

# Upper Captiva Fire/Rescue District

Profit and Loss Budget vs Actual

	General Fund		Notes
	Proposed FY26 Budget	Proposed Incr (Decr)	
<u>Revenue</u>			
311.0 TAX REVENUE	\$1,261,412	\$87,558	
311.9 TAXES-DISCOUNTS TAKEN	(\$40,996)		
360-000 MISCELLANEOUS REVENUE			
361.1 INTEREST EARNINGS	\$20,000	\$0	
366.2 CONTRIBUTIONS-Fun Run	\$30,000	\$30,000	
366.4 ACCESSWAY DONATIONS	\$0	(\$0)	
366.7 GRANTS FROM BUSINESSES	\$5,000	\$0	
<b>Total Revenue</b>	<u>\$1,275,416</u>	<u>\$117,558</u>	
361-350 CASH CARRYOVER			
361-351 BEGINNING FUND BALANCE	<u>\$459,533</u>	<u>(\$250,890)</u>	
<b>Total Funds Available</b>	<u>\$1,734,949</u>	<u>(\$133,333)</u>	
<u>Expenditures</u>			
<b>Salaries &amp; Fringe Benefits</b>			
522-120 SALARIES & WAGES	\$769,925	\$4,194	Changes between Proposed and Approved highlighted in Yellow (Pay & Benefits and Ending Reserve)
522-210 PAYROLL TAXES PAID	\$61,194	\$2,616	
522-220 RETIREMENT CONTRIBUTION	\$13,280	\$4,846	
522-230 HEALTH.LIFE & DENT INS	\$24,000	\$24,000	
522-240 WORKERS' COMP	\$33,997	\$1,453	
<b>Sub-Total Salaries &amp; Fringe Benefits</b>	<u>\$902,396</u>	<u>\$37,109</u>	
<b>Operating Expenses</b>			
522-310 LEGAL & PROFESSIONAL SERVICES	\$20,000	\$0	
522-320 ACCOUNTING & AUDITING	\$19,000	(\$5,000)	
522.341 PROPERTY APPRAISER FEES	\$6,500	\$0	
522.342 TAX COLLECTOR FEES	\$19,000	\$0	
522-400 TRAVEL & PER DIEM	\$20,500	\$15,500	
522-410 COMMUNICATIONS SERV	\$10,000	\$0	
522-430 UTILITY SERVICES	\$17,080	\$2,400	
522-440 RENTALS	\$41,000	\$30,000	
522-450 INSURANCE	\$52,000	\$20,660	
522-460 REPAIR & MAINTENANCE	\$23,000	\$0	
522-469 ACCESS POINT MAINTENANCE	\$25,000	(\$25,000)	
522.491 BANK SERVICE CHARGES	\$2,000	\$0	
522.493 OTHER EXPENSES (FUN RUN)	\$7,000	\$7,000	
522.500 LICENSES & FEES	\$0	\$0	
522.521 FUEL	\$0	(\$15,000)	
522.522 MEDICAL	\$8,000	\$0	
522.523 UNIFORMS & SUPPLIES	\$6,000	\$0	
522.528 PERSONAL PROTECTIVE GEAR	\$10,000	\$0	
522.520 OPERATING SUPPLIES-OTHER	\$44,000	\$0	
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$750	\$0	
522-541 STATION SOFTWARE	\$8,160	\$0	
522.550 TRAINING & EDUCATION	<u>\$2,000</u>	<u>\$0</u>	
<b>Sub-Total Operating Expenses</b>	<u>\$340,990</u>	<u>\$30,560</u>	
<b>Capital Outlay</b>			
522.620 BUILDING IMPROVEMENTS	\$0	(\$0)	
522-640 MACHINERY & EQUIPMENT	<u>\$0</u>	<u>(\$105,000)</u>	
<b>Sub-Total Capital Outlay</b>	<u>\$0</u>	<u>(\$105,000)</u>	
<b>Total Expenditures</b>	<u>\$1,243,386</u>	<u>(\$60,006)</u>	
<b>Total Reserves</b>	<u>\$491,562</u>	<u>\$32,030</u>	