Pinellas Suncoast Fire & Rescue

Board of Fire Commissioners Meeting Agenda Packet

April 17, 2018

Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587

(727) 595-1117 FAX: (727) 595-5879
www.psfrd.org

Date Posted: April 10, 2018

FIRE CHIEF
T. MICHAEL BURTON

MEETING NOTICE
THIS MEETING IS OPEN TO THE PUBLIC

April 17, 2018

The Workshop Meeting Begins at 7:00 pm
The Regular Meeting Begins Immediately After the Workshop Meeting

LOCATION:
INDIAN SHORES MUNICIPAL CENTER
19305 GULF BLVD., 4TH FLOOR, INDIAN SHORES, FL 33785

AGENDA

WORKSHOP MEETING

MEETING CALLED TO ORDER **ROLL CALL**
PLEDGE OF ALLEGIANCE

SERVICE PIN AWARD – Firefighter/Paramedic Lou Stoneburg for 15 Years of Service

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ADDITIONS OR DELETIONS TO AGENDA:

GENERAL REMARKS FROM THE AUDIENCE: *Any member of the public may comment on any NON-AGENDA or other relevant topic not set on the DISCUSSION ITEM list during this time. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.*[1]

DISCUSSION ITEMS: *Any member of the public may comment on any DISCUSSION ITEM list during this time. Please note the CHAIR will call for public input during the time the DISCUSSION ITEM is being considered by the Board. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.*[2]

17-28 Stakeholder Group **Fire Chief**

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[1] Please see Note as to Public Input.
[2] Please see Note as to Public Input.

ADJOURNMENT

REGULAR MEETING

MEETING CALLED TO ORDER

ADDITIONS OR DELETIONS TO AGENDA:

MONTHLY BUSINESS:

1. Approval of Minutes: March 20, 2018 Workshop and Regular Meetings
2. Treasurer's Report: March, 2018
3. Correspondence

GENERAL REMARKS FROM THE AUDIENCE: *Any member of the public may comment on any NON-AGENDA or other relevant topic not set on the ACTION ITEM list during this time. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker*[3].

REPORTS:
1. COMMISSION
2. ATTORNEY
3. FIRE CHIEF

ACTION ITEMS: *Any member of the public may comment on any ACTION ITEM during this time. Please note the CHAIR will call for public comment during the time the ACTION ITEM is being considered by the Board. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.*[4]

ADJOURNMENT

NEXT MEETING: Workshop & Regular Meeting May 15, 2018, 7:00 p.m., to be held at the Indian Shores Municipal Building, 4th Floor.

[3] Please see Note as to Public Input.
[4] Please see Note as to Public Input.

Pinellas Suncoast Fire & Rescue District
Board of Fire Commissioners

Public Meeting and Public Hearing Information

Requirements for Appeal

Persons are advised that if they wish to appeal any decision made at a meeting/hearing, they will need a record of the proceedings; and for such purpose, they may need to insure that a verbatim transcript of the meeting is made, which record includes the testimony and evidence upon which the appeal is made.

It is not the responsibility of the Secretary to provide the above-referenced verbatim record. The Secretary will provide an audio recording of the meeting, upon request and payment for the materials used for the recording.

Public Input

Persons wishing to speak during any Meeting or Public Hearing should try to complete a Citizen Comment Request Card at the entrance of the meeting room and submit the card to the Secretary to the Board. During each session, the Chair will call for Public Input at the appropriate times. The Board wishes to receive public input on all matters set for discussion on the agenda and on relevant topics that are not on the agenda. When recognized by the Chair and called to the podium, speakers should give their name and address for the record.

Persons may speak on an agenda item when the Board has finished their discussion on that item and prior to the vote. To speak on a non-agenda item, speakers will be called during the "General Remarks from the Audience" section of the agenda.

Please note that the Board reserves the right to adjust the time allotted to each speaker as the Chair deems proper to allow for meaningful input and a fair chance to be heard and to allow the Board fair time to undertake its duties and obligations.

When is the appropriate time to address my agenda item at a meeting?

When your non-agenda or agenda item comes up and our Chairperson call for Public Input, that means that the Board desires to take "public input". This is the time to get up and speak. While we understand that some of you might be nervous to speak in public, please note that every effort will be made to help you feel comfortable. When called to the podium, please come to the podium and try to speak so that your input can be heard by the entire Board as well as by the other persons present. Please give your name and address for the record and feel proud that you have participated in "government in the sunshine!

Accommodations

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this proceeding, or those requiring language assistance *(free of charge)* should contact the Pinellas Suncoast Fire & Rescue District Administration at (727) 595-1117 ext. 100 no later than forty-eight (48) hours prior to the proceeding. If contact is made after that time the District may not have sufficient time to make special accommodations.

Draft Meeting Minutes

March 20, 2018

Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587

(727) 595-1117 FAX: (727) 595-5879
www.psfrd.org

FIRE CHIEF
T. MICHAEL BURTON

MINUTES
MARCH 20, 2018
WORKSHOP AND REGULAR MEETING

Held at the Indian Shores Municipal Center
19305 Gulf Blvd., Indian Shores, FL 33785

WORKSHOP MEETING CALLED TO ORDER AT 7:00 p.m.
PLEDGE OF ALLEGIANCE

ROLL CALL: Commissioners answering roll call were Chair Joe Bruni, Vice Chair Lou Snelling, Secretary/Treasurer Larry Schear, and Commissioner David Gardella. A quorum was present with Chair Joe Bruni presiding. Attorney Jeff Albinson, Fire Chief Mike Burton, and Finance Director David Martin were also present. Commissioner Laura Martin was excused.

