



## RESOLUTION 26-002

**A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT, AMENDING ITS FISCAL BUDGET FOR THE YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026 FOR THE NORTH NAPLES SERVICE DELIVERY AREA AND THE BIG CORKSCREW ISLAND SERVICE DELIVERY AREA; AND ESTABLISHING AN EFFECTIVE DATE**

**WHEREAS**, this District is required to make appropriations for each fiscal year that do not exceed the amount to be received from taxation and other revenue sources; and

**WHEREAS**, the Board of Fire Commissioners of the North Collier Fire Control and Rescue District is desirous of amending the 2025/2026 General Fund Budget for the North Naples Service Delivery Area and the Big Corkscrew Island Service Delivery Area as identified on Attachment 1 hereto.

**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT that the 2025/2026 General Fund Budget is hereby amended pursuant to Attachment 1 attached hereto.

This resolution shall take effect immediately upon its adoption and be reflected in the Fiscal Year Ended September 30, 2026 Financial Statements and Audit Report of the District.


The foregoing resolution was offered by Commissioner Feder who moved for its adoption.


The motion was seconded by Commissioner Crossan and the Vote was as follows:

Commissioner	Vote
Commissioner Stephen Popper	Yay
Commissioner James A. Calamari	Yay
Commissioner Christopher L. Crossan	Yay
Commissioner Norman E. Feder	Yay
Commissioner J. Christopher Lombardo	Yay

Duly passed on this 28th day of May, 2026 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

  
\_\_\_\_\_  
Stephen Popper

  
\_\_\_\_\_  
James A. Calamari

  
\_\_\_\_\_  
Christopher L. Crossan

  
\_\_\_\_\_  
Norman E. Feder

  
\_\_\_\_\_  
J. Christopher Lombardo

## ATTACHMENT 1 - PROPOSED GENERAL FUND AMENDMENT (#1) 25-26 BUDGET

	GENERAL FUND - 2025-26	Original	Original	Original	Amendment #1	Amendment #1	Amended (#1)	Amended (#1)	Amended (#1)
		Budget 25-26	Budget 25-26	Budget 25-26	NNSDA	BC SDA	Budget 25-26	Budget 25-26	Budget 25-26
		NN SDA	BC SDA	North Collier	5/28/2026	5/28/2026	NN SDA	BC SDA	North Collier
	Balance Forward-Assigned	\$ 27,179,100	\$ 6,357,591	\$ 33,536,691	1,790,949	(412,925)	\$ 28,970,049	\$ 5,944,666	\$ 34,914,715
	Balance Forward-Unassigned	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
		\$ 27,179,100	\$ 6,357,591	\$ 33,536,691	1,790,949	(412,925)	\$ 28,970,049	\$ 5,944,666	\$ 34,914,715
1	Collier County Ad Valorem (Millage Rate NN SDA 1.00, BC SDA 3.750)	\$ 53,194,020	\$ 16,231,702	\$ 69,425,722			\$ 53,194,020	\$ 16,231,702	\$ 69,425,722
2	C.C.-Ad Val. over 95%	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
3	Interest-General	\$ 600,000	\$ 300,000	\$ 900,000	702,000	198,000	\$ 1,302,000	\$ 498,000	\$ 1,800,000
4	Interest-CD	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
5	Interest-Ad Valorem	\$ 50,000	\$ 10,000	\$ 60,000			\$ 50,000	\$ 10,000	\$ 60,000
6	Fire Watch and Spec. Event Fees	\$ 168,000	\$ -	\$ 168,000			\$ 168,000	\$ -	\$ 168,000
7	Occupational Lic. Fees	see line 10	see line 10	see line 10			see line 10	see line 10	see line 10
8	Flow Test	see line 10	see line 10	see line 10			see line 10	see line 10	see line 10
9	Hydrant Maintenance Fees	see line 10	see line 10	see line 10			see line 10	see line 10	see line 10
10	Fire Prevention Bureau Services (Formerly lines 13, 14, 15, 16, 21, 28,33)	\$ 600,000	\$ -	\$ 600,000			\$ 600,000	\$ -	\$ 600,000
11	Rescue Transport Revenue	\$ 1,000,000	\$ -	\$ 1,000,000	1,170,000	330,000	\$ 2,170,000	\$ 330,000	\$ 2,500,000
12	State & Federal Grants	\$ -	\$ -	\$ -	53,742	15,158	\$ 53,742	\$ 15,158	\$ 68,900
13	State Revenue Sharing FF Supplemental	\$ 93,600	\$ 26,400	\$ 120,000			\$ 93,600	\$ 26,400	\$ 120,000
14	Key Boxes	see line 10	see line 10	see line 10			see line 10	see line 10	see line 10
15	Reinspection Fees	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
16	Rental - Cell Tower	\$ 69,899	\$ 26,957	\$ 96,856			\$ 69,899	\$ 26,957	\$ 96,856
17	Station Rental-EMS	\$ 39,852	\$ -	\$ 39,852			\$ 39,852	\$ -	\$ 39,852
18	Other Rental	\$ 141,000	\$ -	\$ 141,000			\$ 141,000	\$ -	\$ 141,000
19	Donations & Grants	\$ 1,800	\$ -	\$ 1,800			\$ 1,800	\$ -	\$ 1,800
20	Disposition of Fixed Assets	\$ 6,000	\$ -	\$ 6,000			\$ 6,000	\$ -	\$ 6,000
21	Fire Inspection Fees-Existing Bldgs.	see line 10	see line 10	see line 10			see line 10	see line 10	see line 10
22	Misc. Revenue	\$ 12,000	\$ -	\$ 12,000			\$ 12,000	\$ -	\$ 12,000
23	Misc. Rev.-Refunds/Reimb.	\$ 6,000	\$ -	\$ 6,000			\$ 6,000	\$ -	\$ 6,000
24	Fire Training Center Fee	\$ 15,600	\$ -	\$ 15,600			\$ 15,600	\$ -	\$ 15,600
25	Training Fees	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -

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	GENERAL FUND - 2025-26	Original	Original	Original	Amendment #1	Amendment #1	Amended (#1)	Amended (#1)	Amended (#1)
		Budget 25-26	Budget 25-26	Budget 25-26	NNSDA	BC SDA	Budget 25-26	Budget 25-26	Budget 25-26
		NN SDA	BC SDA	North Collier	5/28/2026	5/28/2026	NN SDA	BC SDA	North Collier
26	Reimbursement - Overtime	\$ 9,360	\$ 2,640	\$ 12,000			\$ 9,360	\$ 2,640	\$ 12,000
27	False/Malfunctioning Alarm Fees	see line 10	see line 10	see line 10			see line 10	see line 10	see line 10
28	IFCD Interlocal Agreement	\$ 783,520	\$ -	\$ 783,520			\$ 783,520	\$ -	\$ 783,520
29	Proceeds from Debt	\$ 546,000	\$ 154,000	\$ 700,000			\$ 546,000	\$ 154,000	\$ 700,000
	<b>TOTAL INCOME</b>	<b>\$ 57,336,651</b>	<b>\$ 16,751,699</b>	<b>\$ 74,088,350</b>	<b>1,925,742</b>	<b>543,158</b>	<b>\$ 59,262,393</b>	<b>\$ 17,294,857</b>	<b>\$ 76,557,250</b>
<b>Personnel Expenses</b>									
30	Salaries-Admin & Operations	\$ 21,324,166	\$ 6,014,508	\$ 27,338,674			\$ 21,324,166	\$ 6,014,508	\$ 27,338,674
31	Salaries-Harmonization	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
32	Salaries-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Salaries-Prevention (Inspection Fund)						\$ -	\$ -	\$ -
33	Intentionally left blank						\$ -	\$ -	\$ -
34	Salaries-Commissioners	\$ 23,400	\$ 6,600	\$ 30,000			\$ 23,400	\$ 6,600	\$ 30,000
35	On Call Pay	\$ 46,800	\$ 13,200	\$ 60,000			\$ 46,800	\$ 13,200	\$ 60,000
36	Prof. Pay	\$ 2,114,533	\$ 596,407	\$ 2,710,940			\$ 2,114,533	\$ 596,407	\$ 2,710,940
37	Prof. Pay-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Prof. Pay-Prevention (Inspection Fund)						\$ -	\$ -	\$ -
38	Holiday (88 hrs for all sworn personnel)	\$ 694,787	\$ 195,965	\$ 890,752			\$ 694,787	\$ 195,965	\$ 890,752
39	Overtime-Operations	\$ 1,451,019	\$ 409,262	\$ 1,860,281			\$ 1,451,019	\$ 409,262	\$ 1,860,281
40	Overtime-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Overtime-Prevention (Inspection Fund)						\$ -	\$ -	\$ -
41	Overtime-Firewatch	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
42	Overtime-Spec. Teams	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
43	Overtime-Administration	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
44	Overtime-Beach Patrol	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
45	Overtime-Paramedic Training	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
46	Overtime - Reimbursable	\$ 93,600	\$ 26,400	\$ 120,000			\$ 93,600	\$ 26,400	\$ 120,000
47	Overtime - Training	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
48	Training Bonus	\$ 86,658	\$ 24,442	\$ 111,100			\$ 86,658	\$ 24,442	\$ 111,100
49	Vacation Pay	\$ 187,200	\$ 52,800	\$ 240,000			\$ 187,200	\$ 52,800	\$ 240,000
50	Sick Leave Pay	\$ 745,590	\$ 210,295	\$ 955,885			\$ 745,590	\$ 210,295	\$ 955,885
51	Sick Leave-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -

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	GENERAL FUND - 2025-26	Original	Original	Original	Amendment #1	Amendment #1	Amended (#1)	Amended (#1)	Amended (#1)
		Budget 25-26	Budget 25-26	Budget 25-26	NNSDA	BC SDA	Budget 25-26	Budget 25-26	Budget 25-26
		NN SDA	BC SDA	North Collier	5/28/2026	5/28/2026	NN SDA	BC SDA	North Collier
	Sick Leave- Prevention (Inspection Fund)						\$ -	\$ -	\$ -
52	Volunteer Services	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
53	Social Security	\$ 2,239,039	\$ 631,524	\$ 2,870,563			\$ 2,239,039	\$ 631,524	\$ 2,870,563
54	Soc. Security-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Soc. Security- Prevention (Inspection Fund)						\$ -	\$ -	\$ -
55	Disability Insurance	\$ 96,329	\$ 27,170	\$ 123,499			\$ 96,329	\$ 27,170	\$ 123,499
56	Disability Ins.-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Disability Ins- Prevention (Inspection Fund)						\$ -	\$ -	\$ -
57	Life/Health Insurance	\$ 6,771,753	\$ 1,909,982	\$ 8,681,735			\$ 6,771,753	\$ 1,909,982	\$ 8,681,735
58	Life/Health Ins.-Prev.	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Life/Health Ins- Prevention (Inspection Fund)						\$ -	\$ -	\$ -
	<b>Benefits-Harmonization</b>	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
59	Life/Health Ins.-Commissioners	\$ 70,200	\$ 19,800	\$ 90,000			\$ 70,200	\$ 19,800	\$ 90,000
60	Post Employment Health Plan	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
61	Worker's Compensation	\$ 691,642	\$ 195,079	\$ 886,721			\$ 691,642	\$ 195,079	\$ 886,721
62	Worker's Comp.-Prev.	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Worker's Comp-Prevention (Inspection Fund)						\$ -	\$ -	\$ -
63	Retirement-FRS	\$ 849,222	\$ 239,524	\$ 1,088,746			\$ 849,222	\$ 239,524	\$ 1,088,746
64	Retirement-FRS-Prev.	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Retirement-FRS-Prevention (Inspection)						\$ -	\$ -	\$ -
65	Retirement-175	\$ 6,688,182	\$ 1,886,410	\$ 8,574,592			\$ 6,688,182	\$ 1,886,410	\$ 8,574,592
66	Retirement-175-Prev.	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Retirement-175-Prevention (Inspection Fund)						\$ -	\$ -	\$ -
67	Retirement-Commissioners	\$ 11,660	\$ 3,289	\$ 14,949			\$ 11,660	\$ 3,289	\$ 14,949
68	Retirement - 401	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
69	Unemployment Insurance	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -

## ATTACHMENT 1 - PROPOSED GENERAL FUND AMENDMENT (#1) 25-26 BUDGET

GENERAL FUND - 2025-26		Original	Original	Original	Amendment #1	Amendment #1	Amended (#1)	Amended (#1)	Amended (#1)
		Budget 25-26	Budget 25-26	Budget 25-26	NNSDA	BC SDA	Budget 25-26	Budget 25-26	Budget 25-26
		<u>NN SDA</u>	<u>BC SDA</u>	<u>North Collier</u>	<u>5/28/2026</u>	<u>5/28/2026</u>	<u>NN SDA</u>	<u>BC SDA</u>	<u>North Collier</u>
70	District Physician - Clinic Services and Employee Physicals	\$ 424,376	\$ 119,696	\$ 544,072			\$ 424,376	\$ 119,696	\$ 544,072
	Employee Physicals-Prevention (Inspection Fund)						\$ -	\$ -	\$ -
71	Retirement Recognition	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	<b>Total Pers. Serv.</b>	<b>\$ 44,610,156</b>	<b>\$ 12,582,353</b>	<b>\$ 57,192,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,610,156</b>	<b>\$ 12,582,353</b>	<b>\$ 57,192,509</b>
<b>OPERATING EXPENSES</b>									
79	Organization and Community Funding	\$ 22,815	\$ 6,435	\$ 29,250			\$ 22,815	\$ 6,435	\$ 29,250
80	Bldg., Liability & Auto Insurance	\$ 1,025,042	\$ 289,115	\$ 1,314,157			\$ 1,025,042	\$ 289,115	\$ 1,314,157
81	Communications	\$ 50,700	\$ 14,300	\$ 65,000			\$ 50,700	\$ 14,300	\$ 65,000
82	Telephone	\$ 413,400	\$ 116,600	\$ 530,000			\$ 413,400	\$ 116,600	\$ 530,000
83	Utilities	\$ 280,800	\$ 79,200	\$ 360,000			\$ 280,800	\$ 79,200	\$ 360,000
<b>Maintenance</b>									
84	Vehicle Maint	\$ 531,570	\$ 149,930	\$ 681,500			\$ 531,570	\$ 149,930	\$ 681,500
85	Bldg. Maint.	\$ 467,844	\$ 131,956	\$ 599,800	(74,100)	(20,900)	\$ 393,744	\$ 111,056	\$ 504,800
86	Bldg. Maint.-St. 10	\$ 27,066	\$ 7,634	\$ 34,700			\$ 27,066	\$ 7,634	\$ 34,700
87	Bldg. Maint. BC Essential Ser	\$ 3,510	\$ 990	\$ 4,500			\$ 3,510	\$ 990	\$ 4,500
88	Bldg. Maint - St. 12	\$ 11,349	\$ 3,201	\$ 14,550			\$ 11,349	\$ 3,201	\$ 14,550
89	Bldg. Maint.-St. 40	\$ 18,486	\$ 5,214	\$ 23,700			\$ 18,486	\$ 5,214	\$ 23,700
90	Bldg. Maint.-St. 42	\$ 16,653	\$ 4,697	\$ 21,350			\$ 16,653	\$ 4,697	\$ 21,350
91	Bldg. Maint.-St. 43	\$ 16,263	\$ 4,587	\$ 20,850			\$ 16,263	\$ 4,587	\$ 20,850
92	Bldg. Maint.-St. 44	\$ 35,958	\$ 10,142	\$ 46,100			\$ 35,958	\$ 10,142	\$ 46,100
93	Bldg. Maint.-St. 45	\$ 81,627	\$ 23,023	\$ 104,650			\$ 81,627	\$ 23,023	\$ 104,650
94	Bldg. Maint.-St. 46	\$ 12,246	\$ 3,454	\$ 15,700			\$ 12,246	\$ 3,454	\$ 15,700
95	Bldg. Maint.-St. 47	\$ 8,190	\$ 2,310	\$ 10,500			\$ 8,190	\$ 2,310	\$ 10,500
96	Bldg. Maint. St. 48	\$ 22,230	\$ 6,270	\$ 28,500			\$ 22,230	\$ 6,270	\$ 28,500
97	Bldg. Maint-Essential Serv.	\$ 23,790	\$ 6,710	\$ 30,500			\$ 23,790	\$ 6,710	\$ 30,500
<b>Equipment Maintenance</b>									
98	Equip.Repair & Maint.-Fire	\$ 72,540	\$ 20,460	\$ 93,000			\$ 72,540	\$ 20,460	\$ 93,000
99	Equip. Maint. - SCBA	\$ 9,750	\$ 2,750	\$ 12,500			\$ 9,750	\$ 2,750	\$ 12,500
100	Equip. Maint.-Nozzle	\$ 2,340	\$ 660	\$ 3,000			\$ 2,340	\$ 660	\$ 3,000
101	Computer Maintenance	\$ 1,389,989	\$ 392,048	\$ 1,782,037	31,980	9,020	\$ 1,421,969	\$ 401,068	\$ 1,823,037
102	Hydrant Maintenance & Repair	\$ 78,000	\$ 22,000	\$ 100,000	78,000	22,000	\$ 156,000	\$ 44,000	\$ 200,000

