

WEST MANATEE FIRE & RESCUE DISTRICT

RESOLUTION 2024-07

FISCAL YEAR 2023-2024 BUDGET AMENDMENT

A RESOLUTION OF THE WEST MANATEE FIRE & RESCUE DISTRICT OF MANATEE COUNTY, FLORIDA, ADOPTING AND AMENDING A FINAL BUDGET FOR FISCAL YEAR 2023-2024, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Commissioners for the West Manatee Fire and Rescue District on September 12, 2023, adopted Fiscal Year 2023-2024 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 12, 2023, 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 2023-2024 in the amount of \$ \$10,902,730.54.

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 2023-2024 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 August 2024.



Derrick Warner, Chair



William Burke, Vice-Chair

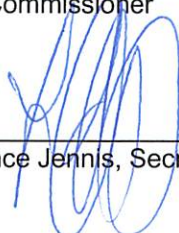


David Bishop, Jr., Commissioner



Robert Bennett, Commissioner

Attested by:



Lawrence Jennis, Secretary/Treasurer





West Manatee Fire & Rescue District

Memorandum

Date: August 13, 2024

To: West Manatee Fire & Rescue Board of Commissioners

From: Page Larson, Finance Clerk

Subject: Resolution #2024-07 Budget Amendment 2023-2024 Fiscal Year

Overview

As we approach the close of the 2023-2024 Fiscal Year, adjustments have been made to following line items to align with the current financial needs of the district.

Change in Revenue

This budget amendment increases the total amount of Revenue to reflect receipted FEMA reimbursements from Hurricane Idalia.

Change in Expenses

This amendment decreases the total of Salary expenses to reflect adjusted realistic projections. Health Insurance and Compensated Expenses have been increased.

Protective Gear Maintenance, Education Incentive, and Seminars and Conference have been reallocated based on current projections and departmental need.

Vehicle Maintenance, Building Maintenance, and Contract Services have been increased due to unexpected apparatus repair needs, recurring Station 2 roof repairs, and to reflect the rising costs of labor and supplies. Legal Services and Training Aids and Supplies have also been increased.

Lastly, Capital Expenses have been decreased with the apparatus purchase moving to a future budget year.

Recommendation

West Manatee Fire Rescue District staff recommends adoption of Resolution #2024-07 Fiscal Year 2023-2024 Budget Amendment.

West Manatee Fire Rescue District

FISCAL YEAR 2023-2024
BUDGET AMENDMENT
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Income	Budget	Increase Decrease Change	Amended Total
Accounts	Taxes, Fees, Funds		
2000	Tax Receipts	\$10,003,191.14	\$ 10,003,191.14
2003	Miscellaneous	\$ -	\$ -
2005	Inspection Fees	\$ 5,000.00	\$ 5,000.00
2006	Grants	\$ 6,000.00	\$ 6,000.00
	Total Taxes, Fees, Funds	\$10,014,191.14	\$ 10,014,191.14
Accounts	Interest		
2011	Interest - Tax Receipts	\$ -	
2012	Interest	\$ 200,000.00	\$ 200,000.00
	Total Interest	\$ 200,000.00	\$ 200,000.00
Accounts	Reimbursement		
2019	Retiree Insurance Reimbursement	\$ 120,000.00	\$ 120,000.00
2020	Insurance Reimbursement	-	-
2021	EMS Reimbursement	\$ 36,000.00	\$ 36,000.00
2022	Supplemental Comp Reimbursement	\$ 38,160.00	\$ 38,160.00
2025	Tax Excess Fee Reimbursement	\$ 42,000.00	\$ 42,000.00
2027	Miscellaneous Reimbursement	\$ 1,500.00	\$ 1,500.00
2028	FEMA Reimbursement	\$ - \$ 130,000.00	\$ 130,000.00
2034	Sale of Surplus Property	-	-
5002	Cell Tower Lease	\$ 53,827.00	\$ 53,827.00
	Total Reimbursement	\$ 291,487.00	\$ 421,487.00
	Budgeted Use of Unassigned Reserves	\$ 1,221,775.00	\$ 267,052.40
	Budgeted Use of Assigned Reserves	\$ (954,722.60)	\$ -
	Total Revenue	\$11,727,453.14	\$ 10,902,730.54

West Manatee Fire Rescue District

FISCAL YEAR 2023-2024
BUDGET AMENDMENT
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EXPENSES

