Fiscal Year 2026-2027
Preliminary Budget

| REVENUES | GENERAL FUND | SPECIAL REVENUE FUND |
|---|---|---|
| Carry Forward - Assigned Reserves | $11,900,000 | |
| Carry Forward - Impact Fee Deferred Revenue - Restricted | | $700,000 |
| Ad Valorem - 2.75 Mills | $10,588,476 | |
| Less 5% Non-Collectible | -$529,424 | |
| Impact Fee Deferred Revenue | | $120,000 |
| Interest on CDARS and Checking Accounts | $200,000 | |
| State Firefighter Supplemental Income | $7,800 | |
| Fire Inspection Fees | $6,000 | |
| Other Income | $26,200 | |
| **TOTAL REVENUES AND CARRY FORWARD** | **$22,199,052** | **$820,000** |

**EXPENDITURES**

| PERSONNEL SERVICES | GENERAL FUND | SPECIAL REVENUE FUND |
|---|---|---|
| Salaries and Wages | $4,237,883 | |
| FICA Taxes | $325,000 | |
| Retirement | $1,562,000 | |
| Medical, Dental, Life Insurance | $1,165,000 | |
| Workers Compensation Insurance | $100,000 | |
| HRA Contributions | $176,800 | |
| **TOTAL PERSONNEL SERVICES** | **$7,566,683** | **$0** |
| **OPERATING EXPENSES** | **GENERAL FUND** | **SPECIAL REVENUE FUND** |
| Professional Services | $137,000 | |
| Accounting and Auditing | $43,000 | |
| Other Services | $22,000 | |
| Lee County Tax Collector Commissions | $185,000 | |
| Lee County Property Appraiser Fee | $54,000 | |
| Travel and Per Diem | $12,500 | |
| Communications and Freight | $58,000 | |
| Utility Services | $60,000 | |
| Rentals and Leases | $10,000 | |
| Property, Liability, Auto Insurance | $155,000 | |
| Repairs and Maintenance | $212,000 | |
| Software, Software Support and Maintenance | $60,000 | |
| Promotional and Public Relations | $25,000 | |
| Other Current Charges | $10,000 | |
| Office Supplies, Printing | $3,000 | |
| Fuel | $40,000 | |
| Furniture and Fixtures | $8,000 | |
| Station Supplies, Medical Supplies | $55,000 | |
| Uniforms | $25,000 | |
| Tools and Equipment | $150,000 | |
| Books and Publications, Memberships | $20,000 | |
| Training and Education | $112,800 | |
| **TOTAL OPERATING EXPENDITURES** | **$1,457,300** | **$0** |
| **CAPITAL OUTLAY** | **GENERAL FUND** | **SPECIAL REVENUE FUND** |
| Facilities | $100,000 | |
| Machinery and Equipment | $150,000 | |
| **TOTAL CAPITAL OUTLAY** | **$250,000** | **$0** |
| **DEBT SERVICE** | **$0** | **$324,821** |
| **RESERVES** | **GENERAL FUND** | **SPECIAL REVENUE FUND** |
| Facilities - Assigned | $4,785,610 | |
| Apparatus - Assigned | $2,350,000 | |
| Tools and Equipment - Assigned | $750,000 | |
| Staff and Utility Vehicles - Assigned | $100,000 | |
| Personal Protective Equipment - Assigned | $175,000 | |
| Operating Expenses - possible future shortfall | $914,459 | |
| Disaster Fund - Assigned | $950,000 | |
| 3 Month Reserve - Assigned | $2,000,000 | |
| Sick and Vacation Payout - Assigned | $300,000 | |
| Cancer Presumption Legislation - Assigned | $100,000 | |
| Post Employment Insurance - Assigned | $500,000 | |
| Budget Reserves - Unassigned | $0 | |
| Impact Fee Deferred Revenue - Restricted | $0 | $495,179 |
| **TOTAL RESERVES AND DEFERRED REVENUE** | **$12,925,069** | **$495,179** |
| **TOTAL EXPENDITURES AND RESERVES** | **$22,199,052** | **$820,000** |
| **TOTAL ALL FUNDS** | | **$23,019,052** |