

# Proposed 2025-2026 Budget

Account Code / Account Title		2025-2026 Proposed	2024- 2025 Approp #1	Difference
<u>P Q</u>	<u>Item Descr</u>			
<b>Income</b>				
	Impact Fees (Restricted C/O) (Total Equity from Bal Sht)			0
	Due From Other Funds (Impact Fund - E132)			0
	Impact Fees (C/O)	302,293	187,297	114,996
<b>Encumbered Reserves Total (=Impact Bal Sht Liab &amp; Eq.)</b>		<b>302,293</b>	<b>187,297</b>	<b>114,996</b>
	Assigned Reserves (Carry Fwd.)			0
	Three Month Reserve (Carry Fwd)	√ 601,250	567,891	33,359
	Accrued Leave Assigned	√ 72,270	0	72,270
	Vehicle Purchase			0
	Potentially Uncollectable Revenue	0	0	0
	Total Assigned Reserves (Carry Fwd.)	673,520	567,891	105,629
	Unassigned Reserves Total (Carry Forward)		300,000	
	Kids Christmas (Carry Forward)	530	632	-102
	Unencumbered Reserves	946,831	747,564	199,267
	Unassigned Reserves Total	√ 947,361	1,048,196	-100,835
<b>Unencumbered Reserves Total</b>		<b>1,620,881</b>	<b>1,616,087</b>	<b>4,794</b>
	300.000 · Regular Income			0
	311.000 · Ad Valorem Tax	√ 2,779,706	2,369,404	410,302
	311.100 · Excess Fees			0
	324.110 · Impact Fees-Resid-Public Safety			0
	324.120 · Impact Fees-Comm-Public Safety			0
	331.200 · Federal Grant - Public Safety	0	0	0
	331.500 · Federal Grant - Eco Enviro FEMA			0
	334.200 · State Grants-Public Safety			0
	334.500 · State Grant-Eco Enviro-Disaster			0
	335.210 · Revenue Sharing-FF Suppl. Comp.	3,840	1,920	1,920
	342.201 · Fire Prot. (Special Events)	25,000	25,000	0
	342.202 · BRUSH FIRE REFUNDS			0
	342.500 · Protective Inspection Fees	500	500	0
	342.900 · Other Service Charges - (PIR)			0
	342.901 · CPR Cards Reimbursement			0
	345.100 · Service Charge- Housing - (EMS)	13,205	12,947	258
	366.000 · Donations from Private Sources			0
	366.001 · Donations Kid's Christmas			0
	366.002 · Appreciation Donations			0
	Total 366.000 · Donations from Private Sources	0	0	0
	369.300 · Settlements-Insurance Proceeds			0
	369.310 · Work Comp Proceeds from claim			0
	369.300 · Settlements-Insurance Proceeds - Other			0

Total 369.300 · Settlements-Insurance Proceeds		0	0	0
369.301 · Proceeds - State of Florida				0
369.302 · Proceeds - FEMA				0
369.900 · Other Misc. Revenues				0
369.901 · Reimbursements				0
369.901 · Retiree Ins. Reimbursement		19,332	18,097	1,235
369.900 · Other Misc. Revenues - Other				0
Total 369.900 · Other Misc. Revenues		19,332	18,097	1,235
300.000 · Regular Income - Other				0
<b>Total 300.000 · Regular Income</b>		<b>2,841,582</b>	<b>2,427,867</b>	<b>413,715</b>
361.100 · Interest				0
361.116 · CD Interest				0
361.117 · Interest Money Market				0
361.118 · Interest Tax Collected				0
361.119 · SBA Interest				0
361.120 · Interest Impact Fee Account				0
361.100 · Interest - Other				0
Total 361.100 · Interest		0	0	0
<b>Total Income</b>		<b>4,764,757</b>	<b>4,231,251</b>	<b>533,506</b>
<b>Expense</b>				<b>0</b>
Reserves Assigned				0
Accrued Leave & Associated Expenses		107,731	72,270	35,461
Children's Christmas				0
Emergency Disaster Fund				0
Impact Fees Reserved Carryover		12,197	187,297	-175,100
Three Month Reserves		655,043	601,250	53,793
Uncollectable (Potential)		0	0	0
Total Reserves Assigned		774,970	860,817	-85,847
Reserves Unassigned		961,518	947,463	14,055
Restricted Reserves (Caution)				0
Restricted Reserves (Caution) - Other				0
Total Restricted Reserves (Caution)		0	0	0
<b>Total Reserves - Board Elects to Maintain</b>		<b>1,736,488</b>	<b>1,808,280</b>	<b>-71,792</b>
<b>522.010 · Personal Services</b>				
Taxable Third Party Sick Pay				0
522.110 · Commissioner Salaries		24,000	24,000	0
522.115 · Worker's Compensation				0
522.120 · Regular Wages		1,236,337	1,151,888	84,449
522.121 · Special Events - FT Personnel		25,000	25,000	0
522.130 · Special Events - Volunteers				0
522.140 · Leave Coverage (Overtime)		50,000	50,000	0
522.145 · Incentive Overtime		2,389	2,389	0
522.150 · Incentive Pay		34,444	34,444	0
522.151 · Supp. Comp. (State Funded)		3,840	3,840	0
522.152 · Vacation Buy-back		0	0	0
522.210 · FICA Taxes				0