## ATTACHMENT 1 - PROPOSED GENERAL FUND AMENDMENT (#1) 25-26 BUDGET

	GENERAL FUND - 2025-26	Original	Original	Original	Amendment #1	Amendment #1	Amended (#1)	Amended (#1)	Amended (#1)
		Budget 25-26	Budget 25-26	Budget 25-26	NNSDA	BC SDA	Budget 25-26	Budget 25-26	Budget 25-26
		NN SDA	BC SDA	North Collier	5/28/2026	5/28/2026	NN SDA	BC SDA	North Collier
<b>Supplies</b>									
103	ALS/Emergency Medical Sup./Serv.	\$ 536,181	\$ 151,230	\$ 687,411			\$ 536,181	\$ 151,230	\$ 687,411
104	Office Supplies	\$ 46,800	\$ 13,200	\$ 60,000			\$ 46,800	\$ 13,200	\$ 60,000
105	Office Supplies-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
106	Protective Gear	\$ 364,650	\$ 102,850	\$ 467,500			\$ 364,650	\$ 102,850	\$ 467,500
107	Uniforms	\$ 247,962	\$ 69,938	\$ 317,900			\$ 247,962	\$ 69,938	\$ 317,900
108	Hurricane/Emergency Supplies	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
109	Station Supplies	\$ 82,660	\$ 23,315	\$ 105,975			\$ 82,660	\$ 23,315	\$ 105,975
110	Enterprise Lease	\$ 197,217	\$ 55,625	\$ 252,842	4,243	1,197	\$ 201,460	\$ 56,822	\$ 258,282
111	Office Equipment	\$ 14,091	\$ 3,975	\$ 18,066			\$ 14,091	\$ 3,975	\$ 18,066
112	Office Equipment-Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
113	Fire Equipment	\$ 200,305	\$ 56,495	\$ 256,800	(45,708)	(12,892)	\$ 154,597	\$ 43,603	\$ 198,200
114	Shop Equipment & Supplies	\$ 55,302	\$ 15,598	\$ 70,900			\$ 55,302	\$ 15,598	\$ 70,900
115	Warehouse/Logistics Supplies/Eq	\$ 8,776	\$ 2,474	\$ 11,250			\$ 8,776	\$ 2,474	\$ 11,250
<b>Professional &amp; other fees</b>									
116	Professional	\$ 713,027	\$ 201,110	\$ 914,137	(17,940)	(5,060)	\$ 695,087	\$ 196,050	\$ 891,137
117	Property Appraiser's Fees	\$ 299,477	\$ 86,842	\$ 386,319			\$ 299,477	\$ 86,842	\$ 386,319
118	Collector's Fees	\$ 1,069,380	\$ 330,134	\$ 1,399,514			\$ 1,069,380	\$ 330,134	\$ 1,399,514
119	Auditor	\$ 53,820	\$ 15,180	\$ 69,000			\$ 53,820	\$ 15,180	\$ 69,000
120	Intentionally Left Blank	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
<b>Miscellaneous</b>									
121	Water/Sewer Fee	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
122	Travel & Per Diem	\$ 140,033	\$ 39,497	\$ 179,530			\$ 140,033	\$ 39,497	\$ 179,530
123	PIO/Community Outreach	\$ 111,072	\$ 31,328	\$ 142,400			\$ 111,072	\$ 31,328	\$ 142,400
124	Intentionally Left Blank	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
125	Vehicle Fuel/Oil	\$ 304,980	\$ 86,020	\$ 391,000			\$ 304,980	\$ 86,020	\$ 391,000
126	Training and Education Courses and Programs	\$ 590,690	\$ 166,605	\$ 757,295	(62,400)	(17,600)	\$ 528,290	\$ 149,005	\$ 677,295
127	Training Supplies/Equipment	\$ 64,849	\$ 18,291	\$ 83,140			\$ 64,849	\$ 18,291	\$ 83,140
128	Miscellaneous	\$ 15,600	\$ 4,400	\$ 20,000			\$ 15,600	\$ 4,400	\$ 20,000
129	Subscription/Dues	\$ 13,104	\$ 3,696	\$ 16,800			\$ 13,104	\$ 3,696	\$ 16,800
130	Subscription/Dues Prev	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
131	Legal Advertisements	\$ 5,616	\$ 1,584	\$ 7,200			\$ 5,616	\$ 1,584	\$ 7,200
132	Dive Team	\$ 21,871	\$ 6,169	\$ 28,040			\$ 21,871	\$ 6,169	\$ 28,040

