*Matlacha/Pine Island Fire Control District*

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Phone: 239-283-0030  Fax: 239-283-3313

September 9, 2026

To: Fire Commissioners

From: Ben Mickuleit, Fire Chief

RE: Resolutions adopting Tentative Tax (Calendar) Year 2026 Millage Rate & Fiscal Year 2026-27 Tentative Budget and Setting the Date, Time and Place of the FINAL Fiscal Year 2026-27 Public Hearing on the Millage Rate and Budget

I am pleased to present the Tentative Fiscal Year 2026-27 Budget for the Matlacha/Pine Island Fire Control District which totals $20,617,628 for the General Fund Operating Budget. The tentative budget is funded by a tax rate of 3.7500 mills (per thousand dollars of taxable valuation) which would generate $9,214,104 in gross tax revenue. **The proposed tax rate is 0.84% above the rolled-back rate of 3.7187 and is therefore considered a tax increase**. The ad valorem tax budget includes a deduction of 3.5% as a reserve for uncollected taxes recognizing that property owners take advantage of the discount provided by paying their taxes early (November through February). Therefore, the net ad valorem tax revenue available to fund the budget is $8,891,610.

The beginning balances available to roll–forward from FY 2025-26 are estimated to be $5,957,758 of which $500 is legally restricted per the Impact Fee interlocal agreement. Reserves or Commitments of fund balance include, $1,500,000 for Disasters/Contingencies, a $389,357 Debt Service Reserve, and $934,445 for the apparatus replacement. Restrictions and reserves are committed and unavailable to meet operating obligations. This leaves $3,133,456 of unassigned fund balance available as a carry-forward to use for cash flow of the first two months of FY 2026-27 until the tax collector makes the first tax revenue distribution.

Other FY 2026-27 revenue sources are also contained in the budget including Impact Fees of $25,000 and State Firefighter's Supplemental Compensation of $9,720. The District charges for certain services and is budgeting $4,000 to be collected for teaching CPR classes, from fire inspection fees and from selling T-shirts. Miscellaneous revenue includes income from the tower rental of $38,857 and interest earnings and contributions are estimated to generate $50,200. There is also budgeted $5,640,483 in grant funding for the reconstruction of Station 2. Therefore, the **total General Fund sources of funds equals $20,617,628**.

The uses of funds included in the FY 2026-27 General Fund budget are summarized below with the comparative change in amount and percentage over (under) the FY 2025-26 budget:

| | | FY 26 FINAL | | FY 27 TENTATIVE | | Increase (Decrease) | Percent Change |
|---|---|---|---|---|---|---|---|
| **USES OF FUNDS** | | | | | | | |
| EXPENDITURES | | | | | | | |
| Public Safety | | | | | | | |
| Personal Services | $ | 7,461,889 | **$** | **7,600,331** | $ | 138,442 | 1.86% |
| Operating Expenses | | 1,564,943 | | **1,761,797** | | 196,854 | 12.58% |
| Capital Outlay | | 5,516,727 | | **5,891,000** | | 374,274 | 6.78% |
| Debt Service | | 389,357 | | **389,476** | | 119 | 0.03% |
| Total Expenditures | $ | 14,932,916 | **$** | **15,642,604** | $ | 709,688 | 4.75% |
| FUND BALANCES/RESERVES-Ending | | 4,629,669 | | **4,975,024** | | 345,355 | 7.46% |
| **TOTAL USES OF FUNDS** | $ | 19,562,586 | **$** | **20,617,628** | $ | 1,055,043 | 5.39% |

The $138,442 or 1.86% increase in Personal Services (salaries, wages & fringe benefits) reflects the following changes:

- Increases in BU wages for steps and negotiated changes
- Decrease in Incentives and OT due to turnover in FY 26
- Increases in Administration wages
- 8% increase in health insurance
- Increases in FICA match and retirement, due to the changes in wages for both BU and Admin.
- 21% Decrease in Workers Comp Insurance

Operating expenses are proposed to increase by $196,854 or 12.58%, this is mostly made up of increases to repair and maintenance for the new ladder truck, increases in training for paramedic school needed to replace the turnover in paramedics in FY 26 along with additional training opportunities for the crew, and additional cost to bunker gear due to increase in cost.

The equipment included in the Capital Outlay budget is as follows:

| Description | Amount |
|---|---|
| Station 2 Rebuild | 5,700,000.00 |
| Station 4 AC | 11,000.00 |
| Station 3 Gas Tank | 20,000.00 |
| Admin Vehicle Replacement | 80,000.00 |
| Active Shooter Equipment Replacement | 20,000.00 |
| SCBA Bottles | 10,000.00 |
| Zoll Batteries | 10,000.00 |
| Fuel Tank Vault System | 40,000.00 |

Debt Service in fiscal year 2027 includes:

- $188,733 for the 9th year of a 20-year lease payment for Station 4 building and equipment, all of which is eligible to be payable from Impact Fees.
- $46,923 for the 4th year principal and interest for the E-One pumper purchased in 2023.
- $188,733 for the 3rd of a 10-year lease payment for the ladder truck purchased in 2024.

