

Combined Operations & Impact Funds

Adopted 2025-2026 Budget

Account Code / Account Title			2025-2026 Proposed	2025-2026 Proposed
<u>Pr Qt</u>	<u>Item Description</u>		Adopted	Orig. Proposal
	Income			
	Impact Fees (Restricted C/O) (Total Equity from Bal Sht)			
	Due From Other Funds (Impact Fund - E132)			
	Impact Fees (C/O)		303,322	302,293
Encumbered Reserves Total (=Impact Bal Sht Liab & Eq.)			303,322	302,293
	Assigned Reserves (Carry Fwd.)			
	Three Month Reserve (Carry Fwd)		601,250	601,250
	Accrued Leave Assigned		72,270	72,270
	Vehicle Purchase			
	Potentially Uncollectable Revenue		0	0
	Total Assigned Reserves (Carry Fwd.)		673,520	673,520
	Unassigned Reserves Total (Carry Forward)		260,000	
	Kids Christmas (Carry Forward)		530	530
	Unencumbered Reserves		946,831	946,831
	Unassigned Reserves Total		1,207,361	947,361
Unencumbered Reserves Total			1,880,881	1,620,881
	300.000 · Regular Income			
	311.000 · Ad Valorem Tax		2,779,706	2,779,706
	311.100 · Excess Fees			
	324.110 · Impact Fees-Resid-Public Safety			
	324.120 · Impact Fees-Comm-Public Safety			
	331.200 · Federal Grant - Public Safety		0	0
	331.500 · Federal Grant - Eco Enviro FEMA			
	334.200 · State Grants-Public Safety			
	334.500 · State Grant-Eco Enviro-Disaster			
	335.210 · Revenue Sharing-FF Suppl. Comp.		3,840	3,840
	342.201 · Fire Prot. (Special Events)		25,000	25,000
	342.202 · BRUSH FIRE REFUNDS			
	342.500 · Protective Inspection Fees		500	500
	342.900 · Other Service Charges - (PIR)			
	342.901 · CPR Cards Reimbursement			
	345.100 · Service Charge- Housing - (EMS)		13,205	13,205
	366.000 · Donations from Private Sources			
	366.001 · Donations Kid's Christmas			
	366.002 · Appreciation Donations			
	Total 366.000 · Donations from Private Sources		0	0
	369.300 · Settlements-Insurance Proceeds			
	Total 369.300 · Settlements-Insurance Proceeds		0	0
	369.900 · Other Misc. Revenues			
	369.901 · Retiree Ins. Reimbursement		19,332	19,332
	369.900 · Other Misc. Revenues - Other			
	Total 369.900 · Other Misc. Revenues		19,332	19,332
	300.000 · Regular Income - Other			
Total 300.000 · Regular Income			2,841,582	2,841,582

361.100 · Interest			
361.116 · CD Interest			
361.117 · Interest Money Market			
361.118 · Interest Tax Collected			
361.119 · SBA Interest			
361.120 · Interest Impact Fee Account			
361.100 · Interest - Other			
Total 361.100 · Interest		0	0
Total Income		5,025,785	4,764,757
Expense			
Reserves Assigned			
Accrued Leave & Associated Expenses		107,069	107,731
Emergency Disaster		150,000	
OM 2		49,500	
Impact Fees Reserved Carryover		13,226	12,197
Three Month Reserves		651,653	655,043
Air Pack Replacements		33,000	
Gear Replacement		60,000	0
Total Reserves Assigned		1,064,448	774,971
Reserves Unassigned		916,629	961,518
Restricted Reserves (Caution)			
Restricted Reserves (Caution) - Other			
Total Restricted Reserves (Caution)		0	0
Total Reserves - Board Elects to Maintain		1,981,077	1,736,489
522.010 · Personal Services			
Taxable Third Party Sick Pay			
522.110 · Commissioner Salaries		24,000	24,000
522.115 · Worker's Compensation			
522.120 · Regular Wages		1,224,432	1,236,337
522.121 · Special Events - FT Personnel		25,000	25,000
522.130 · Special Events - Volunteers			
522.140 · Leave Coverage (Overtime)		50,000	50,000
522.145 · Incentive Overtime		2,389	2,389
522.150 · Incentive Pay		34,444	34,444
522.151 · Supp. Comp. (State Funded)		3,840	3,840
522.210 · FICA Taxes			
522.211 · Medicare Employer Expense		19,952	19,952
522.212 · Social Security Employer Expense		85,313	85,313
522.210 · FICA Taxes - Other			
Total 522.210 · FICA Taxes		105,265	105,265
522.220 · Retirement Contributions		454,819	458,863
522.230 · Life & Health Ins. Employer Pd.			
522.231 · Life Insurance		5,401	5,401
522.232 · Health Insurance		208,907	208,907
522.233 · Dental		9,195	9,195
522.234 · Retiree Insurance		19,332	19,332
522.235 · Vision		2,559	2,559
522.236 · Cancer Coverage Policy		2,509	2,509
522.237 · Disability Insurance		4,164	4,164
522.230 · Life & Health Ins. Employer Pd. - Other		0	0
Total 522.230 · Life & Health Ins. Employer Pd.		252,065	252,065
522.240 · Workers Compensation Ins.		43,416	43,798
522.250 · Unemployment Compensation Insu		750	750
Total 522.010 · Personnel Services		2,220,421	2,236,751

