



**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT
BUDGET WORKSHOP FOR 2026/2027 FISCAL BUDGET**

AGENDA

THURSDAY, JULY 23, 2026 ■ 10:00 A.M.
1885 Veterans Park Drive ■ Naples, FL 34109

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL, ADDITIONS OR DELETIONS TO AGENDA**
- 4. DISCUSSION OF DRAFT OF GENERAL FUND BUDGET FOR 2026/2027 FISCAL YEAR AND IDENTIFICATION OF PRIORITIES**
- 5. DISCUSSION OF IMPACT AND INSPECTION FEE FUND BUDGETS**
- 6. COMMENTS BY COMMISSION AND PUBLIC**
- 7. ADJOURNMENT**



2026/2027

SUMMARY OF CHANGES

**Summary of Changes

<u>Fund</u>	<u>Budget Line</u>	REVENUE	EXPENSE	<u>Amount (\$)</u>	<u>Description</u>
		<u>Increase / (Decrease)</u>	<u>(Increase) / Decrease</u>		
GF	30		xx	\$ 1,491,192	Re-allocate (16) Gen Fund Prevention employees to Inspection Fund
GF	31-71		xx	\$ 1,070,530	(Associated benefits from staff re-allocation)
GF	30		xx	\$ 236,286	Remove four requested new FTEs - Admin - wage impact
GF	31-71		xx	\$ 65,280	Remove four requested new FTEs - Admin - benefit impact
GF	30		xx	\$ 208,000	Remove 5 of 10 (NEW) Lifeguard FTEs - wage impact
GF	31-71		xx	\$ 57,516	Remove 5 of 10 (NEW) Lifeguard FTEs - benefit impact
GF	xx		xx	\$ 832,000	Remove 13 of 25 (NEW) Firefighter FTEs - wage impact
GF	xx		xx	\$ 435,357	Remove 13 of 25 (NEW) Firefighter FTEs - benefit impact
GF	xx			\$ -	
GF	xx			\$ -	
GF	xx			\$ -	
GF	xx			\$ -	
GF	xx			\$ -	
Net Increase / (Decrease) to reserves				\$ 4,396,161	GENERAL FUND
INSP	5		xx	\$(1,491,192)	Re-allocate (16) Gen Fund Prevention employees to Inspection Fund
INSP	6/15		xx	\$(1,034,651)	(Associated benefits from staff re-allocation)
INSP	xx		xx		
Net Increase / (Decrease) to reserves				\$(2,525,843)	INSPECTION FEE FUND



2026/2027

GENERAL FUND

North Naples Service Delivery Area

&

**Big Corkscrew Island Service
Delivery Area**

GENERAL FUND ASSIGNED RESERVES 26-27 BUDGET				
Assigned Reserve Category	Budgeted Balance 9-30-26	Addition to or (use) of Reserve	Assigned Reserves Reallocated 26-27	Reserve Balance 9-30-27
Operating Reserve - 1st Quarter Expenses	\$ 15,662,997	\$ 3,862,028	\$ -	\$ 19,525,025
Health Insurance Claim Reserve	\$ 1,173,256	\$ 247,634	\$ -	\$ 1,420,890
Medical Services Reserve	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Station / Growth Mgmt Reserve	\$ 4,000,000	\$ (1,000,000)	\$ -	\$ 3,000,000
Emergency Reserve	\$ 5,371,183	\$ (12,466,494)	\$ -	\$ (7,095,311)
Fleet Reserve	\$ 5,350,000	\$ 1,550,000	\$ -	\$ 6,900,000
Station Improvement Reserve	\$ 700,000	\$ (50,000)	\$ -	\$ 650,000
TOTAL ASSIGNED RESERVES	\$ 34,257,436	\$ (7,856,832)	\$ -	\$ 26,400,604
RESERVE SUMMARY				
Addition to Operating Reserve 1st Quarter	\$ 3,862,028			
Addition to Health Insurance Claim Reserve	\$ 247,634			
Addition to Medical Services Reserve	\$ -			
Addition to Station / Growth Management Reserve	\$ (1,000,000)			
Reallocation/Decrease of Emergency Reserve	\$ (12,466,494)			
Addition to Fleet Reserve	\$ 1,550,000			
Addition to Station Improvement Reserve	\$ (50,000)			
Total Addition to Reserves 25-26	\$ (7,856,832)			

GENERAL FUND - COMBINED

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		North Collier	North Collier	North Collier		vs 26/27 (\$)	FY 26/27 (%)
	Balance Forward-Assigned	\$ 34,914,715	\$ 34,914,715	\$ 34,257,436			
	Balance Forward-Unassigned	\$ -	\$ -	\$ -			
		\$ 34,914,715	\$ 34,914,715	\$ 34,257,436			
1	Collier County Ad Valorem (Per DR-420)	\$ 69,425,722	\$ 69,425,722	\$ 71,558,658	1	\$ 2,132,936	3.07%
2	C.C.-Ad Val. over 95%	\$ -	\$ -	\$ -	2	\$ -	0.00%
3	Interest-General	\$ 1,800,000	\$ 1,800,000	\$ 900,000	3	\$ (900,000)	-50.00%
4	Interest-CD	\$ -	\$ -	\$ -	4	\$ -	0.00%
5	Interest-Ad Valorem	\$ 60,000	\$ 60,000	\$ 60,000	5	\$ -	0.00%
6	Fire Watch and Spec. Event Fees	\$ 168,000	\$ 200,000	\$ 168,000	6	\$ -	0.00%
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	Aquatic Event Fees		\$ -	\$ -	9	\$ -	0.00%
10	Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21,27)	\$ 600,000	\$ 800,000	\$ 600,000	10	\$ -	0.00%
11	Rescue Transport Revenue	\$ 2,500,000	\$ 2,500,000	\$ 3,000,000	11	\$ 500,000	20.00%
12	State & Federal Grants	\$ 68,900	\$ 118,150	\$ 275,000	12	\$ 206,100	299.13%
13	State Revenue Sharing FF Supplemental	\$ 120,000	\$ 120,000	\$ 120,000	13	\$ -	0.00%
14	Key Boxes	see line 10	\$ -	see line 10	14	\$ -	0.00%
15	Reinspection Fees	\$ -	\$ -	\$ -	15	\$ -	0.00%
16	Rental - Cell Tower	\$ 96,856	\$ 96,856	\$ 94,881	16	\$ (1,975)	-2.04%
17	Station Rental-EMS	\$ 39,852	\$ 39,852	\$ 40,450	17	\$ 598	1.50%
18	Other Rental	\$ 141,000	\$ 141,000	\$ 141,000	18	\$ -	0.00%
19	Donations & Grants	\$ 1,800	\$ 1,800	\$ 1,800	19	\$ -	0.00%
20	Disposition of Fixed Assets	\$ 6,000	\$ 6,000	\$ 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	\$ 12,000	\$ 12,000	22	\$ -	0.00%
23	Misc. Rev.-Refunds/Reimb.	\$ 6,000	\$ 60,525	\$ 6,000	23	\$ -	0.00%
24	Fire Training Center Fee (Fire Acadmies)	\$ 15,600	\$ 15,892	\$ 15,600	24	\$ -	0.00%
25	Training Fees	\$ -	\$ -	\$ -	25	\$ -	0.00%
26	Reimbursement - Overtime	\$ 12,000	\$ 12,400	\$ 12,000	26	\$ -	0.00%

GENERAL FUND - COMBINED

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		North Collier	North Collier	North Collier		vs 26/27 (\$)	FY 26/27 (%)
27	False/Malfunctioning Alarm Fees	see line 10	\$ -	see line 10	27	\$ -	0.00%
28	Interlocal Agreement Revenue	\$ 783,520	\$ 500,000	\$ 749,520	28	\$ (34,000)	-4.34%
29	Proceeds from Debt	\$ 700,000	\$ 685,703	\$ -		\$ (700,000)	-100.00%
	TOTAL INCOME	\$ 76,557,250	\$ 76,595,900	\$ 77,760,909		\$ 1,203,659	1.57%
Personnel Expenses							
30	Salaries-Admin & Operations	\$ 27,338,674	\$ 28,000,000	\$ 31,918,510	30	\$ 4,579,836	16.75%
31	<i>Salaries-Harmonization</i>	\$ -	\$ -	\$ -	31	\$ -	0.00%
32	Salaries-Prevention	\$ -	\$ -	\$ -	32	\$ -	0.00%
	Salaries-Prevention (Inspection Fund)						
33	<i>Intentionally left blank</i>		\$ -		33	\$ -	0.00%
34	Salaries-Commissioners	\$ 30,000	\$ 30,000	\$ 30,000	34	\$ -	0.00%
35	On Call Pay	\$ 60,000	\$ 120,000	\$ 120,000	35	\$ 60,000	100.00%
36	Prof. Pay	\$ 2,710,940	\$ 3,000,000	\$ 3,491,540	36	\$ 780,600	28.79%
37	Prof. Pay-Prevention	\$ -	\$ -	\$ -	37	\$ -	0.00%
	Prof. Pay-Prevention (Inspection Fund)						
38	Holiday (100 hrs for all sworn personnel)	\$ 890,752	\$ 800,000	\$ 999,556	38	\$ 108,804	12.21%
39	Overtime-Operations	\$ 1,860,281	\$ 2,000,000	\$ 2,127,524	39	\$ 267,243	14.37%
40	Overtime-Prevention	\$ -	\$ -	\$ -	40	\$ -	0.00%
	Overtime- Prevention (Inspection Fund)						
41	Overtime-Firewatch	\$ -	\$ 80,000	\$ -	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	\$ 120,000	\$ 450,000	\$ 480,000	46	\$ 360,000	300.00%
47	Overtime - Training	\$ -	\$ -	\$ -	47	\$ -	0.00%
48	Training Bonus	\$ 111,100	\$ -	\$ -	48	\$ (111,100)	-100.00%
49	Vacation Pay	\$ 240,000	\$ 400,000	\$ 600,000	49	\$ 360,000	150.00%
50	Sick Leave Pay	\$ 955,885	\$ 1,000,000	\$ 1,257,309	50	\$ 301,424	31.53%
51	Sick Leave-Prevention	\$ -	\$ -	\$ -	51	\$ -	0.00%
	Sick Leave- Prevention (Inspection Fund)						
52	Volunteer Services	\$ -	\$ -	\$ -	52	\$ -	0.00%

