

RESOLUTION NO. 25-009

A RESOLUTION OF THE SANIBEL FIRE AND RESCUE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING THE CARRY FORWARD BALANCE BASED ON AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024, ACCEPTING THE AUDIT PRESENTED BY HSC TUSCAN, AND PROVIDING AN AMENDMENT TO THE FINAL ADOPTED BUDGET FOR FISCAL YEAR 2024-2025.

WHEREAS, the Sanibel Fire and Rescue District has received the audited financial statements for the fiscal year ending September 30, 2024; and

WHEREAS, the carry forward balance from the fiscal year ending September 30, 2024, has been identified as \$18,452,817; and

WHEREAS, the Board of Fire Commissioners has reviewed and hereby accepts the audit as presented by the District auditor, HSC Tuscan; and

WHEREAS, the District has determined it is in the best interest of the District to amend the Fiscal Year 2024-2025 budget to reflect the audited carry forward balance and incorporate changes in revenue and expenditures; and

WHEREAS, Budget Amendment No. 1 includes the following adjustments:

- Revenue increased from \$8,673,840 to \$9,405,340 due to increased interest revenue and the addition of \$500,000 in projected federal grant income from the HUD CDBG-DR Grant for Station 171;
- Operational expenditures increased to \$1,266,204, representing an increase of \$90,481 from the originally adopted budget;
- Capital adjustments include the addition of \$500,000 for the reconstruction of Station 171 (construction in progress), reduction of the Brush Truck capital line item from \$130,000 to \$100,423, and an increase in the Boat Lift capital expenditure to \$15,000 due to mandatory repairs to the public safety dock.

NOW, THEREFORE, BE IT RESOLVED BY THE SANIBEL FIRE AND RESCUE DISTRICT, AS FOLLOWS:

1. The carry forward balance from the fiscal year ending September 30, 2024, in the amount of \$18,452,817 is hereby adopted.
 2. The Board hereby accepts the audit presented by HSC Tuscan, the District's independent auditor.
 3. The Board hereby approves Budget Amendment No. 1 as outlined herein.
 4. The total amended budget for Fiscal Year 2024-2025 is \$27,847,757
 5. This resolution shall take effect immediately upon adoption.
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Commissioner Cochrane, who moved for its adoption, offered the foregoing resolution. The motion was seconded by Commissioner McCurry, and upon being put to a vote, the vote was as follows:

JERROLD MUENCH: ✓
BRUCE COCHRANE: ✓
RICHARD MCCURRY: ✓

Done and adopted by the SANIBEL FIRE AND RESCUE DISTRICT BOARD this 9th day of April 2025.

Jerrold Muench
Chairman, "Jerry" Jerrold Muench

Bruce Cochrane
Vice Chairman, Bruce Cochrane

Richard McCurry
Secretary/Treasurer, Richard McCurry

Kevin Barbot
Attest, Fire Chief Kevin Barbot

SANIBEL FIRE & RESCUE DISTRICT
District Budget For Fiscal Year Ending in September 30, 2025

