

ATTACHMENT 1

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%
Revenue				
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%

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		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%

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	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		