Pace Fire Rescue District Board of Commissioners Regular Meeting July 15, 2024

- 1. Call to Order
- 2. Pledge of Allegiance
- 3. Moment of Silence
- 4. Public Forum
- 5. Minutes from the previous meeting
- 6. Financial Report (Written report attached)
- 7. Chief's Report (Written report attached)
- 8. State EMS Inspection
- 9. Funding Exemptions
- 10. Station 4 Update

Pace Fire Rescue District Regular Meeting June 24, 2024

1. Meeting Called to Order

Present:

Chairman Dean Anderson, Treasurer Bob Jankowski, Vice-Chairman

Nick Gradia and Secretary Danel Mills.

Not Present: Commissioner Brandon Beecher, his absence was excused.

Chairman Dean Anderson called the meeting to order at approximately 5:10 p.m.

2. Pledge of Allegiance

a. Chairman Dean Anderson led in the Pledge of Allegiance.

3. Moment of Silence

a. Chairman Dean Anderson led in the opening prayer.

4. Public Forum

- a. Mr. Andrew Adcox, 5301 Stiles Lane, Pace, FL; President of the Santa Rosa County Professional Firefighters IAFF L-4836 Union, handed out their "Representation-Certification Petition". A lengthy discussion was held between Mr. Adcox, Chief Whitfield and the Board regarding the petition. Mr. Adcox wanted to submit the petition to the Board for information. Mr. Adcox mentioned he had a message on his phone to call his attorney the next day. Chairman Dean Anderson tabled the discussion until the next meeting due to Mr. Adcox needing to return his attorney's phone call.
- b. Mr. Robert Kramer Jr., 903 W. 3rd Street, Lynn Haven, FL; inquired about the sales tax the county receives and whether the fire department gets any of the taxes. The board and Chief Whitfield explained about the sales tax and how the fire department receives "fire tax" only from the county.

5. Minutes from the previous meeting

- a. Motion to approve 1st made by Treasurer Bob Jankowski and 2nd by Vice-Chairman Nick Gradia.
- b. Motion passed, unanimously.

6. Financial Report (Written report attached)

- a. Chief Whitfield will be looking at the possibility of moving to another bank with a higher interest rate than the account we have currently.
- b. Motion to approve 1st made by Treasurer Bob Jankowski and 2nd by Vice-Chairman Nick Gradia.

c. Motion passed, unanimously.

7. Chief's Report (Written report attached)

- a. Motion to approve 1st made by Secretary Daniel Mills and 2nd by Treasurer Bob Jankowski.
- b. Motion passed, unanimously.

8. Surplus Property

- a. Chief Whitfield discussed the two trucks we have now that need to be surplus because of the age and not being feasible to repair either one of them. Treasurer Bob Jankowski asked, "what would the Hydrant Crew" use to check the hydrants. Chief Whitfield explained, "they are using the service truck, but he was looking to buy another truck for the hydrant crew."
- Motion to approve 1st made by Treasurer Bob Jankowski and 2nd made by Vice-Chairman Nick Gradia.
- c. Motion passed, unanimously.

9. Station 4 Bids

- a. Discussion was held to determine which contractor best qualified to hire to build Station 4.
 - A.E. New Jr. Inc. All the requested paperwork was submitted, they have already built numerous fire departments, and the lowest bidder.
 - ii. Emerald Coast Constructors All the requested paperwork was submitted, currently building their first fire department.
 - iii. Dominquez Design-Build All the requested paperwork was submitted, hasn't built a fire department.
 - iv. Joy Gordon Construction All the requested paperwork was not submitted so it was incomplete.
- b. Treasurer Bob Jankowski asked if Chief Whitfield had spoken to any other fire departments that had had recent construction completed". Chief Whitfield replied, "yes he has, and one was present". Deputy Fire Chief Derek Pratten, Pensacola Fire Department, was present, and gave an account of his experience with A.E. New Jr. Inc building their department. His only complaint was the subcontractors not with A.E. New Jr., Inc. His advice was to always stay on top of everything with whichever company we picked.
- c. Motion to approve A.E. New Jr., Inc. for Station 4 construction was 1st made by Treasurer Bob Jankowski and 2nd made by Vice-Chairman Nick Gradia.
- d. Motion passed, unanimously.