522.300 · Operating Expenses			
522.310 · Professional Fees			
522.311 · Employee Assistance Program			
522.312 · Legal Fees		4,000	4,000
522.313 · Medical Director		0	0
522.314 · Physicals		13,784	13,784
522.315 · Annual Spec Dist Fee		175	175
522.316 · Commission Exp. - Tax Collector		57,444	57,444
522.317 · Commissioner Bonds	\$710 ea.		
522.318 · Property Appraiser		15,599	15,599
522.310 · Professional Fees - Other			
Total 522.310 · Professional Fees		91,002	91,002
522.320 · Accounting & Auditing		0	0
522.322 · Auditor Expense		13,784	10,911
522.324 · Performance Audit	Next is 2026/2027		
522.323 · Actuary	Full 2024/2025	2,650	2,650
522.320 · Accounting & Auditing - Other			
Total 522.320 · Accounting & Auditing		16,434	13,561
522.340 · Contractual Services			
522.341 · Computer Maintenance Agreement		0	0
522.342 · Pest Control		340	340
522.343 · Web Maintenance	√	811	811
Domain (5 Yrs 03/2024-02/2029)		0	0
Web Redesign		0	0
522.344 · Copier Service & Maintenance		360	360
522.345 · Eq. & Service Contracts - HVAC		843	843
522.346 · Software Maintenance Agreement			
Quickbooks software agreement		2,000	2,000
Microsoft 365		1,500	1,500
Tablet Command		1,325	1,325
Knox Software		750	750
ESO License fees & Support	3% per yr	6,047	6,047
Total 522.346 · Software Maintenance Agreement		11,622	11,622
522.347 · Payroll Processing Fees			
522.347 · Payroll Processing Fees - Other (DD Fees)		0	0
522.347 · Payroll Processing Fees		0	0
522.348 · Fire Insp/Extinguisher Services		486	486
522.340 · Contractual Services - Other		0	0
Total 522.340 · Contractual Services		14,462	14,462
522.400 · Travel		2,500	2,500
522.410 · Communications			
522.411 · Telephone		3,208	3,208
522.412 · Cell Phones		4,000	4,000
522.415 · GCN - Radio Network Fees @ \$410.52ea		10,264	10,264
522.410 · Communications - Other		0	0
Total 522.410 · Communications		17,472	17,472
522.420 · Postage & Freight		300	300
522.430 · Utilities			
522.431 · Electric		13,000	13,000
522.432 · Waste Disposal		3,550	3,550
522.433 · Water		1,200	1,200
522.434 · Cable		1,400	1,400
522.430 · Utilities - Other			
Total 522.430 · Utilities		19,150	19,150

522.450 · Insurance			
522.451 · Vehicle & Liability Ins		9,953	9,953
522.452 · Umbrella		0	0
522.453 · Com.Pkg. (Prop, Port Eq., Liab, IM, Excess)		45,125	45,125
522.454 · Pollution Liability (Fuel Tank)	2-Yr prem 24/25-25/26		
522.455 · Blanket Accident		862	862
522.450 · Insurance - Other			
Total 522.450 · Insurance		55,940	55,940
522.460 · Repair & Maintenance Services			
522.461 · Repair & Maint. - Building		15,000	15,000
522.462 · Repair & Maint.-Ops Equipment			
Flow Test SCBA (annual)		1,825	1,825
SCBA Bottle Hydro Tests (ev. 5 yrs.)	2019/2020 due 11/2024		
Air Pack Repairs		1,700	1,700
Miscellaneous Equipment Repairs (ie: Bunker Gear)		3,000	3,000
Hose & Ladder Testing		2,500	2,500
Air Quality Testing & Self-Maint. (Annual) 02-016/Cascade)		1,500	1,500
rep./repl. Broken tools			
Hand Tool Maint./Rep.		1,500	1,500
Hydrants			
1 Lube		16	16
2 Blue Reflectors (50ct)		150	150
4 Paint		120	120
1 Epoxy Kit (1Qt.)		47	47
4 Paint Supplies		20	20
522.462 · Repair & Maint.-Ops Equipment total		12,378	12,378
522.463 · Repair & Maint.- Vehicle			
B-1	(Silverado)	2,000	2,000
B-131		2,500	2,500
B-132		2,500	2,500
B-133		2,500	2,500
E-131		5,500	5,500
E-132		5,000	5,000
S-131	(old B-1)	2,000	2,000
T-131		5,500	5,500
Repair & Maint.- Vehicle - Other		5,500	5,500
522.463 · Repair & Maint.- Vehicle Total		33,000	33,000
522.464 · Computer Assistance		2,000	2,000
522.465 · Repair & Maint. Copier	contract	0	0
522.466 · Repair & Maint. - Station Eq.			
Repair & Maint. - Equipment - Other/Generator/mower		2,000	2,000
522.467 · Repair & Maintenance-Office Eq.			
522.460 · Repair & Maintenance Services - Other			
Total 522.460 · Repair & Maintenance Services		64,378	64,378
522.470 · Printing & Binding (Bus. Cards, Insp. Forms, Promo tests,		500	500
522.480 · Promotional Activities			
522.482 · Public Education		350	350
522.480 · Promotional Activities - Other			
Total 522.480 · Promotional Activities		350	350
522.490 · Other Charges & Obligations			
522.491 · Election Fee			
522.492 · Legal Ads & Public Notices	Tx Incrs	2,500	2,500
522.493 · Employee Recognition		1,200	1,200