CERTIFICATES OF COMMENDATION – **Pinellas County EMS & Fire Administration Awards for PSFRD Personnel –** Fire Chief Mike Burton presented District Chief Ray Norton [not present], Firefighter Richard Funderburk, Lieutenant Chip Bodine, Firefighter Matt Zeiner, Firefighter Tim Burnham, and Firefighter Steve Raisch with Certificates of Commendation from Pinellas County EMS & Fire for their exemplary actions on a recent medical call.

SERVICE PIN AWARD – Fire Chief Mike Burton stated that the employee was not able to attend the meeting and he will be pinned at a future meeting.

ADDITIONS OR DELETIONS: None.

GENERAL REMARKS FROM THE AUDIENCE: None.

DISCUSSION ITEMS: None.

ADJOURNMENT

The meeting was adjourned at 7:04 p.m.

REGULAR MEETING CALLED TO ORDER AT 7:04 p.m.

ADDITIONS OR DELETIONS TO AGENDA: None.

MONTHLY BUSINESS:

1. Approval of Minutes: February 20, 2018 Workshop and Regular Meetings

A motion to approve the minutes of the February 20, 2018 Workshop and Regular Meetings.

MOTION: COMMISSIONER GARDELLA SECOND: COMMISSIONER SCHEAR

All in favor, motion passed unanimously.

2. Treasurer's Report: February, 2018

Discussion: Secretary/Treasurer Larry Schear stated all balance sheet accounts have been reconciled as of February 28, 2018. He reported the following: Consolidated government fund assets and liabilities are $3.8 million; the investment program in accordance with District policy is $3.7 million; current liabilities are within normal end-of-month limits at $92,400; the capital projects fund is slightly ahead of budget deficit due to additional impact fees; the general fund is producing positive effects due to staff changes and cost reductions, resulting with an additional $83.3 thousand surplus for the year; and, the reserve ratio remains slightly ahead of GASB recommendations at 26.6%. See detailed Financial Report for further details.

A motion to approve the February, 2018 Treasurer's Report.

MOTION: COMMISSIONER SNELLING SECOND: COMMISSIONER GARDELLA
All in favor, motion passed unanimously.

3. Correspondence: None.

GENERAL REMARKS FROM THE AUDIENCE: None.

REPORTS:

1. COMMISSION: Commissioner Schear stated that he was involved in discussions recently regarding a possible change to the Florida Fire Prevention Code (FFPC) concerning the use of grills on condominium balconies. Commissioner Schear read from a working document that he created, confirming that certain electric grills are now permitted on condominium balconies – specifically, all-electric grills with a cooking surface of 200 square inches or less, and the grill must be approved by the Underwriters Laboratories. He explained that the FFPC also requires the person using the grill to have a garden hose connected to a water supply or other fire-extinguishing equipment readily available for use. Chief Burton stated that he is currently developing a package of information to be distributed to each area of the District. He explained that the most difficult aspect of this change is the enforcement, as the fire department does not have authority to access balconies inside private residences. He stated that it is important for everyone to understand, particularly the condo associations, is that enforcement of this will essentially be their responsibility to carry out, as the fire department does not have the mechanisms in place to ensure compliance, only to educate. He added that the fire department could only enter a private residence due to a warrant or imminent fire threat. He stated that he hopes to have the document drafted by the end of the week to send to all of the communities at the same time. Chief Burton also mentioned that compliant grills are readily available, and the open market has many choices for them.

Attorney Albinson added that he recommends that no particular product brands or names be mentioned, as products could be changed at any point in time, as well as not wishing to recommend any particular brand over another. He mentioned that it will be important to state the effective date, as the FFPC code can be updated every three years. Attorney Albinson also agreed with Chief Burton that enforcement would be virtually impossible for the fire department.

2. ATTORNEY: None.

3. CHIEF'S REPORT: Chief Mike Burton stated that he met again with Emergency Services Director Jim Fogarty and a wide range of topics were discussed, with particular emphasis on Penny funding and opportunities to be both efficient and effective in the use of those funds. He explained that there nothing close to a decision has been made as of yet, but the discussions will continue.

Chief Burton explained that, based on commentary at the February 15th County Commission meeting, he requested an appointment with Commissioner Janet Long. He stated that, during their meeting, the main topics discussed were in regard to PSFRD's funding methodologies, EMS coverage, Penny funding, and the Redingtons. Chief Burton said that he will reach out to her again in a few weeks

ACTION ITEMS:

17-28 Stakeholders' Group

Discussion: Chief Mike Burton stated that every position of the Stakeholder Task Force has now been filled and a tentative schedule of the first and third Tuesday has been set, with the first meeting to take place on April 3rd. He discussed that the group will be polled at the first meeting to see if that schedule will work for them. Attorney Albinson inquired as to how long each meeting is expected to last. Chief Burton stated that, it is his experience that meetings beyond two hours become somewhat unproductive, and that they also need to be considerate of people's times. The duration will be discussed at the first meeting.

REMARKS FROM THE AUDIENCE: None.

Finance Director David Martin announced that, earlier that day, he signed off on the final paperwork and that the District's request for FEMA reimbursement for expenditures during Hurricane Irma has been approved. He said that the District is expecting to receive $125,800. Mr. Martin stated that he had been working on the project with District Chief Jeremy Sidlauskas and Lieutenant Todd Best.

There being no further business to come before the Board, the meeting was adjourned in due form at 7:21 p.m.