General Fund					
	Amendment 4 FY 24 Budget	FINAL FY 25 Budget	Amendment No. 1 2025	YOY Variance	% Change
REVENUES					
Ad valorem taxes (Mileage 1.3915 Roll Back)	\$ 6,201,927	\$ 6,160,860	\$ 6,160,860	(41,067)	-1%
Intergovernmental revenues:				-	
State firefighter supplement	14,000	12,000	12,000	(2,000)	-14%
Federal Grant	426,412	-	500,000	73,588	-100%
State grant	8,020,701	2,100,000	2,100,000	(5,920,701)	-74%
Local grant - LC-EMS CAM	57,080	58,080	58,080	1,000	2%
Permits and fees	75,850	40,250	50,250	(25,600)	-47%
Miscellaneous:				-	
Interest	499,200	280,250	499,250	6,050	-43%
Other	18,500	14,500	14,500	(4,000)	-22%
Carry Forward	10,555,387	18,916,125	18,452,817	7,897,430	79%
TOTAL REVENUES	25,863,057	27,582,065	27,847,757	1,584,700	7%
EXPENDITURES					
Current				-	
Public safety				-	
Personnel services	5,207,256	5,397,232	5,397,232	189,976	4%
Operating expenditures	1,175,723	1,247,204	1,266,204	90,481	6%
Total Operating Expenditures	6,382,979	6,644,436	6,663,436	280,457	
Capital outlay	9,002,000	8,328,000	8,740,423	(261,877)	-8%
Debt service				-	
Principal reduction	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total Expenditures	15,384,979	14,969,436	15,403,859	18,880	-3%
Reserves				-	
Fund Balance Reserve - Designated for operations	4,653,078	5,892,629	5,723,898	1,070,820	27%
Disaster Reserve Balance - Assigned	1,700,000	2,000,000	2,000,000	300,000	18%
Apparatus Reserve Fund - Assigned	1,005,000	1,100,000	1,100,000	95,000	9%
Operating Reserve Fund - Assigned	2,500,000	3,000,000	3,000,000	500,000	20%
Fire Equipment Reserve Fund - Assigned	105,000	105,000	105,000	-	0%
EMS Equipment Reserve Fund - Assigned	65,000	65,000	65,000	-	0%
Sick/Vacation - Assigned	450,000	450,000	450,000	-	0%
TOTAL EXPENDITURES	25,863,057	27,582,065	27,847,757	1,984,700	7%
EXCESS REVENUES				-	
OVER (UNDER) EXPENDITURES	0	-	-	(0)	
OTHER FINANCING SOURCES					
Proceeds from disp. of capital assets	-	-	-	-	
Proceeds from debt issuance	-	-	-	-	
TOTAL OTHER FINANCING SOURCES	-	-	-	-	
EXCESS OF REVENUES AND OTHER				-	
FINANCING SOURCES OVER (UNDER)				-	
EXPENDITURES	0.18	0	0	(0)	-100%

**SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY**
October 1, 2024 through SEPTEMBER 30, 2025

AMENDMENT #1 PROPOSED BUDGET Budget Amendment No. 1
FY 2023-2024 FY 2024-2025 40/2325

