



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT  
BUDGET WORKSHOP FOR 2025/2026 FISCAL BUDGET**

**AGENDA**

**MONDAY, AUGUST 11, 2025 ■ 3:00 P.M.**  
1885 Veterans Park Drive ■ Naples, FL 34109

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- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL, ADDITIONS OR DELETIONS TO AGENDA**
- 4. DISCUSSION OF DRAFT OF GENERAL FUND BUDGET FOR 2025/2026 FISCAL YEAR AND IDENTIFICATION OF PRIORITIES**
- 5. DISCUSSION OF IMPACT AND INSPECTION FEE FUND BUDGETS**
- 6. COMMENTS BY COMMISSION AND PUBLIC**
- 7. ADJOURNMENT**



**2025/2026**

**SUMMARY OF CHANGES**

**(Original Submissions to  
Workshop Draft – 8/11/2025)**

**\*\*Summary of Changes from Original submission to Draft 1.0**

| <u>Fund</u>                                  | <u>Budget Line</u> | <b>REVENUE</b>               | <b>EXPENSE</b>               | <u>Amount (\$)</u>  | <u>Description</u>                                   |
|--|--------------------|------------------------------|------------------------------|---------------------|--|
|  |                    | <u>Increase / (Decrease)</u> | <u>(Increase) / Decrease</u> |                     |  |
| GF   | 30                 |                              | xx                           | \$ 672,000          | Remove (7) EMS-related new positions - wages         |
| GF   | 31-71              |                              | xx                           | \$ 559,642          | Remove (7) EMS-related new positions - benefits      |
| GF   | 30                 |                              | xx                           | \$ 140,000          | Remove (2) Training-related new positions - wages    |
| GF   | 31-71              |                              | xx                           | \$ 62,425           | Remove (2) Training-related new positions - benefits |
| <b>Net Increase / (Decrease) to reserves</b> |                    |                              |                              | <b>\$ 1,434,067</b> | <b>GENERAL FUND</b>                                  |
| INSP   | xx                 | xx                           |                              | \$ -                |  |
| INSP   | xx                 | xx                           |                              | \$ -                |  |
| INSP   | xx                 |                              | xx                           |                     |  |
| <b>Net Increase / (Decrease) to reserves</b> |                    |                              |                              | <b>\$ -</b>         | <b>INSPECTION FEE FUND</b>                           |



**2025/2026**

**GENERAL FUND**

**North Naples Service Delivery Area**

**&**

**Big Corkscrew Island Service  
Delivery Area**

**GENERAL FUND ASSIGNED RESERVES 24-25 BUDGET**

| Assigned Reserve Category                       | Budgeted Balance 9-30-25 | Addition to or (use) of Reserve | Assigned Reserves Reallocated 25-26 | Reserve Balance 9-30-26 |
|---|--------------------------|---------------------------------|-------------------------------------|-------------------------|
| Operating Reserve - 1st Quarter Expenses        | \$ 15,662,997            | \$ 1,864,592                    | \$ -                                | \$ 17,527,589           |
| Health Insurance Claim Reserve                  | \$ 1,173,256             | \$ (424,631)                    | \$ -                                | \$ 748,625              |
| Medical Services Reserve                        | \$ 2,000,000             | \$ -                            | \$ -                                | \$ 2,000,000            |
| Station / Growth Mgmt Reserve                   | \$ 4,000,000             | \$ (1,000,000)                  | \$ -                                | \$ 3,000,000            |
| Emergency Reserve                               | \$ 4,650,437             | \$ 1,260,919                    | \$ -                                | \$ 5,911,355            |
| Fleet Reserve                                   | \$ 5,350,000             | \$ (650,000)                    | \$ -                                | \$ 4,700,000            |
| Station Improvement Reserve                     | \$ 700,000               | \$ (50,000)                     | \$ -                                | \$ 650,000              |
| <b>TOTAL ASSIGNED RESERVES</b>                  | <b>\$ 33,536,690</b>     | <b>\$ 1,000,880</b>             | <b>\$ -</b>                         | <b>\$ 34,537,569</b>    |
| <b>RESERVE SUMMARY</b>                          |                          |                                 |                                     |                         |
| Addition to Operating Reserve 1st Quarter       | \$ 1,864,592             |                                 |                                     |                         |
| Addition to Health Insurance Claim Reserve      | \$ (424,631)             |                                 |                                     |                         |
| Addition to Medical Services Reserve            | \$ -                     |                                 |                                     |                         |
| Addition to Station / Growth Management Reserve | \$ (1,000,000)           |                                 |                                     |                         |
| Reallocation/Decrease of Emergency Reserve      | \$ 1,260,919             |                                 |                                     |                         |
| Addition to Fleet Reserve                       | \$ (650,000)             |                                 |                                     |                         |
| Addition to Station Improvement Reserve         | \$ (50,000)              |                                 |                                     |                         |
| <b>Total Addition to Reserves 24-25</b>         | <b>\$ 1,000,880</b>      |                                 |                                     |                         |

**GENERAL FUND - COMBINED**

| GENERAL FUND - 2025-26 |   | **AMENDED**   | Estimated     | Final         |    | Budget            | Variance     |
|------------------------|---|---------------|---------------|---------------|----|-------------------|--------------|
| 2025-2026 Budget       |   | Budget 24-25  | 9/30/2025     | Budget 25-26  |    | Variance -- 24/25 | FY 24/25 vs  |
|                        |   | North Collier | North Collier | North Collier |    | vs 25/26 (\$)     | FY 25/26 (%) |
|                        | Balance Forward-Assigned  | \$ 31,906,388 | \$ 31,906,388 | \$ 33,536,690 |    |                   |              |
|                        | Balance Forward-Unassigned  | \$ -          | \$ -          | \$ -          |    |                   |              |
|                        |   | \$ 31,906,388 | \$ 31,906,388 | \$ 33,536,690 |    |                   |              |
|                        |   |               |               |               |    |                   |              |
| 1                      | Collier County Ad Valorem (Per DR-420)                                  | \$ 63,067,704 | \$ 63,067,704 | \$ 69,425,722 | 1  | \$ 6,358,018      | 10.08%       |
| 2                      | C.C.-Ad Val. over 95%   | \$ -          | \$ 1,000,000  | \$ -          | 2  | \$ -              | 0.00%        |
| 3                      | Interest-General  | \$ 900,000    | \$ 2,000,000  | \$ 900,000    | 3  | \$ -              | 0.00%        |
| 4                      | Interest-CD   | \$ -          | \$ -          | \$ -          | 4  | \$ -              | 0.00%        |
| 5                      | Interest-Ad Valorem   | \$ 45,000     | \$ 61,200     | \$ 60,000     | 5  | \$ 15,000         | 33.33%       |
| 6                      | Fire Watch and Spec. Event Fees   | \$ 144,000    | \$ 160,000    | \$ 168,000    | 6  | \$ 24,000         | 16.67%       |
| 7                      | Occupational Lic. Fees  | see line 10   | \$ -          | see line 10   | 11 | \$ -              | 0.00%        |
| 8                      | Flow Test   | see line 10   | \$ -          | see line 10   | 8  | \$ -              | 0.00%        |
| 9                      | Hydrant Maintenance Fees  | see line 10   | \$ -          | see line 10   | 9  | \$ -              | 0.00%        |
| 10                     | Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21,27) | \$ 600,000    | \$ 600,000    | \$ 600,000    | 10 | \$ -              | 0.00%        |
| 11                     | Rescue Transport Revenue  | \$ 1,000,000  | \$ -          | \$ 1,000,000  | 11 | \$ -              | 0.00%        |
| 12                     | State & Federal Grants  | \$ 118,150    | \$ 332,302    | \$ -          | 12 | \$ (118,150)      | -100.00%     |
| 13                     | State Revenue Sharing FF Supplemental                                   | \$ 108,000    | \$ 122,000    | \$ 120,000    | 13 | \$ 12,000         | 11.11%       |
| 14                     | Key Boxes   | see line 10   | \$ -          | see line 10   | 14 | \$ -              | 0.00%        |
| 15                     | Reinspection Fees   | \$ -          | \$ -          | \$ -          | 15 | \$ -              | 0.00%        |
| 16                     | Rental - Cell Tower   | \$ 93,388     | \$ 93,388     | \$ 96,856     | 16 | \$ 3,468          | 3.71%        |
| 17                     | Station Rental-EMS  | \$ 38,652     | \$ 38,362     | \$ 39,852     | 17 | \$ 1,200          | 3.10%        |
| 18                     | Other Rental  | \$ 141,000    | \$ 141,000    | \$ 141,000    | 18 | \$ -              | 0.00%        |
| 19                     | Donations & Grants  | \$ 6,000      | \$ 2,000      | \$ 1,800      | 19 | \$ (4,200)        | -70.00%      |
| 20                     | Disposition of Fixed Assets   | \$ 6,000      | \$ 24,000     | \$ 6,000      | 20 | \$ -              | 0.00%        |
| 21                     | Fire Inspection Fees-Existing Bldgs.                                    | see line 10   | \$ -          | see line 10   | 21 | \$ -              | 0.00%        |
| 22                     | Misc. Revenue   | \$ 12,000     | \$ 10,000     | \$ 12,000     | 22 | \$ -              | 0.00%        |
| 23                     | Misc. Rev.-Refunds/Reimb.   | \$ 24,000     | \$ 3,000      | \$ 6,000      | 23 | \$ (18,000)       | -75.00%      |
| 24                     | Fire Training Center Fee (Fire Acadmies)                                | \$ 15,600     | \$ 24,000     | \$ 15,600     | 24 | \$ -              | 0.00%        |
| 25                     | Training Fees   | \$ -          | \$ -          | \$ -          | 25 | \$ -              | 0.00%        |

**GENERAL FUND - COMBINED**

|                           | <b>GENERAL FUND - 2025-26</b>             | <b>**AMENDED**</b>   | <b>Estimated</b>     | <b>Final</b>         |    | <b>Budget</b>            | <b>Variance</b>     |
|---------------------------|---|----------------------|----------------------|----------------------|----|--------------------------|---------------------|
|                           | <b>2025-2026 Budget</b>                   | <b>Budget 24-25</b>  | <b>9/30/2025</b>     | <b>Budget 25-26</b>  |    | <b>Variance -- 24/25</b> | <b>FY 24/25 vs</b>  |
|                           |   | <b>North Collier</b> | <b>North Collier</b> | <b>North Collier</b> |    | <b>vs 25/26 (\$)</b>     | <b>FY 25/26 (%)</b> |
| 26                        | Reimbursement - Overtime                  | \$ 12,000            | \$ 15,000            | \$ 12,000            | 26 | \$ -                     | 0.00%               |
|                           | False/Malfunctioning Alarm                |                      |                      |                      |    |                          |                     |
| 27                        | Fees                                      | see line 10          | \$ -                 | see line 10          | 27 | \$ -                     | 0.00%               |
| 28                        | Interlocal Agreement Revenue              | \$ 29,520            | \$ 21,527            | \$ 783,520           | 28 | \$ 754,000               | 2554.20%            |
| 29                        | Proceeds from Debt                        | \$ -                 | \$ -                 | \$ 700,000           |    | \$ 700,000               | 0.00%               |
|                           | <b>TOTAL INCOME</b>                       | <b>\$ 66,361,014</b> | <b>\$ 67,715,483</b> | <b>\$ 74,088,350</b> |    | <b>\$ 7,727,336</b>      | <b>11.64%</b>       |
| <b>Personnel Expenses</b> |   |                      |                      |                      |    |                          |                     |
| 30                        | Salaries-Admin & Operations               | \$ 22,988,004        | \$ 21,000,000        | \$ 27,338,674        | 30 | \$ 4,350,670             | 18.93%              |
| 31                        | Salaries-Harmonization                    | \$ -                 | \$ -                 | \$ -                 | 31 | \$ -                     | 0.00%               |
| 32                        | Salaries-Prevention                       | \$ -                 | \$ -                 | \$ -                 | 32 | \$ -                     | 0.00%               |
|                           | Salaries-Prevention (Inspection Fund)     |                      |                      |                      |    |                          |                     |
| 33                        | Intentionally left blank                  |                      | \$ -                 |                      | 33 | \$ -                     | 0.00%               |
| 34                        | Salaries-Commissioners                    | \$ 30,000            | \$ 30,000            | \$ 30,000            | 34 | \$ -                     | 0.00%               |
| 35                        | On Call Pay                               | \$ 60,000            | \$ 64,000            | \$ 60,000            | 35 | \$ -                     | 0.00%               |
| 36                        | Prof. Pay                                 | \$ 2,026,920         | \$ 2,000,000         | \$ 2,710,940         | 36 | \$ 684,020               | 33.75%              |
| 37                        | Prof. Pay-Prevention                      | \$ -                 | \$ -                 | \$ -                 | 37 | \$ -                     | 0.00%               |
|                           | Prof. Pay-Prevention (Inspection Fund)    |                      |                      |                      |    |                          |                     |
| 38                        | Holiday (100 hrs for all sworn personnel) | \$ 745,159           | \$ 800,000           | \$ 890,752           | 38 | \$ 145,593               | 19.54%              |
| 39                        | Overtime-Operations                       | \$ 1,852,451         | \$ 2,500,000         | \$ 1,860,281         | 39 | \$ 7,830                 | 0.42%               |
| 40                        | Overtime-Prevention                       | \$ -                 | \$ -                 | \$ -                 | 40 | \$ -                     | 0.00%               |
|                           | Overtime-Prevention (Inspection Fund)     |                      |                      |                      |    |                          |                     |
| 41                        | Overtime-Firewatch                        | \$ -                 | \$ 6,500             | \$ -                 | 41 | \$ -                     | 0.00%               |
| 42                        | Overtime-Spec. Teams                      | \$ -                 | \$ -                 | \$ -                 | 42 | \$ -                     | 0.00%               |
| 43                        | Overtime-Administration                   | \$ -                 | \$ -                 | \$ -                 | 43 | \$ -                     | 0.00%               |
| 44                        | Overtime-Beach Patrol                     | \$ -                 | \$ -                 | \$ -                 | 44 | \$ -                     | 0.00%               |
| 45                        | Overtime-Paramedic Training               | \$ -                 | \$ -                 | \$ -                 | 45 | \$ -                     | 0.00%               |
| 46                        | Overtime - Reimbursable                   | \$ 96,000            | \$ 300,000           | \$ 120,000           | 46 | \$ 24,000                | 25.00%              |
| 47                        | Overtime - Training                       | \$ -                 | \$ -                 | \$ -                 | 47 | \$ -                     | 0.00%               |
| 48                        | Training Bonus                            | \$ 106,500           | \$ -                 | \$ 111,100           | 48 | \$ 4,600                 | 4.32%               |
| 49                        | Vacation Pay                              | \$ 192,000           | \$ 100,000           | \$ 240,000           | 49 | \$ 48,000                | 25.00%              |
| 50                        | Sick Leave Pay                            | \$ 954,283           | \$ 1,000,000         | \$ 955,885           | 50 | \$ 1,602                 | 0.17%               |
| 51                        | Sick Leave-Prevention                     | \$ -                 | \$ -                 | \$ -                 | 51 | \$ -                     | 0.00%               |

**GENERAL FUND - COMBINED**

| GENERAL FUND - 2025-26                               | **AMENDED**   | Estimated     | Final         |    | Budget            | Variance     |
|--|---------------|---------------|---------------|----|-------------------|--------------|
| 2025-2026 Budget                                     | Budget 24-25  | 9/30/2025     | Budget 25-26  |    | Variance -- 24/25 | FY 24/25 vs  |
|  | North Collier | North Collier | North Collier |    | vs 25/26 (\$)     | FY 25/26 (%) |
| Sick Leave- Prevention<br>(Inspection Fund)          |               |               |               |    |                   |              |
| 52 Volunteer Services                                | \$ -          | \$ -          | \$ -          | 52 | \$ -              | 0.00%        |
| 53 Social Security                                   | \$ 2,440,661  | \$ 2,500,000  | \$ 2,870,563  | 53 | \$ 429,902        | 17.61%       |
| 54 Soc. Security-Prevention                          | \$ -          | \$ -          | \$ -          | 54 | \$ -              | 0.00%        |
| Soc. Security- Prevention<br>(Inspection Fund)       |               |               |               |    |                   |              |
| 55 Disability Insurance                              | \$ 103,044    | \$ 100,000    | \$ 123,499    | 55 | \$ 20,455         | 19.85%       |
| 56 Disability Ins.-Prevention                        | \$ -          | \$ -          | \$ -          | 56 | \$ -              | 0.00%        |
| Disability Ins- Prevention<br>(Inspection Fund)      |               |               |               |    |                   |              |
| 57 Life/Health Insurance                             | \$ 7,107,516  | \$ 7,000,000  | \$ 8,681,735  | 57 | \$ 1,574,219      | 22.15%       |
| 58 Life/Health Ins.-Prev.                            | \$ -          | \$ -          | \$ -          | 58 | \$ -              | 0.00%        |
| Life/Health Ins- Prevention<br>(Inspection Fund)     |               |               |               |    |                   |              |
| <b>Benefits-Harmonization</b>                        | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ -</b>   |    | <b>\$ -</b>       | <b>0.00%</b> |
| 59 Life/Health Ins.-Commissioners                    | \$ 60,000     | \$ 100,000    | \$ 90,000     | 59 | \$ 30,000         | 50.00%       |
| 60 Post Employment Health Plan                       | \$ -          | \$ -          | \$ -          | 60 | \$ -              | 0.00%        |
| 61 Worker's Compensation                             | \$ 788,848    | \$ 1,000,000  | \$ 886,721    | 61 | \$ 97,873         | 12.41%       |
| 62 Worker's Comp.-Prev.                              | \$ -          | \$ -          | \$ -          | 62 | \$ -              | 0.00%        |
| Worker's Comp- Prevention<br>(Inspection Fund)       |               |               |               |    |                   |              |
| 63 Retirement-FRS                                    | \$ 961,065    | \$ 1,000,000  | \$ 1,088,746  | 63 | \$ 127,681        | 13.29%       |
| 64 Retirement-FRS-Prev.                              | \$ -          | \$ -          | \$ -          | 64 | \$ -              | 0.00%        |
| Retirement-FRS- Prevention<br>(Inspection Fund)      |               |               |               |    |                   |              |
| 65 Retirement-175                                    | \$ 9,046,793  | \$ 9,500,000  | \$ 8,574,592  | 65 | \$ (472,201)      | -5.22%       |
| 66 Retirement-175-Prev.                              | \$ -          | \$ -          | \$ -          | 66 | \$ -              | 0.00%        |
| Retirement-175- Prevention<br>(Inspection Fund)      |               |               |               |    |                   |              |
| 67 Retirement-Commissioners                          | \$ 16,110     | \$ 16,110     | \$ 14,949     | 67 | \$ (1,161)        | -7.21%       |
| 68 Retirement - 401                                  | \$ -          | \$ -          | \$ -          | 68 | \$ -              | 0.00%        |
| 69 Unemployment Insurance                            | \$ -          | \$ -          | \$ -          | 69 | \$ -              | 0.00%        |
| District Physician - Clinic<br>Services and Employee |               |               |               |    |                   |              |
| 70 Physicals   | \$ 545,756    | \$ 475,000    | \$ 544,072    | 70 | \$ (1,684)        | -0.31%       |
| Employee Physicals-<br>Prevention (Inspection Fund)  |               |               |               |    |                   |              |

