



West Manatee Fire & Rescue District

Memorandum

Date: June 8th, 2023

To: West Manatee Fire & Rescue Board of Commissioners

From: Page Larson, Finance Clerk

Subject: Resolution #2023-03 Budget Amendment 2022-2023 Fiscal Year

Overview

Since the beginning of Fiscal Year 2022-2023, the district has been focused on mitigating the fallout of Hurricane Ian, which made landfall in the last few days of September, 2022. Due to this emergency, several of our budget line items must be amended.

Change in Revenue

This budget amendment increases the total amount of Revenue to reflect additional interest expected to be earned, FEMA reimbursements that have been received and Assigned Funds authorized for use by the board.

Change in Expenses

This amendment increases the FLSA/Overtime budget to account for the personnel who deployed to Ft. Meyers to assist in hurricane efforts as well as personnel used to cover the regular shifts of those deployed.

Furthermore, the additional hiring of personnel, as approved by the board, comes with additional expenses. Therefore, the budget line items for Health Insurance and Protective Gear Maintenance have been increased to account for these expenses.

Lastly, Vehicle Maintenance, Medical Supplies and Contract Services have been increased to reflect rising costs of labor and supplies. Capital Expenses has also been increased to reflect those Assigned Funds authorized by the board.

Recommendation

West Manatee Fire Rescue District staff recommends adoption of Resolution #2023-03 Fiscal Year 2022-2023 Budget Amendment.

West Manatee Fire Rescue District

FISCAL YEAR 2022-2023
BUDGET AMENDMENT
RESOLUTION 2023-03

Income		Budget	Increase Decrease Change	Amended Total
Accounts	Taxes, Fees, Funds			
2000	Tax Receipts	\$ 8,244,920.64		\$ 8,244,920.64
2003	Miscellaneous	\$ 1,500.00		\$ 1,500.00
2005	Inspection Fees	\$ 10,000.00		\$ 10,000.00
2006	Grants	\$ 5,000.00		\$ 5,000.00
	Total Taxes, Fees, Funds	\$ 8,261,420.64		\$ 8,261,420.64
Accounts	Interest			
2011	Interest - Tax Receipts	\$ -		
2012	Interest	\$ 10,000.00	\$ 200,000.00	\$ 210,000.00
	Total Interest	\$ 10,000.00		\$ 210,000.00
Accounts	Reimbursement			
2019	Retiree Insurance Reimbursement	\$ 150,000.00		\$ 150,000.00
2020	Insurance Reimbursement	\$ -		\$ -
2021	EMS Reimbursement	\$ 36,000.00		\$ 36,000.00
2022	Supplemental Comp Reimbursement	\$ 21,240.00		\$ 21,240.00
2025	Tax Excess Fee Reimbursement	\$ 42,000.00		\$ 42,000.00
2027	Miscellaneous Reimbursement	\$ -		\$ -
2028	FEMA Reimbursement	\$ -	\$ 150,000.00	\$ 150,000.00
2034	Sale of Surplus Property	\$ -		\$ -
5002	Cell Tower Lease	\$ 53,827.00		\$ 53,827.00
	Total Reimbursement	\$ 303,067.00		\$ 453,067.00
	Budgeted Use of Unassigned Reserves	\$ 147,500.00		\$ 147,500.00
	Budgeted Use of Assigned Reserves	\$ -	\$ 226,279.00	\$ 226,279.00
	Total Revenue	\$ 8,721,987.64		\$ 9,298,266.64

