

**SAN CARLOS PARK FIRE PROTECTION AND RESCUE
SERVICE DISTRICT:TENTATIVE BUDGET 2026/2027**

CURRENT TAXABLE VALUE (AS PER DR-420 LINE 4)

10,319,121,546 9/1/2026
1.9859 Mils 1.9859

TAX REVENUE

Ad Valorem Taxes - 1.9859 Millage Rate	20,492,743	
Less: Anticipated Uncollected Taxes(4%)	0	20,492,743
-819,710 19,673,033		

STATE SHARED REVENUE

State Funded Compensation	33,480
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INTEREST INCOME

Interest Income	619,669
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FEES & CHARGES FOR SERVICE

Charges For Service	
Inspection Fees	172,573

DISPOSITION/COMPENSATION FOR LOSS

Sale proceeds	0	
Loss	2,000	2,000

DONATIONS

Outside Source Donation(s)	1,000
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IMPACT FEES RECEIPTS

Impact Fees	265,000
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MISCELLANEOUS INCOME

Wireless Communication Enhancement Fund	68,000
Miscellaneous Income- includes 50k for FGCU service	125,000

RETIREMENT INSURANCE INCOME

Retiree Insurance Contribution	193,815
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CURRENT YEAR INCOME SOURCES

21,973,280

PRIOR YEAR RESERVE BALANCE FORWARD

Impact Fee Reserve Fund	2,632,664
Compensated Absences Reserve Fund	1,249,899
Operating Reserve Fund	7,837,433
Capital Improvement Reserve Fund	3,977,806
Facility Reserve Fund	3,424,713
Disaster Reserve Fund	3,725,245
Wireless Communication Enhancement Fund	90,584
Unassigned Fund	2,313,127

25,251,471

EXPENITURES: ACCOUNT DESCRIPTIONS
GROUP "A" PERSONNEL EXPENDITURES
522.12 STAFF REG.SALARIES, TRAINING INCENTIVES, & LONGEVITY

-01 Administration	1,437,689	
-02 Fire Prevention	612,633	
-03 Suppression	9,428,797	
-04 Commissioners	18,000	<u>11,497,119</u>

522.14 OVERTIME SALARY

-01 FLSA Cost	221,080	
-02 Designated Holiday	151,282	
-03 Overtime	720,000	<u>1,092,362</u>

522.15 SPECIAL PAYS

-02 F/F Supplemental Pay	99,060	
-03 Compensated Absences Fund	0	
-04 PTO Cash Out	269,000	<u>368,060</u>

522.21 FICA BASED ON PAYROLL

-01 FICA	889,505	<u>889,505</u>
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522.22 STATE RETIREMENT

-01 Fire Fighter High Risk	144,433	
-02 Regular Risk	109,946	
-03 FMPTF 2128053-482586	1,645,467	<u>1,899,846</u>

522.23 LIFE AND HEALTH INSURANCE

-01 Health and Life Insurance	3,113,422	
-03 Cancer Insurance	23,466	
-04 PEHP-Retirement health plan	90,000	
-05 PEHP-Short term disability plan	36,000	
		<u>3,262,888</u>

522.24 WORKERS COMPENSATION

-01 F/F High Risk	366,625	
-02 Regular Risk	3,200	<u>369,825</u>

******* TOTAL GROUP "A" EXPENDITURES*********19,379,605**
EXPENITURES: ACCOUNT DESCRIPTIONS
GROUP "B" OPERATING EXPENDITURES
522.31 PROFESSIONAL SERVICES

-01 Staff Physicals & Psych. Eval.	112,200	
-02 Legal Cost/Professional Services	150,000	
-03 Appraiser's Fee	135,799	
-04 Tax Collector's Fee 6% ad valorem	1,229,565	

-05 Medical Director Fee	30,000	<u>1,657,564</u>
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522.32 ACCOUNTING AND AUDIT

-01 Annual Audit	28,500	
-02 FMPTF Actuary & Other Accounting Service	17,000	<u>45,500</u>

522.40 TRAINING PER DIEM AND ACCOMMODATION

-01 Meals	15,000	
-02 Accommodations	36,000	<u>51,000</u>

522.41 COMMUNICATIONS AND FREIGHT SERVICES

-01 Telephone	4,200	
-02 Alpha Pagers	3,100	
-03 Cellular Phones & Air Cards	42,760	
-04 Shipping	11,045	
-05 Postage	1,300	
-06 Radio User's Fee	52,000	
-07 Station Communication Fees	53,000	<u>167,405</u>

