

RESOLUTION NO. 26-009

A RESOLUTION OF THE SANIBEL FIRE AND RESCUE DISTRICT, LEE COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVY OF AD VALOREM TAXES FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE.

WHEREAS, in compliance with Florida Statutes Section 200.065, the Sanibel Fire and Rescue District Board of Commissioners held a public hearing on September 9, 2026, to adopt the tentative millage rate for Fiscal Year 2026-2027; and

WHEREAS, the Lee County Property Appraiser has certified the gross taxable value for operating purposes not exempt from taxation within the District at \$6,060,393,993; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Sanibel Fire and Rescue District as follows:

- 1. The tentative operating millage rate for Fiscal Year 2027 is set at _____ mills. This represents a _____% increase in ad valorem taxes as compared to the rolled-back rate, as shown on the DR-420, and is expected to generate proceeds of \$_____.**
- 2. The final adoption of the District's millage rate and budget will occur on September 21, 2026, at 5:01 PM, at the Sanibel Fire and Rescue District Temporary Administrative Office, located at 1456 Periwinkle Way, Suite A, Sanibel, Florida 33957.**

This resolution shall take effect immediately upon its adoption.

WHEREAS, the Board of Commissioners of the Sanibel Fire and Rescue District duly adopted this resolution at a public hearing held on the 9th day of September 2026.

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 9th day of September, 2026.

Chairman, "Jerry" Jerrold Muench

Vice Chairman, Bruce Cochrane

Secretary/Treasurer, Richard McCurry

Attest, Fire Chief Kevin Barbot

SANIBEL FIRE & RESCUE DISTRICT
FY 2027 Full Budget Summary - All Millage Options

General Fund

	FY26 Amendment No. 1	1.2500	1.3016 Rollback	1.3500	1.3915 Current
REVENUES					
Ad valorem taxes - \$6,060,393,993	\$7,449,632	\$7,196,718	\$7,493,798	\$7,772,455	\$8,011,386
Intergovernmental revenues:					
State firefighter supplement	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Federal Grant	\$4,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
State grant	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Local grant - LC-EMS CAM	\$58,080	\$58,080	\$58,080	\$58,080	\$58,080
Permits and fees	\$45,600	\$31,000	\$31,000	\$31,000	\$31,000
Miscellaneous:					
Interest	\$635,600	\$530,000	\$530,000	\$530,000	\$530,000
Other	\$139,000	\$9,000	\$9,000	\$9,000	\$9,000
FY Incoming Revenue Subtotal (all categories above)	\$12,359,912	\$13,856,798	\$14,153,878	\$14,432,535	\$14,671,466
Carry Forward	\$15,587,422	\$16,700,000	\$16,700,000	\$16,700,000	\$16,700,000
TOTAL REVENUES	\$27,947,334	\$30,556,798	\$30,853,878	\$31,132,535	\$31,371,466
EXPENDITURES					
Current					
Public safety					
Personnel services	\$5,787,260	\$6,255,396	\$6,255,396	\$6,255,396	\$6,255,396
Operating expenditures	\$1,318,668	\$1,561,605	\$1,561,605	\$1,561,605	\$1,561,605
Total FY Operating Expenditures	\$7,105,928	\$7,817,001	\$7,817,001	\$7,817,001	\$7,817,001
Capital outlay	\$6,885,000	\$8,470,000	\$8,470,000	\$8,470,000	\$8,470,000
Debt service					
Principal reduction	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	\$13,990,928	\$16,287,001	\$16,287,001	\$16,287,001	\$16,287,001
Reserves					
Fund Balance Reserve - Designated for operations	\$7,036,406	\$8,349,797	\$8,646,877	\$8,925,534	\$9,164,465
Disaster Reserve Balance - Assigned	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Apparatus Reserve Fund - Assigned	\$1,300,000	\$300,000	\$300,000	\$300,000	\$300,000
Operating Reserve Fund - Assigned	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Fire Equipment Reserve Fund - Assigned	\$105,000	\$105,000	\$105,000	\$105,000	\$105,000
EMS Equipment Reserve Fund - Assigned	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Sick/Vacation - Assigned	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
TOTAL EXPENDITURES	\$27,947,334	\$30,556,798	\$30,853,878	\$31,132,535	\$31,371,466
EXCESS REVENUES	-	-	-	-	-
OVER (UNDER) EXPENDITURES	-	-	-	-	-



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Lee
Principal Authority : Sanibel Fire and Rescue District	Taxing Authority : Sanibel Fire and Rescue District - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 5,969,805,675	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 90,588,318	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 6,060,393,993	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 69,445,681	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 5,990,948,312	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 5,603,736,940	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES ☒ NO Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☐ YES ☒ NO Number 0	(9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser		
Date :		6/30/2026 4:31:50 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	1.3915 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 7,797,600	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ -0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 7,797,600	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ -0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 5,990,948,312	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	1.3016 per \$1000	(16)
17.	Current year proposed operating millage rate	1.3915 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 8,433,038	(18)

19.	TYPE of principal authority (check one)	☐ County	☒ Independent Special District	(19)
		☐ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$ 7,797,600		(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	1.3016 per \$1,000		(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 7,888,209		(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$ 8,433,038		(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	1.3915 per \$1,000		(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>	6.91 %		(27)
First public budget hearing		Date : 9/9/2026	Time : 5:01 PM EST	Place : 1456 Periwinkle Way, Ste A Sanibel 33957
SIGNATURE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Electronically Certified by Principal Taxing Authority			7/8/2026 1:09:53 PM
	Title :		Contact Name and Contact Title :	
	Kevin Barbot - Fire Chief		Kevin Barbot - Fire Chief	
	Mailing Address : 2351 Palm Ridge Road,		Physical Address : 2351 Palm Ridge Road, Sanibel Florida 33957	
City, State, Zip : Sanibel Florida 33957		Phone Number : (239) 472-5525	Fax Number :	

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.