GENERAL FUND - COMBINED

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		North Collier	North Collier	North Collier		vs 26/27 (\$)	FY 26/27 (%)
53	Social Security	\$ 2,870,563	\$ 2,500,000	\$ 3,463,920	53	\$ 593,357	20.67%
54	Soc. Security-Prevention	\$ -	\$ -	\$ -	54	\$ -	0.00%
	Soc. Security- Prevention (Inspection Fund)						
55	Disability Insurance	\$ 123,499	\$ 100,000	\$ 147,521	55	\$ 24,022	19.45%
56	Disability Ins.-Prevention	\$ -	\$ -	\$ -	56	\$ -	0.00%
	Disability Ins- Prevention (Inspection Fund)						
57	Life/Health Insurance	\$ 8,681,735	\$ 8,500,000	\$ 9,574,486	57	\$ 892,751	10.28%
58	Life/Health Ins.-Prev.	\$ -	\$ -	\$ -	58	\$ -	0.00%
	Life/Health Ins- Prevention (Inspection Fund)						
	Benefits-Harmonization	\$ -	\$ -	\$ -		\$ -	0.00%
59	Life/Health Ins.-Commissioners	\$ 90,000	\$ 100,000	\$ 102,000	59	\$ 12,000	13.33%
60	Post Employment Health Plan	\$ -	\$ -	\$ -	60	\$ -	0.00%
61	Worker's Compensation	\$ 886,721	\$ 1,000,000	\$ 937,084	61	\$ 50,363	5.68%
62	Worker's Comp.-Prev.	\$ -	\$ -	\$ -	62	\$ -	0.00%
	Worker's Comp- Prevention (Inspection Fund)						
63	Retirement-FRS	\$ 1,088,746	\$ 1,000,000	\$ 1,220,158	63	\$ 131,412	12.07%
64	Retirement-FRS-Prev.	\$ -	\$ -	\$ -	64	\$ -	0.00%
	Retirement-FRS- Prevention (Inspection Fund)						
65	Retirement-175	\$ 8,574,592	\$ 7,000,000	\$ 6,529,243	65	\$ (2,045,349)	-23.85%
66	Retirement-175-Prev.	\$ -	\$ -	\$ -	66	\$ -	0.00%
	Retirement-175- Prevention (Inspection Fund)						
67	Retirement-Commissioners	\$ 14,949	\$ 16,110	\$ 14,949	67	\$ -	0.00%
68	Retirement - 401	\$ -	\$ -	\$ -	68	\$ -	0.00%
69	Unemployment Insurance	\$ -	\$ -	\$ -	69	\$ -	0.00%
70	District Physician - Clinic Services and Employee Physicals	\$ 544,072	\$ 475,000	\$ 539,318	70	\$ (4,754)	-0.87%
	Employee Physicals- Prevention (Inspection Fund)						
71	Retirement Recognition	\$ -	\$ 500	\$ 3,000	71	\$ 3,000	0.00%
	Total Pers. Serv.	\$ 57,192,509	\$ 56,571,610	\$ 63,556,118		\$ 6,363,609	11.13%

GENERAL FUND - COMBINED

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		North Collier	North Collier	North Collier		vs 26/27 (\$)	FY 26/27 (%)
OPERATING EXPENSES							
79	Organization and Community Funding	\$ 29,250	\$ 20,000	\$ 27,950	79	\$ (1,300)	-4.44%
80	Bldg., Liability & Auto Insurance	\$ 1,314,157	\$ 1,582,987	\$ 989,995	80	\$ (324,162)	-24.67%
81	Communications	\$ 65,000	\$ 45,000	\$ 292,802	81	\$ 227,802	350.46%
82	Telephone	\$ 530,000	\$ 400,000	\$ 530,000	82	\$ -	0.00%
83	Utilities	\$ 360,000	\$ 350,000	\$ 360,000	83	\$ -	0.00%
Maintenance							
84	Vehicle Maint	\$ 681,500	\$ 700,000	\$ 947,000	84	\$ 265,500	38.96%
85	Bldg. Maint.	\$ 504,800	\$ 375,000	\$ 635,998	85	\$ 131,198	25.99%
86	Bldg. Maint.-St. 10	\$ 34,700	\$ 12,000	\$ 16,850	86	\$ (17,850)	-51.44%
87	Bldg. Maint. BC Essential Ser	\$ 4,500	\$ 7,000	\$ 3,850	87	\$ (650)	-14.44%
88	Bldg. Maint - St. 12	\$ 14,550	\$ 23,000	\$ 16,350	88	\$ 1,800	12.37%
89	Bldg. Maint.-St. 40	\$ 23,700	\$ 15,000	\$ 20,900	89	\$ (2,800)	-11.81%
90	Bldg. Maint.-St. 42	\$ 21,350	\$ 7,000	\$ 19,650	90	\$ (1,700)	-7.96%
91	Bldg. Maint.-St. 43	\$ 20,850	\$ 45,000	\$ 14,600	91	\$ (6,250)	-29.98%
92	Bldg. Maint.-St. 44	\$ 46,100	\$ 42,000	\$ 22,950	92	\$ (23,150)	-50.22%
93	Bldg. Maint.-St. 45	\$ 104,650	\$ 80,000	\$ 40,300	93	\$ (64,350)	-61.49%
94	Bldg. Maint.-St. 46	\$ 15,700	\$ 13,000	\$ 91,400	94	\$ 75,700	482.17%
95	Bldg. Maint.-St. 47	\$ 10,500	\$ 1,000	\$ 4,350	95	\$ (6,150)	-58.57%
96	Bldg. Maint. St. 48	\$ 28,500	\$ 30,000	\$ 15,275	96	\$ (13,225)	-46.40%
97	Bldg. Maint-Essential Svcs/Other	\$ 30,500	\$ 37,000	\$ 113,750	97	\$ 83,250	272.95%
97.1	Bldg. Maint.-Pine Ridge Admin	\$ -	\$ -	\$ 10,500	97	\$ 10,500	0.00%
97.2	Bldg. Maint.-St. 49	\$ -	\$ -	\$ 284,810	97	\$ 284,810	0.00%
Equipment Maintenance							
98	Equip.Repair & Maint.-Fire	\$ 93,000	\$ 65,000	\$ 84,000	98	\$ (9,000)	-9.68%
99	Equip. Maint. - SCBA	\$ 12,500	\$ 12,500	\$ 13,500	99	\$ 1,000	8.00%
100	Equip. Maint.-Nozzle	\$ 3,000	\$ 1,500	\$ 6,000	100	\$ 3,000	100.00%
101	Computer Maintenance	\$ 1,823,037	\$ 2,000,000	\$ 2,358,900	101	\$ 535,863	29.39%
102	Hydrant Maintenance & Repair	\$ 200,000	\$ 26,000	\$ 200,000	102	\$ -	0.00%
Supplies							
103	ALS/Emergency Medical Sup./Serv.	\$ 687,411	\$ 600,000	\$ 603,900	103	\$ (83,511)	-12.15%
104	Office Supplies	\$ 60,000	\$ 40,000	\$ 48,000	104	\$ (12,000)	-20.00%

GENERAL FUND - COMBINED

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		North Collier	North Collier	North Collier		vs 26/27 (\$)	FY 26/27 (%)
105	Office Supplies-Prevention	\$ -	\$ -	\$ -	105	\$ -	0.00%
106	Protective Gear	\$ 467,500	\$ 125,000	\$ 605,230	106	\$ 137,730	29.46%
107	Uniforms	\$ 317,900	\$ 225,000	\$ 366,525	107	\$ 48,625	15.30%
108	Hurricane/Emergency Supplies	\$ -	\$ 20,000	\$ -	108	\$ -	0.00%
109	Station Supplies	\$ 105,975	\$ 85,000	\$ 122,975	109	\$ 17,000	16.04%
110	Enterprise Lease	\$ 258,282	\$ 275,000	\$ 340,856	110	\$ 82,574	31.97%
111	Office Equipment	\$ 18,066	\$ 11,000	\$ 14,066	111	\$ (4,000)	-22.14%
112	Office Equipment-Prevention	\$ -	\$ -	\$ -	112	\$ -	0.00%
113	Fire Equipment	\$ 198,200	\$ 125,000	\$ 357,100	113	\$ 158,900	80.17%
114	Shop Equipment & Supplies	\$ 70,900	\$ 60,000	\$ 80,750	114	\$ 9,850	13.89%
115	Warehouse/Logistics Supplies/Eq	\$ 11,250	\$ 37,000	\$ 19,750	115	\$ 8,500	75.56%
Professional & other fees							
116	Professional	\$ 891,137	\$ 900,000	\$ 1,104,000	116	\$ 212,863	23.89%
117	Property Appraiser's Fees	\$ 386,319	\$ 325,000	\$ 388,717	117	\$ 2,398	0.62%
118	Collector's Fees	\$ 1,399,514	\$ 1,450,000	\$ 1,442,173	118	\$ 42,659	3.05%
119	Auditor	\$ 69,000	\$ 63,500	\$ 60,000	119	\$ (9,000)	-13.04%
120	Intentionally Left Blank	\$ -	\$ -	\$ -	120	\$ -	0.00%
Miscellaneous							
121	Water/Sewer Fee	\$ -	\$ -	\$ -	121	\$ -	0.00%
122	Travel & Per Diem	\$ 179,530	\$ 110,000	\$ 236,030	122	\$ 56,500	31.47%
123	PIO/Community Outreach	\$ 142,400	\$ 75,000	\$ 142,400	123	\$ -	0.00%
124	Intentionally Left Blank	\$ -	\$ -	\$ -	124	\$ -	0.00%
125	Vehicle Fuel/Oil	\$ 391,000	\$ 350,000	\$ 436,000	125	\$ 45,000	11.51%
126	Training and Education Courses and Programs	\$ 677,295	\$ 300,000	\$ 453,100	126	\$ (224,195)	-33.10%
127	Training Supplies/Equipment	\$ 83,140	\$ 55,000	\$ 93,600	127	\$ 10,460	12.58%
128	Miscellaneous	\$ 20,000	\$ 35,000	\$ 30,000	128	\$ 10,000	50.00%
129	Subscription/Dues	\$ 16,800	\$ 12,000	\$ 22,800	129	\$ 6,000	35.71%
130	Subscription/Dues Prev	\$ -	\$ 5,000	\$ -	130	\$ -	0.00%
131	Legal Advertisements	\$ 7,200	\$ 4,000	\$ 6,000	131	\$ (1,200)	-16.67%
132	Dive Team	\$ 28,040	\$ 11,000	\$ 36,750	132	\$ 8,710	31.06%
133	Fire Prevention Materials & Supplies	\$ 4,000	\$ 1,000	\$ 8,000	133	\$ 4,000	100.00%
134	Haz Mat	\$ 84,295	\$ 50,000	\$ 68,300	134	\$ (15,995)	-18.98%
135	Technical Rescue	\$ 87,900	\$ 60,000	\$ 109,200	135	\$ 21,300	24.23%
136	SAR Technical Rescue Team	\$ 178,390	\$ 130,000	\$ 205,680	136	\$ 27,290	15.30%
137	Boat Team	\$ 39,400	\$ 20,000	\$ 10,400	137	\$ (29,000)	-73.60%

