<u>Institutional</u> – 7200, 7210, 7300, 7400, 7500, & 7800		0.214	0.159

Acreage/Agricultural:

Per acre with total not to exceed \$1,259.82 on any one parcel.	<u>RATE</u>
<u>Un-subdivided Acreage/Improved</u> – 5000, 5010, 5100, 5020, 5030, 5350, 5600, 6000, 6600, 6610, 6700, 6900, 9600, 9700, 9900, 9902 & 9908	287.89 5.19
Solar Fields – 5040, & 9901	104.00 per Acre

CATEGORY

RATE

No Assessments

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 & 8909	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 24th day of May 2022.

EDWARD G. CHITTY CHAIRMAN

ATTEST:

HOLLY B. COMBEE, SECRETARY

RESOLUTION NO. 2022-01 5.5% Increase

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR 2022/2023, 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 26, 2022, with a continuation of the public hearing held on May 24, 2022, 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 2022-2023 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:

CATEGORY	RATE	INCENTIVE RATE
<u>Residential:</u>		
<u>Vacant Platted Lot</u> – 0000,0001,0002,0003,0008,0040,0041, 0050,0055,0725, 0730, 0900,0901,0910,0940,0941 (assessed as platted lot or un-subdivided acreage as applicable)	15.04	
<u>Vacant UnPlatted less than 10 acres</u> – 0010; more than 10 acres - (per acre)	5.26	
<u>Single Family Residential/Condominia/Apartments</u> - 0100, 0101, 0108, 0164, 0300, 0301, 0400, 0408, 0409, 0410 & 0464	292.05	233.64
First & Second Floor (per unit)	292.05	233.64
Third Floor (per unit) FL3	347.68	278.14
Fourth Floor (per unit)	403.31	322.64
Fifth Floor (per unit)	458.94	367.15
Sixth Floor and above (per unit)	514.57	411.65
<u>Single Family Residential/Condominia/mobile home on acreage</u> 0105, & 0210	5.26 acre +292.05	

CATEGORY	RATE	INCENTIVE RATE
<u>Multi-Family Residential</u> – 0110, 0600, 0700,0800, 0801, 0803, 0805, & 0864	292.05	243.15
<u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, & 0503	292.05 5.26 acre	
Mobile Homes Parks – 2802	292.05	
<u>Travel Trailer Parks/RV</u> (per space) – 0720, 2805,3600 & (mixed use)	30.10 5.26 acre	
<u>Out Buildings</u>	30.10	
<u>Commercial/Industrial:</u>		
Vacant Common Area – 1033, 1040, 1041	5.26	
<u>Vacant Platted Lot</u> – 1000, 1001, 1004, 4000, & 7000 (assessed as platted lot or un-subdivided acreage as applicable)	15.04	
<u>Golf Courses & Driving Ranges</u> - 3800	5.26	
<u>Golf Course Support Facilities</u> – 3810, 0938	5.26	

Commercial /Industrial

The base assessment for all commercial and Industrial buildings and structures shall be \$292.05 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 \$292.05 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.

<u>Category</u>	<u>Use Code(s)</u>	<u>Over 1000 S.F. Assessment:</u>	
		<u>S.F. assessment</u>	<u>Incentive S.F. assessment</u>
<u>Mercantile</u> – 0710, 1100, 1101, 1102, 1103, 1104, 1105, 1110,1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600,1604, & 2900		0.217	0.161
<u>Business</u> – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600, 2750, 3000, 3901, 3902, 3903, & 3910		0.217	0.161
<u>Assembly</u> – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3600, 3700, 7600, 7601, 7602, 7700, & 7900		0.217	0.161
<u>Factory/Industrial</u> – 4001, 4100, 4104, 4400, 4500, 4600, 4700, & 9100		0.217	0.161
<u>Storage</u> – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2800, 4801, 4803, 4804, 4805, & 4900		0.217	0.161
<u>Hazardous</u> – 4200, 4300, 4800, 4810, & 9200		0.217	0.161
<u>Institutional</u> – 7200, 7210, 7300, 7400, 7500, & 7800		0.217	0.161

Acreage/Agricultural:

Per acre with total not to exceed \$1278.00 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, 9900, 9902 & 9908	292.05 5.26
Solar Fields – 5040, & 9901	105.50 per Acre

CATEGORY

RATE

No Assessments

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 & 8909	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 24th day of May 2022.