10. Station 4 Addition Project

- a. Chief Whitfield updated the Board on the "conditional" use approval from Santa Rosa County. He is trying to have this item added to the Zoning Board meeting agenda in July. There was a delay in the Department of Health with the gear extractor, it has been handled.
- b. No action was taken at this time.

11. Station 1 Generator Grant

- a. Chief Whitfield updated the Board stating the grant had been submitted for the State to review and consider.
- b. No action was taken at this time.

12. Appeals Policy

- a. Chief Whitfield had attached Attorneys opinion on the policy.
- b. No action was taken at this time.

13. Non Ad-Valorem Resolution

- a. The new "Law" that was signed by the Governor and will go into effect in October was discussed.
- b. Chairman Dean Anderson read Resolution 24-002.
- c. Motion to approve Resolution 24-002 was 1st made by Treasurer Bob Jankowski and 2nd by Secretary Daniel Mills.
- d. Motion was passed, unanimously.

14. Motion to Adjourn

- a. There being no further business the meeting was adjourned at approximately 6:00 p.m.
- b. Motion to Adjourn was 1st made by Treasurer Bob Jankowski and 2nd by Secretary Daniel Mills.
- c. Motion passed, unanimously.

Approved this 15th day of July 2024.

Dean Anderson, Chairman

PACE FIRE & RESCUE DISTRICT INC Balance Sheet

As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
11000 · Petty Cash	532.66
11100 · South State Bank MSBU	763,414.77
11200 · South State Bank Plan Review	875,170.69
11300 · South State Bank Hydrant	143,690.95
11400 · South State Bank Savings	190,558.15
11500 · Synovus Bank- Construction Acct	2,348.96
11550 · Synovus Bank -General Operating	3,681,531.55
Total Checking/Savings	5,657,247.73
Other Current Assets	
11025 · Sick Pay Employee Advance	1,297.93
Total Other Current Assets	1,297.93
Total Current Assets	5,658,545.66
TOTAL ASSETS	5,658,545.66
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities	
24000 · Payroll Liabilities	60,517.87
24400 · AFLAC Withholding	25.02
Total Other Current Liabilities	60,542.89
Total Current Liabilities	60,542.89
Total Liabilities	60,542.89
Equity 31000 · District Reserves	500 501 04
32000 · Unrestricted Net Assets	598,591.04 2,853,503.92
32100 · Restricted for Impact Fees	386,872.82
32200 · Restricted for Hydrant	84,620.68
Net Income	1,674,414.31
Total Equity	5,598,002.77
TOTAL LIABILITIES & EQUITY	5,658,545.66

PACE FIRE & RESCUE DISTRICT INC Profit & Loss Budget vs. Actual October 2023 through June 2024

	Oct '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense Income 43400 · Direct Public Support 43450 · Individ, Business Contributions 43400 · Direct Public Support - Other	910.00	0.00	910.00
Total 43400 · Direct Public Support	910.00	0.00	910.00
44500 · MSBU FUNDS/Ad Valorem Taxes 44500.5 · Discounts 44500 · MSBU FUNDS/Ad Valorem Taxes - Other	-146,603.80 4,105,194.92	0.00	-146,603.80
Total 44500 · MSBU FUNDS/Ad Valorem Taxes	3,958,591.12	4,122,456.00	-163,864.88
44530 · Public Safety FF Sup Comp 44600 · Hydrant Grant 44700 · Safer Grant	5,960.00 48,858.56 0.00	0.00	5,960.00 48,858.56 0.00
44850 · Fire Prevention Review Fees Building Plan Review Fire Alarm Plan Review	5,796.36 375.00	0.00	5,796.36 375.00
Fire Suppression not Sprinkler Sprinkler Plan Review Tents, Temporary Structures Underground Fire Line	160.00 625.00 440.00 450.00	0.00	625.00 440.00 450.00
Total 44850 · Fire Prevention Review Fees	7,846.36	0.00	7,846.36
45000 · Interest Income 45030 · Interest-Savings, Short-term CD 45000 · Interest Income - Other	448.20 65,531.80	0.00	65,531.80
Total 45000 · Interest Income	65,980.00	0.00	02,980.00
46400 · Other Types of Income 46420 · Impact Fees 46430 · Miscellaneous Revenue	295,974.79 308,868.69	0.00	295,974.79 308,868.69
Total 46400 · Other Types of Income	604,843.48	0.00	604,843.48
46500 · Sheriff Utility Offset	9,758.61	00.00	9,758.61
Total Income	4,702,748.13	4,122,456.00	580,292.13
Gross Profit	4,702,748.13	4,122,456.00	580,292.13
Expense 62100 - Contract Services 62110 - Accounting Fees 62140 - Legal Fees	15,750.00 4,426.31	21,000.00 65,000.00	-5,250.00 -60,573.69

