



2025/2026

GENERAL FUND BUDGET

North Naples Service Delivery Area

&

**Big Corkscrew Island Service
Delivery Area**

Approved 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
TOTAL ASSIGNED RESERVES	\$ 33,536,690	\$ 1,000,880	\$ -	\$ 34,537,569
RESERVE SUMMARY				
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)			
Total Addition to Reserves 25- 26	\$ 1,000,880			

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%
	TOTAL INCOME	\$ 66,361,014	\$ 67,715,483	\$ 74,088,350		\$ 7,727,336	11.64%
Personnel Expenses							
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)						
Benefits-Harmonization	\$ -	\$ -	\$ -		\$ -	0.00%
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%
	Total Pers. Serv.	\$ 50,121,110	\$ 49,495,410	\$ 57,192,509		\$ 7,071,399	14.11%
OPERATING EXPENSES							
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%
Maintenance							
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%
Equipment Maintenance							
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%
Supplies							
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%
Professional & other fees							
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%
Miscellaneous							
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%
	Total Op. Exp.	\$ 12,530,874	\$ 10,698,731	\$ 12,917,848		\$ 386,974	3.09%
	TOTAL OPERATING & PERSONNEL EXPENSES	\$ 62,651,984	\$ 60,194,141	\$ 70,110,357			
Debt Service							
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%
	Total Debt Service	\$ 948,135	\$ 970,040	\$ 845,013		\$ (103,122)	-10.88%
Capital							
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%
	Total Capital Outlay	\$ 5,086,833	\$ 4,921,000	\$ 2,132,100		\$ (2,954,733)	-58.09%
	Balance Forward-Assigned	\$ 31,906,388	\$ 31,906,388	\$ 33,536,690			
	Balance Forward-Unassigned	\$ -	\$ -	\$ -			

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 (%)
BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1	\$ 31,906,388	\$ 31,906,388	\$ 33,536,690			
(PLUS) TOTAL INCOME	\$ 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%	
(LESS) TOTAL EXPENSES	\$ 68,686,952	\$ 66,085,181	\$ 73,087,470	***	2.92%	
NET INCREASE / (DECREASE) - FYE 9/30	\$ (2,325,938)	\$ 1,630,302	\$ 1,000,879	***		
(EQUALS) Ending Cash Reserve - 9/30	\$ 29,580,450	\$ 33,536,690	\$ 34,537,569			
CUMMULATIVE RESERVES:						
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%
	TOTAL INCOME	\$ 52,636,980	\$ 52,140,923	\$ 57,336,651		\$ 4,699,671	8.93%
Personnel Expenses							
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)						
	Benefits-Harmonization	\$ -	\$ -	\$ -		\$ -	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%
	Total Pers. Serv.	\$ 39,094,467	\$ 38,111,466	\$ 44,610,156		\$ 5,515,689	14.11%
OPERATING EXPENSES							
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%
Maintenance							
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%
Equipment Maintenance							
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

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%
Supplies							
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%
115	Warehouse/Logistics Supplies/Eq	\$ 29,446	\$ 28,490	\$ 8,776	115	\$ (20,670)	-70.20%
Professional & other fees							
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%
Miscellaneous							
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%
126	Training and Education Courses and Programs	\$ 310,479	\$ 231,000	\$ 590,690	126	\$ 280,211	90.25%
127	Training Supplies/Equipment	\$ 63,687	\$ 42,350	\$ 64,849	127	\$ 1,162	1.82%
128	Miscellaneous	\$ 15,600	\$ 19,250	\$ 15,600	128	\$ -	0.00%
129	Subscription/Dues	\$ 12,870	\$ 9,240	\$ 13,104	129	\$ 234	1.82%
130	Subscription/Dues Prev	\$ -	\$ 3,850	\$ -	130	\$ -	0.00%

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

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

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

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

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 (%)
Station / Growth Management Reserve	\$ 3,810,000	\$ 3,810,000	\$ 2,340,000	8%		
Emergency Reserve	\$ 647,297	\$ 3,708,388	\$ 5,209,195	19%		
Fleet Reserve	\$ 4,868,206	\$ 4,418,206	\$ 3,666,000	13%		
Station Improvement Reserve	\$ 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%
	TOTAL INCOME	\$ 13,724,034	\$ 15,574,561	\$ 16,751,699		\$ 3,027,665	22.06%
Personnel Expenses							
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)						
	Benefits-Harmonization	\$ -	\$ -	\$ -		\$ -	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 (%)
Total Pers. Serv.		\$ 11,026,643	\$ 11,383,944	\$ 12,582,353		\$ 1,555,710	14.11%
OPERATING EXPENSES							
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%
Maintenance							
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%
Equipment Maintenance							
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%
Supplies							
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%
Professional & other fees							
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%
Miscellaneous							
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%
	Total Op. Exp.	\$ 2,739,879	\$ 2,460,708	\$ 2,866,019		\$ 126,140	4.60%
	TOTAL OPERATING & PERSONNEL EXPENSES	\$ 13,766,522	\$ 13,844,652	\$ 15,448,372			
Debt Service							
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%
	Total Debt Service	\$ 208,589	\$ 223,109	\$ 185,903		\$ (22,686)	-10.88%
Capital							
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%
	Total Capital Outlay	\$ 1,119,103	\$ 1,131,830	\$ 469,062		\$ (650,041)	-58.09%
	Balance Forward-Assigned	\$ 5,982,621	\$ 5,982,621	\$ 6,357,591			
	Balance Forward-Unassigned	\$ -	\$ -	\$ -			

**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 (%)
BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1	\$ 5,982,621	\$ 5,982,621	\$ 6,357,591			
(PLUS) TOTAL INCOME	\$ 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%	
(LESS) TOTAL EXPENSES	\$ 15,094,214	\$ 15,199,591	\$ 16,103,337	***		
NET INCREASE / (DECREASE) - FYE 9/30	\$ (1,370,180)	\$ 374,970	\$ 648,362	***		
(EQUALS) Ending Cash Reserve - 9/30	\$ 4,612,441	\$ 6,357,591	\$ 7,005,953			
CUMMULATIVE RESERVES:						
Unassigned:	\$ -	\$ -	\$ -	0%		
Assigned Reserves:						
Op. Reserve-First Qtr	\$ 3,441,631	\$ 3,441,631	\$ 3,862,093	55%		
Health Insurance Claim Reserve	\$ 258,116	\$ 258,116	\$ 164,698	2%		
Medical Services Reserve	\$ 40,000	\$ 440,000	\$ 440,000	6%		
Station / Growth Management Reserve	\$ 190,000	\$ 190,000	\$ 660,000	9%		
Emergency Reserve	\$ 46,900	\$ 942,050	\$ 702,162	10%		
Fleet Reserve	\$ 481,794	\$ 931,794	\$ 1,034,000	15%		
Station Improvement Reserve	\$ 154,000	\$ 154,000	\$ 143,000	2%		
	\$ 4,612,441	\$ 6,357,591	\$ 7,005,953			



**2025/2026
IMPACT FEE FUND
BUDGET**

Approved 9/25/2025

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



**2025/2026
INSPECTION FEE FUND
BUDGET**

Approved 9/25/2025

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