West Manatee Fire Rescue District

FISCAL YEAR 2022-2023
BUDGET AMENDMENT
RESOLUTION 2023-03

EXPENSES

Budget

	Wages and Benefits			
3000	Salaries	\$ 3,707,873.52	\$ (175,000.00)	\$ 3,532,873.52
3001	FLSA/Overtime	\$ 480,743.63	\$ 450,000.00	\$ 930,743.63
3003	Education	\$ 21,240.00		\$ 21,240.00
3004	Longevity Pay	\$ 162,949.59		\$ 162,949.59
3005	Retirement Health Savings	\$ 141,141.03	\$ (25,000.00)	\$ 116,141.03
3006	Reserve Pay	\$ 30,000.00		\$ 30,000.00
3007	FICA/Medicare	\$ 338,191.72		\$ 338,191.72
3009	Workers Compensation	\$ 171,141.15		\$ 171,141.15
3010	Health Insurance	\$ 916,175.25	\$ 50,000.00	\$ 966,175.25
3011	Administrative Uniforms	\$ 3,025.00		\$ 3,025.00
3012	Operations Uniforms	\$ 13,000.00		\$ 13,000.00
3014	CH175	\$ 1,165,577.67		\$ 1,165,577.67
3015	General Retirement	\$ 20,841.41		\$ 20,841.41
3016	Compensated Expenses	\$ 22,080.00		\$ 22,080.00
3017	Commission Honorarium	\$ 18,000.00		\$ 18,000.00
3019	Retiree Insurance	\$ 150,000.00		\$ 150,000.00
	Total Wages and Benefits	\$ 7,361,979.97		\$ 7,661,979.97
	Maintenance			
3100	Building Maintenance	\$ 35,000.00		\$ 35,000.00
3102	Office Equipment Maintenance	\$ 15,000.00	\$ (10,000.00)	\$ 5,000.00
3103	Vehicle Maintenance	\$ 85,000.00	\$ 5,000.00	\$ 90,000.00
3104	Communication Equip. Maintenance	\$ 6,500.00		\$ 6,500.00
3105	General Equipment Maintenance	\$ 4,000.00		\$ 4,000.00
3106	Rescue/Medical Maintenance	\$ 6,500.00		\$ 6,500.00
3107	Firefighting Maintenance	\$ 5,000.00		\$ 5,000.00
3108	USAR Maintenance	\$ 4,500.00		\$ 4,500.00
3109	Special Team Maintenance	\$ 2,000.00		\$ 2,000.00
3110	SCBA Maintenance	\$ 2,000.00		\$ 2,000.00
3111	Protective Gear Maintenance	\$ 16,000.00	\$ 15,000.00	\$ 31,000.00
	Total Maintenance	\$ 181,500.00		\$ 191,500.00
	Insurance			
3200	General Property/Vehicles	\$ 85,000.00		\$ 85,000.00
	Total Insurance	\$ 85,000.00		\$ 85,000.00
	Training			
3300	General Training	\$ 10,000.00		\$ 10,000.00
3301	Education Incentive	\$ 50,000.00	\$ (20,000.00)	\$ 30,000.00
3302	Seminars & Conferences	\$ 25,000.00		\$ 25,000.00
3304	Training Aids & Supplies	\$ 4,500.00		\$ 4,500.00
3305	Commissioner Training & Conferences	\$ 5,000.00		\$ 5,000.00
	Total Training	\$ 94,500.00		\$ 74,500.00
	Office Expenses			
3400	Postage	\$ 1,300.00		\$ 1,300.00
3401	Printing	\$ 500.00		\$ 500.00
3402	Advertising	\$ 2,000.00		\$ 2,000.00
3403	Subscriptions	\$ 450.00		\$ 450.00
3404	Legislative	\$ 500.00		\$ 500.00
3405	Dues	\$ 7,500.00		\$ 7,500.00
	Total Office Expenses	\$ 12,250.00		\$ 12,250.00

