

Combined Operations & Impact Funds

2025-2026 Budget Proposed Revision #1

				2025-2026 Revision #1	2025-2026 Adopted	Difference
Account Code / Account Title						
P	Qt		Item Description			
Income						
			Impact Fees (C/O)	357,903	303,322.00	54,581
Encumbered Reserves Total (=Impact Bal Sht Liab & Eq.)				357,903	303,322	54,581
			Assigned Reserves (Carry Fwd.)			0
			Three Month Reserve (Carry Fwd)	601,250	601,250	0
			Accrued Leave Assigned	72,270	72,270	0
			Total Assigned Reserves (Carry Fwd.)	673,520	673,520	0
			Unassigned Reserves Total (Carry Forward)		260000	-260,000
			Kids Christmas (Carry Forward)	530	530	0
			Unencumbered Reserves	1,228,841	946,831	282,010
			Unassigned Reserves Total	1,229,371	1,207,361	22,010
Unencumbered Reserves Total				1,902,891	1,880,881	22,010
			300.000 · Regular Income			0
			311.000 · Ad Valorem Tax	2,779,706	2,779,706	0
			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	3,840	0
			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	13,205	0
			366.000 · Donations from Private Sources			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	19,332		0
			369.900 · Other Misc. Revenues - Other					0
			Total 369.900 · Other Misc. Revenues		19,332	19,332		0
			300.000 · Regular Income - Other					0
			Total 300.000 · Regular Income		2,841,582	2,841,582		0
			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
			Total Income		5,102,377	5,025,785		76,591
			Expense					0
			Reserves Assigned					0
			Accrued Leave & Associated Expenses		107,069	107,069		0
			Emergency Disaster		150,000	150,000		0
			OM 2		49,500	49,500		0
			Impact Fees Reserved Carryover		-325,992	13,225		-339,217
			Impact Fees Retained Reserves		1,339	0		1,339
			Three Month Reserves		651,653	651,653		0
			Air Pack Replacements		33,000	33,000		0
			Gear Replacement		60,000	60,000		0
			Total Reserves Assigned		726,570	1,064,447		-337,878
			Reserves Unassigned		938,639	916,629		22,010
			Restricted Reserves (Caution)					0
			Restricted Reserves (Caution) - Other					0
			Total Restricted Reserves (Caution)		0	0		0
			Total Reserves - Board Elects to Maintain		1,665,209	1,981,076		-315,868
			522.010 · Personal Services					0
			Taxable Third Party Sick Pay					0
			522.110 · Commissioner Salaries		24,000	24,000		0
			522.120 · Regular Wages		1,224,432	1,224,432		0
			522.121 · Special Events - FT Personnel		25,000	25,000		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
			522.210 · FICA Taxes					0
			522.211 · Medicare Employer Expense		19,952	19,952		0
			522.212 · Social Security Employer Expense		85,313	85,313		0
			522.210 · FICA Taxes - Other					0
			Total 522.210 · FICA Taxes		105,265	105,265		0

			522.220 · Retirement Contributions		454,819	454,819	0
			522.230 · Life & Health Ins. Employer Pd.				0
			522.231 · Life Insurance		5401	5401	0
			522.232 · Health Insurance		208907	208907	0
			522.233 · Dental		9195	9195	0
			522.234 · Retiree Insurance		19332	19332	0
			522.235 · Vision	flat	2559	2559	0
			522.236 · Cancer Coverage Policy		2509	2509	0
			522.237 · Disability Insurance		4164	4164	0
			522.230 · Life & Health Ins. Employer Pd. - Other		0	0	0
			Total 522.230 · Life & Health Ins. Employer Pd.		252,065	252,065	0
			522.240 · Workers Compensation Ins.		43,416	43,416	0
			522.250 · Unemployment Compensation Insu		750	750	0
			522.260 · Other Employee Benefits (OPEB)				0
			Total 522.010 · Personnel Services		2,220,421	2,220,421	0
			522.300 · Operating Expenses				0
			522.310 · Professional Fees				0
			522.312 · Legal Fees	√	4,000	4,000	0
			522.314 · Physicals	√	13,784	13,784	0
			522.315 · Annual Spec Dist Fee		175	175	0
			522.316 · Commission Exp. - Tax Collector	√	57,444	57,444	0
			522.317 · Commissioner Bonds	\$710 ea.			0
			522.318 · Property Appraiser	√	15,599	15,599	0
			Total 522.310 · Professional Fees		91,002	91,002	0
			522.320 · Accounting & Auditing		0	0	0
			522.322 · Auditor Expense		13,784	13,784	0
			522.324 · Performance Audit	Next is 2026/2027 due 2027/2028 budget			0
			522.323 · Actuary	Full 2024/		2,650	2,650
			Total 522.320 · Accounting & Auditing		16,434	16,434	0
			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	811	0
			522.344 · Copier Service & Maintenance		360	360	0
			522.345 · Eq. & Service Contracts - HVAC		843	843	0
			522.346 · Software Maintenance Agreement				0
			Quickbooks software agreement		2,000	2,000	0
			Microsoft 365		1,500	1,500	0
			Tablet Command		1,325	1,325	0
			Knox Software		750	750	0
			ESO License fees & Support	% per	6,047	6,047	0
			Total 522.346 · Software Maintenance Agreement		11,622	11,622	0
			522.347 · Payroll Processing Fees		0	0	0
			522.348 · Fire Insp/Extinguisher Services		486	486	0
			522.340 · Contractual Services - Other		0	0	0
			Total 522.340 · Contractual Services		14,462	14,462	0