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	GENERAL FUND - 2025-26	Original	Original	Original	Amendment #1	Amendment #1	Amended (#1)	Amended (#1)	Amended (#1)
		Budget 25-26	Budget 25-26	Budget 25-26	NNSDA	BC SDA	Budget 25-26	Budget 25-26	Budget 25-26
		NN SDA	BC SDA	North Collier	5/28/2026	5/28/2026	NN SDA	BC SDA	North Collier
133	Fire Prevention Materials & Supplies	\$ 3,120	\$ 880	\$ 4,000			\$ 3,120	\$ 880	\$ 4,000
134	Haz Mat	\$ 22,850	\$ 6,445	\$ 29,295	42,900	12,100	\$ 65,750	\$ 18,545	\$ 84,295
135	Technical Rescue	\$ 68,562	\$ 19,338	\$ 87,900			\$ 68,562	\$ 19,338	\$ 87,900
136	K-9 Team	\$ 139,144	\$ 39,246	\$ 178,390			\$ 139,144	\$ 39,246	\$ 178,390
137	Boat Team	\$ 30,732	\$ 8,668	\$ 39,400			\$ 30,732	\$ 8,668	\$ 39,400
138	CERT Team	\$ 7,800	\$ 2,200	\$ 10,000			\$ 7,800	\$ 2,200	\$ 10,000
139	Contingencies	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	<b>Total Operating Expense</b>	<b>\$ 10,051,829</b>	<b>\$ 2,866,019</b>	<b>\$ 12,917,848</b>	<b>(43,025)</b>	<b>(12,135)</b>	<b>\$ 10,008,804</b>	<b>\$ 2,853,884</b>	<b>\$ 12,862,688</b>
<b>Debt Service</b>									
140	Equipment and Apparatus Lease Principal	\$ 620,929	\$ 175,134	\$ 796,063	69,083	19,485	\$ 690,012	\$ 194,619	\$ 884,631
141	Interest	\$ 38,181	\$ 10,769	\$ 48,950			\$ 38,181	\$ 10,769	\$ 48,950
	<b>Total Debt Service</b>	<b>\$ 659,110</b>	<b>\$ 185,903</b>	<b>\$ 845,013</b>	<b>69,083</b>	<b>19,485</b>	<b>\$ 728,193</b>	<b>\$ 205,388</b>	<b>\$ 933,581</b>
<b>Capital</b>									
160	Station Improvements & Equip.	\$ 105,300	\$ 29,700	\$ 135,000	2,866,500	808,500	\$ 2,971,800	\$ 838,200	\$ 3,810,000
161	Fire and Rescue Equip.	\$ 191,100	\$ 53,900	\$ 245,000	6,568	1,852	\$ 197,668	\$ 55,752	\$ 253,420
162	Protective Gear	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
163	Medical Equipment	\$ 42,120	\$ 11,880	\$ 54,000	1,982,138	559,064	\$ 2,024,258	\$ 570,944	\$ 2,595,202
164	Communication Equip	\$ 66,456	\$ 18,744	\$ 85,200			\$ 66,456	\$ 18,744	\$ 85,200
165	Office Equipment	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
166	Computers	\$ 569,400	\$ 160,600	\$ 730,000	134,253	37,866	\$ 703,653	\$ 198,466	\$ 902,119
167	TRT	\$ -	\$ -	\$ -	21,879	6,171	\$ 21,879	\$ 6,171	\$ 28,050
168	Boat Team	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
169	Training Equipment	\$ -	\$ -	\$ -	9,945	2,805	\$ 9,945	\$ 2,805	\$ 12,750
170	Vehicle Purchase	\$ 397,800	\$ 112,200	\$ 510,000	425,408	119,987	\$ 823,208	\$ 232,187	\$ 1,055,395
171	Shop Equipment	\$ 6,162	\$ 1,738	\$ 7,900	10,450	2,948	\$ 16,612	\$ 4,686	\$ 21,298
172	Logistics/Warehouse	\$ 50,700	\$ 14,300	\$ 65,000			\$ 50,700	\$ 14,300	\$ 65,000
173	HazMat Team	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
174	Fire Apparatus	\$ 234,000	\$ 66,000	\$ 300,000			\$ 234,000	\$ 66,000	\$ 300,000
175	Dive Team	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
176	Fire Prevention	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
177	Community Outreach	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
178	Land	\$ -	\$ -	\$ -	138,060	38,940	\$ 138,060	\$ 38,940	\$ 177,000
	<b>Total Capital Outlay</b>	<b>\$ 1,663,038</b>	<b>\$ 469,062</b>	<b>\$ 2,132,100</b>	<b>5,595,201</b>	<b>1,578,133</b>	<b>\$ 7,258,239</b>	<b>\$ 2,047,195</b>	<b>\$ 9,305,434</b>
<b>CUMMULATIVE RESERVES:</b>									
	Unassigned	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
	Assigned Reserves:								

