

5 September 2026

Upper Captiva Fire/Rescue District

Modified Accrual Basis

Profit and Loss Actual YTD vs Budgeted

	General Fund				
	YTD Through 31 August 2026	Approved FY26 Budget	Original FY26 Budget	Proposed FY27 Budget	Proposed Incr (Decr)
<u>Revenue</u>					
311.0 TAX REVENUE	\$1,281,594	\$1,261,412	\$1,261,412	\$1,431,649	\$164,705
311.9 TAXES-DISCOUNTS TAKEN	(\$39,290)	(\$40,996)	(\$40,996)	(\$46,529)	
334.215 STATE/FEMA GRANTS	\$65,283	\$65,283		\$0	(\$65,283)
361.1 INTEREST EARNINGS	\$17,220	\$20,000	\$20,000	\$4,000	(\$16,000)
364.0 PROCEEDS ON SALE OF ASSETS	\$1,500	\$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	\$0	(\$30,000)
366.4 ACCESSWAY DONATIONS	\$15,619	\$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	<u>\$1,372,334</u>	<u>\$1,402,274</u>	<u>\$1,275,416</u>	<u>\$1,394,121</u>	<u>(\$8,153)</u>
361-351 BEGINNING FUND BALANCE		\$477,828	\$459,533	\$250,000	(\$227,828)
383.00 CAPITAL LEASE PROCEEDS		\$490,000		\$0	
Total Funds Available	<u>\$1,372,334</u>	<u>\$2,370,101</u>	<u>\$1,734,948</u>	<u>\$1,644,121</u>	<u>(\$235,981)</u>
<u>Expenditures</u>					
<u>Salaries & Fringe Benefits</u>					
522-120 SALARIES & WAGES	\$706,614	\$742,078	\$769,925	\$794,380	\$52,302
522-210 PAYROLL TAXES PAID	\$56,241	\$59,064	\$61,194	\$60,770	\$1,706
522-211 PAYROLL TAX PENALTIES	\$5,069				
522-21x FLORIDA & FEDERAL UNEMPLOYMENT TAX	\$12,327				
522-220 RETIREMENT CONTRIBUTION	\$0	\$13,280	\$13,280	\$14,542	\$1,262
522-230 HEALTH, LIFE & DENTAL INSURANCE	\$29,014	\$31,520	\$24,000	\$31,520	\$0
522-231 TEMPORARY DISABILITY INSURANCE	\$403				\$0
522-240 WORKERS' COMP INSURANCE	<u>\$32,008</u>	<u>\$32,813</u>	<u>\$33,997</u>	<u>\$33,761</u>	<u>\$948</u>
Sub-Total Salaries & Fringe Benefits	<u>\$841,675</u>	<u>\$878,755</u>	<u>\$902,396</u>	<u>\$934,973</u>	<u>\$56,218</u>
<u>Operating Expenses</u>					
522-310 LEGAL & PROFESSIONAL SERVICES	\$13,359	\$20,000	\$20,000	\$20,000	\$0
522-320 ACCOUNTING & AUDITING	\$27,056	\$19,000	\$19,000	\$27,000	\$8,000
522.341 PROPERTY APPRAISER FEES	\$6,771	\$6,500	\$6,500	\$6,800	\$300
522-342 TAX COLLECTOR FEES	\$26,716	\$19,000	\$19,000	\$19,000	\$0

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522-400 TRAVEL & PER DIEM	\$4,219	\$20,500	\$20,500	\$15,000	(\$5,500)
522-410 COMMUNICATIONS SERV	\$2,912	\$10,000	\$10,000	\$12,000	\$2,000
522-430 UTILITY SERVICES	\$14,887	\$17,080	\$17,080	\$20,000	\$2,920
522-440 RENTALS	\$21,600	\$36,000	\$41,000	\$10,000	(\$26,000)
522-450 INSURANCE	\$40,650	\$52,000	\$52,000	\$45,000	(\$7,000)
522-460 REPAIR & MAINTENANCE	\$83,150	\$53,731	\$23,000	\$70,000	\$16,269
522-469 ACCESS POINT MAINTENANCE	\$19,340	\$22,031	\$25,000	\$25,000	\$2,969
522.491 BANK SERVICE CHARGES	\$3,871	\$4,000	\$2,000	\$2,000	(\$2,000)
522.493 OTHER EXPENSES (FUN RUN)	\$2,152	\$7,000	\$7,000	\$0	(\$7,000)
522.521 FUEL	\$7,777	\$0	\$0	\$20,000	\$20,000
522.522 MEDICAL	\$7,812	\$8,000	\$8,000	\$8,000	\$0
522.523 UNIFORMS & SUPPLIES	\$8,267	\$6,000	\$6,000	\$6,000	\$0
522.526 EQUIPMENT UNDER \$5000	\$9,977				
522.528 PERSONAL PROTECTIVE GEAR	\$2,206	\$10,000	\$10,000	\$10,000	\$0
522.520 OPERATING SUPPLIES-OTHER	\$55,854	\$44,000	\$44,000	\$40,000	(\$4,000)
522-540 BOOKS, SUBSCRIPT & MEMBERSHIPS	\$485	\$750	\$750	\$750	\$0
522-541 STATION SOFTWARE	\$10,846	\$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	\$371,969	\$371,752	\$340,990	\$376,550	\$4,798
Capital Outlay					
522.620 BUILDING IMPROVEMENTS	\$9,190	\$740,000	\$0	\$0	(\$740,000)
522-640 MACHINERY & EQUIPMENT	\$76,293	\$91,100	\$0	\$0	(\$91,100)
Sub-Total Capital Outlay	\$85,483	\$831,100	\$0	\$0	(\$831,100)
Debt Service					
522.710 PRINCIPAL	\$0	\$19,933	\$0	\$19,933	\$0
522.720 INTEREST EXPENSE	\$0	\$32,899	\$0	\$32,899	\$0
Sub-Total Debt Service	\$0	\$52,832	\$0	\$52,832	\$0
Total Expenditures	\$1,299,128	\$2,134,438	\$1,243,386	\$1,364,354	(\$770,084)
Total Reserves		\$235,663	\$491,561	\$279,766	