Ordinary Income/Expense					
Income					
800.00 - REVENUE					
311.00 - AD VALOREM TAXES					
311.000 - AD VALOREM TAXES CURRENT YEAR					
311.001 - AD VALOREM TAX INCOME (ROLL BACK FY 24)	6,201,927	5	6,160,860	5	6,160,860
311.002 - AD VALOREM TAX DISCOUNT	-	-	-	-	-
311.004 - AD VALOREM TAX INTEREST	-	-	-	-	-
311.009 - PROPERTY APPRAISER FEE/ALTY	-	-	-	-	-
311.012 - TAX COLLECTOR'S COMMISSION & FEE	-	-	-	-	-
311.013 - FISCAL YEAR UNUSUR REVENUE	-	-	-	-	-
Total 311.000 - AD VALOREM TAXES CURRENT YEAR	6,201,927		6,160,860		6,160,860
Total 311.000 - AD VALOREM TAXES			6,160,860		6,160,860
301.100 - FEDERAL GRANT - GENERAL GOV	420,411	-	-	-	500,000
354.000 - STATE GRANT	8,020,791	-	7,100,000	-	2,100,000
338.210 - FIREFIGHTER SUPPLEMENTAL COMP	14,000	-	12,000	-	12,000
340.000 - LC-88MS YEARLY GAIN ADJOUNT	57,080	-	58,080	-	58,080
342.001 - PENALT FEE	75,000	-	80,000	-	90,000
305.004 - OCCUPANCY FEES	750	-	750	-	260
343.004 - FLOOR TESTS	100	-	400	-	400
342.000 - OPE CLEARING	2,000	-	2,000	-	2,000
341.000 - INTEREST					
341.001 - OPERATING FUND INTEREST INCOME	50,000	-	30,000	-	35,000
341.100 - APPARATUS FUND INTEREST INCOME	50,000	-	30,000	-	35,000
341.200 - BOND LEASE AGREEMENT INCOME	20,000	-	10,000	-	15,000
341.300 - EMBROID REVENUE INTEREST INCO	20,000	-	10,000	-	35,000
341.400 - IMPACT FEE - INTEREST INCOME	2,000	-	230	-	750
341.600 - CHECKING - BOTI	260,000	-	150,000	-	250,000
341.500 - MICROCASH FUND INTEREST INCOME	15,000	-	10,000	-	13,000
341.601 - MAJOR MED BLDG - INTEREST INCO	3,200	-	2,500	-	3,000
341.602 - MAJOR FIRE BLDG - INTEREST INCO	2,000	-	2,000	-	2,000
341.603 - FLORIDA FT - WATER WALKER	50,000	-	30,000	-	3,500
341.604 - 172 RECONSTRUCTION INTEREST	21,000	-	5,000	-	7,000
Total 341.000 - INTEREST	493,200		260,230		459,250
363.000 - IMPACT FEE					
363.001 - IMPACT FEE	100,000	-	7,500	-	7,500
363.002 - IMPACT FEE	100,000	-	7,500	-	7,500
361.000 - SALE OF FIXED ASSETS	-	-	-	-	-
360.000 - DONATIONS FROM PRIVATE SOURCES	-	-	-	-	-
368.010 - CLOTHING SALES	18,500	-	12,500	-	12,500
368.000 - MISCELLANEOUS INCOME	-	-	-	-	2,500
Total 800.00 - REVENUE	15,407,609		8,873,840		9,408,340
Total Income	15,407,609		8,873,840		9,408,340
Draws Profit	15,407,609		8,873,840		9,408,340
Expenses					
822.000 - PERSONNEL SERVICES					
822.000 - SALARIES AND WAGES					
822.041 - FLSA OVERTIME	151,654	-	155,546	-	155,546
822.042 - HOLIDAY OVERTIME	85,661	-	101,874	-	101,874
822.039 - SALARIES AND WAGES - Other	2,521,681	-	2,583,606	-	2,583,606
Total 822.000 - SALARIES AND WAGES	2,758,996		2,841,026		2,841,026