GENERAL FUND - COMBINED

GENERAL FUND - 2026-27		**AMENDED**	Estimated	Final		Budget	Variance
2026-2027 Budget		Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		North Collier	North Collier	North Collier		vs 26/27 (\$)	FY 26/27 (%)
138	CERT Team	\$ 10,000	\$ -	\$ 10,000	138	\$ -	0.00%
139	Contingencies	\$ -	\$ -	\$ -	139	\$ -	0.00%
	Total Op. Exp.	\$ 12,862,688	\$ 11,449,487	\$ 14,543,982		\$ 1,681,294	13.07%
	TOTAL OPERATING & PERSONNEL EXPENSES	\$ 70,055,197	\$ 68,021,097	\$ 78,100,100			
Debt Service							
140	Equipment and Apparatus Lease Principal	\$ 884,631	\$ 884,631	\$ 477,340	140	\$ (407,291)	-46.04%
141	Interest	\$ 48,950	\$ 48,951	\$ 25,066	141	\$ (23,884)	-48.79%
	Total Debt Service	\$ 933,581	\$ 933,582	\$ 502,406		\$ (431,175)	-46.19%
Capital							
160	Buildings & Improvements	\$ 3,810,000	\$ 3,700,000	\$ 372,500	160	\$ (3,437,500)	-90.22%
161	Fire and Rescue Equip.	\$ 253,420	\$ 250,000	\$ 46,200	161	\$ (207,220)	-81.77%
162	Protective Gear	\$ -	\$ -	\$ -	162	\$ -	0.00%
163	Medical Equipment	\$ 2,595,202	\$ 3,100,000	\$ 274,763	163	\$ (2,320,439)	-89.41%
164	Communication Equip	\$ 85,200	\$ 65,000	\$ 260,250	164	\$ 175,050	205.46%
165	Office Equipment	\$ -	\$ -	\$ -	165	\$ -	0.00%
166	Computers	\$ 902,119	\$ 180,000	\$ 410,000	166	\$ (492,119)	-54.55%
167	TRT	\$ 28,050	\$ 30,000	\$ 7,500	167	\$ (20,550)	-73.26%
168	Boat Team	\$ -	\$ -	\$ -	168	\$ -	0.00%
169	Training Equipment	\$ 12,750	\$ -	\$ -	169	\$ (12,750)	-100.00%
170	Vehicle Purchase	\$ 1,055,395	\$ 695,000	\$ 474,631	170	\$ (580,764)	-55.03%
171	Shop Equipment	\$ 21,298	\$ 51,500	\$ 165,891	171	\$ 144,593	678.90%
172	Logistics/Warehouse	\$ 65,000	\$ 50,000	\$ 8,000	172	\$ (57,000)	-87.69%
173	HazMat Team	\$ -	\$ -	\$ 21,500	173	\$ 21,500	0.00%
174	Fire Apparatus	\$ 300,000	\$ -	\$ 4,974,000	174	\$ 4,674,000	1558.00%
175	Dive Team	\$ -	\$ -	\$ -	175	\$ -	0.00%
176	Fire Prevention	\$ -	\$ -	\$ -	176	\$ -	0.00%
177	Community Outreach	\$ -	\$ -	\$ -	177	\$ -	0.00%
178	Land	\$ 177,000	\$ 177,000	\$ -	178	\$ (177,000)	-100.00%
	Total Capital Outlay	\$ 9,305,434	\$ 8,298,500	\$ 7,015,235		\$ (2,290,199)	-24.61%
	Balance Forward-Assigned	\$ 34,914,715	\$ 34,914,715	\$ 34,257,436			
	Balance Forward-Unassigned	\$ -	\$ -	\$ -			

GENERAL FUND - COMBINED

GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
	North Collier	North Collier	North Collier		vs 26/27 (\$)	FY 26/27 (%)
BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1	\$ 34,914,715	\$ 34,914,715	\$ 34,257,436			
(PLUS) TOTAL INCOME	\$ 76,557,250	\$ 76,595,900	\$ 77,760,909	***		
					74.23%	
Personnel & Operating Expenses	\$ 70,055,197	\$ 68,021,097	\$ 78,100,100		16.99%	
Debt Service	\$ 933,581	\$ 933,582	\$ 502,406		0.59%	
Capital	\$ 9,305,434	\$ 8,298,500	\$ 7,015,235		8.19%	
(LESS) TOTAL EXPENSES	\$ 80,294,212	\$ 77,253,179	\$ 85,617,741	***		
NET INCREASE / (DECREASE) - FYE 9/30	\$ (3,736,962)	\$ (657,279)	\$ (7,856,832)	***		
(EQUALS) Ending Cash Reserve - 9/30	\$ 31,177,753	\$ 34,257,436	\$ 26,400,604			
CUMMULATIVE RESERVES:						
Unassigned:	\$ -	\$ -	\$ -	0%		
Assigned Reserves:						
Op. Reserve-First Qtr	\$ 17,527,589	\$ 15,662,997	\$ 19,525,025	74%		
Health Insurance Claim Reserve	\$ 748,625	\$ 1,173,256	\$ 1,420,890	5% (See line 57-59)		
Medical Services Reserve	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	8% (per ER)		
Station / Growth Management Reserve	\$ 3,000,000	\$ 4,000,000	\$ 3,000,000	11% (See Line 160)		
Emergency Reserve	\$ 2,551,538	\$ 5,371,183	\$ (7,095,311)	-27% (See Line 161, 163, other)		
Fleet Reserve	\$ 4,700,000	\$ 5,350,000	\$ 6,900,000	26% (See Line 174)		
Station Improvement Reserve	\$ 650,000	\$ 700,000	\$ 650,000	2% (See Line 160)		
	\$ 31,177,753	\$ 34,257,436	\$ 26,400,604			

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

GENERAL FUND - 2026-27		**AMENDED**	Estimated	Final		Budget	Variance
2026-2027 Budget		Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		NN SDA	NN SDA	NN SDA		vs 26/27 (\$)	FY 26/27 (%)
Balance Forward-Assigned		\$ 28,970,049	\$ 28,970,049	\$ 28,463,944			
Balance Forward-Unassigned		\$ -	\$ -	\$ -			
		\$ 28,970,049	\$ 28,970,049	\$ 28,463,944			
1	Collier County Ad Valorem (Per DR-420)	\$ 53,194,020	\$ 53,457,806	\$ 54,080,983	1	\$ 886,963	1.67%
2	C.C.-Ad Val. over 95%	\$ -	\$ -	\$ -	2	\$ -	0.00%
3	Interest-General	\$ 1,302,000	\$ 1,386,000	\$ 600,000	3	\$ (702,000)	-53.92%
4	Interest-CD	\$ -	\$ -	\$ -	4	\$ -	0.00%
5	Interest-Ad Valorem	\$ 50,000	\$ 46,200	\$ 50,000	5	\$ -	0.00%
6	Fire Watch and Spec. Event Fees	\$ 168,000	\$ 154,000	\$ 168,000	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	Aquatic Event Fees	\$ -	\$ -	\$ -	9	\$ -	0.00%
10	Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21,27)	\$ 600,000	\$ 616,000	\$ 600,000	10	\$ -	0.00%
11	Rescue Transport Revenue	\$ 2,170,000	\$ 1,925,000	\$ 3,000,000	11	\$ 830,000	0.00%
12	State & Federal Grants	\$ 53,742	\$ 90,976	\$ 275,000	12	\$ 221,258	411.70%
13	State Revenue Sharing FF Supplemental	\$ 93,600	\$ 92,400	\$ 93,600	13	\$ -	0.00%
14	Key Boxes	see line 10	\$ -	see line 10	14	\$ -	0.00%
15	Reinspection Fees	\$ -	\$ -	\$ -	15	\$ -	0.00%
16	Rental - Cell Tower	\$ 69,899	\$ 74,579	\$ 65,021	16	\$ (4,878)	-6.98%
17	Station Rental-EMS	\$ 39,852	\$ 30,686	\$ 40,450	17	\$ 598	1.50%
18	Other Rental	\$ 141,000	\$ 108,570	\$ 141,000	18	\$ -	0.00%
19	Donations & Grants	\$ 1,800	\$ 1,386	\$ 1,800	19	\$ -	0.00%
20	Disposition of Fixed Assets	\$ 6,000	\$ 4,620	\$ 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	\$ 9,240	\$ 12,000	22	\$ -	0.00%
23	Misc. Rev.-Refunds/Reimb.	\$ 6,000	\$ 46,604	\$ 6,000	23	\$ -	0.00%
24	Fire Training Center Fee (Fire Acadmies)	\$ 15,600	\$ 12,237	\$ 15,600	24	\$ -	0.00%
25	Training Fees	\$ -	\$ -	\$ -	25	\$ -	0.00%
26	Reimbursement - Overtime	\$ 9,360	\$ 9,548	\$ 9,360	26	\$ -	0.00%