522.211 · Medicare Employer Expense		19,952	18,728	1,224
522.212 · Social Security Employer Expense		85,313	80,077	5,236
522.210 · FICA Taxes - Other				0
Total 522.210 · FICA Taxes		105,265	98,804	6,461
522.220 · Retirement Contributions		458,863	401,490	57,373
522.230 · Life & Health Ins. Employer Pd.				
522.231 · Life Insurance		5,401	5,401	0
522.232 · Health Insurance		208,907	200,234	8,673
522.233 · Dental		9,195	8,610	585
522.234 · Retiree Insurance		19,332	18,097	1,235
522.235 · Vision	flat	2,559	2,559	0
522.236 · Cancer Coverage Policy		2,509	2,509	0
522.237 · Disability Insurance		4,164	4,043	121
522.230 · Life & Health Ins. Employer Pd. - Other		0	0	0
Total 522.230 · Life & Health Ins. Employer Pd.		252,065	241,453	10,612
522.240 · Workers Compensation Ins.		43,798	32,438	11,360
522.250 · Unemployment Compensation Insu		750	750	0
522.260 · Other Employee Benefits (OPEB)				
522.010 · Personal Services - Other (Uniform cleaning)		0	0	0
<b>Total 522.010 · Personnel Services</b>		<b>2,236,751</b>	<b>2,066,495</b>	<b>170,256</b>
522.300 · Operating Expenses				0
522.310 · Professional Fees				0
522.311 · Employee Assistance Program				0
522.312 · Legal Fees	√	4,000	4,000	0
522.313 · Medical Director		0	0	0
522.314 · Physicals	√	13,784	13,712	72
522.315 · Annual Spec Dist Fee		175	175	0
522.316 · Commission Exp. - Tax Collector	√	57,444	49,238	8,206
522.317 · Commissioner Bonds	\$710 ea.	0	1,420	-1,420
522.318 · Property Appraiser	√	15,599	14,121	1,478
522.310 · Professional Fees - Other	Promo			0
Total 522.310 · Professional Fees		91,002	82,666	8,336
522.320 · Accounting & Auditing				0
522.322 · Auditor Expense		10,911	10,542	369
522.324 · Performance Audit	Next is 2026/2027			0
522.323 · Actuary	Full 2024/2025	2,650	1,060	1,590
522.320 · Accounting & Auditing - Other				0
Total 522.320 · Accounting & Auditing		13,561	11,602	1,959
522.340 · Contractual Services				0
522.341 · Computer Maintenance Agreement		0	0	0
522.342 · Pest Control		340	340	0
522.343 · Web Maintenance	√	811	710	101
Domain (5 Yrs 03/2024-02/2029)		0	0	0
Web Redesign		0	0	0
522.344 · Copier Service & Maintenance		360	360	0
522.345 · Eq. & Service Contracts - HVAC		843	560	283

