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

AGENDA

THURSDAY, AUGUST 27, 2026 ▪ 10:00 A.M.

1885 Veterans Park Drive ▪ Naples, FL 34109

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1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL, ADDITIONS OR DELETIONS TO AGENDA**
4. **DISCUSSION OF UPDATED DRAFT OF GENERAL FUND BUDGET FOR 2026/2027 FISCAL YEAR**
5. **COMMENTS BY COMMISSIONERS AND STAFF**
6. **COMMENTS BY THE PUBLIC FOR ITEMS NOT ON THE AGENDA**
7. **ADJOURNMENT**

2026/2027

SUMMARY OF CHANGES

(General Fund)

(Workshop Draft – 7/23/2026 to Workshop Draft – 8/27/2026)

Summary of Changes from Original 1.0 to Draft 2.0

Fund	Budget Line	REVENUE Increase / (Decrease)	EXPENSE (Increase) / Decrease	Amount ($)	Description
GF	101		xxx	$ 100,000	Reduction AV Upgrade project
GF	116		xxx	$ 175,000	Remove MIH / Phys Asst / Nurse Pract
GF	174		xxx	$ 189,000	Remove Type 2 Van (addt'l MIH Unit)
GF	174		xxx	$ 260,000	Remove Fat Truck (deep water rescue vehicle)
GF	172		xxx	$ 8,000	Remove Lev Rack (space in bunker gear room) - FY 25/26 purchase
GF	various		xxx	$ 292,584	(personnel) - remove three new FF positions (12 new down to 9 new)
GF	xx			$ -	
GF	xx			$ -	
GF	xx			$ -	
GF	xx			$ -	
GF	xx			$ -	
	Net Increase / (Decrease) to reserves			**$ 1,024,584**	**GENERAL FUND**
INSP	xx			$ -	
INSP	xx			$ -	
	Net Increase / (Decrease) to reserves			**$ -**	**INSPECTION FEE FUND**

2026/2027

GENERAL FUND

North Naples Service Delivery Area

&

Big Corkscrew Island Service Delivery Area

(workshop #2 – 8/27/2026)

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		$ 3,720,132	$ -	$ 19,383,129
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		$ (7,168,832)	$ -	$ (1,797,649)
Fleet Reserve	$ 5,350,000		$ (1,400,000)	$ -	$ 3,950,000
Station Improvement Reserve	$ 700,000		$ (50,000)	$ -	$ 650,000
TOTAL ASSIGNED RESERVES	**$ 34,257,436**		**$ (5,651,066)**	**$ -**	**$ 28,606,370**
RESERVE SUMMARY					
Addition to Operating Reserve 1st Quarter	$ 3,720,132				
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	$ (7,168,832)				
Addition to Fleet Reserve	$ (1,400,000)				
Addition to Station Improvement Reserve	$ (50,000)				
Total Addition to Reserves 25-26	**$ (5,651,066)**				

	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	$ 1,456,182	12	*$ 1,387,282*	*2013.47%*
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 - 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	$ 78,942,091		*$ 2,384,841*	*3.12%*
	Personnel Expenses						
30	Salaries-Admin & Operations	$ 27,338,674	$ 28,000,000	$ 31,726,510	30	*$ 4,387,836*	*16.05%*
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	$ 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	$ 990,765	38	*$ 100,013*	*11.23%*
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	$ 1,250,491	50	*$ 294,606*	*30.82%*
51	Sick Leave-Prevention	$ -	$ -	$ -	51	*$ -*	*0.00%*
	Sick Leave- Prevention (Inspection Fund)						

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 (%)*
52	Volunteer Services	$ -	$ -	$ -	52	*$ -*	*0.00%*
53	Social Security	$ 2,870,563	$ 2,500,000	$ 3,448,038	53	*$ 577,475*	*20.12%*
54	Soc. Security-Prevention	$ -	$ -	$ -	54	*$ -*	*0.00%*
	Soc. Security- Prevention (Inspection Fund)						
55	Disability Insurance	$ 123,499	$ 100,000	$ 146,721	55	*$ 23,222*	*18.80%*
56	Disability Ins.-Prevention	$ -	$ -	$ -	56	*$ -*	*0.00%*
	Disability Ins- Prevention (Inspection Fund)						
57	Life/Health Insurance	$ 8,681,735	$ 8,500,000	$ 9,570,477	57	*$ 888,742*	*10.24%*
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	$ 936,692	61	*$ 49,971*	*5.64%*
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	$ 6,465,351	65	*$ (2,109,241)*	*-24.60%*
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%*

