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2025-2026 GENERAL FUND BUDGET AMENDMENT #2

		Pre-Audit 9/30/2026	Original Budget FY26	Proposed Amendment #1	Proposed Amendment #2	Amended Budget FY26	
Balance Forward - Cash Reserves (Assigned)		$ 2,736,761	$ 2,418,073	$ 318,688	$ -	$ 2,736,761	
evenue							
001	Collier County Ad Valorem - 3.75 Millage Rate	$ 10,492,478	$ 10,225,320	$ -	$ 267,158	$ 10,492,478	$ -
002	Public Safety Grants - County CDBG	$ -		$ -		$ -	$ -
003	Public Safety Grants - FF Supplement	$ 7,680	$ 2,500	$ -	$ 5,000	$ 7,500	$ (180)
004	Public Safety Grants - Opioid	$ -		$ -		$ -	$ -
005	State Grant - Station 31 Construction	$ 32,293	$ -	$ -	$ 32,293	$ 32,293	$ 0
	Other Grants	$ 2,323		$ -		$ -	$ (2,323)
006	Interest Income	$ 156,429	$ 130,000	$ -	$ 27,000	$ 157,000	$ 571
007	Rents and Royalties	$ 52,998	$ 45,900	$ -	$ 5,000	$ 50,900	$ (2,098)
008	Sale of Surplus Materials and Equipment	$ -		$ -		$ -	$ -
009	Disposition of Fixed Assets	$ -	$ 20,000	$ (20,000)		$ -	$ -
010	Donations	$ -		$ -		$ -	$ -
011	Donations - Station 32 Bricks	$ -		$ -		$ -	$ -
012	Special Event Fees	$ 7,394	$ 5,000	$ -		$ 5,000	$ (2,394)
013	Other Miscellaneous Revenue	$ 36,505	$ 10,000	$ -	$ 26,000	$ 36,000	$ (505)
015	Proceeds from Debt - Vehicle Lease	$ 1,029,738		$ 1,029,738		$ 1,029,738	$ -
016	Payment in Lieu of Taxes - Seminole	$ 329,251	$ 220,000	$ 109,251		$ 329,251	$ -
Total Revenue		**$ 12,147,089**	**$ 10,658,720**	**$ 1,118,989**	**$ 362,451**	**$ 12,140,160**	
Personnel Expenses							
030	Salaries	$ 4,107,885	$ 4,165,461	$ 25,000	$ (80,000)	$ 4,110,461	$ 2,576
031	Overtime	$ 476,569	$ 438,154	$ -		$ 438,154	$ (38,415)
032	FLSA Overtime	$ 214,546	$ 228,602	$ -		$ 228,602	$ 14,056
033	Holiday Pay	$ 117,266	$ 112,549	$ -		$ 112,549	$ (4,717)
034	Vacation Time Sell Back	$ 14,131	$ 12,000	$ -		$ 12,000	$ (2,131)
035	Sick Time Sell Back	$ 5,232	$ 12,000	$ -		$ 12,000	$ 6,768
036	Social Security	$ 368,549	$ 380,111	$ 1,900	$ (20,000)	$ 362,011	$ (6,538)
037	Retirement	$ 1,601,863	$ 1,407,143	$ 8,800	$ 186,000	$ 1,601,943	$ 80
038	Group Insurance (Health/Dental/Life, Medical Cl	$ 1,214,572	$ 1,275,032	$ 5,200	$ (5,000)	$ 1,275,232	$ 60,660
	Health Insurance - Commissioners	$ 12,365	$ 9,600	$ -		$ 9,600	$ (2,765)
039	Worker's Compensation Insurance	$ 141,058	$ 142,000	$ -		$ 142,000	$ 942
040	Retirement Health Savings	$ 68,700	$ 60,000	$ -		$ 60,000	$ (8,700)
041	Employee Benefit - Lifelock	$ 2,259	$ -	$ -		$ -	$ (2,259)
Total Personnel Expenses		**$ 8,344,995**	**$ 8,242,652**	**$ 40,900**	**$ 81,000**	**$ 8,364,552**	