822.140 - OVERTIME					
822.142 - OVERTIME-CALLIN	113,000	-	138,000	-	138,000
822.144 - OVERTIME-FIRE/RESCUE TRAINING	7,500	-	7,500	-	7,500
822.147 - OVERTIME-LOCAL INCIDENT	2,500	-	2,500	-	2,500
822.148 - OVERTIME-EMS TRAINING	25,000	-	25,000	-	25,000
822.149 - OVERTIME - OFFICER MEETINGS	4,000	-	5,000	-	5,000
Total 822.140 - OVERTIME	152,000		175,000		175,000
822.190 - SPECIAL PAY					
822.145 - COMMISSIONER'S YEARLY SALARY	9,000	-	9,000	-	9,000
822.146 - FIREFIGHTER SUPPLEMENTAL PAY	12,000	-	12,360	-	12,360
822.102 - VACATION TIME BUY OUT	60,000	-	60,000	-	60,000
822.103 - SICK TIME BUY OUT	60,000	-	60,000	-	60,000
822.154 - LONGEVITY PAY	65,247	-	76,657	-	76,657
822.100 - UNIFORM ALLOWANCE	7,800	-	9,100	-	9,100
822.168 - LIFE INSURANCE PREMIUM	16,800	-	10,000	-	10,000
822.169 - UNEMPLOYMENT EXPENSE	5,000	-	5,000	-	5,000
Total 822.190 - SPECIAL PAY	215,847		222,117		222,117
822.210 - FICA TAXES					
822.211 - SOCIAL SECURITY	177,526	-	183,753	-	183,753
822.212 - MEDICARE	41,137	-	45,313	-	45,313
822.210 - FICA TAXES - Other	-	-	-	-	-
Total 822.210 - FICA TAXES	218,663		229,066		229,066
822.220 - RETIREMENT CONTRIBUTIONS					
822.221 - FRS RETIREMENT	998,220	-	978,692	-	978,692
Total 822.220 - RETIREMENT CONTRIBUTIONS	998,220		978,692		978,692
822.300 - LIFE & HEALTH INSURANCE					
822.301 - MEDICAL INSURANCE	678,500	-	653,400	-	653,400
822.302 - DENTAL INSURANCE	24,106	-	23,184	-	23,184
822.310 - VISION INSURANCE	9,802	-	9,426	-	9,426
822.304 - LIFE INSURANCE	-	-	12,168	-	12,168
822.306 - POST EMPLOYMENT HEALTH PLAN	83,500	-	80,500	-	80,500
822.312 - EMPLOYEE ASSISTANCE PROGRAM	500	-	1,000	-	1,000
822.308 - BENEFITS ADMINISTRATION FEES	12,008	-	11,650	-	11,650
Total 822.300 - LIFE & HEALTH INSURANCE	809,506		791,328		791,328
822.340 - WORKERS COMPENSATION INSURANCE	151,000	-	130,000	-	130,000
Total 822.000 - PERSONNEL SERVICES	5,205,456		5,307,212		5,307,212
822.360 - OPERATING EXPENDITURE EXPENSES					
822.310 - PROFESSIONAL SERVICES					
822.311 - COUNTY PROFESSIONAL FEES	2,000	-	2,000	-	2,000
822.312 - LABRAL SERVICES	80,000	-	80,000	-	80,000
822.314 - MEDICAL DIRECTOR	25,000	-	20,000	-	20,000
822.314 - EMPLOYEE MEDICAL EXPENSES	22,000	-	25,000	-	25,000
822.315 - INTERNATIONAL TRANSACTION FEES	-	-	200	-	200
822.340 - AD VALOREM PROPERTY TAX	-	-	-	-	-
822.341 - PROPERTY APPRAISER COMMISSION	44,287	-	49,287	-	49,287
822.342 - TAX COLLECTOR'S COMMISSION & FEE	103,330	-	123,217	-	123,217
822.310 - PROFESSIONAL SERVICES - Other	-	-	20,000	-	20,000