	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 (%)*
	Total Pers. Serv.	$ 57,192,509	$ 56,571,610	$ 63,263,534		*$ 6,071,025*	*10.62%*
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	$ 2,258,900	101	*$ 435,863*	*23.91%*
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%*

	GENERAL FUND - 2026-27 2026-2027 Budget	**AMENDED** Budget 25-26 North Collier		Estimated 9/30/2026 North Collier		Final Budget 26-27 North Collier			*Budget* *Variance -- 25/26* *vs 26/27 ($)*		*Variance* *FY 25/26 vs* *FY 26/27 (%)*
104	Office Supplies	$	60,000	$	40,000	$	48,000	104	*$*	*(12,000)*	*-20.00%*
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	$	929,000	116	*$*	*37,863*	*4.25%*
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%*

	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 (%)*
137	Boat Team	$ 39,400	$ 20,000	$ 10,400	137	*$ (29,000)*	*-73.60%*
138	CERT Team	$ 10,000	$ -	$ 10,000	138	*$ -*	*0.00%*
139	Contingencies	$ -	$ -	$ -	139	*$ -*	*0.00%*
	Total Op. Exp.	$ 12,862,688	$ 11,449,487	$ 14,268,982		*$ 1,406,294*	*10.93%*
	TOTAL OPERATING & PERSONNEL EXPENSES	$ 70,055,197	$ 68,021,097	$ 77,532,516			
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	$ -	172	*$ (65,000)*	*-100.00%*
173	HazMat Team	$ -	$ -	$ 21,500	173	*$ 21,500*	*0.00%*
174	Fire Apparatus	$ 300,000	$ -	$ 4,525,000	174	*$ 4,225,000*	*1408.33%*
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	$ 6,558,235		*$ (2,747,199)*	*-29.52%*
	Balance Forward-Assigned	$ 34,914,715	$ 34,914,715	$ 34,257,436			
	Balance Forward-Unassigned	$ -	$ -	$ -			

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	$ 78,942,091	***		
					74.79%	
Personnel & Operating Expenses	$ 70,055,197	$ 68,021,097	$ 77,532,516		*16.87%*	
Debt Service	$ 933,581	$ 933,582	$ 502,406		*0.59%*	
Capital	$ 9,305,434	$ 8,298,500	$ 6,558,235		*7.75%*	
(LESS) TOTAL EXPENSES	$ 80,294,212	$ 77,253,179	$ 84,593,157	***		
NET INCREASE / (DECREASE) - FYE 9/30	$ (3,736,962)	$ (657,279)	$ (5,651,066)	***		
(EQUALS) Ending Cash Reserve - 9/30	$ 31,177,753	$ 34,257,436	$ 28,606,370			
CUMMULATIVE RESERVES:						
Unassigned:	$ -	$ -	$ -	0%		
Assigned Reserves:						
Op. Reserve-First Qtr	$ 17,527,589	$ 15,662,997	$ 19,383,129	68%		
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	7%	*(per ER)*	
Station / Growth Management Reserve	$ 3,000,000	$ 4,000,000	$ 3,000,000	10%	*(See Line 160)*	
Emergency Reserve	$ 2,551,538	$ 5,371,183	$ (1,797,649)	-6%	*(See Line 161, 163, other)*	
Fleet Reserve	$ 4,700,000	$ 5,350,000	$ 3,950,000	14%	*(See Line 174)*	
Station Improvement Reserve	$ 650,000	$ 700,000	$ 650,000	2%	*(See Line 160)*	
	$ 31,177,753	$ 34,257,436	$ 28,606,370			

	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	$ 1,456,182	12	*$ 1,402,440*	*2609.58%*
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%*

	GENERAL FUND - 2026-27 2026-2027 Budget	**AMENDED** Budget 25-26 NN SDA	Estimated 9/30/2026 NN SDA	Final Budget 26-27 NN SDA		*Budget Variance -- 25/26 vs 26/27 ($)*	*Variance FY 25/26 vs FY 26/27 (%)*
26	Reimbursement - Overtime	$ 9,360	$ 9,548	$ 9,360	26	*$ -*	*0.00%*
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	$ 61,095,516		*$ 1,833,123*	*3.09%*
Personnel Expenses							
30	Salaries-Admin & Operations	$ 21,324,166	$ 21,560,000	$ 24,746,678	30	*$ 3,422,512*	*16.05%*
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	$ 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	$ 772,797	38	*$ 78,010*	*11.23%*
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	$ 975,383	50	*$ 229,793*	*30.82%*

