2026/2027

GENERAL FUND

North Naples Service Delivery Area

&

Big Corkscrew Island Service Delivery Area

FINAL Budget Hearing

9/24/2026

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	$ 17,527,589	$ 1,855,540	$ -	$ 19,383,129
Health Insurance Claim Reserve	$ 748,625	$ 672,265	$ -	$ 1,420,890
Medical Services Reserve	$ 2,000,000	$ (1,000,000)	$ -	$ 1,000,000
Station / Growth Mgmt Reserve	$ 3,000,000	$ (3,000,000)	$ -	$ -
Emergency Reserve	$ 5,631,221	$ (5,341,870)	$ -	$ 289,351
Fleet Reserve	$ 4,700,000	$ (750,000)	$ -	$ 3,950,000
Station Improvement Reserve	$ 650,000	$ -	$ -	$ 650,000
TOTAL ASSIGNED RESERVES	**$ 34,257,436**	**$ (7,564,066)**	**$ -**	**$ 26,693,370**
RESERVE SUMMARY				
Addition to Operating Reserve 1st Quarter	$ 1,855,540			
Addition to Health Insurance Claim Reserve	$ 672,265			
Addition to Medical Services Reserve	$ (1,000,000)			
Addition to Station / Growth Management Reserve	$ (3,000,000)			
Reallocation/Decrease of Emergency Reserve	$ (5,341,870)			
Addition to Fleet Reserve	$ (750,000)			
Addition to Station Improvement Reserve	$ -			
Total Addition to Reserves 25-26	**$ (7,564,066)**			

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	$ 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 - 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	$ 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 - 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 (%)
	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 - 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 (%)
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 - 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 (%)
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	$ 1,959,200	161	$ 1,705,780	673.10%
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	$ 8,471,235		$ (834,199)	-8.96%
	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	$ 78,942,091	***		
						73.13%	
	Personnel & Operating Expenses	$ 70,055,197	$ 68,021,097	$ 77,532,516		*16.49%*	
	Debt Service	$ 933,581	$ 933,582	$ 502,406		*0.58%*	
	Capital	$ 9,305,434	$ 8,298,500	$ 8,471,235		*9.79%*	
	(LESS) TOTAL EXPENSES	$ 80,294,212	$ 77,253,179	$ 86,506,157	***		
	NET INCREASE / (DECREASE) - FYE 9/30	$ (3,736,962)	$ (657,279)	$ (7,564,066)	***		
	(EQUALS) Ending Cash Reserve - 9/30	$ 31,177,753	$ 34,257,436	$ 26,693,370			
	CUMMULATIVE RESERVES:						
	Unassigned:	$ -	$ -	$ -	0%		
	Assigned Reserves:						
	Op. Reserve-First Qtr	$ 17,527,589	$ 17,527,589	$ 19,383,129	73%		
	Health Insurance Claim Reserve	$ 748,625	$ 748,625	$ 1,420,890	5%	*(See line 57-59)*	
	Medical Services Reserve	$ 2,000,000	$ 2,000,000	$ 1,000,000	4%	*(per ER) on 9/3/2026*	
	Station / Growth Management Reserve	$ 3,000,000	$ 3,000,000	$ -	0%	*(See Line 160)*	
	Emergency Reserve	$ 2,551,538	$ 5,631,221	$ 289,351	1%	*(See Line 161, 163, other)*	
	Fleet Reserve	$ 4,700,000	$ 4,700,000	$ 3,950,000	15%	*(See Line 174)*	
	Station Improvement Reserve	$ 650,000	$ 650,000	$ 650,000	2%	*(See Line 160)*	
		$ 31,177,753	$ 34,257,436	$ 26,693,370			

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	$ 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%
26	Reimbursement - Overtime	$ 9,360	$ 9,548	$ 9,360	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
		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	$ 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%
51	Sick Leave-Prevention	$ -	$ -	$ -	51	$ -	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 (%)
	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%
70	District Physician - Clinic Services and Employee Physicals	$ 424,376	$ 365,750	$ 420,668	70	$ (3,708)	-0.87%

