

GREATER NAPLES FIRE RESCUE DISTRICT

FY 25-26

BUDGET



Greater Naples Fire Rescue District

INTRODUCTION

The Greater Naples Fire Rescue District is the largest independent fire district in the State of Florida, covering an area of approximately 1,512 square miles. Employing a total of 250+ personnel, the District responded to 30,186 calls for service in 2024. The District operates from 15 Fire Stations.

FY 24-25 Budget Highlights:

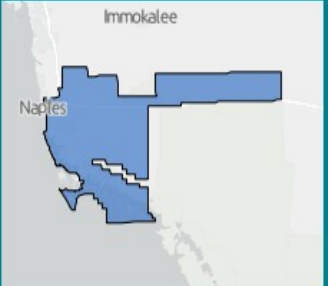
- ⇒ Received \$884,922 in grant funding
- ⇒ Salary adjustments for all employees based on employment groups
- ⇒ Performed job task analysis and salary study for all administrative positions
- ⇒ Added Facilities Maintenance Technician position
- ⇒ Replaced multiple laptops/iPads
- ⇒ Replaced 2 brush trucks without incurring debt
- ⇒ Purchased additional flow testing and investigation equipment
- ⇒ Purchased 3 additional cardiac monitors and EMS simulation software
- ⇒ Added 8 airpacks to the agency
- ⇒ Began Capital Plan re-development and prioritizing

Some of the goals and considerations for the FY 25-26 Budget are:

- ⇒ Salary adjustments for all employees based on employment groups
- ⇒ Continue the replacement of laptops and ipads
- ⇒ Equip all apparatus with standardized equipment to provide additional resources, reduce swapping time, and allow for more control and accountability of inventory
- ⇒ Add enhanced mobile data to district vehicles
- ⇒ Purchase of additional flow testing, investigation equipment, additional cardiac monitors, and EMS simulation software
- ⇒ Allocate \$3.7M to complete staffing strategic position to enhance operations and administrative capacity
- ⇒ Focus will be on reducing overtime and improving efficiencies districtwide
- ⇒ Anticipate opening Station 74
- ⇒ Station remodels to be completed congruently with HMGP (Hazard Mitigation Grant Program) projects

Greater Naples Fire Rescue District

DISTRICT KEY INDICATORS



CollierCountyFireDistricts:
Greater Naples Fire

State of the Community

Your community. Your data.

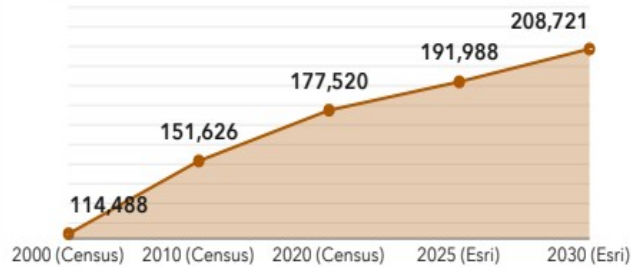
This overview of your jurisdiction provides **accurate** and **reliable** data to help you make more **informed** decisions and policies.

