



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**BOARD OF FIRE COMMISSIONERS  
FINAL BUDGET HEARING FOR 2025-2026 BUDGET**

**AGENDA**

**Thursday, September 25, 2025 – 5:05 P.M**

1885 Veterans Park Drive ■ Naples, Florida ■ 34109

---

1. Call to Order
2. Pledge of Allegiance
3. Discussion of Rolled Back Rate Necessary to Fund Budget and Purpose for Which Ad Valorem Revenue May be Increased
4. Review of Final Budgets for General Fund, Impact Fee Fund and Inspection/Plan Review Fee Fund Budgets for the Fiscal Year Ending September 30, 2026
5. Adoption of Millage Rate for the North Naples Service Delivery Area by Resolution 25-013
6. Adoption of Millage Rate for the Big Corkscrew Island Service Delivery Area by Resolution 25-014
7. Adoption of Impact Fee Rates for the North Collier Fire Control and Rescue District by Resolution 25-015
8. Adoption of Final General Fund Budget for the North Naples Service Delivery Area by Resolution 25-016
9. Adoption of Final General Fund Budget for the Big Corkscrew Island Service Delivery Area by Resolution 25-017
10. Adoption of Final Impact Fee Fund Budget for the North Collier Fire Control and Rescue District by Resolution 25-018
11. Adoption of Final Inspection/Plan Review Fee Fund Budget for the North Collier Fire Control and Rescue District by Resolution 25-019
12. Comments by Commission and Public
13. Adjournment



**AGENDA ITEM 3**

**Meeting Date:** September 25, 2025  
**Prepared by:** Chief Financial Officer Ben Van Klingerren  
**Subject:** Discussion of Rolled Back Rate Necessary to Fund Budget and Purpose for Which Ad Valorem Revenue May be Increased

---

**Objective**

Satisfy the Florida Department of Revenue requirement to discuss the rolled back rate and the reasons ad valorem tax revenues are increasing as the first item of business at the Tentative Budget Hearing for budget for fiscal year ending September 30, 2026 in compliance with Section 200.065(2)(e)1 F.S.

**Background Information**

Pursuant to the Florida Department of Revenue Property Tax Oversight and Truth in Millage (“TRIM”) requirements, the first item discussed by a taxing authority at both the Tentative Budget Hearing and the Final Budget Hearing is the rolled back rate and the reasons ad valorem tax revenues are increasing.

The roll back rate is defined as the rate at which the current tax base would produce the same taxes levied as the previous year, excluding current year new taxable value.

The General Fund Budget presented for Board approval at the Final Hearing reflects the current millage rate per Board direction:

Current millage rates of 1.0000 in the North Naples Service Delivery Area and 3.7500 in the Big Corkscrew SDA.

The current year rolled-back rate for the North Naples SDA is 0.9509 (see Attachment 1 – Certification of Taxable Value – North Naples - Form DR-420, line 16). The proposed millage rate of 1.0000 as a percent change of the rolled back rate is 5.16% (line 27).

The current year rolled-back rate for the Big Corkscrew SDA is 3.3862 (see Attachment 2 – Certification of Taxable Value – Big Corkscrew - Form DR-420, line 16). The proposed millage rate of 3.7500 as a percent change of the rolled back rate is 10.74% (line 27).

Ad valorem revenues are increasing because the taxable property value in each service delivery area increased more than the increase in the proposed millage rate over the rolled-back rate. The increase in ad valorem taxes is needed to fund the operation of the District, including various capital projects.

**Attachments:**

Attachment 1: Certification of Taxable Value (Form DR 420) – North Naples SDA

Attachment 2: Certification of Taxable Value (Form DR 420) – Big Corkscrew Island SDA



# ATTACHMENT 1

## CERTIFICATION OF TAXABLE VALUE

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

Year : 2025	County : Collier
Principal Authority : North Collier Fire Control and Rescue District (North Naples)	Taxing Authority : North Collier Fire Control and Rescue District (North Naples) - Operating

### SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	54,889,961,412	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,103,661,973	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	81,376	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	55,993,704,761	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	1,014,667,655	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	54,979,037,106	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	52,278,783,272	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)
<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.		
<b>SIGN HERE</b>	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	6/27/2025 10:22:41 AM		

### SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		1.0000 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	52,278,783	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	52,278,783	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	-0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	54,979,037,106	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		0.9509 per \$1000	(16)
17.	Current year proposed operating millage rate		1.0000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	55,993,705	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE - SIGN AND SUBMIT</b>
--	---	------------------------------------

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$ 52,278,783	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	0.9509 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 53,244,414	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$ 55,993,705	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	1.0000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, <b>minus 1</b>, multiplied by 100)</i>	5.16 %	(27)

<b>First public budget hearing</b>	Date : 9/10/2025	Time : 5:05 PM EST	Place : 1885 Veterans Park Drive Naples 34109-0492
------------------------------------	---------------------	-----------------------	---

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Principal Taxing Authority			7/31/2025 4:14:47 PM	
	Title :		Contact Name and Contact Title :		
	Eloy Ricardo - Fire Chief		Ben Van Klingerren - Chief Financial Officer		
	Mailing Address : 1885 Veterans Park Drive,		Physical Address : 1885 Veterans Park Drive, Naples Florida 34109		
City, State, Zip : Naples Florida 34109		Phone Number : (239) 597-3222		Fax Number :	



# ATTACHMENT 2

## CERTIFICATION OF TAXABLE VALUE

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

Year : 2025	County : Collier
Principal Authority : North Collier Fire Control and Rescue District (Big Corkscrew)	Taxing Authority : North Collier Fire Control and Rescue District (Big Corkscrew) - Operating

### SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	4,443,824,488	(1)
2.	Current year taxable value of personal property for operating purposes	\$	112,442,665	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	4,556,267,153	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	399,412,221	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	4,156,854,932	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	3,924,139,434	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)
<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.		
<b>SIGN HERE</b>	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	6/27/2025 10:22:41 AM		

### SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		3.5870 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	14,075,888	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	14,075,888	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	-0-	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	4,156,854,932	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		3.3862 per \$1000	(16)
17.	Current year proposed operating millage rate		3.7500 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	17,086,002	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input checked="" type="checkbox"/> Independent Special District	(19)
		<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

<b>DEPENDENT SPECIAL DISTRICTS AND MSTUs</b>		<b>STOP HERE - SIGN AND SUBMIT</b>
--	---	------------------------------------

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$ 14,075,888	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	3.3862 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 15,428,432	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$ 17,086,002	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	3.7500 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, <b>minus 1</b>, multiplied by 100)</i>	10.74 %	(27)

<b>First public budget hearing</b>	Date : 9/10/2025	Time : 5:05 PM EST	Place : 1885 Veterans Park Drive Naples 34109-0492
------------------------------------	---------------------	-----------------------	---

<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority			Date : 7/31/2025 4:19:30 PM	
	Title : Eloy Ricardo - Fire Chief		Contact Name and Contact Title : Ben Van Klingerren - Chief Financial Officer		
	Mailing Address : 1885 Veterans Park Drive,		Physical Address : 1885 Veterans Park Drive, Naples Florida 34109		
	City, State, Zip : Naples Florida 34109		Phone Number : (239) 597-3222		Fax Number :



**AGENDA ITEM 4**

**Meeting Date:** September 25, 2025  
**Prepared by:** Chief Financial Officer Ben Van Klingerren  
**Subject:** Review of Final General Fund, Impact Fee Fund and Inspection Fee Fund Budgets for the Fiscal Year Ending September 30, 2026

---

**Objective**

Review the 2025-2026 Final General Fund, Impact Fee Fund and Inspection Fee Fund Budgets so the final millage rates and impact fee rates can be adopted, and the final budgets can be adopted in accordance with statutory requirements.

**Background Information**

On August 11, 2025, the first (and only) budget workshop for the 2025-2026 fiscal year was held. These budgets already included reviews, justifications, and modifications (totaling \$1,434,067 as modifications were made prior to submission to finance) in the General Fund. This summary was included as an attachment at Workshop #1.

**General Fund Budget**

At Workshop #1, the Board of Fire Commissioners and management discussed proposed millage rates, revenue increases, capital outlay details, reserve amounts among other line item details. However, per Board direction, no revisions have been made to the General Fund Budget presented at the August 11th budget workshop. On September 10, 2025, the Tentative Budget Hearing was held. Per Board direction, no revisions have been made to the General Fund Budget (both service delivery areas).