The total ending Fund Balance projected to be available at September 30, 2027, is anticipated to be $4,975,024. The following amounts are either restricted or committed, which makes them unavailable to meet operating cash flow requirements of the subsequent fiscal year:

| | | |
|---|---|---|
| Restricted - Impact Fees | $ | 500 |
| Reserves - Board Committed | | |
| Contingency/Disaster | | 1,500,000 |
| Debt Service | | 389,476 |
| Apparatus Replacement | | 1,212,623 |
| Total Beginning Fund Balances | $ | 3,102,599 |

After subtracting the restricted and committed amounts from total estimated ending fund balance, the UNASSIGNED fund balance, available to meet operating cash flow for the first two months of the subsequent fiscal year is estimated to be $1,872,426. This amount reflects 20% of Personal Services & Operating Expenditures budgets to carry the District into fiscal year 2028.

It is recommended that the date, time and place of the FINAL budget hearing be set for Wednesday, September 23, 2026 at 5:01 p.m. at Station 1.

In summary, the Annual Budget is not only a financial and management tool, but also a communications device for the District's constituents. Every effort has been made to prepare a transparent and informational budget document for the fiscal year 2026-27.

# Matlacha/Pine Island Fire Control District

## BUDGET SUMMARY COMPAIRSON

| | Millage per $1,000 | FY 26 FINAL | FY 27 TENTATIVE | Increase (Decrease) |
|---|---|---|---|---|
| **SOURCES OF FUNDS** | | | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad Valorem Taxes-net | 3.7500 | $ 8,551,463 | **$ 8,891,610** | $ 340,147 |
| Permits, Fees & Assessments | | 25,000 | **25,000** | - |
| Intergovernmental | | 42,840 | **5,650,203** | 5,607,363 |
| Charges for Services | | 4,000 | **4,000** | - |
| Miscellaneous | | 87,925 | **89,057** | 1,132 |
| Total Revenues | | $ 8,711,228 | **$ 14,659,870** | $ 5,948,643 |
| FUND BALANCES/RESERVES-Beginning | | 5,851,358 | **5,957,758** | |
| **TOTAL SOURCES OF FUNDS** | | $ 14,562,586 | **$ 20,617,628** | $ 5,948,643 |
| **USES OF FUNDS** | | | | |
| EXPENDITURES | | | | |
| Public Safety | | | | |
| Personal Services | | $ 7,461,889 | **$ 7,600,331** | $ 138,442 |
| Operating Expenses | | 1,564,943 | **1,781,797** | 216,854 |
| Capital Outlay | | 5,516,727 | **5,891,000** | 374,274 |
| Debt Service | | 389,357 | **389,476** | 119 |
| Total Expenditures | | $ 14,932,916 | **$ 15,662,604** | $ 729,688 |
| FUND BALANCES/RESERVES-Ending | | 4,629,669 | **4,955,024** | 325,355 |
| **TOTAL USES OF FUNDS** | | $ 19,562,586 | **$ 20,617,628** | $ 1,055,043 |

# Matlacha/Pine Island Fire Control District

Line Item Budget FY 2026/27
General Fund

| | FY 2025 | FY 2026 | | | FY 2027 |
|---|---|---|---|---|---|
| | ACTUAL | FINAL BUDGET | ACTUAL THRU 8/31/2026 | PROJECTED THRU 9/30/2026 | TENTATIVE BUDGET |
| **SOURCES OF FUNDS** | | | | | |
| **Beginning Fund Balances** | | | | | |
| Restricted - Impact Fees | $ 3,441 | $ 500 | $ 512 | $ 512 | **$ 500** |
| Reserves - Board Committed | | | | | |
| *Contingency/Disaster* | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | **1,500,000** |
| *Debt Service* | 289,023 | 454,732 | 454,732 | 454,732 | **389,357** |
| *Apparatus Replacement* | 230,000 | 459,945 | 459,945 | 459,945 | **934,445** |
| *Cancer Payout* | 25,000 | | | | |
| Unassigned | 3,402,311 | 3,436,181 | 3,745,563 | 3,745,563 | **3,133,456** |
| **Total Beginning Fund Balances** | 5,449,775 | 5,851,358 | 6,160,752 | 6,160,752 | **5,957,758** |
| **Revenues** | | | | | |
| 311.000 Current Ad Valorem Tax | 8,528,965 | 8,861,620 | 8,839,447 | 8,839,447 | **9,214,104** |
| 311.190 Ad Valorem Discounts | (291,711) | (310,157) | (289,039) | (289,039) | **(322,494)** |
| 321.000 Fed Grant - Fema | 55,702 | - | 78,368 | 78,367 | **-** |
| 321.100 Fed Grant - CBDG-DR | - | 5,000,000 | - | - | **5,640,483** |
| 324.100 Impact Fees | 40,180 | 25,000 | 28,823 | 28,823 | **25,000** |
| 334.500 State Grant Disaster | - | - | - | - | **-** |
| 337.200 State Matching Grant | - | 30,000 | - | 17,171 | **-** |
| 339.010 Cape Coral Settlement | - | - | - | - | **-** |
| 335.210 F.F. Supplemental Comp | 9,131 | 12,840 | 9,630 | 12,840 | **9,720** |
| 342.200 Fire & Burn Fees | 4,346 | 3,000 | 4,011 | 4,011 | **3,000** |
| 342.210 Cpr Class Charges | 1,639 | 500 | 900 | 900 | **500** |
| 342.215 T-Shirt Sales | 300 | 500 | 1,290 | 1,290 | **500** |
| 361.100 Interest Earning Banks | 273,276 | 50,000 | 209,414 | 209,414 | **50,000** |
| 361.110 Interest Impact Fees | 105 | 200 | 109 | 109 | **200** |
| 362.010 Tower Rental | 36,625 | 37,725 | 37,724 | 37,724 | **38,857** |
| 365.000 Sales Surplus-Scrap | - | - | - | - | **-** |
| 366.000 Donation Private Source | 7,126 | - | 2,116 | 2,116 | **-** |
| 369.300 Misc-Insurance Proceeds | 138,685 | - | - | - | **-** |
| 369.900 Other Misc Revenue | 337,500 | - | - | - | **-** |
| 369.910 Rfd Prior Yr Expenses | - | - | 212 | 212 | **-** |
| 380.000 Debt Proceeds | - | - | - | - | **-** |
| **Total Revenues** | 9,141,869 | 13,711,228 | 8,923,005 | 8,943,385 | **14,659,870** |
| **TOTAL SOURCES OF FUNDS** | $ 14,591,644 | $ 19,562,586 | $ 15,083,757 | $ 15,104,137 | **$ 20,617,628** |