West Manatee Fire Rescue District

FISCAL YEAR 2022-2023 BUDGET AMENDMENT RESOLUTION 2023-03

Supplies			
3500	Office Supplies	\$ 8,000.00	\$ 8,000.00
3501	Station Supplies	\$ 8,500.00	\$ 8,500.00
3502	Medical Supplies	\$ 33,000.00	\$ 43,000.00
3503	Small Tools and Minor Equipment	\$ 10,000.00	\$ 10,000.00
3505	Firefighting Supplies	\$ 10,000.00	\$ 10,000.00
	Total Supplies	\$ 69,500.00	\$ 79,500.00
Utilities			
3600	Fuel	\$ 65,000.00	\$ 65,000.00
3601	Telephone/Cell/Pagers/Imobile	\$ 25,000.00	\$ 25,000.00
3602	Electric	\$ 38,000.00	\$ 38,000.00
3603	Water/Sewer/Garbage	\$ 20,000.00	\$ 20,000.00
	Total Utilities	\$ 148,000.00	\$ 148,000.00
Fire Prevention			
3700	Fire Prevention	\$ 2,000.00	\$ 2,000.00
3701	Education Materials	\$ 8,500.00	\$ 8,500.00
3702	Codes	\$ 2,000.00	\$ 2,000.00
3703	Public Education/Open Houses	\$ 4,500.00	\$ 4,500.00
	Total Fire Prevention	\$ 17,000.00	\$ 17,000.00
Special Services			
3900	Accounting Services	\$ 91,000.00	\$ 91,000.00
3901	Tax Collector	\$ 247,347.62	\$ 247,347.62
3902	Legal Services	\$ 25,000.00	\$ 25,000.00
3903	Contract Services	\$ 180,000.00	\$ 230,000.00
3905	Medical Expenses	\$ 30,000.00	\$ 30,000.00
3906	Rent	\$ -	\$ -
	Total Special Services	\$ 573,347.62	\$ 623,347.62
Miscellaneous			
4100	Miscellaneous	\$ 26,410.05	\$ 26,410.05
4101	Grant Expenditures	\$ -	\$ -
4102	Cadet Expenses	\$ -	\$ -
4103	Emergency Management	\$ 5,000.00	\$ 5,000.00
	Total Miscellaneous	\$ 31,410.05	\$ 31,410.05
Capital Outlay			
6000	Capital Expenses	\$ 147,500.00	\$ 373,779.00
	Total Capital Outlay	\$ 147,500.00	\$ 373,779.00
Total Expenses		\$ 8,721,987.64	\$ 9,298,266.64
	Restricted Fund Balance Per Audit	\$ 141,235.00	\$ 141,235.00
	Unassigned Fund Balance Per Audit	\$ 106,437.00	\$ 106,437.00

WEST MANATEE FIRE & RESCUE DISTRICT

RESOLUTION 2023-03

FISCAL YEAR 2022-2023 BUDGET AMENDMENT

A RESOLUTION OF THE WEST MANATEE FIRE & RESCUE DISTRICT OF MANATEE COUNTY, FLORIDA, ADOPTING AND AMENDING A FINAL BUDGET FOR FISCAL YEAR 2022-2023, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners for the West Manatee Fire and Rescue District on September 13, 2022, adopted Fiscal Year 2022-2023 Budget following a public meeting as required by Florida Statute 200.065; and,

WHEREAS, the Board of Commissioners for the West Manatee Fire and Rescue District on September 13, 2022, held a public meeting as required by Florida Statute 200.065; and

WHEREAS, the Board of Commissioners for the West Manatee Fire and Rescue District set forth the appropriates and revenue estimate for the Amended Budget for Fiscal Year 2022-2023 in the amount of \$9,298,266.64.

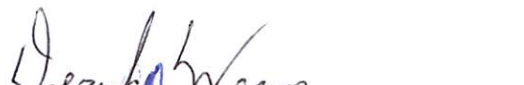
NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of the West Manatee Fire and Rescue District of Manatee County, Florida, that:

1. The Budget Amendment for Fiscal Year 2022-2023 is adopted.
2. This resolution shall take effect immediately upon its adoption.

Passed and duly adopted with a quorum present and voting at a public hearing this 20th day of June 2023.



Robert Bennett, Chair



Derrick Warner, Vice-Chair



David Bishop, Jr., Commissioner



Lawrence Jennis, Commissioner

Attested by: 
William Burke, Secretary/Treasurer