Operating Expenses							
045	Employee Physicals	$ -	$ 17,500	$ -	$ (17,500)	$ -	$ -
046	Professional Fees - Legal	$ 36,651	$ 30,000	$ -		$ 30,000	$ (6,651)
047	Property Appraiser Fees	$ 60,260	$ 55,000	$ -		$ 55,000	$ (5,260)
048	Tax Collector Fees	$ 210,660	$ 205,006	$ -		$ 205,006	$ (5,654)
049	Professional Fees - Other	$ 10,391	$ 15,000	$ -		$ 15,000	$ 4,609
050	Professional Fees - Lexipol	$ 10,340	$ 10,000	$ -		$ 10,000	$ (340)
051	Contracted Services - Audit	$ 39,000	$ 40,000	$ -		$ 40,000	$ 1,000
	Medical Director	$ 4,500					$ (4,500)
052	Travel & Per Diem	$ 33,869	$ 52,000	$ -		$ 52,000	$ 18,131
053	Communications (Telephone/Internet/Direct TV	$ 41,770	$ 41,200	$ -		$ 41,200	$ (570)
054	Postage & Shipping	$ 958	$ 1,500	$ -		$ 1,500	$ 542
055	Utilities	$ 132,149	$ 144,200	$ -		$ 144,200	$ 12,051
056	Bldg./Auto/Liability Insurance	$ 187,704	$ 230,000	$ -		$ 230,000	$ 42,296

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057	Repair & Maintenance - Vehicles	$ 125,014	$ 95,000	$ 10,000		$ 105,000	$ (20,014)
058	Repair & Maintenance - Fire & Rescue Equipmer	$ 30,727	$ 40,000	$ -		$ 40,000	$ 9,273
059	Repair & Maintenance - Building	$ 216,145	$ 120,000	$ 70,000		$ 190,000	$ (26,145)
061	Legal Advertising	$ 2,712	$ 3,090	$ -		$ 3,090	$ 378
062	Printing	$ -		$ -		$ -	$ -
063	Fire Equipment (Non-Capital)	$ 16,803	$ 26,000	$ -		$ 26,000	$ 9,197
064	Lease & Rental	$ 3,633	$ 3,000	$ -		$ 3,000	$ (633)
065	Office Supplies	$ 3,469	$ 3,605	$ -		$ 3,605	$ 136
066	Personal Protective Gear	$ 37,195	$ 30,000	$ -		$ 30,000	$ (7,195)
067	Firefighting/Operating Supplies	$ 13,707	$ 15,000	$ -		$ 15,000	$ 1,293
068	EMS Supplies	$ 21,685	$ 25,000	$ -		$ 25,000	$ 3,315
070	Station Supplies	$ 16,444	$ 16,000	$ -		$ 16,000	$ (444)
072	Fuel & Oil	$ 90,296	$ 70,000	$ -		$ 70,000	$ (20,296)
073	Uniforms	$ 35,512	$ 35,000	$ -		$ 35,000	$ (512)
074	Computer Equipment (Non-Capital)	$ 14,423	$ 20,000	$ -		$ 20,000	$ 5,577
075	Computer Software and Maintenance	$ 107,423	$ 95,000	$ -		$ 95,000	$ (12,423)
076	Miscellaneous Expense	$ 12,680	$ 5,000	$ -		$ 5,000	$ (7,680)
077	Communication (Radio) (Non-Capital)	$ 6,638	$ 5,000	$ -		$ 5,000	$ (1,638)
078	Public Education	$ 3,254	$ 2,000	$ -		$ 2,000	$ (1,254)
079	Furniture (Non-Capital)	$ 4,623	$ -	$ -		$ -	$ (4,623)
080	Education and Training	$ 43,216	$ 69,050	$ -		$ 69,050	$ 25,834
071	Training Supplies	$ 1,140	$ 2,500	$ -		$ 2,500	$ 1,360
081	Books & Dues	$ 10,317	$ 7,000	$ -		$ 7,000	$ (3,317)
Total Operating Expenses		**$ 1,585,308**	**$ 1,528,651**	**$ 80,000**	**$ (17,500)**	**$ 1,591,151**	