**GENERAL FUND - COMBINED**

| GENERAL FUND - 2025-26       |                                    | **AMENDED**          | Estimated            | Final                |     | Budget              | Variance      |
|------------------------------|------------------------------------|----------------------|----------------------|----------------------|-----|---------------------|---------------|
| 2025-2026 Budget             |                                    | Budget 24-25         | 9/30/2025            | Budget 25-26         |     | Variance -- 24/25   | FY 24/25 vs   |
|                              |                                    | North Collier        | North Collier        | North Collier        |     | vs 25/26 (\$)       | FY 25/26 (%)  |
| 71                           | Retirement Recognition             | \$ -                 | \$ 3,800             | \$ -                 | 71  | \$ -                | 0.00%         |
|                              | <b>Total Pers. Serv.</b>           | <b>\$ 50,121,110</b> | <b>\$ 49,495,410</b> | <b>\$ 57,192,509</b> |     | <b>\$ 7,071,399</b> | <b>14.11%</b> |
| <b>OPERATING EXPENSES</b>    |                                    |                      |                      |                      |     |                     |               |
| 79                           | Organization and Community Funding | \$ 27,500            | \$ 20,000            | \$ 29,250            | 79  | \$ 1,750            | 6.36%         |
| 80                           | Bldg., Liability & Auto Insurance  | \$ 1,582,987         | \$ 1,582,987         | \$ 1,314,157         | 80  | \$ (268,830)        | -16.98%       |
| 81                           | Communications                     | \$ 74,000            | \$ 45,000            | \$ 65,000            | 81  | \$ (9,000)          | -12.16%       |
| 82                           | Telephone                          | \$ 480,000           | \$ 400,000           | \$ 530,000           | 82  | \$ 50,000           | 10.42%        |
| 83                           | Utilities                          | \$ 300,000           | \$ 350,000           | \$ 360,000           | 83  | \$ 60,000           | 20.00%        |
| <b>Maintenance</b>           |                                    |                      |                      |                      |     |                     |               |
| 84                           | Vehicle Maint                      | \$ 821,500           | \$ 700,000           | \$ 681,500           | 84  | \$ (140,000)        | -17.04%       |
| 85                           | Bldg. Maint.                       | \$ 472,300           | \$ 375,000           | \$ 599,800           | 85  | \$ 127,500          | 27.00%        |
| 86                           | Bldg. Maint.-St. 10                | \$ 13,450            | \$ 12,000            | \$ 34,700            | 86  | \$ 21,250           | 157.99%       |
| 87                           | Bldg. Maint. BC Essential Ser      | \$ 14,700            | \$ 7,000             | \$ 4,500             | 87  | \$ (10,200)         | -69.39%       |
| 88                           | Bldg. Maint - St. 12               | \$ 17,820            | \$ 23,000            | \$ 14,550            | 88  | \$ (3,270)          | -18.35%       |
| 89                           | Bldg. Maint.-St. 40                | \$ 22,000            | \$ 15,000            | \$ 23,700            | 89  | \$ 1,700            | 7.73%         |
| 90                           | Bldg. Maint.-St. 42                | \$ 11,450            | \$ 7,000             | \$ 21,350            | 90  | \$ 9,900            | 86.46%        |
| 91                           | Bldg. Maint.-St. 43                | \$ 46,775            | \$ 45,000            | \$ 20,850            | 91  | \$ (25,925)         | -55.42%       |
| 92                           | Bldg. Maint.-St. 44                | \$ 52,500            | \$ 42,000            | \$ 46,100            | 92  | \$ (6,400)          | -12.19%       |
| 93                           | Bldg. Maint.-St. 45                | \$ 119,240           | \$ 80,000            | \$ 104,650           | 93  | \$ (14,590)         | -12.24%       |
| 94                           | Bldg. Maint.-St. 46                | \$ 12,725            | \$ 13,000            | \$ 15,700            | 94  | \$ 2,975            | 23.38%        |
| 95                           | Bldg. Maint.-St. 47                | \$ 3,650             | \$ 1,000             | \$ 10,500            | 95  | \$ 6,850            | 187.67%       |
| 96                           | Bldg. Maint. St. 48                | \$ 36,825            | \$ 30,000            | \$ 28,500            | 96  | \$ (8,325)          | -22.61%       |
| 97                           | Bldg. Maint-Essential Serv.        | \$ 49,500            | \$ 37,000            | \$ 30,500            | 97  | \$ (19,000)         | -38.38%       |
| <b>Equipment Maintenance</b> |                                    |                      |                      |                      |     |                     |               |
| 98                           | Equip.Repair & Maint.-Fire         | \$ 81,000            | \$ 65,000            | \$ 93,000            | 98  | \$ 12,000           | 14.81%        |
| 99                           | Equip. Maint. - SCBA               | \$ 12,500            | \$ 12,500            | \$ 12,500            | 99  | \$ -                | 0.00%         |
| 100                          | Equip. Maint.-Nozzle               | \$ 3,000             | \$ 1,500             | \$ 3,000             | 100 | \$ -                | 0.00%         |
| 101                          | Computer Maintenance               | \$ 1,727,000         | \$ 1,600,000         | \$ 1,782,037         | 101 | \$ 55,037           | 3.19%         |
| 102                          | Hydrant Maintenance & Repair       | \$ 200,000           | \$ 26,000            | \$ 100,000           | 102 | \$ (100,000)        | -50.00%       |
| <b>Supplies</b>              |                                    |                      |                      |                      |     |                     |               |
| 103                          | ALS/Emergency Medical Sup./Serv.   | \$ 454,493           | \$ 325,000           | \$ 687,411           | 103 | \$ 232,918          | 51.25%        |
| 104                          | Office Supplies                    | \$ 60,000            | \$ 40,000            | \$ 60,000            | 104 | \$ -                | 0.00%         |
| 105                          | Office Supplies-Prevention         | \$ -                 | \$ -                 | \$ -                 | 105 | \$ -                | 0.00%         |

**GENERAL FUND - COMBINED**

| GENERAL FUND - 2025-26               |  | **AMENDED**   | Estimated     | Final         |     | Budget            | Variance     |
|--------------------------------------|--|---------------|---------------|---------------|-----|-------------------|--------------|
| 2025-2026 Budget                     |  | Budget 24-25  | 9/30/2025     | Budget 25-26  |     | Variance -- 24/25 | FY 24/25 vs  |
|                                      |  | North Collier | North Collier | North Collier |     | vs 25/26 (\$)     | FY 25/26 (%) |
| 106                                  | Protective Gear                                | \$ 423,595    | \$ 125,000    | \$ 467,500    | 106 | \$ 43,905         | 10.36%       |
| 107                                  | Uniforms                                       | \$ 239,770    | \$ 225,000    | \$ 317,900    | 107 | \$ 78,130         | 32.59%       |
| 108                                  | Hurricane/Emergency Supplies                   | \$ -          | \$ 20,000     | \$ -          | 108 | \$ -              | 0.00%        |
| 109                                  | Station Supplies                               | \$ 104,325    | \$ 85,000     | \$ 105,975    | 109 | \$ 1,650          | 1.58%        |
| 110                                  | Enterprise Lease                               | \$ 288,771    | \$ 275,000    | \$ 252,842    | 110 | \$ (35,929)       | -12.44%      |
| 111                                  | Office Equipment                               | \$ 21,600     | \$ 11,000     | \$ 18,066     | 111 | \$ (3,534)        | -16.36%      |
| 112                                  | Office Equipment-Prevention                    | \$ -          | \$ -          | \$ -          | 112 | \$ -              | 0.00%        |
| 113                                  | Fire Equipment                                 | \$ 552,700    | \$ 350,000    | \$ 256,800    | 113 | \$ (295,900)      | -53.54%      |
| 114                                  | Shop Equipment & Supplies                      | \$ 66,500     | \$ 60,000     | \$ 70,900     | 114 | \$ 4,400          | 6.62%        |
| 115                                  | Warehouse/Logistics<br>Supplies/Eq             | \$ 37,750     | \$ 37,000     | \$ 11,250     | 115 | \$ (26,500)       | -70.20%      |
| <b>Professional &amp; other fees</b> |  |               |               |               |     |                   |              |
| 116                                  | Professional                                   | \$ 807,050    | \$ 650,000    | \$ 914,137    | 116 | \$ 107,087        | 13.27%       |
| 117                                  | Property Appraiser's Fees                      | \$ 436,110    | \$ 483,044    | \$ 386,319    | 117 | \$ (49,791)       | -11.42%      |
| 118                                  | Collector's Fees                               | \$ 1,272,354  | \$ 1,300,000  | \$ 1,399,514  | 118 | \$ 127,160        | 9.99%        |
| 119                                  | Auditor  | \$ 60,000     | \$ 63,500     | \$ 69,000     | 119 | \$ 9,000          | 15.00%       |
| 120                                  | Intentionally Left Blank                       | \$ -          | \$ -          | \$ -          | 120 | \$ -              | 0.00%        |
| <b>Miscellaneous</b>                 |  |               |               |               |     |                   |              |
| 121                                  | Water/Sewer Fee                                | \$ -          | \$ -          | \$ -          | 121 | \$ -              | 0.00%        |
| 122                                  | Travel & Per Diem                              | \$ 168,510    | \$ 110,000    | \$ 179,530    | 122 | \$ 11,020         | 6.54%        |
| 123                                  | PIO/Community Outreach                         | \$ 75,000     | \$ 75,000     | \$ 142,400    | 123 | \$ 67,400         | 89.87%       |
| 124                                  | Intentionally Left Blank                       | \$ -          | \$ -          | \$ -          | 124 | \$ -              | 0.00%        |
| 125                                  | Vehicle Fuel/Oil                               | \$ 394,000    | \$ 350,000    | \$ 391,000    | 125 | \$ (3,000)        | -0.76%       |
| 126                                  | Training and Education<br>Courses and Programs | \$ 398,050    | \$ 300,000    | \$ 757,295    | 126 | \$ 359,245        | 90.25%       |
| 127                                  | Training Supplies/Equipment                    | \$ 81,650     | \$ 55,000     | \$ 83,140     | 127 | \$ 1,490          | 1.82%        |
| 128                                  | Miscellaneous                                  | \$ 20,000     | \$ 25,000     | \$ 20,000     | 128 | \$ -              | 0.00%        |
| 129                                  | Subscription/Dues                              | \$ 16,500     | \$ 12,000     | \$ 16,800     | 129 | \$ 300            | 1.82%        |
| 130                                  | Subscription/Dues Prev                         | \$ -          | \$ 5,000      | \$ -          | 130 | \$ -              | 0.00%        |
| 131                                  | Legal Advertisements                           | \$ 9,000      | \$ 9,000      | \$ 7,200      | 131 | \$ (1,800)        | -20.00%      |
| 132                                  | Dive Team                                      | \$ 20,950     | \$ 11,000     | \$ 28,040     | 132 | \$ 7,090          | 33.84%       |
| 133                                  | Fire Prevention Materials &<br>Supplies        | \$ 7,500      | \$ 1,200      | \$ 4,000      | 133 | \$ (3,500)        | -46.67%      |
| 134                                  | Haz Mat  | \$ 185,199    | \$ 65,000     | \$ 29,295     | 134 | \$ (155,904)      | -84.18%      |
| 135                                  | Technical Rescue                               | \$ 64,825     | \$ 81,000     | \$ 87,900     | 135 | \$ 23,075         | 35.60%       |
| 136                                  | SAR Technical Rescue Team                      | \$ 48,450     | \$ 40,000     | \$ 178,390    | 136 | \$ 129,940        | 268.19%      |
| 137                                  | Boat Team                                      | \$ 23,800     | \$ 20,000     | \$ 39,400     | 137 | \$ 15,600         | 65.55%       |
| 138                                  | CERT Team                                      | \$ 10,000     | \$ -          | \$ 10,000     | 138 | \$ -              | 0.00%        |

**GENERAL FUND - COMBINED**

| GENERAL FUND - 2025-26 |   | **AMENDED**          | Estimated            | Final                |     | Budget                | Variance       |
|------------------------|---|----------------------|----------------------|----------------------|-----|-----------------------|----------------|
| 2025-2026 Budget       |   | Budget 24-25         | 9/30/2025            | Budget 25-26         |     | Variance -- 24/25     | FY 24/25 vs    |
|                        |   | North Collier        | North Collier        | North Collier        |     | vs 25/26 (\$)         | FY 25/26 (%)   |
| 139                    | Contingencies                                   | \$ -                 | \$ -                 | \$ -                 | 139 | \$ -                  | 0.00%          |
|                        | <b>Total Op. Exp.</b>                           | <b>\$ 12,530,874</b> | <b>\$ 10,698,731</b> | <b>\$ 12,917,848</b> |     | <b>\$ 386,974</b>     | <b>3.09%</b>   |
|                        | <b>TOTAL OPERATING &amp; PERSONNEL EXPENSES</b> | <b>\$ 62,651,984</b> | <b>\$ 60,194,141</b> | <b>\$ 70,110,357</b> |     |                       |                |
| <b>Debt Service</b>    |   |                      |                      |                      |     |                       |                |
| 140                    | Equipment and Apparatus Lease Principal         | \$ 873,124           | \$ 942,512           | \$ 796,063           | 140 | \$ (77,061)           | -8.83%         |
| 141                    | Interest  | \$ 75,011            | \$ 27,528            | \$ 48,950            | 141 | \$ (26,061)           | -34.74%        |
|                        | <b>Total Debt Service</b>                       | <b>\$ 948,135</b>    | <b>\$ 970,040</b>    | <b>\$ 845,013</b>    |     | <b>\$ (103,122)</b>   | <b>-10.88%</b> |
| <b>Capital</b>         |   |                      |                      |                      |     |                       |                |
| 160                    | Station Improvements & Equip.                   | \$ 332,500           | \$ 332,500           | \$ 135,000           | 160 | \$ (197,500)          | -59.40%        |
| 161                    | Fire and Rescue Equip.                          | \$ 179,500           | \$ 250,000           | \$ 245,000           | 161 | \$ 65,500             | 36.49%         |
| 162                    | Protective Gear                                 | \$ -                 | \$ -                 | \$ -                 | 162 | \$ -                  | 0.00%          |
| 163                    | Medical Equipment                               | \$ 526,550           | \$ 600,000           | \$ 54,000            | 163 | \$ (472,550)          | -89.74%        |
| 164                    | Communication Equip                             | \$ 109,400           | \$ 65,000            | \$ 85,200            | 164 | \$ (24,200)           | -22.12%        |
| 165                    | Office Equipment                                | \$ -                 | \$ -                 | \$ -                 | 165 | \$ -                  | 0.00%          |
| 166                    | Computers                                       | \$ 150,000           | \$ 50,000            | \$ 730,000           | 166 | \$ 580,000            | 386.67%        |
| 167                    | TRT   | \$ 49,100            | \$ 2,000             | \$ -                 | 167 | \$ (49,100)           | -100.00%       |
| 168                    | Boat Team                                       | \$ -                 | \$ -                 | \$ -                 | 168 | \$ -                  | 0.00%          |
| 169                    | Training Equipment                              | \$ 170,000           | \$ -                 | \$ -                 | 169 | \$ (170,000)          | -100.00%       |
| 170                    | Vehicle Purchase                                | \$ 695,000           | \$ 695,000           | \$ 510,000           | 170 | \$ (185,000)          | -26.62%        |
| 171                    | Shop Equipment                                  | \$ 51,500            | \$ 51,500            | \$ 7,900             | 171 | \$ (43,600)           | -84.66%        |
| 172                    | Logistics/Warehouse                             | \$ 44,000            | \$ 50,000            | \$ 65,000            | 172 | \$ 21,000             | 47.73%         |
| 173                    | HazMat Team                                     | \$ 30,000            | \$ 25,000            | \$ -                 | 173 | \$ (30,000)           | -100.00%       |
| 174                    | Fire Apparatus                                  | \$ 2,749,283         | \$ 2,800,000         | \$ 300,000           | 174 | \$ (2,449,283)        | -89.09%        |
| 175                    | Dive Team                                       | \$ -                 | \$ -                 | \$ -                 | 175 | \$ -                  | 0.00%          |
| 176                    | Fire Prevention                                 | \$ -                 | \$ -                 | \$ -                 | 176 | \$ -                  | 0.00%          |
| 177                    | Community Outreach                              | \$ -                 | \$ -                 | \$ -                 | 177 | \$ -                  | 0.00%          |
| 178                    | Land  | \$ -                 | \$ -                 | \$ -                 | 178 | \$ -                  | 0.00%          |
|                        | <b>Total Capital Outlay</b>                     | <b>\$ 5,086,833</b>  | <b>\$ 4,921,000</b>  | <b>\$ 2,132,100</b>  |     | <b>\$ (2,954,733)</b> | <b>-58.09%</b> |
|                        | <b>Balance Forward-Assigned</b>                 | <b>\$ 31,906,388</b> | <b>\$ 31,906,388</b> | <b>\$ 33,536,690</b> |     |                       |                |
|                        | <b>Balance Forward-Unassigned</b>               | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |     |                       |                |

**GENERAL FUND - COMBINED**

| GENERAL FUND - 2025-26                                   | **AMENDED**    | Estimated     | Final         |     | Budget                     | Variance     |
|--|----------------|---------------|---------------|-----|----------------------------|--------------|
| 2025-2026 Budget   | Budget 24-25   | 9/30/2025     | Budget 25-26  |     | Variance -- 24/25          | FY 24/25 vs  |
|  | North Collier  | North Collier | North Collier |     | vs 25/26 (\$)              | FY 25/26 (%) |
| <b>BEGINNING CASH RESERVE<br/>(CARRY-FORWARD) - 10/1</b> | \$ 31,906,388  | \$ 31,906,388 | \$ 33,536,690 |     |                            |              |
| <b>(PLUS) TOTAL INCOME</b>                               | \$ 66,361,014  | \$ 67,715,483 | \$ 74,088,350 | *** |                            |              |
| Personnel & Operating Expenses                           | \$ 62,651,984  | \$ 60,194,141 | \$ 70,110,357 |     | 78.25%                     |              |
| Debt Service   | \$ 948,135     | \$ 970,040    | \$ 845,013    |     | 17.67%                     |              |
| Capital  | \$ 5,086,833   | \$ 4,921,000  | \$ 2,132,100  |     | 1.16%                      |              |
| <b>(LESS) TOTAL EXPENSES</b>                             | \$ 68,686,952  | \$ 66,085,181 | \$ 73,087,470 | *** | 2.92%                      |              |
| <b>NET INCREASE / (DECREASE)<br/>- FYE 9/30</b>          | \$ (2,325,938) | \$ 1,630,302  | \$ 1,000,879  | *** |                            |              |
| <b>(EQUALS) Ending Cash<br/>Reserve - 9/30</b>           | \$ 29,580,450  | \$ 33,536,690 | \$ 34,537,569 |     |                            |              |
| <b>CUMMULATIVE RESERVES:</b>                             |                |               |               |     |                            |              |
| Unassigned:  | \$ -           | \$ -          | \$ -          | 0%  |                            |              |
| Assigned Reserves:                                       |                |               |               |     |                            |              |
| Op. Reserve-First Qtr                                    | \$ 15,662,997  | \$ 15,662,997 | \$ 17,527,589 | 51% |                            |              |
| Health Insurance Claim Reserve                           | \$ 1,173,256   | \$ 1,173,256  | \$ 748,625    | 2%  | (See line 57-59)           |              |
| Medical Services Reserve                                 | \$ 2,000,000   | \$ 2,000,000  | \$ 2,000,000  | 6%  | (per ER)                   |              |
| Station / Growth Management Reserve                      | \$ 4,000,000   | \$ 4,000,000  | \$ 3,000,000  | 9%  | (See Line 160)             |              |
| Emergency Reserve  | \$ 694,197     | \$ 4,650,437  | \$ 5,911,355  | 17% | (See Line 161, 163, other) |              |
| Fleet Reserve  | \$ 5,350,000   | \$ 5,350,000  | \$ 4,700,000  | 14% | (See Line 174)             |              |
| Station Improvement Reserve                              | \$ 700,000     | \$ 700,000    | \$ 650,000    | 2%  | (See Line 160)             |              |
|  | \$ 29,580,450  | \$ 33,536,690 | \$ 34,537,569 |     |                            |              |

