2025-2026 GENERAL FUND PRELIMINARY BUDGET

		Amended Budget FY25	Tentative Budget FY26	$ Variance	% Variance
Balance Forward - Cash Reserves (Assigned)		$ 2,393,325	$ 2,418,073	$ 24,748	1%
evenue					
001	Collier County Ad Valorem - 3.75 Millage Rate	$ 8,716,607	$ 10,225,320	$ 1,508,713	17%
002	Public Safety Grants - County CDBG	$ -		$ -	
003	Public Safety Grants - FF Supplement	$ 2,500	$ 2,500	$ -	0%
004	Public Safety Grants - Opioid	$ -		$ -	
005	State Grant - Station 30 Construction			$ -	
	Other Grants			$ -	
006	Interest Income	$ 130,000	$ 130,000	$ -	0%
007	Rents and Royalties	$ 45,000	$ 45,900	$ 900	2%
008	Sale of Surplus Materials and Equipment	$ -		$ -	
009	Disposition of Fixed Assets	$ 918,124	$ 20,000	$ (898,124)	-98%
010	Donations	$ 100		$ (100)	-100%
011	Donations - Station 32 Bricks	$ -		$ -	
012	Special Event Fees	$ 5,000	$ 5,000	$ -	0%
013	Other Miscellaneous Revenue	$ 25,000	$ 10,000	$ (15,000)	-60%
015	Proceeds from Debt - Vehicle Lease	$ -		$ -	
016	Payment in Lieu of Taxes - Seminole	$ 200,000	$ 220,000	$ 20,000	10%
Total Revenue		**$ 10,042,331**	**$ 10,658,720**	**$ 616,389**	**6%**
Personnel Expenses					
030	Salaries	$ 3,713,529	$ 4,165,461	$ 451,932	12%
031	Overtime	$ 350,000	$ 438,154	$ 88,154	25%
032	FLSA Overtime	$ 218,590	$ 228,602	$ 10,012	5%
033	Holiday Pay	$ 90,000	$ 112,549	$ 22,549	25%
034	Vacation Time Sell Back	$ 12,000	$ 12,000	$ -	0%
035	Sick Time Sell Back	$ 12,000	$ 12,000	$ -	0%
036	Social Security	$ 326,741	$ 380,111	$ 53,370	16%
037	Retirement	$ 1,255,907	$ 1,407,143	$ 151,236	12%
038	Group Insurance (Health/Dental/Life, Medical Clinic)	$ 1,162,264	$ 1,275,032	$ 112,768	10%
	Health Insurance - Commissioners	$ 8,880	$ 9,600	$ 720	8%
039	Worker's Compensation Insurance	$ 120,000	$ 142,000	$ 22,000	18%
040	Retirement Health Savings	$ 55,600	$ 60,000	$ 4,400	8%
Total Personnel Expenses		**$ 7,325,511**	**$ 8,242,652**	**$ 917,141**	**13%**
Operating Expenses					
045	Employee Physicals	$ 13,000	$ 17,500	$ 4,500	35%
046	Professional Fees - Legal	$ 40,000	$ 30,000	$ (10,000)	-25%
047	Property Appraiser Fees	$ 45,000	$ 55,000	$ 10,000	22%
048	Tax Collector Fees	$ 174,832	$ 205,006	$ 30,174	17%
049	Professional Fees - Other	$ 11,000	$ 15,000	$ 4,000	36%
050	Professional Fees - Lexipol	$ 9,500	$ 10,000	$ 500	5%