 **191,988**
Total Population

 **81,536**
Total Households

 **\$86,092**
Median Household Income

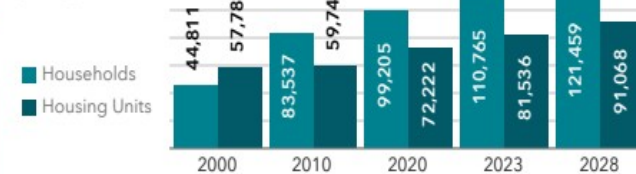
Population Growth



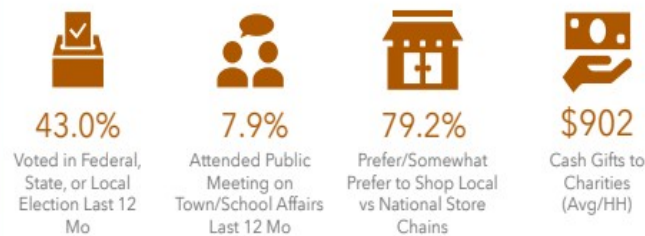
Housing



Households vs. Housing Units



Community Participation



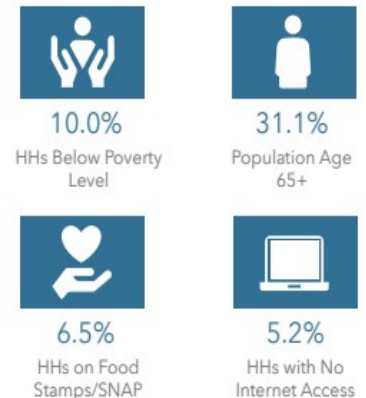
Jobs & the Economy



Health



At-Risk Population

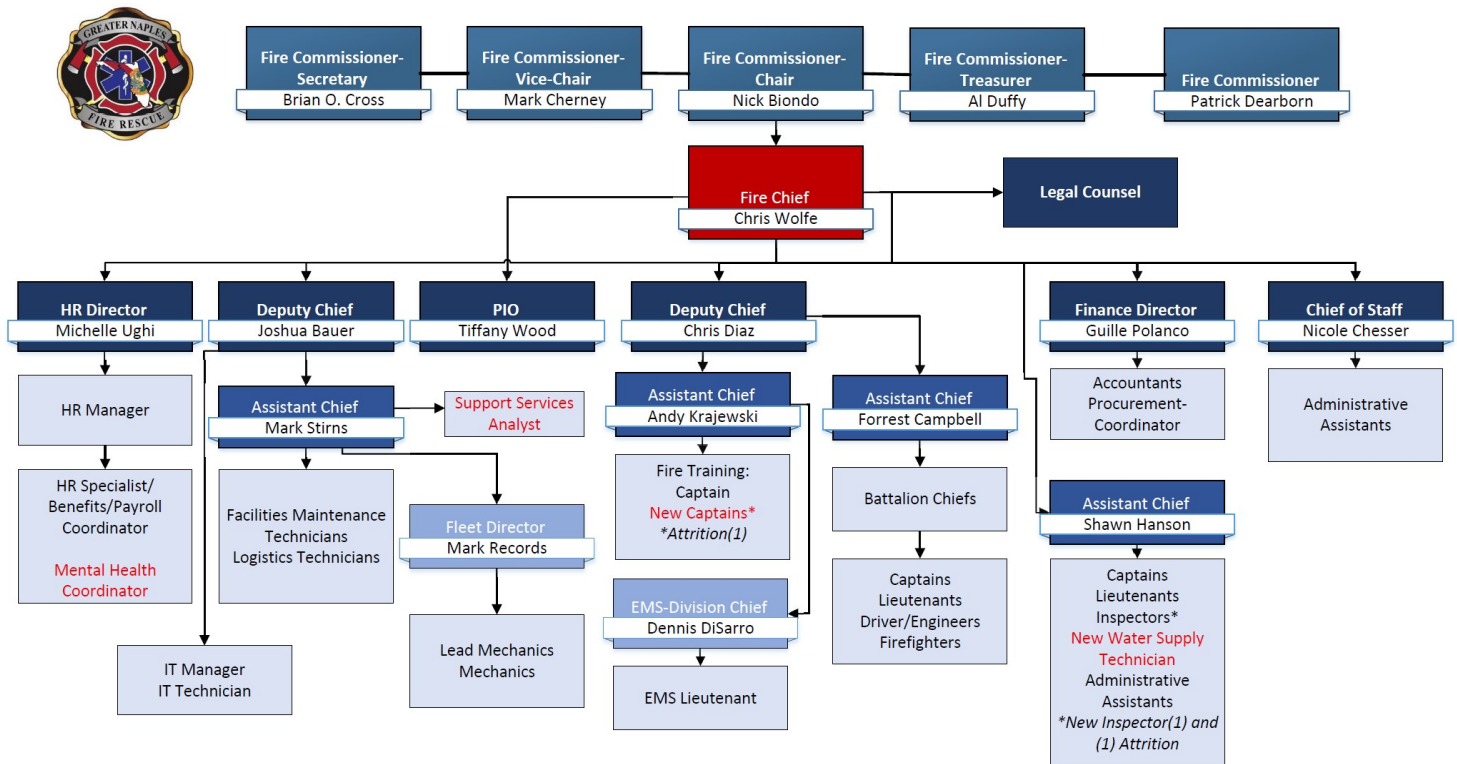


Source: This infographic contains data provided by Esri (2025, 2030), U.S. Census (2000, 2010, 2020), Esri-MRI-Simmons (2025), Esri-U.S. BLS (2025), Esri-Data Axle (2025), ACS (2019-2023). © 2025 Esri

