

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2022 - 24 July 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			
	1 October 2022 through 24 July 2023	Approved FY23 Budget	Proposed FY24 Budget	1 October 2022 through 24 July 2023	Approved FY23 Budget	Proposed FY24 Budget	1 October 2022 through 24 July 2023	Approved FY23 Budget	Proposed FY24 Budget	Proposed Increase (Decrease)
Revenue										
311.0 TAX REVENUE	\$896,727.65	\$940,910	\$943,325				\$896,727.65	\$940,910	\$943,325	\$2,415
311.9 TAXES-DISCOUNTS TAKEN	(\$32,017.58)	(\$32,932)	(\$28,300)				(\$32,017.58)	(\$32,932)	(\$28,300)	\$4,632
325.0 SPECIAL ASSESSMENTS				\$451,913.43	\$466,042	\$466,042	\$451,913.43	\$466,042	\$466,042	\$0
325.1 SA-DISCOUNTS TAKEN				(\$12,064.42)	(\$18,642)	(\$18,642)	(\$12,064.42)	(\$18,642)	(\$18,642)	\$0
360-000 MISCELLANEOUS REVENUE										
361.1 INTEREST EARNINGS	\$11,182.38	\$2,800	\$15,000				\$11,182.38	\$2,800	\$15,000	\$12,200
364.0 PROCEEDS ON SALE OF ASSETS	\$0.00	\$0					\$0.00	\$0	\$0	\$0
364.9 INSURANCE PROCEEDS	\$0.00	\$0					\$0.00	\$0	\$0	\$0
366.0 CONTRIBUTIONS-Miscellaneous	\$4,750.00	\$0	\$50,000				\$4,750.00	\$0	\$50,000	\$50,000
366.2 CONTRIBUTIONS-Fun Run	\$14,701.54	\$15,000	\$15,000				\$14,701.54	\$15,000	\$15,000	\$0
366.7 TIPS Grant-Preferred Gov't Ins	\$0.00	\$5,000	\$5,000				\$0.00	\$5,000	\$5,000	\$0
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$1,630.67	\$0	\$0				\$1,630.67	\$0	\$0	\$0
369.5 SALE OF T-SHIRTS	\$220.00	\$2,000	\$2,000				\$220.00	\$2,000	\$2,000	\$0
Total Revenue	\$897,194.66	\$932,778	\$1,002,025	\$439,849.01	\$447,400	\$447,400	\$1,337,043.67	\$1,380,178	\$1,449,425	\$69,247
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$368,242	\$495,000		\$45,845	\$73,000		\$414,087	\$568,000	\$153,913
Total Funds Available	\$897,194.66	\$1,301,020	\$1,497,025	\$439,849.01	\$493,245	\$520,400	\$1,337,043.67	\$1,794,265	\$2,017,425	\$223,160
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$379,185.11	\$437,592	\$398,128	\$309,516.68	\$343,837	\$350,246	\$688,701.79	\$781,429	\$748,374	(\$33,054)
522-210 PAYROLL TAXES PAID	\$28,695.80	\$33,476	\$30,457	\$24,294.04	\$26,304	\$26,794	\$52,989.84	\$59,780	\$57,251	(\$2,529)
522-220 RETIREMENT CONTRIBUTION	\$2,736.97	\$10,479	\$6,240				\$2,736.97	\$10,479	\$6,240	(\$4,239)
522-230 HEALTH.LIFE & DENT INS	\$8,423.50	\$26,856	\$0				\$8,423.50	\$26,856	\$0	(\$26,856)
522-231 DISABILITY INSURANCE	\$352.29	\$936	\$0				\$352.29	\$936	\$0	(\$936)
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
Sub-total Salaries & Fringe Benefits	\$432,383.73	\$524,339	\$451,746	\$346,799.66	\$385,141	\$391,925	\$779,183.39	\$909,480	\$843,671	(\$65,809)
Operating Expenses										
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)