EDWARD G. CHITTY, CHAIRMAN

ATTEST:

HOLLY B. COMBEE, SECRETARY

RESOLUTION NO. 2022-01 6.7 % Increase

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PARRISH FIRE DISTRICT ADOPTING FIRE ASSESSMENT RATES FOR 2022/2023, 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.

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CATEGORY	RATE	INCENTIVE RATE
<u>Residential:</u>		
<u>Vacant Platted Lot</u> – 0000,0001,0002,0003,0008,0040,0041, 0050,0055,0725, 0730, 0900,0901,0910,0940,0941 (assessed as platted lot or un-subdivided acreage as applicable)	15.21	
<u>Vacant UnPlatted less than 10 acres</u> – 0010; more than 10 acres - (per acre)	5.32	
<u>Single Family Residential/Condominia/Apartments</u> - 0100, 0101, 0108, 0164, 0300, 0301, 0400, 0408, 0409, 0410 & 0464	295.37	243.21
First & Second Floor (per unit)	295.37	253.65
Third Floor (per unit) FL3	351.63	298.72
Fourth Floor (per unit)	407.89	348.17
Fifth Floor (per unit)	464.16	396.21
Sixth Floor and above (per unit)	520.42	444.23
<u>Single Family Residential/Condominia/mobile home on acreage</u> 0105, & 0210	5.32 acre +295.37	

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CATEGORY	RATE	INCENTIVE RATE
<u>Multi-Family Residential</u> – 0110, 0600, 0700,0800, 0801, 0803, 0805, & 0864	295.37	245.92
<u>Mobile Homes/Lots</u> – 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502, & 0503	295.37 5.32 acre	
Mobile Homes Parks – 2802	295.37	
<u>Travel Trailer Parks/RV</u> (per space) – 0720, 2805,3600 & (mixed use)	30.44 5.32 acre	
<u>Out Buildings</u>	30.44	
<u>Commercial/Industrial:</u>		
Vacant Common Area – 1033, 1040, 1041	5.32	
<u>Vacant Platted Lot</u> – 1000, 1001, 1004, 4000, & 7000 (assessed as platted lot or un-subdivided acreage as applicable)	15.22	
<u>Golf Courses & Driving Ranges</u> - 3800	5.32	
<u>Golf Course Support Facilities</u> – 3810, 0938	5.32	

Commercial /Industrial

The base assessment for all commercial and Industrial buildings and structures shall be \$295.37 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 \$295.37 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.

<u>Category</u>	<u>Use Code(s)</u>	<u>Over 1000 S.F. Assessment:</u>	
		<u>S.F. assessment</u>	<u>Incentive S.F. assessment</u>
<u>Mercantile</u> – 0710, 1100, 1101, 1102, 1103, 1104, 1105, 1110,1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600,1604, & 2900		0.220	0.163
<u>Business</u> – 1700, 1704, 1710, 1800, 1900, 1904, 1910, 2200, 2300, 2500, 2600, 2750, 3000, 3901, 3902, 3903, & 3910		0.220	0.163
<u>Assembly</u> – 2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3600, 3700, 7600, 7601, 7602, 7700, & 7900		0.220	0.163
<u>Factory/Industrial</u> – 4001, 4100, 4104, 4400, 4500, 4600, 4700, & 9100		0.220	0.163
<u>Storage</u> – 2000, 2003, 2005, 2010, 2700, 2710, 2720, 2730, 2740, 2800, 4801, 4803, 4804, 4805, & 4900		0.220	0.163
<u>Hazardous</u> – 4200, 4300, 4800, 4810, & 9200		0.220	0.163
<u>Institutional</u> – 7200, 7210, 7300, 7400, 7500, & 7800		0.220	0.163

Acreage/Agricultural:

Per acre with total not to exceed \$1,292.53 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, 9900, 9902 & 9908	295.37 5.32
Solar Fields – 5040, & 9901	106.70 per Acre

CATEGORY

RATE

No Assessments

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 & 8909	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 24th day of May 2022.

