RESOLUTION No. 2026-08

A RESOLUTION OF THE UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING BUDGET AMENDMENT #26-3, 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 2025-2026; 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 26-3, 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 Hammond WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Yafchak AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

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

5-0

PASSED AND ADOPTED IN OPEN AND REGULAR SESSION OF THE FIRE BOARD OF UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, FLORIDA THIS 21st DAY OF AUGUST 2026.

UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT

Chairman

Attest:

UPPER CAPTIVA FIRE & RESCUE DISTRICT

BUDGET AMENDMENT

FISCAL YEAR	2026
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 FY25 Audit)	$475,533	$2,295		$477,828
383.00	CAPITAL LEASE PROCEEDS	$0	$490,000		$490,000
522-120	SALARIES & WAGES	$729,058		$13,020	$742,078
522-210	PAYROLL TAXES PAID	$58,068		$996	$59,064
522-230	HEALTH, LIFE & DENTAL INSURANCE	$24,000		$7,520	$31,520
522-240	WORKERS' COMP	$32,260		$553	$32,813
522-440	RENTALS	$41,000		($5,000)	$36,000
522-469	ACCESS POINT MAINTENANCE	$50,000		($27,969)	$22,031
522.491	BANK SERVICE CHARGES (INCREASE IN LOC CHARGE)	$2,000		$2,000	$4,000
522.620	BUILDING IMPROVEMENTS	$0		$740,000	$740,000
522-640	MACHINERY & EQUIPMENT (Trimming Attachment)	$77,700		$13,400	$91,100
522.710	PRINCIPAL	$0		$19,933	$19,933
522.720	INTEREST EXPENSE	$0		$32,899	$32,899
522.9	UNRESTRICTED FUND BALANCE-ENDING	$540,720		($305,056)	$235,664
		TOTALS:	$492,295	$492,295	

Description of Amendment:

For the GENERAL FUND, to appropriate Fiscal Year 2026 amended expenditures to document corrections by the Independent Auditor and Board Decisions at the June/July/August 2026 meetings. Details below:

Post-Audit Adjustment

361-351	BEGINNING FUND BALANCE (Adjustment to GF Balance/Page 11 FY25 Audit)	$2,295	

Purchase of Chief Housing

383.00	CAPITAL LEASE PROCEEDS (70% of $700K purchase)	$490,000	
522.620	BUILDING IMPROVEMENTS ($700K+$22K Legal+18K Closing Costs)		$740,000
522-440	RENTALS (SHC Board Directed/Termination of SHC Townhouse Lease)		($5,000)
522.710	PRINCIPAL (Payment Actually Starts Aug 2027)		$19,933
522.720	INTEREST EXPENSE (Payment Actually Starts Aug 2027)		$32,899

Auditor Directed Transfer of Road Coordinator Costs from Accessway to Pay & Benefits

522-120	SALARIES & WAGES-Moved	$13,020
522-210	PAYROLL TAXES PAID-Moved	$996
522-240	WORKERS' COMP-Moved	$553
522-640	MACHINERY & EQUIPMENT (Trimming Attachment & Barging)	$13,400
522-469	ACCESS POINT MAINTENANCE	($27,969)

Conversion of Chief's Health Insurance from Bonita Springs to Lee County Plans

522-230	HEALTH, LIFE & DENTAL INSURANCE (1 Jan - 30 Sep 2026)	$7,520

Charge to Increase the Line of Credit from $500,000 to $600,000

522.491	BANK SERVICE CHARGES (INCREASE IN LOC CHARGE)	$2,000

20-Aug-26	Bill Fry		2026-08	21-Aug-26
Date	Prepared By		Approved By Resolution #	Date

DN