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522-320 ACCOUNTING & AUDITING	\$3,118.09	\$24,000	\$12,000	\$3,795.32	\$24,000	\$12,000	\$6,913.41	\$48,000	\$24,000	(\$24,000)
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
522.342 TAX COLLECTOR FEES	\$18,844.20	\$20,230	\$18,301	\$1,009.20	\$1,500	\$1,009	\$19,853.40	\$21,730	\$19,310	(\$2,420)
522-400 TRAVEL & PER DIEM	\$10,390.94	\$8,250	\$8,250				\$10,390.94	\$8,250	\$8,250	\$0
522.401 EMERGENCY TRANSPORT	\$0.00	\$0					\$0.00	\$0	\$0	\$0
522-410 COMMUNICATIONS SERV	\$10,456.20	\$6,800	\$6,800				\$10,456.20	\$6,800	\$6,800	\$0
522-420 FREIGHT & POSTAGE	\$231.85	\$290	\$200				\$231.85	\$290	\$200	(\$90)
522-430 UTILITY SERVICES	\$4,086.09	\$14,480	\$14,480				\$4,086.09	\$14,480	\$14,480	\$0
522-440 RENTALS & LEASES				\$5,000.00	\$11,520	\$6,000	\$5,000.00	\$11,520	\$6,000	(\$5,520)
522-450 INSURANCE	\$25,341.03	\$31,340	\$31,340				\$25,341.03	\$31,340	\$31,340	\$0
522-460 REPAIR & MAINTENANCE	\$12,498.34	\$39,310	\$38,810				\$12,498.34	\$39,310	\$38,810	(\$500)
522-469 ACCESS POINT MAINTENANCE	\$9,635.91	\$50,000	\$50,000				\$9,635.91	\$50,000	\$50,000	\$0
522.470 PRINTING & BINDING	\$0.00	\$360	\$0				\$0.00	\$360	\$0	(\$360)
522.480 PROMO/LEGAL ADVERTISING	\$1,947.14	\$4,655	\$4,655				\$1,947.14	\$4,655	\$4,655	\$0
522-490 OTHER CURRENT CHGS	\$0.00	\$200	\$0				\$0.00	\$200	\$0	(\$200)
522.491 BANK SERVICE CHARGES	\$859.16	\$1,920	\$2,000				\$859.16	\$1,920	\$2,000	\$80
522.493 OTHER EXPENSES (FUN RUN)	\$4,150.00	\$6,623	\$4,200				\$4,150.00	\$6,623	\$4,200	(\$2,423)
522.500 LICENSES & FEES	\$295.90	\$2,900	\$300				\$295.90	\$2,900	\$300	(\$2,600)
522-510 OFFICE SUPPLIES	\$582.33	\$2,100	\$600				\$582.33	\$2,100	\$600	(\$1,500)
522-520 OPERATING SUPPLIES										\$0
522.521 FUEL	\$0.00	\$1,000	\$1,000	\$13,301.49	\$25,000	\$12,000	\$13,301.49	\$26,000	\$13,000	(\$13,000)
522.522 MEDICAL	\$15,093.42	\$8,000	\$8,000				\$15,093.42	\$8,000	\$8,000	\$0
522.523 UNIFORMS & SUPPLIES	\$3,119.00	\$3,000	\$3,000				\$3,119.00	\$3,000	\$3,000	\$0
522.526 EQUIPMENT UNDER \$1000	\$2,884.47	\$4,000	\$4,000				\$2,884.47	\$4,000	\$4,000	\$0
522.527 T-SHIRTS FOR RESALE	\$0.00	\$1,500	\$1,500				\$0.00	\$1,500	\$1,500	\$0
522.528 PERSONAL PROTECTIVE GEAR	\$17,662.72	\$14,000	\$3,000				\$17,662.72	\$14,000	\$3,000	(\$11,000)
522.520 OPERATING SUPPLIES-OTHER	\$8,960.68	\$17,000	\$17,000				\$8,960.68	\$17,000	\$17,000	\$0
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$249.00	\$2,460	\$1,410				\$249.00	\$2,460	\$1,410	(\$1,050)
522-541 STATION SOFTWARE	\$8,120.20	\$0	\$8,000				\$8,120.20	\$0	\$8,000	\$8,000
522-550 TRAINING & EDUCATION	\$1,093.95	\$5,750	\$1,094				\$1,093.95	\$5,750	\$1,094	(\$4,656)