**GENERAL FUND - NORTH NAPLES SDA**  
(78.0%)

| GENERAL FUND - 2025-26 |   | **AMENDED**   | Estimated     | Final         |    | Budget            | Variance     |
|------------------------|---|---------------|---------------|---------------|----|-------------------|--------------|
| 2025-2026 Budget       |   | Budget 24-25  | 9/30/2025     | Budget 25-26  |    | Variance -- 24/25 | FY 24/25 vs  |
|                        |   | NN SDA        | NN SDA        | NN SDA        |    | vs 25/26 (\$)     | FY 25/26 (%) |
|                        | Balance Forward-Assigned  | \$ 25,923,767 | \$ 25,923,767 | \$ 27,179,100 |    |                   |              |
|                        | Balance Forward-Unassigned  | \$ -          | \$ -          | \$ -          |    |                   |              |
|                        |   | \$ 25,923,767 | \$ 25,923,767 | \$ 27,179,100 |    |                   |              |
| 1                      | Collier County Ad Valorem (Per DR-420)                                  | \$ 49,703,953 | \$ 48,562,132 | \$ 53,194,020 | 1  | \$ 3,490,067      | 7.02%        |
| 2                      | C.C.-Ad Val. over 95%   | \$ -          | \$ 770,000    | \$ -          | 2  | \$ -              | 0.00%        |
| 3                      | Interest-General  | \$ 600,000    | \$ 1,540,000  | \$ 600,000    | 3  | \$ -              | 0.00%        |
| 4                      | Interest-CD   | \$ -          | \$ -          | \$ -          | 4  | \$ -              | 0.00%        |
| 5                      | Interest-Ad Valorem   | \$ 36,000     | \$ 47,124     | \$ 50,000     | 5  | \$ 14,000         | 38.89%       |
| 6                      | Fire Watch and Spec. Event Fees   | \$ 144,000    | \$ 123,200    | \$ 168,000    | 6  | \$ 24,000         | 16.67%       |
| 7                      | Occupational Lic. Fees  | see line 10   | \$ -          | see line 10   | 7  | \$ -              | 0.00%        |
| 8                      | Flow Test   | see line 10   | \$ -          | see line 10   | 8  | \$ -              | 0.00%        |
| 9                      | Hydrant Maintenance Fees  | see line 10   | \$ -          | see line 10   | 9  | \$ -              | 0.00%        |
| 10                     | Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21,27) | \$ 600,000    | \$ 462,000    | \$ 600,000    | 10 | \$ -              | 0.00%        |
| 11                     | Rescue Transport Revenue  | \$ 1,000,000  | \$ -          | \$ 1,000,000  | 11 | \$ -              | 0.00%        |
| 12                     | State & Federal Grants  | \$ 118,150    | \$ 255,873    | \$ -          | 12 | \$ (118,150)      | -100.00%     |
| 13                     | State Revenue Sharing FF Supplemental                                   | \$ 84,240     | \$ 93,940     | \$ 93,600     | 13 | \$ 9,360          | 11.11%       |
| 14                     | Key Boxes   | see line 10   | \$ -          | see line 10   | 14 | \$ -              | 0.00%        |
| 15                     | Reinspection Fees   | \$ -          | \$ -          | \$ -          | 15 | \$ -              | 0.00%        |
| 16                     | Rental - Cell Tower   | \$ 68,505     | \$ 71,909     | \$ 69,899     | 16 | \$ 1,394          | 2.03%        |
| 17                     | Station Rental-EMS  | \$ 38,652     | \$ 29,539     | \$ 39,852     | 17 | \$ 1,200          | 3.10%        |
| 18                     | Other Rental  | \$ 141,000    | \$ 108,570    | \$ 141,000    | 18 | \$ -              | 0.00%        |
| 19                     | Donations & Grants  | \$ 6,000      | \$ 1,540      | \$ 1,800      | 19 | \$ (4,200)        | -70.00%      |
| 20                     | Disposition of Fixed Assets   | \$ 6,000      | \$ 18,480     | \$ 6,000      | 20 | \$ -              | 0.00%        |
| 21                     | Fire Inspection Fees-Existing Bldgs.                                    | see line 10   | \$ -          | see line 10   | 21 | \$ -              | 0.00%        |
| 22                     | Misc. Revenue   | \$ 12,000     | \$ 7,700      | \$ 12,000     | 22 | \$ -              | 0.00%        |
| 23                     | Misc. Rev.-Refunds/Reimb.   | \$ 24,000     | \$ 2,310      | \$ 6,000      | 23 | \$ (18,000)       | -75.00%      |
| 24                     | Fire Training Center Fee (Fire Acadmies)                                | \$ 15,600     | \$ 18,480     | \$ 15,600     | 24 | \$ -              | 0.00%        |
| 25                     | Training Fees   | \$ -          | \$ -          | \$ -          | 25 | \$ -              | 0.00%        |

GENERAL FUND - NORTH NAPLES SDA

**GENERAL FUND - NORTH NAPLES SDA**  
(78.0%)

| GENERAL FUND - 2025-26    |   | **AMENDED**          | Estimated            | Final                |    | Budget              | Variance     |
|---------------------------|---|----------------------|----------------------|----------------------|----|---------------------|--------------|
| 2025-2026 Budget          |   | Budget 24-25         | 9/30/2025            | Budget 25-26         |    | Variance -- 24/25   | FY 24/25 vs  |
|                           |   | NN SDA               | NN SDA               | NN SDA               |    | vs 25/26 (\$)       | FY 25/26 (%) |
| 26                        | Reimbursement - Overtime                  | \$ 9,360             | \$ 11,550            | \$ 9,360             | 26 | \$ -                | 0.00%        |
| 27                        | False/Malfunctioning Alarm Fees           | see line 10          | \$ -                 | see line 10          | 27 | \$ -                | 0.00%        |
| 28                        | IFCD Interlocal Agreement                 | \$ 29,520            | \$ 16,576            | \$ 783,520           | 28 | \$ 754,000          | 2554.20%     |
| 29                        | Proceeds from Debt                        | \$ -                 | \$ -                 | \$ 546,000           | 29 | \$ 546,000          | 0.00%        |
|                           | <b>TOTAL INCOME</b>                       | <b>\$ 52,636,980</b> | <b>\$ 52,140,923</b> | <b>\$ 57,336,651</b> |    | <b>\$ 4,699,671</b> | <b>8.93%</b> |
| <b>Personnel Expenses</b> |   |                      |                      |                      |    |                     |              |
| 30                        | Salaries-Admin & Operations               | \$ 17,930,643        | \$ 16,170,000        | \$ 21,324,166        | 30 | \$ 3,393,523        | 18.93%       |
| 31                        | Salaries-Harmonization                    | \$ -                 | \$ -                 | \$ -                 | 31 | \$ -                | 0.00%        |
| 32                        | Salaries-Prevention                       | \$ -                 | \$ -                 | \$ -                 | 32 | \$ -                | 0.00%        |
|                           | Salaries-Prevention (Inspection Fund)     |                      |                      |                      |    |                     |              |
| 33                        | Intentionally left blank                  |                      | \$ -                 |                      | 33 | \$ -                | 0.00%        |
| 34                        | Salaries-Commissioners                    | \$ 23,400            | \$ 23,100            | \$ 23,400            | 34 | \$ -                | 0.00%        |
| 35                        | On Call Pay                               | \$ 46,800            | \$ 49,280            | \$ 46,800            | 35 | \$ -                | 0.00%        |
| 36                        | Prof. Pay                                 | \$ 1,580,998         | \$ 1,540,000         | \$ 2,114,533         | 36 | \$ 533,535          | 33.75%       |
| 37                        | Prof. Pay-Prevention                      | \$ -                 | \$ -                 | \$ -                 | 37 | \$ -                | 0.00%        |
|                           | Prof. Pay-Prevention (Inspection Fund)    |                      |                      |                      |    |                     |              |
| 38                        | Holiday (100 hrs for all sworn personnel) | \$ 581,224           | \$ 616,000           | \$ 694,787           | 38 | \$ 113,563          | 19.54%       |
| 39                        | Overtime-Operations                       | \$ 1,444,912         | \$ 1,925,000         | \$ 1,451,019         | 39 | \$ 6,107            | 0.42%        |
| 40                        | Overtime-Prevention                       | \$ -                 | \$ -                 | \$ -                 | 40 | \$ -                | 0.00%        |
|                           | Overtime-Prevention (Inspection Fund)     |                      |                      |                      |    |                     |              |
| 41                        | Overtime-Firewatch                        | \$ -                 | \$ 5,005             | \$ -                 | 41 | \$ -                | 0.00%        |
| 42                        | Overtime-Spec. Teams                      | \$ -                 | \$ -                 | \$ -                 | 42 | \$ -                | 0.00%        |
| 43                        | Overtime-Administration                   | \$ -                 | \$ -                 | \$ -                 | 43 | \$ -                | 0.00%        |
| 44                        | Overtime-Beach Patrol                     | \$ -                 | \$ -                 | \$ -                 | 44 | \$ -                | 0.00%        |
| 45                        | Overtime-Paramedic Training               | \$ -                 | \$ -                 | \$ -                 | 45 | \$ -                | 0.00%        |
| 46                        | Overtime - Reimbursable                   | \$ 74,880            | \$ 231,000           | \$ 93,600            | 46 | \$ 18,720           | 25.00%       |
| 47                        | Overtime - Training                       | \$ -                 | \$ -                 | \$ -                 | 47 | \$ -                | 0.00%        |
| 48                        | Training Bonus                            | \$ 83,070            | \$ -                 | \$ 86,658            | 48 | \$ 3,588            | 4.32%        |
| 49                        | Vacation Pay                              | \$ 149,760           | \$ 77,000            | \$ 187,200           | 49 | \$ 37,440           | 25.00%       |
| 50                        | Sick Leave Pay                            | \$ 744,341           | \$ 770,000           | \$ 745,590           | 50 | \$ 1,249            | 0.17%        |

**GENERAL FUND - NORTH NAPLES SDA**

**GENERAL FUND - NORTH NAPLES SDA**  
(78.0%)

| GENERAL FUND - 2025-26 |  | **AMENDED**  | Estimated    | Final        |    | Budget            | Variance     |
|------------------------|--|--------------|--------------|--------------|----|-------------------|--------------|
| 2025-2026 Budget       |  | Budget 24-25 | 9/30/2025    | Budget 25-26 |    | Variance -- 24/25 | FY 24/25 vs  |
|                        |  | NN SDA       | NN SDA       | NN SDA       |    | vs 25/26 (\$)     | FY 25/26 (%) |
| 51                     | Sick Leave-Prevention                            | \$ -         | \$ -         | \$ -         | 51 | \$ -              | 0.00%        |
|                        | Sick Leave- Prevention<br>(Inspection Fund)      |              |              |              |    |                   |              |
| 52                     | Volunteer Services                               | \$ -         | \$ -         | \$ -         | 52 | \$ -              | 0.00%        |
| 53                     | Social Security                                  | \$ 1,903,716 | \$ 1,925,000 | \$ 2,239,039 | 53 | \$ 335,323        | 17.61%       |
| 54                     | Soc. Security-Prevention                         | \$ -         | \$ -         | \$ -         | 54 | \$ -              | 0.00%        |
|                        | Soc. Security- Prevention<br>(Inspection Fund)   |              |              |              |    |                   |              |
| 55                     | Disability Insurance                             | \$ 80,374    | \$ 77,000    | \$ 96,329    | 55 | \$ 15,955         | 19.85%       |
| 56                     | Disability Ins.-Prevention                       | \$ -         | \$ -         | \$ -         | 56 | \$ -              | 0.00%        |
|                        | Disability Ins- Prevention<br>(Inspection Fund)  |              |              |              |    |                   |              |
| 57                     | Life/Health Insurance                            | \$ 5,543,862 | \$ 5,390,000 | \$ 6,771,753 | 57 | \$ 1,227,891      | 22.15%       |
| 58                     | Life/Health Ins.-Prev.                           | \$ -         | \$ -         | \$ -         | 58 | \$ -              | 0.00%        |
|                        | Life/Health Ins- Prevention<br>(Inspection Fund) |              |              |              |    |                   |              |
|                        | <b>Benefits-Harmonization</b>                    | \$ -         | \$ -         | \$ -         |    | \$ -              | 0.00%        |
| 59                     | Life/Health Ins.-Commissioners                   | \$ 46,800    | \$ 77,000    | \$ 70,200    | 59 | \$ 23,400         | 50.00%       |
| 60                     | Post Employment Health Plan                      | \$ -         | \$ -         | \$ -         | 60 | \$ -              | 0.00%        |
| 61                     | Worker's Compensation                            | \$ 615,301   | \$ 770,000   | \$ 691,642   | 61 | \$ 76,341         | 12.41%       |
| 62                     | Worker's Comp.-Prev.                             | \$ -         | \$ -         | \$ -         | 62 | \$ -              | 0.00%        |
|                        | Worker's Comp- Prevention<br>(Inspection Fund)   |              |              |              |    |                   |              |
| 63                     | Retirement-FRS                                   | \$ 749,631   | \$ 770,000   | \$ 849,222   | 63 | \$ 99,591         | 13.29%       |
| 64                     | Retirement-FRS-Prev.                             | \$ -         | \$ -         | \$ -         | 64 | \$ -              | 0.00%        |
|                        | Retirement-FRS- Prevention<br>(Inspection Fund)  |              |              |              |    |                   |              |
| 65                     | Retirement-175                                   | \$ 7,056,499 | \$ 7,315,000 | \$ 6,688,182 | 65 | \$ (368,317)      | -5.22%       |
| 66                     | Retirement-175-Prev.                             | \$ -         | \$ -         | \$ -         | 66 | \$ -              | 0.00%        |
|                        | Retirement-175- Prevention<br>(Inspection Fund)  |              |              |              |    |                   |              |
| 67                     | Retirement-Commissioners                         | \$ 12,566    | \$ 12,405    | \$ 11,660    | 67 | \$ (906)          | -7.21%       |
| 68                     | Retirement - 401                                 | \$ -         | \$ -         | \$ -         | 68 | \$ -              | 0.00%        |
| 69                     | Unemployment Insurance                           | \$ -         | \$ -         | \$ -         | 69 | \$ -              | 0.00%        |

**GENERAL FUND - NORTH NAPLES SDA**  
(78.0%)

| GENERAL FUND - 2025-26       |   | **AMENDED**          | Estimated            | Final                |     | Budget              | Variance      |
|------------------------------|---|----------------------|----------------------|----------------------|-----|---------------------|---------------|
| 2025-2026 Budget             |   | Budget 24-25         | 9/30/2025            | Budget 25-26         |     | Variance -- 24/25   | FY 24/25 vs   |
|                              |   | NN SDA               | NN SDA               | NN SDA               |     | vs 25/26 (\$)       | FY 25/26 (%)  |
| 70                           | District Physician - Clinic Services and Employee Physicals | \$ 425,690           | \$ 365,750           | \$ 424,376           | 70  | \$ (1,314)          | -0.31%        |
|                              | Employee Physicals- Prevention (Inspection Fund)            |                      |                      |                      |     |                     |               |
| 71                           | Retirement Recognition                                      | \$ -                 | \$ 2,926             | \$ -                 | 71  | \$ -                | 0.00%         |
|                              | <b>Total Pers. Serv.</b>                                    | <b>\$ 39,094,467</b> | <b>\$ 38,111,466</b> | <b>\$ 44,610,156</b> |     | <b>\$ 5,515,689</b> | <b>14.11%</b> |
| <b>OPERATING EXPENSES</b>    |   |                      |                      |                      |     |                     |               |
| 79                           | Organization and Community Funding                          | \$ 21,450            | \$ 15,400            | \$ 22,815            |     | \$ 1,365            | 6.36%         |
| 80                           | Bldg., Liability & Auto Insurance                           | \$ 1,234,730         | \$ 1,218,900         | \$ 1,025,042         | 80  | \$ (209,688)        | -16.98%       |
| 81                           | Communications  | \$ 57,720            | \$ 34,650            | \$ 50,700            | 81  | \$ (7,020)          | -12.16%       |
| 82                           | Telephone   | \$ 374,400           | \$ 308,000           | \$ 413,400           | 82  | \$ 39,000           | 10.42%        |
| 83                           | Utilities   | \$ 234,000           | \$ 269,500           | \$ 280,800           | 83  | \$ 46,800           | 20.00%        |
| <b>Maintenance</b>           |   |                      |                      |                      |     |                     |               |
| 84                           | Vehicle Maint   | \$ 640,770           | \$ 539,000           | \$ 531,570           | 84  | \$ (109,200)        | -17.04%       |
| 85                           | Bldg. Maint.  | \$ 368,394           | \$ 288,750           | \$ 467,844           | 85  | \$ 99,450           | 27.00%        |
| 86                           | Bldg. Maint.-St. 10   | \$ 10,491            | \$ 9,240             | \$ 27,066            | 86  | \$ 16,575           | 157.99%       |
| 87                           | Bldg. Maint. BC Essential Ser                               | \$ 11,466            | \$ 5,390             | \$ 3,510             | 87  | \$ (7,956)          | -69.39%       |
| 88                           | Bldg. Maint - St. 12  | \$ 13,900            | \$ 17,710            | \$ 11,349            | 88  | \$ (2,551)          | -18.35%       |
| 89                           | Bldg. Maint.-St. 40   | \$ 17,160            | \$ 11,550            | \$ 18,486            | 89  | \$ 1,326            | 7.73%         |
| 90                           | Bldg. Maint.-St. 42   | \$ 8,931             | \$ 5,390             | \$ 16,653            | 90  | \$ 7,722            | 86.46%        |
| 91                           | Bldg. Maint.-St. 43   | \$ 36,484            | \$ 34,650            | \$ 16,263            | 91  | \$ (20,221)         | -55.42%       |
| 92                           | Bldg. Maint.-St. 44   | \$ 40,950            | \$ 32,340            | \$ 35,958            | 92  | \$ (4,992)          | -12.19%       |
| 93                           | Bldg. Maint.-St. 45   | \$ 93,007            | \$ 61,600            | \$ 81,627            | 93  | \$ (11,380)         | -12.24%       |
| 94                           | Bldg. Maint.-St. 46   | \$ 9,925             | \$ 10,010            | \$ 12,246            | 94  | \$ 2,321            | 23.39%        |
| 95                           | Bldg. Maint.-St. 47   | \$ 2,847             | \$ 770               | \$ 8,190             | 95  | \$ 5,343            | 187.67%       |
| 96                           | Bldg. Maint. St. 48   | \$ 28,723            | \$ 23,100            | \$ 22,230            | 96  | \$ (6,493)          | -22.61%       |
| 97                           | Bldg. Maint-Essential Serv.                                 | \$ 38,610            | \$ 28,490            | \$ 23,790            | 97  | \$ (14,820)         | -38.38%       |
| <b>Equipment Maintenance</b> |   |                      |                      |                      |     |                     |               |
| 98                           | Equip.Repair & Maint.-Fire                                  | \$ 63,180            | \$ 50,050            | \$ 72,540            | 98  | \$ 9,360            | 14.81%        |
| 99                           | Equip. Maint. - SCBA  | \$ 9,750             | \$ 9,625             | \$ 9,750             | 99  | \$ -                | 0.00%         |
| 100                          | Equip. Maint.-Nozzle  | \$ 2,340             | \$ 1,155             | \$ 2,340             | 100 | \$ -                | 0.00%         |
| 101                          | Computer Maintenance  | \$ 1,347,060         | \$ 1,232,000         | \$ 1,389,989         | 101 | \$ 42,929           | 3.19%         |

**GENERAL FUND - NORTH NAPLES SDA**  
(78.0%)

| GENERAL FUND - 2025-26                             |   | **AMENDED**  | Estimated    | Final        |     | Budget            | Variance     |
|--|---|--------------|--------------|--------------|-----|-------------------|--------------|
| 2025-2026 Budget                                   |   | Budget 24-25 | 9/30/2025    | Budget 25-26 |     | Variance -- 24/25 | FY 24/25 vs  |
|  |   | NN SDA       | NN SDA       | NN SDA       |     | vs 25/26 (\$)     | FY 25/26 (%) |
| 102  | Hydrant Maintenance & Repair                | \$ 156,000   | \$ 20,020    | \$ 78,000    | 102 | \$ (78,000)       | -50.00%      |
| <b>Supplies</b>                                    |   |              |              |              |     |                   |              |
| 103  | ALS/Emergency Medical Sup./Serv.            | \$ 354,505   | \$ 250,250   | \$ 536,181   | 103 | \$ 181,676        | 51.25%       |
| 104  | Office Supplies                             | \$ 46,800    | \$ 30,800    | \$ 46,800    | 104 | \$ -              | 0.00%        |
| 105  | Office Supplies-Prevention                  | \$ -         | \$ -         | \$ -         | 105 | \$ -              | 0.00%        |
| 106  | Protective Gear                             | \$ 330,404   | \$ 96,250    | \$ 364,650   | 106 | \$ 34,246         | 10.36%       |
| 107  | Uniforms                                    | \$ 187,021   | \$ 173,250   | \$ 247,962   | 107 | \$ 60,941         | 32.59%       |
| 108  | Hurricane/Emergency Supplies                | \$ -         | \$ 15,400    | \$ -         | 108 | \$ -              | 0.00%        |
| 109  | Station Supplies                            | \$ 81,373    | \$ 65,450    | \$ 82,660    | 109 | \$ 1,287          | 1.58%        |
| 110  | Enterprise Lease                            | \$ 225,241   | \$ 211,750   | \$ 197,217   | 110 | \$ (28,024)       | -12.44%      |
| 111  | Office Equipment                            | \$ 16,848    | \$ 8,470     | \$ 14,091    | 111 | \$ (2,757)        | -16.36%      |
| 112  | Office Equipment-Prevention                 | \$ -         | \$ -         | \$ -         | 112 | \$ -              | 0.00%        |
| 113  | Fire Equipment                              | \$ 431,107   | \$ 269,500   | \$ 200,305   | 113 | \$ (230,802)      | -53.54%      |
| 114  | Shop Equipment & Supplies                   | \$ 51,870    | \$ 46,200    | \$ 55,302    | 114 | \$ 3,432          | 6.62%        |
| <b>Warehouse/Logistics</b>                         |   |              |              |              |     |                   |              |
| 115  | Supplies/Eq                                 | \$ 29,446    | \$ 28,490    | \$ 8,776     | 115 | \$ (20,670)       | -70.20%      |
| <b>Professional &amp; other fees</b>               |   |              |              |              |     |                   |              |
| 116  | Professional                                | \$ 629,499   | \$ 500,500   | \$ 713,027   | 116 | \$ 83,528         | 13.27%       |
| 117  | Property Appraiser's Fees                   | \$ 349,936   | \$ 371,944   | \$ 299,477   | 117 | \$ (50,459)       | -14.42%      |
| 118  | Collector's Fees                            | \$ 999,579   | \$ 1,001,000 | \$ 1,069,380 | 118 | \$ 69,801         | 6.98%        |
| 119  | Auditor                                     | \$ 46,800    | \$ 48,895    | \$ 53,820    | 119 | \$ 7,020          | 15.00%       |
| 120  | Intentionally Left Blank                    | \$ -         | \$ -         | \$ -         | 120 | \$ -              | 0.00%        |
| <b>Miscellaneous</b>                               |   |              |              |              |     |                   |              |
| 121  | Water/Sewer Fee                             | \$ -         | \$ -         | \$ -         | 121 | \$ -              | 0.00%        |
| 122  | Travel & Per Diem                           | \$ 131,438   | \$ 84,700    | \$ 140,033   | 122 | \$ 8,595          | 6.54%        |
| 123  | PIO/Community Outreach                      | \$ 58,500    | \$ 57,750    | \$ 111,072   | 123 | \$ 52,572         | 89.87%       |
| 124  | Intentionally Left Blank                    | \$ -         | \$ -         | \$ -         | 124 | \$ -              | 0.00%        |
| 125  | Vehicle Fuel/Oil                            | \$ 307,320   | \$ 269,500   | \$ 304,980   | 125 | \$ (2,340)        | -0.76%       |
| <b>Training and Education Courses and Programs</b> |   |              |              |              |     |                   |              |
| 126  | Training and Education Courses and Programs | \$ 310,479   | \$ 231,000   | \$ 590,690   | 126 | \$ 280,211        | 90.25%       |
| 127  | Training Supplies/Equipment                 | \$ 63,687    | \$ 42,350    | \$ 64,849    | 127 | \$ 1,162          | 1.82%        |
| 128  | Miscellaneous                               | \$ 15,600    | \$ 19,250    | \$ 15,600    | 128 | \$ -              | 0.00%        |
| 129  | Subscription/Dues                           | \$ 12,870    | \$ 9,240     | \$ 13,104    | 129 | \$ 234            | 1.82%        |
| 130  | Subscription/Dues Prev                      | \$ -         | \$ 3,850     | \$ -         | 130 | \$ -              | 0.00%        |