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		NN SDA	NN SDA	NN SDA		vs 26/27 (\$)	FY 26/27 (%)
27	False/Malfunctioning Alarm Fees	see line 10	\$ -	see line 10	27	\$ -	0.00%
28	IFCD Interlocal Agreement	\$ 783,520	\$ 385,000	\$ 749,520	28	\$ (34,000)	-4.34%
29	Proceeds from Debt	\$ 546,000	\$ 527,991	\$ -	29	\$ (546,000)	-100.00%
	TOTAL INCOME	\$ 59,262,393	\$ 58,978,843	\$ 59,914,334		\$ 651,941	1.10%
Personnel Expenses							
30	Salaries-Admin & Operations	\$ 21,324,166	\$ 21,560,000	\$ 24,896,438	30	\$ 3,572,272	16.75%
31	<i>Salaries-Harmonization</i>	\$ -	\$ -	\$ -	31	\$ -	0.00%
32	Salaries-Prevention	\$ -	\$ -	\$ -	32	\$ -	0.00%
	Salaries-Prevention (Inspection Fund)						
33	<i>Intentionally left blank</i>		\$ -		33	\$ -	0.00%
34	Salaries-Commissioners	\$ 23,400	\$ 23,100	\$ 23,400	34	\$ -	0.00%
35	On Call Pay	\$ 46,800	\$ 92,400	\$ 93,600	35	\$ 46,800	100.00%
36	Prof. Pay	\$ 2,114,533	\$ 2,310,000	\$ 2,723,401	36	\$ 608,868	28.79%
37	Prof. Pay-Prevention	\$ -	\$ -	\$ -	37	\$ -	0.00%
	Prof. Pay-Prevention (Inspection Fund)						
38	Holiday (100 hrs for all sworn personnel)	\$ 694,787	\$ 616,000	\$ 779,654	38	\$ 84,867	12.21%
39	Overtime-Operations	\$ 1,451,019	\$ 1,540,000	\$ 1,659,469	39	\$ 208,450	14.37%
40	Overtime-Prevention	\$ -	\$ -	\$ -	40	\$ -	0.00%
	Overtime- Prevention (Inspection Fund)						
41	Overtime-Firewatch	\$ -	\$ 61,600	\$ -	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	\$ 93,600	\$ 346,500	\$ 374,400	46	\$ 280,800	300.00%
47	Overtime - Training	\$ -	\$ -	\$ -	47	\$ -	0.00%
48	Training Bonus	\$ 86,658	\$ -	\$ -	48	\$ (86,658)	-100.00%
49	Vacation Pay	\$ 187,200	\$ 308,000	\$ 468,000	49	\$ 280,800	150.00%
50	Sick Leave Pay	\$ 745,590	\$ 770,000	\$ 980,701	50	\$ 235,111	31.53%
51	Sick Leave-Prevention	\$ -	\$ -	\$ -	51	\$ -	0.00%

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		NN SDA	NN SDA	NN SDA		vs 26/27 (\$)	FY 26/27 (%)
	Sick Leave- Prevention (Inspection Fund)						
52	Volunteer Services	\$ -	\$ -	\$ -	52	\$ -	0.00%
53	Social Security	\$ 2,239,039	\$ 1,925,000	\$ 2,701,858	53	\$ 462,819	20.67%
54	Soc. Security-Prevention	\$ -	\$ -	\$ -	54	\$ -	0.00%
	Soc. Security- Prevention (Inspection Fund)						
55	Disability Insurance	\$ 96,329	\$ 77,000	\$ 115,066	55	\$ 18,737	19.45%
56	Disability Ins.-Prevention	\$ -	\$ -	\$ -	56	\$ -	0.00%
	Disability Ins- Prevention (Inspection Fund)						
57	Life/Health Insurance	\$ 6,771,753	\$ 6,545,000	\$ 7,468,099	57	\$ 696,346	10.28%
58	Life/Health Ins.-Prev.	\$ -	\$ -	\$ -	58	\$ -	0.00%
	Life/Health Ins- Prevention (Inspection Fund)						
	Benefits-Harmonization	\$ -	\$ -	\$ -		\$ -	0.00%
59	Life/Health Ins.-Commissioners	\$ 70,200	\$ 77,000	\$ 79,560	59	\$ 9,360	13.33%
60	Post Employment Health Plan	\$ -	\$ -	\$ -	60	\$ -	0.00%
61	Worker's Compensation	\$ 691,642	\$ 770,000	\$ 730,926	61	\$ 39,284	5.68%
62	Worker's Comp.-Prev.	\$ -	\$ -	\$ -	62	\$ -	0.00%
	Worker's Comp- Prevention (Inspection Fund)						
63	Retirement-FRS	\$ 849,222	\$ 770,000	\$ 951,723	63	\$ 102,501	12.07%
64	Retirement-FRS-Prev.	\$ -	\$ -	\$ -	64	\$ -	0.00%
	Retirement-FRS- Prevention (Inspection Fund)						
65	Retirement-175	\$ 6,688,182	\$ 5,390,000	\$ 5,092,810	65	\$ (1,595,372)	-23.85%
66	Retirement-175-Prev.	\$ -	\$ -	\$ -	66	\$ -	0.00%
	Retirement-175- Prevention (Inspection Fund)						
67	Retirement-Commissioners	\$ 11,660	\$ 12,405	\$ 11,660	67	\$ -	0.00%
68	Retirement - 401	\$ -	\$ -	\$ -	68	\$ -	0.00%
69	Unemployment Insurance	\$ -	\$ -	\$ -	69	\$ -	0.00%
	District Physician - Clinic Services and Employee						
70	Physicals	\$ 424,376	\$ 365,750	\$ 420,668	70	\$ (3,708)	-0.87%

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		NN SDA	NN SDA	NN SDA		vs 26/27 (\$)	FY 26/27 (%)
	Employee Physicals- Prevention (Inspection Fund)						
71	Retirement Recognition	\$ -	\$ 385	\$ 2,340	71	\$ 2,340	0.00%
	Total Pers. Serv.	\$ 44,610,156	\$ 43,560,140	\$ 49,573,773		\$ 4,963,617	11.13%
OPERATING EXPENSES							
79	Organization and Community Funding	\$ 22,815	\$ 15,400	\$ 21,801		\$ (1,014)	-4.44%
80	Bldg., Liability & Auto Insurance	\$ 1,025,042	\$ 1,218,900	\$ 772,196	80	\$ (252,846)	-24.67%
81	Communications	\$ 50,700	\$ 34,650	\$ 228,386	81	\$ 177,686	350.47%
82	Telephone	\$ 413,400	\$ 308,000	\$ 413,400	82	\$ -	0.00%
83	Utilities	\$ 280,800	\$ 269,500	\$ 280,800	83	\$ -	0.00%
Maintenance							
84	Vehicle Maint	\$ 531,570	\$ 539,000	\$ 738,660	84	\$ 207,090	38.96%
85	Bldg. Maint.	\$ 393,744	\$ 288,750	\$ 496,078	85	\$ 102,334	25.99%
86	Bldg. Maint-St. 10	\$ 27,066	\$ 9,240	\$ 13,143	86	\$ (13,923)	-51.44%
87	Bldg. Maint. BC Essential Ser	\$ 3,510	\$ 5,390	\$ 3,003	87	\$ (507)	-14.44%
88	Bldg. Maint - St. 12	\$ 11,349	\$ 17,710	\$ 12,753	88	\$ 1,404	12.37%
89	Bldg. Maint.-St. 40	\$ 18,486	\$ 11,550	\$ 16,302	89	\$ (2,184)	-11.81%
90	Bldg. Maint.-St. 42	\$ 16,653	\$ 5,390	\$ 15,327	90	\$ (1,326)	-7.96%
91	Bldg. Maint.-St. 43	\$ 16,263	\$ 34,650	\$ 11,388	91	\$ (4,875)	-29.98%
92	Bldg. Maint.-St. 44	\$ 35,958	\$ 32,340	\$ 17,901	92	\$ (18,057)	-50.22%
93	Bldg. Maint.-St. 45	\$ 81,627	\$ 61,600	\$ 31,434	93	\$ (50,193)	-61.49%
94	Bldg. Maint.-St. 46	\$ 12,246	\$ 10,010	\$ 71,292	94	\$ 59,046	482.17%
95	Bldg. Maint.-St. 47	\$ 8,190	\$ 770	\$ 3,393	95	\$ (4,797)	-58.57%
96	Bldg. Maint. St. 48	\$ 22,230	\$ 23,100	\$ 11,915	96	\$ (10,315)	-46.40%
97	Bldg. Maint-Essential Svcs/Other	\$ 23,790	\$ 28,490	\$ 88,725	97	\$ 64,935	272.95%
97.1	Bldg. Maint.-Pine Ridge Admin	\$ -	\$ -	\$ 8,190	97.1	\$ 8,190	0.00%
97.2	Bldg. Maint.-St. 49	\$ -	\$ -	\$ 222,152	97.2	\$ 222,152	0.00%
Equipment Maintenance							
98	Equip.Repair & Maint.-Fire	\$ 72,540	\$ 50,050	\$ 65,520	98	\$ (7,020)	-9.68%
99	Equip. Maint. - SCBA	\$ 9,750	\$ 9,625	\$ 10,530	99	\$ 780	8.00%
100	Equip. Maint.-Nozzle	\$ 2,340	\$ 1,155	\$ 4,680	100	\$ 2,340	100.00%
101	Computer Maintenance	\$ 1,421,969	\$ 1,540,000	\$ 1,839,942	101	\$ 417,973	29.39%
102	Hydrant Maintenance & Repair	\$ 156,000	\$ 20,020	\$ 156,000	102	\$ -	0.00%