EDWARD G. CHITTY, CHAIRMAN

ATTEST:

HOLLY B. COMBEE, SECRETARY

PARRISH FIRE DISTRICT
Budget vs. Actual
October 2021 through April 2022

	Oct '21 - Apr 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4110 · Tax Revenue	2,899,468.84	2,625,255.14	74,213.70
4310 · Miscellaneous Income	88,421.65	20,000.00	68,421.65
4410 · User's Fee	4,681.67	4,000.00	681.67
Total Income	2,792,572.16	2,649,255.14	143,317.02
Gross Profit	2,792,572.16	2,649,255.14	143,317.02
Expense			
7100 · Salaries & Overtime	849,797.56	1,594,119.19	-744,321.63
7130 · 941 Taxes	63,381.55	121,950.12	-58,568.57
7150 · Employee Retirement	193,796.46	362,422.12	-168,625.66
7180 · Accounting & Bk Chgs	153.60		
7190 · Capital Expenditures	33,484.97	70,000.00	-36,515.03
7192 · Debt Service Engine	0.00	30,000.00	-30,000.00
7210 · Commissioners' Honorarium	3,000.00	6,000.00	-3,000.00
7250 · Communications	8,242.43	10,000.00	-1,757.57
7270 · Dues & Licenses	8,026.08	6,000.00	2,026.08
7310 · Fire Prevention	3,025.84	6,000.00	-2,974.16
7360 · Gas, Diesel & Oil	11,672.83	11,000.00	672.83
7410 · Insurance			
7411 · Dental	3,215.52	6,500.00	-3,284.48
7412 · Health	114,316.48	147,000.00	-32,683.52
7413 · Liability	38,387.10	44,000.00	-5,612.90
7414 · Workman's Comp.	43,913.19	32,000.00	11,913.19
Total 7410 · Insurance	199,832.29	229,500.00	-29,667.71
7450 · Medical Supplies	688.31	5,500.00	-4,811.69
7460 · Medical Testing	4,740.00	12,000.00	-7,260.00
7500 · Household Supplies	1,338.78	3,000.00	-1,661.22
7510 · Miscellaneous Supplies	1,341.77	5,000.00	-3,658.23
7570 · Printing & Office	3,701.84	5,000.00	-1,298.16
7610 · Professional Services/Legal	22,522.50	35,000.00	-12,477.50
7620 · R & M-Equipment	6,273.82	9,000.00	-2,726.18
7630 · R & M-Radios	10,635.12	9,000.00	1,635.12
7640 · R & M-Station	4,678.05	10,000.00	-5,321.95
7650 · R & M-Vehicles	12,971.42	18,000.00	-5,028.58
7680 · Reconciliation Discrepancies	0.02		
7690 · Refund	0.00	500.00	-500.00
7710 · Fire Equipment & Tools	4,940.54	4,000.00	940.54
7730 · Training & Education	2,218.73	9,000.00	-6,781.27
7740 · Travel	0.00	500.00	-500.00
7760 · Uniforms & Gear	4,998.76	10,000.00	-5,001.24
7810 · Utilities	6,356.28	14,000.00	-7,643.72
Total Expense	1,461,819.53	2,596,491.43	-1,134,671.90
Net Ordinary Income	1,330,752.63	52,763.71	1,277,988.92
Other Income/Expense			
Other Income			
1070 · Debt Sinking Fund Station 2	500,000.00		
9501 · Proceed from LTD-Station 2	7,300,000.00		
Total Other Income	7,800,000.00		
Other Expense			
7195 · Station 2 Capital Expenditures	526,185.61		
9599 · Cost of Issuance-Station 2	24,215.22		
Total Other Expense	550,400.83		
Net Other Income	7,249,599.17		
Net Income	8,580,351.80	52,763.71	8,527,588.09