# Matlacha/Pine Island Fire Control District

Line Item Budget FY 2026/27
General Fund

| | FY 2025 | FY 2026 | | | FY 2027 |
|---|---|---|---|---|---|
| | ACTUAL | FINAL BUDGET | ACTUAL THRU 8/31/2026 | PROJECTED THRU 9/30/2026 | TENTATIVE BUDGET |
| **USES OF FUNDS** | | | | | |
| **Expenditures** | | | | | |
| **Personal Services** | | | | | |
| 522.100 Salaries & Wages | $ 3,820,184 | $ 4,146,088 | $ 3,429,628 | $ 3,872,410 | **$ 4,164,856** |
| 522.210 FICA Taxes | 289,730 | 317,176 | 260,250 | 296,239 | **318,611** |
| 522.220 Retirement Contribution | 1,211,138 | 1,435,620 | 1,158,008 | 1,367,323 | **1,545,173** |
| 522.230 Health & Dental Insurance | 937,675 | 1,223,224 | 1,002,477 | 1,330,477 | **1,269,747** |
| 522.231 Life Insurance | 5,978 | 7,080 | 5,703 | 5,995 | **7,080** |
| 522.232 TASC Cards | 135,343 | 150,500 | 127,007 | 143,652 | **150,500** |
| 522.240 Workers Compensation | 144,413 | 182,201 | 174,814 | 174,814 | **144,364** |
| **Total Personal Services** | 6,544,461 | 7,461,889 | 6,157,887 | 7,190,911 | **7,600,331** |
| **Operating** | | | | | |
| 522.300 Professional Services | 127,363 | 159,025 | 116,177 | 128,104 | **224,525** |
| 522.313 Property Appraiser | 41,596 | 53,030 | 49,659 | 49,659 | **52,460** |
| 522.314 Tax Collector | 133,961 | 190,525 | 172,767 | 172,767 | **198,103** |
| 522.320 Accounting & Auditing | 34,608 | 55,000 | 34,960 | 34,960 | **40,000** |
| 522.340 Other Contractual Svc | 19,000 | 21,000 | 17,620 | 21,144 | **21,144** |
| 522.400 Travel & Per Diem | 11,952 | 20,000 | 1,738 | 2,500 | **20,000** |
| 522.410 Communication Services | 71,613 | 64,154 | 57,977 | 65,545 | **68,494** |
| 522.420 Postage/Freight | 495 | 500 | 261 | 500 | **500** |
| 522.430 Utility Services | 60,265 | 62,640 | 52,291 | 60,640 | **72,600** |
| 522.440 Rent & Leases | 2,791 | 2,760 | 2,349 | 2,819 | **3,000** |
| 522.450 Insurance | 194,464 | 221,500 | 194,111 | 197,229 | **189,500** |
| 522.460 Repair & Maintenance | 229,521 | 270,000 | 166,827 | 200,474 | **293,800** |
| 522.470 Printing | 106 | 500 | - | - | **500** |
| 522.480 Promotional Activities | 2,636 | 10,500 | 8,146 | 8,507 | **10,600** |
| 522.490 Other Current Charges | 47,494 | 65,940 | 43,247 | 49,410 | **67,940** |
| 522.500 Taxes & Licenses | 2,309 | 1,000 | 949 | 1,000 | **1,000** |
| 522.510 Office Supplies | 7,334 | 8,750 | 2,626 | 3,500 | **8,750** |
| 522.512 Public Safety Prevention | 9,708 | 20,000 | 9,891 | 15,000 | **20,000** |
| 522.520 Operating Supplies | 50,760 | 63,000 | 32,783 | 38,000 | **64,000** |
| 522.521 Medical Supplies | 32,130 | 50,000 | 42,722 | 47,000 | **50,000** |
| 522.522 Uniforms | 9,259 | 20,000 | 25,427 | 28,000 | **20,000** |
| 522.523 Fuel | 33,838 | 50,000 | 35,513 | 35,000 | **50,000** |
| 522.524 Bunker Gear | 15,224 | 22,500 | 51,187 | 60,000 | **37,500** |
| 522.540 Books, Pub & Subscript | 70,575 | 71,819 | 61,921 | 71,164 | **76,580** |
| 522.551 Training | 23,978 | 60,800 | 16,096 | 33,040 | **190,800** |
| **Total Operating** | 1,232,981 | 1,564,943 | 1,197,249 | 1,325,962 | **1,781,797** |

