

ATTACHMENT 1

**2024-2025 GENERAL FUND BUDGET AMENDMENT #2**

	Pre-Audit 9/30/2025	Original Budget 24/25	Proposed Amendment #1	Proposed Amendment #2	Amended Budget 24/25
Balance Forward - Cash Reserves (Assigned)	\$ 2,393,325	\$ 2,755,573	(362,248)	-	\$ 2,393,325
<b>Revenue</b>					
001 Collier County Ad Valorem - 3.75 Millage Rate	\$ 8,960,776	\$ 8,716,607		\$ 244,169	\$ 8,960,776
002 State Grant - Mutual Aid Reimbursement	126,720			126,720	\$ 126,720
003 Public Safety Grants - FF Supplement	7,150	2,500			\$ 2,500
004 Public Safety Grants - Opioid		200,000	(200,000)		\$ -
005 State Grant - Station 30 Construction Other Grants			-		\$ -
006 Interest Income	166,964	130,000			\$ 130,000
007 Rents and Royalties	48,899	45,000			\$ 45,000
008 Sale of Surplus Materials and Equipment					\$ -
009 Disposition of Fixed Assets	918,124		918,124		\$ 918,124
010 Donations		100			\$ 100
011 Donations - Station 32 Bricks					\$ -
012 Special Event Fees	5,792	1,000	4,000		\$ 5,000
013 Other Miscellaneous Revenue	25,528	25,000			\$ 25,000
015 Proceeds from Debt - Vehicle Lease					\$ -
016 Ave Maria Stewardship					\$ -
017 Payment in Lieu of Taxes - Seminole	203,990	200,000			\$ 200,000
018 Payment In Lieu of Taxes - Farm Worker's Village		6,000	(6,000)		\$ -
<b>Total Revenue</b>	<b>10,463,943</b>	<b>9,326,207</b>	<b>716,124</b>	<b>370,889</b>	<b>\$ 10,413,220</b>
<b>Personnel Expenses</b>					
030 Salaries	\$ 3,725,021	\$ 3,713,529			\$ 3,713,529
031 Overtime	439,582	225,000	125,000	90,000	\$ 440,000
032 FLSA Overtime	211,209	218,590			\$ 218,590
033 Holiday Pay	107,965	90,000			\$ 90,000
034 Vacation Time Sell Back	27,066	12,000			\$ 12,000
035 Sick Time Sell Back	3,764	12,000			\$ 12,000
036 Social Security	338,422	326,741			\$ 326,741
037 Retirement	1,353,520	1,255,907			\$ 1,255,907
038 Group Insurance (Health/Dental/Life, Medical Clinic)	1,050,637	1,162,264			\$ 1,162,264
Health Insurance - Commissioners	7,549	8,880			\$ 8,880
039 Worker's Compensation Insurance	121,503	120,000			\$ 120,000
040 Retirement Health Savings	55,600	60,000	(4,400)		\$ 55,600
<b>Total Personnel Expenses</b>	<b>7,441,838</b>	<b>7,204,911</b>	<b>120,600</b>	<b>90,000</b>	<b>\$ 7,415,511</b>
<b>Operating Expenses</b>					
045 Employee Physicals	12,250	20,000	(7,000)		\$ 13,000
046 Professional Fees - Legal	27,480	40,000			\$ 40,000
047 Property Appraiser Fees	54,181	45,000			\$ 45,000
048 Tax Collector Fees	177,975	174,832			\$ 174,832
049 Professional Fees - Other	16,691	11,000			\$ 11,000
050 Professional Fees - Lexipol	9,709	9,500			\$ 9,500
051 Contracted Services - Audit	38,500	36,000			\$ 36,000
052 Travel & Per Diem	45,563	37,500			\$ 37,500
053 Communications (Telephone/Internet/Direct TV)	38,011	50,000	(10,000)		\$ 40,000
054 Postage & Shipping	966	1,000			\$ 1,000
055 Utilities	127,214	140,000			\$ 140,000
056 Bldg./Auto/Liability Insurance	212,943	316,000	(90,000)		\$ 226,000
057 Repair & Maintenance - Vehicles	82,324	88,739			\$ 88,739
058 Repair & Maintenance - Fire & Rescue Equipment	30,292	31,352			\$ 31,352
059 Repair & Maintenance - Building	126,311	89,300		30,000	\$ 119,300
060 Repair & Maintenance - Bunker Gear (& Supplies)					\$ -