			522.400 · Travel			2,500	2,500	0
			522.410 · Communications					0
			522.411 · Telephone			3,208	3,208	0
			522.412 · Cell Phones			4,000	4,000	0
			522.415 · GCN - Radio Network Fees @ \$410.52ea			10,264	10,264	0
			Total 522.410 · Communications			17,472	17,472	0
			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	3,550	0
			522.433 · Water			1,200	1,200	0
			522.434 · Cable			1,400	1,400	0
			Total 522.430 · Utilities			19,150	19,150	0
			522.450 · Insurance					0
			522.451 · Vehicle & Liability Ins			9,953	9,953	0
			522.453 · Com.Pkg. (Prop, Port Eq., Liab, IM, Excess)			45,125	45,125	0
			522.454 · Pollution Liability (Fuel Tank)	2-Yr prem 24/25-25/26				0
			522.455 · Blanket Accident			862	862	0
			Total 522.450 · Insurance			55,940	55,940	0
			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
				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	0
				Air Quality Testing & Self-Maint. (Annual) 02-016/Cascade)		1,500	1,500	0
				Hand Tool Maint./Rep.		1,500	1,500	0
				Hydrants				0
			1	Lube		16	16	0
			2	Blue Reflectors (50ct)		150	150	0
			4	Paint		120	120	0
			1	Epoxy Kit (1Qt.)		47	47	0
			4	Paint Supplies		20	20	0
			522.462 · Repair & Maint.-Ops Equipment total			12,378	12,378	0
			522.463 · Repair & Maint.- Vehicle					0
				B-1 vera		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	ld B-	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
				522.466 · 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	64,378	0
				522.470 · Printing & Binding (Bus. Cards, Insp. Forms, Promo tests, & 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 Incr	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	530	530	0
				522.496 · CPR Cards Reimbursable				0
				Rehab, flowers, Bank fees, DEP Reg., title fees)		1,000	1,000	0
				Total 522.490 · Other Charges & Obligations		5,230	5,230	0
				522.510 · Office Supplies		800	800	0
				522.520 · Operating Supplies				0
				522.521 · Computer Hardware & Software		2,000	2,000	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	25,000	0
				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	75,800	0
				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		3,000	3,000	0
				FGFOA		50	50	0
				Lee County Fire Chiefs (Underwood)		40	40	0

					Lee County Fire Marshals (Underwood)		30	30	0
					Florida Fire Marshals		95	95	0
					Int'l Assoc of Fire Chiefs		0	0	0
					NFPA		0	0	0
					522.542 · Memberships & Subscriptions		4,224	4,224	0
					522.540 · Books, Pubs, Subsc. & Memb. - Other				0
					Books, Pubs, Subsc. & Memb.		4,474	4,474	0
					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	4,200	0
					Total 522.550 · Training		17,400	17,400	0
					Total 522.300 · Operating Expenses		386,192	386,192	0
					522.600 · Capital Outlay				0
					522.620 · Buildings				0
					522.623 · Building Improvements		10,000	10,000	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
					Ops Equipment Other		5,000	5,000	0
					522.644 · Operations Equipment total		5,000	5,000	0
					522.600 · Pumper(2025) Principal		0	57,541	-57,541
					522.601 · Vehicle Acquisition Pumper 2026 E-one (Impact Fund)		300,000	0	300,000
					522.645 · Downpayment on Equipment (From Impact Fund)		382,556	232,556.00	150,000.00
					522.646 · Vehicle Acquisition	R-131	130,000	130,000	0
					522.640 · Machinery & Equipment - Other				0
					Total 522.640 · Machinery & Equipment		817,556	425,097	392,459
					522.600 · Capital Outlay - Other				0
					Total 522.600 · Capital Outlay		830,556	438,097	392,459
					522.700 · Debt Service				0
					522.710 · Principal Reduction				0
					522.713 · Radios 2020 Lease Principal		0	0	0
					522.710 · Principal Reduction - Other				0
					Total 522.710 · Principal Reduction		0	0	0
					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		0	0	0
					Total Expense		5,102,377	5,025,786	76,591
					Net Ordinary Income		0	0	0