APPROVED: **ATTEST:**

Joseph V. Bruni, Chair Kimberly G. Fugate, Executive Assistant

Date Approved

Treasurer's Report

March, 2018

Fiscal Year 2017-2018 Financial Report
For The Period Ended March 31, 2018

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PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
Fiscal Year 2017-2018 Financial Analysis Exception Report
For the Period Ending March 31, 2018

BALANCE SHEET

GOVERNMENTAL FUNDS REPORT (page 5)

Balance Sheet accounts are reconciled as of 03/31/18. The total asset value of both Funds is $3.6 million, consisting of $148.2k cash, $21.9k accounts receivable, $2.8k other current assets and a $3.4 million low risk investment portfolio per FS 218.415(17), consisting of the following instruments:

A. MONEY MARKET

BB&T - $ 862,054 at 65 basis points

Seaside National Bank & Trust - $1,003,760 at 149 basis points

B. FIXED INCOME INVESTMENT PROGRAM (Current Portfolio)

1. *Investment Pool:*

Florida Safe - $ 229,046 earning 169 basis points (Up from 155 basis points last month)

2. *Fixed Income:*

FLSafe Term Series $ 1,000,000 33 day, earning 175 basis points, maturing 04/18/18

US Ameribank CD $ 250,000 1.5 years, earning 100 basis points, maturing 05/24/18

FLSafe Term Series $ 75,000 two year, earning 90 basis points, maturing 10/01/18

Current liabilities are within normal month end limits for this time of year, consisting of $109.0k accounts payable, $2.9k accrued benefits and $18.9k due to the Capital Projects Fund.

Fund Balance reserves are projected to increase by 11.7% ($149.0k) with a potential to increase as we move through the second half of the fiscal year identifying new cost saving opportunities and benefiting from unused contingencies. Achieving new sources of funding, to increase Fund Balance reserves for future capital expenditures, remains our primary concern. The "Community Based Stakeholder's Task Force" identification of additional funding strategies is critical to carry the fire district into the future.

CONSOLIDATED GOVERNMENT FUNDS STATEMENT

(page 6)

Non-pass through revenues are projected to be 6.0% greater than last fiscal year. This increase is mainly due to the County's full funding of our EMS expenditures this fiscal year.

Our comprehensive cash and expense management programs remain guardedly engaged, providing prudent stewardship of the District's assets. We continuously search for ways to improve the efficiency of our operational processes, with an acute interest in strengthening our unassigned reserves.

The consolidated deficit is the combination of the General Fund surplus and the net shortfall of the Capital Projects Fund reserves for the replacement of Engine 27.

CAPITAL PROJECTS FUND STATEMENT

(page 7 and 8)

Revenue:

- The FY 2017 – 2018 Impact Fee income earned to date exceeds the adopted budget by $49.2k. There are a few more construction projects getting underway in the District that may add to this favorable budget variance by the end of the fiscal year.

Expenditures:

- The $300.0k expenditure is for a down payment for the replacement of engine 27. This capital acquisition is subject to deferral, depending on a number of factors, one of which is the General Fund availability of surplus funds.

- Although nothing will be realized until 2020, the extension of the "Pennies for Pinellas" program will be an enormous help with some capital projects that were agreed to in the EMS settlement with the county.

Excess (Deficiency) of Revenues Over/Under Expenses:

- The $230.8k utilization of impact fee reserves (Restricted Fund Balance), set aside for the engine acquisition down payment, will decrease proportionately with any additional payments received for new construction projects during the third and fourth quarters.

GENERAL FUND STATEMENT

(page 9 to 12)

Revenue:

- Fire Assessment Fee receipts are in accordance with the budget.
- EMS funding is slightly ahead of the budget due to CME "pass through" expense receipts.
- Inspection Fees and Special Event incomes are 2.8% ahead of budget due to increased plan review requests.
- Interest earnings are projected to be 26.2% greater than budget due to improved investment market opportunities.
- Refunded expenses are projected ahead of the budget due to an exchange of Fire Code books with Treasure Island's fire service, IRS and vendor refunds.

Operating Expense:

Personnel Expense:

- "Personnel Services – Compensation" – expenditures are 0.5% less than budget due to the net effect of staff turnovers.
- "Personnel Services – Benefits" – expenditures are projected to be 0.5% less than budget due a decrease in original estimated health care premiums and staff changes.

General Operating Expense:

- "Operating Expense" – expenditures are projected to be 5.7% less than budget due to decreased needs in professional services, and general expenditure reductions and deferrals.

Note: Current expense contingency projections are sufficient to address unforeseen possibilities, such as overtime caused from personnel sickness or injury, individual changes in family health care requirements, unanticipated personnel pay-outs and general operating emergencies.

Excess (Deficiency) of Revenues Over/Under Expenses:

- The current projection calls for an $83.7k increase in the planned surplus, even though our expense programs have an element for contingencies to cover compensation, benefit and operating expense overages that might occur due to unpredictable events. Our income and cost control programs are imbedded in the daily operations, but cannot provide adequate excess revenue over expenditures to sufficiently maintain a "Net Change in Unassigned Fund Balance" essential for future capital expenditure additions and replacements.

GENERAL FUND STATEMENT (con't)

(page 9 to 12)

Fund Balance

- The projected surplus increases the Fund Balance to $1,758.2k.

- The unassigned reserve ratio recommended by GASB is 17% of General Fund Operating Expenditures. The reserve balance represents the amount of budget available in the event of a catastrophic emergency. Our projected FY 2017 - 2018 ratio is 26.6%, demonstrating the need for the inflow of additional revenues to reach our reserve ratio objective of 45%. The loss of ad valorem tax income forces administration to make some tough decisions to carry on its business affairs and serve our communities, at our committed service levels.

