

RESOLUTION 2026-04
2025-2026 BUDGET AMENDMENT
CEDAR HAMMOCK FIRE CONTROL DISTRICT

**A RESOLUTION OF THE CEDAR HAMMOCK FIRE CONTROL DISTRICT OF
MANATEE COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2025-2026
BUDGET; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Cedar Hammock Fire Control District (“District”) is an independent special fire control district authorized under the provisions of Chapters 189 and 191, Florida Statutes (Fla. Stat.), and established under Chapter 57-1546, Laws of Florida and recodified and amended by Chapters 2000-391, 2005-297, 2007-283, 2015-197, and 2022-242, Laws of Florida (Collectively referred to as the “Enabling Legislation”), and

WHEREAS, section 189.016(6), Florida Statutes, authorizes the Board to amend the District’s budget during the fiscal year and requires certain budget amendments to be adopted by resolution; and

WHEREAS the Board of Fire Commissioners (“Board”) of the District held a properly advertised public hearing on August 20, 2026, for the purposes of considering and adopting an amendment to the District’s Fiscal Year 2025-2026 Budget (hereinafter “Fiscal Year 2025-2026 Budget”) in accordance with the provisions set forth in the District’s Special Act and applicable general law; and

WHEREAS, at the September 18, 2025, public hearing the Board of Fire Commissioners for the District, set forth the expenditure appropriations and revenue estimates for the Fiscal Year 2025-2026 Budget in the amount of \$18,877,361; and

WHEREAS, on May 21, 2026, at a publicly noticed meeting, the Board of Fire Commissioners for the District reviewed the 2024-2025 Fiscal Year End Audit completed by the District’s auditor (CS&L CPA) and existing and anticipated expenses and income; and

WHEREAS, based upon the financial information presented at the publicly noticed meeting on May 21, 2026, the Board for the District finds that it is in the best interest to amend the expenditure appropriations and revenue estimates in the Fiscal Year 2025-2026 Budget in the amount of \$18,877,361, as described in Exhibit 1; and

WHEREAS, through the adoption of this Amended Budget, the Board of the District confirms a committed fund balance totaling \$12,176,595, for Accrued Leave/Sick /Vacation/Salaries; Major Vehicle Repairs; Station Renovations; Vehicular Replacement; Fire Engine Replacement; and Rescue Equipment; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of Cedar Hammock Fire Control District, Manatee County, Florida, that:

1. The above recitals are true and correct and are incorporated fully herein by reference.

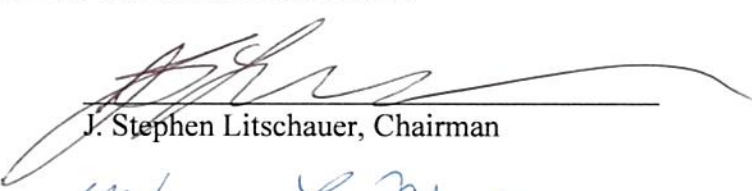
2. The Fiscal Year 2025-2026 Amended Budget, attached hereto and incorporated herein as Exhibit 1, is hereby adopted.
3. This resolution shall take effect immediately upon its adoption.

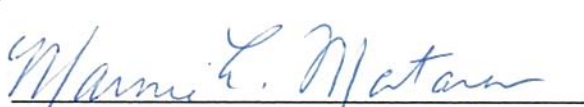
DULY ADOPTED at a public meeting this the 20th day of August 2026.

