

RESOLUTION No. 2026-14

A RESOLUTION OF THE UPPER CAPTIVA FIRE PROTECTION & RESCUE SERVICE DISTRICT OF LEE COUNTY, FLORIDA, ADOPTING BUDGET AMENDMENT #26-4, 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 26-4, 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 Yafchak WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Hammond 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

YES
not present
YES
YES
YES

PASSED AND ADOPTED IN OPEN AND REGULAR SESSION OF THE FIRE BOARD OF UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, FLORIDA THIS 26TH DAY OF SEPTEMBER 2026.

UPPER CAPTIVA FIRE PROTECTION AND
RESCUE SERVICE DISTRICT

Chairman

Attest:

Mary Sabena

UPPER CAPTIVA FIRE & RESCUE DISTRICT

BUDGET AMENDMENT

FISCAL YEAR	2026
BA #	26-4

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GENERAL FUND

G.L. Account #	G.L. Account Description	Amount Prior to BA	Revenue Increase (Decrease)	Expenditure Increase (Decrease)	Amount After BA
366.4	ACCESSWAY DONATIONS (Board App'd Dec 25)	\$56,000	(\$40,161)		\$15,839
522-320	ACCOUNTING & AUDITING	\$19,000		\$8,056	\$27,056
522-342	TAX COLLECTOR FEES	\$19,000		\$7,721	\$26,721
522.710	PRINCIPAL	\$19,933		(\$19,933)	\$0
522.720	INTEREST EXPENSE	\$32,899		(\$32,899)	\$0
522-9	UNRESTRICTED FUND BALANCE-ENDING	\$235,664		(\$3,106)	\$232,557
		TOTALS:	(\$40,161)	(\$40,161)	

Description of Amendment:

For the GENERAL FUND, to appropriate Fiscal Year 2026 amended expenditures to document the decision to move Debt Service funding for Firefighter Housing from FY26 to FY27 (approved during the FY27 Final Budget Hearing). Additionally to reduce the revenues from expected Tractor Donations, ratify the Chief's decision to hire a bookkeeping service to clean up the QB Online Transition, and to document higher than expected Tax Collector Fees.

Reduce Expected Accessway/Tractor Donations

366.4	ACCESSWAY DONATIONS (Recognizing Expected Shortfall)	(\$41,000)
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Hiring Assured Bookkeeping Plus in Jan 2026

522-320	ACCOUNTING & AUDITING (Ratify Assured Bookkeeping spending)	\$8,056
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Tax Collector Fees

522-342	TAX COLLECTOR FEES (Usually balances in Oct from Tax Collector Credits)	\$7,721
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Debt Service for Firefighter Housing

522.710	PRINCIPAL	(\$19,933)
522.720	INTEREST EXPENSE	(\$32,899)

24-Sep-26	Bill Fry		2026-14	26-Sep-26
Date	Prepared By		Approved By Resolution #	Date