PACE FIRE & RESCUE DISTRICT INC Profit & Loss Budget vs. Actual

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	Oct '23 - Jun 24	Budget	\$ Over Budget
62160 · Physicals 62165 · Pre-Hiring Expenses 62160 · Physicals · Other	1,396.85 13,905.00	3,500.00 17,000.00	-2,103.15 -3,095.00
Total 62160 · Physicals	15,301.85	20,500.00	-5,198.15
Total 62100 · Contract Services	35,478.16	106,500.00	-71,021.84
62120 · Audit Expenses	15,500.00	16,500.00	-1,000.00
62300 · Books/Pubs/Subscriptions	1,298.00	0.00	1,298.00
62350 · Dues & Memberships	23,755.18	27,500.00	-3,744.82
62380 · Medical Supplies	2,265.94	5,500.00	-3,234.06
62385 · Medical Director Fees 62300 · Interest Evnense	4,800.00 12,811,80	4,800.00	0.00
62400 · Office Supplies	5.336.91	5:500:00	-163.09
62450 · Fire Prevention	895.78	4,419.00	-3,523.22
62500 · Communication	1,332.78	6,500.00	-5,167.22
62600 · Computer Supplies & Service	111.75	6,500.00	-6,388.25
62800 · Repair & Maintenance 62820 · Ruilding Maintenance	8 103 53	15 000 00	-6 896 47
62840 · Equip Maintenance & Repair	14 221 91	10.500.00	3 721 91
62850 - Truck Maintenance & Repair	54,985.03	65,000.00	-10,014.97
Total 62800 · Repair & Maintenance	77,310.47	90,500.00	-13,189.53
63000 · Fuel/Lube/Oil	35,289.31	62,500.00	-27,210.69
62135 · Garbade Service	2.697.80	2.800.00	-102.20
64110.1 · Electric Station 1	12,854.43	26,000.00	-13,145.57
64110.2 · Electric Station 2 & 3	4,317.72	10,000.00	-5,682.28
64110.4 · Electric Station 4	779.53	3,000.00	-2,220.47
64120 · Gas Sewer Water Station 3	2,111.25 3,003,85	2,500.00	-388.75
64150 · Internet & Telephone	3,404.64	3.500.00	-141.35
64160 · Cell Phones	4,761.36	7,500.00	-2,738.64
Total 64100 · Utilities	33,929.38	58,444.00	-24,514.62
64200 · Training & Education	5,239.40	16,500.00	-11,260.60
65030 - Uperations 65030 - Turnout Gear	2 134 02	30 000 00	-27 865 98
65040 · Station Supplies	4 234 72	7 500 00	-3 265 28
65050 · Uniforms	10,514.36	20,000,00	-9.485.64
65060 · Operating Cleaning Supplies	1,053.22	6,000.00	-4,946.78
65070 · Miscellaneous Equipment	32,424.66	38,000.00	-5,575.34
Total 65000 · Operations	86.360.38	101,500.00	-51,139.02