522.43 UTILITY SERVICES

-01 Electric	65,531	
-02 Water	9,600	
-03 Garbage Pick-up	19,536	
-04 Sewer Stations Fiftytwo-Fiftythree	4,300	<u>98,967</u>

522.45 DISTRICT INSURANCE'S

-01 Bonds	3,100	
-02 Package	373,956	
-06 Umbrella Coverage	7,363	
-08 Other Insurance	14,000	
		<u>398,419</u>

522.46 REPAIR AND MAINTENANCE

-01 Build. And Equip. Repairs	318,353	
-02 Equipment (Tools)	8,793	
-03 Fire Ext./SCBA Hydro	10,269	
-04 Automotive Parts	133,060	
-05 Consumables Vehicle Supply	1,200	
-06 Vehicle Batteries and Tires	30,181	
-07 Service Contracts	280,467	
		<u>782,323</u>

522.47 PRINTING AND BINDING

-01 Administration	1,100	
-02 Suppression	1,000	
-03 Fire Prevention	1,000	
		<u>3,100</u>

522.48 PROMOTIONAL ACTIVITY

-01 Puppet Show & Parade	3,500	
-02 Fire Prevention & Education	12,970	
-03 CPR-AED Training	2,500	

			18,970
522.49 OTHER CURRENT CHARGES			
-01 Legal Advertising		6,000	
-02 Background checks		8,000	
			14,000
522.51 OFFICE SUPPLIES			
-01 Consumables		3,500	
-02 Copier Supplies		1,000	
-03 Computer Supplies		2,500	
			7,000
522.52 OPERATING SUPPLIES			
-01 FUEL (G,D,LP) & Lube		107,000	
-02 F/F Supplies & Gear		132,075	
-03 Chemicals (Foam,etc.)		12,450	
-04 Hydrant Maintenance		3,000	
-05 Pager & Flashlight Batteries		1,800	
-06 Cleaning Supplies		36,939	
-07 Uniforms		53,813	
-08 Food & Refreshment		16,000	
-09 Other Operating Cost		23,449	
-10 Medical Equipment/Supplies & O2		97,904	
			484,430
522.54 TRAINING AND MEMBERSHIPS			
-01 Books & Subscriptions		9,400	
-02 Memberships& licensure	USAR-81,266.	87,450	
-03 Training (Classes)		480,000	
-04 Departmental Training		90,139	
-05 Films/ AV Materials		1,000	
			667,989
*****TOTAL EXPENDITURES*****			
			4,396,667
EXPENITURES: ACCOUNT DESCRIPTIONS			
GROUP "C" CAPITAL OUTLAY			
522.64 MACHINERY AND EQUIPMENT			
-01 New FF Equipment		283,625	
-02 New Office Equipment		40,000	
-03 Communication Equipment		65,000	
-04 Computers & Access		55,000	
-06 New Station 56 F and E		180,000	
-07 Other Capital Outlay		150,000	
-08 New Vehicle (s)		117,744	
			891,369
522.65 CONSTRUCTION EXPENSES			
-01 Legal		16,000	
-02 Engineering		0	
-03 Architectural		0	
-04 Construction Costs		0	
-05 Shipping			

-06 Mitigation	0		
-07 Applications	0		
-08 Other	50,000	66,000	
			957,369
*****TOTAL EXPENDITURES*****		957,369	
			957,369

EXPENITURES: ACCOUNT DESCRIPTIONS

GROUP "D" DEBT SERVICES

522.71 DEBT SERVICE (PRINCIPAL)

-01 Vehicles	103,175
-02 Buildings	221,488

522.72 DEBT SERVICE (INTEREST)

	324,663
-01 Vehicles	15,670
-02 Buildings	108,313

*****TOTAL EXPENDITURES*****	123,983	
		448,646

GROUP "A" PERSONNEL 19,379,605

GROUP "B" OPERATING 4,396,667

GROUP "C" CAPITAL OUTLAY 957,369

GROUP "D" DEBT SERVICE 448,646

TOTAL	25,182,287	
		25,182,287

REVENUE***

Impact Fee Reserve Fund	2,259,169
Compensated Absences Reserve Fund	1,249,899
Operating Reserve Fund 24224918 (\$24,224,918/365*120)	7,964,357
Capital Improvement Fund	3,581,320
Facility Reserve Fund	3,620,934
Disaster Reserve Fund	3,251,259
Wireless Enhanced Communication Fund	90,584
Unassigned Fund	24,942

RESERVE FUND BALANCE 22,042,464

TOTAL OPERATING EXPENDITURES & RESERVES	22,042,464	
		47,224,751