

## Upper Captiva Fire/Rescue District

### Profit Loss Budget vs Actual

	1 October 2022 - 30 June 2023 End-of-Month						Total Budget				75.00%
	General Fund			Special Assessment							
	1 October 2022 through 30 June 2023	Approved FY23 Budget	Proposed FY24 Budget	1 October 2022 through 30 June 2023	Approved FY23 Budget	Proposed FY24 Budget	1 October 2022 through 30 June 2023	Approved FY23 Budget	Proposed FY24 Budget	Proposed Increase (Decrease)	
<b>Revenue</b>											
311.0 TAX REVENUE	\$889,387.03	\$940,910	\$1,123,006				\$889,387.03	\$940,910	\$1,123,006	\$182,096	94.52%
311.9 TAXES-DISCOUNTS TAKEN	(\$32,017.58)	(\$32,932)	(\$33,690)				(\$32,017.58)	(\$32,932)	(\$33,690)	(\$758)	97.22%
325.0 SPECIAL ASSESSMENTS				\$445,986.66	\$466,042	\$0	\$445,986.66	\$466,042	\$0	(\$466,042)	95.70%
325.1 SA-DISCOUNTS TAKEN				(\$12,064.42)	(\$18,642)	\$0	(\$12,064.42)	(\$18,642)	\$0	\$18,642	64.72%
361.1 INTEREST EARNINGS	\$8,310.04	\$2,800	\$15,000				\$8,310.04	\$2,800	\$15,000	\$12,200	296.79%
364.0 PROCEEDS ON SALE OF ASSETS	\$0.00	\$0					\$0.00	\$0	\$0	\$0	#DIV/0!
364.9 INSURANCE PROCEEDS	\$0.00	\$0					\$0.00	\$0	\$0	\$0	#DIV/0!
366.0 CONTRIBUTIONS-Miscellaneous	\$2,750.00	\$0	\$50,000				\$2,750.00	\$0	\$50,000	\$50,000	#DIV/0!
366.2 CONTRIBUTIONS-Fun Run	\$14,701.54	\$15,000	\$15,000				\$14,701.54	\$15,000	\$15,000	\$0	98.01%
366.7 TIPS Grant-Preferred Gov't Ins	\$0.00	\$5,000	\$5,000				\$0.00	\$5,000	\$5,000	\$0	0.00%
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$1,630.67	\$0	\$0				\$1,630.67	\$0	\$0	\$0	#DIV/0!
369.5 SALE OF T-SHIRTS	\$0.00	\$2,000	\$2,000	\$0.00	\$0		\$0.00	\$2,000	\$2,000	\$0	0.00%
<b>Total Revenue</b>	<b>\$884,761.70</b>	<b>\$932,778</b>	<b>\$1,176,316</b>	<b>\$433,922.24</b>	<b>\$447,400</b>	<b>\$0</b>	<b>\$1,318,683.94</b>	<b>\$1,380,178</b>	<b>\$1,176,316</b>	<b>(\$203,862)</b>	<b>95.54%</b>
361-351 BEGINNING FUND BALANCE		\$368,242	\$395,828		\$45,845	\$42,884		\$414,087	\$438,712	\$24,625	
<b>Total Funds Available</b>	<b>\$884,761.70</b>	<b>\$1,301,020</b>	<b>\$1,572,144</b>	<b>\$433,922.24</b>	<b>\$493,245</b>	<b>\$42,884</b>	<b>\$1,318,683.94</b>	<b>\$1,794,265</b>	<b>\$1,615,028</b>	<b>(\$179,237)</b>	
<b>Expenditures</b>											
<b>Salaries &amp; Fringe Benefits</b>											
522-120 SALARIES & WAGES	\$355,603.49	\$437,592	\$398,128	\$275,819.64	\$343,837	\$350,246	\$631,423.13	\$781,429	\$748,374	(\$33,054)	80.80%
522-210 PAYROLL TAXES PAID	\$27,997.92	\$33,476	\$30,457	\$20,562.27	\$26,304	\$26,794	\$48,560.19	\$59,780	\$57,251	(\$2,529)	81.23%
522-220 RETIREMENT CONTRIBUTION	\$2,736.97	\$10,479	\$6,240				\$2,736.97	\$10,479	\$6,240	(\$4,239)	26.12%
522-230 HEALTH.LIFE & DENT INS	\$8,423.50	\$26,856	\$0				\$8,423.50	\$26,856	\$0	(\$26,856)	31.37%
522-231 DISABILITY INSURANCE	\$352.29	\$936	\$0				\$352.29	\$936	\$0	(\$936)	37.64%
522-240 WORKERS' COMP	\$12,990.06	\$15,000	\$16,920	\$12,988.94	\$15,000	\$14,885	\$25,979.00	\$30,000	\$31,806	\$1,806	86.60%
<b>Sub-total Salaries &amp; Fringe Benefits</b>	<b>\$408,104.23</b>	<b>\$524,339</b>	<b>\$451,746</b>	<b>\$309,370.85</b>	<b>\$385,141</b>	<b>\$391,925</b>	<b>\$717,475.08</b>	<b>\$909,480</b>	<b>\$843,671</b>	<b>(\$65,809)</b>	<b>78.89%</b>
<b>Operating Expenses</b>											
522-310 LEGAL & PROFESSIONAL SERVICES	\$9,386.96	\$50,000	\$20,000	\$0.00	\$2,500	\$0	\$9,386.96	\$52,500	\$20,000	(\$32,500)	17.88%
522-320 ACCOUNTING & AUDITING	\$3,118.09	\$24,000	\$17,000	\$3,795.32	\$24,000	\$0	\$6,913.41	\$48,000	\$17,000	(\$31,000)	14.40%
522.34 OTHER CONTRACTUAL	\$0.00	\$2,710	\$0								
522.341 PROPERTY APPRAISER FEES	\$5,710.83	\$5,000	\$5,711	\$696.00	\$700	\$696	\$6,406.83	\$5,700	\$6,407	\$707	112.40%
522.342 TAX COLLECTOR FEES	\$18,697.39	\$20,230	\$21,786	\$1,009.20	\$1,500	\$1,009	\$19,706.59	\$21,730	\$22,796	\$1,066	90.69%
522-400 TRAVEL & PER DIEM	\$8,865.94	\$8,250	\$8,250				\$8,865.94	\$8,250	\$8,250	\$0	107.47%
522-410 COMMUNICATIONS SERV	\$10,262.58	\$6,800	\$6,800				\$10,262.58	\$6,800	\$6,800	\$0	150.92%
522-420 FREIGHT & POSTAGE	\$231.85	\$290	\$200				\$231.85	\$290	\$200	(\$90)	79.95%