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		NN SDA	NN SDA	NN SDA		vs 26/27 (\$)	FY 26/27 (%)
Supplies							
103	ALS/Emergency Medical Sup./Serv.	\$ 536,181	\$ 462,000	\$ 471,042	103	\$ (65,139)	-12.15%
104	Office Supplies	\$ 46,800	\$ 30,800	\$ 37,440	104	\$ (9,360)	-20.00%
105	Office Supplies-Prevention	\$ -	\$ -	\$ -	105	\$ -	0.00%
106	Protective Gear	\$ 364,650	\$ 96,250	\$ 472,079	106	\$ 107,429	29.46%
107	Uniforms	\$ 247,962	\$ 173,250	\$ 285,890	107	\$ 37,928	15.30%
108	Hurricane/Emergency Supplies	\$ -	\$ 15,400	\$ -	108	\$ -	0.00%
109	Station Supplies	\$ 82,660	\$ 65,450	\$ 95,920	109	\$ 13,260	16.04%
110	Enterprise Lease	\$ 201,460	\$ 211,750	\$ 265,868	110	\$ 64,408	31.97%
111	Office Equipment	\$ 14,091	\$ 8,470	\$ 10,971	111	\$ (3,120)	-22.14%
112	Office Equipment-Prevention	\$ -	\$ -	\$ -	112	\$ -	0.00%
113	Fire Equipment	\$ 154,597	\$ 96,250	\$ 278,539	113	\$ 123,942	80.17%
114	Shop Equipment & Supplies	\$ 55,302	\$ 46,200	\$ 62,985	114	\$ 7,683	13.89%
115	Warehouse/Logistics Supplies/Eq	\$ 8,776	\$ 28,490	\$ 15,406	115	\$ 6,630	75.55%
Professional & other fees							
116	Professional	\$ 695,087	\$ 693,000	\$ 861,120	116	\$ 166,033	23.89%
117	Property Appraiser's Fees	\$ 299,477	\$ 250,250	\$ 296,918	117	\$ (2,559)	-0.85%
118	Collector's Fees	\$ 1,069,380	\$ 1,116,500	\$ 1,087,120	118	\$ 17,740	1.66%
119	Auditor	\$ 53,820	\$ 48,895	\$ 46,800	119	\$ (7,020)	-13.04%
120	Intentionally Left Blank	\$ -	\$ -	\$ -	120	\$ -	0.00%
Miscellaneous							
121	Water/Sewer Fee	\$ -	\$ -	\$ -	121	\$ -	0.00%
122	Travel & Per Diem	\$ 140,033	\$ 84,700	\$ 184,103	122	\$ 44,070	31.47%
123	PIO/Community Outreach	\$ 111,072	\$ 57,750	\$ 111,072	123	\$ -	0.00%
124	Intentionally Left Blank	\$ -	\$ -	\$ -	124	\$ -	0.00%
125	Vehicle Fuel/Oil	\$ 304,980	\$ 269,500	\$ 340,080	125	\$ 35,100	11.51%
126	Training and Education Courses and Programs	\$ 528,290	\$ 231,000	\$ 353,418	126	\$ (174,872)	-33.10%
127	Training Supplies/Equipment	\$ 64,849	\$ 42,350	\$ 73,008	127	\$ 8,159	12.58%
128	Miscellaneous	\$ 15,600	\$ 26,950	\$ 23,400	128	\$ 7,800	50.00%
129	Subscription/Dues	\$ 13,104	\$ 9,240	\$ 17,784	129	\$ 4,680	35.71%
130	Subscription/Dues Prev	\$ -	\$ 3,850	\$ -	130	\$ -	0.00%
131	Legal Advertisements	\$ 5,616	\$ 3,080	\$ 4,680	131	\$ (936)	-16.67%
132	Dive Team	\$ 21,871	\$ 8,470	\$ 28,665	132	\$ 6,794	31.06%

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		NN SDA	NN SDA	NN SDA		vs 26/27 (\$)	FY 26/27 (%)
133	Fire Prevention Materials & Supplies	\$ 3,120	\$ 770	\$ 6,240	133	\$ 3,120	100.00%
134	Haz Mat	\$ 65,750	\$ 38,500	\$ 53,274	134	\$ (12,476)	-18.97%
135	Technical Rescue	\$ 68,562	\$ 46,200	\$ 85,176	135	\$ 16,614	24.23%
136	SAR Technical Rescue Team	\$ 139,144	\$ 100,100	\$ 160,430	136	\$ 21,286	15.30%
137	Boat Team	\$ 30,732	\$ 15,400	\$ 8,112	137	\$ (22,620)	-73.60%
138	CERT Team	\$ 7,800	\$ -	\$ 7,800	138	\$ -	0.00%
139	Contingencies	\$ -	\$ -	\$ -	139	\$ -	0.00%
	Total Op. Exp.	\$ 10,008,804	\$ 8,816,105	\$ 11,300,251		\$ 1,291,447	12.90%
	TOTAL OPERATING & PERSONNEL EXPENSES	\$ 54,618,960	\$ 52,376,245	\$ 60,874,024			
Debt Service							
140	Equipment and Apparatus Lease Principal	\$ 690,012	\$ 681,166	\$ 372,325	140	\$ (317,687)	-46.04%
141	Interest	\$ 38,181	\$ 37,692	\$ 19,551	141	\$ (18,630)	-48.79%
	Total Debt Service	\$ 728,193	\$ 718,858	\$ 391,876		\$ (336,317)	-46.19%
Capital							
160	Buildings & Improvements	\$ 2,971,800	\$ 2,849,000	\$ 290,550	160	\$ (2,681,250)	-90.22%
161	Fire and Rescue Equip.	\$ 197,668	\$ 192,500	\$ 36,036	161	\$ (161,632)	-81.77%
162	Protective Gear	\$ -	\$ -	\$ -	162	\$ -	0.00%
163	Medical Equipment	\$ 2,024,258	\$ 2,387,000	\$ 214,315	163	\$ (1,809,943)	-89.41%
164	Communication Equip	\$ 66,456	\$ 50,050	\$ 202,995	164	\$ 136,539	205.46%
165	Office Equipment	\$ -	\$ -	\$ -	165	\$ -	0.00%
166	Computers	\$ 703,653	\$ 138,600	\$ 319,800	166	\$ (383,853)	-54.55%
167	TRT	\$ 21,879	\$ 23,100	\$ 5,850	167	\$ (16,029)	-73.26%
168	Boat Team	\$ -	\$ -	\$ -	168	\$ -	0.00%
169	Training Equipment	\$ 9,945	\$ -	\$ -	169	\$ (9,945)	-100.00%
170	Vehicle Purchase	\$ 823,208	\$ 535,150	\$ 370,212	170	\$ (452,996)	-55.03%
171	Shop Equipment	\$ 16,612	\$ 39,655	\$ 129,395	171	\$ 112,783	678.92%
172	Logistics/Warehouse	\$ 50,700	\$ 38,500	\$ 6,240	172	\$ (44,460)	-87.69%
173	HazMat Team	\$ -	\$ -	\$ 16,770	173	\$ 16,770	0.00%
174	Fire Apparatus	\$ 234,000	\$ -	\$ 3,879,720	174	\$ 3,645,720	1558.00%
175	Dive Team	\$ -	\$ -	\$ -	175	\$ -	0.00%
176	Fire Prevention	\$ -	\$ -	\$ -	176	\$ -	0.00%
177	Community Outreach	\$ -	\$ -	\$ -	177	\$ -	0.00%

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - NORTH NAPLES SDA
(78.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		NN SDA	NN SDA	NN SDA		vs 26/27 (\$)	FY 26/27 (%)
178	Land	\$ 138,060	\$ 136,290	\$ -	178	\$ (138,060)	-100.00%
	Total Capital Outlay	\$ 7,258,239	\$ 6,389,845	\$ 5,471,883		\$ (1,786,356)	-24.61%
	Balance Forward-Assigned	\$ 28,970,049	\$ 28,970,049	\$ 28,463,944			
	Balance Forward-Unassigned	\$ -	\$ -	\$ -			
	BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1	\$ 28,970,049	\$ 28,970,049	\$ 28,463,944			
	(PLUS) TOTAL INCOME	\$ 59,262,393	\$ 58,978,843	\$ 59,914,334	***		
						74.28%	
	Personnel & Operating Expenses	\$ 54,618,960	\$ 52,376,245	\$ 60,874,024		16.93%	
	Debt Service	\$ 728,193	\$ 718,858	\$ 391,876		0.59%	
	Capital	\$ 7,258,239	\$ 6,389,845	\$ 5,471,883		8.20%	
	(LESS) TOTAL EXPENSES	\$ 62,605,392	\$ 59,484,948	\$ 66,737,783	***		
	NET INCREASE / (DECREASE) - FYE 9/30	\$ (3,342,999)	\$ (506,105)	\$ (6,823,448)	***		
	(EQUALS) Ending Cash Reserve - 9/30	\$ 25,627,050	\$ 28,463,944	\$ 21,640,496			
	CUMMULATIVE RESERVES:						
	Unassigned:	\$ -	\$ -	\$ -	0%		
	Assigned Reserves:						
	Op. Reserve-First Qtr	\$ 13,665,496	\$ 12,221,366	\$ 15,218,506	70%		
	Health Insurance Claim Reserve	\$ 583,927	\$ 915,140	\$ 1,108,293	5%		
	Medical Services Reserve	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000	7%		
	Station / Growth Management Reserve	\$ 2,340,000	\$ 3,810,000	\$ 2,340,000	11%		
	Emergency Reserve	\$ 2,551,538	\$ 4,993,232	\$ (4,475,303)	####		
	Fleet Reserve	\$ 3,666,000	\$ 4,418,206	\$ 5,382,000	25%		
	Station Improvement Reserve	\$ 507,000	\$ 546,000	\$ 507,000	2%		
		\$ 24,873,961	\$ 28,463,944	\$ 21,640,496			

