

**WEST MANATEE FIRE RESCUE DISTRICT 2020-2021
RESOLUTION 2023-07
ADOPTED 9-12-2023**

SUMMARY OF EXPENDITURES/FUND BALANCE

DONE

<u>OPERATING EXPENSES</u>	<u>IMPACT</u>
Personnel Services	\$ 10,040,716
Maintenance and Repair	\$ 405,500
Property/Liability Insurance	\$ 222,896
Training	\$ 204,300
Utilities	\$ 185,000
Special/Contract Services	\$ 919,174
Other Operating Expenses	\$ 195,277
Debt Service	\$ -
Capital Outlay	\$ 370,500
TOTAL OPERATING EXPENSES	<u>\$ 12,543,363</u>
<u>ASSIGNED FUND BALANCE</u>	
90 Day Operating	\$ 4,000,000
Vehicle Replacement	\$ 1,800,000
Emergency Repair	\$ 50,000
Leave Liability	\$ 200,000
Long Term Equipment Replacement	\$ 10,000
Building Maintenance Replacement	\$ 50,000
TOTAL ASSIGNED FUND BALANCE	<u>\$ 6,110,000</u>
<u>UNASSIGNED FUND BALANCE</u>	<u>\$ 344,644</u>
<u>RESTRICTED FUND BALANCE</u>	
Impact Fees	\$ 215,000
<u>TOTAL FUND BALANCE</u>	<u>\$ 6,669,644</u>

**WEST MANATEE FIRE RESCUE DISTRICT 2023-2024
FIRST BUDGET HEARING 8/15/2023**

FY 26/27 Capital Outlay	
Item Description	Amount
Prevention Vehicles (4 Total)	\$ 305,000
Station Renovations	\$ 100,000
Miscellaneous	\$ 20,000
	\$425,000

Assigned Fund Balance	
Contingency	\$ 3,400,000
Vehicle Replacement	\$ 150,000
Emergency Repairs	\$ 50,000
Leave Liability	\$ 140,000
Long-term Equipment Replacement	\$ 10,000
Legislative Cancer Coverage	\$ 25,000
Building Maintenance Replacement	\$ 50,000
Capital Outlay	\$ 425,000
TOTAL	\$ 4,250,000

Unassigned Fund Balance	
Unassigned Fund Balance	\$ 87,119

Restricted Fund Balance	
Impact Fees	\$ 33,100

WEST MANATEE FIRE RESCUE DISTRICT 2025-2026 BUDGET

SECOND BUDGET HEARING

SEPTEMBER 8, 2026

	General Fund	Impact Fund	Total Budget
<u>ESTIMATED REVENUES</u>			
Tax Assessments	\$ 13,853,795		\$ 13,853,795
Grants	\$ 5,000		\$ 5,000
EMS Lease Agreements	\$ 36,000		\$ 36,000
Cell Tower Lease Agreement	\$ 64,593		\$ 64,593
Tax Excess Fee's	\$ -		\$ -
Interest	\$ 250,000	\$ 6,000	\$ 256,000
Impact Fees		\$ 30,000	\$ 30,000
Other Income	\$ 137,100		\$ 137,100
<u>TOTAL ESTIMATED REVENUES</u>	\$ 14,346,488	\$ 36,000	\$ 14,382,488
Budgeted Use of Impact Fund			
Budgeted Use of Assigned Fund	\$ 465,000		\$ 465,000
<u>TOTAL ESTIMATED REVENUES AND USE OF RESERVE FUNDS</u>	\$ 14,811,488	\$ 36,000	\$ 14,847,488
<u>APPROPRIATED EXPENDITURES</u>			
Personnel Expenses	\$ 12,200,726		\$ 12,200,726
Capital Outlay	\$ 425,000		\$ 425,000
Operating Expenses	\$ 2,185,762		\$ 2,185,762
<u>TOTAL APROPRIATED EXPENDITURES</u>	\$ 14,811,488	\$ -	\$ 14,811,488
<u>RESERVE FUNDS</u>			
Restricted - Impact Fees		\$ 33,100	\$ 33,100
Unassigned	\$ 87,119		\$ 87,119
Assigned	\$ 4,250,000		\$ 4,250,000
<u>TOTAL RESERVE FUNDS</u>	\$ 4,337,119	\$ 33,100	\$ 4,370,219

