

Upper Captiva Fire/Rescue District

Profit Loss Budget vs Actual

1 October 2022 - 30 August 2023 End-of-Month

	General Fund			Special Assessment			Total Budget			
	1 October 2022 through 30 August 2023	Amended FY23 Budget	Proposed FY24 Budget	1 October 2022 through 30 August 2023	Amended FY23 Budget	Proposed FY24 Budget	1 October 2022 through 30 August 2023	Amended 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		\$1,337,043.67	\$1,380,178	\$1,449,425	\$69,247
361-350 CASH CARRYOVER										
361-351 BEGINNING FUND BALANCE		\$466,343	\$495,000		\$75,522	\$73,000		\$541,865	\$568,000	\$26,135
Total Funds Available	\$897,194.66	\$1,399,121	\$1,497,025	\$439,849.01	\$522,922	\$520,400	\$1,337,043.67	\$1,922,043	\$2,017,425	\$95,382
Expenditures										
Salaries & Fringe Benefits										
522-120 SALARIES & WAGES	\$412,669.05	\$437,592	\$398,128	\$363,395.48	\$343,837	\$350,246	\$776,064.53	\$781,429	\$748,374	(\$33,054)
522-210 PAYROLL TAXES PAID	\$35,444.24	\$33,476	\$30,457	\$24,294.04	\$26,304	\$26,794	\$59,738.28	\$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	\$472,616.11	\$524,339	\$451,746	\$400,678.46	\$385,141	\$391,925	\$873,294.57	\$909,480	\$843,671	(\$65,809)
Operating Expenses										
522-310 LEGAL & PROFESSIONAL SERVICES	\$22,437.16	\$50,000	\$20,000	\$0.00	\$2,500	\$0	\$22,437.16	\$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	\$10,068	\$8,250				\$10,390.94	\$10,068	\$8,250	(\$1,818)
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				\$5,500.00	\$11,520	\$6,000	\$5,500.00	\$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	\$12,648.34	\$38,800	\$38,800				\$12,648.34	\$38,800	\$38,800	\$0
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	\$400	\$300				\$295.90	\$400	\$300	(\$100)
522-510 OFFICE SUPPLIES	\$928.75	\$600	\$600				\$928.75	\$600	\$600	\$0
522-520 OPERATING SUPPLIES										\$0
522.521 FUEL	\$3,662.62	\$1,000	\$1,000	\$13,301.49	\$25,000	\$12,000	\$16,964.11	\$26,000	\$13,000	(\$13,000)
522.522 MEDICAL	\$15,174.34	\$8,000	\$8,000				\$15,174.34	\$8,000	\$8,000	\$0
522.523 UNIFORMS & SUPPLIES	\$4,982.00	\$3,000	\$3,000				\$4,982.00	\$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	\$37,000	\$3,000				\$17,662.72	\$37,000	\$3,000	(\$34,000)
522.520 OPERATING SUPPLIES-OTHER	\$9,096.68	\$17,000	\$17,000				\$9,096.68	\$17,000	\$17,000	\$0
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$249.00	\$1,260	\$1,260				\$249.00	\$1,260	\$1,260	\$0
522-541 STATION SOFTWARE	\$8,120.20	\$8,460	<u>\$8,160</u>				\$8,120.20	\$8,460	\$8,160	(\$300)
522.550 TRAINING & EDUCATION	<u>\$1,093.95</u>	<u>\$3,000</u>	<u>\$1,094</u>				<u>\$1,093.95</u>	<u>\$3,000</u>	<u>\$1,094</u>	(\$1,906)
Sub-total Operating Expenses	<u>\$194,007.57</u>	<u>\$352,696</u>	<u>\$265,650</u>	<u>\$24,302.01</u>	<u>\$65,220</u>	<u>\$31,705</u>	<u>\$218,309.58</u>	<u>\$415,206</u>	<u>\$297,356</u>	(\$117,850)

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Capital Outlay										
522.620 BUILDING IMPROVEMENTS	\$68,822.51	\$8,240.00	\$0				\$68,822.51	\$8,240	\$0	(\$8,240)
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	\$6,404.57	\$0.00	\$0				\$6,404.57	\$0	\$0	\$0
Sub-total Capital Outlay	\$103,363.58	\$38,240	\$0				\$103,363.58	\$38,240	\$0	(\$38,240)
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	\$22,674.66	\$22,675.00	\$22,675				\$22,674.66	\$22,675	\$22,675	\$0
Total Expenditures	\$792,661.92	\$937,950	\$740,071	\$424,980.47	\$450,361	\$423,630	\$1,217,642.39	\$1,385,601	\$1,163,701	(\$221,900)
522.90 COMMITTED FOR RESERVES-ENDING		\$0	\$0					\$0	\$0	\$0
522.97 COMMITTED FOR DEBT SERVICE RESERVE		\$0	\$0					\$0	\$0	\$0
522.98 COMMITTED FOR EQUIP REPLACE RESERVE		\$0	\$0					\$0	\$0	\$0
522.99 RESTRICTED FUND BALANCE ENDING		\$0	\$0		\$72,561	\$96,770		\$72,561	\$96,770	\$24,209
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$460,871	\$756,955					\$460,871	\$756,955	\$296,083
OPERATING Revenue Over (Under) Expenditures	\$104,532.74			\$14,868.54				\$533,432		\$320,292

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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)	=						\$533,432			\$533,432
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)	+									\$320,292
TOTAL ENDING RESERVE (EST)	=						\$853,724			
MINIMUM CASH RESERVES ARE 17%	=		\$197,829							17% Cash Reserves covers the first two months of each Fiscal Year, while we wait new revenue payments from the Lee County Tax Collector
"EXCESS" CASH RESERVES (EST)	=		\$655,895							
PLUS ANNUAL LINE OF CREDIT	+						\$500,000			
TOTAL AVAILABLE RESERVES (EST)	=						\$1,353,724			

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