PARRISH FIRE DISTRICT-IFF
Budget vs. Actual
 October 2021 through April 2022

	<u>Oct '21 - Apr 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
5110 · Impact Fees Collected	480,441.13	475,000.00	5,441.13
5210 · Interest IFF	0.00		
5310 · Misc. Income	0.00	0.00	0.00
Total Income	<u>480,441.13</u>	<u>475,000.00</u>	<u>5,441.13</u>
Cost of Goods Sold			
50000 · Cost of Goods Sold	0.00		
Total COGS	<u>0.00</u>		
Gross Profit	<u>480,441.13</u>	<u>475,000.00</u>	<u>5,441.13</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	2,812.04	10,000.00	-7,187.96
9140 · Bank charges	0.00		
9210 · Loan	0.00		
9250 · Loan Interest	0.00		
9300 · Capital Expenditures	22,317.34	265,000.00	-242,682.66
9410 · Engineer	0.00		
9470 · Refund of IFF	0.00		
9480 · Station 2	226,663.10	200,000.00	26,663.10
Total Expense	<u>251,792.48</u>	<u>475,000.00</u>	<u>-223,207.52</u>
Net Ordinary Income	<u>228,648.65</u>	<u>0.00</u>	<u>228,648.65</u>
Other Income/Expense			
Other Income	0.00	0.00	0.00
Other Expense			
9200 · Transfer Out of Impact	500,000.00		
Total Other Expense	<u>500,000.00</u>		
Net Other Income	<u>-500,000.00</u>	<u>0.00</u>	<u>-500,000.00</u>
Net Income	<u><u>-271,351.35</u></u>	<u><u>0.00</u></u>	<u><u>-271,351.35</u></u>

Parrish Fire District
General Fund
October 1, 2022 - September 30, 2023

	13,000 Parcels Current Rate \$276.82 Per Parcel	4% PIG \$11.07 Increase \$287.89 Per Parcel	5.5% PIG \$15.23 Increase \$292.05 Per Parcel	6.7% PIG \$18.55 Increase \$295.37 Per Parcel
	Budget	Budget	Budget	Budget
Tax Revenue				
Less Fees & Discounts				
Income				
4110 · Tax Revenue Net	2,982,940.00	3,102,257.00	3,147,001.00	3,182,796.00
4310 · Miscellaneous Income	20,000.00	20,000.00	20,000.00	20,000.00
4410 · User's Fee	4,000.00	4,000.00	4,000.00	4,000.00
Total Income	3,006,940.00	3,126,257.00	3,171,001.00	3,206,796.00
Totals	3,006,940.00	3,126,257.00	3,171,001.00	3,206,796.00
Expense				
7100 · Salaries & Overtime	1,870,634.00	1,870,634.00	1,870,634.00	1,870,634.00
7130 · 941 Taxes	143,104.00	143,104.00	143,104.00	143,104.00
7150 · Employee Retirement	448,251.00	448,251.00	448,251.00	448,251.00
7180 · Accounting & Bk Chgs				
7190 · Capital Expenditures	30,000.00	30,000.00	30,000.00	30,000.00
7192 · Debt Service Engine	30,000.00	30,000.00	30,000.00	30,000.00
7210 · Commissioners' Honorarium	6,000.00	6,000.00	6,000.00	6,000.00
7250 · Communications	15,000.00	15,000.00	15,000.00	15,000.00
7270 · Dues & Licenses	12,000.00	12,000.00	12,000.00	12,000.00
7310 · Fire Prevention	6,000.00	6,000.00	6,000.00	6,000.00
7360 · Gas, Diesel & Oil	20,000.00	20,000.00	20,000.00	20,000.00
7410 · Insurance				
7411 · Dental	8,000.00	8,000.00	8,000.00	8,000.00
7412 · Health	219,000.00	219,000.00	219,000.00	219,000.00
7413 · Liability	64,000.00	64,000.00	64,000.00	64,000.00
7414 · Workman's Comp.	88,000.00	88,000.00	88,000.00	88,000.00
Total 7410 · Insurance	379,000.00	379,000.00	379,000.00	379,000.00
7450 · Medical Supplies	5,500.00	5,500.00	5,500.00	5,500.00
7460 · Medical Testing	13,000.00	13,000.00	13,000.00	13,000.00
7500 · Household Supplies	4,000.00	4,000.00	4,000.00	4,000.00
7510 · Miscellaneous Supplies	5,500.00	5,500.00	5,500.00	5,500.00
7570 · Printing & Office	5,500.00	5,500.00	5,500.00	5,500.00
7610 · Professional Services/Legal	85,000.00	85,000.00	85,000.00	85,000.00
7620 · R & M-Equipment	9,000.00	9,000.00	9,000.00	9,000.00
7630 · R & M-Radios	11,500.00	11,500.00	11,500.00	11,500.00
7640 · R & M-Station	10,000.00	10,000.00	10,000.00	10,000.00
7650 · R & M-Vehicles	18,000.00	18,000.00	18,000.00	18,000.00
7690 · Refund	500.00	500.00	500.00	500.00
7710 · Fire Equipment & Tools	5,000.00	5,000.00	5,000.00	5,000.00
7730 · Training & Education	10,000.00	10,000.00	10,000.00	10,000.00
7740 · Travel	500.00	500.00	500.00	500.00
7760 · Uniforms & Gear	11,000.00	11,000.00	11,000.00	11,000.00
7810 · Utilities	16,000.00	16,000.00	16,000.00	16,000.00
Total Expense	3,169,989.00	3,169,989.00	3,169,989.00	3,169,989.00
Surplus / Deficit	-163,049.00	-43,732.00	1,012.00	36,807.00