# Matlacha/Pine Island Fire Control District

Line Item Budget FY 2026/27
General Fund

| | FY 2025 | FY 2026 | | | FY 2027 |
|---|---|---|---|---|---|
| | ACTUAL | FINAL BUDGET | ACTUAL THRU 8/31/2026 | PROJECTED THRU 9/30/2026 | TENTATIVE BUDGET |
| **Capital Outlay** | | | | | |
| 522.600 Capital Outlay | | | | | |
| 522.610 Land Acquisition | - | - | - | - | **-** |
| 522.625 Construction in Progress | 109,419 | - | - | 78,491 | **-** |
| 522.620 Buildings | - | 5,314,227 | - | - | **5,731,000** |
| 522.641 Vehicles | 13,963 | 60,000 | 53,423 | 53,423 | **80,000** |
| 522.640 Equipment & Improvement | 75,337 | 142,500 | 108,235 | 108,235 | **80,000** |
| **Total Capital Outlay** | 198,719 | 5,516,727 | 161,658 | 240,149 | **5,891,000** |
| **Debt Service** | | | | | |
| 522.700 Debt Service | | | | | |
| 522.771 Debt Svc Gl -Principal | 292,555 | 246,975 | 237,340 | 246,975 | **257,912** |
| 522.772 Debt Svc Gl-Interest | 162,177 | 142,382 | 142,382 | 142,382 | **131,564** |
| **Total Debt Service** | 454,732 | 389,357 | 379,722 | 389,357 | **389,476** |
| **Total Expenditures** | 8,430,892 | 14,932,916 | 7,896,517 | 9,146,379 | **15,662,604** |
| **Ending Fund Balances** | | | | | |
| Restricted - Impact Fees | 512 | 500 | 500 | 500 | **500** |
| Reserves - Board Committed | | | | | |
| *Contingency/Disaster* | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | **1,500,000** |
| *Debt Service* | 454,732 | 389,357 | 389,357 | 389,357 | **389,476** |
| *Apparatus Replacement* | 459,945 | 934,445 | 934,445 | 934,445 | **1,188,623** |
| Unassigned 20% | | | | 1,703,374 | **1,876,426** |
| Unassigned | 3,745,563 | 1,805,367 | 4,362,938 | 1,430,081 | 0 |
| **Total Ending Fund Balances** | $ 6,160,752 | $ 4,629,669 | $ 7,187,241 | $ 5,957,758 | **$ 4,955,024** |
| **TOTAL USES OF FUNDS** | $ 14,591,644 | $ 19,562,586 | $ 15,083,757 | $ 15,104,137 | **$ 20,617,628** |

# Matlacha/Pine Island Fire Control District

## PERSONAL SERVICES BUDGET FY 27

| FTE's | Position/Description | FY 2026 Final Budget | FY 2027 Tentative Budget |
|---|---|---|---|
| 7 | **Administration** | $ 701,454 | **$ 749,109** |
| 36 | **Bargaining Unit** | $ 2,549,269 | **$ 2,618,932** |
| | **Additional Pay** | | |
| | Longevity Pay | 34,700 | **38,694** |
| | Incentive Pay | 275,452 | **203,171** |
| | Holiday Pay | 111,508 | **127,928** |
| | Vacation Buyout | 28,221 | **40,569** |
| | Overtime | 316,181 | **256,134** |
| | Sick Buyout | 66,463 | **70,598** |
| | Retirement Buyout | 50,000 | **50,000** |
| | F.F. Supplemental | 12,840 | **9,720** |
| | **Total Additional Pay** | 895,365 | **796,814** |
| | **522.120 - Total Salaries & Wages** | $ 4,146,088 | **$ 4,164,856** |
| | **Fringe Benefits** | | |
| | 522.210 FICA - 7.65% | 317,176 | **318,611** |
| | 522.220 Retirement - 37.74% | 1,435,620 | **1,545,173** |
| | 522.230 Health Insurance | 1,223,224 | **1,269,747** |
| | 522.231 Life Insurance | 7,080 | **7,080** |
| | 522.232 TASC | 150,500 | **150,500** |
| | 522.240 Workers Compensation - 5% | 182,201 | **144,364** |
| | **Total Fringe Benefits** | $ 3,315,801 | **$ 3,435,475** |
| | **Total Personal Services** | $ 7,461,889 | **$ 7,600,331** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-310 ACCT NAME: Professional Services

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2026 | DESCRIPTION | TENTATIVE |
| $ 176,297.74 | $ 159,025.00 | $ 116,177.04 | $ 128,104.04 | Professional Services | **$ 224,525.00** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **LEGAL SERVICES** | |
| | 70,000.00 | 45,225.04 | 49,225.04 | Legal Services: General Council | **70,000.00** |
| | 10,000.00 | - | - | Other Legal Services | **10,000.00** |
| | | | | | |
| | | | | **MEDICAL** | |
| | 32,000.00 | 26,670.00 | 32,004.00 | Medical Director | **32,000.00** |
| | | | | | |
| | | | | **PHYSICALS** | |
| | 35,000.00 | 43,207.00 | 45,000.00 | Annual & Pre Employment Physicals | **40,000.00** |
| | 10,000.00 | - | - | Mental Health Incitive | **10,000.00** |
| | | | | | |
| | | | | **PROFESSIONAL SERVICES-MISC** | |
| | 1,025.00 | 1,075.00 | 1,075.00 | EAP-Synergy | **1,025.00** |
| | 1,000.00 | - | 800.00 | OPEB Valuation | **1,500.00** |
| | - | - | - | Fire Assessment Study | **60,000.00** |

