13 July 2026
Modified Accrual Basis

Upper Captiva Fire/Rescue District

Profit and Loss Actual vs Budgeted

	General Fund				
	YTD Through 13 July 2026	Approved FY26 Budget	Original FY26 Budget	Proposed FY27 Budget	Proposed Incr (Decr)
Revenue					
311.0 TAX REVENUE	$1,281,351	$1,261,412	$1,261,412	$1,450,290	$182,740
311.9 TAXES-DISCOUNTS TAKEN	($39,290)	($40,996)	($40,996)	($47,134)	
334.215 STATE/FEMA GRANTS	$65,283	$65,283		$0	($65,283)
360-000 MISCELLANEOUS REVENUE					
361.1 INTEREST EARNINGS	$14,296	$20,000	$20,000	$10,000	($10,000)
364.0 PROCEEDS ON SALE OF ASSETS	$0	$0	$0	$0	$0
364.9 INSURANCE PROCEEDS	$5,575	$5,575	$0	$0	($5,575)
366.0 CONTRIBUTIONS-Miscellaneous	$5,427	$0	$0	$0	$0
366.2 CONTRIBUTIONS-Fun Run	$18,905	$30,000	$30,000	$20,000	($10,000)
366.4 ACCESSWAY DONATIONS	$14,003	$56,000	$0	$0	($56,000)
366.7 GRANTS FROM BUSINESSES	$0	$5,000	$5,000	$5,000	$0
369.1 REFUND OF PREVIOUS YR'S EXPENDITURES	$500	$0	$0		
Total Revenue	$1,366,050	$1,402,274	$1,275,416	$1,438,156	$35,882
361-350 CASH CARRYOVER					
361-351 BEGINNING FUND BALANCE		$475,533	$459,533	$550,000	$74,467
384.010 Proceeds from LOC Stonegate					
Total Funds Available	$1,366,050	$1,877,806	$1,734,948	$1,988,156	$110,349
Expenditures					
Salaries & Fringe Benefits					
522-120 SALARIES & WAGES	$586,399	$729,058	$769,925	$794,380	$65,322
522-210 PAYROLL TAXES PAID	$58,262	$58,068	$61,194	$60,770	$2,702
522-220 RETIREMENT CONTRIBUTION	$0	$13,280	$13,280	$14,542	$1,262
522-230 HEALTH, LIFE & DENTAL INSURANCE	$24,002	$24,000	$24,000	$30,069	$6,069
522-231 TEMPORARY DISABILITY INSURANCE	$443				$0
522-240 WORKERS' COMP INSURANCE	$29,513	$32,260	$33,997	$33,761	$1,501
Sub-Total Salaries & Fringe Benefits	$698,618	$856,665	$902,396	$933,522	$76,856
Operating Expenses					
522-310 LEGAL & PROFESSIONAL SERVICES	$10,229	$20,000	$20,000	$20,000	$0
522-320 ACCOUNTING & AUDITING	$5,176	$19,000	$19,000	$27,000	$8,000
522.341 PROPERTY APPRAISER FEES	$6,771	$6,500	$6,500	$6,800	$300

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522-342 TAX COLLECTOR FEES	$26,716	$19,000	$19,000	$19,000	$0
522-400 TRAVEL & PER DIEM	$3,502	$20,500	$20,500	$15,000	($5,500)
522-410 COMMUNICATIONS SERV	$2,365	$10,000	$10,000	$12,000	$2,000
522-430 UTILITY SERVICES	$13,123	$17,080	$17,080	$20,000	$2,920
522-440 RENTALS	$20,800	$41,000	$41,000	$10,000	($31,000)
522-450 INSURANCE	$40,651	$52,000	$52,000	$45,000	($7,000)
522-460 REPAIR & MAINTENANCE	$59,844	$53,731	$23,000	$50,000	($3,731)
522-469 ACCESS POINT MAINTENANCE	$9,130	$50,000	$25,000	$25,000	($25,000)
522.491 BANK SERVICE CHARGES	$1,114	$2,000	$2,000	$2,000	$0
522.493 OTHER EXPENSES (FUN RUN)	$2,152	$7,000	$7,000	$7,000	$0
522.521 FUEL	$4,673	$0	$0	$20,000	$20,000
522.522 MEDICAL	$4,221	$8,000	$8,000	$8,000	$0
522.523 UNIFORMS & SUPPLIES	$4,966	$6,000	$6,000	$6,000	$0
522.528 PERSONAL PROTECTIVE GEAR	$2,206	$10,000	$10,000	$10,000	$0
522.520 OPERATING SUPPLIES-OTHER	$52,397	$44,000	$44,000	$30,000	($14,000)
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	$175	$750	$750	$750	$0
522-541 STATION SOFTWARE	$10,009	$14,160	$8,160	$15,000	$840
522.550 TRAINING & EDUCATION	$2,063	$2,000	$2,000	$5,000	$3,000
Sub-Total Operating Expenses	$282,283	$402,721	$340,990	$353,550	($49,171)
Capital Outlay					
522.620 BUILDING IMPROVEMENTS	$5,000	$0	$0	$0	$0
522-640 MACHINERY & EQUIPMENT	$66,194	$77,700	$0	$27,000	($50,700)
Sub-Total Capital Outlay	$71,194	$77,700	$0	$27,000	($50,700)
Debt Service					
522.710 PRINCIPAL	$0	$0	$0	$46,997	$46,997
522.720 INTEREST EXPENSE	$0	$0	$0	$28,476	$28,476
Sub-Total Debt Service	$0	$0	$0	$75,473	$75,473
Total Expenditures	$1,052,095	$1,337,087	$1,243,386	$1,389,545	$146,158
Total Reserves		$540,720	$491,562	**$598,611**	**$123,174**