**Impact Fee Fund Budget**

Per Board direction, no revisions have been made to the Impact Fee Fund Budget presented at the August 11<sup>th</sup> budget workshop. On September 10, 2025, the Tentative Budget Hearing was held. Per Board direction, no revisions have been made to the Impact Fee Fund Budget.

**Inspection/Plan Review Fund Budget**

Per Board direction, no revisions have been made to the Inspection/Plan Review Fee Fund Budget presented at the August 11<sup>th</sup> budget workshop. On September 10, 2025, the Tentative Budget Hearing was held. Per Board direction, no revisions have been made to the Inspection/Plan Review Fee Fund Budget.



## Considerations

### General Fund Budget:

#### Cost Allocation

- One percentage is applied to all general fund costs (that is, all general fund costs are considered indirect). For the 2025-2026 year, those percentages are:
  - **North Naples Service Delivery Area – 78.00% (24-25 percentage is 78.00%)**
  - **Big Corkscrew Service Delivery Area – 22.00% (24-25 percentage is 22.00%)**
- The percentage used is based on the average of the following data points:
  - Calls originating between the two service delivery areas
    - 3,217 (12.23%) BCSDA // 23,093 (87.77%) NNSDA
  - Taxable property value between the two service delivery areas
    - \$4,556,267,153 (7.52%) BCSDA // \$55,993,704,761 (92.48%) NNSDA
  - Current Year Ad Valorem Taxes (rec'd as of 6/30/2024)
    - \$13,574,383 (21.23%) BCSDA // \$50,372,225 (78.77%) NNSDA
  - Population (based on 2015 Tindale-Oliver Impact Fee Study)
    - 29,296 (20%) BCSDA // 120,183 (80%) NNSDA
  - Growth in BCSDA region – assumption that growth (permits, etc.) is driving cost and manpower (new parameter in calculation and is a management estimate)
    - (50%) BCSDA // (50%) NNSDA
  - Calculation for 2022-2023 percentage:
    - Big Corkscrew SDA – 110.98% divided by 5 = 22.00%
    - North Naples SDA – 389.02% divided by 5 = 78.00%

#### Revenue:

The Final Budget reflects the following revisions to the Tentative budget (presented at the September 10<sup>th</sup> Tentative Budget hearing):

1. (no changes to the budgeted general fund revenue)

Total income budgeted for the 2025-2026 General Fund is \$74,088,350 and reflects an increase of \$7,727,336 (11.64%) as compared to 2024-2025 total amended budgeted income. The net increase is primarily attributed to ad valorem revenue which is increased due to property value increases while at the capped millage rate (1.000 – NNSDA and 3.7500 - BCSDA). It also includes a new budgeted revenue line item – “Rescue Transport Revenue” totaling \$1,000,000 associated with rescue transport fees fully operational with two+ rescue units in the 2025-2026 budget year. Additionally, the District is budgeting intergovernmental revenue from Collier County for the administration of lifeguard assistance at two local public pools.



**Expenses:**

The Final Budget reflects the following revisions to Tentative budget (presented at the September 10<sup>th</sup> Tentative Budget hearing):

1. (no changes to the budgeted general fund expenses)

Total budgeted expenses are \$73,087,470, which reflect an increase of \$4,400,518 or 6.41% as compared to 2024-2025 total amended budgeted expenses. These increases include \$7.0 million in personnel costs, \$387k in increased operating costs, a DECREASE in debt service totaling (\$103k), and a DECREASE of (\$2.95 million) in total capital outlay expenses.

Ending cash reserves at 9-30-26 total \$34,537,569 and reflect an increase of reserves totaling \$1,000,879.

**Impact Fee Fund Budget:**

Per Board direction, no changes were made to the original FY 25/26 Impact Fee Fund Budget.

Impact fee revenue for the district is based on current year receipts and known projects planned within the District. Budgeted revenue is \$1,050,000 (or 5% higher) than the amended 24-25 budget due to the anticipated increases in recognized impact fee revenue and in interest income. Impact fees collected (deferred) are the same as the amended 24-25 budget. Overall impact fee collections are the same in 25-26 vs the amended 24-25 budget. Impact fee expenses are less than 0.5% more than the 24-25 budget due to the same budgeted \$4,000,000 in CIP costs applicable to anticipated station construction costs new in the next budget year. However, collection fees are expected to remain consistent with the current budget year.