**WEST MANATEE FIRE RESCUE DISTRICT 2023-2024 BUDGET
FIRST BUDGET HEARING 8/15/2023**

REVENUES		FY2026
Taxes, Fees, Funds		
2000	Tax Receipts	\$ 13,853,795.05
2003	Miscellaneous	\$ -
2005	Inspection Fees	\$ 10,000.00
2006	Grants	\$ 5,000.00
Total Taxes, Fees, Funds		\$ 13,868,795.05
Interest		
2012	Interest	\$ 250,000.00
Total Interest		\$ 250,000.00
Reimbursement		
2019	Retiree Insurance Reimbursement	\$ 61,000.00
2020	Insurance Reimbursement	\$ -
2021	EMS Reimbursement	\$ 36,000.00
2022	Supplemental Comp Reimbursement	\$ 34,600.00
2025	Tax Excess Fee Reimbursement	\$ -
2027	Miscellaneous Reimbursement	\$ 1,500.00
2028	FEMA Reimbursement	\$ -
2034	Sale of Surplus Property	\$ 30,000.00
5002	Cell Tower Lease Agreements	\$ 64,592.64
Total Reimbursements		\$ 227,692.64
Budgeted Use of Impact Fees		\$ -
Budgeted Use of Assigned Fund		\$ 465,000.00
Total Income		\$ 14,811,487.69

WEST MANATEE FIRE RESCUE DISTRICT 2023-2024 BUDGET
FIRST BUDGET HEARING 8/15/2023

Operating Expenses		FY2026
Personnel Services		
3000	Salaries	\$ 5,972,419.02
3001	FLSA/Overtime	\$ 818,287.64
3003	Education	\$ 34,600.00
3004	Longevity Pay	\$ 266,463.45
3005	Retirement Health Savings	\$ 119,018.71
3006	Reserve Pay	\$ 5,200.00
3007	FICA/Medicare	\$ 591,092.61
3009	Workers Compensation	\$ 316,655.00
3010	Health Insurance	\$ 1,555,866.39
3011	Administrative Uniforms	\$ 10,000.00
3012	Operations Uniforms	\$ 30,000.00
3014	CH 175	\$ 2,305,015.54
3015	General Retirement	\$ 39,107.48
3016	Compensated Expenses	\$ 40,000.00
3017	Commission Wages	\$ 36,000.00
3019	Retiree Insurance	\$ 61,000.00
Sub-total		\$ 12,200,725.84
Maintenance and Repair		
3100	Building Maintenance	\$ 85,000.00
3102	Office Equipment Maintenance	\$ 10,000.00
3103	Vehicle Maintenance	\$ 200,000.00
3104	Communication Equipment Maintenance	\$ 10,000.00
3105	General Equipment Maintenance	\$ 5,000.00
3106	Rescue/Medical Maintenance	\$ 6,500.00
3107	Firefighting Maintenance	\$ 5,000.00
3108	USAR Maintenance	\$ 20,000.00
3109	Special Teams	\$ 15,000.00
3110	SCBA	\$ 5,000.00
3111	Protective Gear Maintenance	\$ 50,000.00
Sub-total		\$ 411,500.00
Insurance		
3200	General Property	\$ 249,348.00
Sub-Total		\$ 249,348.00
Training		
3300	General Training	\$ 65,000.00
3301	Education Incentive	\$ 53,000.00
3302	Seminars & Conferences	\$ 37,000.00
3304	Training Aids & Supplies	\$ 9,500.00
3305	Commissioner Training & Conferences	\$ 5,000.00
Sub-Total		\$ 169,500.00
Office Expenses		
3400	Postage	\$ 1,300.00
3401	Printing	\$ 500.00
3402	Advertising	\$ 2,000.00
3405	Dues	\$ 10,000.00
Sub-Total		\$ 13,800.00

