



# West Manatee Fire & Rescue District

## *Memorandum*

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Date: August 6, 2019

To: West Manatee Fire & Rescue Board of Commissioners

From: Julie Kichar, Administrative Manager

Subject: Resolution #2019-04 Budget Amendment 2018-2019 Fiscal Year

### **Executive Summary**

The District's final audited financial statements for the year 2017-2018 were presented at the June 19, 2019 meeting. The 2018-2019 budget requires being amended to reflect the final audited balance forwards.

It has also been recommended that we do amendments for the sale of the administration building, the expense for the payoff of the building, and any other adjustments that management feels needed at this time.

Attached is a completed detailed budget that was approved on September 11, 2019 and outlining the increases/decreases for certain line items. In the revenue section, we have increased the amount of interest we expect to receive for the year. There were also reimbursements that were not budgeted for that we received, so those were included as well. The sale of surplus property is for the \$1,600,189 for the sale of the administration building along with other surplus property that has been sold throughout the year. With the sale of the property the use of assigned reserves was not needed so we have removed that. The transfer of Impact Fees is for the purchase price of the lease agreement of the land at Station 2.

The expenses were updated to reflect compensated expenses for those who retired during the year, extra building maintenance with the administrative office move, reduction in general insurance with the sale of the administration building, contract services increase with the addition of rent for the new administrative location and a few other minor adjustments. The main area of changes was in the Capital Outlay. The capital expenses increased in the amount of \$295,000 for the purchase of the property for the new administration building. Impact expenses were added in the amount of \$285,000 for the purchase of the lease agreement of the land at Station 2 and the remainder to balance the budget was placed in an administration building replacement reserve fund. Debt service also now reflects the correct amounts for the payoff of the administration building.

### **Recommendation**

Staff recommends adoption of Resolution #2019-04 Fiscal Year 2018-2019 Budget Amendment

**WEST MANATEE FIRE & RESCUE DISTRICT**

**RESOLUTION 2019-04**

**FISCAL YEAR 2018-2019 BUDGET AMENDMENT**

**A RESOLUTION OF THE WEST MANATEE FIRE & RESCUE DISTRICT OF MANATEE COUNTY, FLORIDA, ADOPTING AND AMENDING A FINAL BUDGET FOR FISCAL YEAR 2018-2019, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Commissioners for the West Manatee Fire and Rescue District on September 11, 2019 adopted Fiscal Year 2018-2019 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 August 20, 2019, 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 2018-2019 in the amount of \$9,651,482.68.

**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 2018-2019 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 20<sup>th</sup> day of August, 2019.

\_\_\_\_\_  
David Bishop, Jr., Chairman

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Randal Cooper, Vice-Chair

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Lawrence Jennis, Commissioner

\_\_\_\_\_  
Al Robinson, Commissioner

Attested by: \_\_\_\_\_  
George Harris, Secretary/Treasurer

(Seal)

## West Manatee Fire Rescue District

FISCAL YEAR 2018-2019  
BUDGET AMENDMENT  
RESOLUTION 2019-04

Income	REVENUES	Budget 9/30/2019	Increase/Decrease	Amended
			Change	Total
Accounts	<b>Taxes, Fees, Funds</b>			
2000	Tax Receipts	\$ 7,121,512.00		\$ 7,121,512.00
2002	Loan	\$ -		\$ -
2003	Miscellaneous	\$ 1,500.00		\$ 1,500.00
2005	Inspection Fees	\$ 3,000.00		\$ 3,000.00
2006	Grants	\$ 5,000.00		\$ 5,000.00
	<b>Total Taxes, Fees, Funds</b>	\$ 7,131,012.00	\$ -	\$ 7,131,012.00
Accounts	<b>Interest</b>			
2012	Interest - Checking	\$ 60,000.00	\$ 50,000.00	\$ 110,000.00
	<b>Total Interest</b>	\$ 60,000.00	\$ 50,000.00	\$ 110,000.00
Accounts	<b>Reimbursement</b>			
2019	Retiree Insurance Reimbursement	\$ 50,000.00		\$ 50,000.00
2020	Insurance Reimbursement	\$ -	\$ 27,928.57	\$ 27,928.57
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	\$ -	\$ 15,796.01	\$ 15,796.01
2028	FEMA Reimbursement	\$ -	\$ 33,945.94	\$ 33,945.94
2030	AFG Grant Award		\$ 116,637.00	\$ 116,637.00
2032	SAFER Award	\$ 40,000.00	\$ 53,290.55	\$ 93,290.55
2034	Sale of Surplus Property	\$ 10,000.00	\$ 1,614,805.61	\$ 1,624,805.61
5002	Cell Tower Lease	\$ 53,827.00		\$ 53,827.00
	<b>Total Reimbursement</b>	\$ 253,067.00	\$ 1,862,403.68	\$ 2,115,470.68
	Budgeted Use of Assigned Reserves	\$ 480,000.00	\$ (480,000.00)	\$ -
	Transfer of Impact Fees		\$ 285,000.00	\$ 285,000.00
	<b>Total Revenue</b>	\$ 7,924,079.00	\$ 1,717,403.68	\$ 9,641,482.68

