



2024/2025 Tentative Budget

September 12, 2024



San Carlos Park Fire Protection & Rescue Service District



**SAN CARLOS PARK FIRE PROTECTION AND RESCUE
SERVICE DISTRICT: TENTATIVE BUDGET 2024/2025**

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

8,752,605,467 9/12/2024

2.4800 Mils 2.48

TAX REVENUE

| | | |
|--|------------|------------|
| Ad Valorem Taxes - 2.4800 Millage Rate | 21,706,462 | |
| Less: Anticipated Uncollected Taxes | 0 | 21,706,462 |

STATE SHARED REVENUE

| | | |
|---------------------------|--|--------|
| State Funded Compensation | | 25,080 |
|---------------------------|--|--------|

INTEREST INCOME

| | | |
|-----------------|--|--------|
| Interest Income | | 37,822 |
|-----------------|--|--------|

FEES & CHARGES FOR SERVICE

| | | |
|---------------------|--|---------|
| Charges For Service | | |
| Inspection Fees | | 100,000 |

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

22,539,023

PRIOR YEAR RESERVE BALANCE FORWARD

| | |
|---|-----------|
| Impact Fee Reserve Fund | 3,925,500 |
| Compensated Absences Reserve Fund | 1,030,103 |
| Operating Reserve Fund | 6,561,954 |
| Capital Improvement Reserve Fund | 2,459,524 |
| Facility Reserve Fund | 2,616,827 |
| Disaster Reserve Fund | 1,738,688 |
| Wireless Communication Enhancement Fund | 167,584 |
| Unassigned Fund | 8,933,575 |

27,433,755

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

| | | |
|---------------------|-----------|------------------|
| -01 Administration | 1,134,824 | |
| -02 Fire Prevention | 574,519 | |
| -03 Suppression | 8,101,921 | |
| -04 Commissioners | 18,000 | <u>9,829,264</u> |

522.14 OVERTIME SALARY

| | | |
|------------------------|---------|----------------|
| -01 FLSA Cost | 196,785 | |
| -02 Designated Holiday | 151,282 | |
| -03 Overtime | 400,000 | <u>748,067</u> |

522.15 SPECIAL PAYS

| | | |
|-------------------------------|---------|----------------|
| -02 F/F Supplemental Pay | 72,800 | |
| -03 Compensated Absences Fund | 0 | |
| -04 PTO Cash Out | 190,000 | <u>262,800</u> |

522.21 FICA BASED ON PAYROLL

| | | |
|----------|---------|----------------|
| -01 FICA | 770,409 | <u>770,409</u> |
|----------|---------|----------------|

522.22 STATE RETIREMENT

| | | |
|----------------------------|-----------|------------------|
| -01 Fire Fighter High Risk | 208,365 | |
| -02 Regular Risk | 111,765 | |
| -03 FMPTF 2668068-391498 | 2,276,570 | <u>2,596,700</u> |

522.23 LIFE AND HEALTH INSURANCE

| | | |
|---------------------------------|-----------|------------------|
| -01 Health and Life Insurance | 2,296,984 | |
| -03 Cancer Insurance | 19,755 | |
| -04 PEHP-Retirement health plan | 78,000 | |
| | | <u>2,394,739</u> |

522.24 WORKERS COMPENSATION

| | | |
|-------------------|---------|----------------|
| -01 F/F High Risk | 287,393 | |
| -02 Regular Risk | 3,200 | <u>290,593</u> |