	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	$ 49,345,557		$ 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							
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%

	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 (%)
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%
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%

	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 (%)
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	$ 1,528,176	161	$ 1,330,508	673.10%
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	$ -	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%

	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 (%)
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	$ 6,607,563		$ (650,676)	-8.96%
	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	***		
						73.18%	
	Personnel & Operating Expenses	$ 54,618,960	$ 52,376,245	$ 60,431,308		*16.44%*	
	Debt Service	$ 728,193	$ 718,858	$ 391,876		*0.58%*	
	Capital	$ 7,258,239	$ 6,389,845	$ 6,607,563		*9.80%*	
	(LESS) TOTAL EXPENSES	$ 62,605,392	$ 59,484,948	$ 67,430,747	***		
	NET INCREASE / (DECREASE) - FYE 9/30	$ (3,342,999)	$ (506,105)	$ (6,335,230)	***		
	(EQUALS) Ending Cash Reserve - 9/30	$ 25,627,050	$ 28,463,944	$ 22,128,714			
	CUMMULATIVE RESERVES:						
	Unassigned:	$ -	$ -	$ -	0%		
	Assigned Reserves:						
	Op. Reserve-First Qtr	$ 13,665,496	$ 13,496,244	$ 16,382,827	74%		
	Health Insurance Claim Reserve	$ 583,927	$ 576,441	$ 1,108,293	5%		
	Medical Services Reserve	$ 1,560,000	$ 1,840,000	$ 780,000	4%		
	Station / Growth Management Reserve	$ 2,340,000	$ 2,810,000	$ -	0%		
	Emergency Reserve	$ 2,551,538	$ 5,621,759	$ 269,594	1%		
	Fleet Reserve	$ 3,666,000	$ 3,619,000	$ 3,081,000	14%		

	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 (%)*
	Station Improvement Reserve	$ 507,000	$ 500,500	$ 507,000	2%		
		$ 24,873,961	$ 28,463,944	$ 22,128,714			

	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	$ 5,793,493			
	Balance Forward-Unassigned	$ -	$ -	$ -			
		$ 5,944,666	$ 5,944,666	$ 5,793,493			
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	$ 8,510	$ 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	$ 2,633,382	$ 3,183,232		$ 329,348	11.54%
	TOTAL OPERATING & PERSONNEL EXPENSES	$ 15,436,237	$ 15,644,852	$ 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	$ 431,024	161	$ 375,272	673.11%
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	$ 1,863,672		$ (183,523)	-8.96%

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	$ 5,793,493			
	Balance Forward-Unassigned	$ -	$ -	$ -			
	BEGINNING CASH RESERVE (CARRY-FORWARD) - 10/1	$ 5,944,666	$ 5,944,666	$ 5,793,493			
	(PLUS) TOTAL INCOME	$ 17,294,857	$ 17,617,058	$ 17,846,575	***		
						72.96%	
	Personnel & Operating Expenses	$ 15,436,237	$ 15,644,852	$ 17,101,209		*16.69%*	
	Debt Service	$ 205,388	$ 214,724	$ 110,530		*0.58%*	
	Capital	$ 2,047,195	$ 1,908,655	$ 1,863,672		*9.77%*	
	(LESS) TOTAL EXPENSES	$ 17,688,820	$ 17,768,231	$ 19,075,411	***		
	NET INCREASE / (DECREASE) - FYE 9/30	$ (393,963)	$ (151,173)	$ (1,228,836)	***		
	(EQUALS) Ending Cash Reserve - 9/30	$ 5,550,703	$ 5,793,493	$ 4,564,657			
	CUMMULATIVE RESERVES:						
	Unassigned:	$ -	$ -	$ -	0%		
	Assigned Reserves:						
	Op. Reserve-First Qtr	$ 3,862,093	$ 4,031,346	$ 3,000,302	66%		
	Health Insurance Claim Reserve	$ 164,698	$ 172,184	$ 312,596	7%		
	Medical Services Reserve	$ 440,000	$ 160,000	$ 220,000	5%		
	Station / Growth Management Reserve	$ 660,000	$ 190,000	$ -	0%		
	Emergency Reserve	$ -	$ 9,463	$ 19,759	0%		
	Fleet Reserve	$ 1,034,000	$ 1,081,000	$ 869,000	19%		
	Station Improvement Reserve	$ 143,000	$ 149,500	$ 143,000	3%		
		$ 6,303,791	$ 5,793,493	$ 4,564,657			

