

**WEST MANATEE FIRE & RESCUE DISTRICT**

**RESOLUTION 2022-07**

**FISCAL YEAR 2022-2023 FINAL ADOPTED BUDGET**

**A RESOLUTION OF THE WEST MANATEE FIRE AND RESCUE DISTRICT OF MANATEE COUNTY, FLORIDA, ADOPTING 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 August 16, 2022 presented the Fiscal Year 2022-2023 Proposed 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 second 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 appropriations and revenue estimate for Final Budget for Fiscal Year 2022-2023 in the amount of \$8,721,987.64; and


**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. Final Budget 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 13<sup>th</sup> day of September, 2022.



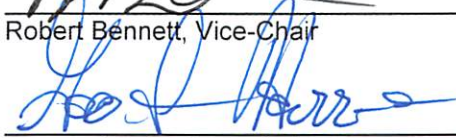
Lawrence Jenks, Chairman



Robert Bennett, Vice-Chair

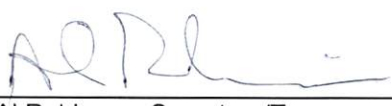


David Bishop, Jr., Commissioner



George Harris, Commissioner

Attested by:



Al Robinson, Secretary/Treasurer



# WEST MANATEE FIRE RESCUE

RESOLUTION 2022-07

## FISCAL YEAR 2022-2023 BUDGET



Adopted September 13, 2022

**SUBMITTED BY:** WMFR Administrative Staff



# West Manatee Fire Rescue

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## West Manatee Fire Rescue

# **BUDGET PLANNING CALENDAR For Fiscal Year 2022-2023**

Preliminary Budget Report	April 19, 2022
Public Hearing Fire Assessments FY23 Resolution 2022-01	May 17, 2022
Public Hearing Reallocation of Non-Ad Valorem Assessments Resolution 2022-03 Adoption & Levy of Non-Ad Valorem Assessments Resolution 2022-04	July 19, 2022
Public Hearing Reallocation of Non-Ad Valorem Assessments Resolution 2022-03 Adoption & Levy of Non-Ad Valorem Assessments Resolution 2022-04	July 21, 2022
Proposed Budget Hearing FY23	August 16, 2022
Public Hearing Fire Tax Appeals Resolution 2022-06	September 13, 2022
Budget Adoption Hearing FY23 Resolution 2022-07	September 13, 2022



## West Manatee Fire Rescue

### **OUR MISSION:**

West Manatee Fire Rescue is committed to providing professional services essential to the safety and well-being of the community. This is accomplished through quick and prepared response, life safety education, prevention and other related services.

### **OUR COMMITMENTS:**

#### **TO OUR RESIDENTS AND THE COMMUNITY:**

We are constantly striving to seek public service excellence. The district is proud to be classified by the Insurance Service Office with a classification rating of 2. This rating will help to reduce the amount of the residents' fire insurance. We will continue to seek new and innovative solutions to provide for the residents along with being fiscally responsible.