# Matlacha/Pine Island Fire Control District

BUDGET WORKSHEET

ACCT # 522-311 ACCT NAME: Property Appraiser Commissions

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 47,809.89 | $ 53,030.43 | $ 49,658.71 | $ 49,658.71 | Property Appraiser Commissions | **$ 52,460.19** |
| | | | | *Per email recd. 6/1/26 | |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-312 ACCT NAME: Tax Collector Commissions

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 110,930.24 | $ 190,524.82 | $ 172,766.90 | $ 172,766.90 | Tax Collector Commissions | **$ 198,103.24** |
| | | | | *2.15% of Ad Valorem Levy | |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-310 ACCT NAME: Accounting & Auditing

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 54,440.43 | $ 55,000.00 | $ 34,960.00 | $ 34,960.00 | Accounting & Auditing | **$ 40,000.00** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **AUDITING** | |
| | 55,000.00 | 34,960.00 | 34,960.00 | Clifton Larson Allen | **40,000.00** |

# Matlacha/Pine Island Fire Control District

BUDGET WORKSHEET

ACCT # 522-340 ACCT NAME: Other Contractual

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 34,405.49 | $ 21,000.00 | $ 17,620.00 | $ 21,144.00 | Other Contractual | **$ 21,144.00** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **IT CONSULTANT** | |
| | 21,000.00 | 17,620.00 | 21,144.00 | CRS Technologies (1,800/mo.) | **21,144.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-400 ACCT NAME: Travel & Per Diem

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 6,824.63 | $ 20,000.00 | $ 1,738.37 | $ 2,500.00 | Travel & Per Diem | **$ 20,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-410 ACCT NAME: Communication Services

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 66,927.05 | $ 64,154.08 | $ 57,977.25 | $ 65,544.54 | Communication Services | **$ 68,494.48** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **TEXTING** | |
| | 8,667.36 | 7,069.58 | 8,752.81 | Per union co. ($9.24 *26 pp *36 emp) | **8,648.64** |
| | 23,000.00 | 21,347.04 | 21,347.04 | **LEE COUNTY RADIO USER FEES** | **23,000.00** |
| | | | | **INTERNET & PHONES** | |
| | 8,820.00 | 7,734.42 | 9,164.28 | Comcast internet ($191 *4 st *12 mo.) | **9,168.00** |
| | 5,760.00 | 5,400.00 | 5,920.00 | Starlink internet ($150 *4 *12 mo.) | **6,600.00** |
| | 6,000.00 | 6,655.83 | 7,215.35 | Comcast phones ($560 *12 mo.) | **6,720.00** |
| | 306.72 | 315.24 | 345.06 | Xfinity | **357.84** |
| | | | | **CELL PHONES & DATA** | |
| | 10,800.00 | 9,433.06 | 12,000.00 | Verizon ($1,100 *12 mo.) | **13,200.00** |
| | 800.00 | 22.08 | 800.00 | **ACTIVE 911** | **800.00** |

# Matlacha/Pine Island Fire Control District

BUDGET WORKSHEET

ACCT # 522-420 ACCT NAME: Postage & Freight

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| **ACTUAL** | **BUDGET:** | **ACTUAL THRU 8/31/26** | **PROJECTED THRU 9/30/2025** | **DESCRIPTION** | **TENTATIVE** |
| $ 592.02 | $ 500.00 | $ 261.39 | $ 500.00 | Postage & Freight | **$ 500.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-430 ACCT NAME: Utilities

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 84,369.66 | $ 62,640.00 | $ 52,291.19 | $ 60,640.46 | Utilities | **$ 72,600.00** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **ELECTRIC** | |
| | 34,800.00 | 25,923.83 | 31,108.60 | LCEC ($3,500/mo.) | **42,000.00** |
| | | | | | |
| | | | | **WATER/SEWER** | |
| | 7,200.00 | 6,660.48 | 7,992.58 | GPIWA ($600/mo.) | **7,200.00** |
| | 1,680.00 | 1,599.25 | 1,680.00 | Lee Co Utilities ($150/mo.) | **1,800.00** |
| | | | | | |
| | | | | **GARBAGE** | |
| | 18,960.00 | 18,107.63 | 19,859.29 | Waste Pro ($1,800/mo.) | **21,600.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-440 ACCT NAME: Rental & Leases

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 300,316.98 | $ 2,760.00 | $ 2,348.83 | $ 2,818.60 | Rental & Leases | **$ 3,000.00** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **COPIER** | |
| | 2,760.00 | 2,348.83 | 2,818.60 | Konica Minolta (approx. $250/mo.) | **3,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-450 ACCT NAME: Insurance