At 9-30-2026, Impact Fee deferred revenue (cash reserves) totals \$5,061,354.

**Inspection/Plan Review Fund Budget:**

The Board did not request any changes to the original FY 25/26 Inspection/Plan Review Budget. Inspection fee revenue for the district is based on current year receipts and known projects planned within the District. Note that budgeted revenue is 13.42% more than the current year amended budget and budgeted expenses are 12.47% more than the current year amended budget.

At 9-30-2026, inspection fee fund cash reserves are estimated at \$2,233,899.

**Attachments:**

- Attachment 1: FINAL General Fund Budget (for both North Naples SDA and Big Corkscrew SDA)
- Attachment 2: FINAL Impact Fee Fund Budget
- Attachment 3: FINAL Inspection/Plan Review Fund Budget



**2025/2026**

**GENERAL FUND**

**North Naples Service Delivery Area**

**&**

**Big Corkscrew Island Service  
Delivery Area**

**FINAL Budget Hearing**

**9/25/2025**

**GENERAL FUND ASSIGNED RESERVES 25-26 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 25- 26</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**

	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 (%)
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 (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 (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 (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 (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 (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 (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 (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 Services and Employee						
70 Physicals	\$ 545,756	\$ 475,000	\$ 544,072	70	\$ (1,684)	-0.31%
Employee Physicals- 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 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 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 & 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 (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) - FYE 9/30</b>	\$ (2,325,938)	\$ 1,630,302	\$ 1,000,879	***		
<b>(EQUALS) Ending Cash 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 (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 (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 (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 (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 (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 (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 (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  
(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**  
(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>							
		\$ 25,923,767	\$ 25,923,767	\$ 27,179,100			
<b>Balance Forward-Unassigned</b>							
		\$ -	\$ -	\$ -			
<b>BEGINNING CASH RESERVE (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>							
		\$ 52,636,980	\$ 52,140,923	\$ 57,336,651	***		
<b>78.29%</b>							
<b>Personnel &amp; Operating Expenses</b>							
		\$ 48,885,462	\$ 46,349,489	\$ 54,661,985			<b>17.64%</b>
<b>Debt Service</b>							
		\$ 739,546	\$ 746,931	\$ 659,110			<b>1.16%</b>
<b>Capital</b>							
		\$ 3,967,730	\$ 3,789,170	\$ 1,663,038			<b>2.92%</b>
<b>(LESS) TOTAL EXPENSES</b>		<b>\$ 53,592,738</b>	<b>\$ 50,885,590</b>	<b>\$ 56,984,133</b>	***		
<b>NET INCREASE / (DECREASE) - FYE 9/30</b>							
		\$ (955,758)	\$ 1,255,333	\$ 352,518	***		
<b>(EQUALS) Ending Cash Reserve - 9/30</b>							
		\$ 24,968,009	\$ 27,179,100	\$ 27,531,618			
<b>CUMMULATIVE RESERVES:</b>							
<b>Unassigned:</b>							
		\$ -	\$ -	\$ -	0%		
<b>Assigned Reserves:</b>							
<b>Op. Reserve-First Qtr</b>							
		\$ 12,221,366	\$ 12,221,366	\$ 13,665,496	50%		
<b>Health Insurance Claim Reserve</b>							
		\$ 915,140	\$ 915,140	\$ 583,927	2%		
<b>Medical Services Reserve</b>							
		\$ 1,960,000	\$ 1,560,000	\$ 1,560,000	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 (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 (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 (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 (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 (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 (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 Services and Employee Physicals	\$ 120,066	\$ 109,250	\$ 119,696	70	\$ (370)	-0.31%
	Employee Physicals- Prevention (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 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 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 & 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>			