**SANIBEL FIRE AND RESCUE DISTRICT
DETAILED BUDGET SUMMARY**
October 1, 2024 through SEPTEMBER 30, 2025

FY 2024-2024 FY 2024-2025 4/3/2025

Total 622.010 - PROFESSIONAL SERVICES	288,073	319,704	319,704
622.010 - ACCOUNTING AND AUDITING	100,000	50,000	50,000
622.090 - TRAVEL AND PER DIEM			
622.091 - ANNUAL TRAVEL	10,000	10,000	10,000
622.092 - ANNUAL AIRFARE BUDGET	7,500	7,500	7,500
622.093 - TRAVEL AND PER DIEM - Other	5,000	5,000	5,000
Total 622.090 - TRAVEL AND PER DIEM	22,500	22,500	22,500
622.410 - COMMUNICATIONS & FREIGHT			
622.411 - TELEPHONE	7,500	7,500	7,500
622.412 - FIRE ALARM TESTING & MONITORING	2,000	2,500	2,500
622.413 - CELLULAR PHONE	8,000	10,000	10,000
622.414 - VEHICLES COMPUTER SYSTEMS	-	5,000	5,000
622.415 - INTERNET	9,000	7,500	7,500
622.416 - POSTAGE - FREIGHT	1,000	2,000	2,000
622.417 - 900 MHz RADIO LICENSE FEE	15,000	15,000	15,000
622.418 - COMMUNICATION EQUIPMENT	10,000	20,000	20,000
Total 622.410 - COMMUNICATIONS & FREIGHT	72,500	84,500	84,500
622.430 - UTILITY SERVICES			
622.431 - ELECTRIC	19,000	24,000	24,000
622.432 - WATER	3,500	2,500	2,500
622.434 - SEWER STATION 1 & 2	1,000	5,000	5,000
622.435 - LPD	7,000	3,000	3,000
622.436 - GENERATOR - DIESEL FUEL	3,000	3,000	3,000
622.437 - TRASH	2,000	4,000	4,500
622.438 - CABLE/SATELLITE	3,500	2,000	2,000
Total 622.430 - UTILITY SERVICES	35,000	43,500	43,500
622.440 - RENTALS & LEASES			
622.441 - ANNUAL MONITORING FEES	2,500	2,500	2,500
Total 622.440 - RENTALS & LEASES	2,500	2,500	2,500
622.480 - INSURANCE			
622.481 - ACCIDENTAL		10,000	10,000
622.482 - AUTO		30,000	30,000
622.483 - Casual Injuries		7,500	7,500
622.484 - Property Insurance		50,000	50,000
622.485 - Management Liability		20,000	20,000
622.486 - INSURANCE - Other		25,000	25,000
Total 622.480 - INSURANCE	127,500	182,500	182,500
622.490 - REPAIR AND MAINTENANCE			
622.491 - BUILDINGS			
622.491A - GENERATORS - MAINTENANCE			
622.491A-1 - Station 171	4,000	3,000	3,000
622.491A-2 - Station 172	-	-	-
Total 622.491A - GENERATORS - MAINTENANCE	4,000	3,000	3,000
622.491B - A/C MAINTENANCE & REPAIR	12,000	15,000	15,000
622.491C - BUILDINGS - Other	11,000	10,000	10,000
Total 622.491 - BUILDING	27,000	28,000	28,000
622.492 - CARCARE SYSTEM	3,000	3,000	3,000
622.493 - LAWN MAINTENANCE AND EQUIPMENT	2,500	12,500	12,500
622.494 - COMPUTER & OFFICE EQUIPMENT	15,000	15,000	15,000
622.495 - FIRE - PPE - BARETY EQUIPMENT	75,000	70,000	70,000
622.496 - MEDICAL EQUIPMENT	15,000	15,000	15,000
622.497 - FIRE HYDRANTS			
622.497A - FIRE HYDRANT - MAINTENANCE	10,000	10,000	10,000
622.497B - FIRE HYDRANTS - Other	25,000	25,000	25,000
Total 622.497 - FIRE HYDRANTS	35,000	35,000	35,000
622.498 - VEHICLE MAINTENANCE			
622.498A - VEHICLES - ENGINES 171 & 172			
622.498A-1 - Engine 172	20,000	20,000	20,000
622.498A-2 - Engine 171	20,000	20,000	20,000
Total 622.498A - VEHICLES - ENGINES 171 & 172	40,000	40,000	40,000
622.498B - VEHICLES - LADDER 171	35,000	40,000	40,000
622.498C - VEHICLES - STAFF	15,000	15,000	20,000
622.498D - VEHICLES - Small Engine Repair	1,000	1,000	1,000
622.498E - VEHICLES - MARINE 171	5,000	10,000	10,000
622.498F - VEHICLES - BOWSER 171 & 172	3,000	2,500	25,000
622.498G - PROP SUPPLIES	2,000	2,000	2,000
622.498H - PROP FUEL 171 & 172	3,000	2,000	5,000
622.498I - VEHICLE MAINTENANCE - Other	1,200	1,500	1,500
Total 622.498 - VEHICLE MAINTENANCE	104,200	111,500	124,500
622.499 - FIRE CONTROL MAINTENANCE	2,000	2,000	2,000
622.499A - DOCK - MAINTENANCE AND REPAIR	2,500	2,500	2,500
Total 622.499 - REPAIR AND MAINTENANCE	281,200	279,500	292,500
622.499B - PROMOTIONAL ACTIVITIES			
622.499C - ANNOUNCING PLACES	1,500	1,500	1,500
622.499D - PROMOTIONAL ACTIVITIES	2,000	2,000	2,000
622.499E - NEWS/PAPER ADS	2,500	1,500	1,500
622.499F - PUBLIC EDUCATION/FIRE PREVENTION	500	1,000	1,000
622.499G - PUBLIC EDUCATION-OPP.	1,200	1,500	1,500
622.499H - PROMOTIONAL ACTIVITIES - DISCREPANCY	2,300	5,000	5,000
Total 622.499 - PROMOTIONAL ACTIVITIES	6,700	9,000	9,000
622.499I - INTEREST EXPENSE/BANK CHARGES			
622.499I-1 - BANK CHARGES	100	-	-
622.499I-2 - INTEREST EXPENSE/BANK CHARGES - Other	100	-	-
Total 622.499I - INTEREST EXPENSE/BANK CHARGES	200	-	-
622.510 - OTHER SUPPLIES	4,000.00	4,000	4,000
622.510 - OPERATING SUPPLIES			
622.510A - FUEL - OTHER	20,000.00	20,000	20,000
622.510B - FUEL - GAS			
622.510B-1 - Marine Fuel	5,000.00	7,500	7,500
622.510B-2 - FUEL - GAS -	25,000.00	20,000	20,000
Total 622.510A - FUEL - GAS	30,000.00	27,500	27,500
622.510C - MEDICAL SUPPLIES	15,000	15,000	15,000
622.510D - FIRE SUPPLIES	7,500	20,000	20,000
622.510E - LINEN/CRAM	5,000	12,500	12,500
622.510F - CLEANING SUPPLIES	6,000	6,000	5,000
622.510G - CLOTHING SALES	6,000	6,000	5,000
622.510H - DUNNO & COMPUTER PROGRAM EXPENSE	50,000	70,000	70,000
622.510I - FIRE HOSE	7,500	7,500	7,500
Total 622.510 - OPERATING SUPPLIES	149,000	184,000	184,000