Note:

The FEMA grant award, announced during last month's Commission meeting, has not been included in this projection for timing purposes. We are very sure we will receive the award, however we are not assured of the time of receipt being this or next fiscal year. Receiving it this fiscal year will result in a presentation of a formal budget amendment to be approved by the Board of Fire Commissioners.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2018
(with comparative totals as of March 31, 2017)

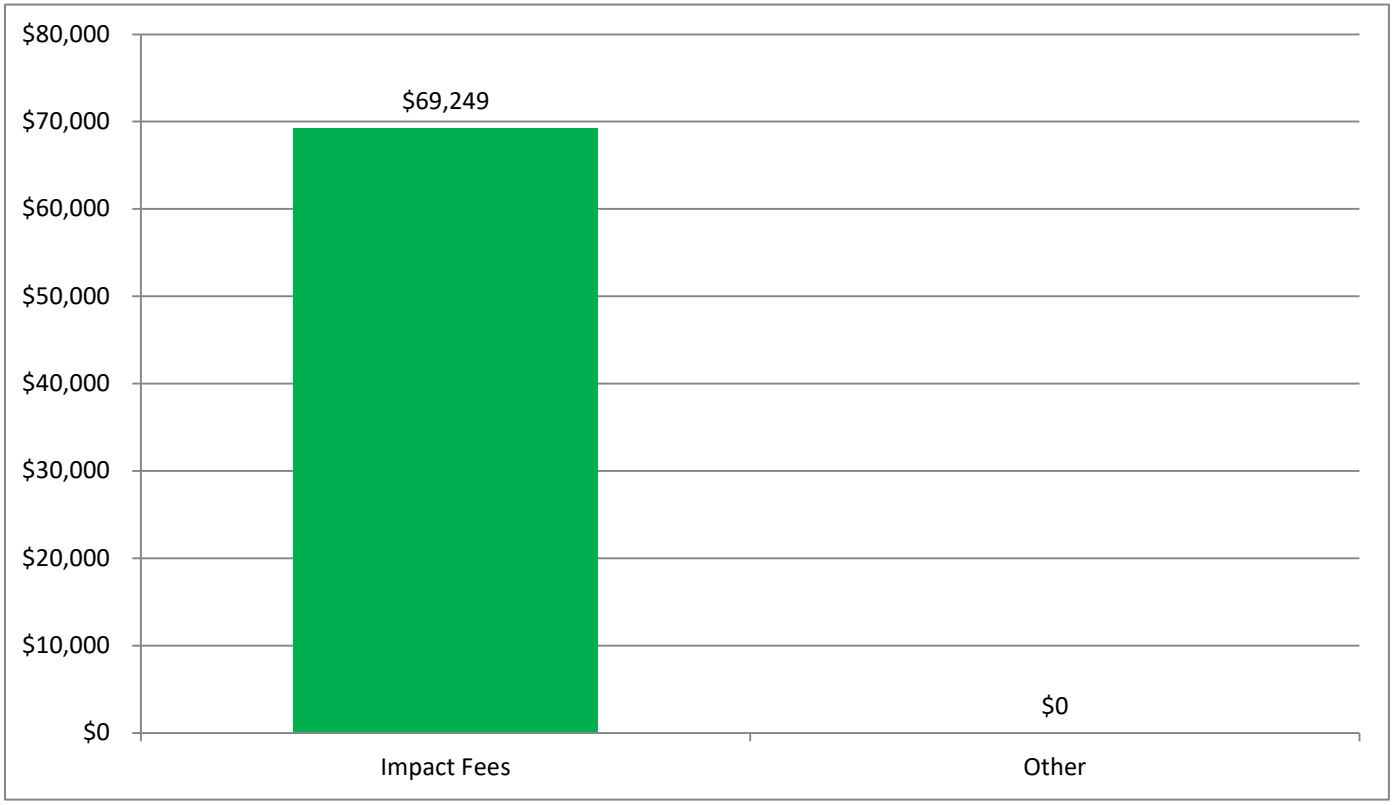
Ref		General Fund	Capital Projects Fund	Total Governmental Funds	Mar 31, 2017
	ASSETS				
1.	Cash (Net of Inter-Fund "Pooled Cash")	($220,736)	$368,948	$148,212	$227,515
2.	Investments (PMA/FL SAFE & Local Gov't Trust Fund)	$3,418,218	$0	$3,418,218	$3,877,091
3.	Accounts Receivable	$19,695	$0	$19,695	$32,207
	Intergovernmental:				
4.	State	$2,170	$0	$2,170	$0
5.	County (Accrued EMS Funds)	$0	$0	$0	$630
6.	Other Current Assets	$2,759	$0	$2,759	$146,979
	TOTAL ASSETS	**$3,222,106**	**$368,948**	**$3,591,054**	**$4,284,422**
	LIABILITIES & FUND BALANCE				
	Liabilities:				
7.	Accounts Payable	$108,972	$0	$108,972	$90,598
8.	Accrued Expense, Salaries & Benefits	$2,919	$0	$2,919	$2,844
9.	Due to Capital Projects Fund-Restricted	$18,884	$0	$18,884	$29,709
	Total Liabilities	$130,775	$0	$130,775	$123,151
	Fund Balance:				
10.	Nonspendable Fund Balance	$0	$0	$0	$0
11.	Restricted Fund Balance	$0	$368,948	$368,948	$782,525
12.	Committed Fund Balance	$0	$0	$0	$134,374
13.	Assigned Fund Balance	$343,123	$0	$343,123	$678,125
14.	Unassigned Fund Balance	$2,748,208	$0	$2,748,208	$2,566,247
	TOTAL LIABILITIES & FUND BALANCE	**$3,222,106**	**$368,948**	**$3,591,054**	**$4,284,422**

