

**RESOLUTION No. 2025-05**

**A RESOLUTION OF THE UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING BUDGET AMENDMENT #25-3, AND ESTABLISHING AN EFFECTIVE DATE**

**WHEREAS**, the UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT of LEE County, Florida, has adopted a Budget for Fiscal Year 2024-2025; and

**WHEREAS**, the UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT desires to reallocate expenditure line-items based on estimated new expenditures for the General Fund.

**NOW, THEREFORE, BE IT RESOLVED** by the UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT of LEE County, Florida, that:

1. Budget Amendment 2025-3, which is attached hereto and incorporated herein by this reference, is hereby ADOPTED.
2. This Resolution will take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER \_\_\_\_\_ WHO MOVED THE RESOLUTION’S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER \_\_\_\_\_ AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner Duncan Rosen	_____
Commissioner Steve Holt	_____
Commissioner Van Hammond	_____
Commissioner Bill Fry	_____
Commissioner MJ Yafchak	_____

**PASSED AND ADOPTED IN OPEN AND REGULAR SESSION OF THE FIRE BOARD OF UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, FLORIDA THIS 18<sup>th</sup> DAY OF JULY 2025.**

**UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT**

\_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_

**UPPER CAPTIVA FIRE & RESCUE DISTRICT  
BUDGET AMENDMENT**

FISCAL YEAR 2025  
 BA # 25-3

**GENERAL FUND**

G.L. Account #	G.L. Account Description	Amount Prior to BA	Revenue Increase (Decrease)	Expenditure Increase (Decrease)	Amount After BA
361-351	BEGINNING FUND BALANCE (UNSPENT FUNDS)	\$815,519	(\$105,096)		\$710,423
364.9	INSURANCE PROCEEDS	\$614,084	\$14,500		\$628,584
522-120	SALARIES & WAGES	\$834,411		(\$29,736)	\$804,675
522-210	PAYROLL TAXES PAID	\$62,876		(\$1,319)	\$61,558
522-240	WORKERS' COMP	\$35,072		(\$733)	\$34,339
522-310	LEGAL & PROFESSIONAL SERVICES	\$60,000		(\$40,000)	\$20,000
522-450	INSURANCE	\$31,340		\$25,000	\$56,340
522-460	REPAIR & MAINTENANCE	\$48,000		\$293,723	\$341,723
522.620	BUILDING IMPROVEMENTS	\$269,827		(\$269,827)	\$0
522.640	MACHINERY & EQUIPMENT	\$410,000		\$26,000	\$436,000
522.710	PRINCIPAL	\$15,077		\$480	\$15,557
522.720	INTEREST EXPENSE	\$7,598		(\$480)	\$7,118
522.9	UNRESTRICTED FUND BALANCE-ENDING	\$553,235		(\$93,704)	\$459,530
TOTALS:			(\$90,596)	(\$90,596)	

Description of Amendment:

For the GENERAL FUND, to appropriate Fiscal Year 2025 amended expenditures to document insurance settlements and replacements for damaged vehicles and buildings, as well as approved emergency spending after Hurricane HELENE. Details below:

**Post-Audit Adjustment**

361-351	BEGINNING FUND BALANCE (Adjustment to GF Balance/Page 13 FY24 Audit)	\$12,577		
361-351	BEGINNING FUND BALANCE (Payable for Martin's Settlement to FY24)	(\$62,251)		
361-351	BEGINNING FUND BALANCE (Special Assessment Fund Balance/Page 13)	(\$55,422)		
522-120	SALARIES & WAGES-Moved (FY25 Special Assessment)			(\$49,528)
522-210	PAYROLL TAXES PAID-Moved (FY25 Special Assessment)			(\$3,789)
522-240	WORKERS' COMP-Moved (FY25 Special Assessment)			(\$2,105)
522-120	SALARIES & WAGES-Martin Lawsuit (Moved to FY24)			(\$25,000)
522-210	PAYROLL TAXES PAID-Martin Lawsuit (Moved to FY24)			(\$956)
522-240	WORKERS' COMP-Martin Lawsuit (Moved to FY24)			(\$531)
522-310	LEGAL & PROFESSIONAL SERVICES-Martin (Moved to FY24)			(\$40,000)
522-460	REPAIR & MAINTENANCE (Auditor: Insurance Repairs not Capital)			\$269,827
522-620	BUILDING IMPROVEMENTS (Auditor: Insurance Repairs not Capital)			(\$269,827)
522-710	PRINCIPAL (Auditor stated that we used FY24, not FY25 allocation)			\$480
522-720	INTEREST EXPENSE (Auditor stated that we used FY24, not FY25 allocation)			(\$480)

**Hurricane IAN/HELENE Insurance Proceeds**

364.9 INSURANCE PROCEEDS PGIT 5 Ton Military Truck 50% Forestry/UCFRD \$14,500

**Boat/Vehicle Insurance Premium Increases over FY24 (Originally Unbudgeted)**

522-450 INSURANCE \$25,000

**HELENE/MILTON Equipment Replacement and Renovations**

522-120 SALARIES & WAGES-Helene OT \$44,792

522-210 PAYROLL TAXES PAID-Helene OT \$3,427

522-240 WORKERS' COMP-Helene OT \$1,904

**HELENE/MILTON Equipment Replacement and Renovations**

522-460 REPAIR & MAINTENANCE (HELENE Garage Doors) \$23,896

522-640 MACHINERY & EQUIPMENT (Military 5 Ton Truck) \$26,000

10-Jul-25	Bill Fry	2025-05	18-Jul-25
Date	Prepared By	Approved By Resolution #	Date

**UPPER CAPTIVA FIRE & RESCUE DISTRICT  
BUDGET AMENDMENT**

FISCAL YEAR

2025

BA #

25-3

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***SPECIAL ASSESSMENT FUND***

G.L. Account #	G.L. Account Description	Amount Prior to BA	Revenue Increase (Decrease)	Expenditure Increase (Decrease)	Amount After BA
1-271-1	SA FUND BALANCE-RESTRICTED-BEGINNING	\$0	\$55,422		\$55,422
1-522-120	SALARIES & WAGES-Hurricane Overtime			\$49,528	\$49,528
1-522-210	PAYROLL TAXES PAID-Hurricane Overtime			\$3,789	\$3,789
1-522-240	WORKERS' COMP-Hurricane Overtime			\$2,105	\$2,105
1-522-99	RESTRICTED FUND BALANCE-ENDING	\$0		\$0	\$0
TOTALS:			\$55,422	\$55,422	

Description of Transaction:

For the SPECIAL ASSESSMENT FUND, to appropriate Fiscal Year 2025 expenditures for items budgeted in FY24 and paid in FY25. These transactions will be processed as a Journal Entry, moving costs from General Fund Pay & Benefits to Special Assessment Pay & Benefits, that spends the Special Assessment ending balance on Page 13, FY24 Audit.

10-Jul-25	Bill Fry	2025-05	18-Jul-25
Date	Prepared By	Approved By Resolution #	Date