GENERAL FUND - NORTH NAPLES SDA

GENERAL FUND - BIG CORKSCREW SDA
(22.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		BC SDA	BC SDA	BC SDA		vs 26/27 (\$)	FY 26/27 (%)
	Balance Forward-Assigned	\$ 5,944,666	\$ 5,944,666	\$ 5,802,003			
	Balance Forward-Unassigned	\$ -	\$ -	\$ -			
		\$ 5,944,666	\$ 5,944,666	\$ 5,802,003			
1	Collier County Ad Valorem (Per DR-420)	\$ 16,231,702	\$ 15,967,916	\$ 17,477,675	1	\$ 1,245,973	7.68%
2	C.C.-Ad Val. over 95%	\$ -	\$ -	\$ -	2	\$ -	0.00%
3	Interest-General	\$ 498,000	\$ 414,000	\$ 300,000	3	\$ (198,000)	-39.76%
4	Interest-CD	\$ -	\$ -	\$ -	4	\$ -	0.00%
5	Interest-Ad Valorem	\$ 10,000	\$ 13,800	\$ 10,000	5	\$ -	0.00%
6	Fire Watch and Spec. Event Fees	\$ -	\$ 46,000	\$ -	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	Aquatic Event Fees		\$ -	\$ -	9	\$ -	0.00%
10	Fire Prevention Bureau Services (Formerly lines 7, 8, 9, 11, 14, 21,27)	\$ -	\$ 184,000	\$ -	10	\$ -	0.00%
11	Rescue Transport Revenue	\$ 330,000	\$ 575,000	\$ -	11	\$ (330,000)	0.00%
12	State & Federal Grants	\$ 15,158	\$ 27,175	\$ -	12	\$ (15,158)	-100.00%
13	State Revenue Sharing FF Supplemental	\$ 26,400	\$ 27,600	\$ 26,400	13	\$ -	0.00%
14	Key Boxes	see line 10	\$ -	see line 10	14	\$ -	0.00%
15	Reinspection Fees	\$ -	\$ -	\$ -	15	\$ -	0.00%
16	Rental - Cell Tower	\$ 26,957	\$ 22,277	\$ 29,860	16	\$ 2,903	10.77%
17	Station Rental-EMS	\$ -	\$ 9,166	\$ -	17	\$ -	0.00%
18	Other Rental	\$ -	\$ 32,430	\$ -	18	\$ -	0.00%
19	Donations & Grants	\$ -	\$ 414	\$ -	19	\$ -	0.00%
20	Disposition of Fixed Assets	\$ -	\$ 1,380	\$ -	20	\$ -	0.00%
21	Fire Inspection Fees-Existing Bldgs.	see line 10	\$ -	see line 10	21	\$ -	0.00%
22	Misc. Revenue	\$ -	\$ 2,760	\$ -	22	\$ -	0.00%
23	Misc. Rev.-Refunds/Reimb.	\$ -	\$ 13,921	\$ -	23	\$ -	0.00%
24	Fire Training Center Fee (Fire Acadmies)	\$ -	\$ 3,655	\$ -	24	\$ -	0.00%
25	Training Fees	\$ -	\$ -	\$ -	25	\$ -	0.00%
26	Reimbursement - Overtime	\$ 2,640	\$ 2,852	\$ 2,640	26	\$ -	0.00%

GENERAL FUND - BIG CORKSCREW SDA

GENERAL FUND - BIG CORKSCREW SDA
(22.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		BC SDA	BC SDA	BC SDA		vs 26/27 (\$)	FY 26/27 (%)
27	False/Malfunctioning Alarm Fees	see line 10	\$ -	see line 10	27	\$ -	0.00%
28	IFCD Interlocal Agreement	\$ -	\$ 115,000	\$ -	28	\$ -	0.00%
29	Proceeds from Debt	\$ 154,000	\$ 157,712	\$ -	29	\$ (154,000)	-100.00%
	TOTAL INCOME	\$ 17,294,857	\$ 17,617,058	\$ 17,846,575		\$ 551,718	3.19%
Personnel Expenses							
30	Salaries-Admin & Operations	\$ 6,014,508	\$ 6,440,000	\$ 7,022,072	30	\$ 1,007,564	16.75%
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	\$ 27,600	\$ 26,400	35	\$ 13,200	100.00%
36	Prof. Pay	\$ 596,407	\$ 690,000	\$ 768,139	36	\$ 171,732	28.79%
37	Prof. Pay-Prevention	\$ -	\$ -	\$ -	37	\$ -	0.00%
	Prof. Pay-Prevention (Inspection Fund)						
38	Holiday (100 hrs for all sworn personnel)	\$ 195,965	\$ 184,000	\$ 219,902	38	\$ 23,937	12.21%
39	Overtime-Operations	\$ 409,262	\$ 460,000	\$ 468,055	39	\$ 58,793	14.37%
40	Overtime-Prevention	\$ -	\$ -	\$ -	40	\$ -	0.00%
	Overtime- Prevention (Inspection Fund)						
41	Overtime-Firewatch	\$ -	\$ 18,400	\$ -	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	\$ 26,400	\$ 103,500	\$ 105,600	46	\$ 79,200	300.00%
47	Overtime - Training	\$ -	\$ -	\$ -	47	\$ -	0.00%
48	Training Bonus	\$ 24,442	\$ -	\$ -	48	\$ (24,442)	-100.00%
49	Vacation Pay	\$ 52,800	\$ 92,000	\$ 132,000	49	\$ 79,200	150.00%
50	Sick Leave Pay	\$ 210,295	\$ 230,000	\$ 276,608	50	\$ 66,313	31.53%
51	Sick Leave-Prevention	\$ -	\$ -	\$ -	51	\$ -	0.00%

GENERAL FUND - BIG CORKSCREW SDA

GENERAL FUND - BIG CORKSCREW SDA
(22.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		BC SDA	BC SDA	BC SDA		vs 26/27 (\$)	FY 26/27 (%)
	Sick Leave- Prevention (Inspection Fund)						
52	Volunteer Services	\$ -	\$ -	\$ -	52	\$ -	0.00%
53	Social Security	\$ 631,524	\$ 575,000	\$ 762,062	53	\$ 130,538	20.67%
54	Soc. Security-Prevention	\$ -	\$ -	\$ -	54	\$ -	0.00%
	Soc. Security- Prevention (Inspection Fund)						
55	Disability Insurance	\$ 27,170	\$ 23,000	\$ 32,455	55	\$ 5,285	19.45%
56	Disability Ins.-Prevention	\$ -	\$ -	\$ -	56	\$ -	0.00%
	Disability Ins- Prevention (Inspection Fund)						
57	Life/Health Insurance	\$ 1,909,982	\$ 1,955,000	\$ 2,106,387	57	\$ 196,405	10.28%
58	Life/Health Ins.-Prev.	\$ -	\$ -	\$ -	58	\$ -	0.00%
	Life/Health Ins- Prevention (Inspection Fund)						
	Benefits-Harmonization	\$ -	\$ -	\$ -		\$ -	0.00%
59	Life/Health Ins.-Commissioners	\$ 19,800	\$ 23,000	\$ 22,440	59	\$ 2,640	13.33%
60	Post Employment Health Plan	\$ -	\$ -	\$ -	60	\$ -	0.00%
61	Worker's Compensation	\$ 195,079	\$ 230,000	\$ 206,158	61	\$ 11,079	5.68%
62	Worker's Comp.-Prev.	\$ -	\$ -	\$ -	62	\$ -	0.00%
	Worker's Comp- Prevention (Inspection Fund)						
63	Retirement-FRS	\$ 239,524	\$ 230,000	\$ 268,435	63	\$ 28,911	12.07%
64	Retirement-FRS-Prev.	\$ -	\$ -	\$ -	64	\$ -	0.00%
	Retirement-FRS- Prevention (Inspection Fund)						
65	Retirement-175	\$ 1,886,410	\$ 1,610,000	\$ 1,436,433	65	\$ (449,977)	-23.85%
66	Retirement-175-Prev.	\$ -	\$ -	\$ -	66	\$ -	0.00%
	Retirement-175- Prevention (Inspection Fund)						
67	Retirement-Commissioners	\$ 3,289	\$ 3,705	\$ 3,289	67	\$ -	0.00%
68	Retirement - 401	\$ -	\$ -	\$ -	68	\$ -	0.00%
69	Unemployment Insurance	\$ -	\$ -	\$ -	69	\$ -	0.00%
70	District Physician - Clinic Services and Employee Physicals	\$ 119,696	\$ 109,250	\$ 118,650	70	\$ (1,046)	-0.87%
	Employee Physicals- Prevention (Inspection Fund)						