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2017-2018 CONSOLIDATED GOVERNMENTAL FUNDS STATEMENT
As Of March 31, 2018
(with comparative totals for the fiscal year ended September 30, 2017)

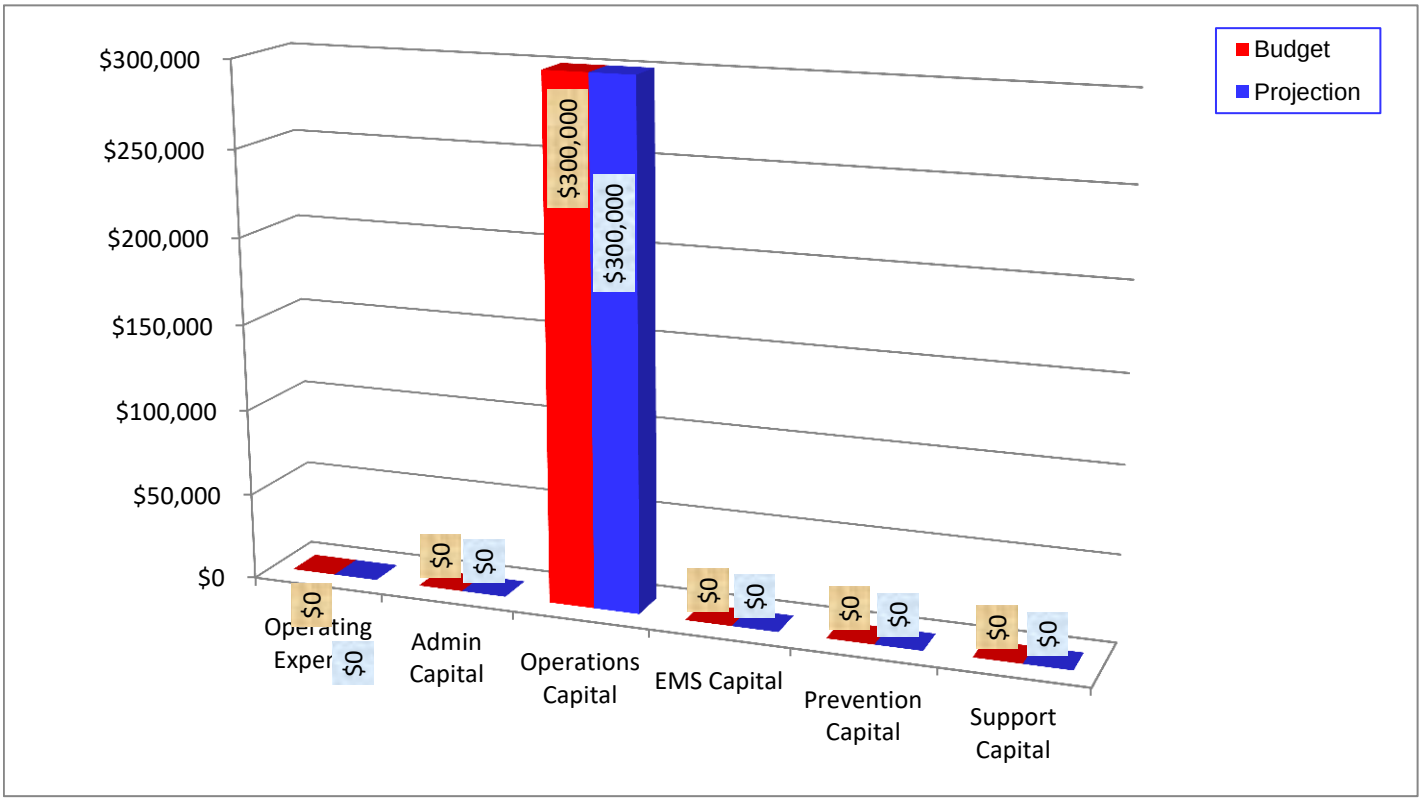
Ref	Account Category	General Fund	Capital Projects	Total Govern-mental Funds	FY 2016 - 2017
	REVENUES				
1.	Grants	$0	$0	$0	$148,637
2.	FEMA Proceeds	$0	$0	$0	$0
3.	Fire Assessment Fees	$3,590,247	$0	$3,590,247	$3,622,049
4.	EMS Funding	$1,809,388	$0	$1,809,388	$1,280,527
5.	Plan & Inspection Fees	$29,943	$0	$29,943	$27,749
6.	Special Event Protective Services	$3,600	$0	$3,600	$1,662
7.	Impact Fees	$0	$69,249	$69,249	$115,685
8.	Insurance/Equipment Proceeds	$2,571	$0	$2,571	$3,500
9.	Interest/Investment Income	$35,284	$0	$35,284	$27,653
10.	Miscellaneous Revenues	$0	$0	$0	$375
11.	Fund Transfers	$0	$0	$0	$0
12.	Refunded Expenses **(Partially Offset by "Expense Reimbursenments")**	$21,750	$0	$21,750	$31,362
13.	**TOTAL REVENUES**	**$5,492,782**	**$69,249**	**$5,562,031**	**$5,259,200**
	EXPENDITURES				
	Public Safety - Fire and EMS:				
14.	Expense Reimbursements **(Offset by "Refunded Expenses")**	$20,649	$0	$20,649	$19,419
15.	Personnel Services - Compensation	$3,047,820	$0	$3,047,820	$2,932,274
16.	Personnel Services - Benefits	$1,598,327	$0	$1,598,327	$1,478,729
17.	Impact Fee Expense	$0	$0	$0	$15,000
18.	Operating Expenses	$677,014	$0	$677,014	$1,110,020
19.	Capital Outlay	$0	$300,000	$300,000	$530,474
20.	**TOTAL EXPENDITURES**	**$5,343,810**	**$300,000**	**$5,643,810**	**$6,085,917**
21.	**Excess (Deficiency) of Revenues Over (Under) Expenditures**	**$148,972**	**($230,751)**	**($81,779)**	**($826,717)**
	Other Financing Sources:				
	Unassigned / Restricted Fund Balance	$0	$230,750	$230,750	$826,717
	General Fund	$0	$0	$0	$0
	Total Other Financing Sources	**$0**	**$230,750**	**$230,750**	**$826,717**
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	**$148,972**	**($0)**	**$148,971**	**$0**