Greater Naples Fire Rescue District

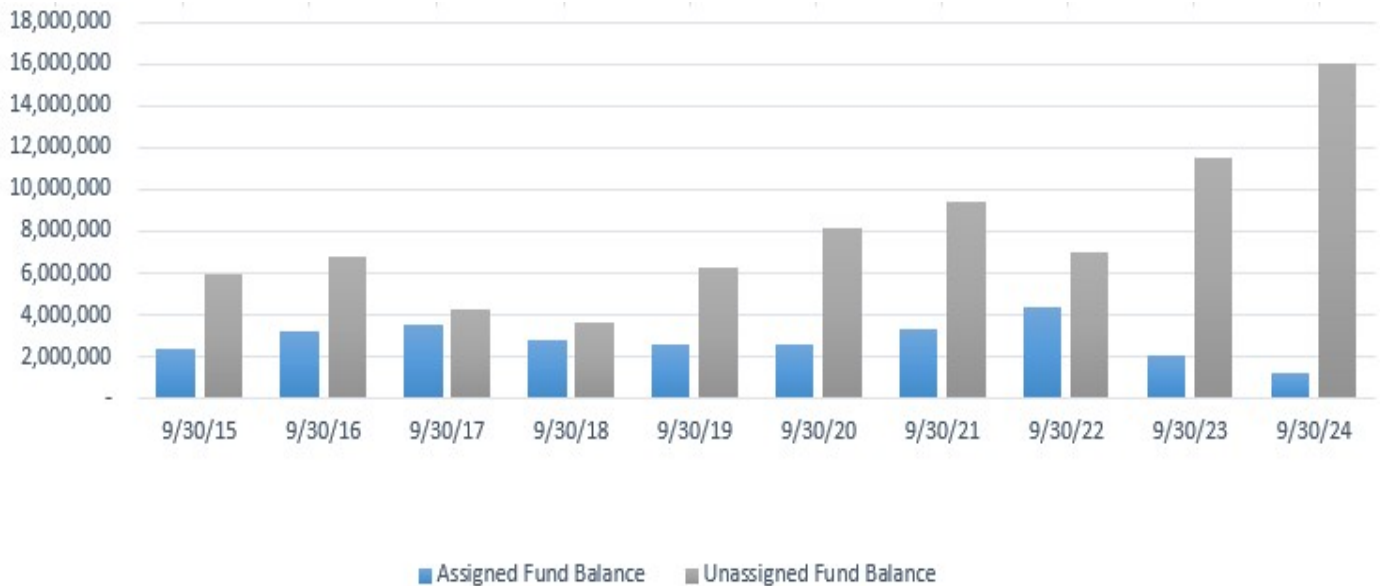
Organizational Structure

GNFD Organizational Chart – FY 2025/2026



Greater Naples Fire Rescue District **GENERAL FUND**

Audited Fund Balance



Fund Balance Appropriations

Fund Balance Appropriations

Reserve Type	Beginning Balance	FY25 Appropriations	Ending Balance
Property Insurance	\$ 1,217,456	-	\$ 1,217,456
60 Day Emergency	-	-	-
Unassigned Reserves	16,081,000	400,000	16,481,174
Total	\$17,298,456	\$400,000	\$ 17,698,456

Greater Naples Fire Rescue District **AD VALOREM**

TRIM Analysis—GENERAL FUND AND CAPITAL IMPROVEMENT PROJECTS FUND

The Truth in Millage (TRIM) process as provided by the Florida Department of Revenue dictates the responsibilities and requirements of the District as it relates to determining proposed tax rates and budgeting. The proposed FY 25-26 budget was prepared with a millage rate of 2.0. The rolled back rate is the millage rate which will provide the same ad valorem tax revenue levied in the prior year. The current year rolled-back millage rate is 1.4161 mills. The proposed rate of 2.0 mills is a 41% change from rolled back rate. The increase is primarily due to the additional 0.5 mills approved by referendum.

Ad Valorem tax accounts for 95% of revenue sources for the Fire District. The projected gross taxable value for Greater Naples Fire Rescue is \$41,024,572,583 which is an 9.9% increase from FY 24-25. It is required that the District budget at least 95% of anticipated ad valorem revenue generated from the adopted millage rate. The County Tax Collector remits ad valorem that is levied each November 1 as it is collected, with the majority of the revenue being received toward the end of the first quarter of the fiscal year.