GENERAL FUND - NORTH NAPLES SDA

**GENERAL FUND - NORTH NAPLES SDA**  
(78.0%)

| GENERAL FUND - 2025-26 |   | **AMENDED**          | Estimated            | Final                |     | Budget             | Variance       |
|------------------------|---|----------------------|----------------------|----------------------|-----|--------------------|----------------|
| 2025-2026 Budget       |   | Budget 24-25         | 9/30/2025            | Budget 25-26         |     | Variance -- 24/25  | FY 24/25 vs    |
|                        |   | NN SDA               | NN SDA               | NN SDA               |     | vs 25/26 (\$)      | FY 25/26 (%)   |
| 131                    | Legal Advertisements                            | \$ 7,020             | \$ 6,930             | \$ 5,616             | 131 | \$ (1,404)         | -20.00%        |
| 132                    | Dive Team                                       | \$ 16,341            | \$ 8,470             | \$ 21,871            | 132 | \$ 5,530           | 33.84%         |
| 133                    | Fire Prevention Materials & Supplies            | \$ 5,850             | \$ 924               | \$ 3,120             | 133 | \$ (2,730)         | -46.67%        |
| 134                    | Haz Mat   | \$ 144,455           | \$ 50,050            | \$ 22,850            | 134 | \$ (121,605)       | -84.18%        |
| 135                    | Technical Rescue                                | \$ 50,563            | \$ 62,370            | \$ 68,562            | 135 | \$ 17,999          | 35.60%         |
| 136                    | SAR Technical Rescue Team                       | \$ 37,791            | \$ 30,800            | \$ 139,144           | 136 | \$ 101,353         | 268.19%        |
| 137                    | Boat Team                                       | \$ 18,564            | \$ 15,400            | \$ 30,732            | 137 | \$ 12,168          | 65.55%         |
| 138                    | CERT Team                                       | \$ 7,800             | \$ -                 | \$ 7,800             | 138 | \$ -               | 0.00%          |
| 139                    | Contingencies                                   | \$ -                 | \$ -                 | \$ -                 | 139 | \$ -               | 0.00%          |
|                        | <b>Total Op. Exp.</b>                           | <b>\$ 9,790,995</b>  | <b>\$ 8,238,023</b>  | <b>\$ 10,051,829</b> |     | <b>\$ 260,834</b>  | <b>2.66%</b>   |
|                        | <b>TOTAL OPERATING &amp; PERSONNEL EXPENSES</b> | <b>\$ 48,885,462</b> | <b>\$ 46,349,489</b> | <b>\$ 54,661,985</b> |     |                    |                |
| <b>Debt Service</b>    |   |                      |                      |                      |     |                    |                |
| 140                    | Equipment and Apparatus Lease Principal         | \$ 681,037           | \$ 725,734           | \$ 620,929           | 140 | \$ (60,108)        | -8.83%         |
| 141                    | Interest  | \$ 58,509            | \$ 21,197            | \$ 38,181            | 141 | \$ (20,328)        | -34.74%        |
|                        | <b>Total Debt Service</b>                       | <b>\$ 739,546</b>    | <b>\$ 746,931</b>    | <b>\$ 659,110</b>    |     | <b>\$ (80,436)</b> | <b>-10.88%</b> |
| <b>Capital</b>         |   |                      |                      |                      |     |                    |                |
| 160                    | Station Improvements & Equip.                   | \$ 259,350           | \$ 256,025           | \$ 105,300           | 160 | \$ (154,050)       | -59.40%        |
| 161                    | Fire and Rescue Equip.                          | \$ 140,010           | \$ 192,500           | \$ 191,100           | 161 | \$ 51,090          | 36.49%         |
| 162                    | Protective Gear                                 | \$ -                 | \$ -                 | \$ -                 | 162 | \$ -               | 0.00%          |
| 163                    | Medical Equipment                               | \$ 410,709           | \$ 462,000           | \$ 42,120            | 163 | \$ (368,589)       | -89.74%        |
| 164                    | Communication Equip                             | \$ 85,332            | \$ 50,050            | \$ 66,456            | 164 | \$ (18,876)        | -22.12%        |
| 165                    | Office Equipment                                | \$ -                 | \$ -                 | \$ -                 | 165 | \$ -               | 0.00%          |
| 166                    | Computers                                       | \$ 117,000           | \$ 38,500            | \$ 569,400           | 166 | \$ 452,400         | 386.67%        |
| 167                    | TRT   | \$ 38,298            | \$ 1,540             | \$ -                 | 167 | \$ (38,298)        | -100.00%       |
| 168                    | Boat Team                                       | \$ -                 | \$ -                 | \$ -                 | 168 | \$ -               | 0.00%          |
| 169                    | Training Equipment                              | \$ 132,600           | \$ -                 | \$ -                 | 169 | \$ (132,600)       | -100.00%       |
| 170                    | Vehicle Purchase                                | \$ 542,100           | \$ 535,150           | \$ 397,800           | 170 | \$ (144,300)       | -26.62%        |
| 171                    | Shop Equipment                                  | \$ 40,170            | \$ 39,655            | \$ 6,162             | 171 | \$ (34,008)        | -84.66%        |
| 172                    | Logistics/Warehouse                             | \$ 34,320            | \$ 38,500            | \$ 50,700            | 172 | \$ 16,380          | 47.73%         |
| 173                    | HazMat Team                                     | \$ 23,400            | \$ 19,250            | \$ -                 | 173 | \$ (23,400)        | -100.00%       |

GENERAL FUND - NORTH NAPLES SDA

**GENERAL FUND - NORTH NAPLES SDA**  
(78.0%)

| GENERAL FUND - 2025-26 |  | **AMENDED**          | Estimated            | Final                |     | Budget                | Variance       |
|------------------------|--|----------------------|----------------------|----------------------|-----|-----------------------|----------------|
| 2025-2026 Budget       |  | Budget 24-25         | 9/30/2025            | Budget 25-26         |     | Variance -- 24/25     | FY 24/25 vs    |
|                        |  | NN SDA               | NN SDA               | NN SDA               |     | vs 25/26 (\$)         | FY 25/26 (%)   |
| 174                    | Fire Apparatus   | \$ 2,144,441         | \$ 2,156,000         | \$ 234,000           | 174 | \$ (1,910,441)        | -89.09%        |
| 175                    | Dive Team  | \$ -                 | \$ -                 | \$ -                 | 175 | \$ -                  | 0.00%          |
| 176                    | Fire Prevention  | \$ -                 | \$ -                 | \$ -                 | 176 | \$ -                  | 0.00%          |
| 177                    | Community Outreach                                       | \$ -                 | \$ -                 | \$ -                 | 177 | \$ -                  | 0.00%          |
| 178                    | Land   | \$ -                 | \$ -                 | \$ -                 | 178 | \$ -                  | 0.00%          |
|                        | <b>Total Capital Outlay</b>                              | <b>\$ 3,967,730</b>  | <b>\$ 3,789,170</b>  | <b>\$ 1,663,038</b>  |     | <b>\$ (2,304,692)</b> | <b>-58.09%</b> |
|                        | <b>Balance Forward-Assigned</b>                          | <b>\$ 25,923,767</b> | <b>\$ 25,923,767</b> | <b>\$ 27,179,100</b> |     |                       |                |
|                        | <b>Balance Forward-Unassigned</b>                        | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |     |                       |                |
|                        | <b>BEGINNING CASH RESERVE<br/>(CARRY-FORWARD) - 10/1</b> | <b>\$ 25,923,767</b> | <b>\$ 25,923,767</b> | <b>\$ 27,179,100</b> |     |                       |                |
|                        | <b>(PLUS) TOTAL INCOME</b>                               | <b>\$ 52,636,980</b> | <b>\$ 52,140,923</b> | <b>\$ 57,336,651</b> | *** |                       |                |
|                        |  |                      |                      |                      |     | 78.29%                |                |
|                        | <b>Personnel &amp; Operating Expenses</b>                | <b>\$ 48,885,462</b> | <b>\$ 46,349,489</b> | <b>\$ 54,661,985</b> |     | 17.64%                |                |
|                        | <b>Debt Service</b>                                      | <b>\$ 739,546</b>    | <b>\$ 746,931</b>    | <b>\$ 659,110</b>    |     | 1.16%                 |                |
|                        | <b>Capital</b>   | <b>\$ 3,967,730</b>  | <b>\$ 3,789,170</b>  | <b>\$ 1,663,038</b>  |     | 2.92%                 |                |
|                        | <b>(LESS) TOTAL EXPENSES</b>                             | <b>\$ 53,592,738</b> | <b>\$ 50,885,590</b> | <b>\$ 56,984,133</b> | *** |                       |                |
|                        | <b>NET INCREASE / (DECREASE) -<br/>FYE 9/30</b>          | <b>\$ (955,758)</b>  | <b>\$ 1,255,333</b>  | <b>\$ 352,518</b>    | *** |                       |                |
|                        | <b>(EQUALS) Ending Cash<br/>Reserve - 9/30</b>           | <b>\$ 24,968,009</b> | <b>\$ 27,179,100</b> | <b>\$ 27,531,618</b> |     |                       |                |
|                        | <b>CUMMULATIVE RESERVES:</b>                             |                      |                      |                      |     |                       |                |
|                        | <b>Unassigned:</b>                                       | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | 0%  |                       |                |
|                        | <b>Assigned Reserves:</b>                                |                      |                      |                      |     |                       |                |
|                        | <b>Op. Reserve-First Qtr</b>                             | <b>\$ 12,221,366</b> | <b>\$ 12,221,366</b> | <b>\$ 13,665,496</b> | 50% |                       |                |
|                        | <b>Health Insurance Claim Reserve</b>                    | <b>\$ 915,140</b>    | <b>\$ 915,140</b>    | <b>\$ 583,927</b>    | 2%  |                       |                |
|                        | <b>Medical Services Reserve</b>                          | <b>\$ 1,960,000</b>  | <b>\$ 1,560,000</b>  | <b>\$ 1,560,000</b>  | 6%  |                       |                |

GENERAL FUND - NORTH NAPLES SDA

**GENERAL FUND - NORTH NAPLES SDA  
(78.0%)**

| <b>GENERAL FUND - 2025-26</b>              | <b>**AMENDED**</b>  | <b>Estimated</b> | <b>Final</b>        |     | <b>Budget</b>            | <b>Variance</b>     |
|--|---------------------|------------------|---------------------|-----|--------------------------|---------------------|
| <b>2025-2026 Budget</b>                    | <b>Budget 24-25</b> | <b>9/30/2025</b> | <b>Budget 25-26</b> |     | <b>Variance -- 24/25</b> | <b>FY 24/25 vs</b>  |
|  | <b>NN SDA</b>       | <b>NN SDA</b>    | <b>NN SDA</b>       |     | <b>vs 25/26 (\$)</b>     | <b>FY 25/26 (%)</b> |
| <b>Station / Growth Management Reserve</b> | \$ 3,810,000        | \$ 3,810,000     | \$ 2,340,000        | 8%  |                          |                     |
| <b>Emergency Reserve</b>                   | \$ 647,297          | \$ 3,708,388     | \$ 5,209,195        | 19% |                          |                     |
| <b>Fleet Reserve</b>                       | \$ 4,868,206        | \$ 4,418,206     | \$ 3,666,000        | 13% |                          |                     |
| <b>Station Improvement Reserve</b>         | \$ 546,000          | \$ 546,000       | \$ 507,000          | 2%  |                          |                     |
|  | \$ 24,968,009       | \$ 27,179,100    | \$ 27,531,618       |     |                          |                     |

**GENERAL FUND - BIG CORKSCREW SDA  
(22.0%)**

| GENERAL FUND - 2025-26 |   | **AMENDED**   | Estimated     | Final         |    | Budget            | Variance     |
|------------------------|---|---------------|---------------|---------------|----|-------------------|--------------|
| 2025-2026 Budget       |   | Budget 24-25  | 9/30/2025     | Budget 25-26  |    | Variance -- 24/25 | FY 24/25 vs  |
|                        |   | BC SDA        | BC SDA        | BC SDA        |    | vs 25/26 (\$)     | FY 25/26 (%) |
|                        | Balance Forward-Assigned  | \$ 5,982,621  | \$ 5,982,621  | \$ 6,357,591  |    |                   |              |
|                        | Balance Forward-Unassigned  | \$ -          | \$ -          | \$ -          |    |                   |              |
|                        |   | \$ 5,982,621  | \$ 5,982,621  | \$ 6,357,591  |    |                   |              |
| 1                      | Collier County Ad Valorem (Per DR-420)                                  | \$ 13,363,751 | \$ 14,505,572 | \$ 16,231,702 | 1  | \$ 2,867,951      | 21.46%       |
| 2                      | C.C.-Ad Val. over 95%   | \$ -          | \$ 230,000    | \$ -          | 2  | \$ -              | 0.00%        |
| 3                      | Interest-General  | \$ 300,000    | \$ 460,000    | \$ 300,000    | 3  | \$ -              | 0.00%        |
| 4                      | Interest-CD   | \$ -          | \$ -          | \$ -          | 4  | \$ -              | 0.00%        |
| 5                      | Interest-Ad Valorem   | \$ 9,000      | \$ 14,076     | \$ 10,000     | 5  | \$ 1,000          | 11.11%       |
| 6                      | Fire Watch and Spec. Event Fees   | \$ -          | \$ 36,800     | \$ -          | 6  | \$ -              | 0.00%        |
| 7                      | Occupational Lic. Fees  | see line 10   | \$ -          | see line 10   | 7  | \$ -              | 0.00%        |
| 8                      | Flow Test   | see line 10   | \$ -          | see line 10   | 8  | \$ -              | 0.00%        |
| 9                      | Hydrant Maintenance Fees  | see line 10   | \$ -          | see line 10   | 9  | \$ -              | 0.00%        |
| 10                     | Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21,27) | \$ -          | \$ 138,000    | \$ -          | 10 | \$ -              | 0.00%        |
| 11                     | Rescue Transport Revenue  | \$ -          | \$ -          | \$ -          | 11 | \$ -              | 0.00%        |
| 12                     | State & Federal Grants  | \$ -          | \$ 76,430     | \$ -          | 12 | \$ -              | 0.00%        |
| 13                     | State Revenue Sharing FF Supplemental                                   | \$ 23,760     | \$ 28,060     | \$ 26,400     | 13 | \$ 2,640          | 11.11%       |
| 14                     | Key Boxes   | see line 10   | \$ -          | see line 10   | 14 | \$ -              | 0.00%        |
| 15                     | Reinspection Fees   | \$ -          | \$ -          | \$ -          | 15 | \$ -              | 0.00%        |
| 16                     | Rental - Cell Tower   | \$ 24,883     | \$ 21,479     | \$ 26,957     | 16 | \$ 2,074          | 8.34%        |
| 17                     | Station Rental-EMS  | \$ -          | \$ 8,823      | \$ -          | 17 | \$ -              | 0.00%        |
| 18                     | Other Rental  | \$ -          | \$ 32,430     | \$ -          | 18 | \$ -              | 0.00%        |
| 19                     | Donations & Grants  | \$ -          | \$ 460        | \$ -          | 19 | \$ -              | 0.00%        |
| 20                     | Disposition of Fixed Assets   | \$ -          | \$ 5,520      | \$ -          | 20 | \$ -              | 0.00%        |
| 21                     | Fire Inspection Fees-Existing Bldgs.                                    | see line 10   | \$ -          | see line 10   | 21 | \$ -              | 0.00%        |
| 22                     | Misc. Revenue   | \$ -          | \$ 2,300      | \$ -          | 22 | \$ -              | 0.00%        |
| 23                     | Misc. Rev.-Refunds/Reimb.   | \$ -          | \$ 690        | \$ -          | 23 | \$ -              | 0.00%        |
| 24                     | Fire Training Center Fee (Fire Acadmies)                                | \$ -          | \$ 5,520      | \$ -          | 24 | \$ -              | 0.00%        |
| 25                     | Training Fees   | \$ -          | \$ -          | \$ -          | 25 | \$ -              | 0.00%        |
| 26                     | Reimbursement - Overtime  | \$ 2,640      | \$ 3,450      | \$ 2,640      | 26 | \$ -              | 0.00%        |

**GENERAL FUND - BIG CORKSCREW SDA  
(22.0%)**

| GENERAL FUND - 2025-26    |   | **AMENDED**          | Estimated            | Final                |    | Budget              | Variance      |
|---------------------------|---|----------------------|----------------------|----------------------|----|---------------------|---------------|
| 2025-2026 Budget          |   | Budget 24-25         | 9/30/2025            | Budget 25-26         |    | Variance -- 24/25   | FY 24/25 vs   |
|                           |   | BC SDA               | BC SDA               | BC SDA               |    | vs 25/26 (\$)       | FY 25/26 (%)  |
| 27                        | False/Malfunctioning Alarm Fees           | see line 10          | \$ -                 | see line 10          | 27 | \$ -                | 0.00%         |
| 28                        | IFCD Interlocal Agreement                 | \$ -                 | \$ 4,951             | \$ -                 | 28 | \$ -                | 0.00%         |
| 29                        | Proceeds from Debt                        | \$ -                 | \$ -                 | \$ 154,000           | 29 | \$ 154,000          | 0.00%         |
|                           | <b>TOTAL INCOME</b>                       | <b>\$ 13,724,034</b> | <b>\$ 15,574,561</b> | <b>\$ 16,751,699</b> |    | <b>\$ 3,027,665</b> | <b>22.06%</b> |
| <b>Personnel Expenses</b> |   |                      |                      |                      |    |                     |               |
| 30                        | Salaries-Admin & Operations               | \$ 5,057,361         | \$ 4,830,000         | \$ 6,014,508         | 30 | \$ 957,147          | 18.93%        |
| 31                        | Salaries-Harmonization                    | \$ -                 | \$ -                 | \$ -                 | 31 | \$ -                | 0.00%         |
| 32                        | Salaries-Prevention                       | \$ -                 | \$ -                 | \$ -                 | 32 | \$ -                | 0.00%         |
|                           | Salaries-Prevention (Inspection Fund)     |                      |                      |                      |    |                     |               |
| 33                        | Intentionally left blank                  |                      |                      |                      | 33 | \$ -                | 0.00%         |
| 34                        | Salaries-Commissioners                    | \$ 6,600             | \$ 6,900             | \$ 6,600             | 34 | \$ -                | 0.00%         |
| 35                        | On Call Pay                               | \$ 13,200            | \$ 14,720            | \$ 13,200            | 35 | \$ -                | 0.00%         |
| 36                        | Prof. Pay                                 | \$ 445,922           | \$ 460,000           | \$ 596,407           | 36 | \$ 150,485          | 33.75%        |
| 37                        | Prof. Pay-Prevention                      | \$ -                 | \$ -                 | \$ -                 | 37 | \$ -                | 0.00%         |
|                           | Prof. Pay-Prevention (Inspection Fund)    |                      |                      |                      |    |                     |               |
| 38                        | Holiday (100 hrs for all sworn personnel) | \$ 163,935           | \$ 184,000           | \$ 195,965           | 38 | \$ 32,030           | 19.54%        |
| 39                        | Overtime-Operations                       | \$ 407,539           | \$ 575,000           | \$ 409,262           | 39 | \$ 1,723            | 0.42%         |
| 40                        | Overtime-Prevention                       | \$ -                 | \$ -                 | \$ -                 | 40 | \$ -                | 0.00%         |
|                           | Overtime-Prevention (Inspection Fund)     |                      |                      |                      |    |                     |               |
| 41                        | Overtime-Firewatch                        | \$ -                 | \$ 1,495             | \$ -                 | 41 | \$ -                | 0.00%         |
| 42                        | Overtime-Spec. Teams                      | \$ -                 | \$ -                 | \$ -                 | 42 | \$ -                | 0.00%         |
| 43                        | Overtime-Administration                   | \$ -                 | \$ -                 | \$ -                 | 43 | \$ -                | 0.00%         |
| 44                        | Overtime-Beach Patrol                     | \$ -                 | \$ -                 | \$ -                 | 44 | \$ -                | 0.00%         |
| 45                        | Overtime-Paramedic Training               | \$ -                 | \$ -                 | \$ -                 | 45 | \$ -                | 0.00%         |
| 46                        | Overtime - Reimbursable                   | \$ 21,120            | \$ 69,000            | \$ 26,400            | 46 | \$ 5,280            | 25.00%        |
| 47                        | Overtime - Training                       | \$ -                 | \$ -                 | \$ -                 | 47 | \$ -                | 0.00%         |
| 48                        | Training Bonus                            | \$ 23,430            | \$ -                 | \$ 24,442            | 48 | \$ 1,012            | 4.32%         |
| 49                        | Vacation Pay                              | \$ 42,240            | \$ 23,000            | \$ 52,800            | 49 | \$ 10,560           | 25.00%        |
| 50                        | Sick Leave Pay                            | \$ 209,942           | \$ 230,000           | \$ 210,295           | 50 | \$ 353              | 0.17%         |
| 51                        | Sick Leave-Prevention                     | \$ -                 | \$ -                 | \$ -                 | 51 | \$ -                | 0.00%         |
|                           | Sick Leave-Prevention (Inspection Fund)   |                      |                      |                      |    |                     |               |