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 122,507.28 | $ 221,500.00 | $ 194,111.40 | $ 197,229.33 | Insurance | **$ 189,500.00** |

| | | | | | |
|---|---|---|---|---|---|
| | 170,000.00 | 144,843.00 | 144,843.00 | **PROPERTY/BUILDING** | **130,000.00** |
| | 38,000.00 | 31,461.00 | 33,461.00 | **AUTO** | **38,000.00** |
| | - | 9,969.07 | 11,087.00 | **GENERAL LIABILITY - OTHER** | **13,000.00** |
| | 13,000.00 | 7,603.00 | 7,603.00 | **ACCIDENT & SICKNESS** | **8,000.00** |
| | 500.00 | 235.33 | 235.33 | **OTHER - BOND** | **500.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-430 ACCT NAME: Repair & Maintenance

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 1,120,545.48 | $ 270,000.00 | $ 166,827.10 | $ 200,473.94 | Repair & Maintenance | **$ 293,800.00** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **BUILDING** | |
| | 4,800.00 | 4,230.00 | 5,030.00 | Pest Control ($400/month) | **4,800.00** |
| | 7,000.00 | 6,903.50 | 7,500.00 | Air Conditioning | **8,000.00** |
| | 5,000.00 | 8,032.81 | 8,532.81 | Generator | **5,000.00** |
| | 6,000.00 | 4,571.74 | 5,000.00 | Electrical/Plumbing | **6,000.00** |
| | 15,000.00 | 1,728.00 | 2,500.00 | Garage Doors | **10,000.00** |
| | 5,000.00 | 2,929.40 | 4,000.00 | Fire Sprinklers | **5,000.00** |
| | 7,000.00 | 10,615.70 | 11,000.00 | Alarms/Security | **10,000.00** |
| | 500.00 | 1,187.12 | 2,000.00 | Fuel Tanks | **1,000.00** |
| | 3,000.00 | 1,490.00 | 3,000.00 | Cleaning Services (carpet/recliners) | **3,000.00** |
| | 6,200.00 | 4,889.00 | 5,389.00 | Lawn Service | **6,000.00** |
| | 55,000.00 | 26,522.13 | 36,522.13 | Various | **50,000.00** |
| | | | | | |
| | | | | **VEHICLES** | |
| | 65,000.00 | 45,112.71 | 55,000.00 | Engines | **90,000.00** |
| | 5,000.00 | 7,953.10 | 8,500.00 | Boats | **5,000.00** |
| | 2,000.00 | 438.54 | 2,000.00 | Brush Trucks/Rescue/Tender | **2,000.00** |
| | 20,000.00 | - | - | Tires | **20,000.00** |
| | 3,000.00 | 9,951.85 | 11,000.00 | Admin vehicles | **3,000.00** |
| | 10,000.00 | 4,869.79 | 5,500.00 | Various | **10,000.00** |
| | | | | | |
| | | | | **EQUIPMENT** | |
| | 10,000.00 | 9,034.82 | 9,500.00 | SCBA | **10,000.00** |
| | 5,500.00 | 5,461.90 | 5,500.00 | Ladder/Hose Testing | **10,000.00** |
| | 5,000.00 | | See above | Pump Testing | **5,000.00** |
| | 5,000.00 | | - | Tool Repair | **5,000.00** |
| | 25,000.00 | 11,277.75 | 13,000.00 | Various | **25,000.00** |

# Matlacha/Pine Island Fire Control District

BUDGET WORKSHEET

ACCT # 522-470 ACCT NAME: Printing

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ - | $ 500.00 | $ - | $ - | Printing | **$ 500.00** |

*Checks, envelopes, business cards

# Matlacha/Pine Island Fire Control District

BUDGET WORKSHEET

ACCT # 522-480 ACCT NAME: Promotional Activities

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 10,536.50 | $ 10,500.00 | $ 8,145.90 | $ 8,507.40 | Promotional Activities | **$ 10,600.00** |

| | | | | | |
|---|---|---|---|---|---|
| | 6,000.00 | 5,638.50 | 6,000.00 | **FIRE DEPT APP** | **6,000.00** |
| | 2,500.00 | 2,507.40 | 2,507.40 | **SOCIAL MEDIA ARCHIVING** | **2,600.00** |
| | 2,000.00 | - | - | **OTHER** | **2,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-490 ACCT NAME: Other Current Charges

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 796,896.90 | $ 65,940.00 | $ 43,247.46 | $ 49,410.00 | Other Current Charges | **$ 67,940.00** |

| | | | | | |
|---|---|---|---|---|---|
| | 175.00 | 175.00 | 175.00 | FL Dept of Econ Act | **175.00** |
| | 200.00 | 116.76 | 120.00 | Boat Registrations | **200.00** |
| | 1,000.00 | 1,841.10 | 2,000.00 | Bank Service Charges | **2,500.00** |
| | 3,000.00 | 1,535.60 | 2,500.00 | Advertising - Public Meetings | **3,000.00** |
| | 1,000.00 | - | 1,000.00 | LOC Renewal | **1,000.00** |
| | 5,000.00 | 4,248.92 | 5,000.00 | Awards & Recognition | **5,000.00** |
| | 15,000.00 | 15,000.00 | 15,000.00 | 50% Hydrant Maint Split with GPIWA | **15,000.00** |
| | 5,000.00 | 3,732.32 | 5,000.00 | Employee Appreciation | **5,000.00** |
| | 65.00 | 65.00 | 65.00 | Volunteer Dept Annual Report | **65.00** |
| | 30,000.00 | 3,744.21 | 4,000.00 | Cancer Payments (FS 112.1816) | **30,000.00** |
| | 500.00 | 1,126.00 | 1,500.00 | Background Checks | **500.00** |
| | 4,000.00 | 45.45 | 50.00 | Retirement Recognition | **4,000.00** |
| | 500.00 | - | 500.00 | Equitable Annual Fee | **500.00** |
| | 500.00 | 11,617.10 | 12,500.00 | Various | **1,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-500 ACCT NAME: Licenses & Taxes