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522-430 UTILITY SERVICES	\$3,936.09	\$14,480	\$14,480				\$3,936.09	\$14,480	\$14,480	\$0	27.18%
522-440 RENTALS & LEASES			\$6,000	\$4,500.00	\$11,520	\$0	\$4,500.00	\$11,520	\$6,000	(\$5,520)	39.06%
522-450 INSURANCE	\$25,341.03	\$31,340	\$31,340				\$25,341.03	\$31,340	\$31,340	\$0	80.86%
522-460 REPAIR & MAINTENANCE	\$4,398.78	\$39,310	\$38,810				\$4,398.78	\$39,310	\$38,810	(\$500)	11.19%
522-469 ACCESS POINT MAINTENANCE	\$9,635.91	\$50,000	\$50,000				\$9,635.91	\$50,000	\$50,000	\$0	19.27%
522.470 PRINTING & BINDING	\$0.00	\$360	\$0				\$0.00	\$360	\$0	(\$360)	0.00%
522.480 PROMO/LEGAL ADVERTISING	\$1,947.14	\$4,655	\$4,655				\$1,947.14	\$4,655	\$4,655	\$0	41.83%
522-490 OTHER CURRENT CHGS	\$0.00	\$200	\$0				\$0.00	\$200	\$0	(\$200)	0.00%
522.491 BANK SERVICE CHARGES	\$849.16	\$1,920	\$2,000				\$849.16	\$1,920	\$2,000	\$80	44.23%
522.493 OTHER EXPENSES (FUN RUN)	\$4,150.00	\$6,623	\$4,200				\$4,150.00	\$6,623	\$4,200	(\$2,423)	62.66%
522.500 LICENSES & FEES	\$567.96	\$2,900	\$300				\$567.96	\$2,900	\$300	(\$2,600)	19.58%
522-510 OFFICE SUPPLIES	\$0.00	\$2,100	\$600				\$0.00	\$2,100	\$600	(\$1,500)	0.00%
522-520 OPERATING SUPPLIES										\$0	
522.521 FUEL	\$0.00	\$1,000	\$13,000	\$12,495.97	\$25,000	\$0	\$12,495.97	\$26,000	\$13,000	(\$13,000)	48.06%
522.522 MEDICAL	\$13,671.23	\$8,000	\$8,000				\$13,671.23	\$8,000	\$8,000	\$0	170.89%
522.523 UNIFORMS & SUPPLIES	\$3,119.00	\$3,000	\$3,000				\$3,119.00	\$3,000	\$3,000	\$0	103.97%
522.526 EQUIPMENT UNDER \$1000	\$2,884.47	\$4,000	\$4,000				\$2,884.47	\$4,000	\$4,000	\$0	72.11%
522.527 T-SHIRTS FOR RESALE	\$0.00	\$1,500	\$1,500				\$0.00	\$1,500	\$1,500	\$0	0.00%
522.528 PERSONAL PROTECTIVE GEAR	\$17,662.72	\$14,000	\$23,000				\$17,662.72	\$14,000	\$23,000	\$9,000	126.16%
522.520 OPERATING SUPPLIES-OTHER	\$8,960.68	\$17,000	\$17,000				\$8,960.68	\$17,000	\$17,000	\$0	52.71%
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$249.00	\$2,460	\$1,410				\$249.00	\$2,460	\$1,410	(\$1,050)	10.12%
522-541 STATION SOFTWARE	\$8,120.20	\$0	\$8,000				\$8,120.20	\$0	\$8,000	\$8,000	#DIV/0!
522.550 TRAINING & EDUCATION	\$8,369.20	\$5,750	\$8,369				\$8,369.20	\$5,750	\$8,369	\$2,619	145.55%
<b>Sub-total Operating Expenses</b>	<u>\$170,136.21</u>	<u>\$327,878</u>	<u>\$319,411</u>	<u>\$22,496.49</u>	<u>\$65,220</u>	<u>\$1,705</u>	<u>\$192,632.70</u>	<u>\$390,388</u>	<u>\$321,117</u>	<u>(\$69,271)</u>	<u>49.34%</u>
<b>Capital Outlay</b>											
522.620 BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$0				\$0.00	\$0	\$0	\$0	#DIV/0!
522-640 MACHINERY & EQUIPMENT											
522.641 EQUIP FIREFIGHT > \$1000	\$0.00	\$0.00	\$0				\$0.00	\$0	\$0	\$0	#DIV/0!
522-643 EQUIP VEHICLES > \$1000	\$0.00	\$30,000	\$0				\$0.00	\$30,000	\$0	(\$30,000)	0.00%
522.640 EQUIP & MACH - OTHER > \$1000	\$28,136.50	\$0.00	\$0				\$28,136.50	\$0	\$0	\$0	#DIV/0!
<b>Sub-total Capital Outlay</b>	<u>\$28,136.50</u>	<u>\$30,000</u>	<u>\$0</u>				<u>\$28,136.50</u>	<u>\$30,000</u>	<u>\$0</u>	<u>(\$30,000)</u>	<u>93.79%</u>
<b>Debt Service</b>											
522.710 PRINCIPAL	\$14,610.68	\$14,611.00	\$14,611				\$14,610.68	\$14,611	\$14,611	\$0	100.00%