GENERAL FUND - BIG CORKSCREW SDA

GENERAL FUND - BIG CORKSCREW SDA
(22.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		BC SDA	BC SDA	BC SDA		vs 26/27 (\$)	FY 26/27 (%)
71	Retirement Recognition	\$ -	\$ 115	\$ 660	71	\$ 660	0.00%
	Total Pers. Serv.	\$ 12,582,353	\$ 13,011,470	\$ 13,982,345		\$ 1,399,992	11.13%
OPERATING EXPENSES							
79	Organization and Community Funding	\$ 6,435	\$ 4,600	\$ 6,149		\$ (286)	-4.44%
80	Bldg., Liability & Auto Insurance	\$ 289,115	\$ 364,087	\$ 217,799	80	\$ (71,316)	-24.67%
81	Communications	\$ 14,300	\$ 10,350	\$ 64,416	81	\$ 50,116	350.46%
82	Telephone	\$ 116,600	\$ 92,000	\$ 116,600	82	\$ -	0.00%
83	Utilities	\$ 79,200	\$ 80,500	\$ 79,200	83	\$ -	0.00%
Maintenance							
84	Vehicle Maint	\$ 149,930	\$ 161,000	\$ 208,340	84	\$ 58,410	38.96%
85	Bldg. Maint.	\$ 111,056	\$ 86,250	\$ 139,920	85	\$ 28,864	25.99%
86	Bldg. Maint.-St. 10	\$ 7,634	\$ 2,760	\$ 3,707	86	\$ (3,927)	-51.44%
87	Bldg. Maint. BC Essential Ser	\$ 990	\$ 1,610	\$ 847	87	\$ (143)	-14.44%
88	Bldg. Maint - St. 12	\$ 3,201	\$ 5,290	\$ 3,597	88	\$ 396	12.37%
89	Bldg. Maint.-St. 40	\$ 5,214	\$ 3,450	\$ 4,598	89	\$ (616)	-11.81%
90	Bldg. Maint.-St. 42	\$ 4,697	\$ 1,610	\$ 4,323	90	\$ (374)	-7.96%
91	Bldg. Maint.-St. 43	\$ 4,587	\$ 10,350	\$ 3,212	91	\$ (1,375)	-29.98%
92	Bldg. Maint.-St. 44	\$ 10,142	\$ 9,660	\$ 5,049	92	\$ (5,093)	-50.22%
93	Bldg. Maint.-St. 45	\$ 23,023	\$ 18,400	\$ 8,866	93	\$ (14,157)	-61.49%
94	Bldg. Maint.-St. 46	\$ 3,454	\$ 2,990	\$ 20,108	94	\$ 16,654	482.17%
95	Bldg. Maint.-St. 47	\$ 2,310	\$ 230	\$ 957	95	\$ (1,353)	-58.57%
96	Bldg. Maint. St. 48	\$ 6,270	\$ 6,900	\$ 3,360	96	\$ (2,910)	-46.41%
97	Bldg. Maint-Essential Svcs/Other	\$ 6,710	\$ -	\$ 25,025	97	\$ 18,315	272.95%
97.1	Bldg. Maint.-Pine Ridge Admin	\$ -	\$ -	\$ 2,310	97	\$ 2,310	0.00%
97.2	Bldg. Maint.-St. 49	\$ -	\$ -	\$ 62,658	97	\$ 62,658	0.00%
Equipment Maintenance							
98	Equip.Repair & Maint.-Fire	\$ 20,460	\$ 14,950	\$ 18,480	98	\$ (1,980)	-9.68%
99	Equip. Maint. - SCBA	\$ 2,750	\$ 2,875	\$ 2,970	99	\$ 220	8.00%
100	Equip. Maint.-Nozzle	\$ 660	\$ 345	\$ 1,320	100	\$ 660	100.00%
101	Computer Maintenance	\$ 401,068	\$ 460,000	\$ 518,958	101	\$ 117,890	29.39%
102	Hydrant Maintenance & Repair	\$ 44,000	\$ 5,980	\$ 44,000	102	\$ -	0.00%
Supplies							
103	ALS/Emergency Medical Sup./Serv.	\$ 151,230	\$ 138,000	\$ 132,858	103	\$ (18,372)	-12.15%

GENERAL FUND - BIG CORKSCREW SDA

GENERAL FUND - BIG CORKSCREW SDA
(22.0%)

	GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
	2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		BC SDA	BC SDA	BC SDA		vs 26/27 (\$)	FY 26/27 (%)
104	Office Supplies	\$ 13,200	\$ 9,200	\$ 10,560	104	\$ (2,640)	-20.00%
105	Office Supplies-Prevention	\$ -	\$ -	\$ -	105	\$ -	0.00%
106	Protective Gear	\$ 102,850	\$ 28,750	\$ 133,151	106	\$ 30,301	29.46%
107	Uniforms	\$ 69,938	\$ 51,750	\$ 80,635	107	\$ 10,697	15.29%
108	Hurricane/Emergency Supplies	\$ -	\$ 4,600	\$ -	108	\$ -	0.00%
109	Station Supplies	\$ 23,315	\$ 19,550	\$ 27,055	109	\$ 3,740	16.04%
110	Enterprise Lease	\$ 56,822	\$ 63,250	\$ 74,988	110	\$ 18,166	31.97%
111	Office Equipment	\$ 3,975	\$ 2,530	\$ 3,095	111	\$ (880)	-22.14%
112	Office Equipment-Prevention	\$ -	\$ -	\$ -	112	\$ -	0.00%
113	Fire Equipment	\$ 43,603	\$ 28,750	\$ 78,561	113	\$ 34,958	80.17%
114	Shop Equipment & Supplies	\$ 15,598	\$ 13,800	\$ 17,765	114	\$ 2,167	13.89%
115	Warehouse/Logistics Supplies/Eq	\$ 2,474	\$ 8,510	\$ 4,344	115	\$ 1,870	75.59%
Professional & other fees							
116	Professional	\$ 196,050	\$ 207,000	\$ 242,880	116	\$ 46,830	23.89%
117	Property Appraiser's Fees	\$ 86,842	\$ 74,750	\$ 91,799	117	\$ 4,957	5.71%
118	Collector's Fees	\$ 330,134	\$ 333,500	\$ 355,054	118	\$ 24,920	7.55%
119	Auditor	\$ 15,180	\$ 14,605	\$ 13,200	119	\$ (1,980)	-13.04%
120	Intentionally Left Blank	\$ -	\$ -	\$ -	120	\$ -	0.00%
Miscellaneous							
121	Water/Sewer Fee	\$ -	\$ -	\$ -	121	\$ -	0.00%
122	Travel & Per Diem	\$ 39,497	\$ 25,300	\$ 51,927	122	\$ 12,430	31.47%
123	PIO/Community Outreach	\$ 31,328	\$ 17,250	\$ 31,328	123	\$ -	0.00%
124	Intentionally Left Blank	\$ -	\$ -	\$ -	124	\$ -	0.00%
125	Vehicle Fuel/Oil	\$ 86,020	\$ 80,500	\$ 95,920	125	\$ 9,900	11.51%
126	Training and Education Courses and Programs	\$ 149,005	\$ 69,000	\$ 99,682	126	\$ (49,323)	-33.10%
127	Training Supplies/Equipment	\$ 18,291	\$ 12,650	\$ 20,592	127	\$ 2,301	12.58%
128	Miscellaneous	\$ 4,400	\$ 8,050	\$ 6,600	128	\$ 2,200	50.00%
129	Subscription/Dues	\$ 3,696	\$ 2,760	\$ 5,016	129	\$ 1,320	35.71%
130	Subscription/Dues Prev	\$ -	\$ 1,150	\$ -	130	\$ -	0.00%
131	Legal Advertisements	\$ 1,584	\$ 920	\$ 1,320	131	\$ (264)	-16.67%
132	Dive Team	\$ 6,169	\$ 2,530	\$ 8,085	132	\$ 1,916	31.06%
133	Fire Prevention Materials & Supplies	\$ 880	\$ 230	\$ 1,760	133	\$ 880	100.00%
134	Haz Mat	\$ 18,545	\$ 11,500	\$ 15,026	134	\$ (3,519)	-18.98%
135	Technical Rescue	\$ 19,338	\$ 13,800	\$ 24,024	135	\$ 4,686	24.23%
136	SAR Technical Rescue Team	\$ 39,246	\$ 29,900	\$ 45,250	136	\$ 6,004	15.30%

GENERAL FUND - BIG CORKSCREW SDA

GENERAL FUND - BIG CORKSCREW SDA
(22.0%)

GENERAL FUND - 2026-27		**AMENDED**	Estimated	Final		Budget	Variance
2026-2027 Budget		Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
		BC SDA	BC SDA	BC SDA		vs 26/27 (\$)	FY 26/27 (%)
137	Boat Team	\$ 8,668	\$ 4,600	\$ 2,288	137	\$ (6,380)	-73.60%
138	CERT Team	\$ 2,200	\$ -	\$ 2,200	138	\$ -	0.00%
139	Contingencies	\$ -	\$ -	\$ -	139	\$ -	0.00%
	Total Op. Exp.	\$ 2,853,884	\$ 2,624,872	\$ 3,243,732		\$ 389,848	13.66%
	TOTAL OPERATING & PERSONNEL EXPENSES	\$ 15,436,237	\$ 15,636,342	\$ 17,226,077			
Debt Service							
140	Equipment and Apparatus Lease Principal	\$ 194,619	\$ 203,465	\$ 105,015	140	\$ (89,604)	-46.04%
141	Interest	\$ 10,769	\$ 11,259	\$ 5,515	141	\$ (5,254)	-48.79%
	Total Debt Service	\$ 205,388	\$ 214,724	\$ 110,530		\$ (94,858)	-46.18%
Capital							
160	Buildings & Improvements	\$ 838,200	\$ 851,000	\$ 81,950	160	\$ (756,250)	-90.22%
161	Fire and Rescue Equip.	\$ 55,752	\$ 57,500	\$ 10,164	161	\$ (45,588)	-81.77%
162	Protective Gear	\$ -	\$ -	\$ -	162	\$ -	0.00%
163	Medical Equipment	\$ 570,944	\$ 713,000	\$ 60,448	163	\$ (510,496)	-89.41%
164	Communication Equip	\$ 18,744	\$ 14,950	\$ 57,255	164	\$ 38,511	205.46%
165	Office Equipment	\$ -	\$ -	\$ -	165	\$ -	0.00%
166	Computers	\$ 198,466	\$ 41,400	\$ 90,200	166	\$ (108,266)	-54.55%
167	TRT	\$ 6,171	\$ 6,900	\$ 1,650	167	\$ (4,521)	-73.26%
168	Boat Team	\$ -	\$ -	\$ -	168	\$ -	0.00%
169	Training Equipment	\$ 2,805	\$ -	\$ -	169	\$ (2,805)	-100.00%
170	Vehicle Purchase	\$ 232,187	\$ 159,850	\$ 104,419	170	\$ (127,768)	-55.03%
171	Shop Equipment	\$ 4,686	\$ 11,845	\$ 36,496	171	\$ 31,810	678.83%
172	Logistics/Warehouse	\$ 14,300	\$ 11,500	\$ 1,760	172	\$ (12,540)	-87.69%
173	HazMat Team	\$ -	\$ -	\$ 4,730	173	\$ 4,730	0.00%
174	Fire Apparatus	\$ 66,000	\$ -	\$ 1,094,280	174	\$ 1,028,280	1558.00%
175	Dive Team	\$ -	\$ -	\$ -	175	\$ -	0.00%
176	Fire Prevention	\$ -	\$ -	\$ -	176	\$ -	0.00%
177	Community Outreach	\$ -	\$ -	\$ -	177	\$ -	0.00%
178	Land	\$ 38,940	\$ 40,710	\$ -	178	\$ (38,940)	-100.00%
	Total Capital Outlay	\$ 2,047,195	\$ 1,908,655	\$ 1,543,352		\$ (503,843)	-24.61%
	Balance Forward-Assigned	\$ 5,944,666	\$ 5,944,666	\$ 5,802,003			