522.346 · Software Maintenance Agreement				0
Quickbooks software agre	2,000			2,000
Microsoft 365	1,500			
Tablet Command	1,325	1,325		0
Knox Software	750	750		0
ESO License 3% per yr	6,047	6,047		0
Total 522.346 · Software M	11,622	8,122		3,500
522.347 · Payroll Processing Fees				0
522.347 · Payroll Processin	0	0		0
522.347 · Payroll Processing Fees	0	0		0
522.348 · Fire Insp/Extinguisher Services	486	300		186
522.340 · Contractual Services - Other	0	0		0
Total 522.340 · Contractual Services	14,462	10,392		4,070
522.400 · Travel	2,500	2,500		0
522.410 · Communications				0
522.411 · Telephone	3,208	2,910		298
522.412 · Cell Phones	4,000	4,000		0
522.415 · GCN - Radio Network Fees @ \$410.52ea	10,264	9,853		411
522.410 · Communications - Other	0	0		0
Total 522.410 · Communications	17,472	16,763		709
522.420 · Postage & Freight	300	300		0
522.430 · Utilities				0
522.431 · Electric	13,000	13,000		0
522.432 · Waste Disposal	3,550	2,500		1,050
522.433 · Water	1,200	1,000		200
522.434 · Cable	1,400	1,260		140
522.430 · Utilities - Other				0
Total 522.430 · Utilities	19,150	17,760		1,390
522.450 · Insurance				0
522.451 · Vehicle & Liability Ins	9,953	10,671		-718
522.452 · Umbrella	0	0		0
522.453 · Com.Pkg. (Prop, Port Eq., Liab, IM, Excess)	45,125	26,697		18,428
522.454 · Pollution Liability (Fuel Tank)	2-Yr prem 24/25-25/26	1,255		-1,255
522.455 · Blanket Accident	862	850		12
522.450 · Insurance - Other				0
Total 522.450 · Insurance	55,940	39,473		16,467
522.460 · Repair & Maintenance Services				0
522.461 · Repair & Maint. - Building	15,000	15,000		0
522.462 · Repair & Maint.-Ops Equipment				0
Flow Test SCBA (annual)	1,825	1,825		0
SCBA Bottle Hydro Tests (ev. 5 yrs.)	19/2020 due 11/2024			0
Air Pack Repairs	1,700	1,700		0
Miscellaneous Equipment Repairs (ie: Bunker Gear)	3,000	3,000		0
Hose & Ladder Testing	2,500			2,500
Air Quality Testing & Self-Maint. (Annual) 02-016/Cascade)	1,500	1,500		0
rep./repl. Broken tools				0

	Hand Tool Maint./Rep.		1,500	1,500	0
	Hydrants				0
1	Lube		16	16	0
2	lectors (50ct)		150	150	0
4	Paint		120	120	0
1	oxy Kit (1Qt.)		47	47	0
4	aint Supplies		20	20	0
					0
522.462	Repair & Maint.-Ops Equipment total		12,378	9,878	2,500
522.463	Repair & Maint.- Vehicle				0
	B-1 (Silverado)		2,000	2,000	0
	B-131		2,500	2,500	0
	B-132		2,500	2,500	0
	B-133		2,500	2,500	0
	E-131		5,500	5,500	0
	E-132		5,000	5,000	0
	S-131 (old B-1)		2,000	2,000	0
	T-131		5,500	5,500	0
	Repair & Maint.- Vehicle - Other		5,500	5,500	0
522.463	Repair & Maint.- Vehicle Total		33,000	33,000	0
522.464	Computer Assistance		2,000	2,000	0
522.465	Repair & Maint. Copier	contract	0	0	0
522.466	Repair & Maint. - Station Eq.				0
	Repair & Maint. - Equipment - Other/Generator/mower		2,000	2,000	0
522.467	Repair & Maintenance-Office Eq.				0
522.460	Repair & Maintenance Services - Other				0
Total 522.460	Repair & Maintenance Services		64,378	61,878	2,500
Cks).			500	500	0
522.480	Promotional Activities				0
522.482	Public Education		350	350	0
522.480	Promotional Activities - Other				0
Total 522.480	Promotional Activities		350	350	0
522.490	Other Charges & Obligations				0
522.491	Election Fee				0
522.492	Legal Ads & Public Notices	Tx Incrs	2,500	2,500	0
522.493	Employee Recognition		1,200	1,200	0
522.494	Property Tax-Nalle Rd. (Trash Assessment)		0	0	0
522.495	Kid's Christmas	v	632	632	0
522.496	CPR Cards Reimbursable				0
	Halloween, Rehab, flowers, Bank fees, DEP Reg., title fees)		1,000	1,000	0
Total 522.490	Other Charges & Obligations		5,332	5,332	0
522.510	Office Supplies		800	800	0