**GENERAL FUND - BIG CORKSCREW SDA  
(22.0%)**

| GENERAL FUND - 2025-26 |   | **AMENDED**  | Estimated    | Final        |    | Budget            | Variance     |
|------------------------|---|--------------|--------------|--------------|----|-------------------|--------------|
| 2025-2026 Budget       |   | Budget 24-25 | 9/30/2025    | Budget 25-26 |    | Variance -- 24/25 | FY 24/25 vs  |
|                        |   | BC SDA       | BC SDA       | BC SDA       |    | vs 25/26 (\$)     | FY 25/26 (%) |
| 52                     | Volunteer Services  | \$ -         | \$ -         | \$ -         | 52 | \$ -              | 0.00%        |
| 53                     | Social Security   | \$ 536,945   | \$ 575,000   | \$ 631,524   | 53 | \$ 94,579         | 17.61%       |
| 54                     | Soc. Security-Prevention  | \$ -         | \$ -         | \$ -         | 54 | \$ -              | 0.00%        |
|                        | Soc. Security- Prevention<br>(Inspection Fund)                    |              |              |              |    |                   |              |
| 55                     | Disability Insurance  | \$ 22,670    | \$ 23,000    | \$ 27,170    | 55 | \$ 4,500          | 19.85%       |
| 56                     | Disability Ins.-Prevention  | \$ -         | \$ -         | \$ -         | 56 | \$ -              | 0.00%        |
|                        | Disability Ins- Prevention<br>(Inspection Fund)                   |              |              |              |    |                   |              |
| 57                     | Life/Health Insurance   | \$ 1,563,654 | \$ 1,610,000 | \$ 1,909,982 | 57 | \$ 346,328        | 22.15%       |
| 58                     | Life/Health Ins.-Prev.  | \$ -         | \$ -         | \$ -         | 58 | \$ -              | 0.00%        |
|                        | Life/Health Ins- Prevention<br>(Inspection Fund)                  |              |              |              |    |                   |              |
|                        | <b>Benefits-Harmonization</b>                                     | \$ -         | \$ -         | \$ -         |    | \$ -              | 0.00%        |
| 59                     | Life/Health Ins.-Commissioners                                    | \$ 13,200    | \$ 23,000    | \$ 19,800    | 59 | \$ 6,600          | 50.00%       |
| 60                     | Post Employment Health Plan                                       | \$ -         | \$ -         | \$ -         | 60 | \$ -              | 0.00%        |
| 61                     | Worker's Compensation   | \$ 173,547   | \$ 230,000   | \$ 195,079   | 61 | \$ 21,532         | 12.41%       |
| 62                     | Worker's Comp.-Prev.  | \$ -         | \$ -         | \$ -         | 62 | \$ -              | 0.00%        |
|                        | Worker's Comp- Prevention<br>(Inspection Fund)                    |              |              |              |    |                   |              |
| 63                     | Retirement-FRS  | \$ 211,434   | \$ 230,000   | \$ 239,524   | 63 | \$ 28,090         | 13.29%       |
| 64                     | Retirement-FRS-Prev.  | \$ -         | \$ -         | \$ -         | 64 | \$ -              | 0.00%        |
|                        | Retirement-FRS- Prevention<br>(Inspection Fund)                   |              |              |              |    |                   |              |
| 65                     | Retirement-175  | \$ 1,990,294 | \$ 2,185,000 | \$ 1,886,410 | 65 | \$ (103,884)      | -5.22%       |
| 66                     | Retirement-175-Prev.  | \$ -         | \$ -         | \$ -         | 66 | \$ -              | 0.00%        |
|                        | Retirement-175- Prevention<br>(Inspection Fund)                   |              |              |              |    |                   |              |
| 67                     | Retirement-Commissioners  | \$ 3,544     | \$ 3,705     | \$ 3,289     | 67 | \$ (255)          | -7.20%       |
| 68                     | Retirement - 401  | \$ -         | \$ -         | \$ -         | 68 | \$ -              | 0.00%        |
| 69                     | Unemployment Insurance  | \$ -         | \$ -         | \$ -         | 69 | \$ -              | 0.00%        |
| 70                     | District Physician - Clinic<br>Services and Employee<br>Physicals | \$ 120,066   | \$ 109,250   | \$ 119,696   | 70 | \$ (370)          | -0.31%       |
|                        | Employee Physicals- Prevention<br>(Inspection Fund)               |              |              |              |    |                   |              |
| 71                     | Retirement Recognition  | \$ -         | \$ 874       | \$ -         | 71 | \$ -              | 0.00%        |

**GENERAL FUND - BIG CORKSCREW SDA  
(22.0%)**

| GENERAL FUND - 2025-26       |                                    | **AMENDED**          | Estimated            | Final                |     | Budget              | Variance      |
|------------------------------|------------------------------------|----------------------|----------------------|----------------------|-----|---------------------|---------------|
| 2025-2026 Budget             |                                    | Budget 24-25         | 9/30/2025            | Budget 25-26         |     | Variance -- 24/25   | FY 24/25 vs   |
|                              |                                    | BC SDA               | BC SDA               | BC SDA               |     | vs 25/26 (\$)       | FY 25/26 (%)  |
|                              | <b>Total Pers. Serv.</b>           | <b>\$ 11,026,643</b> | <b>\$ 11,383,944</b> | <b>\$ 12,582,353</b> |     | <b>\$ 1,555,710</b> | <b>14.11%</b> |
| <b>OPERATING EXPENSES</b>    |                                    |                      |                      |                      |     |                     |               |
| 79                           | Organization and Community Funding | \$ 6,050             | \$ 4,600             | \$ 6,435             |     | \$ 385              | 6.36%         |
| 80                           | Bldg., Liability & Auto Insurance  | \$ 348,257           | \$ 364,087           | \$ 289,115           | 80  | \$ (59,142)         | -16.98%       |
| 81                           | Communications                     | \$ 16,280            | \$ 10,350            | \$ 14,300            | 81  | \$ (1,980)          | -12.16%       |
| 82                           | Telephone                          | \$ 105,600           | \$ 92,000            | \$ 116,600           | 82  | \$ 11,000           | 10.42%        |
| 83                           | Utilities                          | \$ 66,000            | \$ 80,500            | \$ 79,200            | 83  | \$ 13,200           | 20.00%        |
| <b>Maintenance</b>           |                                    |                      |                      |                      |     |                     |               |
| 84                           | Vehicle Maint                      | \$ 180,730           | \$ 161,000           | \$ 149,930           | 84  | \$ (30,800)         | -17.04%       |
| 85                           | Bldg. Maint.                       | \$ 103,906           | \$ 86,250            | \$ 131,956           | 85  | \$ 28,050           | 27.00%        |
| 86                           | Bldg. Maint-St. 10                 | \$ 2,959             | \$ 2,760             | \$ 7,634             | 86  | \$ 4,675            | 157.99%       |
| 87                           | Bldg. Maint. BC Essential Ser      | \$ 3,234             | \$ 1,610             | \$ 990               | 87  | \$ (2,244)          | -69.39%       |
| 88                           | Bldg. Maint - St. 12               | \$ 3,920             | \$ 5,290             | \$ 3,201             | 88  | \$ (719)            | -18.34%       |
| 89                           | Bldg. Maint.-St. 40                | \$ 4,840             | \$ 3,450             | \$ 5,214             | 89  | \$ 374              | 7.73%         |
| 90                           | Bldg. Maint.-St. 42                | \$ 2,519             | \$ 1,610             | \$ 4,697             | 90  | \$ 2,178            | 86.46%        |
| 91                           | Bldg. Maint.-St. 43                | \$ 10,291            | \$ 10,350            | \$ 4,587             | 91  | \$ (5,704)          | -55.43%       |
| 92                           | Bldg. Maint.-St. 44                | \$ 11,550            | \$ 9,660             | \$ 10,142            | 92  | \$ (1,408)          | -12.19%       |
| 93                           | Bldg. Maint.-St. 45                | \$ 26,233            | \$ 18,400            | \$ 23,023            | 93  | \$ (3,210)          | -12.24%       |
| 94                           | Bldg. Maint.-St. 46                | \$ 2,800             | \$ 2,990             | \$ 3,454             | 94  | \$ 654              | 23.36%        |
| 95                           | Bldg. Maint.-St. 47                | \$ 803               | \$ 230               | \$ 2,310             | 95  | \$ 1,507            | 187.67%       |
| 96                           | Bldg. Maint. St. 48                | \$ 8,102             | \$ 6,900             | \$ 6,270             | 96  | \$ (1,832)          | -22.61%       |
| 97                           | Bldg. Maint-Essential Serv.        | \$ 10,890            | \$ 8,510             | \$ 6,710             | 97  | \$ (4,180)          | -38.38%       |
| <b>Equipment Maintenance</b> |                                    |                      |                      |                      |     |                     |               |
| 98                           | Equip.Repair & Maint.-Fire         | \$ 17,820            | \$ 14,950            | \$ 20,460            | 98  | \$ 2,640            | 14.81%        |
| 99                           | Equip. Maint. - SCBA               | \$ 2,750             | \$ 2,875             | \$ 2,750             | 99  | \$ -                | 0.00%         |
| 100                          | Equip. Maint.-Nozzle               | \$ 660               | \$ 345               | \$ 660               | 100 | \$ -                | 0.00%         |
| 101                          | Computer Maintenance               | \$ 379,940           | \$ 368,000           | \$ 392,048           | 101 | \$ 12,108           | 3.19%         |
| 102                          | Hydrant Maintenance & Repair       | \$ 44,000            | \$ 5,980             | \$ 22,000            | 102 | \$ (22,000)         | -50.00%       |
| <b>Supplies</b>              |                                    |                      |                      |                      |     |                     |               |
| 103                          | ALS/Emergency Medical Sup./Serv.   | \$ 99,988            | \$ 74,750            | \$ 151,230           | 103 | \$ 51,242           | 51.25%        |
| 104                          | Office Supplies                    | \$ 13,200            | \$ 9,200             | \$ 13,200            | 104 | \$ -                | 0.00%         |
| 105                          | Office Supplies-Prevention         | \$ -                 | \$ -                 | \$ -                 | 105 | \$ -                | 0.00%         |
| 106                          | Protective Gear                    | \$ 93,191            | \$ 28,750            | \$ 102,850           | 106 | \$ 9,659            | 10.36%        |

**GENERAL FUND - BIG CORKSCREW SDA  
(22.0%)**

| GENERAL FUND - 2025-26               |  | **AMENDED**  | Estimated  | Final        |     | Budget            | Variance     |
|--------------------------------------|--|--------------|------------|--------------|-----|-------------------|--------------|
| 2025-2026 Budget                     |  | Budget 24-25 | 9/30/2025  | Budget 25-26 |     | Variance -- 24/25 | FY 24/25 vs  |
|                                      |  | BC SDA       | BC SDA     | BC SDA       |     | vs 25/26 (\$)     | FY 25/26 (%) |
| 107                                  | Uniforms                                       | \$ 52,749    | \$ 51,750  | \$ 69,938    | 107 | \$ 17,189         | 32.59%       |
| 108                                  | Hurricane/Emergency Supplies                   | \$ -         | \$ 4,600   | \$ -         | 108 | \$ -              | 0.00%        |
| 109                                  | Station Supplies                               | \$ 22,952    | \$ 19,550  | \$ 23,315    | 109 | \$ 363            | 1.58%        |
| 110                                  | Enterprise Lease                               | \$ 63,530    | \$ 63,250  | \$ 55,625    | 110 | \$ (7,905)        | -12.44%      |
| 111                                  | Office Equipment                               | \$ 4,752     | \$ 2,530   | \$ 3,975     | 111 | \$ (777)          | -16.35%      |
| 112                                  | Office Equipment-Prevention                    | \$ -         | \$ -       | \$ -         | 112 | \$ -              | 0.00%        |
| 113                                  | Fire Equipment                                 | \$ 121,593   | \$ 80,500  | \$ 56,495    | 113 | \$ (65,098)       | -53.54%      |
| 114                                  | Shop Equipment & Supplies                      | \$ 14,630    | \$ 13,800  | \$ 15,598    | 114 | \$ 968            | 6.62%        |
| 115                                  | Warehouse/Logistics<br>Supplies/Eq             | \$ 8,304     | \$ 8,510   | \$ 2,474     | 115 | \$ (5,830)        | -70.21%      |
| <b>Professional &amp; other fees</b> |  |              |            |              |     |                   |              |
| 116                                  | Professional                                   | \$ 177,551   | \$ 149,500 | \$ 201,110   | 116 | \$ 23,559         | 13.27%       |
| 117                                  | Property Appraiser's Fees                      | \$ 86,174    | \$ 111,100 | \$ 86,842    | 117 | \$ 668            | 0.78%        |
| 118                                  | Collector's Fees                               | \$ 272,775   | \$ 299,000 | \$ 330,134   | 118 | \$ 57,359         | 21.03%       |
| 119                                  | Auditor  | \$ 13,200    | \$ 14,605  | \$ 15,180    | 119 | \$ 1,980          | 15.00%       |
| 120                                  | Intentionally Left Blank                       | \$ -         | \$ -       | \$ -         | 120 | \$ -              | 0.00%        |
| <b>Miscellaneous</b>                 |  |              |            |              |     |                   |              |
| 121                                  | Water/Sewer Fee                                | \$ -         | \$ -       | \$ -         | 121 | \$ -              | 0.00%        |
| 122                                  | Travel & Per Diem                              | \$ 37,072    | \$ 25,300  | \$ 39,497    | 122 | \$ 2,425          | 6.54%        |
| 123                                  | PIO/Community Outreach                         | \$ 16,500    | \$ 17,250  | \$ 31,328    | 123 | \$ 14,828         | 89.87%       |
| 124                                  | Intentionally Left Blank                       | \$ -         | \$ -       | \$ -         | 124 | \$ -              | 0.00%        |
| 125                                  | Vehicle Fuel/Oil                               | \$ 86,680    | \$ 80,500  | \$ 86,020    | 125 | \$ (660)          | -0.76%       |
| 126                                  | Training and Education Courses<br>and Programs | \$ 87,571    | \$ 69,000  | \$ 166,605   | 126 | \$ 79,034         | 90.25%       |
| 127                                  | Training Supplies/Equipment                    | \$ 17,963    | \$ 12,650  | \$ 18,291    | 127 | \$ 328            | 1.83%        |
| 128                                  | Miscellaneous                                  | \$ 4,400     | \$ 5,750   | \$ 4,400     | 128 | \$ -              | 0.00%        |
| 129                                  | Subscription/Dues                              | \$ 3,630     | \$ 2,760   | \$ 3,696     | 129 | \$ 66             | 1.82%        |
| 130                                  | Subscription/Dues Prev                         | \$ -         | \$ 1,150   | \$ -         | 130 | \$ -              | 0.00%        |
| 131                                  | Legal Advertisements                           | \$ 1,980     | \$ 2,070   | \$ 1,584     | 131 | \$ (396)          | -20.00%      |
| 132                                  | Dive Team                                      | \$ 4,609     | \$ 2,530   | \$ 6,169     | 132 | \$ 1,560          | 33.85%       |
| 133                                  | Fire Prevention Materials &<br>Supplies        | \$ 1,650     | \$ 276     | \$ 880       | 133 | \$ (770)          | -46.67%      |
| 134                                  | Haz Mat  | \$ 40,744    | \$ 14,950  | \$ 6,445     | 134 | \$ (34,299)       | -84.18%      |
| 135                                  | Technical Rescue                               | \$ 14,262    | \$ 18,630  | \$ 19,338    | 135 | \$ 5,076          | 35.59%       |
| 136                                  | SAR Technical Rescue Team                      | \$ 10,659    | \$ 9,200   | \$ 39,246    | 136 | \$ 28,587         | 268.20%      |
| 137                                  | Boat Team                                      | \$ 5,236     | \$ 4,600   | \$ 8,668     | 137 | \$ 3,432          | 65.55%       |
| 138                                  | CERT Team                                      | \$ 2,200     | \$ -       | \$ 2,200     | 138 | \$ -              | 0.00%        |

**GENERAL FUND - BIG CORKSCREW SDA  
(22.0%)**

| GENERAL FUND - 2025-26 |   | **AMENDED**          | Estimated            | Final                |     | Budget              | Variance       |
|------------------------|---|----------------------|----------------------|----------------------|-----|---------------------|----------------|
| 2025-2026 Budget       |   | Budget 24-25         | 9/30/2025            | Budget 25-26         |     | Variance -- 24/25   | FY 24/25 vs    |
|                        |   | BC SDA               | BC SDA               | BC SDA               |     | vs 25/26 (\$)       | FY 25/26 (%)   |
| 139                    | Contingencies                                   | \$ -                 | \$ -                 | \$ -                 | 139 | \$ -                | 0.00%          |
|                        | <b>Total Op. Exp.</b>                           | <b>\$ 2,739,879</b>  | <b>\$ 2,460,708</b>  | <b>\$ 2,866,019</b>  |     | <b>\$ 126,140</b>   | <b>4.60%</b>   |
|                        | <b>TOTAL OPERATING &amp; PERSONNEL EXPENSES</b> | <b>\$ 13,766,522</b> | <b>\$ 13,844,652</b> | <b>\$ 15,448,372</b> |     |                     |                |
| <b>Debt Service</b>    |   |                      |                      |                      |     |                     |                |
| 140                    | Equipment and Apparatus Lease Principal         | \$ 192,087           | \$ 216,778           | \$ 175,134           | 140 | \$ (16,953)         | -8.83%         |
| 141                    | Interest  | \$ 16,502            | \$ 6,331             | \$ 10,769            | 141 | \$ (5,733)          | -34.74%        |
|                        | <b>Total Debt Service</b>                       | <b>\$ 208,589</b>    | <b>\$ 223,109</b>    | <b>\$ 185,903</b>    |     | <b>\$ (22,686)</b>  | <b>-10.88%</b> |
| <b>Capital</b>         |   |                      |                      |                      |     |                     |                |
| 160                    | Station Improvements & Equip.                   | \$ 73,150            | \$ 76,475            | \$ 29,700            | 160 | \$ (43,450)         | -59.40%        |
| 161                    | Fire and Rescue Equip.                          | \$ 39,490            | \$ 57,500            | \$ 53,900            | 161 | \$ 14,410           | 36.49%         |
| 162                    | Protective Gear                                 | \$ -                 | \$ -                 | \$ -                 | 162 | \$ -                | 0.00%          |
| 163                    | Medical Equipment                               | \$ 115,841           | \$ 138,000           | \$ 11,880            | 163 | \$ (103,961)        | -89.74%        |
| 164                    | Communication Equip                             | \$ 24,068            | \$ 14,950            | \$ 18,744            | 164 | \$ (5,324)          | -22.12%        |
| 165                    | Office Equipment                                | \$ -                 | \$ -                 | \$ -                 | 165 | \$ -                | 0.00%          |
| 166                    | Computers                                       | \$ 33,000            | \$ 11,500            | \$ 160,600           | 166 | \$ 127,600          | 386.67%        |
| 167                    | TRT   | \$ 10,802            | \$ 460               | \$ -                 | 167 | \$ (10,802)         | -100.00%       |
| 168                    | Boat Team                                       | \$ -                 | \$ -                 | \$ -                 | 168 | \$ -                | 0.00%          |
| 169                    | Training Equipment                              | \$ 37,400            | \$ -                 | \$ -                 | 169 | \$ (37,400)         | -100.00%       |
| 170                    | Vehicle Purchase                                | \$ 152,900           | \$ 159,850           | \$ 112,200           | 170 | \$ (40,700)         | -26.62%        |
| 171                    | Shop Equipment                                  | \$ 11,330            | \$ 11,845            | \$ 1,738             | 171 | \$ (9,592)          | -84.66%        |
| 172                    | Logistics/Warehouse                             | \$ 9,680             | \$ 11,500            | \$ 14,300            | 172 | \$ 4,620            | 47.73%         |
| 173                    | HazMat Team                                     | \$ 6,600             | \$ 5,750             | \$ -                 | 173 | \$ (6,600)          | -100.00%       |
| 174                    | Fire Apparatus                                  | \$ 604,842           | \$ 644,000           | \$ 66,000            | 174 | \$ (538,842)        | -89.09%        |
| 175                    | Dive Team                                       | \$ -                 | \$ -                 | \$ -                 | 175 | \$ -                | 0.00%          |
| 176                    | Fire Prevention                                 | \$ -                 | \$ -                 | \$ -                 | 176 | \$ -                | 0.00%          |
| 177                    | Community Outreach                              | \$ -                 | \$ -                 | \$ -                 | 177 | \$ -                | 0.00%          |
| 178                    | Land  | \$ -                 | \$ -                 | \$ -                 | 178 | \$ -                | 0.00%          |
|                        | <b>Total Capital Outlay</b>                     | <b>\$ 1,119,103</b>  | <b>\$ 1,131,830</b>  | <b>\$ 469,062</b>    |     | <b>\$ (650,041)</b> | <b>-58.09%</b> |
|                        | <b>Balance Forward-Assigned</b>                 | <b>\$ 5,982,621</b>  | <b>\$ 5,982,621</b>  | <b>\$ 6,357,591</b>  |     |                     |                |
|                        | <b>Balance Forward-Unassigned</b>               | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |     |                     |                |