GENERAL FUND - BIG CORKSCREW SDA

GENERAL FUND - BIG CORKSCREW SDA
(22.0%)

GENERAL FUND - 2026-27	**AMENDED**	Estimated	Final		Budget	Variance
2026-2027 Budget	Budget 25-26	9/30/2026	Budget 26-27		Variance -- 25/26	FY 25/26 vs
	BC SDA	BC SDA	BC SDA		vs 26/27 (\$)	FY 26/27 (%)
Balance Forward-Unassigned	\$ -	\$ -	\$ -			
BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1	\$ 5,944,666	\$ 5,944,666	\$ 5,802,003			
(PLUS) TOTAL INCOME	\$ 17,294,857	\$ 17,617,058	\$ 17,846,575	***		
					74.06%	
Personnel & Operating Expenses	\$ 15,436,237	\$ 15,636,342	\$ 17,226,077		17.18%	
Debt Service	\$ 205,388	\$ 214,724	\$ 110,530		0.59%	
Capital	\$ 2,047,195	\$ 1,908,655	\$ 1,543,352		8.17%	
(LESS) TOTAL EXPENSES	\$ 17,688,820	\$ 17,759,721	\$ 18,879,959	***		
NET INCREASE / (DECREASE) - FYE 9/30	\$ (393,963)	\$ (142,663)	\$ (1,033,384)	***		
(EQUALS) Ending Cash Reserve - 9/30	\$ 5,550,703	\$ 5,802,003	\$ 4,768,619			
CUMMULATIVE RESERVES:						
Unassigned:	\$ -	\$ -	\$ -	0%		
Assigned Reserves:						
Op. Reserve-First Qtr	\$ 3,862,093	\$ 3,441,631	\$ 4,306,519	90%		
Health Insurance Claim Reserve	\$ 164,698	\$ 258,116	\$ 312,596	7%		
Medical Services Reserve	\$ 440,000	\$ 440,000	\$ 440,000	9%		
Station / Growth Management Reserve	\$ 660,000	\$ 190,000	\$ 660,000	14%		
Emergency Reserve	\$ -	\$ 386,462	\$ (2,611,496)	-55%		
Fleet Reserve	\$ 1,034,000	\$ 931,794	\$ 1,518,000	32%		
Station Improvement Reserve	\$ 143,000	\$ 154,000	\$ 143,000	3%		
	\$ 6,303,791	\$ 5,802,003	\$ 4,768,619			

GENERAL FUND - BIG CORKSCREW SDA



2026/2027

IMPACT FEE FUND

	NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT					
	IMPACT FEE FUND BUDGET - 2026-2027					
	INCOME	Amended Budget 2025 - 2026	Estimated 9-30-2026	Final Budget 2026 - 2027	Budget Variance (25/26 vs 26/27) (\$)	Budget Variance (25/26 vs 26/27) (%)
1A	Impact Fees	\$ 1,000,000	\$ (6,750)	\$ 1,000,000	\$ -	0.00%
2	Other	\$ -	\$ -	\$ -	\$ -	0.00%
3	Interest	\$ 50,000	\$ 15,000	\$ 50,000	\$ -	0.00%
	TOTAL INCOME	\$ 1,050,000	\$ 8,250	\$ 1,050,000	\$ -	0.00%
1B	IMPACT FEES COLLECTED / DEFERRED	\$ -	\$ 925,000	\$ -	\$ -	0.00%
	EXPENSES					
1	Collection Fees	\$ 15,000	\$ 8,250	\$ 15,000	\$ -	0.00%
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	\$ -	\$ 6,000,000	\$ 2,000,000	50.00%
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	\$ 4,020,000	\$ 8,250	\$ 6,020,000	\$ 2,000,000	49.75%
	Fund Balance (Deferred Revenue) at 10-01	\$ 8,992,973	\$ 6,022,973	\$ 6,947,973		
	Income	\$ 1,050,000	\$ 8,250	\$ 1,050,000		
	Impact Fees (Deferred)	\$ -	\$ 925,000	\$ -		
	Expenses	\$ (4,020,000)	\$ (8,250)	\$ (6,020,000)		
	Fund Balance (Deferred Revenue) at 9-30	\$ 6,022,973	\$ 6,947,973	\$ 1,977,973		



2026/2027

INSPECTION FEE FUND

	NORTH COLLIER FIRE CONTROL & RESCUE DISTRICT					
	INSPECTION FEE FUND 2026-2027					
		Amended Budget 2025 - 2026	Estimated 9-30-2026	Final Budget 2026 - 2027	Budget Variance (25/26 vs 26/27) (\$)	Budget Variance (25/26 vs 26/27) (%)
	<u>INCOME</u>					
1	Inspection Fees	\$ 1,200,000	\$ 1,400,000	\$ 1,300,000	\$ 100,000	8.33%
2	Plan Review Fees	\$ 1,300,000	\$ 1,400,000	\$ 1,300,000	\$ -	0.00%
3	Interest	\$ 1,000	\$ 82,000	\$ 25,000	\$ 24,000	2400.00%
4	On Call Reimbursement	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Income	\$ 2,501,000	\$ 2,882,000	\$ 2,625,000	\$ 124,000	4.96%
	<u>Personnel Expenses</u>					
5	Salaries	\$ 1,265,860	\$ 1,200,000	\$ 2,852,745	\$ 1,586,885	125.36%
6	Professional Pay	\$ 32,635	\$ 23,000	\$ 94,000	\$ 61,365	188.03%
7	Overtime / On-Call Pay	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
8	Vacation & Sick Leave Pay	\$ 65,000	\$ 65,000	\$ 50,000	\$ (15,000)	-23.08%
9	Social Security	\$ 104,871	\$ 90,000	\$ 232,311	\$ 127,440	121.52%
10	Retirement - FRS	\$ 72,964	\$ 90,000	\$ 191,046	\$ 118,082	161.84%
11	Retirement - 175	\$ 250,042	\$ 250,000	\$ 470,130	\$ 220,088	88.02%
12	Disability Insurance	\$ 5,202	\$ -	\$ 12,276	\$ 7,074	135.99%
13	Worker's Compensation	\$ 37,316	\$ 55,000	\$ 77,916	\$ 40,600	108.80%
14	Life/Health Insurance	\$ 365,724	\$ 290,000	\$ 796,767	\$ 431,043	117.86%
15	Employee Physicals	\$ 22,919	\$ -	\$ 44,881	\$ 21,962	95.82%
	Total Personnel Expenses	\$ 2,262,533	\$ 2,103,000	\$ 4,862,072	\$ 2,599,539	114.90%
	<u>Operating Expenses</u>					
16	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
17	Utilities	\$ -	\$ -	\$ -	\$ -	0.00%
18	Office Supplies/ Equipment	\$ -	\$ 1,000	\$ -	\$ -	0.00%
19	Uniforms	\$ -	\$ 200	\$ -	\$ -	0.00%
20	Rent - Collier County Lease	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
21	Public Education	\$ -	\$ -	\$ -	\$ -	0.00%
22	Dues & Subscription	\$ 7,330	\$ 7,000	\$ 8,000	\$ 670	9.14%
23	Computer Software/Main	\$ 53,500	\$ 53,500	\$ 50,000	\$ (3,500)	-6.54%
24	Travel & Per Diem	\$ 12,800	\$ 8,000	\$ 18,000	\$ 5,200	40.63%
25	Training	\$ 15,000	\$ 10,000	\$ 15,000	\$ -	0.00%
	Total Operating Expenses	\$ 138,630	\$ 129,700	\$ 141,000	\$ 2,370	1.71%
	<u>Capital Expenses</u>					
26	Vehicles	\$ -	\$ -	\$ -	\$ -	
	Total Capital Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL EXPENSES	\$ 2,401,163	\$ 2,232,700	\$ 5,003,072	\$ 2,601,909	108.36%
	FUND BALANCE (RESERVE) AT 10-01	\$ 3,157,133	\$ 3,256,970	\$ 3,906,270		
	INCOME	\$ 2,501,000	\$ 2,882,000	\$ 2,625,000		
	EXPENSES	\$ (2,401,163)	\$ (2,232,700)	\$ (5,003,072)		
	FUND BALANCE 9-30	\$ 3,256,970	\$ 3,906,270	\$ 1,528,198		