

Upper Captiva Fire/Rescue District

Profit and Loss Budget vs Actual

	Total Budget			
	1 October 2023 through 31 August 2024	Amended FY24 Budget	Proposed FY25 Budget	Proposed Increase (Decrease)
Revenue				
311.0 TAX REVENUE	\$932,875	\$943,325	\$1,170,913	
311.9 TAXES-DISCOUNTS TAKEN	(\$30,130)	(\$28,300)	(\$38,055)	(\$229,567)
325.0 SPECIAL ASSESSMENTS	\$466,152	\$466,042	\$0	
325.1 SA-DISCOUNTS TAKEN	(\$14,806)	(\$18,642)	\$0	
334.215 STATE GRANT-LOST IAN TAXES	\$21,323	\$0	\$0	
360-000 MISCELLANEOUS REVENUE				
361.1 INTEREST EARNINGS	\$26,936	\$15,000	\$20,000	\$5,000
364.9 INSURANCE PROCEEDS	\$295,044	\$287,000	\$0	(\$287,000)
366.0 CONTRIBUTIONS-Miscellaneous	\$5,108	\$5,000	\$0	(\$5,000)
366.2 CONTRIBUTIONS-Fun Run	\$0	\$0	\$0	\$0
366.7 TIPS Grant-Preferred Gov't Ins	\$5,000	\$5,000	\$5,000	\$0
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	\$819	\$0	\$0	\$0
369.5 SALE OF T-SHIRTS	\$2,857	\$2,000	\$0	(\$2,000)
Total Revenue	<u>\$1,711,177</u>	<u>\$1,676,425</u>	<u>\$1,157,858</u>	<u>(\$518,567)</u>
361-350 CASH CARRYOVER				
361-351 BEGINNING FUND BALANCE		\$643,000	\$640,691	(\$2,309)
Total Funds Available	<u>\$1,711,177</u>	<u>\$2,319,425</u>	<u>\$1,798,548</u>	<u>(\$520,877)</u>
Expenditures				
Salaries & Fringe Benefits				
522-120 SALARIES & WAGES	\$697,997	\$748,374	\$765,731	\$17,357
522-210 PAYROLL TAXES PAID	\$54,545	\$57,251	\$58,578	\$1,328
522-220 RETIREMENT CONTRIBUTION	\$0	\$6,240	\$8,434	\$2,194
522-240 WORKERS' COMP	\$25,669	\$31,806	\$32,544	\$738
Sub-Total Salaries & Fringe Benefits	<u>\$778,211</u>	<u>\$843,672</u>	<u>\$865,287</u>	<u>\$21,615</u>
Operating Expenses				
522-310 LEGAL & PROFESSIONAL SERVICES	\$22,716	\$36,872	\$20,000	(\$16,872)
522-320 ACCOUNTING & AUDITING	\$40,280	\$42,350	\$24,000	(\$18,350)
522.34 OTHER CONTRACTUAL				
522.341 PROPERTY APPRAISER FEES	\$6,363	\$6,407	\$6,500	\$93
522.342 TAX COLLECTOR FEES	\$20,913	\$19,310	\$19,000	(\$310)
522.34 OTHER CONTRACTUAL	\$70			
522-400 TRAVEL & PER DIEM	\$46,274	\$8,250	\$5,000	(\$3,250)
522-410 COMMUNICATIONS SERV	\$8,623	\$6,800	\$10,000	\$3,200
522-420 FREIGHT & POSTAGE	\$66	\$200	\$0	(\$200)
522-430 UTILITY SERVICES	\$20,224	\$24,680	\$14,680	(\$10,000)
522-440 RENTALS & LEASES	\$3,000	\$6,000	\$11,000	\$5,000
522-450 INSURANCE	\$25,313	\$31,340	\$31,340	\$0
522-460 REPAIR & MAINTENANCE	\$20,293	\$38,800	\$23,000	(\$15,800)
522-469 ACCESS POINT MAINTENANCE	\$23,160	\$50,000	\$50,000	\$0
522-490 OTHER CURRENT CHGS				
522.491 BANK SERVICE CHARGES	\$1,366	\$2,000	\$2,000	\$0
522.500 LICENSES & FEES	\$0	\$300	\$0	(\$300)
522-510 OFFICE SUPPLIES	\$625	\$600	\$0	(\$600)
522-520 OPERATING SUPPLIES				
522.521 FUEL	\$2,332	\$13,000	\$15,000	\$2,000
522.522 MEDICAL	\$4,334	\$8,000	\$8,000	\$0
522.523 UNIFORMS & SUPPLIES	\$4,603	\$3,000	\$6,000	\$3,000
522.526 EQUIPMENT UNDER \$1000	\$606	\$4,000	\$0	(\$4,000)
522.527 T-SHIRTS FOR RESALE	\$0	\$1,500	\$0	(\$1,500)
522.528 PERSONAL PROTECTIVE GEAR	\$21,096	\$22,765	\$10,000	(\$12,765)
522.520 OPERATING SUPPLIES-OTHER	\$46,588	\$17,000	\$44,000	\$27,000

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522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,101	\$1,260	\$750	(\$510)
522-541 STATION SOFTWARE	\$7,351	\$8,160	\$8,160	\$0
522.550 TRAINING & EDUCATION	<u>\$2,000</u>	<u>\$1,094</u>	<u>\$2,000</u>	\$906
Sub-Total Operating Expenses	<u>\$329,297</u>	<u>\$353,688</u>	<u>\$310,430</u>	(\$43,257)
Capital Outlay				
522.620 BUILDING IMPROVEMENTS	<u>\$108,816</u>	<u>\$287,000</u>	<u>\$0</u>	(\$287,000)
522-640 MACHINERY & EQUIPMENT				
522.641 EQUIP FIREFIGHT > \$1000	\$45,400	\$47,000	\$0	(\$47,000)
522-643 EQUIP VEHICLES > \$1000	\$4,700	\$4,700	\$0	(\$4,700)
522.640 EQUIP & MACH - OTHER > \$1000	<u>\$119,577</u>	<u>\$120,000</u>	<u>\$105,000</u>	(\$15,000)
Sub-Total Capital Outlay	<u>\$278,492</u>	<u>\$458,700</u>	<u>\$105,000</u>	(\$353,700)
Debt Service				
522.710 PRINCIPAL	\$14,611	\$14,611	\$15,077	\$466
522.720 INTEREST EXPENSE	\$8,064	\$8,064	\$7,598	(\$466)
Sub-Total Debt Service	<u>\$22,675</u>	<u>\$22,675</u>	<u>\$22,675</u>	\$0
Total Expenditures	<u>\$1,408,675</u>	<u>\$1,678,735</u>	<u>\$1,303,392</u>	(\$375,343)
522-99 RESTRICTED FUND BALANCE ENDING		\$87,594	\$0	(\$87,594)
522.9 UNRESTRICTED FUND BALANCE-ENDING		\$553,097	\$495,156	(\$57,941)
Sub-Total Reserves		\$640,691	\$495,156	(\$145,534)