**Upper Captiva Fire/Rescue District**  
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	General Fund			Special Assessment							
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522.720 INTEREST EXPENSE	\$8,063.98	\$8,064.00	\$8,064				\$8,063.98	\$8,064	\$8,064	\$0	100.00%
Sub-total Debt Service	\$22,674.66	\$22,675.00	\$22,675				\$22,674.66	\$22,675	\$22,675	\$0	100.00%
<b>Total Expenditures</b>	<b>\$629,051.60</b>	<b>\$904,892</b>	<b>\$793,832</b>	<b>\$331,867.34</b>	<b>\$450,361</b>	<b>\$393,630</b>	<b>\$960,918.94</b>	<b>\$1,352,543</b>	<b>\$1,187,462</b>	<b>(\$165,081)</b>	<b>71.05%</b>
522.90 COMMITTED FOR RESERVES-ENDING		\$200,000.00	\$0					\$200,000	\$0	(\$200,000)	
522.97 COMMITTED FOR DEBT SERVICE RESERVE		\$22,675.00	\$0					\$22,675	\$0	(\$22,675)	
522-98 COMMITTED FOR EQUIP REPLACE RESERVE		\$28,000.00	\$0					\$28,000	\$0	(\$28,000)	
522-99 RESTRICTED FUND BALANCE ENDING		\$0.00	\$0		\$42,884	(\$350,747)		\$42,884	(\$307,863)	(\$350,747)	
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$145,153.15	\$778,312					\$145,153	\$778,312	\$633,159	

