



# 2025/26 Tentative Budget

San Carlos Park Fire Protection &  
Rescue Service District

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**SAN CARLOS PARK FIRE PROTECTION AND RESCUE  
SERVICE DISTRICT:TENTATIVE BUDGET 2025/2026**

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

9,772,545,607 9/11/2025  
2.3590 Mils 2.359

**TAX REVENUE**

Ad Valorem Taxes - 2.3590 Millage Rate 23,053,435  
Less: Anticipated Uncollected Taxes 0 23,053,435 ✓

**STATE SHARED REVENUE**

State Funded Compensation 29,280

**INTEREST INCOME**

Interest Income 619,669 ✓

**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

**IMPACT FEES RECEIPTS**

Impact Fees 265,000 ✓

**MISCELLANEOUS INCOME**

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

**RETIREMENT INSURANCE INCOME**

Retiree Insurance Contribution 208,659

**CURRENT YEAR INCOME SOURCES**

24,544,616

**PRIOR YEAR RESERVE BALANCE FORWARD**

Impact Fee Reserve Fund 2,882,608  
Compensated Absences Reserve Fund 1,578,157  
Operating Reserve Fund 7,032,560  
Capital Improvement Reserve Fund 4,956,116  
Facility Reserve Fund 3,924,713  
Disaster Reserve Fund 2,131,886  
Wireless Communication Enhancement Fund 167,584  
Unassigned Fund 3,302,238

25,975,862

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

-01 Administration	1,430,234	
-02 Fire Prevention	582,819	
-03 Suppression	8,961,550	
-04 Commissioners	18,000	<u>10,992,603</u>

**522.14 OVERTIME SALARY**

-01 FLSA Cost	213,114	
-02 Designated Holiday	151,282	
-03 Overtime	650,000	<u>1,014,396</u>

**522.15 SPECIAL PAYS**

-02 F/F Supplemental Pay	99,060	
-03 Compensated Absences Fund	0	
-04 PTO Cash Out	190,000	<u>289,060</u>

**522.21 FICA BASED ON PAYROLL**

-01 FICA	863,180	<u>863,180</u>
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**522.22 STATE RETIREMENT**

-01 Fire Fighter High Risk	173,373	
-02 Regular Risk	112,184	
-03 FMPTF 2377809-484141	1,893,668	<u>2,179,225</u>

**522.23 LIFE AND HEALTH INSURANCE**

-01 Health and Life Insurance	2,600,324	
-03 Cancer Insurance	23,466	
-04 PEHP-Retirement health plan	84,000	
-05 PEHP-Short term disability plan	36,000	
		<u>2,743,790</u>

**522.24 WORKERS COMPENSATION**

-01 F/F High Risk	300,000	
-02 Regular Risk	3,200	<u>303,200</u>

**\*\*\*\*\* TOTAL GROUP "A" EXPENDITURES\*\*\*\*\***
18,385,454
**EXPENITURES: ACCOUNT DESCRIPTIONS**  
**GROUP "B" OPERATING EXPENDITURES**
**522.31 PROFESSIONAL SERVICES**

-01 Staff Physicals	97,560	
-02 Legal Cost	150,000	
-03 Appraiser's Fee	136,201	
-04 Tax Collector's Fee	6% ad valorem	1,383,206

-05 Medical Director Fee	30,000	<u>1,796,967</u>
<b>522.32 ACCOUNTING AND AUDIT</b>		
-01 Annual Audit	26,500	
-02 FMPTF Actuary & Other Accounting Service	17,000	<u>43,500</u>
<b>522.40 TRAINING PER DIEM AND ACCOMMODATION</b>		
-01 Meals	15,000	
-02 Accommodations	36,000	<u>51,000</u>
<b>522.41 COMMUNICATIONS AND FREIGHT SERVICES</b>		
-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	40,000	
-07 Station Communication Fees	35,984	<u>138,389</u>
<b>522.43 UTILITY SERVICES</b>		
-01 Electric	65,531	
-02 Water	8,000	
-03 Garbage Pick-up	17,536	
-04 Sewer Stations Fiftytwo-Fiftythree	4,300	<u>95,367</u>
<b>522.45 DISTRICT INSURANCE'S</b>		
-01 Bonds	3,100	
-02 Package	298,940	
-06 Umbrella Coverage	7,363	
-08 Other Insurance	14,000	
		<u>323,403</u>
<b>522.46 REPAIR AND MAINTENANCE</b>		
-01 Build. And Equip. Repairs	260,000	
-02 Equipment (Tools)	3,200	
-03 Fire Ext./SCBA Hydro	5,100	
-04 Automotive Parts	133,060	
-05 Consumables Vehicle Supply	1,200	
-06 Vehicle Batteries and Tires	30,181	
-07 Service Contracts	275,377	
		<u>708,118</u>
<b>522.47 PRINTING AND BINDING</b>		
-01 Administration	1,100	
-02 Suppression	1,000	
-03 Fire Prevention	1,000	
		<u>3,100</u>
<b>522.48 PROMOTIONAL ACTIVITY</b>		
-01 Puppet Show	500	
-02 Fire Prevention	12,970	
-03 CPR Training	5,000	