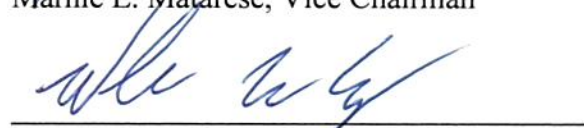
CEDAR HAMMOCK FIRE CONTROL DISTRICT

ATTEST:


Beth L. Byron-Reasoner, Secretary/Treasurer


J. Stephen Litschauer, Chairman


Marnie E. Matarese, Vice Chairman


William M. Espy, Commissioner


John H. Stevens, Commissioner

CEDAR HAMMOCK FIRE CONTROL DISTRICT BUDGET 2025-2026

SUMMARY

2025-2026

REVENUE

4101	Non-Ad Valorem Assessments	\$12,379,817	
4100	Ad Valorem Taxes (1.3000 mills)	\$7,104,392	
	Less 5% Early Pay Discount	\$974,210	
Total Taxes and Assessments:			\$18,509,999
4200	Impact Fee Collections	\$24,000	
4300	Interest Income	\$22,000	
4602	Contractor False Fire Alarm Penalties	\$1,000	
4606	FF Supplemental Compensation Reimbursement	\$17,190	
4608	Excess Collection Fees	\$60,000	
4610	EMS Lease	\$18,000	
4612	Miscellaneous Income	\$4,000	
4615	User Service Fees	\$20,000	
4616	Health Insurance Premium Reimbursement	\$98,172	
4617	LTRT 644 Membership	\$3,000	
Total Other income			\$267,362
4000	Budgeted Use of Reserves		\$100,000

TOTAL REVENUE

\$18,877,361

EXPENSES

6041	Dues	\$2,000	
6042	Educational Expense	\$4,200	
6043	Books & Publications	\$5,000	
6044	Travel/Convention/Seminars	\$12,000	
6045	Fire Education and Prevention Supplies	\$35,000	
Total Fire Prevention Budget			\$58,200
6052	Educational Expense	\$83,500	
6053	Books & Publications	\$3,000	
6054	Travel/Convention/Seminars	\$20,000	
6055	Training Aids	\$10,000	
Total Training Division Budget			\$116,500
6301	Maintenance and Repairs	\$2,000	
6302	Miscellaneous Expenses	\$5,000	
6303	Utilities	\$4,025	
Total Training Facility Budget			\$11,025
6061	Gross Salaries - Operations	\$6,394,801	
6063	Annual Overtime	\$776,894	
6064	Gross Salaries - Administration	\$1,617,005	
6065	FF Supplemental Compensation (Reimbursed 4606)	\$29,640	
6066	Commissioner Salary	\$30,000	
6067	Accrued Leave (Sicktime, Vacation, Wellness)	\$150,000	
Total Personal Services Wages			\$8,998,340

Exhibit 1

EXPENSES CONTINUED

6072	Workers' Compensation	\$235,000	
6073	Retirement-FRS	\$2,900,000	
6074	Uniforms	\$56,050	
6075	Supplemental Retirement Benefits	\$282,537	
6076	Health and Dental Insurance	\$2,032,299	
6077	Employment Expense	\$10,000	
6078	Unemployment Expense	\$1,500	
6079	FICA - Social Security	\$557,897	
6095	FICA - Medicare	\$130,476	
Total Personal Services Other			\$6,205,759
6110	Structural and Grounds	\$114,500	
6114	Pest Control	\$8,700	
6116	Fire Extinguishers	\$8,000	
6120	Vehicular Firefighting and Rescue Equipment	\$326,000	
6150	Other Firefighting and Rescue Equipment	\$129,510	
6160	Radio and Communication Equipment	\$50,560	
6170	Station Equipment	\$97,500	
6180	Office and Divisional Equipment	\$13,000	
Total Maintenance and Repair Budget			\$747,770
6510	Professional Fees - Audit Contract	\$51,000	
6520	Professional Fees - Legal	\$44,000	
6530	Professional Fees - Medical	\$81,000	
6540	Professional Fees - Other	\$34,500	
6601	Fuel	\$100,000	
6700	Debt Service	\$336,000	
6810	Dues	\$15,000	
6820	Education Expense - General	\$1,000	
6830	Books & Publications - General	\$500	
6840	Travel/Conventions/Seminars - General	\$15,000	
6850	Firefighting & Rescue Supplies	\$113,200	
6855	Safety Gear	\$89,756	
6860	Household Supplies	\$30,000	
6870	Office Supplies - General	\$7,000	
6875	Information Technology	\$202,800	
6880	Printing Costs	\$3,000	
6890	Collection Expense	\$638,010	
6910	Postage & Freight	\$10,000	
6915	Administrative Expenses - Length of Service Awards	\$5,000	
6920	Tax Refunds	\$5,000	
6930	Utilities	\$163,500	
6940	Commissary Expense	\$3,000	
6970	Insurance	\$274,500	
6980	Honorarium	\$30,000	
6981	Administrative Outlay	\$4,000	
6992	LTRT 644 Expense	\$11,500	
6994	Miscellaneous Expense	\$5,000	

