

**Masons Island Fire District
Financial Summary: Budgets & Actuals
Saturday, May 23, 2026**

	Projected				Budget Increase
	Actual 2024-2025	Actual 2025-2026	Budget 2025-2026	Budget 2026-2027	
Revenue Categories					
Tax Revenue	\$ 706,776	\$ 711,248	\$ 706,982	\$ 710,265	\$ 3,283
Interest & Dividends	\$ 22,685	\$ 21,876	\$ 15,000	\$ 21,502	\$ 6,502
Miscellaneous Income	\$ 2,600	\$ 2,650	\$ 2,650	\$ 2,750	\$ 100
Total Revenues	\$ 732,060	\$ 735,774	\$ 724,632	\$ 734,517	\$ 9,885

Expense Categories					
Roads Maintenance	\$ 88,812	\$ 75,975	\$ 75,975	\$ 117,000	\$ 41,025
Facilities Maintenance	\$ 11,989	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Subtotal Maintenance	\$ 100,801	\$ 87,975	\$ 87,975	\$ 129,000	\$ 41,025
Fire Protection - MFD	\$ 349,142	\$ 383,335	\$ 385,000	\$ 417,835	\$ 32,835
Fire Protection - CWC	\$ 18,246	\$ 24,450	\$ 25,000	\$ 26,000	\$ 1,000
Subtotal Fire Protection	\$ 367,388	\$ 407,785	\$ 410,000	\$ 443,835	\$ 33,835
Tick Control - Residential	\$ 29,835	\$ 27,500	\$ 36,500	\$ 32,500	\$ (4,000)
Tick Control - Walks	\$ 1,820	\$ 1,200	\$ 2,000	\$ 1,800	\$ (200)
Tick Control - Four Posters	\$ 9,219	\$ 10,000	\$ 11,000	\$ 12,000	\$ 1,000
Subtotal Tick Control	\$ 40,874	\$ 38,700	\$ 49,500	\$ 46,300	\$ (3,200)
Insurance	\$ 11,957	\$ 13,041	\$ 12,500	\$ 13,500	\$ 1,000
Traffic Control and Safety	\$ 38,415	\$ 41,000	\$ 44,000	\$ 41,000	\$ (3,000)
Tax Collection	\$ 638	\$ 603	\$ 650	\$ 700	\$ 50
Review of Books	\$ 3,400	\$ 3,600	\$ 3,300	\$ 3,800	\$ 500
Property Tax on Parks	\$ 926	\$ 958	\$ 1,000	\$ 1,000	\$ -
Utilities	\$ 839	\$ 828	\$ 1,000	\$ 1,000	\$ -
Miscellaneous	\$ 1,465	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Subtotal Other Expenses	\$ 57,639	\$ 62,530	\$ 64,950	\$ 63,500	\$ (1,450)
Total Expenses	\$ 566,701	\$ 596,989	\$ 612,425	\$ 682,635	\$ 70,210

Surplus	\$ 165,359	\$ 138,785	\$ 112,207	\$ 51,882	\$ (60,325)
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NET CHANGES TO RESERVES					
Increase Reserve Fund for Catastrophe	\$ 10,000	\$ 12,819	\$ 10,000	\$ -	
Increase Reserve Fund for Roads Improvement Projects	\$ 155,359	\$ 125,966	\$ 102,207	\$ 51,882	
	\$ (133,493)	\$ (3,327)	\$ (131,400)	\$ (74,200)	
Increase Working Capital	\$ -	\$ -	\$ -	\$ -	

RESERVE BALANCES					
Reserve Fund for Catastrophe	\$ 87,181	\$ 100,000	\$ 97,181	\$ 100,000	
Reserve Fund for Roads	\$ 122,798	\$ 245,437	\$ 93,605	\$ 223,119	
Working Capital	\$ 90,376	\$ 90,376	\$ 90,376	\$ 90,376	
TOTAL RESERVES	\$ 300,356	\$ 435,813	\$ 281,163	\$ 413,496	

MIL RATE	3.400	3.400	3.400	3.400
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Motions:

1. Apply \$12,819 of the Surplus for 2025-2026 to the Reserve Fund for Catastrophe and apply the remaining balance to the Reserve Fund for Roads.
2. Approve the 2026-2027 budget as presented with a MIL Rate of 3.40.

**Masons Island Fire District
Covered Facilities: Budgets & Actuals
Saturday, May 23, 2026**

	Actual	Projected	Budget	Budget	Budget
	2024-2025	Actual	2025-2026	2026-2027	Increase
> Roads Maintenance					
Plowing	\$ 17,975	\$ 17,975	\$ 17,975	\$ 30,000	\$ 12,025
Clearing Trees and Brush	\$ 23,852	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Mowing	\$ 6,400	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Paving	\$ 10,600	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Gravel Road Maintenance	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Drainage	\$ 5,607	\$ 6,000	\$ 6,000	\$ 11,000	\$ 5,000
Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -
Signs	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Miscellaneous	\$ 424	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Management Fees	\$ 9,694	\$ -	\$ -	\$ 24,000	\$ 24,000
Roads Maintenance Subtotal	\$ 74,552	\$ 65,975	\$ 65,975	\$ 107,000	\$ 41,025
> Unplanned Storm Expense					
Unplanned Storm Cleanup	\$ 12,400	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Management Fees	\$ 1,860	\$ -	\$ -	\$ -	\$ -
Unplanned Storm Subtotal	\$ 14,260	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Total Roads Maintenance	\$ 88,812	\$ 75,975	\$ 75,975	\$ 117,000	\$ 41,025

> Facilities Maintenance					
Pond Maintenance	\$ 1,159	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Miscellaneous	\$ 10,830	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Management Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Facilities Maintenance	\$ 11,989	\$ 12,000	\$ 12,000	\$ 12,000	\$ -

Total Maintenance Expenditures	\$ 100,801	\$ 87,975	\$ 87,975	\$ 129,000	\$ 41,025
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> Improvement Projects					
Epoxy Painting - Roads		\$ 3,000	\$ 9,000		
Replace Traffic Signs		\$ -	\$ 2,400		
Road Resurfacing	\$ 11,250			\$ 74,200	
Shoreline Protection	\$ 120,555	\$ 327	\$ 120,000		
Management Fees	\$ 1,688				
Improvements Subtotal	\$ 133,493	\$ 3,327	\$ 131,400	\$ 74,200	

> Beginning Roads Reserve	\$ 100,932	\$ 122,798	\$ 122,798	\$ 245,437	
Excess to Roads Reserve	\$ 155,359	\$ 125,966	\$ 102,207	\$ 51,882	
Improvement Projects	\$ (133,493)	\$ (3,327)	\$ (131,400)	\$ (74,200)	
> Ending Roads Reserve	\$ 122,798	\$ 245,437	\$ 93,605	\$ 223,119	