		18,470	
<b>522.49 OTHER CURRENT CHARGES</b>			
-01 Legal Advertising		6,000	
-02 Background checks		8,000	
			14,000
<b>522.51 OFFICE SUPPLIES</b>			
-01 Consumables		3,500	
-02 Copier Supplies		1,000	
-03 Computer Supplies		2,500	
			7,000
<b>522.52 OPERATING SUPPLIES</b>			
-01 FUEL (G,D,LP) & Lube		102,000	
-02 F/F Supplies & Gear		132,075	
-03 Chemicals (Foam,etc.)		7,200	
-04 Hydrant Maintenance		3,000	
-05 Pager & Flashlight Batteries		1,800	
-06 Cleaning Supplies		27,641	
-07 Uniforms		45,000	
-08 Food & Refreshment		12,000	
-09 Other Operating Cost		16,258	
-10 Medical Equipment/Supplies & O2		76,641	
			423,615
<b>522.54 TRAINING AND MEMBERSHIPS</b>			
-01 Books & Subscriptions		5,800	
-02 Memberships& licensure	USAR-81,266.	99,266	
-03 Training (Classes)		480,000	
-04 Departmental Training		90,139	
-05 Films/ AV Materials		1,000	
			676,205
<b>*****TOTAL EXPENDITURES*****</b>			<b>4,299,134</b>
<b>EXPENITURES: ACCOUNT DESCRIPTIONS</b>			
<b>GROUP "C" CAPITAL OUTLAY</b>			
<b>522.64 MACHINERY AND EQUIPMENT</b>			
-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 2nd- 10 percent payment		427,720	
-07 Other Capital Outlay		150,000	
-08 New Vehicle (s)		112,000	
			1,133,345
<b>522.65 CONSTRUCTION EXPENSES</b>			
-01 Legal		16,000	
-02 Engineering		47,100	
-03 Architectural		26,932	
-04 Construction Costs		3,421,765	
-05 Shipping			

-06 Mitigation	0		
-07 Applications	0		
-08 Other	50,000	3,561,797	
			<u>4,695,142</u>

<b>*****TOTAL EXPENDITURES*****</b>		4,695,142	
			<u>4,695,142</u>

**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)**

-01 Vehicles	15,670		
-02 Buildings	108,313		
		<u>324,663</u>	

<b>*****TOTAL EXPENDITURES*****</b>		123,983	
			<u>448,646</u>

<b>GROUP "A" PERSONNEL</b>	18,385,454		
<b>GROUP "B" OPERATING</b>	4,299,134		
<b>GROUP "C" CAPITAL OUTLAY</b>	4,695,142		
<b>GROUP "D" DEBT SERVICE</b>	448,646		
<b>TOTAL</b>		<u>27,828,376</u>	<u>27,828,376</u>

**\*\*REVENUE\*\*\*\*\***

Impact Fee Reserve Fund	2,308,933		
Compensated Absences Reserve Fund	1,227,597		
Operating Reserve Fund 23838859 (\$23,838,859/365*120)	7,837,433		
Capital Improvement Fund	3,977,806		
Facility Reserve Fund	3,424,713		
Disaster Reserve Fund	3,725,245		
Wireless Enhanced Communication Fund	167,584		
Unassigned Fund	22,791		

<b>RESERVE FUND BALANCE</b>	22,692,102		
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<b>TOTAL OPERATING EXPENDITURES &amp; RESERVES</b>		22,692,102	
			<u>50,520,478</u>