******* TOTAL GROUP "A" EXPENDITURES*******
16,892,572
EXPENITURES: ACCOUNT DESCRIPTIONS
GROUP "B" OPERATING EXPENDITURES
522.31 PROFESSIONAL SERVICES

| | | |
|---------------------------------------|-----------|--|
| -01 Staff Physicals | 52,000 | |
| -02 Legal Cost | 100,000 | |
| -03 Appraiser's Fee | 127,168 | |
| -04 Tax Collector's Fee 6% ad valorem | 1,302,388 | |

| | | |
|---|---------|------------------|
| -05 Medical Director Fee | 30,000 | <u>1,611,556</u> |
| 522.32 ACCOUNTING AND AUDIT | | |
| -01 Annual Audit | 26,000 | |
| -02 FMPTF Actuary & Other Accounting Service | 17,000 | <u>43,000</u> |
| 522.40 TRAINING PER DIEM AND ACCOMMODATION | | |
| -01 Meals | 9,747 | |
| -02 Accommodations | 28,836 | <u>38,583</u> |
| 522.41 COMMUNICATIONS AND FREIGHT SERVICES | | |
| -01 Telephone | 4,200 | |
| -02 Alpha Pagers | 3,100 | |
| -03 Cellular Phones & Air Cards | 36,760 | |
| -04 Shipping | 11,045 | |
| -05 Postage | 1,300 | |
| -06 Radio User's Fee | 40,000 | |
| -07 Station Communication Fees | 35,984 | <u>132,389</u> |
| 522.43 UTILITY SERVICES | | |
| -01 Electric | 58,531 | |
| -02 Water | 6,000 | |
| -03 Garbage Pick-up | 13,536 | |
| -04 Sewer Stations Fiftytwo-Fiftythree | 4,300 | <u>82,367</u> |
| 522.45 DISTRICT INSURANCE'S | | |
| -01 Bonds | 3,100 | |
| -02 Package | 214,618 | |
| -06 Umbrella Coverage | 7,363 | |
| -08 Other Insurance | 5,500 | |
| | | <u>230,581</u> |
| 522.46 REPAIR AND MAINTENANCE | | |
| -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 | 191,931 | |
| | | <u>624,672</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 | 500 | |
| -02 Fire Prevention | 7,700 | |
| -03 CPR Training | 5,000 | |

| | | |
|--|---------|------------------|
| | | <u>13,200</u> |
| 522.49 OTHER CURRENT CHARGES | | |
| -01 Legal Advertising | 6,000 | |
| | | <u>6,000</u> |
| 522.51 OFFICE SUPPLIES | | |
| -01 Consumables | 3,500 | |
| -02 Copier Supplies | 1,000 | |
| -03 Computer Supplies | 2,500 | |
| | | <u>7,000</u> |
| 522.52 OPERATING SUPPLIES | | |
| -01 FUEL (G,D,LP) & Lube | 102,000 | |
| -02 F/F Supplies & Gear | 85,000 | |
| -03 Chemicals (Foam,etc.) | 7,200 | |
| -04 Hydrant Maintenance | 3,000 | |
| -05 Pager & Flashlight Batteries | 1,800 | |
| -06 Cleaning Supplies | 27,641 | |
| -07 Uniforms | 50,000 | |
| -08 Food & Refreshment | 12,000 | |
| -09 Other Operating Cost | 16,258 | |
| -10 Medical Equipment/Supplies & O2 | 59,204 | |
| | | <u>364,103</u> |
| 522.54 TRAINING AND MEMBERSHIPS | | |
| -01 Books & Subscriptions | 5,800 | |
| -02 Memberships | 41,511 | |
| -03 Training (Classes) | 80,000 | |
| -04 Departmental Training | 90,139 | |
| -05 Films/ AV Materials | 1,000 | |
| | | <u>218,450</u> |
| *****TOTAL EXPENDITURES***** | | <u>3,375,001</u> |

EXPENITURES: ACCOUNT DESCRIPTIONS
GROUP "C" CAPITAL OUTLAY

522.64 MACHINERY AND EQUIPMENT

| | | |
|------------------------------|---------|------------------|
| -01 New FF Equipment | 194,455 | |
| -02 New Office Equipment | 40,000 | |
| -03 Communication Equipment | 65,000 | |
| -04 Computers & Access | 55,000 | |
| -06 New Station down payment | 932,487 | |
| -07 Other Capital Outlay | 100,000 | |
| -08 New Vehicle (s) | 80,000 | |
| | | <u>1,466,942</u> |