**2025/2026**

**IMPACT FEE FUND**

**FINAL Budget Hearing**

**9/25/2025**

<b>NORTH COLLIER FIRE CONTROL &amp; RESCUE DISTRICT</b>						
<b>IMPACT FEE FUND BUDGET - 2025-2026</b>						
	<b>INCOME</b>	<b>Amended Budget 2024 - 2025</b>	<b>Estimated 9-30-2025</b>	<b>Final Budget 2025 - 2026</b>	<b>Budget Variance (24/25 vs 25/26) (\$)</b>	<b>Budget Variance (24/25 vs 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 / 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 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 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 Revenue ) at 9-30</b>	<b>\$ 6,664,354</b>	<b>\$ 8,031,354</b>	<b>\$ 5,061,354</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 (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) - FYE 9/30</b>	\$ (1,370,180)	\$ 374,970	\$ 648,362	***		
<b>(EQUALS) Ending Cash 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**

**INSPECTION FEE FUND**

**FINAL Budget Hearing**

**9/25/2025**

<b>NORTH COLLIER FIRE CONTROL &amp; RESCUE DISTRICT</b>						
<b>INSPECTION FEE FUND 2025-2026</b>						
		<b>Amended Budget 2024 - 2025</b>	<b>Estimated 9-30-2025</b>	<b>Final Budget 2025 - 2026</b>	<b>Budget Variance (24/25 vs 25/26) (\$)</b>	<b>Budget Variance (24/25 vs 25/26) (%)</b>
<b><u>INCOME</u></b>						
<b>1</b>	Inspection Fees	\$ 1,100,000	\$ 1,300,000	\$ 1,200,000	\$ 100,000	9.09%
<b>2</b>	Plan Review Fees	\$ 1,100,000	\$ 1,400,000	\$ 1,300,000	\$ 200,000	18.18%
<b>3</b>	Interest	\$ 5,000	\$ 6,000	\$ 1,000	\$ (4,000)	-80.00%
<b>4</b>	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>						
<b>5</b>	Salaries	\$ 1,130,895	\$ 1,100,000	\$ 1,265,860.00	\$ 134,965	11.93%
<b>6</b>	Professional Pay	\$ 20,400	\$ 20,000	\$ 32,635.00	\$ 12,235	59.98%
<b>7</b>	Overtime / On-Call Pay	\$ 45,000	\$ 36,000	\$ 40,000.00	\$ (5,000)	-11.11%
<b>8</b>	Vacation & Sick Leave Pay	\$ 40,000	\$ 40,000	\$ 65,000.00	\$ 25,000	62.50%
<b>9</b>	Social Security	\$ 94,577	\$ 90,000	\$ 104,871.00	\$ 10,294	10.88%
<b>10</b>	Retirement - FRS	\$ 81,084	\$ 80,000	\$ 72,964.00	\$ (8,120)	-10.01%
<b>11</b>	Retirement - 175	\$ 231,945	\$ 250,000	\$ 250,042.00	\$ 18,097	7.80%
<b>12</b>	Disability Insurance	\$ 4,722	\$ -	\$ 5,202.00	\$ 480	10.17%
<b>13</b>	Worker's Compensation	\$ 36,152	\$ 55,000	\$ 37,316.00	\$ 1,164	3.22%
<b>14</b>	Life/Health Insurance	\$ 325,732	\$ 290,000	\$ 365,724.00	\$ 39,992	12.28%
<b>15</b>	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>						
<b>16</b>	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
<b>17</b>	Utilities	\$ -	\$ -	\$ -	\$ -	0.00%
<b>18</b>	Office Supplies/ Equipment	\$ -	\$ 1,000	\$ -	\$ -	0.00%
<b>19</b>	Uniforms	\$ -	\$ -	\$ -	\$ -	0.00%
<b>20</b>	Rent - Collier County Lease	\$ 50,000	\$ 50,000	\$ 50,000.00	\$ -	0.00%
<b>21</b>	Public Education	\$ 25,000	\$ 2,500	\$ -	\$ (25,000)	-100.00%
<b>22</b>	Dues & Subscription	\$ 7,270	\$ 5,000	\$ 7,330.00	\$ 60	0.83%
<b>23</b>	Computer Software/Main	\$ 58,800	\$ 50,000	\$ 140,160.00	\$ 81,360	138.37%
<b>24</b>	Travel & Per Diem	\$ 20,400	\$ 5,000	\$ 12,800.00	\$ (7,600)	-37.25%
<b>25</b>	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>						
<b>26</b>	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 (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>		