	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 (%)*
51	Sick Leave-Prevention	$ -	$ -	$ -	51	*$ -*	*0.00%*
	Sick Leave- Prevention (Inspection Fund)						
52	Volunteer Services	$ -	$ -	$ -	52	*$ -*	*0.00%*
53	Social Security	$ 2,239,039	$ 1,925,000	$ 2,689,470	53	*$ 450,431*	*20.12%*
54	Soc. Security-Prevention	$ -	$ -	$ -	54	*$ -*	*0.00%*
	Soc. Security- Prevention (Inspection Fund)						
55	Disability Insurance	$ 96,329	$ 77,000	$ 114,442	55	*$ 18,113*	*18.80%*
56	Disability Ins.-Prevention	$ -	$ -	$ -	56	*$ -*	*0.00%*
	Disability Ins- Prevention (Inspection Fund)						
57	Life/Health Insurance	$ 6,771,753	$ 6,545,000	$ 7,464,972	57	*$ 693,219*	*10.24%*
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	$ 730,620	61	*$ 38,978*	*5.64%*
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	$ 5,042,974	65	*$ (1,645,208)*	*-24.60%*
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%*

	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 (%)*
70	District Physician - Clinic Services and Employee Physicals	$ 424,376	$ 365,750	$ 420,668	70	*$ (3,708)*	*-0.87%*
	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	$ 49,345,557		*$ 4,735,401*	*10.62%*
	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						

	GENERAL FUND - 2026-27 2026-2027 Budget	**AMENDED** Budget 25-26 NN SDA	Estimated 9/30/2026 NN SDA	Final Budget 26-27 NN SDA		*Budget* *Variance -- 25/26* *vs 26/27 ($)*	*Variance* *FY 25/26 vs* *FY 26/27 (%)*
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	$ 1,761,942	101	*$ 339,973*	*23.91%*
102	Hydrant Maintenance & Repair	$ 156,000	$ 20,020	$ 156,000	102	*$ -*	*0.00%*
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	$ 724,620	116	*$ 29,533*	*4.25%*
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%*

	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 (%)*
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%*
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	$ 11,085,751		*$ 1,076,947*	*10.76%*
	TOTAL OPERATING & PERSONNEL EXPENSES	$ 54,618,960	$ 52,376,245	$ 60,431,308			
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%*

	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 (%)*
171	Shop Equipment	$ 16,612	$ 39,655	$ 129,395	171	*$ 112,783*	*678.92%*
172	Logistics/Warehouse	$ 50,700	$ 38,500	$ -	172	*$ (50,700)*	*-100.00%*
173	HazMat Team	$ -	$ -	$ 16,770	173	*$ 16,770*	*0.00%*
174	Fire Apparatus	$ 234,000	$ -	$ 3,529,500	174	*$ 3,295,500*	*1408.33%*
175	Dive Team	$ -	$ -	$ -	175	*$ -*	*0.00%*
176	Fire Prevention	$ -	$ -	$ -	176	*$ -*	*0.00%*
177	Community Outreach	$ -	$ -	$ -	177	*$ -*	*0.00%*
178	Land	$ 138,060	$ 136,290	$ -	178	*$ (138,060)*	*-100.00%*
	Total Capital Outlay	$ 7,258,239	$ 6,389,845	$ 5,115,423		*$ (2,142,816)*	*-29.52%*
	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	$ 61,095,516	***		
						74.84%	
	Personnel & Operating Expenses	$ 54,618,960	$ 52,376,245	$ 60,431,308		*16.81%*	
	Debt Service	$ 728,193	$ 718,858	$ 391,876		*0.59%*	
	Capital	$ 7,258,239	$ 6,389,845	$ 5,115,423		*7.76%*	
	(LESS) TOTAL EXPENSES	$ 62,605,392	$ 59,484,948	$ 65,938,607	***		
	NET INCREASE / (DECREASE) - FYE 9/30	$ (3,342,999)	$ (506,105)	$ (4,843,090)	***		
	(EQUALS) Ending Cash Reserve - 9/30	$ 25,627,050	$ 28,463,944	$ 23,620,854			
	CUMMULATIVE RESERVES:						
	Unassigned:	$ -	$ -	$ -	0%		
	Assigned Reserves:						
	Op. Reserve-First Qtr	$ 13,665,496	$ 12,221,366	$ 15,107,827	64%		