GENERAL FUND, 1.5 MILLS

2024 GROSS TAXABLE VALUE (FINAL)	2025 GROSS TAXABLE VALUE	DIFFERENCE IN TAXABLE VALUE	2024 AD VALOREM PROCEEDS	2025 AD VALOREM (PROJECTED AT 1.5 MILLS)	DIFFERENCE IN AD VALOREM	PERCENT CHANGE
\$37,341,271,167	\$41,024,572,583	\$3,683,301,416	\$56,011,907	\$61,536,859	\$5,524,952	9.86%

FY 24-25

PROPOSED FY 25-26

General Fund Ad Valorem - 1.5 Mills	\$56,011,907	\$61,536,859
Less 5%	\$2,800,595	\$3,076,843
Budgeted Ad Valorem	\$53,211,312	\$58,460,016

CAPITAL IMPROVEMENT PROJECTS FUND, 0.5 MILLS

2024 GROSS TAXABLE VALUE (FINAL)	2025 GROSS TAXABLE VALUE	DIFFERENCE IN TAXABLE VALUE	2024 AD VALOREM PROCEEDS	2025 AD VALOREM (PROJECTED AT 0.5 MILLS)	DIFFERENCE IN AD VALOREM	PERCENT CHANGE
\$37,341,271,167	\$41,024,572,583	\$3,683,301,416	\$0	\$20,512,286	\$20,512,286	0%

FY 24-25

PROPOSED FY 25-26

Capital Projects Ad Valorem - .05 Mills	\$0	\$20,512,286
Less 5%	\$0	\$1,025,614
Budgeted Ad Valorem	\$0	\$19,486,672

Greater Naples Fire Rescue District **DEBT SERVICE**

Debt Service—CAPITAL IMPROVEMENT PROJECTS AND IMPACT FEE FUND

The District has a loan with First Horizon with a fixed interest rate of 3% for the re-financing of an original loan for Stations 72, 73, and Headquarters. The quarterly payments are \$174,181 with a maturity date of March 11, 2026.

In 2021, the District entered into a lease agreement with Leasing 2 for five Pierce Saber pumps in the amount of \$373,750 annually. One of these trucks is Engine 74 and is being paid out of impact fees. In 2022, the District entered a lease agreement with Leasing 2 for five Pierce Saber pumps in the amount of \$471,725 annually.

In 2021, the District entered into a \$4,000,000 loan agreement with First Horizon (formerly known as Iberia Bank) for the purchase of 10 acres on White Lake Blvd. The District pays four quarterly payments of approximately \$110,000.

In 2022, the District entered into a five-year financing agreement with the Zoll Medical Corporation for the purchase of eight defibrillators and accessories. The terms are five annual payments of \$57,643 totaling \$288,214. In 2024, the District purchased six additional defibrillators for five annual payments of \$58,174.35 totaling \$290,871.74.

In 2024, the District entered into a lease agreement with Bancorp for a 2024 E-One 100 Ft. Ladder truck in the amount of \$349,980 annually for a period of five years.

	Principal		Interest		Total
<u>FY 25-26 Debt Service Requirements</u>	<u>CIP Fund</u>	<u>Impact</u>	<u>CIP Fund</u>	<u>Impact</u>	
Iberia Bank Loan– HQ/ St.73/ St.72	172,243	172,243	1,940	1,940	348,366
1st Horizon-White Lake Property		394,000		47,469	441,469
Leasing 2, Inc- 5 Engines- 1/21/2022	419,364		52,361		471,725
Leasing 2, Inc- 5 Engines- 5/12/2021	267,392	66,848	31,608	7,902	373,750
Zoll Medical - 14 Defibrillators	115,817				115,817
Ladder 21	285,485		64,495		349,980
FY25 Total	1,260,301	633,091	150,404	57,311	2,101,107