**GENERAL FUND - BIG CORKSCREW SDA**  
(22.0%)

| GENERAL FUND - 2025-26                                   | **AMENDED**    | Estimated     | Final         |     | Budget            | Variance     |
|--|----------------|---------------|---------------|-----|-------------------|--------------|
| 2025-2026 Budget   | Budget 24-25   | 9/30/2025     | Budget 25-26  |     | Variance -- 24/25 | FY 24/25 vs  |
|  | BC SDA         | BC SDA        | BC SDA        |     | vs 25/26 (\$)     | FY 25/26 (%) |
| <b>BEGINNING CASH RESERVE<br/>(CARRY-FORWARD) - 10/1</b> | \$ 5,982,621   | \$ 5,982,621  | \$ 6,357,591  |     |                   |              |
| <b>(PLUS) TOTAL INCOME</b>                               | \$ 13,724,034  | \$ 15,574,561 | \$ 16,751,699 | *** |                   |              |
|  |                |               |               |     | 78.14%            |              |
| Personnel & Operating Expenses                           | \$ 13,766,522  | \$ 13,844,652 | \$ 15,448,372 |     | 17.80%            |              |
| Debt Service   | \$ 208,589     | \$ 223,109    | \$ 185,903    |     | 1.15%             |              |
| Capital  | \$ 1,119,103   | \$ 1,131,830  | \$ 469,062    |     | 2.91%             |              |
| <b>(LESS) TOTAL EXPENSES</b>                             | \$ 15,094,214  | \$ 15,199,591 | \$ 16,103,337 | *** |                   |              |
| <b>NET INCREASE / (DECREASE) -<br/>FYE 9/30</b>          | \$ (1,370,180) | \$ 374,970    | \$ 648,362    | *** |                   |              |
| <b>(EQUALS) Ending Cash<br/>Reserve - 9/30</b>           | \$ 4,612,441   | \$ 6,357,591  | \$ 7,005,953  |     |                   |              |
| <b>CUMMULATIVE RESERVES:</b>                             |                |               |               |     |                   |              |
| Unassigned:  | \$ -           | \$ -          | \$ -          | 0%  |                   |              |
| Assigned Reserves:                                       |                |               |               |     |                   |              |
| Op. Reserve-First Qtr                                    | \$ 3,441,631   | \$ 3,441,631  | \$ 3,862,093  | 55% |                   |              |
| Health Insurance Claim Reserve                           | \$ 258,116     | \$ 258,116    | \$ 164,698    | 2%  |                   |              |
| Medical Services Reserve                                 | \$ 40,000      | \$ 440,000    | \$ 440,000    | 6%  |                   |              |
| Station / Growth Management Reserve                      | \$ 190,000     | \$ 190,000    | \$ 660,000    | 9%  |                   |              |
| Emergency Reserve  | \$ 46,900      | \$ 942,050    | \$ 702,162    | 10% |                   |              |
| Fleet Reserve  | \$ 481,794     | \$ 931,794    | \$ 1,034,000  | 15% |                   |              |
| Station Improvement Reserve                              | \$ 154,000     | \$ 154,000    | \$ 143,000    | 2%  |                   |              |
|  | \$ 4,612,441   | \$ 6,357,591  | \$ 7,005,953  |     |                   |              |



**2025/2026**

**IMPACT FEE FUND**

| <b>NORTH COLLIER FIRE CONTROL &amp; RESCUE DISTRICT</b> |  |   |                                |                                     |  |   |
|---|--|---|--------------------------------|-------------------------------------|--|---|
| <b>IMPACT FEE FUND BUDGET - 2025-2026</b>               |  |   |                                |                                     |  |   |
|   |  |   |                                |                                     |  |   |
|   | <b>INCOME</b>  | <b>Amended<br/>Budget 2024 -<br/>2025</b> | <b>Estimated<br/>9-30-2025</b> | <b>Final Budget<br/>2025 - 2026</b> | <b>Budget<br/>Variance<br/>(24/25 vs<br/>25/26) (\$)</b> | <b>Budget<br/>Variance<br/>(24/25 vs<br/>25/26) (%)</b> |
| <b>1A</b>   | Impact Fees  | \$ 900,000                                | \$ -                           | \$ 1,000,000                        | \$ 100,000   | 11.11%  |
| <b>2</b>  | Other  | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>3</b>  | Interest   | \$ 100,000                                | \$ 15,000                      | \$ 50,000                           | \$ (50,000)  | -50.00%   |
|   | <b>TOTAL INCOME</b>                                  | <b>\$ 1,000,000</b>                       | <b>\$ 15,000</b>               | <b>\$ 1,050,000</b>                 | <b>\$ 50,000</b>   | <b>5.00%</b>  |
| <b>1B</b>   | <b>IMPACT FEES COLLECTED /<br/>DEFERRED</b>          | <b>\$ -</b>                               | <b>\$ 1,367,000</b>            | <b>\$ -</b>                         | <b>\$ -</b>  | <b>0.00%</b>  |
|   | <b>EXPENSES</b>                                      |   |                                |                                     |  |   |
| <b>1</b>  | Collection Fees                                      | \$ 13,500                                 | \$ 15,000                      | \$ 15,000                           | \$ 1,500   | 11.11%  |
| <b>2</b>  | Professional Services                                | \$ 5,000                                  | \$ -                           | \$ 5,000                            | \$ -   | 0.00%   |
| <b>3</b>  | Interest to General Fund                             | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>4</b>  | Transfer to General Fund                             | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>5</b>  | Debt Service Principal                               | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>6</b>  | Debt Service Interest                                | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>7</b>  | Construction in Progress                             | \$ 4,000,000                              | \$ -                           | \$ 4,000,000                        | \$ -   | 0.00%   |
| <b>8</b>  | Station Construction                                 | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>9</b>  | Office Equipment & Station<br>Equipment              | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>10</b>   | Emergency Signal - St. 42                            | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>11</b>   | Temporary Station Lease                              | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>12</b>   | Land Purchase  | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| <b>13</b>   | Miscellaneous  | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
|   | <b>Total Expenses</b>                                | <b>\$ 4,018,500</b>                       | <b>\$ 15,000</b>               | <b>\$ 4,020,000</b>                 | <b>\$ 1,500</b>  | <b>0.04%</b>  |
|   | <b>Fund Balance (Deferred<br/>Revenue ) at 10-01</b> | <b>\$ 9,682,854</b>                       | <b>\$ 6,664,354</b>            | <b>\$ 8,031,354</b>                 |  |   |
|   | <b>Income</b>  | <b>\$ 1,000,000</b>                       | <b>\$ 15,000</b>               | <b>\$ 1,050,000</b>                 |  |   |
|   | <b>Impact Fees (Deferred)</b>                        | <b>\$ -</b>                               | <b>\$ 1,367,000</b>            | <b>\$ -</b>                         |  |   |
|   | <b>Expenses</b>                                      | <b>\$ (4,018,500)</b>                     | <b>\$ (15,000)</b>             | <b>\$ (4,020,000)</b>               |  |   |
|   | <b>Fund Balance (Deferred<br/>Revenue ) at 9-30</b>  | <b>\$ 6,664,354</b>                       | <b>\$ 8,031,354</b>            | <b>\$ 5,061,354</b>                 |  |   |



## **RESOLUTION 20-022**

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT, COLLIER COUNTY, FLORIDA; ADOPTING FINDINGS AND RECOMMENDATIONS SET FORTH IN UPDATED IMPACT FEE STUDY INFORMATION; ESTABLISHING A NEW SCHEDULE OF IMPACT FEE RATES FOR NEW CONSTRUCTION FOR THE FISCAL YEAR 2020-2021; PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, impact fees are a funding mechanism that a local government may utilize to pay for public improvements that are necessary to serve new growth;

**WHEREAS**, in order to be constitutional, impact fees must satisfy a dual rational nexus test, which requires a local government to show a reasonable nexus between the local government's need for additional capital facilities and the new construction and that a special benefit is conferred upon the fee payers; and

**WHEREAS**, Subsection 8 of section 6 of the North Collier Fire Control and Rescue District's Charter within section 3 of chapter 2015-191, Laws of Florida, authorizes the North Collier Fire Control and Rescue District to assess impact fees for capital improvements on new construction within its boundaries; and

**WHEREAS**, the calculation of impact fee rates assessed effective for the 2020-2021 fiscal year will be based upon the most recent and localized data, as evidenced by the North Collier Fire Control & Rescue District Fire Impact Fee Update Study Final Report dated August 24, 2020; and

**WHEREAS**, the accounting of the impact fee revenues and expenditures are provided for and reported in a separate and segregated special revenue fund entitled Impact Fee Fund; and

**WHEREAS**, Collier County collects the impact fees for the North Collier Fire Control and Rescue District and charges an administrative fee to cover Collier County's actual costs of such collection, pursuant to interlocal agreements dated September 25, 1990 and December 13, 2005; and

**WHEREAS**, to promote efficiency with Collier County in its collection of the North Collier Fire Control and Rescue District's impact fees, this resolution includes impact fee land

use categories that are consistent with Collier County's impact fee land use categories as well other collection procedures; and

**WHEREAS**, Section 163.31801, Florida Statutes (2019), requires that notice be provided no less than ninety (90) days before the resolution may take effect since it is imposing an increased impact fee, and upon approval of this resolution and at least 90 days prior to January 1, 2021, District staff shall ensure publication of notice as required by Florida law; and

**WHEREAS**, in order to ensure adequate time for publication of notice as required by Florida law at least 90 days prior to January 1, 2021, the impact fees adopted and imposed by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District in Resolution 19-004 will remain in effect until December 31, 2020; and

**WHEREAS**, upon the timely publication of notice, the impact fees adopted by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District for the 2020-2021 fiscal year are imposed in compliance with Section 163.31801, Florida Statutes (2019).

**NOW, THEREFORE, BE IT RESOLVED** by the BOARD OF FIRE COMMISSIONERS OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT of Collier County Florida, that:

**Section 1.** The above recitals are true and correct, and are fully incorporated herein.

**Section 2.** The North Collier Fire Control and Rescue District hereby adopts and incorporates the North Collier Fire Control & Rescue District Fire Impact Fee Update Study Final Report dated August 24, 2020, attached in its entirety as Exhibit A, including the assumptions, conclusions and findings in the study.

**Section 3.** This resolution shall be applicable within the entirety of the North Collier Fire Control and Rescue District.

**Section 4.** The North Collier Fire Control and Rescue District hereby adopts and imposes the following schedule of impact fee charges upon new construction to be used for capital improvements that are necessary to serve new growth in accordance with Florida law:

| Land Use        | Unit | Total Impact Fee |
|-----------------|------|------------------|
| Residential     | sf   | \$0.17           |
| Non-Residential | sf   | \$1.06           |

**Section 5.** The following terms shall have the below meanings:

**Section 6.** In the event a development is a mixed use development, the impact fee shall be calculated based upon each separate impact fee land use category included in the proposed mixed use development as set forth in Section 4.

**Section 7.** In the event a development involves a land use not contemplated under the impact fee land use categories set forth in Section 4, the impact fee shall be calculated using the appropriate impact fees methodologies contained in the North Collier Fire Control & Rescue District Fire Impact Fee Update Study Final Report dated August 24, 2020. The impact fee rate calculation shall be determined by using variables applicable to the most similar land use categories in the applicable impact fee rate schedules.

**Section 8.** If a conventional building permit for the development is not required (e.g., golf course, park, change of use, etc.), then the impact fee shall be paid prior to the occurrence of any one of the following events, whichever occurs first:

- (1) The date when the first certificate of occupancy has been issued for any building or structure accessory to the principle use or structure of the development; or
- (2) The date when the first certificate of occupancy is issued for the first non-accessory building or non-accessory structure to be used by any part of the development; or
- (3) The date when a final development order, final development permit or other final authorization is issued authorizing construction of a parking facility for any portion of the development; or

(4) The date when a final development order, final development permit or other final approval is issued for any part of the development in instances where no further building permit is required for that part of the development; or

(5) The date when any part of the development opens for business or goes into use.

**Section 9.** Impact fees shall be collected and kept separate from other North Collier Fire Control and Rescue District revenues and used exclusively in the manner provided for under applicable Florida Law, including Sections 163.31801 and 191.009, Florida Statutes, and Chapter 2015-191, Laws of Florida.

**Section 10.** No reduction in the assessed impact fee rate is authorized and the provisions within Resolution 19-004 through December 31, 2020, and Resolution 20-022 are applicable.

**Section 11.** If any section, subsection, sentence, clause or provision of this resolution is held invalid, the remainder of the resolution shall not be affected.

**Section 12.** This resolution shall take effect on January 1, 2021.

**Section 13.** This resolution supersedes Resolution 20-004, which was adopted on May 28, 2020 and was to take effect on October 1, 2020.

This Resolution shall be effective immediately upon adoption.

The foregoing Resolution was offered by Commissioner Bueke, who moved its adoption.

The motion was seconded by Commissioner Calamari, and the Vote was as follows:

| Commissioner                         | Vote |
|--------------------------------------|------|
| Commissioner M. James Burke          | YAY  |
| Commissioner James A. Calamari       | YAY  |
| Commissioner Christopher L. Crossan  | YAY  |
| Commissioner Norman E. Feder         | YAY  |
| Commissioner J. Christopher Lombardo | YAY  |

Duly passed on this 24th day of September, 2020 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

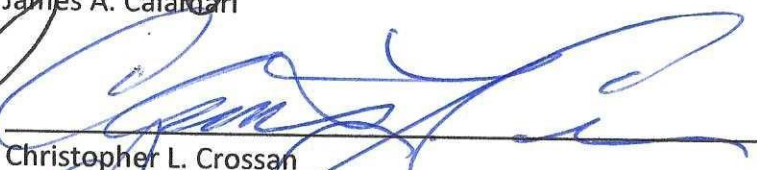
**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**



M. James Burke



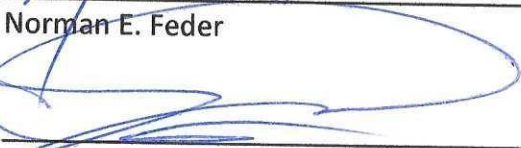
James A. Calamari



Christopher L. Crossan



Norman E. Feder



J. Christopher Lombardo



**2025/2026**  
**INSPECTION FEE FUND**

| <b>NORTH COLLIER FIRE CONTROL &amp; RESCUE DISTRICT</b> |  |   |                                |                                     |  |   |
|---|--|---|--------------------------------|-------------------------------------|--|---|
| <b>INSPECTION FEE FUND 2025-2026</b>                    |  |   |                                |                                     |  |   |
|   |  | <b>Amended<br/>Budget 2024<br/>- 2025</b> | <b>Estimated<br/>9-30-2025</b> | <b>Final Budget<br/>2025 - 2026</b> | <b>Budget<br/>Variance (24/25<br/>vs 25/26) (\$)</b> | <b>Budget<br/>Variance<br/>(24/25 vs<br/>25/26) (%)</b> |
| <b><u>INCOME</u></b>                                    |  |   |                                |                                     |  |   |
| 1   | Inspection Fees                            | \$ 1,100,000                              | \$ 1,300,000                   | \$ 1,200,000                        | \$ 100,000   | 9.09%   |
| 2   | Plan Review Fees                           | \$ 1,100,000                              | \$ 1,400,000                   | \$ 1,300,000                        | \$ 200,000   | 18.18%  |
| 3   | Interest                                   | \$ 5,000                                  | \$ 6,000                       | \$ 1,000                            | \$ (4,000)   | -80.00%   |
| 4   | On Call Reimbursement                      | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
|   | <b>Total Income</b>                        | <b>\$ 2,205,000</b>                       | <b>\$ 2,706,000</b>            | <b>\$ 2,501,000</b>                 | <b>\$ 296,000</b>                                    | <b>13.42%</b>   |
| <b><u>Personnel Expenses</u></b>                        |  |   |                                |                                     |  |   |
| 5   | Salaries                                   | \$ 1,130,895                              | \$ 1,100,000                   | \$ 1,265,860.00                     | \$ 134,965   | 11.93%  |
| 6   | Professional Pay                           | \$ 20,400                                 | \$ 20,000                      | \$ 32,635.00                        | \$ 12,235  | 59.98%  |
| 7   | Overtime / On-Call Pay                     | \$ 45,000                                 | \$ 36,000                      | \$ 40,000.00                        | \$ (5,000)   | -11.11%   |
| 8   | Vacation & Sick Leave Pay                  | \$ 40,000                                 | \$ 40,000                      | \$ 65,000.00                        | \$ 25,000  | 62.50%  |
| 9   | Social Security                            | \$ 94,577                                 | \$ 90,000                      | \$ 104,871.00                       | \$ 10,294  | 10.88%  |
| 10  | Retirement - FRS                           | \$ 81,084                                 | \$ 80,000                      | \$ 72,964.00                        | \$ (8,120)   | -10.01%   |
| 11  | Retirement - 175                           | \$ 231,945                                | \$ 250,000                     | \$ 250,042.00                       | \$ 18,097  | 7.80%   |
| 12  | Disability Insurance                       | \$ 4,722                                  | \$ -                           | \$ 5,202.00                         | \$ 480   | 10.17%  |
| 13  | Worker's Compensation                      | \$ 36,152                                 | \$ 55,000                      | \$ 37,316.00                        | \$ 1,164   | 3.22%   |
| 14  | Life/Health Insurance                      | \$ 325,732                                | \$ 290,000                     | \$ 365,724.00                       | \$ 39,992  | 12.28%  |
| 15  | Employee Physicals                         | \$ 25,012                                 | \$ -                           | \$ 22,919.00                        | \$ (2,093)   | -8.37%  |
|   | <b>Total Personnel Expenses</b>            | <b>\$ 2,035,519</b>                       | <b>\$ 1,961,000</b>            | <b>\$ 2,262,533.00</b>              | <b>\$ 227,014</b>                                    | <b>11.15%</b>   |
| <b><u>Operating Expenses</u></b>                        |  |   |                                |                                     |  |   |
| 16  | Telephone                                  | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| 17  | Utilities                                  | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| 18  | Office Supplies/ Equipment                 | \$ -                                      | \$ 1,000                       | \$ -                                | \$ -   | 0.00%   |
| 19  | Uniforms                                   | \$ -                                      | \$ -                           | \$ -                                | \$ -   | 0.00%   |
| 20  | Rent - Collier County Lease                | \$ 50,000                                 | \$ 50,000                      | \$ 50,000.00                        | \$ -   | 0.00%   |
| 21  | Public Education                           | \$ 25,000                                 | \$ 2,500                       | \$ -                                | \$ (25,000)  | -100.00%  |
| 22  | Dues & Subscription                        | \$ 7,270                                  | \$ 5,000                       | \$ 7,330.00                         | \$ 60  | 0.83%   |
| 23  | Computer Software/Main                     | \$ 58,800                                 | \$ 50,000                      | \$ 140,160.00                       | \$ 81,360  | 138.37%   |
| 24  | Travel & Per Diem                          | \$ 20,400                                 | \$ 5,000                       | \$ 12,800.00                        | \$ (7,600)   | -37.25%   |
| 25  | Training                                   | \$ 15,000                                 | \$ 10,000                      | \$ 15,000.00                        | \$ -   | 0.00%   |
|   | <b>Total Operating Expenses</b>            | <b>\$ 176,470</b>                         | <b>\$ 123,500</b>              | <b>\$ 225,290.00</b>                | <b>\$ 48,820</b>                                     | <b>27.66%</b>   |
| <b><u>Capital Expenses</u></b>                          |  |   |                                |                                     |  |   |
| 26  | Vehicles                                   | \$ -                                      | \$ -                           | \$ -                                | \$ -   |   |
|   | <b>Total Capital Expenses</b>              | <b>\$ -</b>                               | <b>\$ -</b>                    | <b>\$ -</b>                         | <b>\$ -</b>  | <b>0.00%</b>  |
|   | <b>TOTAL EXPENSES</b>                      | <b>\$ 2,211,989</b>                       | <b>\$ 2,084,500</b>            | <b>\$ 2,487,823</b>                 | <b>\$ 275,834</b>                                    | <b>12.47%</b>   |
|   | <b>FUND BALANCE<br/>(RESERVE) AT 10-01</b> | <b>\$ 1,606,211</b>                       | <b>\$ 1,599,222</b>            | <b>\$ 2,220,722</b>                 |  |   |
|   | <b>INCOME</b>                              | <b>\$ 2,205,000</b>                       | <b>\$ 2,706,000</b>            | <b>\$ 2,501,000.00</b>              |  |   |
|   | <b>EXPENSES</b>                            | <b>\$ (2,211,989)</b>                     | <b>\$ (2,084,500)</b>          | <b>\$ (2,487,823.00)</b>            |  |   |
|   | <b>FUND BALANCE 9-30</b>                   | <b>\$ 1,599,222</b>                       | <b>\$ 2,220,722</b>            | <b>\$ 2,233,899</b>                 |  |   |



