

RESOLUTION NO. 26-005

A RESOLUTION OF THE SANIBEL FIRE AND RESCUE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING THE AUDITED CARRY FORWARD BALANCE FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025; APPROVING BUDGET AMENDMENT NO. 1 TO THE FISCAL YEAR 2025-2026 BUDGET; APPROVING THE FISCAL YEAR 2025-2026 IMPACT FEE FUND BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Sanibel Fire and Rescue District has received and accepted the audited financial statements for the fiscal year ending September 30, 2025; and

WHEREAS, the audited carry forward balance has been identified as \$15,587,422; and

WHEREAS, the District desires to amend the Fiscal Year 2025-2026 budget to reflect the audited carry forward balance and other budget changes; and

WHEREAS, the District also desires to approve the Fiscal Year 2025-2026 Impact Fee Fund budget, which recognizes \$31,377 in restricted and unearned impact fee funds, estimates \$7,500 in impact fee revenue, and provides for no planned expenditures.

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

1. The audited carry forward balance of \$15,587,422 is hereby adopted.
2. Budget Amendment No. 1 to the Fiscal Year 2025-2026 General Fund budget is hereby approved, with amended total revenues and expenditures of \$27,947,334.
3. The Fiscal Year 2025-2026 Impact Fee Fund budget is hereby approved, with no planned expenditures and a projected ending restricted and unearned balance of \$38,877.
4. This resolution shall take effect immediately upon adoption.

Commissioner _____, who moved for its adoption, offered the foregoing resolution. The motion was seconded by Commissioner _____, 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 17th day of June, 2026.

Chairman, "Jerry" Jerrold Muench

Vice Chairman, Bruce Cochrane

Secretary/Treasurer, Richard McCurry

Attest, Fire Chief Kevin Barbot

SANIBEL FIRE & RESCUE DISTRICT
District Budget For Fiscal Year Ending in September 30, 2026

		General Fund			
		ADOPTED 9/29/2025 FY 25 Budget	AMENDMENT NO.1 6/17/2026 FY 25 Budget	YOY Variance	%
					Change
REVENUES					
Ad valorem taxes (Millage 1.3915)	\$	7,449,632	\$ 7,449,632	-	0%
Intergovernmental revenues:				-	
State firefighter supplement		12,000	12,000	-	0%
Federal Grant		4,000,000	4,000,000	-	0%
State grant		20,000	20,000	-	0%
Local grant - LC-EMS CAM		58,080	58,080	-	0%
Permits and fees		30,600	45,600	15,000	49%
Miscellaneous:				-	
Interest		527,000	635,600	108,600	21%
Other		17,500	139,000	121,500	694%
FY Incoming Revenue Subtotal (all categories above)		12,114,812	12,359,912	245,100	
Carry Forward		16,010,882	15,587,422	(423,460)	-3%
TOTAL REVENUES		28,125,694	27,947,334	(178,360)	-1%
EXPENDITURES					
Current					
Public safety					
Personnel services		5,772,608	5,785,608	13,000	0%
Operating expenditures		1,317,268	1,381,168	63,900	5%
Total FY Operating Expenditures		7,089,876	7,166,776	76,899	1%
Capital outlay		7,215,000	6,985,000	(230,000)	-3%
Debt service					
Principal reduction		-	-	-	
Interest and fiscal charges		-	-	-	
Total Expenditures		14,304,876	14,151,776	(153,101)	-1%
Reserves					
Fund Balance Reserve - Designated for operations		7,100,817	6,875,558	(225,259)	-3%
Disaster Reserve Balance - Assigned		2,000,000	2,000,000	-	0%
Apparatus Reserve Fund - Assigned		1,100,000	1,300,000	200,000	18%
Operating Reserve Fund - Assigned		3,000,000	3,000,000	-	0%
Fire Equipment Reserve Fund - Assigned		105,000	105,000	-	0%
EMS Equipment Reserve Fund - Assigned		65,000	65,000	-	0%
Sick/Vacation - Assigned		450,000	450,000	-	0%
TOTAL EXPENDITURES		28,125,694	27,947,334	(178,360)	-1%
EXCESS REVENUES				-	
OVER (UNDER) EXPENDITURES				-	

SANIBEL FIRE & RESCUE DISTRICT**Impact Fee Fund Budget For Fiscal Year Ending September 30, 2026**

	ADOPTED	Amendment No. 1	\$	%
	9/29/2025	6/17/2026	Variance	Change
REVENUES				
Impact fee reserves / carry forward	\$30,000	\$31,377	\$1,377	5%
Impact fees	\$7,500	\$7,500	--	--
Interest / other income	--	--	--	-
TOTAL REVENUES	\$37,500	\$38,877	\$1,377	4%
EXPENDITURES				
Capital outlay	--	--	--	-
TOTAL EXPENDITURES	--	--	--	-
RESERVES				
Impact fee reserves - unspent/restricted	\$37,500	\$38,877	\$1,377	4%
TOTAL EXPENDITURES & RESERVES	\$37,500	\$38,877	\$1,377	4%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	--	--	--	-