522.65 CONSTRUCTION EXPENSES

| | |
|------------------------|-----------|
| -01 Legal | 16,000 |
| -02 Engineering | 47,100 |
| -03 Architectural | 26,932 |
| -04 Construction Costs | 5,200,000 |
| -05 Shipping | |
| -06 Mitigation | 0 |

| | | | |
|------------------|--------|-----------|-----------|
| -07 Applications | 0 | | |
| -08 Other | 50,000 | 5,340,032 | |
| | | | 6,806,974 |

| | | | |
|-------------------------------------|--|-----------|-----------|
| *****TOTAL EXPENDITURES***** | | 6,806,974 | 6,806,974 |
|-------------------------------------|--|-----------|-----------|

**EXPENITURES: ACCOUNT DESCRIPTIONS
GROUP "D" DEBT SERVICES**

522.71 DEBT SERVICE (PRINCIPAL)

| | | | |
|---------------|---------|--|--|
| -01 Vehicles | 100,771 | | |
| -02 Buildings | 211,867 | | |

522.72 DEBT SERVICE (INTEREST)

| | | | |
|---------------|---------|---------|--|
| -01 Vehicles | 18,072 | 312,638 | |
| -02 Buildings | 117,933 | | |

| | | | |
|-------------------------------------|--|---------|---------|
| *****TOTAL EXPENDITURES***** | | 136,005 | 448,643 |
|-------------------------------------|--|---------|---------|

| | | | |
|---------------------------------|------------|------------|------------|
| GROUP "A" PERSONNEL | 16,892,572 | | |
| GROUP "B" OPERATING | 3,375,001 | | |
| GROUP "C" CAPITAL OUTLAY | 6,806,974 | | |
| GROUP "D" DEBT SERVICE | 448,643 | | |
| TOTAL | | 27,523,190 | 27,523,190 |

****REVENUE*******

| | | | |
|---|-----------|--|--|
| Impact Fee Reserve Fund | 2,622,123 | | |
| Compensated Absences Reserve Fund | 1,585,449 | | |
| Operating Reserve Fund 21390703 (\$213907031/365*120) | 7,032,560 | | |
| Capital Improvement Fund | 4,956,116 | | |
| Facility Reserve Fund | 3,924,713 | | |
| Disaster Reserve Fund | 2,131,886 | | |
| Wireless Enhanced Communication Fund | 167,584 | | |
| Unassigned Fund | 29,157 | | |

| | | | |
|-----------------------------|------------|--|--|
| RESERVE FUND BALANCE | 22,449,588 | | |
|-----------------------------|------------|--|--|

| | | | |
|--|--|------------|------------|
| TOTAL OPERATING EXPENDITURES & RESERVES | | 22,449,588 | 49,972,778 |
|--|--|------------|------------|

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| Interest Income | 37,822 |
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FEES & CHARGES FOR SERVICE

| | |
|---------------------|---------|
| Charges For Service | |
| Inspection Fees | 100,000 |

DISPOSITION/COMPENSATION FOR LOSS

| | | |
|---------------|-------|-------|
| Sale proceeds | 0 | |
| Loss | 2,000 | 2,000 |

DONATIONS

| | |
|----------------------------|-------|
| Outside Source Donation(s) | 1,000 |
|----------------------------|-------|

IMPACT FEES RECEIPTS

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| Impact Fees | 265,000 |
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MISCELLANEOUS INCOME