The Tax Revenue below is for 2021/2022-actual of 11,558 Parcels

Current Tax Revenue 2021	\$ 2,822,854.00
Less Tax Fees / Discounts	\$ (197,598.00)
Add Misc & Other Income	\$ 24,000.00
Total Income	\$ 2,649,256.00
Less Operating Expenses	
<i>Personnel: Wages, FICA, Retirement, Workers Comp, Health Ins, Commission Honorarium</i>	
<i>Maint & Repairs: Building, Vehicle, Equipment, Radio, Computer, Fire/Rescue Equipment</i>	
<i>Uniforms: Bunker Gear, day wear</i>	
<i>Training: Tuition Reimbursement, Training, Travel & Conference</i>	
<i>Insurance: General Property, Auto</i>	
<i>Supplies: Dues, Subscriptions, Janitorial /Office, Misc & Medical Supplies</i>	
<i>Utilities: Communications, Fuel, Electric, Water Sewer</i>	
<i>Services: Physicals, Attorney Fees, Professional Services, Licenses, Permits</i>	
<i>Capital Projects</i>	
<i>Debt Services: Pumper Truck</i>	
Less Total Expenses	\$ 2,546,491.00
Carry Forward Surplus	\$ 102,765.00

Projected Growth for 2022/2023 Tax Roll 1300 Parcels

Current Tax Revenue 21/22	\$ 2,649,256.00	After Fees/Discounts
Projected Growth 1300 Parcels	\$ 333,684.00	After Fees/Discounts
Plus other income	\$ 24,000.00	
Total Revenue 2022/2023	\$ 3,006,940.00	
Less Current Expenses 21/22	\$ (2,596,491.00)	
Less Increased Operating Exp	\$ (573,498.00)	Some expenses Station 2
Deficit 2022/2023	\$ (163,049.00)	

Personal Income Growth 2022/2023

2016/2017-	2017/2018-	2018/2019-	2019/2020-	2020/2021
7.20%	6.30%	4.80%	6.20%	9.40%
Average of the above 5 years is 6.78% for Personal Income Growth				
PIG assists covering inflationary item increases: fuel, insurance, utilities, vendor products, FRS, unforeseen expenses (i.e. cost of new audit), Station 2 expense buffer.				
Additional income PIG @ 6.7%	\$ 199,856.00			
Deficit 2022/2023	\$ (163,049.00)			
Carry Forward Surplus	\$ 36,807.00			

This includes COLA of 3% increase.

This includes the 3 new hires for Station 2.

This includes increase of FRS from 25.89% to 27.83% paid by employer (approx. \$33,000.00).