**WEST MANATEE FIRE RESCUE DISTRICT 2023-2024 BUDGET
FIRST BUDGET HEARING 8/156/2023**

Operating Expenses		FY2026
Supplies		
3500	Office Supplies	\$ 8,000.00
3501	Station Supplies	\$ 20,000.00
3502	Medical Supplies	\$ 50,000.00
3503	Small Tools/Minor Equip. Supplies	\$ 15,000.00
3505	Firefighting Supplies	\$ 15,000.00
Sub-Total		\$ 108,000.00
Utilities		
3600	Fuel	\$ 100,000.00
3601	Telephone/Cell	\$ 35,000.00
3602	Electric	\$ 40,000.00
3603	Water/Sewer/Garbage	\$ 30,000.00
Sub-Total		\$ 205,000.00
Fire Prevention		
3700	Inspection Materials	\$ 5,500.00
3701	Open House	\$ 10,000.00
3702	Public Education	\$ 5,500.00
Sub-Total		\$ 21,000.00
Special Services		
3900	Accounting Services	\$ 42,000.00
3901	Tax Collector	\$ 415,613.85
3902	Legal Services	\$ 25,000.00
3903	Contract Services	\$ 450,000.00
3905	Medical Expenses	\$ 35,000.00
Sub-Total		\$ 967,613.85
Miscellaneous		
4100	Miscellaneous	\$ 30,000.00
4102	Service Animal	\$ 5,000.00
4103	Emergency Management	\$ 5,000.00
Sub-Total		\$ 40,000.00
Capital Outlay		
6000	Capital Outlay	\$ 425,000.00
Sub-Total		\$ 425,000.00
Total Operating Expenses		\$ 14,811,487.69

Revenue Limitation Factor FY 2026-2027 Board Approved Assessment Increases				
				Base
Residential				\$
		New		\$
Condominium				\$
		New		\$
Mobile homes				\$
		New		\$
Travel trailer				\$
		New		\$
Mixed residential				\$
		New		\$
Commercial				\$
		New		\$
Vacant lot\acre				\$
		New		\$
Increases				
Resdential 1,000sqft	Residential 2,000sqft	Residential 3,000sqft	Commercial 1,000sqft	Commercial 5,000sqft
\$ 20.06	\$ 31.85	\$ 43.62	\$ 49.86	\$ 136.22
The Board approved a 25% discount to buildings with a non-required fire s				

027 8% e 7.9%	
Rate	Sq. Ft Rate > 1000sqft
253.94	\$ 0.1497
274.00	\$ 0.1615
253.94	\$ 0.1497
274.00	\$ 0.1615
253.94	\$ 0.1497
274.00	\$ 0.1615
253.94	\$ 0.1497
274.00	\$ 0.1615
253.94	\$ 0.1497
274.00	\$ 0.1615
253.94	\$ 0.1497
274.00	\$ 0.1615
631.09	\$ 0.2733
680.95	\$ 0.2949
33.49	
36.14	

Commercial 10,000sqft	Vacant lot
\$ 244.17	\$ 2.65
sprinkler system	

**WEST MANATEE FIRE RESCUE DISTRICT 2026-2027
SECOND BUDGET HEARING 9/8/2026**

Administration

Shift Battalion Chief			Hourly
Exempt	Step II		\$44.84
	Step I	12 Months	\$47.01

Deputy Chief			Hourly
Exempt	Step II		\$71.25
	Step I	12 Months	\$74.47

Fire Marshal			Hourly
Exempt	Step II		\$71.25
	Step I	12 Months	\$74.47

Training Chief			Hourly
Exempt	Step II		\$60.18
	Step I	12 Months	\$63.53

Administrative Assistant/ Finance Clerk			Hourly
	Initial		\$38.46
	Step II	12 Months	\$39.83
	Step I	24 Months	\$41.22

**WEST MANATEE FIRE RESCUE DISTRICT 2025-2026
FIRST BUDGET HEARING 8/18/2026**

FIRE/RESCUE SERVICES

BARGAINING UNIT CBA APPROVED 6-18-2024

FIREFIGHTER		Hourly
	PROBATION	\$21.17
	III CLASS	\$25.21
	II CLASS	\$28.08
	I CLASS	\$31.29

LIEUTENANT		Hourly
	PROBATION	\$35.89
	A.S.	\$36.92

CAPTAIN		Hourly
	PROBATION	\$39.07
	A.S.	\$40.19

TRAINING OFFICER		Hourly
	PROB. LT	\$51.59
	LIEUTENANT	\$53.07
	PROB. CAPT	\$56.16
	CAPTAIN	\$57.77

Fire Prevention

INSPECTOR		Hourly
	PROBATION	\$42.83
	LEVEL 2	\$44.00
	LEVEL 1	\$45.34
	LIEUTENANT	\$49.63