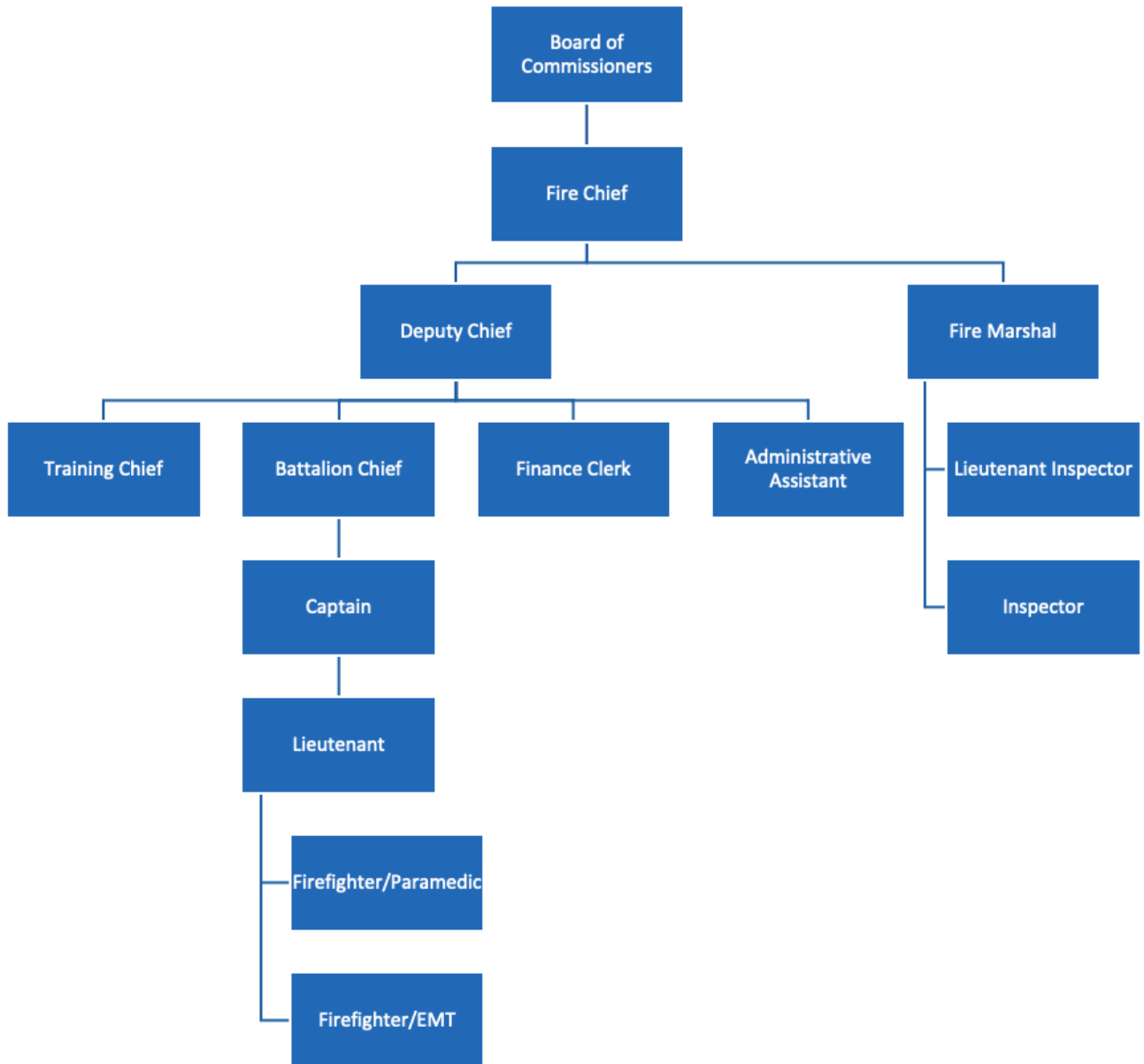
#### **TO OUR EMPLOYEES:**

We are committed to creating an environment of self-actualized, creative decision-makers utilizing their natural abilities to positively affect our community. This is accomplished by trust and respect, supportive of open and honest communication, and fostering professional growth, community involvement, and illustrating the highest ethical, moral and personal standards to incite public trust.



# West Manatee Fire Rescue

## Organizational Chart





## West Manatee Fire Rescue

### Budget Summary Letter

#### To the Board of Fire Commissioners and Residents of our District

On behalf of the staff of the West Manatee Fire and Rescue District, I am pleased to present the operating and reserve budget for FY 22/23. These budgets are a product of the guidance and direction of the Board as well as identification of the needs of the Operations and Fire Prevention divisions and recommendations from the management team. The financial plan for FY 22/23 was prepared under generally accepted accounting standards and procedures.

The District continues to experience slow growth in regard to residential development. Our forecast for revenue growth will be less than 1% based on current trends in residential development. As a result of the assessment study, we believe that all parcels received a special benefit in the form of emergency services, and it is fairly and reasonably apportioned.

The Board approved Resolution 22-01 which increased the non-ad valorem assessment 4% for residential and commercial for the FY 22/23. The increased revenue from the assessment will be utilized to fund the increases on supplies, salaries, and specialized emergency service delivery.

#### District Goals

The District goals include:

1. Continue to develop efficiencies in delivery of public safety services through collaboration.
2. Improve in-house and multi-agency training program.
3. Further enhance external and internal communication from and within the Department.
4. Continue to improve building/development-related processes from small commercial occupancies to the large development projects.
5. Enhance public safety training programs.

In addition to addressing the goals of the District, this budget adheres to three financial principles:

1. Project revenues at realistic levels.
2. Fully fund operating requirements.
3. Maintain reserves at a fiscally responsible level.



# West Manatee Fire Rescue

## Operating Budget

### 1. Summary of Revenue:

This summary includes revenue from assessments, fees, leases and sale of surplus equipment. We have budgeted 4% to account for those utilizing the early pay discount. This was based on recent data which indicated that property owners were taking advantage of the discount.