	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 (%)*
	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	10%		
	Emergency Reserve	$ 2,551,538	$ 4,993,232	$ (83,266)	0%		
	Fleet Reserve	$ 3,666,000	$ 4,418,206	$ 3,081,000	13%		
	Station Improvement Reserve	$ 507,000	$ 546,000	$ 507,000	2%		
		$ 24,873,961	$ 28,463,944	$ 23,620,854			

	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 - 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	$ 6,979,832	30	$ 965,324	16.05%
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	$ 217,968	38	$ 22,003	11.23%
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	$ 275,108	50	$ 64,813	30.82%
51	Sick Leave-Prevention	$ -	$ -	$ -	51	$ -	0.00%
	Sick Leave- Prevention (Inspection Fund)						

	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 (%)*
52	Volunteer Services	$ -	$ -	$ -	52	*$ -*	*0.00%*
53	Social Security	$ 631,524	$ 575,000	$ 758,568	53	*$ 127,044*	*20.12%*
54	Soc. Security-Prevention	$ -	$ -	$ -	54	*$ -*	*0.00%*
	Soc. Security- Prevention (Inspection Fund)						
55	Disability Insurance	$ 27,170	$ 23,000	$ 32,279	55	*$ 5,109*	*18.80%*
56	Disability Ins.-Prevention	$ -	$ -	$ -	56	*$ -*	*0.00%*
	Disability Ins- Prevention (Inspection Fund)						
57	Life/Health Insurance	$ 1,909,982	$ 1,955,000	$ 2,105,505	57	*$ 195,523*	*10.24%*
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	$ 206,072	61	*$ 10,993*	*5.64%*
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	$ 1,422,377	65	*$ (464,033)*	*-24.60%*
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)						
71	Retirement Recognition	$ -	$ 115	$ 660	71	*$ 660*	*0.00%*

	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 (%)
	Total Pers. Serv.	$ 12,582,353	$ 13,011,470	$ 13,917,977		$ 1,335,624	10.62%
	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	$ 496,958	101	$ 95,890	23.91%
102	Hydrant Maintenance & Repair	$ 44,000	$ 5,980	$ 44,000	102	$ -	0.00%
	Supplies						

	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 (%)*
103	ALS/Emergency Medical Sup./Serv.	$ 151,230	$ 138,000	$ 132,858	103	*$ (18,372)*	*-12.15%*
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	$ 204,380	116	*$ 8,330*	*4.25%*
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%*

	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 (%)*
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%*
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	$ 3,183,232		*$ 329,348*	*11.54%*
	TOTAL OPERATING & PERSONNEL EXPENSES	$ 15,436,237	$ 15,636,342	$ 17,101,209			
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	$ -	172	*$ (14,300)*	*-100.00%*
173	HazMat Team	$ -	$ -	$ 4,730	173	*$ 4,730*	*0.00%*
174	Fire Apparatus	$ 66,000	$ -	$ 995,500	174	*$ 929,500*	*1408.33%*
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	$ 1,442,812		*$ (604,383)*	*-29.52%*

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	$ -	$ -	$ -			
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	***		
					74.61%	
Personnel & Operating Expenses	$ 15,436,237	$ 15,636,342	$ 17,101,209		*17.06%*	
Debt Service	$ 205,388	$ 214,724	$ 110,530		*0.59%*	
Capital	$ 2,047,195	$ 1,908,655	$ 1,442,812		*7.73%*	
(LESS) TOTAL EXPENSES	$ 17,688,820	$ 17,759,721	$ 18,654,551	***		
NET INCREASE / (DECREASE) - FYE 9/30	$ (393,963)	$ (142,663)	$ (807,976)	***		
(EQUALS) Ending Cash Reserve - 9/30	$ 5,550,703	$ 5,802,003	$ 4,994,027			
CUMMULATIVE RESERVES:						
Unassigned:	$ -	$ -	$ -	0%		
Assigned Reserves:						
Op. Reserve-First Qtr	$ 3,862,093	$ 3,441,631	$ 4,275,302	86%		
Health Insurance Claim Reserve	$ 164,698	$ 258,116	$ 312,596	6%		
Medical Services Reserve	$ 440,000	$ 440,000	$ 440,000	9%		
Station / Growth Management Reserve	$ 660,000	$ 190,000	$ 660,000	13%		
Emergency Reserve	$ -	$ 386,462	$ (1,705,871)	-34%		
Fleet Reserve	$ 1,034,000	$ 931,794	$ 869,000	17%		
Station Improvement Reserve	$ 143,000	$ 154,000	$ 143,000	3%		
	$ 6,303,791	$ 5,802,003	$ 4,994,027			