522.494 · Property Tax-Nalle Rd. (Trash Assessment)		0	0
522.495 · Kid's Christmas	√	530	632
522.496 · CPR Cards Reimbursable			
522.490 · Other Charges & Obligations - Other (Comm. Cards, Ha		1,000	1,000
Total 522.490 · Other Charges & Obligations		5,230	5,332
522.510 · Office Supplies		800	800
522.520 · Operating Supplies			
522.521 · Computer Hardware & Software		2,000	2,000
Repl. 2 Computer & some software to set-up new QB			
522.522 · Fuel			
Diesel		17,000	17,000
Unleaded		3,000	3,000
Propane		300	300
Fuel Total		20,300	20,300
522.523 · Janitorial Supplies		4,000	4,000
522.524 · Uniforms		5,500	5,500
522.525 · Personal Protective Equipment		25,000	25,000
522.526 · Medical Supplies		3,500	3,500
522.527 · Operating Supplies - Other (non-capital)		3,500	3,500
522.528 · Non-Capital Inventory Assets		12,000	12,000
Total 522.520 · Operating Supplies		75,800	75,800
522.540 · Books, Pubs, Subsc. & Memb.			
522.541 · Books (Training & Source books)		250	250
522.542 · Memberships & Subscriptions			
Active 911		500	500
News Press		384	384
Fire Engineering		0	0
Florida Fire Chiefs Assoc (Underwood)		125	125
FASD	Op Exp * .00	3,000	3,000
FGFOA		50	50
Lee County Fire Chiefs (Underwood)		40	40
Lee County Fire Marshals (Underwood)		30	30
Florida Fire Marshals		95	95
Int'l Assoc of Fire Chiefs		0	0
NFPA		0	0
522.542 · Memberships & Subscriptions		4,224	4,224
522.540 · Books, Pubs, Subsc. & Memb. - Other			
Books, Pubs, Subsc. & Memb.		4,474	4,474
522.550 · Training			
522.551 · Employee Education Reimburse		11,200	11,200
522.552 · Educational Seminars		2,000	2,000
522.550 · Training - Other (Target Solutions/Fire Training)		4,200	4,200
Total 522.550 · Training		17,400	17,400
Total 522.300 · Operating Expenses		386,192	383,420
522.600 · Capital Outlay			
522.620 · Buildings			
522.622 · Interest Expense			
522.623 · Building Improvements		10,000	10,000
522.620 · Buildings - Other			
Total 522.620 · Buildings		10,000	10,000
522.640 · Machinery & Equipment			
522.641 · Building Equipment & Furniture		3,000	3,000
522.642 · Office Equipment			
522.643 · Telephone System Purchase			

522.644 · Operations Equipment			
6000 Radios (4) APX		0	0
Voice Amps		0	0
Ops Equipment Other		5,000	5,000
522.644 · Operations Equipment total		5,000	5,000
522.645 · Downpayment on Equipment		232,556	232,556
522.646 · Vehicle Acquisition	R-131	130,000	100,000
522.640 · Machinery & Equipment - Other			
Total 522.640 · Machinery & Equipment		367,556	337,556
522.600 · Capital Outlay - Other			
Total 522.600 · Capital Outlay		380,556	350,556
522.700 · Debt Service			
522.710 · Principal Reduction			
522.714 · Pumper(2025) Principal		57,541	57,541
522.713 · Radios 2020 Lease Principal		0	0
522.710 · Principal Reduction - Other			
Total 522.710 · Principal Reduction		57,541	57,541
522.720 · Interest Expense			
522.724 · Cap. Lse. Pumper (2025) Int.		0	0
522.720 · Interest Expense - Other	(LOC)		
522.723 · Radios 2020 Lease Interest		0	0
522.720 · Interest Expense		0	0
522.700 · Debt Service - Other			
Total 522.700 · Debt Service		57,541	57,541
Total Expense		5,025,785	4,764,757
Net Ordinary Income		0	0