

WEST MANATEE FIRE & RESCUE DISTRICT

RESOLUTION 2026-06

FISCAL YEAR 2026-2027 FINAL ADOPTED BUDGET

A RESOLUTION OF THE WEST MANATEE FIRE AND RESCUE DISTRICT OF MANATEE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2026-2027, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners for the West Manatee Fire and Rescue District on August 18, 2026, presented the Fiscal Year 2026-2027 Proposed Budget following a public meeting as required by Florida Statute 200.065; and,

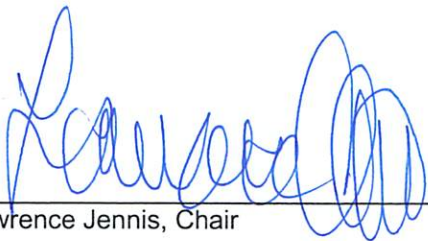
WHEREAS, the Board of Commissioners for the West Manatee Fire and Rescue District on September 8, 2026, held a second public meeting as required by Florida Statute 200.065; and

WHEREAS, the Board of Commissioners for the West Manatee Fire and Rescue District set forth the appropriations and revenue estimate for the Final Budget for Fiscal Year 2026-2027 in the amount of \$14,811,487.69; 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 2026-2027 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 8th day of September, 2026.



Lawrence Jennis, Chair



Robert Bennett, Vice-Chair



William Burke, Commissioner



Derrick Warner, Commissioner



Attested by:

Dana Tindall, Secretary/Treasurer



WEST MANATEE FIRE RESCUE

RESOLUTION 2026-06

FY 2026-2027



September 8, 2026

SUBMITTED BY: WMFR Administrative Staff



West Manatee Fire Rescue

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West Manatee Fire Rescue

BUDGET PLANNING CALENDAR For Fiscal Year 2026-2027

Preliminary Budget Report	April 21, 2026
Public Hearing Fire Assessments FY26 Resolution 2026-03	May 19, 2026
Proposed Budget Hearing FY26	August 18, 2026
Public Hearing Fire Tax Appeals Resolution 2026-08	September 8, 2026
Budget Adoption Hearing FY26 Resolution 2026-06	September 8, 2026



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 cost of the residents' fire insurance. We will continue to seek new and innovative solutions to provide for the residents along with being fiscally responsible.

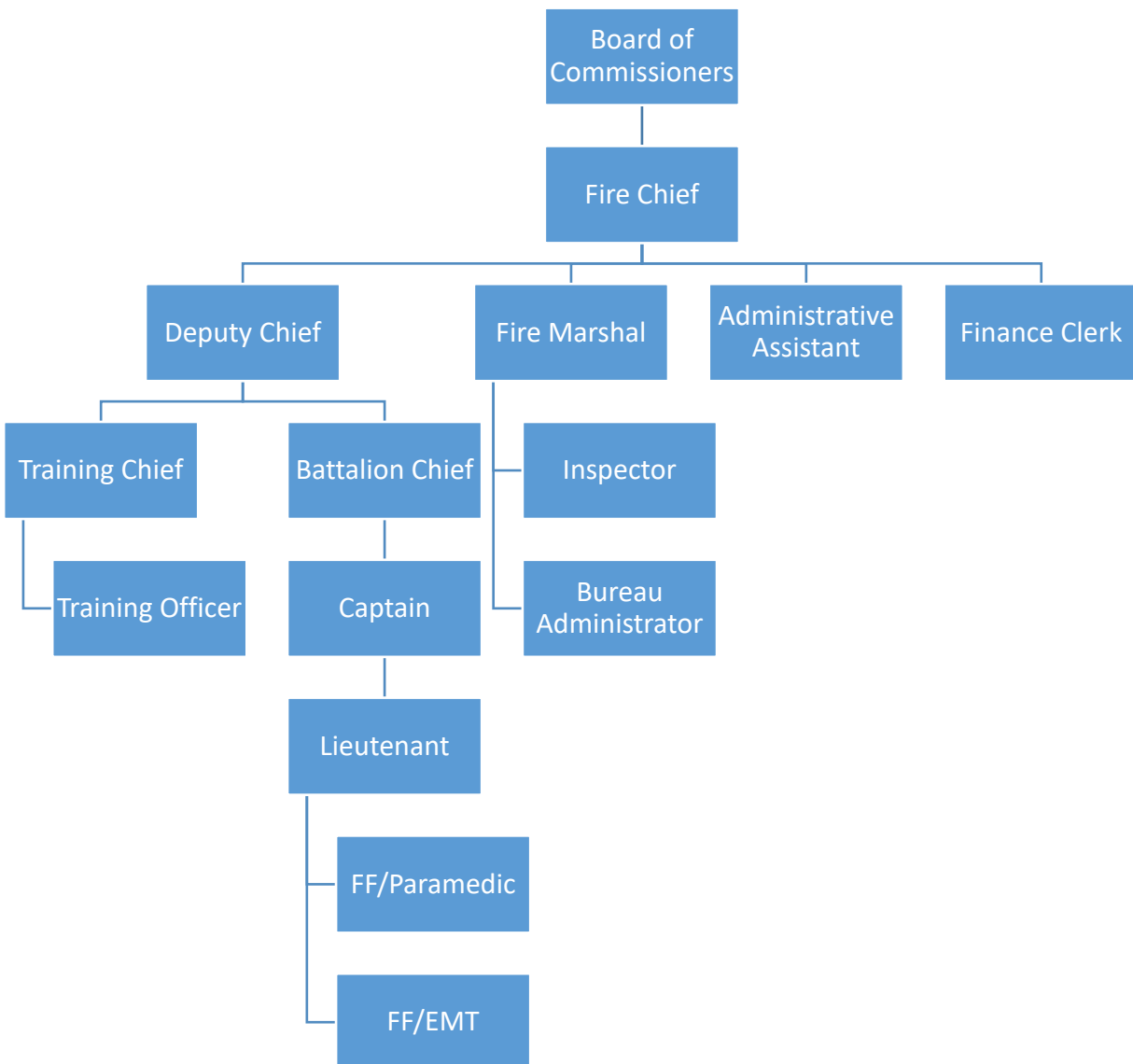
TO OUR EMPLOYEES:

We are committed to providing a working environment characterized 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 26/27. 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 26/27 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 2026-03 which increased the non-ad valorem assessment 7.9% for residential and commercial for the FY 26/27. 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. Continue monitoring and tracking annual inspections of Transient Public Lodging Establishments as mandated in Florida Statute 633.206(2) b.
3. Further enhance external and internal communication from and within the Department.
4. Review the current equipment and infrastructure to ensure resiliency.

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 1st 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.

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 2025-26, 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. Tax Roll Recapitulation

The total square footage of protected properties and the revenue generated by those properties. The roll contains 20,622 parcels with 50,866,294 square feet of structures. These figures contain 1,122 vacant/lots/boat slips parcels, 18,659 residential parcels containing 46,705,529 square feet: 490 commercial parcels containing 2,862,050 square feet and 351 government/non-taxable parcels containing 1,290,789 square feet.

4. 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 8% for the years 2021 through 2025.

5. 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

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

Detailed Budget

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

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

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



West Manatee Fire Rescue

Fire Rescue Service Assessments 2026-2027

Revenue Limitation Factor FY 2026-2027 8%						
Board Approved Assessment Increase 7.9%						
				Base rate	Sq. Ft Rate > 1000sqft	
Residential				\$ 253.94	\$	0.1497
	New			\$ 274.00	\$	0.1615
Condominium				\$ 253.94	\$	0.1497
	New			\$ 274.00	\$	0.1615
Mobile homes				\$ 253.94	\$	0.1497
	New			\$ 274.00	\$	0.1615
Travel trailer				\$ 253.94	\$	0.1497
	New			\$ 274.00	\$	0.1615
Mixed residential				\$ 253.94	\$	0.1497
	New			\$ 274.00	\$	0.1615
Commercial				\$ 631.09	\$	0.2733
	New			\$ 680.95	\$	0.2949
Vacant lot/acre				\$ 33.49		
	New			\$ 36.14		
Increases						
Residential 1,000sqft	Residential 2,000sqft	Residential 3,000sqft	Commercial 1,000sqft	Commercial 5,000sqft	Commercial 10,000sqft	Vacant lot
\$ 20.06	\$ 31.85	\$ 43.62	\$ 49.86	\$ 136.22	\$ 244.17	\$ 2.65
The Board approved a 25% discount to buildings with a non-required fire sprinkler system						



West Manatee Fire Rescue

Administrative Pay Scale

Administration			
Shift Battalion Chief Exempt			Hourly
	Step II		\$44.84
	Step I	12 Months	\$47.01
Deputy Chief Exempt			Hourly
	Step II		\$71.25
	Step I	12 Months	\$74.47
Fire Marshal Exempt			Hourly
	Step II		\$71.25
	Step I	12 Months	\$74.47
Training Chief Exempt			Hourly
	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

Bargaining Unit Pay Scale

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