FISCAL YEAR 2018-2019  
BUDGET AMENDMENT  
RESOLUTION 2019-04

<b>EXPENSES</b>	<b>EXPENSES</b>	<b>Budget</b>	<b>Increase/Decrease Change</b>	<b>Amended Total</b>
<b>Wages and Benefits</b>				
3000	Salaries	\$ 3,018,581.36		\$ 3,018,581.36
3001	FLSA/Regular OT	\$ 401,704.23		\$ 401,704.23
3002	Special Event Overtime			
3003	Education/Specialty Pay	\$ 111,630.00		\$ 111,630.00
3004	Longevity Pay	\$ 172,841.36		\$ 172,841.36
3005	Retirement Health Savings	\$ 81,788.73		\$ 81,788.73
3006	Reserve Pay	\$ 45,000.00		\$ 45,000.00
3007	FICA/Medicare	\$ 304,199.28		\$ 304,199.28
3009	Workers Compensation	\$ 178,609.16		\$ 178,609.16
3010	Health Insurance	\$ 787,149.02		\$ 787,149.02
3011	Administrative Uniforms	\$ 3,025.00		\$ 3,025.00
3012	Operations Uniforms	\$ 10,000.00		\$ 10,000.00
3013	FRS	\$ 112,700.58		\$ 112,700.58
3014	CH175	\$ 780,556.28		\$ 780,556.28
3015	General Retirement	\$ 14,666.74		\$ 14,666.74
3016	Compensated Expenses	\$ 15,000.00	\$ 19,779.24	\$ 34,779.24
3017	Commission Honorarium	\$ 15,000.00		\$ 15,000.00
3019	Retiree Insurance	\$ 50,000.00		\$ 50,000.00
	<b>Total Wages and Benefits</b>	<b>\$ 6,102,451.74</b>	<b>\$ 19,779.24</b>	<b>\$ 6,122,230.98</b>
<b>Maintenance</b>				
3100	Building Maintenance	\$ 25,000.00	\$ 10,000.00	\$ 35,000.00
3102	Office Equipment Maintenance	\$ 5,000.00		\$ 5,000.00
3103	Vehicle Maintenance	\$ 75,000.00		\$ 75,000.00
3104	Communication Equip. Maintenance	\$ 7,000.00		\$ 7,000.00
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	\$ 5,000.00		\$ 5,000.00
3109	Special Team Maintenance	\$ 2,000.00		\$ 2,000.00
3110	SCBA Maintenance	\$ 5,000.00		\$ 5,000.00
3111	Protective Gear Maintenance	\$ 7,500.00		\$ 7,500.00
	<b>Total Maintenance</b>	<b>\$ 147,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 157,000.00</b>
<b>Insurance</b>				
3200	General Property/Vehicles	\$ 72,000.00	\$ (8,000.00)	\$ 64,000.00
	<b>Total Insurance</b>	<b>\$ 72,000.00</b>	<b>\$ (8,000.00)</b>	<b>\$ 64,000.00</b>
<b>Training</b>				
3300	General Training	\$ 20,000.00		\$ 20,000.00
3301	Education Incentive	\$ 40,000.00	\$ (20,000.00)	\$ 20,000.00
3302	Seminars & Conferances	\$ 15,000.00	\$ 8,000.00	\$ 23,000.00
3303	Reserve Training	\$ -		\$ -
3304	Training Aids & Supplies	\$ 1,500.00		\$ 1,500.00
	<b>Total Training</b>	<b>\$ 76,500.00</b>	<b>\$ (12,000.00)</b>	<b>\$ 64,500.00</b>
<b>Office Expenses</b>				
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
	<b>Total Office Expenses</b>	<b>\$ 12,250.00</b>	<b>\$ -</b>	<b>\$ 12,250.00</b>
<b>Supplies</b>				
3500	Office Supplies	\$ 8,000.00		\$ 8,000.00
3501	Station Supplies	\$ 5,500.00		\$ 5,500.00
3502	Medical Supplies	\$ 31,000.00		\$ 31,000.00
3503	Small Tools and Minor Equipment	\$ 10,000.00		\$ 10,000.00
3505	Firefighting Supplies	\$ 10,000.00		\$ 10,000.00
	<b>Total Supplies</b>	<b>\$ 64,500.00</b>	<b>\$ -</b>	<b>\$ 64,500.00</b>