2026/2027

IMPACT FEE FUND

FINAL Budget Hearing

9/24/2026

	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	$ 1,600,000	$ 1,000,000	$ -	0.00%
2	Other	$ -	$ -	$ -	$ -	0.00%
3	Interest	$ 50,000	$ 400,000	$ 50,000	$ -	0.00%
	TOTAL INCOME	**$ 1,050,000**	**$ 2,000,000**	**$ 1,050,000**	**$ -**	**0.00%**
1B	**IMPACT FEES COLLECTED / DEFERRED**	**$ -**	**$ -**	**$ -**	$ -	0.00%
	EXPENSES					
1	Collection Fees	$ 15,000	$ 10,000	$ 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	$ 1,990,000	$ 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**	**$ 2,000,000**	**$ 6,020,000**	**$ 2,000,000**	**49.75%**
	Fund Balance (Deferred Revenue) at 10-01	**$ 8,992,973**	**$ 6,022,973**	**$ 6,022,973**		
	Income	**$ 1,050,000**	**$ 2,000,000**	**$ 1,050,000**		
	Impact Fees (Deferred)	**$ -**	**$ -**	**$ -**		
	Expenses	**$ (4,020,000)**	**$ (2,000,000)**	**$ (6,020,000)**		
	Fund Balance (Deferred Revenue) at 9-30	**$ 6,022,973**	**$ 6,022,973**	**$ 1,052,973**		

2026/2027

INSPECTION FEE FUND

FINAL Budget Hearing

9/24/2026

	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) (%)**
	INCOME					
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%**
	Personnel Expenses					
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	$ 78,308	$ 40,992	109.85%
14	Life/Health Insurance	$ 365,724	$ 290,000	$ 800,776	$ 435,052	118.96%
15	Employee Physicals	$ 22,919	$ -	$ 45,126	$ 22,207	96.89%
	Total Personnel Expenses	**$ 2,262,533**	**$ 2,103,000**	**$ 4,866,718**	**$ 2,604,185**	**115.10%**
	Operating Expenses					
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%**
	Capital Expenses					
26	Vehicles	$ -	$ -	$ -	$ -	
	Total Capital Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	TOTAL EXPENSES	**$ 2,401,163**	**$ 2,232,700**	**$ 5,007,718**	**$ 2,606,555**	**108.55%**
	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)**	**$ (5,007,718)**		
	FUND BALANCE 9-30	**$ 3,256,970**	**$ 3,906,270**	**$ 1,523,552**		

2026/2027

SUMMARY OF CHANGES

FINAL Budget Hearing

9/24/2026

(Tentative Hearing – 9/10/2026 to FINAL Hearing – 9/24/2026)

Summary of Changes from Tentative Budget to Final Budget

Fund	Budget Line	REVENUE Increase / (Decrease)	EXPENSE (Increase) / Decrease	Amount ($)	Description
					n/a - no changes noted
	Net Increase / (Decrease) to reserves			$ -	GENERAL FUND - FY 27 Estimate
					n/a - no changes noted
	Net Increase / (Decrease) to reserves			$ -	GENERAL FUND
					n/a - no changes noted
INSP					
	Net Increase / (Decrease) to reserves			$ -	INSPECTION FEE FUND

**NO CHANGES MADE FROM TENTATIVE HEARING TO FINAL