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| Wireless Communication Enhancement Fund | 68,000 |
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| | | |
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| -05 Medical Director Fee | 30,000 | <u>1,611,556</u> |
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| -01 Annual Audit | 26,000 | |
| -02 FMPTF Actuary & Other Accounting Service | 17,000 | <u>43,000</u> |
| 522.40 TRAINING PER DIEM AND ACCOMMODATION | | |
| -01 Meals | 9,747 | |
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| 522.41 COMMUNICATIONS AND FREIGHT SERVICES | | |
| -01 Telephone | 4,200 | |
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| | | <u>3,100</u> |
| 522.48 PROMOTIONAL ACTIVITY | | |
| -01 Puppet Show | 500 | |
| -02 Fire Prevention | 7,700 | |
| -03 CPR Training | 5,000 | |

| | | |
|--|-----------|------------------|
| | | 13,200 |
| 522.49 OTHER CURRENT CHARGES | | <u>13,200</u> |
| -01 Legal Advertising | 6,000 | |
| | | <u>6,000</u> |
| 522.51 OFFICE SUPPLIES | | |
| -01 Consumables | 3,500 | |
| -02 Copier Supplies | 1,000 | |
| -03 Computer Supplies | 2,500 | |
| | | <u>7,000</u> |
| 522.52 OPERATING SUPPLIES | | |
| -01 FUEL (G,D,LP) & Lube | 102,000 | |
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| -03 Chemicals (Foam,etc.) | 7,200 | |
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| -05 Pager & Flashlight Batteries | 1,800 | |
| -06 Cleaning Supplies | 27,641 | |
| -07 Uniforms | 50,000 | |
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| -03 Training (Classes) | 80,000 | |
| -04 Departmental Training | 90,139 | |
| -05 Films/ AV Materials | 1,000 | |
| | | <u>218,450</u> |
| *****TOTAL EXPENDITURES***** | | <u>3,375,001</u> |
| EXPENITURES: ACCOUNT DESCRIPTIONS | | |
| GROUP "C" CAPITAL OUTLAY | | |
| 522.64 MACHINERY AND EQUIPMENT | | |
| -01 New FF Equipment | 194,455 | |
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| 522.65 CONSTRUCTION EXPENSES | | |
| -01 Legal | 16,000 | |
| -02 Engineering | 47,100 | |
| -03 Architectural | 26,932 | |
| -04 Construction Costs | 5,200,000 | |
| -05 Shipping | | |
| -06 Mitigation | 0 | |

| | | | |
|-------------------------------------|--------|------------------|------------------|
| -07 Applications | 0 | | |
| -08 Other | 50,000 | 5,340,032 | |
| | | | <u>6,806,974</u> |
| *****TOTAL EXPENDITURES***** | | <u>6,806,974</u> | <u>6,806,974</u> |

EXPENITURES: ACCOUNT DESCRIPTIONS
GROUP "D" DEBT SERVICES

522.71 DEBT SERVICE (PRINCIPAL)

| | | | |
|---------------|---------|--|--|
| -01 Vehicles | 100,771 | | |
| -02 Buildings | 211,867 | | |

522.72 DEBT SERVICE (INTEREST)

| | | | |
|---------------|---------|----------------|--|
| -01 Vehicles | 18,072 | <u>312,638</u> | |
| -02 Buildings | 117,933 | | |

*******TOTAL EXPENDITURES*******

| | |
|----------------|----------------|
| <u>136,005</u> | <u>448,643</u> |
|----------------|----------------|

GROUP "A" PERSONNEL

16,892,572

GROUP "B" OPERATING

3,375,001

GROUP "C" CAPITAL OUTLAY

6,806,974

GROUP "D" DEBT SERVICE

448,643

TOTAL

| | |
|-------------------|-------------------|
| <u>27,523,190</u> | <u>27,523,190</u> |
|-------------------|-------------------|

****REVENUE*******

| | |
|---|-----------|
| Impact Fee Reserve Fund | 2,653,511 |
| Compensated Absences Reserve Fund | 1,554,061 |
| Operating Reserve Fund 21390703 (\$213907031/365*120) | 7,032,560 |
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RESERVE FUND BALANCE 22,449,588

TOTAL OPERATING EXPENDITURES & RESERVES

| | |
|-------------------|-------------------|
| <u>22,449,588</u> | <u>49,972,778</u> |
|-------------------|-------------------|