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	Pre-Audit 9/30/2025	Original Budget 24/25	Proposed Amendment #1	Proposed Amendment #2	Amended Budget 24/25
061 Legal Advertising	2,486	3,000			\$ 3,000
062 Printing		-			\$ -
063 Fire Equipment (Non-Capital)	13,025	25,000			\$ 25,000
064 Lease & Rental	1,756	2,000			\$ 2,000
065 Office Supplies	3,581	3,500			\$ 3,500
066 Personal Protective Gear	16,131	30,000			\$ 30,000
PPE FORESTRY GRANT					\$ -
067 Firefighting/Operating Supplies	8,960	20,000			\$ 20,000
068 EMS Supplies	21,652	20,000			\$ 20,000
069 CDBG COVID Supplies					\$ -
070 Station Supplies	16,691	15,000			\$ 15,000
071 Training Supplies	367	4,000			\$ 4,000
072 Fuel & Oil	54,263	70,000			\$ 70,000
073 Uniforms	26,413	30,000			\$ 30,000
074 Computer Equipment (Non-Capital)	12,628	15,000			\$ 15,000
075 Computer Maintenance and Training Software	86,591	70,000			\$ 70,000
076 Miscellaneous Expense	10,178	5,000			\$ 5,000
HURRICANE EXPENSE					\$ -
077 Communication (Radio) (Non-Capital)	3,321	5,000			\$ 5,000
078 Public Education	1,225	2,000			\$ 2,000
079 Furniture (Non-Capital)	4,698				\$ -
080 Education and Training	78,611	48,935		25,000	\$ 73,935
081 Books & Dues	7,671	6,000			\$ 6,000
<b>Total Operating Expenses</b>	<b>1,370,658</b>	<b>1,464,658</b>	<b>(107,000)</b>	<b>55,000</b>	<b>\$ 1,412,658</b>
<b>Capital Expenses</b>					
90 LAND					
91 FIRE EQUIPMENT-GRANT MATCHING FUNDS		5,000			\$ 5,000
92 TRAINING EQUIPMENT		11,200			\$ 11,200
93 FF RESCUE EQUIPMENT					\$ -
94 BUNKER GEAR	7,900	8,000			\$ 8,000
95 BUILDINGS/CIP (STATION 30)		5,000			\$ 5,000
96 CDBG GRANT-Vehicle					\$ -
COVID GRANT EQUIPMENT					\$ -
GRANT EQUIPMENT (STATION 30)					\$ -
97 COMMUNICATIONS EQUIPMENT					\$ -
VEHICLES					\$ -
98 FURNITURE/OFFICE					\$ -
99 STATION EQUIPMENT					\$ -
100 COMPUTER EQUIPMENT	2,214	10,000			\$ 10,000
<b>Total Capital Expenses</b>	<b>10,114</b>	<b>39,200</b>	<b>-</b>	<b>-</b>	<b>\$ 39,200</b>
<b>Debt Service</b>					
200 Principal	1,119,805	405,038	700,000		\$ 1,105,038
201 Interest	177,220	190,176			\$ 190,176
<b>Total Debt Service</b>	<b>1,297,025</b>	<b>595,214</b>	<b>700,000</b>	<b>-</b>	<b>\$ 1,295,214</b>
<b>TOTAL EXPENSES</b>	<b>10,119,635</b>	<b>9,303,983</b>	<b>713,600</b>	<b>145,000</b>	<b>\$ 10,162,583</b>
<b>BEGINNING CASH RESERVES</b>	<b>2,393,325</b>	<b>2,755,573</b>	<b>(362,248)</b>		<b>\$ 2,393,325</b>
<b>TOTAL REVENUE</b>	<b>10,463,943</b>	<b>9,326,207</b>	<b>716,124</b>	<b>370,889</b>	<b>\$ 10,413,220</b>
<b>TOTAL EXPENSES</b>	<b>(10,119,635)</b>	<b>(9,303,983)</b>	<b>(713,600)</b>	<b>(145,000)</b>	<b>\$ (10,162,583)</b>
<b>Ending Cash Reserves</b>	<b>2,737,633</b>	<b>2,777,797</b>	<b>(359,724)</b>	<b>225,889</b>	<b>\$ 2,643,962</b>
<b>Assignment of Reserves</b>					
Unassigned		-			\$ -
Restricted - Prepaid Expenses at 9-30-25				66,350	\$ 66,350
Assigned - First Quarter of Operations	2,000,000	2,000,000		74,000	\$ 2,074,000

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	Pre-Audit 9/30/2025	Original Budget 24/25	Proposed Amendment #1	Proposed Amendment #2	Amended Budget 24/25
Assigned - Projected Deficit					\$ -
Assigned - Emergency	392,797	392,797	(290,724)	-	\$ 102,073
Assigned Station 31 Construction				37,000	\$ 37,000
Assigned - COVID Grant Replacement Vehicle	20,000	20,000			\$ 20,000
Assigned - Capital Purchases- Vehicle	90,000	90,000	(40,000)	-	\$ 50,000
Assigned-Station 30 Replacement Equipment (Grant - Gym Equipment Station 30)				36,000	\$ 36,000
Assigned-Property Loss			96,000	-	\$ 96,000
Assigned - Building	75,000	75,000		-	\$ 75,000
Assigned - Debt	159,836	200,000	(125,000)		\$ 75,000
Assigned - Post Employment Benefits				12,539	\$ 12,539
<b>TOTAL RESERVES</b>	<b>2,737,633</b>	<b>2,777,797</b>	<b>(359,724)</b>	<b>225,889</b>	<b>\$ 2,643,962</b>
<b>Excess of Revenue Over (Under) Expenses - Use of Reserves</b>	<b>\$ 344,308</b>	<b>\$ 22,224</b>			<b>\$ 250,637</b>