Not certain how our new MOD (experience rate modification) will affect our Workers Comp discounts, the projection is without any discounts based on current rate of 5.10% for FF and 0.16% clerical. Increased professional service for the new (audit) Special District Accountability Law (HB 1103). In 2021, Section 189.0695, F.S., was passed and requires all independent special fire control districts to conduct a performance review every five years beginning October 1, 2022.

Goal of 24/25 start paying Station #2 loan out of GF instead of IFF

Parrish Fire District			
FY 22 & FY 23 Comparison		2021/2022	2022/2023
	Current	Projected	
	Budget	Budget	
Income			
4110 · Tax Revenue	2,625,255.14	2,982,940.00	12.0%
4310 · Miscellaneous Income	20,000.00	20,000.00	0.0%
4410 · User's Fee	4,000.00	4,000.00	0.0%
Total Income	<u>2,649,255.14</u>	<u>3,006,940.00</u>	11.9%
	2,649,255.14	3,006,940.00	11.9%
Expense			
7100 · Salaries & Overtime	1,594,119.19	1,870,634.00	14.8% Increase of 3 FF, Engineer Promotions, 3% COLA
7130 · 941 Taxes	121,950.12	143,104.00	14.8%
7150 · Employee Retirement	362,422.12	448,251.00	19.1% Employer contribution increase - 25.89% to 27.83%
7180 · Accounting & Bk Chgs			
7190 · Capital Expenditures	70,000.00	30,000.00	-133.3%
7192 · Debt Service Engine	30,000.00	30,000.00	0.0%
7210 · Commissioners' Honorari	6,000.00	6,000.00	0.0%
7250 · Communications	10,000.00	15,000.00	33.3% Internet&Phone Station 2,intermedia new employees
7270 · Dues & Licenses	6,000.00	12,000.00	50.0% FASD Increase \$1,000, ESO software renewal
7310 · Fire Prevention	6,000.00	6,000.00	0.0%
7360 · Gas, Diesel & Oil	11,000.00	20,000.00	45.0% Inflationary
7410 · Insurance			
7411 · Dental	6,500.00	8,000.00	18.8% Market increase and additional employee coverage
7412 · Health	147,000.00	219,000.00	32.9% Market increase and additional employee coverage
7413 · Liability	44,000.00	64,000.00	31.3% Market increase and coverage for Station 2
7414 · Workman's Comp.	32,000.00	88,000.00	63.6%
Total 7410 · Insurance	<u>229,500.00</u>	<u>379,000.00</u>	39.4%
7450 · Medical Supplies	5,500.00	5,500.00	0.0%
7460 · Medical Testing	12,000.00	13,000.00	7.7% 3 new hires
7500 · Household Supplies	3,000.00	4,000.00	25.0% Station 2
7510 · Miscellaneous Supplies	5,000.00	5,500.00	9.1% Station 2
7570 · Printing & Office	5,000.00	5,500.00	9.1% Station 2
7610 · Professional Services/Leq	35,000.00	85,000.00	58.8% 2nd Audit
7620 · R & M-Equipment	9,000.00	9,000.00	0.0%
7630 · R & M-Radios	9,000.00	11,500.00	21.7% Service agreements new radios/integraph Station 2
7640 · R & M-Station	10,000.00	10,000.00	0.0%
7650 · R & M-Vehicles	18,000.00	18,000.00	0.0%
7680 · Reconciliation Discrepancies			
7690 · Refund	500.00	500.00	0.0%
7710 · Fire Equipment & Tools	4,000.00	5,000.00	20.0% Station 2
7730 · Training & Education	9,000.00	10,000.00	10.0% 3 new hires
7740 · Travel	500.00	500.00	0.0%
7760 · Uniforms & Gear	10,000.00	11,000.00	9.1% 3 new hires
7810 · Utilities	14,000.00	16,000.00	12.5% Inflationary, Station 2
Total Expense	<u>2,596,491.43</u>	<u>3,169,989.00</u>	18.1%
Surplus / Deficit	52,763.71	-163,049.00	132.4%