### 2. Summary of Expenditures/Fund Balances

Summary provides an overview of major category expenditures and assigned, unassigned and restricted fund balances.

#### **Assigned Funds**

Contingency: This has been established as working capital to fund District operations during the period of October 1<sup>st</sup> through mid to late November before tax receipts are received. This has been established to serve as the Districts contingency fund for protective measures as well as response and recovery to natural or manmade disasters

Vehicle Replacement: This has been established for replacement of staff vehicles, chassis replacements or partial payments for apparatus.

Emergency Repair: This has been established for any type of major repair to our vehicles, equipment, or facilities.

Leave Liability: This has been established to pay for any compensated absences of employees who may leave employment or retire.

Long-Term Equipment Replacement: This has been established for the replacement of radio equipment.

Legislative Cancer Coverage: This has been established to fund any liability for the newly established cancer bill.

Building Maintenance Replacement: This has been established to fund the replacement of building necessities such as Air Conditioning Units, Water Heaters, etc.





## West Manatee Fire Rescue

### **Unassigned Funds**

Includes residual positive cash fund balance within the General Fund which has not been classified within the other above-mentioned categories.

### **Restricted Funds**

Impact Fees: This is a separate bank account and can only be used for specific purposes and includes the unused amount carried over from the fiscal year end of 2021-22, the estimated fees generated during the new budget year plus any accrued interest. These funds can only be used to purchase new equipment and facilities for the District and cannot be used to replace existing equipment or pay for any personnel costs.

### **3. Debt Service**

This funds all loans for fire stations, administration building and fire apparatus. In FY 21/22 The District elected to pay off the remaining balance. The District currently does not have any Debt Service.

### **4. Tax Roll Recapitulation**

The total square footage of protected properties and the revenue generated by those properties. The roll contains 20,388 parcels with 49,926,238 square feet of structures. These figures contain 911 vacant/lots/boat slips parcels, 18,549 residential parcels containing 46,052,927 square feet: 603 commercial parcels containing 2,853,734 square feet and 325 government/non-taxable parcels containing 1,019,577 square feet.

### **5. Assessment Rate**

The Uniform Act allows all districts to increase their assessment equal to the previous 5-year average of the Florida Personnel Income Growth produced by the US Department of Commerce. This will allow the District to keep up with the costs of running a fire district. The last five years average, as provide by the Bureau of Economic Analysis was 6.78% for the years 2017 through 2021.

### **6. Conclusion**

This budget reflects the financial policies of the District, allocating the appropriate level of funding to maintain current service levels. It must be noted that the budget remains an essential tool for the operation of the District and must be evaluated regularly as actual funding requirements are met.



## West Manatee Fire Rescue

<b>FY 22/23 Capital Outlay</b>		
Priority	Item Description	Amount
1	Rescue 138 (training officer vehicle)	\$ 80,000.00
2	Defibrillator Monitor	\$ 57,500.00
3	Misc.	\$ 10,000.00
	<b>TOTAL</b>	<b>\$ 147,500</b>
<b>Assigned Fund Balance</b>		
	Contingency	\$ 4,000,000
	Vehicle Replacement	\$ 320,000
	Emergency Repairs	\$ 50,000
	Leave Liability	\$ 125,000
	Long-term Equipment Replacment	\$ 50,000
	Legislative Cancer Coverage	\$ 25,000
	Building Maintenance Replacement	\$ 50,000
		-
	<b>TOTAL</b>	<b>4,620,000</b>
<b>Unassigned Fund Balance</b>		
	Unassigned Fund Balance	\$ 152,273
	<b>TOTAL</b>	<b>\$ 152,273</b>
<b>Restricted Fund Balance</b>		
	Impact Fees	\$ 127,202
	<b>TOTAL</b>	<b>\$ 127,202</b>



# West Manatee Fire Rescue

## Detailed Budget

<b>REVENUES</b>		<b>FY2023</b>
<b>Taxes, Fees, Funds</b>		
2000	Tax Receipts	\$ 8,244,920.64
2003	Miscellaneous	\$ 1,500.00
2005	Inspection Fees	\$ 10,000.00
2006	Grants	\$ 5,000.00
Total Taxes, Fees, Funds		\$ 8,261,420.64
<b>Interest</b>		
2012	Interest	\$ 10,000.00
Total Interest		\$ 10,000.00
<b>Reimbursement</b>		
2019	Retiree Insurance Reimbursement	\$ 150,000.00
2020	Insurance Reimbursement	\$ -
2021	EMS Reimbursement	\$ 36,000.00
2022	Supplemental Comp Reimbursement	\$ 21,240.00
2025	Tax Excess Fee Reimbursement	\$ 42,000.00
2027	Miscellaneous Reimbursement	\$ -
2028	FEMA Reimbursement	\$ -
2034	Sale of Surplus Property	\$ -
5002	Cell Tower Lease Agreements	\$ 53,827.00
Total Reimbursements		\$ 303,067.00
Budgeted Use of Unassigned Reserves		\$ 147,500.00
<b>Total Income</b>		<b>\$ 8,721,987.64</b>