## ATTACHMENT 1 - PROPOSED GENERAL FUND AMENDMENT (#1) 25-26 BUDGET

GENERAL FUND - 2025-26	Original	Original	Original	Amendment #1	Amendment #1	Amended (#1)	Amended (#1)	Amended (#1)
	Budget 25-26	Budget 25-26	Budget 25-26	NNSDA	BC SDA	Budget 25-26	Budget 25-26	Budget 25-26
	NN SDA	BC SDA	North Collier	5/28/2026	5/28/2026	NN SDA	BC SDA	North Collier
Op. Reserve-First Qtr	13,665,496	\$ 3,862,093	\$ 17,527,589			\$ 13,665,496	\$ 3,862,093	\$ 17,527,589
Health Insurance Claim Reserve	583,927	\$ 164,698	\$ 748,625			\$ 583,927	\$ 164,698	\$ 748,625
Medical Services Reserve	1,560,000	\$ 440,000	\$ 2,000,000			\$ 1,560,000	\$ 440,000	\$ 2,000,000
Station / Growth Management Reserve	2,340,000	\$ 660,000	\$ 3,000,000			\$ 2,340,000	\$ 660,000	\$ 3,000,000
Emergency Reserve	5,209,194	\$ 702,162	\$ 5,911,356	(2,657,656)	(702,162)	\$ 2,551,538	\$ -	\$ 2,551,538
Fleet Reserve	3,666,000	\$ 1,034,000	\$ 4,700,000			\$ 3,666,000	\$ 1,034,000	\$ 4,700,000
Station Improvement Reserve	\$ 507,000	\$ 143,000	\$ 650,000			\$ 507,000	\$ 143,000	\$ 650,000
<b>TOTAL RESERVES</b>	<b>\$ 27,531,617</b>	<b>\$ 7,005,953</b>	<b>\$ 34,537,570</b>	<b>(2,657,656)</b>	<b>(702,162)</b>	<b>\$ 24,873,961</b>	<b>\$ 6,303,791</b>	<b>\$ 31,177,752</b>
Balance Forward / Reserves 10/1/25	\$ 27,179,100	\$ 6,357,591	\$ 33,536,691	1,790,949	(412,925)	\$ 28,970,049	\$ 5,944,666	\$ 34,914,715
<b>INCOME</b>	<b>\$ 57,336,651</b>	<b>\$ 16,751,699</b>	<b>\$ 74,088,350</b>	<b>1,925,742</b>	<b>543,158</b>	<b>\$ 59,262,393</b>	<b>\$ 17,294,857</b>	<b>\$ 76,557,250</b>
<b>(PERSONNEL EXP)</b>	<b>\$ (44,610,156)</b>	<b>\$ (12,582,353)</b>	<b>\$ (57,192,509)</b>	<b>-</b>	<b>-</b>	<b>\$ (44,610,156)</b>	<b>\$ (12,582,353)</b>	<b>\$ (57,192,509)</b>
<b>(OPERATING EXP)</b>	<b>\$ (10,051,829)</b>	<b>\$ (2,866,019)</b>	<b>\$ (12,917,848)</b>	<b>43,025</b>	<b>12,135</b>	<b>\$ (10,008,804)</b>	<b>\$ (2,853,884)</b>	<b>\$ (12,862,688)</b>
<b>(DEBT SERVICE)</b>	<b>\$ (659,110)</b>	<b>\$ (185,903)</b>	<b>\$ (845,013)</b>	<b>(69,083)</b>	<b>(19,485)</b>	<b>\$ (728,193)</b>	<b>\$ (205,388)</b>	<b>\$ (933,581)</b>
<b>(CAPITAL OUTLAY)</b>	<b>\$ (1,663,038)</b>	<b>\$ (469,062)</b>	<b>\$ (2,132,100)</b>	<b>(5,595,201)</b>	<b>(1,578,133)</b>	<b>\$ (7,258,239)</b>	<b>\$ (2,047,195)</b>	<b>\$ (9,305,434)</b>
(Ending) Reserves (9/30/26)	\$ 27,531,618	\$ 7,005,953	\$ 34,537,570	(1,904,568)	(1,455,250)	\$ 25,627,050	\$ 5,550,703	\$ 31,177,752
<b>Current Year Inc/(Decr)</b>	<b>\$ 352,518</b>	<b>\$ 648,362</b>	<b>\$ 1,000,879</b>	<b>\$ (3,695,517)</b>	<b>\$ (1,042,325)</b>	<b>\$ (3,342,999)</b>	<b>\$ (393,963)</b>	<b>\$ (3,736,963)</b>



	Original Budget 25-26	Original Budget 25-26	Original Budget 25-26	Proposed Amendment #1	Amended Budget 25-26	Amended Budget 25-26	Amended Budget 25-26
Budget Line	NN SDA	BC SDA	North Collier	(5/28/26)	NN SDA	BC SDA	North Collier
<b>Changes to Assigned Reserves:</b>							
Op. Reserve-First Qtr	\$ 13,665,496	\$ 3,862,093	\$ 17,527,589	\$0	\$ 13,665,496	\$ 3,862,093	\$ 17,527,589
Health Insurance Claim Reserve	\$ 583,927	\$ 164,698	\$ 748,625	\$0	\$ 583,927	\$ 164,698	\$ 748,625
Medical Services Reserve	\$ 1,560,000	\$ 440,000	\$ 2,000,000	\$0	\$ 1,560,000	\$ 440,000	\$ 2,000,000
Station / Growth Management Reserve	\$ 2,340,000	\$ 660,000	\$ 3,000,000	\$0	\$ 2,340,000	\$ 660,000	\$ 3,000,000
Emergency Reserve	\$ 5,209,194	\$ 702,162	\$ 5,911,356	(\$3,359,818)	\$ 2,551,538	\$ -	\$ 2,551,538
Fleet Reserve	\$ 3,666,000	\$ 1,034,000	\$ 4,700,000	\$0	\$ 3,666,000	\$ 1,034,000	\$ 4,700,000
Station Improvement Reserve	\$ 507,000	\$ 143,000	\$ 650,000	\$0	\$ 507,000	\$ 143,000	\$ 650,000
<b>Amendment to Budgeted Reserves at 9-30-2026</b>	\$ 27,531,617	\$ 7,005,953	\$ 34,537,570	(\$3,359,818)	\$ 24,873,961	\$ 6,303,791	\$ 31,177,752