PACE FIRE & RESCUE DISTRICT INC Profit & Loss Budget vs. Actual

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	Oct '23 - Jun 24	Budget	\$ Over Budget
65100 · Insurance & Bonds 65150 · Insurance-Vehicle & Property 65160 · Insurance-Worker's Comp & Other	56,476.07 0.00	65,000.00	-8,523.93 -50,000.00
Total 65100 · Insurance & Bonds	56,476.07	115,000.00	-58,523.93
65210 · Permits Licenses 66000 · Payroll Expenses 66100 · Salaries 66120 · Benefits 66130 · Payroll Taxes 66140 · Retirement Match 66150 · Taxable Third Party Sick Pay 66000 · Payroll Expenses - Other	151.95 1,230,043.53 229,441.92 93,596.34 153,168.02 0.00 5,563.95	2,086,624.00 401,760.00 159,627.00 131,718.00 0.00	151.95 -856,580.47 -172,318.08 -66,030.66 21,450.02 0.00 5,563.95
Total 66000 · Payroll Expenses	1,711,813.76	2,779,729.00	-1,067,915.24
66200 · Other Current Charges 66500 · Tax Collector Fees 67100 · Operational Service Test 68300 · Travel and Per Diem	0.00 79,074.58 6,959.44	0.00 103,061.00 19,000.00	0.00 -23,986.42 -12,040.56
68300 · Travel and Per Diem - Other	0.00	0.00	0.00
Total 68300 · Travel and Per Diem	2,243.63	10,000.00	-7,756.37
69100 · Loan Payment-Engine 21 69200 · Loan Payment- Ladder 21 69300 · Loan Payment Synovus Station 3	0.00 127,621.78 43,260.82	70,409.00 127,622.00 56,073.00	-70,409.00 -0.22 -12,812.18
Total Expense	2,333,317.87	3,794,057.00	-1,460,739.13
Net Ordinary Income	2,369,430.26	328,399.00	2,041,031.26
Other Income/Expense Other Expense 70100 · Contingency 80100 · Canital Purchases	00:00	08,399.00	-68,399.00
69400 - State of Control Broches Stations	128,301.59	75,000.00	53,301.59
80120.1 • Grant Capital Purchase Stations 80120.1 • Station 3 Loan Payment 80120.2 • Capital Construction Draws 80120 • Grant Capital Purchase Station3 • Other	0.00	0.00	0.00
Total 80120 · Grant Capital Purchase Station3	0.00	0.00	00.0

PACE FIRE & RESCUE DISTRICT INC Profit & Loss Budget vs. Actual October 2023 through June 2024

80130 · Grant Capital Purchase - Equip 80140 · Grant Capital Purchase- Vehicle 80150 · Boat 21 Replacement	Total 80100 · Capital Purchases	Total Other Expense	Net Other Income	лсоте
	_	Tot	Net Of	Net Income

Oct '23 - Jun 24	Budget	\$ Over Budget
27,962.24 393,240.60 0.00	60,000.00 60,000.00 65,000.00	-32,037.76 333,240.60 -65,000.00
549,504.43	260,000.00	289,504.43
549,504.43	328,399.00	221,105.43
-549,504.43	-328,399.00	-221,105.43
1,819,925.83	0.00	1,819,925.83



Chief's Report

June 2024

Operations Division

Calls

EMS	96
FIRE	133
Total Calls	229
Average Response Time	6:45
Turn Out Time –EMS Compliant Percentage	63.16%
Turn Out Time-FIRE Compliant Percentage	84.62%
Automatic / Mutual Aid Given	8
Automatic / Mutual Aid Received	12

• Of the 229 calls for service in June, 65, or 28.38 %, were overlapping calls for service.

Property Pre-Incident Value	Losses	Saved
\$629,178.00	\$382,422.00	\$246,756.00

Training

• During June, there were **532.25** personnel hours of required training.

Fire Prevention Division Pre-fire Plans/ Hydrants /Smoke Detectors /Public Education

Annual Inspections	54			
Pre-Plans	1			
Plans Review	0			
Sprinkler Inspections	0	-		
Final Inspections	1			
Complaints	0			
Re-Inspections	0	7		
Permits	5			
Public Education	4	0-18 Age	19-54 Age	55+ Age
		170	111	33
Smoke Detectors	3			
Impact Fees Residential	149			
Impact Fees Commercial	0			
Hydrants Tested	94			

Miscellaneous:

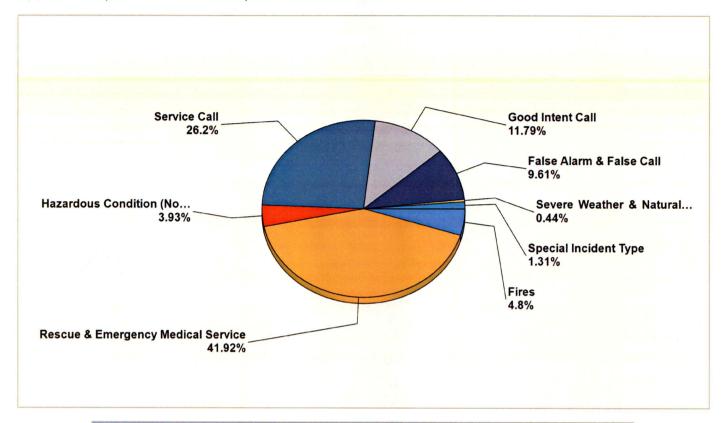
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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 06/01/2024 | End Date: 06/30/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	11	4.8%
Rescue & Emergency Medical Service	96	41.92%
Hazardous Condition (No Fire)	9	3.93%
Service Call	60	26.2%
Good Intent Call	27	11.79%
False Alarm & False Call	22	9.61%
Severe Weather & Natural Disaster	1	0.44%
Special Incident Type	3	1.31%
TOTAL	229	100%



INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	4	1.75%
12 - Fires in structure other than in a building	1	0.44%
13 - Cooking fire, confined to container	1	0.44%
22 - Fire in motor home, camper, recreational vehicle	1	0.44%
31 - Passenger vehicle fire	1	0.44%
38 - Off-road vehicle or heavy equipment fire	1	0.44%
41 - Forest, woods or wildland fire	1	0.44%
51 - Outside rubbish, trash or waste fire	1	0.44%
B11 - Medical assist, assist EMS crew	30	13.1%
321 - EMS call, excluding vehicle accident with injury	51	22.27%
322 - Motor vehicle accident with injuries	7	3.06%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.44%
324 - Motor vehicle accident with no injuries.	4	1.75%
331 - Lock-in (if lock out , use 511)	1	0.44%
352 - Extrication of victim(s) from vehicle	1	0.44%
353 - Removal of victim(s) from stalled elevator	1	0.44%
100 - Hazardous condition, other	1	0.44%
112 - Gas leak (natural gas or LPG)	3	1.31%
140 - Electrical wiring/equipment problem, other	1	0.44%
144 - Power line down	2	0.87%
145 - Arcing, shorted electrical equipment	2	0.87%
00 - Service Call, other	1	0.44%
511 - Lock-out	3	1.31%
550 - Public service assistance, other	2	0.87%
551 - Assist police or other governmental agency	6	2.62%
553 - Public service	1	0.44%
554 - Assist invalid	37	16.16%
561 - Unauthorized burning	9	3.93%
571 - Cover assignment, standby, moveup	1	0.44%
600 - Good intent call, other	2	0.87%
S11 - Dispatched & cancelled en route	17	7.42%
S22 - No incident found on arrival at dispatch address	4	1.75%
S51 - Smoke scare, odor of smoke	3	1.31%
552 - Steam, vapor, fog or dust thought to be smoke	1	0.44%
733 - Smoke detector activation due to malfunction	4	1.75%
740 - Unintentional transmission of alarm, other	1	0.44%
743 - Smoke detector activation, no fire - unintentional	8	3.49%
744 - Detector activation, no fire - unintentional	1	0.44%
745 - Alarm system activation, no fire - unintentional	8	3.49%
314 - Lightning strike (no fire)	1	
900 - Special type of incident, other	3	0.44%
TOTAL INCIDENTS:	229	1.31% 100%