# West Manatee Fire Rescue

Operating Expenses		FY2023
<b>Personnel Services</b>		
3000	Salaries	\$ 3,707,873.52
3001	FLSA/Overtime	\$ 480,743.63
3003	Education	\$ 21,240.00
3004	Longevity Pay	\$ 162,949.59
3005	Retirement Health Savings	\$ 141,141.03
3006	Reserve Pay	\$ 30,000.00
3007	FICA/Medicare	\$ 338,191.72
3009	Workers Compensation	\$ 171,141.15
3010	Health Insurance	\$ 916,175.25
3011	Administrative Uniforms	\$ 3,025.00
3012	Operations Uniforms	\$ 13,000.00
3014	CH 175	\$ 1,165,577.67
3015	General Retirement	\$ 20,841.41
3016	Compensated Expenses	\$ 22,080.00
3017	Commission Wages	\$ 18,000.00
3019	Retiree Insurance	\$ 150,000.00
	<b>Sub-total</b>	<b>\$ 7,361,979.97</b>
<b>Maintenance and Repair</b>		
3100	Building Maintenance	\$ 35,000.00
3102	Office Equipment Maintenance	\$ 15,000.00
3103	Vehicle Maintenance	\$ 85,000.00
3104	Communication Equipment Maintenance	\$ 6,500.00
3105	General Equipment Maintenance	\$ 4,000.00
3106	Rescue/Medical Maintenance	\$ 6,500.00
3107	Firefighting Maintenance	\$ 5,000.00
3108	USAR Maintenance	\$ 4,500.00
3109	Special Teams	\$ 2,000.00
3110	SCBA	\$ 2,000.00
3111	Protective Gear Maintenance	\$ 16,000.00
	<b>Sub-total</b>	<b>\$ 181,500.00</b>
<b>Insurance</b>		
3200	General Property	\$ 85,000.00
	<b>Sub-Total</b>	<b>\$ 85,000.00</b>
<b>Training</b>		
3300	General Training	10,000.00
3301	Education Incentive	50,000.00
3302	Seminars & Conferences	25,000.00
3304	Training Aids & Supplies	4,500.00
3305	Commissioner Training & Conferences	5,000.00
	<b>Sub-Total</b>	<b>\$ 94,500.00</b>
<b>Office Expenses</b>		
3400	Postage	\$ 1,300.00
3401	Printing	\$ 500.00
3402	Advertising	\$ 2,000.00
3403	Subscriptions	\$ 450.00
3404	Legislative	\$ 500.00
3405	Dues	\$ 7,500.00
	<b>Sub-Total</b>	<b>\$ 12,250.00</b>



# West Manatee Fire Rescue

Operating Expenses		FY2023
<b>Supplies</b>		
3500	Office Supplies	\$ 8,000.00
3501	Station Supplies	\$ 8,500.00
3502	Medical Supplies	\$ 33,000.00
3503	Small Tools/Minor Equip. Supplies	\$ 10,000.00
3505	Firefighting Supplies	\$ 10,000.00
	<b>Sub-Total</b>	\$ 69,500.00
<b>Utilities</b>		
3600	Fuel	\$ 65,000.00
3601	Telephone/Cell/Pagers	\$ 25,000.00
3602	Electric	\$ 38,000.00
3603	Water/Sewer/Garbage	\$ 20,000.00
	<b>Sub-Total</b>	\$ 148,000.00
<b>Fire Prevention</b>		
3700	Fire Prevention	\$ 2,000.00
3701	Education Materials/Open House	\$ 8,500.00
3702	Codes	\$ 2,000.00
3703	Prevention Training	\$ 4,500.00
		\$ -
	<b>Sub-Total</b>	\$ 17,000.00
<b>Special Services</b>		
3900	Accounting Services	\$ 91,000.00
3901	Tax Collector	\$ 247,347.62
3902	Legal Services	\$ 25,000.00
3903	Contract Services	\$ 180,000.00
3905	Medical Expenses	\$ 30,000.00
	<b>Sub-Total</b>	\$ 573,347.62
<b>Miscellaneous</b>		
4100	Miscellaneous	\$ 26,410.05
4103	Emergency Management	\$ 5,000.00
	<b>Sub-Total</b>	\$ 31,410.05
<b>Capital Outlay</b>		
6000	Capital Outlay	\$ 147,500.00
	<b>Sub-Total</b>	\$ 147,500.00
	<b>Total Operating Expenses</b>	\$ 8,721,987.64