522.520 · Operating Supplies				0
522.521 · Computer Hardware & Software		2,000	2,000	0
Repl. 2 Computer & some software to set-up new QB				0
522.522 · Fuel				0
Diesel		17,000	17,000	0
Unleaded		3,000	3,000	0
Propane		300	300	0
Fuel Total		20,300	20,300	0
522.523 · Janitorial Supplies		4,000	4,000	0
522.524 · Uniforms		5,500	5,500	0
522.525 · Personal Protective Equipment		25,000	17,000	8,000
522.526 · Medical Supplies		3,500	3,500	0
522.527 · Operating Supplies - Other (non-capital)		3,500	3,500	0
522.528 · Non-Capital Inventory Assets		12,000	12,000	0
Total 522.520 · Operating Supplies		75,800	67,800	8,000
522.540 · Books, Pubs, Subsc. & Memb.				0
522.541 · Books (Training & Source books)		250	250	0
522.542 · Memberships & Subscriptions				0
Active 911		500	500	0
News Press		384	384	0
Fire Engineering		0	0	0
Florida Fire Chiefs Assoc (Underwood)		125	125	0
FASD	Op-Exp 1-0000	3,000	2,581	419
FGFOA		50	50	0
Lee County Fire Chiefs (Underwood)		40	40	0
Lee County Fire Marshals (Underwood)		30	30	0
Florida Fire Marshals		95		
Int'l Assoc of Fire Chiefs		0	0	0
NFPA		0	0	0
522.542 · Memberships & Subscriptions		4,224	3,710	514
522.540 · Books, Pubs, Subsc. & Memb. - Other				0
Books, Pubs, Subsc. & Memb.		4,474	3,960	514
522.550 · Training				0
522.551 · Employee Education Reimburse		11,200	11,200	0
522.552 · Educational Seminars		2,000	2,000	0
522.550 · Training - Other (Target Solutions/Fire Training)		4,200	3,200	1,000
Total 522.550 · Training		17,400	16,400	1,000
<b>Total 522.300 · Operating Expenses</b>		<b>383,421</b>	<b>338,476</b>	<b>44,945</b>
<b>522.600 · Capital Outlay</b>				
522.620 · Buildings				0
522.622 · Interest Expense				0
522.623 · Building Improvements		10,000	10,000	0

522.620 · Buildings - Other					0
Total 522.620 · Buildings			10,000	10,000	0
522.640 · Machinery & Equipment					0
522.641 · Building Equipment & Furniture			3,000	3,000	0
522.642 · Office Equipment					0
522.643 · Telephone System Purchase					0
522.644 · Operations Equipment					0
Fire Aide 2000 Foam					0
Class A Wildland Foam					0
AFFF Foam					0
Rehab Chairs					0
Flares					0
Survivor Div2 Batteries					0
131 Tool kit					0
Communications Equipment					0
6000 Radios (4) APX			0	0	0
Voice Amps			0	0	0
Ops Equipment Other			5,000	5,000	0
522.644 · Operations Equipment			5,000	5,000	0
522.645 · Downpayment on Equipment			232,556		232,556
522.646 · Vehicle Acquisition			100,000	0	100,000
522.640 · Machinery & Equipment - Other					0
Total 522.640 · Machinery & Equipment			337,556	5,000	332,556
522.600 · Capital Outlay - Other					0
Total 522.600 · Capital Outlay			350,556	18,000	332,556
522.700 · Debt Service					
522.710 · Principal Reduction					0
522.714 · Pumper(2025) Principal			57,541	0	57,541
522.713 · Radios 2020 Lease Principal			0	0	0
522.710 · Principal Reduction - Other					0
Total 522.710 · Principal Reduction			57,541	0	57,541
522.720 · Interest Expense					0
522.724 · Cap. Lse. Pumper (2025) Int.			0	0	0
522.720 · Interest Expense - Other (LOC)					0
522.723 · Radios 2020 Lease Interest			0	0	0
522.720 · Interest Expense			0	0	0
522.700 · Debt Service - Other					0
Total 522.700 · Debt Service			57,541	0	57,541
Total Expense			4,764,757	4,231,251	533,506
Net Ordinary Income			0	0	0