## RESOLUTION 18-006

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT ESTABLISHING A SCHEDULE OF USER FEES RELATED TO FIRE PREVENTION, INCLUDING BUT NOT LIMITED TO FEES FOR NEW AND EXISTING BUILDING FIRE INSPECTIONS, PLANNING AND PERMITTING REVIEWS, ADMINISTRATIVE SERVICES, ON-CALL INSPECTOR AND FIRE WATCH PROGRAMS, FALSE OR MALFUNCTIONING ALARMS, LOCKBOX ACCESS, SPECIAL FEES, FIRE HYDRANT MAINTENANCE AND OWNERSHIP, SPECIAL EVENT FIRE WATCH SERVICES, AND CODE COMPLIANCE INSPECTION AND PLAN REVIEW FEES; PROVIDING INSPECTION SCHEDULE; PROVIDING FOR ON-CALL INSPECTION AND FIRE WATCH SERVICES; PROVIDING PROCESS FOR FALSE OR MALFUNCTIONING ALARMS; PROVIDING FOR SPECIAL SERVICES FEE; PROVIDING FOR ENFORCEMENT AND PENALTY; CONFLICT AND SEVERABILITY; PROVIDING FOR REPEAL OF SPECIFIED RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the North Collier Fire Control and Rescue District (“District”) is an independent special fire control and rescue district governed by Chapter 2015-191, Laws of Florida, and Chapters 189 and 191, Florida Statutes (“F.S.”), which provides emergency fire prevention, fire protection, and rescue services to an approximately 264-square mile area in Collier County; and

**WHEREAS**, the Board of Fire Commissioners (“Board”) of the District is responsible for the fire prevention, fire protection, and rescue services within the District in accordance with Chapter 2015-191, Laws of Florida, and Chapters 191 and 633, F.S.; and

**WHEREAS**, Section 4 of the District’s charter found in section 3 of Chapter 2015-191, Laws of Florida, authorizes the District to do all things necessary to provide adequate fire prevention and fire protection, including but not limited to the authority to inspect and investigate all property for fire hazards and to assess fees for fire inspection and maintenance and replacement of hydrants in an amount reasonably related to the costs thereof, and to adopt rules and regulations for the prevention of fire and fire control in the District; and

**WHEREAS**, Chapter 633, F.S., requires the State of Florida Fire Marshal to adopt the Florida Fire Prevention Code, which contains or incorporates by reference all fire safety laws and rules that pertain to and govern the design, construction, erection, alteration, modification,

repair, and demolition of public and private buildings, structures, and facilities and the enforcement of such fire safety laws and rules; and

**WHEREAS**, Section 633.208, F.S., provides that each special fire control district is required to enforce the Florida Fire Prevention Code, as may be amended; and

**WHEREAS**, pursuant to Section 633.312(3), F.S., it is the Owner's responsibility to maintain the fire protection system installed within its Premises; and

**WHEREAS**, the Board has determined that it is the owner's responsibility to bear all costs associated with maintenance and repairs, including unexpected impairments, on all required fire protection systems; and

**WHEREAS**, the Board has determined that it is necessary and beneficial to the public that all Premises requiring a fire alarm or fire sprinkler system by the Florida Fire Prevention Code, as may be amended, have installed systems that are functional and maintained; and

**WHEREAS**, the Board recognizes the importance of providing Florida Fire Prevention Code compliance inspection and plan reviews in that it ensures the safety of the public; and

**WHEREAS**, Section 191.009, F.S., authorizes the Board to provide a reasonable schedule of charges for special emergency services; for fighting fires; for responding to or assisting or mitigating emergencies that either threaten or could threaten the health and safety of persons, property, or the environment, to which the district has been called; and for inspecting structures, plans, and equipment to determine compliance with fire safety codes and standards; and

**WHEREAS**, Section 633.216, F.S., authorizes a special fire control district to provide a schedule of fees to pay the costs of fire inspections and related administrative expenses; and

**WHEREAS**, the Board has determined that it is in the best interest of the District to assess reasonable fees for fire prevention and fire protection services within its boundaries to offset the costs associated with providing such services; and

**WHEREAS**, the Board finds that the Schedule of Fees sets forth fair and reasonable sums to be assessed to those who receive the benefits of the fire prevention, fire protection, and

rescue services provided by the District and is reasonably related to the cost of providing such services; and

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT AS FOLLOWS:**

**I. Recitals.** The recitals set forth above are true and correct and are hereby incorporated into this Resolution as though specifically stated herein. Any capitalized term used in this Resolution and not otherwise defined shall have the meaning ascribed to such term in the Resolution.

**II. Definitions.** As used herein, the following terms shall have the specified meanings unless another meaning is clearly required by the text.

1. "Alarm system malfunction" means emission of any alarm signal caused by mechanical failure, improper system design, equipment malfunctions, improper maintenance or lack of maintenance, power failure or power surge, or other substantially similar cause. Alarm system malfunctions do not include any accidental activation of the alarm signal by an action by which the system was designed to be triggered.

2. "Enforcement Official," "Authority Having Jurisdiction," or "District AHJ" means the Fire Chief of the District, and/or any authorized representative or designee of the Fire Chief.

3. "False or malfunctioning alarm" means the activation of an alarm signal caused by something other than an actual fire or emergency condition at the protected premises, and which signal results in an Official Response. There shall be a rebuttable presumption that an alarm signal is a false alarm whenever a firefighter responds to an alarm signal and the responding firefighter or inspector determines that the alarm signal was triggered by:

- a. a cause other than a fire or emergency condition; or
- b. an intentional activation of that alarm signal not based upon a good faith, reasonable mistake that there was a fire, or other emergency condition.

4. "Fire Watch" means the assignment of a qualified person or persons, acceptable to the District AHJ, having the sole responsibility for the continuous 24-hour patrol of a Premise or Premises for the purpose of detecting fires and transmitting an alarm to the building occupants and 911 emergency dispatch center.

5. "Florida Fire Prevention Code" means Chapter 69A-60, Florida Administrative Code, as may be amended.

6. "Normal Work Hours" means from Monday through Saturday, 0700 to 1730 hours, excluding holidays.

7. "Official Response" means when any firefighter responds by traveling to a Protected Premise in response to an alarm signal from that Premise.

8. "On-Call Inspector" means a Florida State certified Fire Inspector, a member of the District's Fire Prevention Bureau, assigned standby duties to respond to live safety issues including, but not limited to, required systems that are out of service, outside the timeframe of Normal Work Hours.

9. "Out of Service" means a significant portion of the fire alarm or fire sprinkler system that is not operational. An example would be an entire fire alarm initiation, signaling, or notification circuit, or an entire fire sprinkler branch line. It is not the intent of the Florida Fire Prevention Code to require a Fire Watch or evacuation of a portion of a building for a single device or appliance.

10. "Property Owner" or "Owner" means the owner of the Protected Premises, including each co-owner of the property, including but not limited to, each tenant in common.

11. "Premise" or "Premises" means any residence, building, structure, apartment, office, condominium, or any other unit thereof.

12. "Protected Premises" means the Premises intended to be protected by the fire alarm or any similar monitoring system.

13. "Required System" means a fire alarm system or fire sprinkler system in a building that is required by the Florida Fire Prevention Code. This is normally determined by the occupancy classification, square feet, number of stories, occupant load, or a combination thereof.

14. "Responsible Party" means

- a. each Owner;
- b. each occupant of the Protected Premises who is 18 years or older;

- c. each tenant and subtenant; and
- d. other persons or entities, if any, that have by written agreement with the Owner agreed to be responsible for false alarms emitted from that Protected Premises.

15. "Signal" means a power impulse or audible tone emitted from a fire alarm or fire sprinkler monitor system, which indicates that an alarm has occurred.

16. "Square Footage" is defined as the total area of the structure(s) under roof.

17. "Job Value" for an Architectural Building Permit application means the contractor's valuation of construction cost. Minimal accepted calculated costs of construction are set forth on the attached Building Valuation Data Table - ICC Building Valuation Data Table, produced February 2007, attached as Exhibit B.

18. "Vacant" means premises that are not physically occupied by a responsible adult at any time during an Official Response by a firefighter or inspector.

### **III. Schedule of Fees; General Provisions.**

1. Approval and Adoption of Fees. The Board approves and adopts the Schedule of Fees, attached hereto as Exhibit A, as those fees charged by the District for performing the services enumerated therein. The Board shall review the Schedule of Fees on an annual basis and will adopt any changes, if needed, by resolution.

2. Reasonableness of Fees. The Schedule of Fees sets forth fair and reasonable sums to be assessed to those who receive the benefits of the fire prevention and fire protection services provided by the District. The sums in the Schedule of Fees are reasonably related to the cost of providing such services.

3. Payment Due. All fees are due and immediately upon request for service. All other fees are payable within 30 days of notice of fees by the District. All services and fees provided for in section IV of the Development Review section of the Schedule of Fees are processed at 6495 Taylor Road Naples, FL 34109 and all other services and fees provided for in the Schedule of Fees may be processed at the Collier County Growth Management Office.

4. Fee Waiver. The Fire Chief or his/her designee, in his/her sole discretion, may waive or modify a fee upon a written request from a Responsible Party. With respect to all Site Development review types, the District AHJ or his/her designated representative retains the right to make an initial determination as to whether the proposed scope of work impacts fire codes and therefore, whether a review is necessary or unnecessary. With respect to permit review, the District AHJ or his/her designated representative retains the right to make an initial determination as to whether the proposed activity presents a fire protection concern, i.e. swimming pools, concrete deck, radio transmission towers, etc., and if such determination is made by the District AHJ or his/her designated representative that there is no fire protection concern, then such review shall be exempt from permit review fees.

5. Implementation. The Fire Chief or his/her designee is authorized to take any and all necessary steps for the implementation of this Resolution and the Schedule of Fees.

6. Failure to Pay and Liability. The failure to pay an invoice within thirty (30) days from the date of notice of fees may result in further legal action such as the imposition of a lien in accordance with Chapter 191, F.S., and any other applicable laws. All collection costs including accrued late fee services, court fees, and reasonable attorney's fees shall be charged.

7. Enforcement. Enforcement of this Resolution and collection of fines, fees, and charges assessed hereunder may be by civil action, criminal prosecution, and/or any manner authorized by law, including filing liens against the protected premises.

#### IV. Inspection Schedule and Categories.

1. Identification and Inspections. All existing buildings shall be identified and inspected by occupancy classification per the Florida Fire Prevention Code, Chapter 69A, Florida Administrative Code, North Collier Fire Control and Rescue District Fire Protection and Prevention Code, and the schedules of inspections for existing Occupancies and regulatory license required by the State of Florida as provided for in section 2 below.

2. Inspection Schedule. The schedule of fire prevention and life safety inspections of existing occupancies is:

a. On an annual basis:

i. shall be conducted annually on those occupancies where the public gathers and/or where they lodge;

- ii. Storage occupancies 10,000 square feet or greater;
  - iii. Mercantile occupancies 10,000 square feet or greater;
  - iv. Business occupancies 30,000 square feet or greater;
  - v. Industrial occupancies 10,000 square feet or greater;
  - vi. High hazard occupancies/operations, including but not limited to dry cleaning operations;
  - vii. Hotels/Motels, Dormitories, Lodging and Rooming Houses;
  - viii. Health Care occupancies, including Hospitals, Assisted Living Facilities; and Day Care Centers and Nursery Schools;
  - ix. Educational occupancies and Assembly occupancies.
- b. On a triennial basis:
- i. Multi-family, Apartments/Condominiums; and
  - ii. All other occupancies not listed in paragraph 2a above.

#### **V. On-Call Inspector and Fire Watch Programs.**

1. **On-Call Inspection Fees.** When the District's On-Call Inspector responds after Normal Working Hours due to the malfunction of a Required System, the Owner and/or Responsible Party will be assessed and billed the On-Call inspection fee.

2. **Fire Watch Implementation and Fees.** If a Required System is discovered to be Out of Service and is anticipated to remain Out of Service for a period longer than four (4) hours, an Enforcement Official will contact the Responsible Party so that the Responsible Party may determine whether the Premises should be evacuated or a Fire Watch should be implemented. A Fire Watch will be implemented when:

- a. elected by the Responsible Party; or
- b. the Responsible Party cannot be contacted within two (2) hours of discovering that the Required System is Out of Service.

#### **VI. False or Malfunctioning Alarms.**

1. **Responsibility for Fire Alarm Systems.** Neither the District nor any member thereof shall have or assume any responsibility for the installation, repair, maintenance,

operation, or effectiveness of any fire alarm or fire sprinkler system not owned by the District. Responsibilities for false or malfunctioning alarms emitted by the respective system rest solely, jointly, and severally with each Responsible Party. Each active fire alarm system in the District must always have at least one (1) Responsible Party. No person or entity shall maintain any fire alarm system that automatically dials the statewide emergency telephone number (911) or any other telephone number assigned to the District or the Collier County Sheriff's Office, except as required by Federal, State, or local law or ordinance.

2. Responsibility for False Alarms. Each Owner of the Protected Premises is primarily responsible under this Resolution for false or malfunctioning alarms at the Protected Premises. Owners may by lease or other written agreement assign that primary responsibility to a person or entities to occupy the Protected Premises, or to managers of the Protected Premises; however, failure of any such non-owner to fully comply with any warning or citation under this Resolution shall render the Owner responsible for such false or malfunctioning alarms and the resulting penalties. Each Responsible Party is jointly and severally responsible under this Resolution for all false or malfunctioning alarms at the respective Protected Premises.

3. Vacant Protected Premises. When responding to an alarm at a vacant Protected Premises, the responding engine crew should attempt to contact a Responsible Party. If within fifteen (15) minutes of arrival at the Premises the Responsible Party cannot be reached or does not arrive at the Premises, the alarm signal may be terminated or reset by the District. The District shall be held harmless for any damage to the alarm system, and for any damage to the Premises and/or property which may be caused by the termination or resetting of the fire alarm system.

4. Lock Box Access. When an alarm panel is in a locked building or secured area, in an existing or newly constructed building, the Responsible Party shall purchase at the Owner's sole expense, an approved lock box. Inside this lock box shall be keys or codes to gain access to the alarm panel. The District is the sole owner of the key to open the lock box.

5. First False Alarm. A written warning shall be issued for the first false or malfunctioning alarm at the Protected Premises, which occurs after the effective date of this Resolution. The warning may be left at the Premises or otherwise delivered to the Responsible Party. The warning may be left in a conspicuous place within vacant Premises, or affixed to the door of the Premises, or may be left with any adult occupant, employee, or agent of an occupant of an occupied Protected Premises. Alternatively, the warning may be mailed to any

Responsible Party by regular United States mail, but if returned undelivered, then mailed by certified, return receipt requested, or by actual service by any other lawful service of due process.

6. Second and Subsequent False Alarm. An Enforcement Official may issue a citation of violation for a false or malfunctioning alarm as defined in this Resolution for a second or any subsequent false or malfunctioning alarm that occurs at the Protected Premises. The citation may be served upon any Responsible Party by lawful service of process or by mailing it to the Protected Premises return receipt requested within one hundred eighty (180) days of the last false or malfunctioning alarm at the said Premises.

7. False Alarm Report Form. In each instance where a fire alarm is determined by an enforcement official to be a false or malfunctioning alarm and a warning or citation of violation is issued by an enforcement official, a Responsible Party must promptly file with the District a completed "False Alarm Report Form." The False Alarm Report Form must be completed with true and correct information and be returned to the District within twenty (20) days of the date when the false or malfunctioning alarm occurred. Each False Alarm Report Form must contain the following information:

- a. The full name(s), address, home, and or/work telephone number of at least one Responsible Party regarding the fire alarm system at the Protected Premises.
- b. The name, address, and telephone number of at least one authorized individual representative of a Responsible Party who can be immediately notified in the event of a subsequent false or malfunctioning alarm at the Premises.
- c. If applicable, the name and 24-hour telephone number of the business or entity that will be monitoring the fire alarm system.
- d. The exact cause of the false alarm or malfunction determined by a licensed alarm contractor, if known. If the exact cause of the false or malfunctioning alarm is not known, specify in detail the suspected cause of the alarm. If applicable, include all information that indicates the alarm was not a false alarm.
- e. All corrective action that was taken to eliminate the determined cause of the false or malfunctioning alarm from recurring.
- f. Other information that may assist the District in the event of a subsequent alarm from that system.

A separate False Alarm Report Form is required for each false or malfunctioning alarm that occurs more than twelve (12) hours apart from the prior false alarm for which there was an Official Response.

8. Failure to Promptly Deliver False Alarm Report Form. The failure of the Responsible Party to deliver a completed False Alarm Report Form to the District within twenty (20) days of the occurrence of the false or malfunctioning alarm as required herein shall subject the Responsible Party to a civil fine of \$25.00. Any late reporting fine is and shall be paid in addition to any other fine issued by the District for false or malfunctioning alarms or any other reason.

9. Corrective Action. Unless it is obvious that the alarm was triggered by a cause other than a system malfunction, the system shall be examined by a licensed alarm technician who is knowledgeable regarding causes of fire alarm system malfunctions for that type of system so that a good faith attempt is made to prevent that type of false alarm from recurring.

10. "Clean Slate" Status. If one hundred eighty (180) days pass without a false or malfunctioning alarm from the system located at a Protected Premises, if the False Alarm Report Forms were filed timely, and all fines arising out of prior false alarms for that system have been paid, a "clean slate" status shall be automatically granted to the system. The first false alarm after a "clean slate" status shall require only a written warning and shall commence a new 180-day time period for subsequent false alarms from that system.

11. Installation of a New Alarm System. Installation of an entirely new fire alarm system at a Protected Premises, upon written notice of the same to the District, shall confer "clean slate" status upon that system so long as all prior false alarm fines are paid.

12. Good Faith Mistake or Emergency Condition. No person shall violate this Resolution by intentionally setting off a fire alarm signal to prompt an Official Response if that alarm signal was set off based upon a reasonable mistake of fact that there existed a fire or emergency condition at the Protected Premises. The responding firefighter will determine whether there was a reasonable mistake of fact to justify that intentional activation of that alarm signal. If excused, the alarm signal shall not be counted as a false alarm.

13. False Alarm Appeal Process. The Responsible Party receiving fines and/or penalties for false alarms has the right to contest the imposition of the violation and any fine imposed due to the violation of this Resolution by notifying the District in writing, post marked no later than thirty (30) days after the date of the issuance of the notice of violation, and mailed to the North Collier Fire Control and Rescue District, Fire Prevention Bureau, Attention: Fire Marshal, 6495 Taylor Road, Naples, Florida 34109. Thereafter, the Responsible Party will be notified of a date and time to appear before the Board to present the case as to why the

violation and accompanying fines should be dismissed. Failure to notify the District of any contest within thirty (30) days will create a presumption of the validity of the violation.