Pace, FL

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Incident Statistics

Zone(s): All Zones | Start Date: 06/01/2024 | End Date: 06/30/2024

	INC	IDENT COUNT	
INCIDEN	T TYPE		# INCIDENTS
EM	S		96
FIR	E		133
тот			229
	TOTAL TRA	NSPORTS (N2 and N3)	
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSF	PORTS TOTAL # of PATIENT CONTACTS
E21	0	0	8
LA21	0	0	6
SQ21	0	0	44
TOTAL	0	0	58
PRE-INCIDE	NT VALUE		LOSSES
\$629,1	78.00		\$382,422.00
	C	O CHECKS	
ТОТ	AL		
	MUTUAL	. AID	
Aid T			Total
Aid G			6
Aid Red			12
		LAPPING CALLS	
# OVERL		%	OVERLAPPING
		GE RESPONSE TIME (Dispate	28.38
Station	S AND SIKEN - AVERAG		
	NOT 4	EMS	FIRE
PACE FIRE RESCUE DISTR		0:07:07	0:07:38
ACE FIRE RESCUE DISTR		0:04:50	0:06:06
ACE FIRE RESCUE DISTR		0:12:02	0:14:45
	AV	ERAGE FOR ALL CALLS	0:06:45
LIGHT	S AND SIREN - AVERAG	SE TURNOUT TIME (Dispatch	n to Enroute)
Station		EMS	FIRE
PACE FIRE RESCUE DISTR	RICT 1	0:00:51	0:01:14
PACE FIRE RESCUE DISTR	RICT 3	0:00:59	0:00:58
PACE FIRE RESCUE DISTR	RICT 4	0:00:18	0:00:15
	AV	ERAGE FOR ALL CALLS	0:00:54

Only Reviewed Incidents included. EMS for Incident counts includes only 300 to 399 Incident Types. All other incident types are counted as FIRE. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



AGENCY	AVERAGE TIME ON SCENE (MM:SS)
Pace Fire Rescue District	30:32

Only Reviewed Incidents included. EMS for Incident counts includes only 300 to 399 Incident Types. All other incident types are counted as FIRE. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



Pace. FL

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Property Values versus Loss and Save per Incident for Date Range

Start Date: 06/01/2024 | End Date: 06/30/2024

INCIDENT#	PRE-INCIDENT VALUE	LOSSES	SAVED
2024-01125	\$25,000.00	\$1,500.00	\$23,500.00
2024-01174	\$238,856.00	\$15,600.00	\$223,256.00
2024-01195	\$40,200.00	\$40,200.00	\$0.00
2024-01200	\$52,000.00	\$52,000.00	\$0.00
2024-01212	\$38,000.00	\$38,000.00	\$0.00
2024-01236	\$6,000.00	\$6,000.00	\$0.00
2024-01283	\$180,000.00	\$180,000.00	\$0.00
2024-01318	\$49,122.00	\$49,122.00	\$0.00

Totals: \$629,178.00 \$382,422.00 \$246,756.00



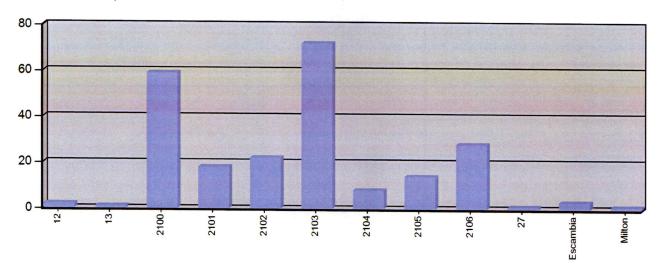
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Incident Count per Zone for Date Range

Start Date: 06/01/2024 | End Date: 06/30/2024



ZONE	# INCIDENTS
12 - AVALON	2
13 - Bagdad	1
2100 - 2100	59
2101 - 2101	18
2102 - 2102	22
2103 - 2103	72
2104 - 2104	8
2105 - 2105	14
2106 - 2106	28
27 - Jay	1
Escambia - Escambia	3
Milton - City of Milton	1

TOTAL:

229



4773 Pace Patriot Blvd. • Pace, Florida 32571 850/994-6884 Fax 850 / 994-3683

Robbie Whitfield Fire Chief / Administrator

Board of Fire Commissioners Agenda Item

Meeting Date:

July 15, 2024

Item:

State EMS Inspection

Attachment(s):

Department of Health EMS Inspection Letter

ACTION NEEDED

Informational

SUMMARY/BACKGROUND

On June 20, 2024, the Bureau of Emergency Medical Oversight conducted a site survey and inspection of our Advanced Life Support program.

RECOMMENDATION

None

FISCAL IMPACTS

None

NEXT STEP

None

Mission:

To protect, promote and improve the health of all people in Florida through integrated state, county, and community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD State Surgeon General

Vision: To be the Healthiest State in the Nation

June 27, 2024

Chief Robert Whitfield Pace Fire District Pace, Florida

Chief Whitfield:

Congratulations on your outstanding Compliance Monitoring site survey conducted by the Bureau of Emergency Medical Oversight on 06/20/2024. We found no deficiencies during our site survey. Your vehicles and service records were outstanding. Thank you for being a role model of excellence as an EMS provider in the state of Florida.