Exhibit 1

EXPENSES CONTINUED

6995	Emergency/Disaster Expense	\$8,500	
6996	Station 1 - Other Equipment	\$1,000	
6997	Station 2 - Other Equipment	\$500	
6998	Station 3 - Other Equipment	\$500	
6999	Station 4 - Other Equipment	\$500	
Total Other Operating Expenses Budget			\$2,284,267
7341	Vehicular Contingency	\$100,000	
7350	Other Firefighting and Rescue Equipment	\$60,000	
7351	Hydraulic Tools	\$0	
7360	Radio & Communications Equipment	\$20,000	
7370	Station Equipment and Furniture	\$275,500	
Total Equipment Purchases:			\$455,500
TOTAL EXPENDITURES			\$18,877,361
Total Budgeted Revenue		Revenues	\$18,877,361
Total Budgeted Expenses		Expenses	\$18,877,361
Total Budgeted Balance			\$0

CEDAR HAMMOCK FIRE CONTROL DISTRICT BUDGET 2025-2026

RESERVES

2025-2026					
COMMITTED FUND BALANCE					
6067	Accrued Leave/Sick/Vacation/Salaries	2025/2026	2024/2025	Available	Goal
6220	Major Repair-Vehicle/FF	\$40,000.00	\$150,000.00	\$150,000.00	\$150,000.00
7341	Vehicle - Purchase/Replace	\$300,000.00	\$60,000.00	\$100,000.00	\$100,000.00
7342	Fire Engine - Purchase/Replace	\$1,575,000.00	\$200,000.00	\$500,000.00	\$500,000.00
7350	Rescue Equipment	\$744,051.00	\$2,425,000.00	\$4,000,000.00	\$5,000,000.00
7370	Station Renovation/Repair	\$2,975,928.00	\$755,949.00	\$1,500,000.00	\$1,500,000.00
	TOTAL	\$2,975,928.00	\$2,950,667.00	\$5,926,595.00	\$7,000,000.00
			\$6,541,616.00	\$12,176,595.00	\$14,250,000.00
				\$12,176,595.00	
ASSIGNED FUND BALANCE					
6995	90-Day Operating/Emergency-Disaster	2025/2026	2024/2025	Available	Goal
		\$1,000,000.00	\$4,000,000.00	\$5,000,000.00	\$5,000,000.00
	TOTAL AVAILABLE			\$5,000,000.00	
UNASSIGNED FUND BALANCE					
		2025/2026	2024/2025	Available	Goal
		-\$6,634,979.00	\$7,134,979.00	\$500,000.00	
	TOTAL AVAILABLE			\$500,000.00	
RESTRICTED FUND BALANCE					
4200	Impact Fees	2025/2026	2024/2025	Available	Goal
6992	LTRT		\$1,120,697.00	\$1,120,697.00	
			\$13,346.00	\$13,346.00	
	TOTAL AVAILABLE			\$1,134,043.00	
NONSPENDABLE FUND BALANCE					
		2025/2026	2024/2025	Available	Goal
			\$1,842,786.00		
	TOTAL AVAILABLE			\$0.00	
TOTAL RESERVES		\$18,810,638.00			