**2025/2026**

**SUMMARY OF CHANGES**

**FINAL Budget Hearing**

**9/25/2025**

**(Tentative Hearing – 9/10/2025 to  
FINAL Hearing – 9/25/2025)**

**\*\*Summary of Changes from Tentative Budget to Final Budget\*\***

Fund	Budget Line	REVENUE	EXPENSE	Amount (\$)	Description
		Increase / (Decrease)	(Increase) / Decrease		
					n/a - no changes noted
Net Increase / (Decrease) to reserves				\$ -	<b>GENERAL FUND - FY 26 Estimate</b>
					n/a - no changes noted
Net Increase / (Decrease) to reserves				\$ -	<b>GENERAL FUND</b>
					n/a - no changes noted
INSP					
Net Increase / (Decrease) to reserves				\$ -	<b>INSPECTION FEE FUND</b>

**\*\*NO CHANGES MADE FROM TENTATIVE HEARING TO FINAL**



## RESOLUTION 25-013

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR THE NORTH NAPLES SERVICE DELIVERY AREA FOR FISCAL YEAR 2025-2026, PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, sections 6(a) and (b) of the North Collier Fire Control and Rescue District's Charter found in section 3 of chapter 2015-191, Laws of Florida, and Section 6 of chapter 2015-191, Laws of Florida authorizes the North Collier Fire Control and Rescue District to levy an ad valorem taxation on property within its boundaries in Collier County in the North Naples Service Delivery Area in an amount not to exceed 1 mill; and

**WHEREAS**, the North Collier Fire Control and Rescue District on September 25th, 2025 adopted Fiscal Year 2025-2026 Final Millage Rate for the North Naples Service Delivery Area following the public hearing required by section 200.065, Florida Statutes; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from ad valorem taxation within the North Collier Fire Control and Rescue District, North Naples Service Delivery Area, has been certified by the Collier County Property Appraiser as \$55,993,704,761;

**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 the Fiscal Year 2025-2026 operating millage rate for the North Collier Fire Control and Rescue District, North Naples Service Delivery Area, is 1.00 mills per \$1,000.00, which is more than the rolled-back rate of 0.9509 mills per \$1,000.00 by 5.16%. Such millage rate will be collected pursuant to the same manner and form as county taxes.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption.

The motion was seconded by Commissioner \_\_\_\_\_, and the vote was as follows:

Commissioner	Vote
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 25th day of September, 2025 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

\_\_\_\_\_  
James A. Calamari

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

\_\_\_\_\_  
Norman E. Feder

\_\_\_\_\_  
J. Christopher Lombardo



## RESOLUTION 25-014

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR THE BIG CORKSCREW ISLAND SERVICE DELIVERY AREA FOR FISCAL YEAR 2025-2026, PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, sections 6(a) and (b) of the North Collier Fire Control and Rescue District's Charter found in section 3 of chapter 2015-191, Laws of Florida, and Section 6 of chapter 2015-191, Laws of Florida authorizes the North Collier Fire Control and Rescue District to levy an ad valorem taxation on property within its boundaries in Collier County in the Big Corkscrew Island Service Delivery Area in an amount not to exceed 3.75 mills; and

**WHEREAS**, the North Collier Fire Control and Rescue District on September 25th, 2025 adopted Fiscal Year 2025-2026 Final Millage Rate for the Big Corkscrew Island Service Delivery Area following the public hearing required by section 200.065, Florida Statutes; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from ad valorem taxation within the North Collier Fire Control and Rescue District, Big Corkscrew Island Service Delivery Area, has been certified by the Collier County Property Appraiser as \$4,556,267,153;

**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 the Fiscal Year 2025-2026 operating millage rate for the North Collier Fire Control and Rescue District, Big Corkscrew Island Service Delivery Area, is 3.7500 mills per \$1,000.00, which is more than the rolled-back rate of 3.3862 mills per \$1,000.00 by 10.74%. Such millage rate will be collected pursuant to the same manner and form as county taxes.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption.