Also, please extend my sincere gratitude to your staff for their assistance and for the overall contribution to your service and community. Your continued support of emergency medical services is deeply appreciated.

Please take a moment to complete the survey, via the link below, for your Regional EMS Coordinator's site visit; this will help us ensure quality customer service and improve our processes. https://www.surveymonkey.com/r/ReviewerJeff

Again, thank you for your assistance in the Compliance Monitoring program and I look forward to hearing from you.

Sincerely,

Jeff Guadiana Regional Coordinator

Enclosures Records and Facilities ALS/BLS

cc: Ty Carhart





4773 Pace Patriot Blvd. • Pace, Florida 32571 850/994-6884 Fax 850 / 994-3683

Robbie Whitfield Fire Chief / Administrator

Board of Fire Commissioners Agenda Item

Meeting Date:

July 15, 2024

Item:

Non-Ad-Valorem Fees Exemptions

Attachment(s):

Summary from ANSER Consulting

ACTION NEEDED

Board Decision

SUMMARY/BACKGROUND

House Bill 1573 (Pace Fire District) was signed into law by Governor Ron DeSantis on June 27, 2024. This law changed the funding mechanism for three Special Fire Districts in Santa Rosa County. With this change, those properties previously exempted from the Fire Tax will now lose this exemption.

The District can allow for exemptions; however, it will have to make arrangements to fund the exemptions for those it chooses to allow. The District must have a mechanism to cover the exemptions that constitute a valid public purpose. Attached are the Exemptions and Impact of exemptions from Anser Advising Consulting, LLC, which recently completed the Midway Fire Districts fee study. Should you decide to give any exemptions, we must provide legal authority for them.

The Santa Rosa County Property Appraiser has requested that all three districts agree on this to maintain consistency. The Midway Fire District and the Avalon Fire District do not allow exemptions.

RECOMMENDATION

Staff recommends that exemptions not be considered due to the lack of a funding mechanism to cover the exemptions from the District's budget. The approximate loss to the District would be 180,582.00 in funding.

FISCAL IMPACTS

180,582.00 in funding.

NEXT STEP

None

EXEMPTIONS AND IMPACT OF EXEMPTIONS

Since the fire assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose, and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the District's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the fiscal costs of any special assessment from exempt property owners to other non-exempt property owners. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the District's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire rescue services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

Whether or not the District decides to fund exemptions for fire assessments on property owned by nongovernmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995). (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned institutional property wholly exempt from ad valorem taxes could be based on a finding that such properties provide facilities and uses to their ownership, occupants or membership, as well as the public in general, that otherwise might be required to be provided by the District. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the District's funding of an exemption from the fire assessment.

In identifying an appropriate exemption scheme, the District should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the District wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the District decides to charge governmental entities or fund exemptions on government-owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to government-owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the District. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a District's fire assessable cost calculations.

Accordingly, if the District chooses to exempt government-owned property from the fire assessment and fund such costs through interlocal agreements with the affected government or from the District's general fund, it is important that the District take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire services to these government-owned properties.

Table 13 summarizes the estimated impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property based on 100% of the 5-year average assessable budget.

Estimated Exemptions (100% Funding)

Estimated Revenue Generated	\$10,082,262
Estimated Buy-down for Governmental Tax-Exempt	\$182,973
Estimated Buy-down for Ag Exemption	\$5,908
Estimated Assessable Costs	\$10,271,143
Estimated Exemptions (100% I unumg)	

COUNTY EXEMPT	210	\$16,605
COUNTY SCHOOL EXEMPT	13	\$27,965
COUNTY, COMMON AREA EXEMPT	1	\$0
EDUCATIONAL EXEMPT	5	\$10,698
FEDERAL EXEMPT	2	\$8,737
FIRE DISTRICT EXEMPT	4	\$5,397
GOVERNMENT FEDERAL EXEMPT	H	\$31
GOVERNMENT PARTIAL YEAR EXEMPT	1	\$44
STATE EXEMPT	34	\$111,104
Grand Total	271	\$180,582