**IF WE DECIDE NOT TO DO A SPECIAL ASSESSMENT IN FY24**

TOTAL STARTING RESERVE (EST)	=		\$438,712	
TOTAL REVENUE WOULD BE	+	\$1,176,316		
TOTAL SPENDING (EST) WOULD BE	-	\$1,187,462		
RESERVE INCREASE (DECREASE)	+			(\$11,146)
TOTAL ENDING RESERVE (EST)	=		\$427,566	-0.9%
MINIMUM CASH RESERVES ARE 17%	=	\$201,869		
"EXCESS" CASH RESERVES (EST)	=	\$225,697		
PLUS ANNUAL LINE OF CREDIT	+		\$500,000	
TOTAL AVAILABLE RESERVES (EST)	=		\$927,566	

17% Cash Reserves covers the first two months of each Fiscal Year, while we wait new revenue payments from the Lee County Tax Collector

**Pay and Fringe Benefits Budget Baseline Worksheet for FY24 ( no Full-Time/On-Island Chief )**

General Fund	14 Shifts/ Week	FY23 Hourly Rate	CY24 Proposed Hourly Rate	Annual Pay Rate	Holiday Pay (12 Hrs x 4 Days)	Housing	PTO	FICA (7.65%)	W/C (4.25%)	Health, Dental, Vision, and Disability	Retirement Contribution	Subtotal Pay & Ben <b>COSTS</b>	
Payments To Chief Cottrell (Hourly)	2.00	\$25.00	\$25.00	\$62,400		\$0					\$6,240	\$77,408	
Payments FOR Chief Cottrell							\$0	\$4,865	\$2,703	\$0	\$0		
Payments To Achief Tracy (Hourly)	1.75	\$21.44	\$25.00	\$54,598		\$0					\$0	\$61,095	
Payments FOR Achief Tracy Dchief					\$1,200		\$0	\$4,177	\$2,320	\$0	\$0		
Payments To Dchief EMS Trujillo (Hourly)	1.50	\$23.39	\$24.09	\$44,771		\$0					\$0	\$50,098	
Payments FOR Dchief EMS Trujillo							\$0	\$3,425	\$1,903	\$0	\$0		
Payments To Dchief Fire Doerr (Hourly)	1.75	\$23.39	\$24.09	\$52,232							\$0	\$58,448	
Payments FOR Dchief Fire Doerr								\$3,996	\$2,220	\$0	\$0		
Officers	7.00	\$21.44	\$22.14	\$181,865				\$13,913	\$7,774			\$203,552	
Holiday Pay (for Part-Time Only)		\$21.44	\$22.14		\$1,063			\$81				\$1,144	
<b>Without Raise</b>					<b>\$383,451</b>		<b>\$0</b>	<b>\$29,334</b>	<b>\$16,297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,240</b>	<b>\$435,322</b>
<b>With Raise 3 Jan 2024</b>					<b>\$398,128</b>		<b>\$0</b>	<b>\$30,457</b>	<b>\$16,920</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,240</b>	<b>\$451,746</b>
<b>Proposed Change</b>					<b>\$14,677</b>			<b>\$1,123</b>	<b>\$624</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,424</b>
Special Assessment	14 Shifts/ Week	Current Hourly Rate	Proposed Hourly Rate	Annual Pay Rate	Holiday Pay (12 Hrs x 4 Days)			FICA (7.65%)	W/C (4.25%)			Subtotal Pay & Ben <b>COSTS</b>	
Paramedic	7	\$20.36	\$21.58	\$185,869	\$1,036			\$14,298	\$7,943			\$209,146	
EMT	7	\$18.32	\$18.69	\$162,444	\$897			\$12,496	\$6,942			\$182,779	
<b>Without Raise</b>				<b>\$339,765</b>				<b>\$25,992</b>	<b>\$14,440</b>			<b>\$380,197</b>	
<b>With Raise 3 Jan 2024</b>				<b>\$350,246</b>				<b>\$26,794</b>	<b>\$14,885</b>			<b>\$391,925</b>	
<b>Proposed Change</b>				<b>\$10,481</b>				<b>\$802</b>	<b>\$445</b>			<b>\$11,728</b>	
Grand Total Pay & Benefits (No Raise)					\$723,216			\$55,326	\$30,737	\$0	\$0	\$6,240	\$815,519
<b>Grand Total Pay &amp; Benefits (With Raise)</b>					<b>\$748,374</b>			<b>\$57,251</b>	<b>\$31,806</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,240</b>	<b>\$843,671</b>