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Sub-total Operating Expenses	<u>\$174,718.41</u>	<u>\$327,878</u>	<u>\$265,650</u>	<u>\$23,802.01</u>	<u>\$65,220</u>	<u>\$31,705</u>	<u>\$198,520.42</u>	<u>\$390,388</u>	<u>\$297,355</u>	<u>(\$93,033)</u>
Capital Outlay										
522.620 BUILDING IMPROVEMENTS	<u>\$68,822.51</u>	<u>\$0.00</u>	<u>\$0</u>				<u>\$68,822.51</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
522.640 MACHINERY & EQUIPMENT										
522.641 EQUIP FIREFIGHT > \$1000	\$0.00	\$0.00	\$0				\$0.00	\$0	\$0	\$0
522.643 EQUIP VEHICLES > \$1000	\$28,136.50	\$30,000	\$0				\$28,136.50	\$30,000	\$0	(\$30,000)
522.640 EQUIP & MACH - OTHER > \$1000	<u>\$6,404.57</u>	<u>\$0.00</u>	<u>\$0</u>				<u>\$6,404.57</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Sub-total Capital Outlay	<u>\$103,363.58</u>	<u>\$30,000</u>	<u>\$0</u>				<u>\$103,363.58</u>	<u>\$30,000</u>	<u>\$0</u>	<u>(\$30,000)</u>
Debt Service										
522.710 PRINCIPAL	\$14,610.68	\$14,611.00	\$14,611				\$14,610.68	\$14,611	\$14,611	\$0
522.720 INTEREST EXPENSE	\$8,063.98	\$8,064.00	\$8,064				\$8,063.98	\$8,064	\$8,064	\$0
Sub-total Debt Service	<u>\$22,674.66</u>	<u>\$22,675.00</u>	<u>\$22,675</u>				<u>\$22,674.66</u>	<u>\$22,675</u>	<u>\$22,675</u>	<u>\$0</u>
Total Expenditures	<u>\$733,140.38</u>	<u>\$904,892</u>	<u>\$740,071</u>	<u>\$370,601.67</u>	<u>\$450,361</u>	<u>\$423,630</u>	<u>\$1,103,742.05</u>	<u>\$1,352,543</u>	<u>\$1,163,701</u>	<u>(\$188,842)</u>
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	\$96,770		\$42,884	\$96,770	\$53,886
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$145,153.15	<u>\$756,955</u>					\$145,153	\$756,955	<u>\$611,802</u>
OPERATING Revenue Over (Under) Expenditures	<u>\$164,054.28</u>			<u>\$69,247.34</u>					<u>\$853,724</u>	<u>\$415,013</u>

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SINCE WE DECIDED TO DO A FULL SPECIAL ASSESSMENT AND A TENTATIVE 3.15 mil TAX RATE IN FY24

TOTAL STARTING RESERVE (EST Sep 22)	=		\$438,712	\$438,712
AUDIT UPDATED TOTAL STARTING RESERVE (EST Sep 23)	=		\$568,000	
TOTAL REVENUE WOULD BE	+	\$1,449,425		
TOTAL SPENDING (EST) WOULD BE	-	\$1,163,701		
RESERVE INCREASE (DECREASE)	+			\$415,013
TOTAL ENDING RESERVE (EST)	=		\$853,724	
MINIMUM CASH RESERVES ARE 17%	=	\$197,829		
"EXCESS" CASH RESERVES (EST)	=	\$655,895		
PLUS ANNUAL LINE OF CREDIT	+		\$500,000	
TOTAL AVAILABLE RESERVES (EST)	=		\$1,353,724	

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		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 COSTS
			Proposed Hourly Rate	Annual Pay Rate								
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	\$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	\$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
Without Raise					\$383,451	\$0	\$29,334	\$16,297	\$0	\$0	\$6,240	\$435,322
With Raise 3 Jan 2024					\$398,128	\$0	\$30,457	\$16,920	\$0	\$0	\$6,240	\$451,746
Proposed Change					\$14,677		\$1,123	\$624	\$0	\$0	\$0	\$16,424
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 COSTS
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
Without Raise				\$339,765			\$25,992	\$14,440				\$380,197
With Raise 3 Jan 2024				\$350,246			\$26,794	\$14,885				\$391,925
Proposed Change				\$10,481			\$802	\$445				\$11,728
Grand Total Pay & Benefits (No Raise)					\$723,216		\$55,326	\$30,737	\$0	\$0	\$6,240	\$815,519
Grand Total Pay & Benefits (With Raise)					\$748,374		\$57,251	\$31,806	\$0	\$0	\$6,240	\$843,671