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 1,617.75 | $ 1,000.00 | $ 917.25 | $ 1,000.00 | Licenses & Taxes | **$ 1,000.00** |

*Solid waste taxes

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-510 ACCT NAME: Office Supplies

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 15,069.36 | $ 8,750.00 | $ 2,626.13 | $ 3,500.00 | Office Supplies | **$ 8,750.00** |

| | | | | | |
|---|---|---|---|---|---|
| | 6,750.00 | 2,626.13 | 3,500.00 | Paper/Supplies | **6,750.00** |
| | 2,000.00 | - | - | Office Furniture | **2,000.00** |

# Matlacha/Pine Island Fire Control District

BUDGET WORKSHEET

ACCT # 522-512 ACCT NAME: Public Safety Prevention

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 14,576.58 | $ 20,000.00 | $ 9,891.39 | $ 15,000.00 | Public Safety Prevention | **$ 20,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-520 ACCT NAME: Operating Supplies

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 226,464.66 | $ 205,500.00 | $ 187,633.47 | $ 208,000.00 | Operating Supplies | **$ 221,500.00** |

| | | | | | |
|---|---|---|---|---|---|
| | 50,000.00 | 42,722.27 | 47,000.00 | **MEDICAL SUPPLIES** | **50,000.00** |
| | 20,000.00 | 25,427.07 | 28,000.00 | **UNIFORMS** | **20,000.00** |
| | 50,000.00 | 35,513.45 | 35,000.00 | **FUEL** | **50,000.00** |
| | 22,500.00 | 51,187.45 | 60,000.00 | **BUNKER GEAR** | **37,500.00** |
| | | | | **OTHER** | |
| | 15,000.00 | 4,267.68 | 5,000.00 | Foam | **15,000.00** |
| | 8,000.00 | 4,596.47 | 5,500.00 | Cleaning supplies | **8,000.00** |
| | 3,500.00 | 4,569.02 | 5,000.00 | Water Boy | **4,500.00** |
| | 3,000.00 | - | - | IT Updates | **3,000.00** |
| | 1,000.00 | - | - | CERT | **1,000.00** |
| | 10,000.00 | 8,147.15 | 8,500.00 | Fire Equip < $1,000 | **10,000.00** |
| | 2,500.00 | - | 1,500.00 | Shop tools/equip <$1,000 | **2,500.00** |
| | 20,000.00 | 11,202.91 | 12,500.00 | Other | **20,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-540 ACCT NAME: Books & Subscriptions

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 36,067.73 | $ 71,818.70 | $ 61,921.45 | $ 71,163.91 | Books & Subscriptions | **$ 76,580.15** |

| | | | | | |
|---|---|---|---|---|---|
| | 1,180.00 | 1,319.52 | 1,319.52 | Adobe Professional | **600.00** |
| | 180.00 | 129.00 | 129.00 | Amazon Business Prime | **150.00** |
| | | 844.31 | 844.31 | Books | **1,000.00** |
| | 1,400.00 | 1,200.00 | 1,200.00 | Bound Tree - Medical Supply Inventory | **1,400.00** |
| | | 120.00 | 120.00 | Canva | **150.00** |
| | 5,000.00 | - | 5,000.00 | Dues - FASD | **5,000.00** |
| | 200.00 | 180.00 | 180.00 | Dues - FGFOA | **200.00** |
| | 1,200.00 | 1,120.00 | 1,120.00 | Dues - Fire Chief's Assn. | **1,200.00** |
| | 150.00 | 30.00 | 30.00 | Dues - Fire Marshall | **50.00** |
| | 3,000.00 | 2,802.84 | 2,802.84 | Hand Tevy | **3,000.00** |
| | 5,459.00 | 5,447.43 | 5,447.43 | Image Trend: Reporting | **5,610.85** |
| | 2,060.00 | 1,982.28 | 1,982.28 | Image Trend: Training | **2,041.75** |
| | | 302.87 | 302.87 | Kahoot! | **350.00** |
| | 1,336.94 | - | 1,336.94 | KNOX Connect | **1,377.05** |
| | 6,200.00 | 4,921.00 | 5,587.20 | Microsoft Office 365 | **7,187.20** |
| | 5,150.00 | 4,951.25 | 4,951.25 | Mobileyes: Inspection Software | **5,099.79** |
| | 5,300.00 | 4,705.91 | 5,133.72 | QuickBooks Enterprise | **5,160.00** |
| | 5,000.00 | 3,812.50 | 4,248.00 | QuickBooks Payroll | **5,000.00** |
| | 300.00 | 288.00 | 324.00 | Right networks | **360.00** |
| | 500.00 | 403.92 | 440.64 | Ring Central (fax) | **500.00** |
| | 150.00 | 110.00 | 110.00 | Sam's Club | **150.00** |
| | 2,000.00 | 2,084.66 | 2,779.55 | Shred-it | **3,000.00** |
| | 500.00 | - | - | Survey Monkey | **-** |
| | 3,000.00 | 5,759.39 | 5,759.39 | Tablet Command User License (Lehigh Acres) | **6,000.00** |
| | 3,822.49 | 14,118.17 | 14,118.17 | Vector Solutions: Check-it | **4,091.41** |
| | 4,683.20 | | | Vector Solutions: Training | **4,968.06** |
| | 4,431.06 | | | Vector Solutions: Scheduler | **4,285.04** |
| | 4,000.00 | | | Vector Solutions: Narcotics Tracking | **1,449.00** |
| | 5,616.00 | 5,288.40 | 5,896.80 | Website (Streamline) $600*12m | **7,200.00** |