## PROPOSED BUDGET MODIFICATIONS - FY 25/26

### GENERAL FUND - EXPENSES

<u>Item</u>	<u>Amount</u>	<u>Budget Line</u>	<u>GL</u>	<u>Purchase Info</u>
IT Systems Capital Lease	\$ 88,568	140	071-000 - Debt Service	Oct agenda item - Budgeted 5 yr lease / actual = 3 yr lease \$228,568 actual / \$140k budgeted
Land (1.5 acres) - Oil Well / Desoto Blvd	\$ 72,000	178	064-018 Land	Nov agenda item (10B) - from Collier County
Purchase Honda 4x4	\$ 8,420	161	064-001 - Fire & Rescue Equipment	Dec CONSENT agenda - purchase new Honda 4x4
HazMat Sustainment items / grant	\$ 55,000	134	052-507 DRT HazMat	Jan agenda item (10B) - \$55k USAR/HazMat/MARC grant - HazMat Sustainment
Installation services	\$ 41,000	101	051-105 Comp Maint Hardware & workstations	Jan CONSENT agenda - stallation and conversions - server project and security project
Office purchase - 1110 Pine Ridge Rd	\$ 3,495,000	160	062-111 Cap Impr - Pine Ridge Admin	Feb agenda item (10C) - purchase admin office building
Office purchase - 1110 Pine Ridge Rd furnishings)	\$ 80,000	160	062-111 Cap Impr - Pine Ridge Admin	Feb agenda item (10C) - purchase admin office building (furnishings contract)
Land (1.6 acres) - Oil Well / Desoto Blvd	\$ 105,000	178	064-018 Land	Feb agenda item (10D) - purchase land adjacent to approved land purchase from CC (Nov '25)
Ambulance Purchase	\$ 545,395	170	064-004 New Vehicle	Feb agenda item (10E) - purchase ambulance
Purchase 40 Zoll Monitors	\$ 2,595,202	163	064-002 Medical Equipment	Mar agenda item (10B) - purchase 40 new Zoll monitors. We have \$2,205,000 designated within "Emergency Reserve" - Line 163
Taylor Rd Lease	\$ 5,440	110	044-001 Storage Lease	Apr agenda item (10A) - approved storage space lease
Rip Current training	\$ 12,750	169	064-008 Training Equipment	Apr Agenda Item (10D) - approved Rip Current Training via St of FL DCF
Lifeguard Tower purchase	\$ 100,000	160	062-002 Other Improvements	May Agenda item (10G) - purchase lifeguard tower
Cisco DNS Mgmt System	\$ 94,173	166	064-604 Cap Misc Capital Hardware	May CONSENT AGENDA - purchase Cisco DNS Mgmt System
Cisco Switches	\$ 77,946	166	064-604 Cap Misc Capital Hardware	May CONSENT AGENDA - purchase Cisco Switches
Scissor Lift	\$ 13,398	171	064-019 Cap Shop Equip	May CONSENT AGENDA - purchase Scissor Lift (maint)

<u>Item</u>	<u>Amount</u>	<u>Budget Line</u>	<u>GL</u>	<u>Purchase Info</u>
Counseling / EAP reduction	\$ (23,000)	116	031-102 Employee Assistance	Not needed thus far into fiscal year
Supervisory training	\$ (80,000)	126	054-905 Training - Misc Admin/Mgmt	initiative/priority moved to future year(s)
Fire Hydrant Replacements	\$ 100,000	102	046-800 Hydrant Maint	Need additional repair/replacement funds
Training Tower Burn Room Relining	\$ (95,000)	85	046-229 Training Tower Maintenance	Vendor is scheduled 8-9 months out for installation, would end up in next fiscal year
various equip purchases not made	\$ (58,600)	113	052-505 Fire Equip Non Cap Misc Equip	various purchases made in PY or we have adequate reserve units (Knox Box / Setcom Headsets, etc.)
various capital purchases not made	\$ (54,000)	163	064-002 Medical Equipment	various purchases not needed in CY (Lucas devices for water parks / whole blood cooler)
Babmi Bucket purchase	\$ 28,050	167	064-006 Capital - TRT Equipment	Budgeted FY 24-25. Issues with the company, check sent Oct 2025
	<b>\$ 7,206,742</b>	<b>TOTAL NET INCREASE / (DECREASE) in budgeted expenditures</b>		

**GENERAL FUND - REVENUE**

General Fund - Interest earnings increase	\$ (1,500,000)	003	001-3610-101-000 General Interest	Projected to have higher interest / investment earnings in CY
Rescue Transport Revenue increase	\$ (900,000)	011	001-3690-902-001 Rescue Transport Revenue	Projected to have higher net collections in CY
HazMat Sustainment items / grant	\$ (55,000)	012	001-3310-100-000 - GF Federal Grants	Jan agenda item (10B) - \$55k USAR/HazMat/MARC grant - HazMat Sustainment
Rip Current training	\$ (13,900)	012	001-3310-100-002 Local Grants/Other	Apr Agenda Item (10D) - approved Rip Current Training via St of FL DCF
	<b>\$ (2,468,900)</b>	<b>TOTAL NET (INCREASE) / DECREASE in budgeted revenues</b>		

**\$ 4,737,842** TOTAL NET (INCREASE) / DECREASE in net reserves