Capital Projects Fund
As Of March 31, 2018

Funding



Capital Expenditures Budget Versus Actual



PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET, ACTUAL AND VARIANCE

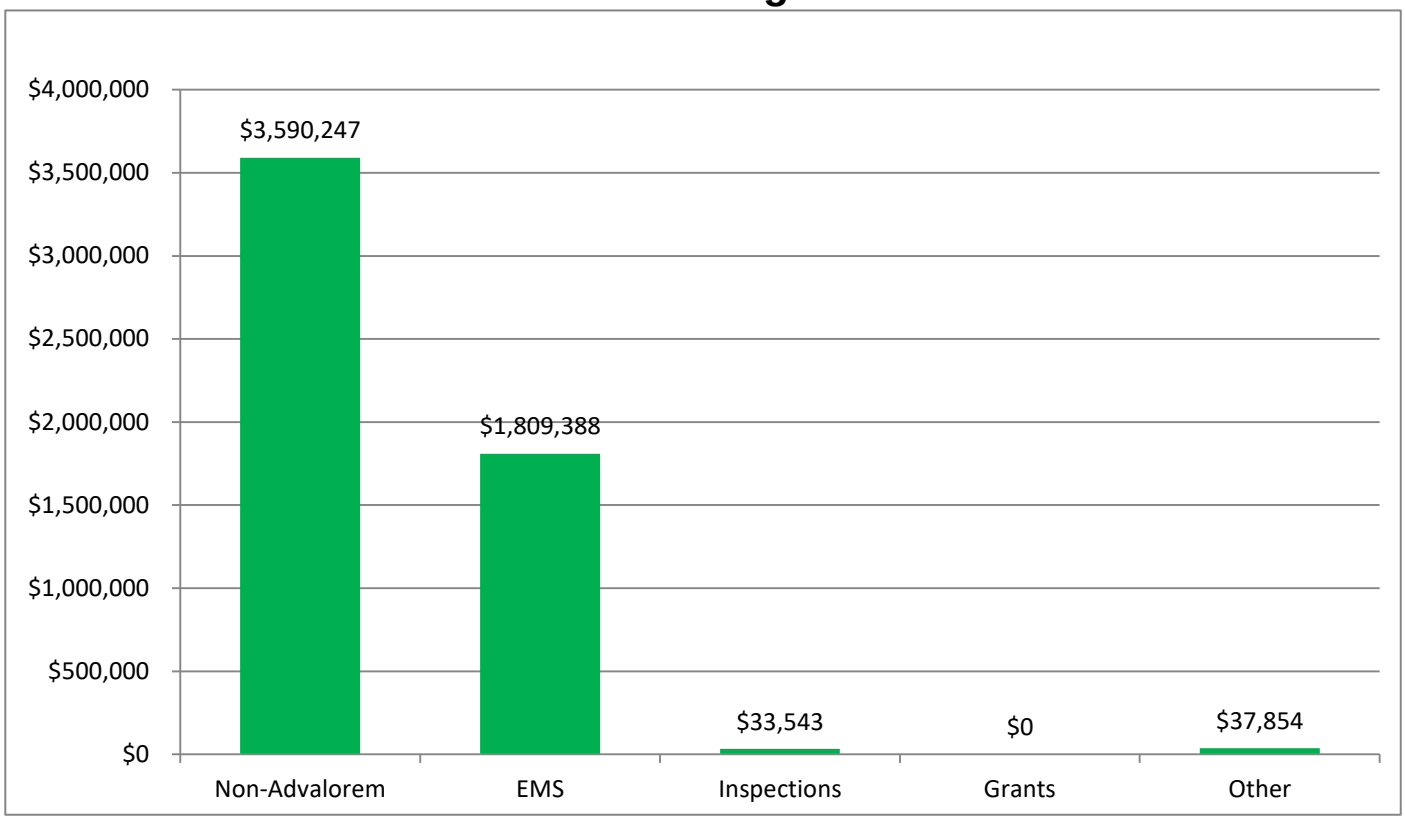
As Of March 31, 2018

Ref	Account Category	Adopted Budget	YTD Actual	Projection	Variance
	REVENUES				
1.	Impact Fee Income	$20,000	$69,249	$69,249	$49,249
2.	Interest/Investment Income	$0	$0	$0	$0
3.	General Revenue Fund Reserve Transfers In	$0	$0	$0	$0
4.	**TOTAL REVENUES**	**$20,000**	**$69,249**	**$69,249**	**$49,249**
	EXPENDITURES				
5.	Investment Expense	$0	$0	$0	$0
6.	Impact Fee Expense	$0	$0	$0	$0
7.	Capital Projects - Administration Division	$0	$0	$0	$0
8.	Capital Projects - Operations Division	$300,000	$0	$300,000	$0
9.	Capital Projects - EMS - Division	$0	$0	$0	$0
10.	Capital Projects - Prevention Division	$0	$0	$0	$0
11.	Capital Projects - Support Division	$0	$0	$0	$0
12.	**TOTAL EXPENDITURES**	**$300,000**	**$0**	**$300,000**	**$0**
13.	**Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures**	**($280,000)**	**$69,249**	**($230,751)**	**$49,249**
	Other Sources of Funds:				
	Restricted Fund Balance	**$280,000**	**$0**	$230,750	
	General Fund	**$0**	**$0**	**$0**	
	Total Other Sources of Funds	**$280,000**	**$0**	**$230,750**	
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	**$0**	**$69,249**	**($0)**	