**SANIBEL FIRE AND RESCUE DISTRICT
 DETAILED BUDGET SUMMARY
 October 1, 2024 through SEPTEMBER 30, 2025**

FY 2024-2024 FY 2024-2025 48/2025

Code	Description	FY 2024-2024	FY 2024-2025	48/2025
02200	BUDGETARY CONTINGENT TRAVELING	10,000	20,000	20,000
02202	TRAVELING EXPENSES	10,000	20,000	20,000
02203	TRAVELING EXPENSES - Other	25,000	25,000	25,000
02204	TRAVELING EXPENSES - Other	63,000	67,000	67,000
02205	TRAVELING EXPENSES - Other	3,000	1,000	1,000
02206	TRAVELING EXPENSES - Other	6,000	6,000	6,000
02207	TRAVELING EXPENSES - Other	-	-	-
02208	TRAVELING EXPENSES - Other	2,300	1,000	1,000
02209	TRAVELING EXPENSES - Other	2,000	3,000	3,000
02210	TRAVELING EXPENSES - Other	2,000	-	-
02211	TRAVELING EXPENSES - Other	14,000	14,000	14,000
02212	TRAVELING EXPENSES - Other	83,000	82,000	82,000
02213	TRAVELING EXPENSES - Other	173,723	1,547,904	1,530,204
02200	CAPITAL	-	-	-
02214	BOAT - BOAT	7,000.00	6,000	6,000
02215	BOAT - BOAT	6,000.00	6,000	6,000
02216	BOAT - BOAT	8,000,000.00	8,000,000	8,000,000
02217	BOAT - BOAT	8,600,000.00	8,000,000	8,000,000
02218	BOAT - BOAT	85,000.00	78,000	78,000
02219	BOAT - BOAT	75,000.00	60,000	60,000
02220	BOAT - BOAT	20,000.00	20,000	20,000
02221	BOAT - BOAT	63,000.00	-	-
02222	BOAT - BOAT	20,000.00	130,000	103,000
02223	BOAT - BOAT	270,000.00	130,000	103,423
02224	BOAT - BOAT	1,076,102,000	8,328,000	8,740,423
	Total Expenses	13,483,178	14,969,439	15,403,628