Budget

Wages and Benefits

3000	Salaries	\$ 4,575,653.52	\$ (200,000.00)	\$ 4,375,653.52
3001	FLSA/Overtime	\$ 710,224.70		\$ 710,224.70
3003	Education	\$ 38,160.00		\$ 38,160.00
3004	Longevity Pay	\$ 157,534.18		\$ 157,534.18
3005	Retirement Health Savings	\$ 137,420.32		\$ 137,420.32
3006	Reserve Pay	\$ 20,000.00		\$ 20,000.00
3007	FICA/Medicare	\$ 422,247.29		\$ 422,247.29
3009	Workers Compensation	\$ 186,556.00		\$ 186,556.00
3010	Health Insurance	\$ 969,851.48	\$ 50,000.00	\$ 1,019,851.48
3011	Administrative Uniforms	\$ 4,000.00		\$ 4,000.00
3012	Operations Uniforms	\$ 20,000.00	\$ 25,000.00	\$ 45,000.00
3014	CH175	\$ 1,346,842.72		\$ 1,346,842.72
3015	General Retirement	\$ 25,669.80		\$ 25,669.80
3016	Compensated Expenses	\$ -	\$ 25,000.00	\$ 25,000.00
3017	Commission Honorarium	\$ 18,000.00		\$ 18,000.00
3019	Retiree Insurance	\$ 120,000.00		\$ 120,000.00
	Total Wages and Benefits	\$ 8,752,160.01		\$ 8,652,160.01

Maintenance

3100	Building Maintenance	\$ 45,000.00	\$ 15,000.00	\$ 60,000.00
3102	Office Equipment Maintenance	\$ 15,000.00		\$ 15,000.00
3103	Vehicle Maintenance	\$ 100,000.00	\$ 125,000.00	\$ 225,000.00
3104	Communication Equip. Maintenance	\$ 14,500.00		\$ 14,500.00
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	\$ 5,000.00		\$ 5,000.00
3111	Protective Gear Maintenance	\$ 144,000.00	\$ (70,000.00)	\$ 74,000.00
	Total Maintenance	\$ 345,500.00		\$ 415,500.00

Insurance

3200	General Property/Vehicles	\$ 169,863.00		\$ 169,863.00
	Total Insurance	\$ 169,863.00		\$ 169,863.00

Training

3300	General Training	\$ 45,000.00		\$ 45,000.00
3301	Education Incentive	\$ 50,000.00	\$ (11,000.00)	\$ 39,000.00
3302	Seminars & Conferences	\$ 34,000.00		\$ 34,000.00
3304	Training Aids & Supplies	\$ 4,500.00	\$ 11,000.00	\$ 15,500.00
3305	Commissioner Training & Conferences	\$ 5,000.00		\$ 5,000.00
	Total Training	\$ 138,500.00		\$ 138,500.00

Office Expenses

3400	Postage	\$ 1,300.00		\$ 1,300.00
3401	Printing	\$ 5,000.00		\$ 5,000.00
3402	Advertising	\$ 7,000.00		\$ 7,000.00
3403	Subscriptions	\$ 450.00		\$ 450.00
3404	Legislative	\$ 500.00		\$ 500.00
3405	Dues	\$ 11,000.00		\$ 11,000.00
	Total Office Expenses	\$ 25,250.00		\$ 25,250.00

West Manatee Fire Rescue District

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Supplies			
3500	Office Supplies	\$ 8,000.00	\$ 8,000.00
3501	Station Supplies	\$ 21,500.00	\$ 21,500.00
3502	Medical Supplies	\$ 38,000.00	\$ 38,000.00
3503	Small Tools and Minor Equipment	\$ 30,900.00	\$ 30,900.00
3505	Firefighting Supplies	\$ 10,000.00	\$ 10,000.00
	Total Supplies	\$ 108,400.00	\$ 108,400.00
Utilities			
3600	Fuel	\$ 80,000.00	\$ 80,000.00
3601	Telephone/Cell/Pagers/Imobile	\$ 30,000.00	\$ 30,000.00
3602	Electric	\$ 38,000.00	\$ 38,000.00
3603	Water/Sewer/Garbage	\$ 25,000.00	\$ 25,000.00
	Total Utilities	\$ 173,000.00	\$ 173,000.00
Fire Prevention			
3700	Fire Prevention	\$ 5,500.00	\$ 5,500.00
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	\$ 20,500.00	\$ 20,500.00
Special Services			
3900	Accounting Services	\$ 33,000.00	\$ 33,000.00
3901	Tax Collector	\$ 303,433.92	\$ 303,433.92
3902	Legal Services	\$ 25,000.00	\$ 75,000.00
3903	Contract Services	\$ 350,000.00	\$ 85,000.00
3905	Medical Expenses	\$ 30,000.00	\$ 30,000.00
	Total Special Services	\$ 741,433.92	\$ 901,433.92
Miscellaneous			
4100	Miscellaneous	\$ 26,071.21	\$ 26,071.21
4101	Grant Expenditures	\$ -	\$ -
4102	Cadet Expenses	\$ -	\$ -
4103	Emergency Management	\$ 5,000.00	\$ 5,000.00
	Total Miscellaneous	\$ 31,071.21	\$ 31,071.21
Capital Outlay			
6000	Capital Expenses	\$ 1,221,775.00	\$ (954,722.60)
	Total Capital Outlay	\$ 1,221,775.00	\$ 267,052.40
Total Expenses			
		\$11,727,453.14	\$ 10,902,730.54
	Restricted Fund Balance Per Audit	\$ 193,201.00	\$ 193,201.00
	Unassigned Fund Balance Per Audit	\$ (1,067,556.00)	\$ (1,067,556.00)