The motion was seconded by Commissioner \_\_\_\_\_, and the vote was as follows:

Commissioner	Vote
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 25th day of September, 2025 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

---

James A. Calamari

---

Christopher L. Crossan

---

Norman E. Feder

---

J. Christopher Lombardo



## RESOLUTION 25-015

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY, FLORIDA, IMPOSING IMPACT FEE RATES FOR THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT FOR FISCAL YEAR 2025-2026; 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; and

**WHEREAS**, impact fees must satisfy a dual rational nexus test to be constitutional; and

**WHEREAS**, the dual rational nexus test 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 impact fee rates were based upon the most recent and localized data, as evidenced by the Impact Fee Indexing Study Final Report dated August 24, 2020, and are not being increased in the 2025-2026 fiscal year; 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

**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 Indexing 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 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.** 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 6.** 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 7.** 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 8.** 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 9.** No reduction in the assessed impact fee rate is authorized.

**Section 10.** If any section, subsection, sentence, clause or provision of this resolution is held invalid, the remainder of the resolution shall not be affected.

**Section 11.** This resolution shall take effect on October 1, 2025.

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

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

Commissioner	Vote
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 25th day of September, 2025 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

\_\_\_\_\_  
James A. Calamari

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

\_\_\_\_\_  
Norman E. Feder

\_\_\_\_\_  
J. Christopher Lombardo



**RESOLUTION 25-016**

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE NORTH NAPLES SERVICE DELIVERY AREA GENERAL FUND FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, on September 25, 2025 held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, set forth the appropriations for the North Naples Service Delivery Area in the amount of \$56,984,133 and revenue estimates in the amount of \$57,336,651 for the General Fund for the Fiscal Year Fiscal Year 2025-2026; and

**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 the Fiscal year 2025-2026 Final Budget for the General Fund for the North Naples Service Delivery Area be adopted.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_,  
who moved its adoption.

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

Commissioner	Vote
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 25th day of September, 2025 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

---

James A. Calamari

---

Christopher L. Crossan

---

Norman E. Feder

---

J. Christopher Lombardo



**RESOLUTION 25-017**

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE BIG CORKSCREW ISLAND SERVICE DELIVERY AREA GENERAL FUND FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, on September 25, 2025 held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, set forth the appropriations for the Big Corkscrew Island Service Delivery Area in the amount of \$16,103,337 and revenue estimates in the amount of \$16,751,699 for the General Fund for the Fiscal Year Fiscal Year 2025-2026; and

**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 the Fiscal year 2025-2026 Final Budget for the General Fund for the Big Corkscrew Island Service Delivery Area be adopted.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption.

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

Commissioner	Vote
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 25th day of September, 2025 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

---

James A. Calamari

---

Christopher L. Crossan

---

Norman E. Feder

---

J. Christopher Lombardo



**RESOLUTION 25-018**

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT IMPACT FEE FUND FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, on September 25, 2025 held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, set forth the appropriations in the North Collier Fire Control and Rescue District in the amount of \$4,018,500 and revenue estimates in the amount of \$1,050,000 for the Impact Fee Fund for the Fiscal Year 2025-2026;

**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 the fiscal year 2025-2026 Final Budget for North Collier Fire Control and Rescue District Impact Fee Fund be adopted.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption.

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

Commissioner	Vote
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 25th day of September, 2025 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

\_\_\_\_\_  
James A. Calamari

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

\_\_\_\_\_  
Norman E. Feder

\_\_\_\_\_  
J. Christopher Lombardo



**RESOLUTION 25-019**

**A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY FLORIDA, ADOPTING THE FINAL BUDGET FOR THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT INSPECTION/PLAN REVIEW FEE FUND FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, on September 25, 2025 held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the North Collier Fire Control and Rescue District of Collier County, Florida, set forth the appropriations in the North Collier Fire Control and Rescue District in the amount of \$2,487,823 and revenue estimates in the amount of \$2,501,000 for the Inspection/Plan Review Fee Fund for the Fiscal Year 2025-2026;

**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 the fiscal year 2025-2026 Final Budget for North Collier Fire Control and Rescue District Inspection/Plan Review Fee Fund be adopted.

This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption.

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

Commissioner	Vote
Commissioner James A. Calamari	
Commissioner Christopher L. Crossan	
Commissioner Norman E. Feder	
Commissioner J. Christopher Lombardo	

Duly passed on this 25<sup>th</sup> day of September, 2025 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

\_\_\_\_\_  
James A. Calamari

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

\_\_\_\_\_  
Norman E. Feder

\_\_\_\_\_  
J. Christopher Lombardo