14. Effect of Payment. Prompt payment of each false or malfunctioning alarm fee shall clear and settle that false alarm violation, but does not eliminate the duty to file the respective False Alarm Report Form.

## VII. Miscellaneous.

1. Liens. In accordance with Section 191.009(3)(e), F.S., the District shall have a lien upon any real property, motor vehicle, marine vessel, aircraft, or rail car, for any charge assessed under this subsection.

2. Joint and Several Liability to Pay Fees and Fines. All fees and/or fines charged under this Resolution shall be an obligation owed jointly and severally by each Responsible Party. Fees and fines shall be paid to the District within the time periods specified in this Resolution, except as may be otherwise ordered by a court of law.

3. Conflict and Severability. In the event that this Resolution conflicts with any other applicable Resolution of the District, or other applicable law, this Resolution shall apply. If any phrase or portion of this Resolution is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion.

4. Repeal. Upon the Effective Date, this Resolution supersedes, replaces, and repeals Resolutions 13-005, 16-024, 16-025, 16-026, 17-001, and 17-011. Resolution 16-027 shall be superseded, replaced, and repealed five (5) days from the District's implementation of the Collier County Growth Management Division's CityView Software Program.

5. Effective Date. This Resolution shall take effect immediately. Notwithstanding, sections I, II, and III of the Development Review section of Schedule of Fees shall take effect five (5) days from the District's implementation of the Collier County Growth Management Division's CityView Software Program, with the fees in Resolution 16-07 for the services provided for in sections I, II, and III of the Development Review section of Schedule of Fees remaining in effect until such time.

The foregoing Resolution was offered by Commissioner Crossan who moved for its adoption.

The motion was seconded by Commissioner Burke, and the Vote was as follows:

|                                      |   |                              |
|--------------------------------------|---|------------------------------|
| Commissioner M. James Burke          | <input checked="" type="checkbox"/> Yay | <input type="checkbox"/> Nay |
| Commissioner Christopher L. Crossan  | <input checked="" type="checkbox"/> Yay | <input type="checkbox"/> Nay |
| Commissioner Norman E. Feder         | <input checked="" type="checkbox"/> Yay | <input type="checkbox"/> Nay |
| Commissioner J. Christopher Lombardo | <input checked="" type="checkbox"/> Yay | <input type="checkbox"/> Nay |
| Commissioner John O. McGowan         | <input type="checkbox"/> Yay            | <input type="checkbox"/> Nay |

Duly passed on this 10th day of May, 2018 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

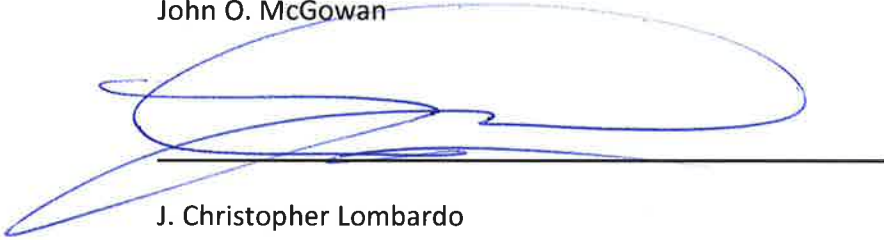
  
\_\_\_\_\_  
M. James Burke

  
\_\_\_\_\_  
Christopher L. Crossan

  
\_\_\_\_\_  
Norman Feder

Resigned AS of 5-2-18

John O. McGowan



J. Christopher Lombardo

**EXHIBIT A**  
**Fire Prevention and Life Safety Fee Schedule**

**DEVELOPMENT REVIEW**

**I. Fire Code Review Fee (Site Development)**

If the District AHJ or his/her designated representative makes an initial determination that a site development review is not necessary, a minimum fee of \$50.00 will be collected for administrative processing of the request. If site development review is required, the following fees are assessed:

1. Temporary Use Permit (TUP): \$150.00
2. Late Submittal Fee of TUP: \$ 50.00
3. Carnival/Circus Permit (CARNY): \$150.00
4. Conditional Use (CU): \$150.00
5. Conditional Use Extension (CUE): \$100.00
6. Development of Regional Impact (DRI): \$300.00
7. Mixed Use Project (MUP): \$200.00
8. Nominal Approval Process (NAP): \$100.00
9. Non- Conforming Use Alteration (NUA): \$150.00
10. Planned Unit Development, Insubstantial (PDI): \$150.00
11. Plans and Plat Subdivision (PPL): \$150.00
12. Plans and Plat Subdivision Amendment (PPLA): \$100.00
13. Pre-Application Meeting (PREAP): \$150.00
14. Preliminary Subdivision Plans (PSP): \$200.00
15. Preliminary Subdivision Amendment (PSPA): \$100.00
16. Planned Unit Development (PUD): \$300.00
17. Planned Unit Development Amendment (PUDA): \$150.00
18. Site Development Plan (SDP): \$300.00
19. Site Development Plan Amendment (SDPA): \$150.00
20. Site Development Plan, Insubstantial (SDPI): \$100.00
21. Site Improvement Plan (SIP): \$200.00
22. Site Improvement Plan, Insubstantial (SIPi): \$100.00
23. Street Name Change (SNR or SNNP): \$100.00
24. Stewardship Receiving Area (SPR): \$1000.00
25. Stewardship Rec Area Alternative Deviation Area (SRDD): \$150.00
26. Temporary Use Carnival (TUCN): \$100.00
27. Temporary Use Extension (TUEX): \$100.00
28. Unified Development Plan (UDP): \$150.00
29. All Others Not Listed Above: \$150.00

## **II. Fire Code Plan Compliance Review Fees**

### **A. Architectural**

1. For building permit applications with a Job Value under \$100,000.00, 0.57% of Job Value, with a minimum of \$150.00 plus applicable inspection fees.
2. For building permit applications with a Job Value of \$100,000.00 or over, \$500.00, \$0.055% of Job Value plus applicable inspection fees. Two (2) meetings (Pre-Construction or Site Visit) are included in this compliance review fee).

### **B. Fire Sprinkler Systems**

1. \$100.00 plus \$0.90 per head (new, removed, or removed including heads remaining in place and any piping modifications)
2. \$10.00 each time permit application is reviewed after initial application reviewed

### **C. Fire Alarms**

1. Zone Systems/Conventional: \$100.00 plus \$20.00 per zone
2. Intelligent/Addressable: \$100.00 plus \$0.75 per device
3. Dedicated Function: \$200.00
4. Monitoring
  - a. Non-Campus Style: \$100.00
  - b. Campus Style: \$200.00
5. Monitoring Change (take over only): \$100.00
6. Monitoring Method Change: \$250.00

### **D. Hoods**

1. \$100.00 each

### **E. Pre-Engineered Systems Suppression**

1. Total Flood System: \$100.00 each plus \$20.00 per bottle and \$10.00 per device (heads or alarm devices)
2. Hood system: \$100.00 each plus \$10.00 per bottle

### **F. Spray Booths or Rooms (including Mixing Rooms)**

1. \$150.00 each

### **G. Fossil Fuel Storage Systems (install, removal, or abandoned)**

1. \$150.00 for tanks in the same location on site
2. \$25.00 Dispensers (all)

### **H. LP Gas (install, removal, or abandoned)**

1. \$100.00 plus \$10.00 per tank

### **I. Fire Pump**

1. \$150.00

### **J. Underground Fire Line**

1. Infrastructure: \$100.00 plus \$0.10 per linear foot
2. Building Feed: \$100.00 plus \$0.25 per linear foot (from point of service)

### **K. Standpipes**

1. \$100.00

### **L. Alternative Water Supply**

1. \$200.00

**M. Tents**

1. \$100.00 plus \$10.00 per tent

**N. Window/Door Replacements**

1. \$100.00

**O. Shutters and similar items such as storm screens**

1. \$75.00

**P. A/C Change outs**

1. \$100.00

**Q. Dumpster Enclosures**

1. \$100.00

**R. Change of Occupancy**

1. \$200.00

**S. Low Voltage**

1. \$125.00 Minimum (Note: Scope of work may require fee to be determined by Job Value similar to section A.

**T. Generators (all levels)**

1. \$150.00 each

**U. Radon**

1. \$100.00

**V. Special Events**

1. \$250.00

**W. Membrane Structures**

1. Fees are calculated using the fee structure provided for in this section II.A., Architectural Fees.

**X. Fence/Access**

1. \$150.00

**Y. Demolition**

1. Building: \$150.00
2. Fire Sprinkler (only): \$150.00
3. Fire Alarm (only): \$500.00
4. All Others: Plan review: \$150.00

## **Minimum Fees**

1. Notwithstanding the above fee schedule provided for in this section II., the minimum plan review fee for either new or revised plan review is **\$150.00**.
2. All Fees listed in this section II. include the initial review and one re-review of the plan. Additional reviews will be provided in accordance with the following schedule:
  - a. Third Correction: 35% of initial code plan compliance review fee, with a minimum fee of **\$125.00**
  - b. Fourth Correction: 60% of initial code plan compliance review fee, with a minimum fee of **\$200.00**
  - c. Fifth Correction: 100% of initial code plan compliance review fee, with a minimum fee of **\$300.00**
  - d. Sixth Correction or Subsequent Re-Reviews: 150% of initial code plan compliance review fee, with a minimum of **\$500.00**
  - e. Seventh Correction: Notify Business and Professional Regulation

### **3. Fire Code Inspection Compliance Fees**

#### **A. New Construction Fire Code Compliance Building Inspection**

1. Single Story: \$300.00 plus \$0.03 per square foot
2. Multi Story or Level: \$300.00 for first floor (or level) plus \$150 for each floor (or level) above the first floor (or level) and \$0.03 per square foot for the entire structure
3. Remodels & Alterations: \$300.00 per floor (or level) and \$0.20 per square foot

#### **B. Fire Sprinklers System**

1. New: \$300.00 per floor (or level) per tower plus \$0.70 per head
2. Remodels: \$200.00 per floor (or level) per tower and \$1.10 per head (install new, remove, move, change including heads remaining in place and piping moved)

#### **C. Fire Pumps**

1. \$300.00 each

#### **D. Underground Fire Line**

1. Infrastructure: \$100.00 plus \$0.50 per linear foot
2. Building Feed: \$100.00 plus \$1.00 per linear foot (from point of service)
3. Both Infrastructure and Building Fee: If both are included on the same plan at time of original submittal, the fee is \$100.00 plus \$0.50 per linear foot for infrastructure and \$1.00 per linear foot for building fee.

#### **E. Standpipes**

1. \$100.00 per independent riser

#### **F. Fire Alarms**

1. New: \$300.00 per floor (or level) per tower plus \$0.75 per device
2. Remodels: \$200.00 per floor (or level) per tower plus \$1.00 per device
3. Dedicated Function: \$250.00
4. Monitoring
  - a. Non- Campus Style: \$100.00
  - b. Campus Style: \$100.00 per building
5. Monitoring Change
  - a. Take over only: \$100.00
  - b. Change or Monitoring Method: \$250.00

**G. Hoods**

1. \$200.00 each plus \$2.00 per linear foot of duct

**H. Pre-Engineered Systems**

1. Total Flood System: \$100.00 plus \$25.00 per bottle and \$10.00 per device (heads or alarm devices)
2. Hood system: \$100.00 plus \$20.00 per bottle (new and existing)

**I. Fossil Fuel Storage**

1. Install, removal, or abandoned (above ground): \$150.00 plus \$50.00 per tank
2. Install, removal, or abandoned (underground): \$150.00 plus \$100.00 per tank
3. \$25.00 each Dispenser

**J. LP Gas**

1. Install, removal, or abandoned (above ground): \$100.00 plus \$10.00 per tank
2. Install, removal or abandoned (underground): \$100.00 plus \$25.00 per tank

**K. Spray Booths or Rooms (including Mixing Rooms)**

1. \$200.00 each

**L. Alternative Water Supply**

1. \$300.00

**M. Tents**

1. \$100.00 plus \$25.00 per tent

**N. Window/Door Replacements**

1. \$100.00 plus \$10.00 per window/door

**O. Shutters and Similar Items such as Storm Screens**

1. \$100.00 (if required)

**P. A/C Changeouts**

1. \$150.00

**Q. Dumpster Enclosures**

1. \$100.00

**R. Change of Occupancy – See Architectural Fees**

1. Fees are calculated using the fee structure provided for in this section III.A., Architectural Fees.

**S. Generators**

1. Level I and II: \$200.00 each (if required)
2. Standby: \$150.00 (if required)

**T. Radon**

1. \$150.00 (if required)

**U. Special Events**

1. \$500.00

## **V. Demolition**

1. Building – Inspections: \$100.00
2. Fire Sprinklers (Only) – Inspections: \$150.00
3. Fire Alarm (Only) – Inspections: \$200.00
4. All Others – Inspections: \$100.00

## **Minimum Fees**

1. Notwithstanding the above fee schedule provided for in this section III., the minimum inspection fee is **\$150.00**.

## **IV. Additional Services**

### **A. Early Work Authorization**

1. Upon written approval of the District AHJ or designee: \$250.00

### **B. Working without permits**

1. Plan Review: \$250.00
2. Inspection: \$500.00

### **C. Temporary Certificate of Occupancy (TCO)**

1. \$500.00 for 60 days
2. After 60 days applicant may be charged fees under Special Service Fees section U.

### **D. Time Specific Inspections**

1. **\$85.00** subject to availability

### **E. Yellow Tags**

1. 1st fail: \$75.00 per unit
2. 2nd fail: \$100.00 per unit
3. 3rd fail: \$125.00 per unit
4. 4th fail: \$300.00 per unit
5. 5th fail and each subsequent fail: \$600.00 per unit

### **F. Red Tag**

1. Stop work order issued and Administrative Fee plus any other fees levied by Code Enforcement or the District

### **G. Occupational License Inspections**

1. Inspection and one re-inspection: \$85.00
2. 2nd re-inspection: \$75.00
3. 3rd re-inspection: \$80.00
4. 4th re-inspection: \$100.00
5. 5th and subsequent re-inspection: \$200.00

## **FIRE PREVENTION SERVICES**

### **A. Existing Business/Mercantile/Industrial and Storage Occupancies (Initial Inspection)**

1. **0-9,999 square footage**
  - a. Industrial/Storage: \$80.00
  - b. Business/Mercantile: \$60.00
2. **10,000-30,000 square footage**
  - a. Mercantile/Industrial/Storage: \$150.00
  - b. Business: \$120.00
3. **30,001-100,000 square footage**
  - a. Business/Mercantile/Industrial/Storage: \$250.00
4. **Over 100,000 square footage**
  - a. Business/Mercantile/Industrial/Storage: \$350.00

**B. Existing Residential: Multi-Family, Apartments/Condominiums**

1. 3 to 8 units: \$95.00
2. 9 to 12 units: \$120.00
3. 13 to 25 units: \$160.00
4. 26 to 50 units: \$200.00
5. 51 to 75 units: \$260.00
6. 76 to 100 units: \$300.00
7. 101 to 150 units: \$360.00
8. 151 to 200 units: \$420.00
9. 201 units or greater: \$520.00

**C. Existing Hotels, Motels, Dormitories, Lodging, and Rooming Houses**

1. Each building having up to 50 units under the same management in which there are sleeping accommodations (with or without meals): \$200.00
2. Each building having more than 50 units under the same management in which there are sleeping accommodations (with or without meals): \$200.00 plus \$2.00 per each additional unit over 50 units

**D. All Health Care Occupancies and Regulatory License Inspections including but not limited to, Chapter 69A, Florida Administrative Code (including fees for inspections required for initial licensing and renewal of child care, family day care, DCF, AHCA and other regulated facilities)**

1. Hospitals (All occupancies licensed to operate as hospitals)
  - a. Up to 100 beds: \$500.00
  - b. Over 100 beds: \$500.00 plus \$1.50 per each additional bed over 100, with the maximum fee being \$1,500.00
2. Assisted Living Facilities (All occupancies licensed to operate as assisted living facilities)
  - a. 1 to 16 clients (Small Facilities): \$100.00
  - b. Over 16 clients (Large Facilities): \$200.00
  - c. Each additional client over 16 clients: \$200.00 plus \$2.00 for each additional client over 16
3. Day Care Centers and Nursery Schools (All occupancies licensed to operate as day care or nursery school)
  - a. 3-6 clients: \$80.00
  - b. 7-12 clients: \$100.00
  - c. Each additional client over 12 clients: \$100.00 plus \$2.00 for each additional client over 12

**E. Educational Occupancies (All occupancies operating as educational facilities in grades K-12)**

1. \$2.00 per enrolled student
2. The minimum fee for an educational facility in grades K-12 is \$100.00 and the maximum fee is \$1,000.00.

**F. Assembly Occupancies (Operation or use of any occupancy for public assembly)**

1. 50-99 persons: \$100.00
2. 100-300 persons: \$150.00
3. 301-1,000 persons: \$225.00
4. 1,001-10,000 persons: \$315.00
5. Over 10,000 persons: \$400.00

**G. Fuel Terminals (storage, handling or dispensing of flammable or combustible liquids at fuel terminals)**

1. Up to 10 tanks: \$350.00
2. Additional tanks over 10 tanks: \$35.00 per tank

**H. Marinas (all structures or facilities used for launching watercraft)**

1. \$125.00

**I. Mobile Home and RVParks**

1. Up to 100 sites: \$100.00
2. Additional sites over 100 sites: \$2.00 per site

**J. Notice of Violation Inspection**

1. No charge upon initial inspection. If violation is not corrected within a reasonable time determined by the District AHJ, the Responsible Party shall be charged \$50.00 for each violation found during each re-inspection that is not corrected.

**K. Existing Building Re-inspections**

1. 2nd re-inspection: 50% of initial inspection fee
2. 3rd re-inspection: 75% of initial inspection fee
3. 4th and subsequent re-inspections: 100% of initial inspection fee

**L. Occupant Load Changes and Re-calculations**

1. \$100.00

**M. On-Call Inspection**

1. A rate equal to the On-Call Inspector's hourly overtime rate, including benefits, for a minimum of four (4) hours, and if needed, for each hour beyond the minimum

**N. False or Malfunctioning Alarms**

1. 1st Official Response: Nofine
2. 2nd Official Response: \$150.00
3. 3rd Official Response: \$300.00
4. 4th and subsequent Official Responses: \$500.00

**O. Employee Fire Extinguisher Training**

1. \$30.00 per person

**P. Crowd Manager Training Class (ID card included)**

1. \$30.00 per person

**Q. Fire Watch Training (up to 4 participants)**

1. \$200.00

**R. Written Protection Classification Rating Determination**

1. Office: \$10.00
2. Field Inspection: \$50.00

**S. Confidence Test of Fire and Life Safety Systems**

1. The Responsible Party must ensure that valid testing of the Fire and Life Safety systems take place within proper intervals. Any time a deficiency is found by the District, the Responsible Party is required to immediately have the damaged, failed, or defective part repaired or replaced.
  - a. Minor Repair: Any system that is still operational while corrective action is being conducted: Confidence Test by Fire Inspector \$50.00 per hour
  - b. Major Repair: Any system that is not operational while corrective action is being conducted: Confidence Test by Fire Inspector \$80.00 per hour

**T. Administrative Fee for Any Code Enforcement Board Activities**

1. This fee is in addition to any fees, fines, or penalties charged or imposed by the Code Enforcement Board and/or the SpecialMagistrate: \$250.00

**U. Special Services**

1. Services not specifically listed will be charged at actual costs, including benefits, to the North Collier Fire Control and Rescue District.

**V. Fire Hydrant Flow Tests**

1. One on-site flow test and calculation service: \$100.00
2. Each additional test point: \$35.00 per additional test point

**W. Hydrant Ownership and Maintenance**

1. Upon acceptance of a new hydrant by the District from a developer or Owner:  
\$5,000.00 per hydrant
2. Hydrant Restraint: \$50.00 per hydrant

**X. Burn Permit Authorizations for Commercial Land Clearing**

1. \$1,000.00

**Y. Fire Watch Services**

1. Special Event: A rate of \$65.00 per man hour for each District personnel member assigned to the special event, with a minimum billing of four (4) hours per special event, and if needed, for each hour beyond the minimum
2. Fire Watch: A rate of \$65.00 per man hour for each District personnel member assigned to the Fire Watch

**Z. Outdoor Fireworks**

1. Permit Application: \$800.00

**Additional Fire Development Review and Prevention Fees**

**A. Cancelled or Returned Check Fee**

1. \$25.00 per cancelled or returned check

**B. Credit Card Convenience Fee Offset**

1. In accordance with Florida Statutes, the District is authorized to charge a convenience fee to offset the cost to the District for a customer to use a credit card or debit card: \$5.00 per transaction

**C. Research Fee**

1. \$65.00 per hour with a one (1) hour minimum