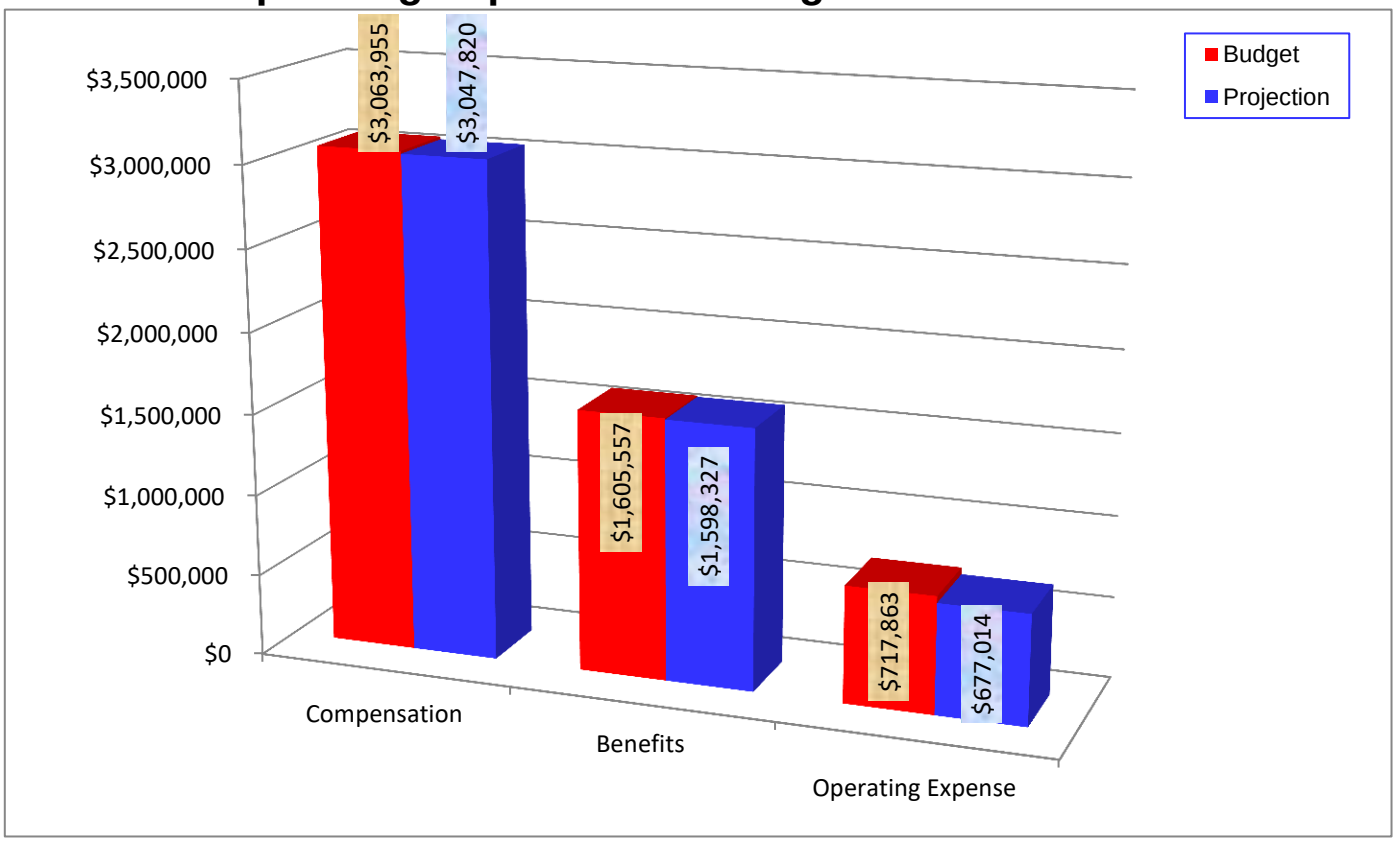
Pre-Audit Beginning Fund Balance	**$300,121**
Projected Ending Fund Balance	**$69,370**

General Fund
As Of March 31, 2018

Funding



Operating Expenditures Budget Versus Actual



PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND VARIANCE
As Of March 31, 2018