Capital Expenses							
90	LAND		$ -	$ -		$ -	$ -
91	FIRE EQUIPMENT-GRANT MATCHING FUNDS	$ -		$ -		$ -	$ -
92	TRAINING EQUIPMENT	$ -	$ 8,200	$ -	$ (8,200)	$ -	$ -
93	FF RESCUE EQUIPMENT	$ 4,031	$ 27,535	$ -	$ (12,000)	$ 15,535	$ 11,504
94	BUNKER GEAR	$ 23,890	$ 23,701	$ -		$ 23,701	$ (189)
95	BUILDINGS/CIP (STATION 31)	$ 32,293		$ -	$ 32,293	$ 32,293	$ -
96	COMMUNICATIONS EQUIPMENT	$ -		$ -		$ -	$ -
97	VEHICLES	$ 1,029,738	$ -	$ 1,029,738		$ 1,029,738	$ -
98	FURNITURE/OFFICE	$ -		$ -		$ -	$ -
99	STATION EQUIPMENT	$ -		$ -		$ -	$ -
100	COMPUTER EQUIPMENT	$ 20,321	$ 10,000	$ -		$ 10,000	$ (10,321)
Total Capital Expenses		**$ 1,110,273**	**$ 69,436**	**$ 1,029,738**	**$ 12,093**	**$ 1,111,267**	
Debt Service							
200	Principal	**$ 477,142**	**$ 499,914**	**$ -**	**$ (22,000)**	$ 477,914	$ 772
201	Interest	**$ 235,164**	**$ 272,392**	**$ -**	**$ (37,000)**	$ 235,392	$ 228
Total Debt Service		**$ 712,306**	**$ 772,306**	**$ -**	**$ (59,000)**	**$ 713,306**	
TOTAL EXPENSES		**$ 11,752,882**	**$ 10,613,045**	**$ 1,150,638**	**$ 16,593**	**$ 11,780,276**	
	BEGINNING CASH RESERVES	**$ 2,736,761**	**$ 2,418,073**	**$ 318,688**	**$ -**	**$ 2,736,761**	
	TOTAL REVENUE	**$ 12,147,089**	**$ 10,658,720**	**$ 1,118,989**	**$ 362,451**	**$ 12,140,160**	
	TOTAL EXPENSES	**$ (11,752,882)**	**$ (10,613,045)**	**$ (1,150,638)**	**$ (16,593)**	**$ (11,780,276)**	
Ending Cash Reserves		**$ 3,130,968**	**$ 2,463,748**	**$ 287,039**	**$ 345,858**	**$ 3,096,645**	
Assignment of Reserves							
	Unassigned						
	Restricted - Prepaid Expenses at 9-30-26	$ -	$ -	$ -	$ 170,099	$ 170,099	
	Assigned - First Quarter of Operations	$ 2,599,792	$ 2,020,000	$ 200,000	$ 175,759	$ 2,395,759	
	Assigned - Projected Deficit	$ -		$ -		$ -	
	Assigned - Emergency	$ 133,748	$ 76,948	$ 56,800		$ 133,748	
	Assigned - COVID Grant Replacement Vehicle	$ 40,000	$ 32,000	$ 8,000		$ 40,000	
	Assigned - Capital Purchases- Vehicle	$ 50,000	$ 50,000	$ -		$ 50,000	
	Assigned-Station 30 Replacement Equipment	$ 48,500	$ 38,800	$ 9,700		$ 48,500	
	Assigned-Property Loss	$ 96,000	$ 96,000	$ -		$ 96,000	
	Assigned - Building	$ 75,000	$ 75,000			$ 75,000	
	Assigned - Debt	$ 75,000	$ 75,000	$ -		$ 75,000	

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Assigned - Post Employment Benefits	$ 12,539		$ 12,539		$ 12,539
TOTAL RESERVES	**$ 3,130,579**	**$ 2,463,748**	**$ 287,039**	**$ 345,858**	**$ 3,096,645**
Excess of Revenue Over (Under) Expenses - Use of R	**$ 393,818**	**$ 45,675**	**$ (31,649)**	**$ 345,858**	**$ 359,884**
Addition to Reserves					$ 359,884