# Matlacha/Pine Island Fire Control District

BUDGET WORKSHEET

ACCT # 522-550 ACCT NAME: Training & Education

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 21,181.78 | $ 60,800.00 | $ 16,096.47 | $ 33,040.00 | Training & Education | **$ 190,800.00** |

| | | | | | |
|---|---|---|---|---|---|
| | 28,800.00 | (5,571.21) | 10,000.00 | Education Reimbursement (36 * $800) | **28,800.00** |
| | 10,000.00 | 1,327.42 | 2,000.00 | Administration Training/Education | **15,000.00** |
| | 2,000.00 | 1,800.26 | 2,500.00 | CPR Cards | **2,000.00** |
| | 20,000.00 | 10,250.00 | 10,250.00 | Outside Instructors | **10,000.00** |
| | - | 8,290.00 | 8,290.00 | Medic School | **80,000.00** |
| | - | - | - | Cadaver Lab | **20,000.00** |
| | - | - | - | USAR Class | **35,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-640 ACCT NAME: Capital Outlay

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 376,688.21 | $ 5,516,726.50 | $ 240,149.22 | $ 304,393.24 | Capital Outlay | **$ 5,891,000.00** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **BUILDING** | |
| | 5,288,226.50 | 78,491.10 | 78,491.10 | Station 2 Rebuild | **5,700,000.00** |
| | 15,000.00 | - | - | Mattress Replacement | **-** |
| | 6,000.00 | - | - | Recliners all three stations | **-** |
| | 5,000.00 | 4,900.00 | 4,900.00 | Station 3 garage doors | **-** |
| | PY carryover | 74,870.00 | 74,870.00 | Station 3 Generator | **-** |
| | - | - | - | Station 4 AC | **11,000.00** |
| | - | - | - | Gas tank Station 3 | **20,000.00** |
| | | | | | |
| | | | | **VEHICLES** | |
| | 60,000.00 | 53,422.82 | 53,422.82 | Admin Vehicle Replacement | **80,000.00** |
| | | | | | |
| | | | | **EQUIPMENT** | |
| | 10,000.00 | - | 9,000.00 | iSimulate | **-** |
| | 10,000.00 | - | - | Drone | **-** |
| | 10,000.00 | - | See Medical | IO drills | **-** |
| | 20,000.00 | - | - | Active Shooter equipment renewal | **20,000.00** |
| | 60,000.00 | - | 50,478.50 | MDCs | **-** |
| | 15,000.00 | 12,577.50 | 12,577.50 | Station Computers | **-** |
| | 15,000.00 | - | See Uniforms | Boots | **-** |
| | 2,500.00 | 2,350.04 | 2,350.04 | Ladder truck generator | **-** |
| | - | 1,616.02 | 1,616.02 | Welder | **-** |
| | - | 4,445.92 | 4,445.92 | Thermal Imager | **-** |
| | - | 7,475.82 | 12,241.34 | Ladder Truck Equipment | **-** |
| | - | - | - | SCBA Bottles | **10,000.00** |
| | - | - | - | Zoll Batteries | **10,000.00** |
| | - | - | - | Fuel Tank Vault System | **40,000.00** |

# Matlacha/Pine Island Fire Control District

## BUDGET WORKSHEET

ACCT # 522-700 ACCT NAME: Debt Service

| FY 2025 | FY 2026 | | | | FY 2027 |
|---|---|---|---|---|---|
| ACTUAL | BUDGET: | ACTUAL THRU 8/31/26 | PROJECTED THRU 9/30/2025 | DESCRIPTION | TENTATIVE |
| $ 291,195.95 | $ 389,357.49 | $ 379,722.19 | $ 379,722.19 | Debt Service | **$ 389,475.52** |

| | | | | | |
|---|---|---|---|---|---|
| | | | | **ENGINES** | |
| | | | | **E-153: 2032 pay off** | |
| | 39,930.16 | 30,295.35 | 30,295.35 | 522-710 Principal | **41,122.08** |
| | 6,874.67 | 6,874.67 | 6,874.67 | 522-720 Interest | **5,801.27** |
| | | | | | |
| | | | | **STATION 4 - 2038 pay off** | |
| | 109,454.52 | 109,454.52 | 109,454.52 | 522-710 Principal | **114,139.17** |
| | 79,278.11 | 79,278.11 | 79,278.11 | 522-720 Interest | **74,593.46** |
| | | | | | |
| | | | | **LADDER TRUCK - 2034 pay off** | |
| | 97,589.83 | 97,589.83 | 97,589.83 | 522-710 Principal | **102,650.46** |
| | 56,229.71 | 56,229.71 | 56,229.71 | 522-720 Interest | **51,169.08** |