Ref	Account Category	Amended Budget	YTD Actual	Projection	Projection To Budget Variance	Projection To Budget %
	REVENUES					
1.	Grants	$0	$0	$0	$0	0.0%
2.	FEMA Proceeds	$0	$0	$0	$0	0.0%
3.	Fire Assessment Fees	$3,590,247	$3,244,725	$3,590,247	($0)	100.0%
4.	EMS Funding	$1,805,387	$920,655	$1,809,388	$4,001	100.2%
5.	Plan & Inspection Fees	$29,141	$18,093	$29,943	$802	102.8%
6.	Special Event Protective Services	$3,600	$0	$3,600	$0	100.0%
7.	Insurance/Equipment Proceeds	$2,571	$2,571	$2,571	($0)	100.0%
8.	Interest/Investment Income	$27,954	$12,667	$35,284	$7,330	126.2%
9.	Miscellaneous Revenues	$0	$0	$0	$0	0.0%
10.	Refunded Expenses **(Partially Offset by "Expense Reimbursenments")**	$14,400	$11,228	$21,750	$7,350	151.0%
11.	**TOTAL REVENUES**	**$5,473,300**	**$4,209,938**	**$5,492,782**	**$19,482**	**100.4%**
	EXPENDITURES					
	Public Safety - Fire and EMS:					
12.	Expense Reimbursements **(Offset by "Refunded Expenses")**	$20,676	$10,095	$20,649	$27	99.9%
13.	Personnel Services - Compensation	$3,063,955	$1,484,769	$3,047,820	$16,135	99.5%
14.	Personnel Services - Benefits	$1,605,557	$822,634	$1,598,327	$7,230	99.5%
15.	Operating Expenses	$717,863	$410,163	$677,014	$40,849	94.3%
16.	**TOTAL EXPENDITURES**	**$5,408,051**	**$2,727,662**	**$5,343,810**	**$64,241**	**98.8%**
17.	**Excess (Deficiency) of Revenues Over (Under) Expenditures**	**$65,249**	**$1,482,276**	**$148,972**	**$83,723**	
	Other Financing Sources:					
	Unassigned Fund Balance	**$0**	**$0**	$0		
		$0	**$0**	$0		
	Total Other Financing Sources	**$0**	**$0**	**$0**		
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	**$65,249**	**$1,482,276**	**$148,972**		

Pre-Audit Beginning Fund Balance **$1,609,216**

Projected Ending Fund Balance **$1,758,188**

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

GENERAL FUND

March 2018 LINE ITEM ACTUAL AND PROJECTION

A/C	Account Category	YTD 03/31/18	Projection	Budget Report Line Reference
	Revenues			
411000	Ad Valorem	$0	$0	
421100	Grants	$0	$0	1.
434000	FEMA Proceeds	$0	$0	2.
442200	Public Safety	$4,165,380	$5,399,635	3. & 4.
442300	Plan & Inspection Fees	$18,093	$29,943	5.
442400	Special Event Protective Services	$0	$3,600	6.
455000	Insurance Proceeds	$2,571	$2,571	7
458000	Equipment Proceeds	$0	$0	
461000	Interest Income	$187	$187	8.
462000	Investment Interest	$12,480	$35,097	
469100	Other Miscellaneous Revenues	$0	$0	9.
499900	Refunded Expenses **(Offset by A/C 500000)**	$11,228	$21,750	10.
	TOTAL REVENUES	**$4,209,938**	**$5,492,782**	11.
	Expenses			
500000	Expense Reimbursements **(Offset by A/C 499900)**	$10,095	$20,649	12.
	Compensation:			
622011	Salary	$1,318,519	$2,766,172	13.
622121	Relief Staffing	$0	$0	
622125	Bonus - Employees	$0	$0	
622140	FLSA and Overtime Pay	$145,705	$250,218	
622142	Drivers Pay	$6,823	$14,887	
622143	Acting Officers Pay	$2,487	$5,308	
622144	Uniform Allowance	$11,235	$11,235	
	Total Compensation	**$1,484,769**	**$3,047,820**	
	Benefits:			
622210	F.I.C.A.	$103,216	$210,781	14.
622220	Retirement	$346,508	$673,724	
622230	Health Care	$305,275	$611,953	
622231	A.D.& D.	$2,582	$5,204	
622239	Unemployment Compensation	$0	$0	
622240	Worker's Compensation	$65,054	$96,665	
	Total Personnel Benefits	**$822,634**	**$1,598,327**	
	Total Personnel	**$2,307,403**	**$4,646,147**	

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

GENERAL FUND

March 2018 LINE ITEM ACTUAL AND PROJECTION

A/C	Account Category	YTD 03/31/18	Projection	Budget Report Line Reference
	Operating Expenses:			
622310	Advertising & Public Relations	$458	$2,800	
622320	Books & Publications	$768	$857	
622330	Communications	$4,231	$8,464	
622340	Dues / Subscriptions	$1,900	$6,654	
622350	Education	$13,297	$18,925	
622360	Election / Referendum	$0	$0	
622365	Emergency Operation Center	$376	$376	
622370	Facility Expense	$16,737	$37,456	
622400	General Office Expense	$6,656	$11,754	
622420	Insurance Liability	$48,877	$68,333	
622450	Interest Expense	$0	$744	
622460	Investment Expense	$0	$0	
622475	Information Technology	$15,671	$32,620	
622480	Miscellaneous Expenses	$0	$0	
622490	Professional Services	$26,993	$56,693	
622500	Public Education	$4,483	$5,000	
622515	Community Events	$63	$250	15.
622520	Assessment Collection	$215,293	$227,204	
622550	Travel	$1,470	$4,720	
622570	Para Medic Transport	$0	$0	
622610	General Personnel Expense	$6,288	$47,120	
622620	Shop Tools	$11	$250	
622630	Equipment <$1,000	$114	$1,045	
622640	Equipment >$1,000	$0	$10,000	
622710	Apparatus / Equipment Testing	$2,655	$5,500	
622720	Apparatus Fuel & Lubricants	$14,507	$31,808	
622725	EMS License & Permits	$0	$0	
622730	Apparatus Repairs	$22,674	$91,000	
622760	Equipment Repairs	$6,641	$7,440	
623000	Grant - Expense	$0	$0	
628000	General Fund Transfers Out	$0	$0	
	Total Operating Expense	**$410,163**	**$677,014**	
	TOTAL EXPENDITURES	**$2,727,662**	**$5,343,810**	16.
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**$1,482,276**	**$148,972**	17.