ATTACHMENT 1

2025-2026 GENERAL FUND PRELIMINARY BUDGET

		Amended Budget FY25	Tentative Budget FY26	$ Variance	% Variance
051	Contracted Services - Audit	$ 36,000	$ 40,000	$ 4,000	11%
052	Travel & Per Diem	$ 37,500	$ 52,000	$ 14,500	39%
053	Communications (Telephone/Internet/Direct TV)	$ 40,000	$ 41,200	$ 1,200	3%
054	Postage & Shipping	$ 1,000	$ 1,500	$ 500	50%
055	Utilities	$ 140,000	$ 144,200	$ 4,200	3%
056	Bldg./Auto/Liability Insurance	$ 226,000	$ 230,000	$ 4,000	2%
057	Repair & Maintenance - Vehicles	$ 88,739	$ 95,000	$ 6,261	7%
058	Repair & Maintenance - Fire & Rescue Equipment	$ 31,352	$ 40,000	$ 8,648	28%
059	Repair & Maintenance - Building	$ 89,300	$ 120,000	$ 30,700	34%
061	Legal Advertising	$ 3,000	$ 3,090	$ 90	3%
062	Printing	$ -		$ -	
063	Fire Equipment (Non-Capital)	$ 25,000	$ 26,000	$ 1,000	4%
064	Lease & Rental	$ 2,000	$ 3,000	$ 1,000	50%
065	Office Supplies	$ 3,500	$ 3,605	$ 105	3%
066	Personal Protective Gear	$ 30,000	$ 30,000	$ -	0%
067	Firefighting/Operating Supplies	$ 20,000	$ 15,000	$ (5,000)	-25%
068	EMS Supplies	$ 20,000	$ 25,000	$ 5,000	25%
070	Station Supplies	$ 15,000	$ 16,000	$ 1,000	7%
071	Training Supplies	$ 4,000	$ 2,500	$ (1,500)	-38%
072	Fuel & Oil	$ 70,000	$ 70,000	$ -	0%
073	Uniforms	$ 30,000	$ 35,000	$ 5,000	17%
074	Computer Equipment (Non-Capital)	$ 15,000	$ 20,000	$ 5,000	33%
075	Computer Software and Maintenance	$ 70,000	$ 95,000	$ 25,000	36%
076	Miscellaneous Expense	$ 5,000	$ 5,000	$ -	0%
077	Communication (Radio) (Non-Capital)	$ 5,000	$ 5,000	$ -	0%
078	Public Education	$ 2,000	$ 2,000	$ -	0%
079	Furniture (Non-Capital)	$ -	$ -	$ -	
080	Education and Training	$ 48,935	$ 69,050	$ 20,115	41%
081	Books & Dues	$ 6,000	$ 7,000	$ 1,000	17%
Total Operating Expenses		**$ 1,357,658**	**$ 1,528,651**	**$ 170,993**	**13%**
Capital Expenses					
90	LAND		$ -	$ -	
91	FIRE EQUIPMENT-GRANT MATCHING FUNDS	$ 5,000		$ (5,000)	-100%
92	TRAINING EQUIPMENT	$ 11,200	$ 8,200	$ (3,000)	-27%
93	FF RESCUE EQUIPMENT	$ -	$ 27,535	$ 27,535	
94	BUNKER GEAR	$ 8,000	$ 23,701	$ 15,701	196%
95	BUILDINGS/CIP (STATION 30)	$ 5,000		$ (5,000)	-100%
96	CDBG GRANT-Vehicle	$ -		$ -	
	COVID GRANT EQUIPMENT	$ -		$ -	
	GRANT EQUIPMENT (STATION 30)	$ -		$ -	
97	COMMUNICATIONS EQUIPMENT	$ -		$ -	
	VEHICLES	$ -	$ -	$ -	
98	FURNITURE/OFFICE	$ -		$ -	
99	STATION EQUIPMENT	$ -		$ -	
100	COMPUTER EQUIPMENT	$ 10,000	$ 10,000	$ -	
Total Capital Expenses		**$ 39,200**	**$ 69,436**	**$ 30,236**	**77%**

ATTACHMENT 1

2025-2026 GENERAL FUND PRELIMINARY BUDGET

		Amended Budget FY25	Tentative Budget FY26	$ Variance	% Variance
Debt Service					
200	Principal	**$ 1,105,038**	**$ 499,914**	**$ (605,124)**	-55%
201	Interest	**$ 190,176**	**$ 272,392**	**$ 82,216**	43%
Total Debt Service		**$ 1,295,214**	**$ 772,306**	**$ (522,908)**	**-40%**
TOTAL EXPENSES		**$ 10,017,583**	**$ 10,613,045**	**$ 595,462**	**6%**
	BEGINNING CASH RESERVES	**$ 2,393,325**	**$ 2,418,073**		
	TOTAL REVENUE	**$ 10,042,331**	**$ 10,658,720**		
	TOTAL EXPENSES	**$ (10,017,583)**	**$ (10,613,045)**		
Ending Cash Reserves		**$ 2,418,073**	**$ 2,463,748**		
Assignment of Reserves					
	Unassigned				
	Assigned - First Quarter of Operations	$ 2,000,000	$ 2,020,000	$ 20,000	
	Assigned - Projected Deficit	$ -			
	Assigned - Emergency	$ 102,073	$ 76,948	$ (25,125)	
	Assigned - COVID Grant Replacement Vehicle	$ 20,000	$ 32,000	$ 12,000	
	Assigned - Capital Purchases- Vehicle	$ 50,000	$ 50,000		
	Assigned-Station 30 Replacement Equipment	$ -	$ 38,800	$ 38,800	
	Assigned-Property Loss	$ 96,000	$ 96,000		
	Assigned - Building	$ 75,000	$ 75,000		
	Assigned - Debt	$ 75,000	$ 75,000	$ -	
TOTAL RESERVES		**$ 2,418,073**	**$ 2,463,748**	**$ 45,675**	
Excess of Revenue Over (Under) Expenses - Use of Reserves		**$ 24,748**	**$ 45,675**		