

CEDAR HAMMOCK FIRE CONTROL DISTRICT BUDGET 2026-2027

SUMMARY

2026-2027

REVENUE

4101	Non-Ad Valorem Assessments	\$13,709,850	
4100	Ad Valorem Taxes (1.3000 mills)	\$7,309,905	
	Less 5% Early Pay Discount	\$1,050,988	
Total Taxes and Assessments:			\$19,968,767
4200	Impact Fee Collections	\$24,000	
4300	Interest Income	\$22,000	
4602	Contractor False Fire Alarm Penalties	\$1,000	
4606	FF Supplemental Compensation Reimbursement	\$17,190	
4608	Excess Collection Fees	\$60,000	
4610	EMS Lease	\$18,000	
4612	Miscellaneous Income	\$4,000	
4615	User Service Fees	\$20,000	
4616	Health Insurance Premium Reimbursement	\$80,000	
4617	LTRT 644 Membership	\$0	
Total Other income			\$246,190
4000	Budgeted Use of Reserves		\$3,112,487
TOTAL REVENUE			\$23,327,444

EXPENSES

6041	Dues	\$2,000	
6042	Educational Expense	\$5,000	
6043	Books & Publications	\$8,500	
6044	Travel/Convention/Seminars	\$12,000	
6045	Fire Education and Prevention Supplies	\$35,000	
6046	K-9 Expense	\$7,000	
Total Fire Prevention Budget			\$69,500
6052	Educational Expense	\$164,500	
6053	Books & Publications	\$3,000	
6054	Travel/Convention/Seminars	\$25,000	
6055	Training Aids	\$10,000	
Total Training Division Budget			\$202,500
6301	Maintenance and Repairs	\$2,000	
6302	Miscellaneous Expenses	\$5,000	
Total Training Facility Budget			\$7,000
6061	Gross Salaries - Suppression	\$6,477,208	
6063	Annual Overtime	\$810,537	
6064	Gross Salaries - Administration	\$1,786,863	
6065	FF Supplemental Compensation (Reimbursed 4606)	\$30,000	
6066	Commissioner Salary	\$30,000	
6067	Accrued Leave (Sicktime, Vacation, Wellness)	\$150,000	
Total Personal Services Wages			\$9,284,608

Exhibit 1

EXPENSES CONTINUED

6072	Workers' Compensation	\$235,000	
6073	Retirement-FRS	\$3,250,000	
6074	Uniforms	\$82,250	
6075	Supplemental Retirement Benefits	\$324,000	
6076	Health Insurance	\$2,462,899	
6077	Employment Expense	\$10,000	
6078	Unemployment Expense	\$1,500	
6079	FICA - Social Security	\$575,646	
6095	FICA - Medicare	\$134,627	
Total Personal Services Other			\$7,075,922
6110	Structural and Grounds	\$149,500	
6114	Pest Control	\$8,700	
6116	Fire Extinguishers	\$8,000	
6120	Vehicular Firefighting and Rescue Equipment	\$325,000	
6150	Other Firefighting and Rescue Equipment	\$135,510	
6160	Radio and Communication Equipment	\$60,000	
6170	Station Equipment	\$107,500	
Total Maintenance and Repair Budget			\$794,210
6510	Professional Fees - Audit Contract	\$45,000	
6520	Professional Fees - Legal	\$50,000	
6530	Professional Fees - Medical	\$81,000	
6540	Professional Fees - Other	\$75,000	
6601	Fuel	\$100,000	
6700	Debt Services	\$1,213,651	
6810	Dues	\$15,000	
6840	Travel/Conventions/Seminars - General	\$25,000	
6850	Firefighting & Rescue Supplies	\$114,700	
6855	Safety Gear	\$109,150	
6860	Household Supplies	\$32,000	
6870	Office Supplies - General	\$10,000	
6875	Information Technology	\$264,000	
6880	Printing Costs	\$15,000	
6890	Collection Expense	\$686,840	
6910	Postage & Freight	\$10,000	
6920	Tax Refunds	\$5,000	
6930	Utilities	\$147,000	
6940	Commissary Expense	\$3,000	
6970	Insurance	\$315,000	
6980	Honorarium	\$30,000	
6981	Administrative Outlay	\$4,000	
6992	LTRT 644 Expense	\$25,000	
6994	Miscellaneous Expense	\$5,000	
6995	Emergency/Disaster Expense	\$8,500	
6996	Station 1 - Other Equipment	\$1,000	
6997	Station 2 - Other Equipment	\$500	

EXPENSES CONTINUED

Exhibit 1

6998	Station 3 - Other Equipment	\$500	
6999	Station 4 - Other Equipment	\$500	
Total Other Operating Expenses Budget			\$3,391,341
7341	Vehicular Contingency	\$300,000	
7342	Fire Engine Contingency	\$681,828	
7350	Other Firefighting and Rescue Equipment	\$375,536	
7351	Hydraulic Tools	\$20,000	
7360	Radio & Communications Equipment	\$500,000	
7370	Station Equipment and Furniture	\$625,000	
Total Equipment Purchases:			\$2,502,364
TOTAL EXPENDITURES			\$23,327,444
Total Budgeted Revenue		Revenues	\$23,327,444
Total Budgeted Expenses		Expenses	\$23,327,444
Total Budgeted Balance			\$0

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RESERVES

2025-2026					
COMMITTED FUND BALANCE					
6067	Accrued Leave/Sick/Vacation/Salaries	2026/2027	2025/2026	Available	Goal
6220	Major Repair-Vehicle/FF		\$150,000.00	\$150,000.00	\$150,000.00
7341	Vehicle - Purchase/Replace		\$100,000.00	\$100,000.00	\$100,000.00
7342	Fire Engine - Purchase/Replace		\$500,000.00	\$200,000.00	\$500,000.00
7350	Rescue Equipment		\$4,000,000.00	\$3,087,513.00	\$4,000,000.00
7370	Station Renovation/Repair		\$1,500,000.00	\$1,150,000.00	\$1,500,000.00
			\$5,926,595.00	\$4,876,595.00	\$6,000,000.00
	TOTAL		\$12,176,595.00	\$9,564,108.00	\$12,250,000.00
	TOTAL AVAILABLE			\$9,564,108.00	
ASSIGNED FUND BALANCE					
6995	90-Day Operating/Emergency-Disaster	2025/2026	2025/2026	Available	Goal
			\$5,000,000.00	\$5,000,000.00	\$5,000,000.00
	TOTAL AVAILABLE			\$5,000,000.00	
UNASSIGNED FUND BALANCE					
		2025/2026	2025/2026	Available	Goal
			\$500,000.00	\$500,000.00	
	TOTAL AVAILABLE			\$500,000.00	
RESTRICTED FUND BALANCE					
4200	Impact Fees	2025/2026	2025/2026	Available	Goal
6992	LTRT		\$1,120,697.00	\$620,697.00	
			\$13,346.00	\$13,346.00	
	TOTAL AVAILABLE			\$634,043.00	
NONSPENDABLE FUND BALANCE					
		2025/2026	2025/2026	Available	Goal
			\$1,842,786.00		
	TOTAL AVAILABLE			\$0.00	
TOTAL RESERVES					
				\$15,698,151.00	