## West Manatee Fire Rescue

### Fire Rescue Service Assessments 2021-2022

Revenue Limitation Factor FY 2022-2023 6.78%						
Board Approved Assessment Increase 4%						
			Base rate		Sq. Ft Rate > 1000sqft	
Residential			\$	203.35	\$	0.1153
	<b>New</b>		<b>\$</b>	<b>211.48</b>	<b>\$</b>	<b>0.1247</b>
Condominium			\$	203.35	\$	0.1153
	<b>New</b>		<b>\$</b>	<b>211.48</b>	<b>\$</b>	<b>0.1247</b>
Mobile homes			\$	203.35	\$	0.1199
	<b>New</b>		<b>\$</b>	<b>211.48</b>	<b>\$</b>	<b>0.1247</b>
Travel trailer			\$	203.35	\$	0.1199
	<b>New</b>		<b>\$</b>	<b>211.48</b>	<b>\$</b>	<b>0.1247</b>
Mixed residential			\$	203.35	\$	0.1199
	<b>New</b>		<b>\$</b>	<b>211.48</b>	<b>\$</b>	<b>0.1247</b>
Commercial			\$	505.38	\$	0.2104
	<b>New</b>		<b>\$</b>	<b>525.59</b>	<b>\$</b>	<b>0.2276</b>
Vacant lot/acre			\$	26.81		
	<b>New</b>		<b>\$</b>	<b>27.88</b>		
Increases						
Residential 1,000sqft	Residential 2,000sqft	Residential 3,000sqft	Commercial 1,000sqft	Commercial 5,000sqft	Commercial 10,000sqft	Vacant lot
\$ 8.13	\$ 17.53	\$ 26.93	\$ 20.21	\$ 89.01	\$ 175.01	\$ 1.07
The Board approved a 25% discount to buildings with a non-required fire sprinkler system						



## West Manatee Fire Rescue

### Administrative Pay Scale

<b>Administration</b>			
<b>Deputy Chief - Exempt</b>	Step II		\$ 55.20
	Step I		\$ 57.70
<b>Training Chief - Exempt</b>	Step II		\$ 45.00
	Step I		\$ 47.50
<b>Shift Battalion Chief - Exempt</b>	Step II		\$ 35.60
	Step I		\$ 37.33
<b>Fire Marshal - Exempt</b>	Step II		\$ 50.39
	Step I		\$ 52.89
<b>Administrative Manager - Exempt</b>	Initial		\$ 33.34
	* Step IV	12 Months	\$ 34.01
	* Step III	24 Months	\$ 35.03
	* Step II	36 Months	\$ 36.08
	* Step I	48 Months	\$ 37.16
<b>Administrative Assistant</b>	Initial		\$ 28.14
	* Step IV	12 Months	\$ 28.80
	* Step III	24 Months	\$ 29.82
	* Step II	36 Months	\$ 30.87
	* Step I	48 Months	\$ 31.95
<b>Finance Clerk</b>	Initial		\$ 28.14
	* Step IV	12 Months	\$ 28.80
	* Step III	24 Months	\$ 29.82
	* Step II	36 Months	\$ 30.87
	* Step I	48 Months	\$ 31.95

\* Subject to satisfactory performance review



## West Manatee Fire Rescue

### Bargaining Unit Pay Scale

#### FIRE-RESCUE SERVICES

#### BARGAINING UNIT CBA APPROVED 6-15-2021

#### Firefighter

	Hourly
PROBATION	\$ 16.77
III CLASS	\$ 19.60
II CLASS	\$ 21.83
I CLASS	\$ 24.32

#### Lieutenant

A.S.	\$ 27.90
	\$ 28.71

#### Captain

A.S.	\$ 30.37
	\$ 31.24

#### Fire Prevention / Training

#### FF Inspector

PROBATION	\$ 34.27
Level II	\$ 35.22
Level I	\$ 36.29
Lieutenant	\$ 39.33