Greater Naples Fire Rescue District

GENERAL FUND

	Final Budget FY 24-25	Proposed Budget FY 25-26	Variance- Positive (Negative)
Beginning Fund Balance	\$ 16,081,174	\$ 16,481,174	\$ 400,000
Revenue			
All Revenue Sources	\$ 56,708,014	\$ 61,323,834	\$ 4,615,820
Expenditures			
Employee Costs	\$ 45,545,856	\$ 50,997,034	\$ 5,451,178 (1)
Outside Services	5,867,030	6,481,423	614,393
Materials and Supplies	2,116,259	2,695,377	579,118
Capital Outlay	1,159,425	-	(1,159,425)
Debt Services	1,619,444	-	(1,619,444)
Total Operating Expenditures	\$ 56,308,014	\$ 60,173,834	\$ 3,865,820
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ 400,000	\$ 1,150,000	\$ 750,000
Appropriations of Reserves			
Property Insurance	-	-	-
Health Insurance	-	650,000	650,000
60 Day Emergency	-	-	-
Unassigned Reserves	400,000	500,000	100,000
Total Appropriations of Reserves	\$ 400,000	\$ 1,150,000	\$ 750,000
Use of Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 16,481,174	\$ 17,631,174	\$ 1,150,000

GENERAL FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)

\$ 72,789,188 \$ 77,805,008 \$ 5,015,820

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

Greater Naples Fire Rescue District

CAPITAL IMPROVEMENT PROJECTS FUND

	Proposed Budget FY 25-26
Beginning Fund Balance	\$ -
Revenue	
Ad Valorem	19,486,672
Interest Income	300,000
	\$ 19,786,672
Expenditures	
Outside Services	389,733
Capital Outlay	17,897,795
Debt Services	1,499,144
Total Operating Expenditures	\$ 19,786,672
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ -
Use of Fund Balance	\$ -
Ending Fund Balance	-

Greater Naples Fire Rescue District

IMPACT FEES FUND

	Final Budget FY 24-25	Proposed Budget FY 25-26	Variance- Positive (Negative)
Beginning Fund Balance	\$ 9,093,776	\$ 8,578,886	\$ -
Revenue			
Impact Fees	1,800,000	1,800,000	-
Interest Income	150,000	390,401	240,401
	\$ 1,950,000	\$ 2,190,401	\$ 240,401
Expenditures			
IberiaBank Facility Loan - Principal	\$ 336,855	\$ 172,243	\$ (164,612)
Iberia Bank Facility Loan Interest	11,507	1,940	(9,567)
White Lake Property Loan - Principal	386,000	394,000	8,000
White Lake Property Loan Interest	55,734	47,468	(8,266)
Leasing, 2 Inc. - 5 Engines Principal (#74)	63,315	66,848	3,533
Leasing, 2 Inc. - 5 Engines Interest (#74)	11,479	7,902	(3,577)
Station 26 Design	1,500,000	1,500,000	-
Training Prop	100,000	-	(100,000)
Total Operating Expenditures	\$ 2,464,890	\$ 2,190,401	\$ (274,489)
			-
Budgeted Revenues Over/(Under) Budgeted Expenditures	\$ (514,890)	\$ -	514,890
Use of Fund Balance	\$ 514,890	\$ -	\$ (514,890)
Ending Fund Balance	\$ 8,578,886	\$ 8,578,886	\$ -
IMPACT FEE FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE)	\$ 11,043,776	\$ 10,769,287	\$ (274,489)

Greater Naples Fire Rescue District

MM-63 FUND

**Proposed
FY 25-26**

Beginning Fund Balance -

Revenue

Intergovernmental Revenue \$ 2,000,000

Intergovernmental Revenue - Contingency -

All Revenue Sources \$ 2,000,000

Expenditures

Employee Costs \$ 1,857,681

Outside Services 25,650

Materials and Supplies 116,669

Capital Outlay -

Total Operating Expenditures \$ 2,000,000

Budgeted Revenues Over/(Under) Budgeted Expenditures \$ -

Use of Fund Balance \$ -

Ending Fund Balance \$ -

**MM-63 FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING
FUND BALANCE)** \$ 2,000,000

Greater Naples Fire Rescue District

OCHOPEE FUND

**Proposed
FY 25-26**

Beginning Fund Balance -

Revenue

Intergovernmental Revenue \$ 4,532,200

Intergovernmental Revenue - Contingency -

All Revenue Sources \$ 4,532,200

Expenditures

Employee Costs \$ 4,212,200

Outside Services 295,000

Materials and Supplies 25,000

Capital Outlay -

Total Operating Expenditures \$ 4,532,200

Budgeted Revenues Over/(Under) Budgeted Expenditures \$ -

Use of Fund Balance \$ -

Ending Fund Balance \$ -

OCHOPEE FUND BUDGET TOTAL (EXPENDITURES PLUS ENDING FUND BALANCE) \$ 4,532,200