## West Manatee Fire Rescue District

FISCAL YEAR 2018-2019  
BUDGET AMENDMENT  
RESOLUTION 2019-04

<b>EXPENSES</b>	<b>EXPENSES</b>	<b>Budget</b>	<b>Increase/Decrease</b>	<b>Amended</b>
			<b>Change</b>	<b>Total</b>
	<b>Utilities</b>			
3600	Fuel	\$ 45,000.00		\$ 45,000.00
3601	Telephone/Cell/Pagers/Imobile	\$ 26,000.00		\$ 26,000.00
3602	Electric	\$ 35,000.00		\$ 35,000.00
3603	Water/Sewer/Garbage	\$ 15,000.00		\$ 15,000.00
	Total Utilities	\$ 121,000.00	\$ -	\$ 121,000.00
	<b>Fire Prevention</b>			
3700	Fire Prevention	\$ 2,000.00		\$ 2,000.00
3701	Education Materials	\$ 5,000.00		\$ 5,000.00
3702	Codes	\$ 2,000.00	\$ 1,350.00	\$ 3,350.00
3703	Public Education/Open Houses	\$ 3,500.00	\$ 1,500.00	\$ 5,000.00
	Total Fire Prevention	\$ 12,500.00	\$ 2,850.00	\$ 15,350.00
	<b>Special Services</b>			
3900	Accounting Services	\$ 30,000.00		\$ 30,000.00
3901	Tax Collector	\$ 213,645.36		\$ 213,645.36
3902	Legal Services	\$ 35,000.00		\$ 35,000.00
3903	Contract Services	\$ 160,000.00	\$ 50,000.00	\$ 210,000.00
3904	EAP	\$ 2,500.00		\$ 2,500.00
3905	Medical Expenses	\$ 22,000.00	\$ 3,000.00	\$ 25,000.00
	Total Special Services	\$ 463,145.36	\$ 53,000.00	\$ 516,145.36
	<b>Miscellaneous</b>			
4100	Miscellaneous	\$ 10,975.90		\$ 10,975.90
4101	Grant Expenditures	\$ -		\$ -
4102	Cadet Expenses	\$ 1,000.00		\$ 1,000.00
4103	Emergency Management	\$ 5,000.00		\$ 5,000.00
	Total Miscellaneous	\$ 16,975.90	\$ -	\$ 16,975.90
	<b>Capital Outlay</b>			
6000	Capital Expenses	\$ 480,000.00	\$ 295,000.00	\$ 775,000.00
6301	Impact Expenses add for St. 2 Land	\$ -	\$ 285,000.00	\$ 285,000.00
	Administration Building Replacement	\$ -	\$ 392,159.59	\$ 392,159.59
	Total Capital Outlay	\$ 480,000.00	\$ 972,159.59	\$ 1,452,159.59
	<b>Debt Service</b>			
6200	Interest	\$ 129,607.28	\$ (84,625.35)	\$ 44,981.93
6201	Principal	\$ 226,148.72	\$ 764,240.20	\$ 990,388.92
	Total Debt Service	\$ 355,756.00	\$ 679,614.85	\$ 1,035,370.85
	<b>Total Expenses</b>	\$ 7,924,079.00	\$ 1,717,403.68	\$ 9,641,482.68
	Restricted Fund Balance Impact Fees Per Audit	\$ 377,500.00	\$ (16,940.00)	\$ 360,560.00
	Unassigned Fund Balance Per Audit	\$ 798,923.00	\$ 14,618.00	\$ 813,541.00