

GREATER NAPLES FIRE RESCUE DISTRICT

FY 26-27

GENERAL FUND
BUDGET WORKSHOP



Greater Naples Fire Rescue District

GENERAL FUND

	Final Budget FY 25-26	Proposed Budget FY 26-27	Variance- Positive (Negative)	
Beginning Fund Balance	\$ 21,166,568	\$ 22,316,568	\$ 1,150,000	(1)
Revenue				
All Revenue Sources	\$ 61,323,834	\$ 63,250,355	\$ 1,926,521	
Expenditures				
Employee Costs	\$ 50,616,597	\$ 52,389,479	\$ 1,772,882	(2)
Outside Services	6,481,423	6,767,515	286,092	
Materials and Supplies	2,695,377	2,708,871	13,494	
Total Operating Expenditures	\$ 59,793,397	\$ 61,865,865	\$ 2,072,468	
Budgeted Revenues Over/(Under)				
Budgeted Expenditures	\$ 1,530,437	\$ 1,384,490	\$ (145,947)	(3)
Other Financing Sources/(Uses)				
Transfer Out to SAFER Grant Fund	\$ (380,437)	\$ (1,004,354)	\$ -	(4)
Appropriations of Reserves				
Property Insurance	-	-	-	
Health Insurance	650,000	-	(650,000)	
Unassigned Reserves	500,000	-	(500,000)	
Total Appropriations of Reserves	\$ 1,150,000	\$ -	\$ (1,150,000)	
Use of Fund Balance	\$ -	\$ -	\$ -	
Ending Fund Balance	\$ 22,316,568	\$ 22,696,704	\$ 1,004,053	

GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)

\$ 82,109,965 \$ 84,562,569 \$ 2,452,604

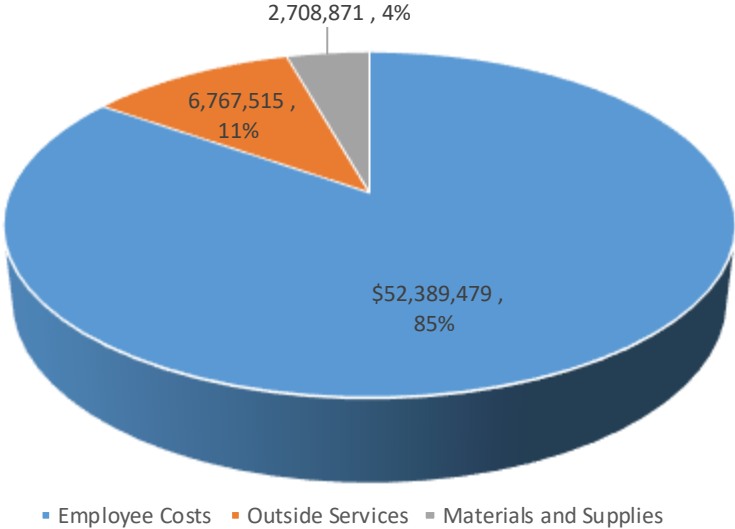
(1) The increase in revenues is primarily due to an increase in taxables values of 3.48% as well as slightly higher expected interest earnings, \$61K.

(2) The increase in employee costs are due primarily to wage adjustments for all employees including benefits such as additional retirement contributions, health insurance increase, payroll tax increases, and additional staff per contractual requirements.

(3) The expected overage of revenues over expenditures will be reserves for future property and health insurance costs in an commensurate with any reductions from the amount initially expected.

(4) Although the SAFER grant only requires a 25% match for the second year, similar to the first year, the District is transferring 66% of the annual approved cost in order to prepare to cover full costs upon the closing of the grant on the third year. The grant requires a 65% match on the third year.

Operating Expenditures by Category



Greater Naples Fire Rescue District

GRANT FUND

	Final Budget FY 25-26	Proposed Budget 26-27	FY	Variance- Positive (Negative)
Beginning Fund Balance	\$ -	\$ -	\$ -	-
Revenue				
All Revenue Sources	\$ 1,141,311	\$ 1,141,311	\$ -	-
Expenditures				
Employee Costs	\$ 1,521,748	\$ 1,521,748	\$ -	-
Total Operating Expenditures	\$ 1,521,748	\$ 1,521,748	\$ -	-
Budgeted Revenues Over/(Under)				
Budgeted Expenditures	\$ (380,437)	\$ (380,437)	\$ -	-
Other Financing Sources/(Uses)				
Transfers In from General Fund	\$ 380,437	\$ 1,004,354	\$ 623,917	
Appropriations of Reserves				
Reserves Restricted for Recruits	-	623,917	623,917	
Total Appropriations of Reserves	\$ -	\$ 623,917	\$ 623,917	
Use of Fund Balance	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ -	\$ 623,917	\$ 623,917	
GRANT FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 1,521,748	\$ 2,145,665	\$ 623,917	