



FY 2013 – 2014 Adopted Budget

September 19, 2013 Budget Adoption Public Hearing

Per FS 189.418 the proposed 2013-2014 fiscal year Final Budget is hereby submitted to the Board of Fire Commissioners for adoption during this special public hearing on September 19, 2013

Acknowledgements

Board of Fire Commissions

Lawrence G. Schear - Chairman

James Mortellite - Vice Chairman

James Terry - Secretary Treasurer

Thomas Hafner - Fire Commissioner

Laura T. Martin - Fire Commissioner

District Administration

Fire Chief

Robert O. Polk

Deputy Fire Chief

Karry Bell

Finance Director

David Martin

TABLE OF CONTENTS

Page No.

Fire Chief's Budget Message	
Budget Guide.....	1
How the Budget is Prepared and Adopted	
Budget and Accounting Basis.....	2
Budget Format and Policies	
Personnel	
Financial Structure.....	3
Financial Management Policies	
 FY 2013 – 2014 Tentative Budget:	
➤ Consolidated Governmental Funds Budget.....	7
➤ General Fund Tentative Budget.....	8
- General Fund Line Item Detail.....	9
➤ Capital Projects Fund Budget.....	13

APPENDIX

- A. Frequently Asked Questions
- B. Pinellas Suncoast Fire & Rescue District Organization
- C. Organization Chart and Nine Year FTE Schedule
- D. FY 2013 – 2014 General Fund Tentative Budget Graphs
- E. Twelve Year Rolling Stock Replacement Plan
- F. District Map



Pinellas Suncoast Fire & Rescue

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FIRE CHIEF
ROBERT O. POLK, JR.

August 6, 2013

Board of Fire Commissioners
Pinellas Suncoast Fire & Rescue District
304 First Street
Indian Rocks Beach, FL 33785

Commissioners:

In accordance with FS 189.418, I herewith submit a tentative budget for FY 2013 - 2014. This tentative budget is balanced in both funds and presents an all-inclusive plan for the District's spending activities in the coming fiscal year.

The Capital Projects Fund is conservatively forecast to generate \$20,000 in impact fee income with a reserve fund transfer to aid in funding the cost of two planned vehicle replacements during next fiscal year.

The General Fund revenue is mainly comprised of non-advalorem tax, EMS funding per Pinellas County authority and fire prevention inspection fees, totaling \$4,385,292. General operating expenditures total \$4,313,518. Excluding the "Expense Reimbursements" category group and the FY 2012 - 2013 one time capital lease payout, overall expenditures are budgeted at 2.5% higher than last fiscal year. The main causes of this increase are FRS retirement, 2.58% health care increase and an effective 1.7% step increase. Normal recurring operating expenditures are running at approximately the same rate as the previous year.

Operating expenditure increases that are expected to continue year after year into the foreseeable future will keep the District's financial staff in a very cautious mode until income streams improve. However, having expressed this caution, there are truly some very positive signs that I would like to point out as well:

1. Having fulfilled Engine 27's lease obligation during FY 2012-2013, the District has no debt and no plans to incur any in the foreseeable future.
2. Changes have been made to strengthen financial controls and expense management and permanently reduce operating expenditures in employee benefits, communications, facility management, general office expense, risk management, information technology, general personnel expenses, equipment testing, rolling stock repairs & maintenance and effective capital acquisition purchasing programs.
3. The District is provided with standard monthly financial exception reporting, is in full compliance with GAAP, GASB regulations, the investment policy and currently maintains a strong unassigned reserve ratio above 28%.

A challenge facing the district is the need to develop a reliable revenue stream to insure sustainability into the future. Staff will continue to explore options and identify alternatives in our continuing effort to provide high quality fire and EMS services to the community.

Sincerely,

Robert O. Polk
Fire Chief

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT (PSFRD)

BUDGET GUIDE

The budget document is prepared to provide the reader with financial, policy, organizational and operational information about the district's operating plan for a period referred to as Fiscal Year, and is mandated by Florida Statutes. The PSFRD's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2013 is referred to as "FY 2013 - 2014". The District's Board of Fire Commissioners is required to adopt the budget on or before September 30 each year for the upcoming Fiscal Year.

The District cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the District's Board of Fire Commissioners to the District staff to spend money. The budget also contains an estimate of revenues to be received by the District during the same fiscal year time period. The legal authorization to collect revenues, such as property tax and fire prevention fees, is established by State Statutes and the District's Charter and is enacted by the District Board of Fire Commissioners by resolution. Also included in the budget is the estimate of monies remaining from prior fiscal periods, called Fund Balance, which can be appropriated in a current fiscal year. The District Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The District may borrow money for major capital projects, such as the purchase of land, equipment or the construction of buildings, but cannot borrow money for general operational expenditures of the District.

The budget may be amended in two ways: an informal budget expenditure reallocation, approved by the Fire Chief, that transfers dollars between line items within an adopted budget category group and a formal budget amendment that transfers dollars between adopted budget category groups or increases expenditures of a specific group or increases the spending level of a fund, as requested by the Fire Chief and approved by the Board of Fire Commissioners.

HOW THE BUDGET IS PREPARED AND ADOPTED

The budget development is a year round process and major responsibility that claims the full attention of the Fire Chief and Finance Director. The budget's principal aim is to deliver a straightforward account of government finances and a blueprint for the upcoming new fiscal year. Pertinent documentation and detailed expenditure analysis records are maintained to monitor spending activities on a year-over-year basis identifying one-time occurrences, bi-annual transactions and economic trends that aid in predicting future operational and capital requirements for the creation of an executable budget plan. Accuracy in budget expenditure forecasting is paramount in establishing sufficient revenue streams to fund all operating and capital expenditure strategies that represent the Fire Chief, Staff and Commission's best efforts at aligning our resources and priorities to uncompromisingly serve the communities we are sworn to protect.

The process moves through four basic stages: Preparation, Adoption, Execution and Review.

The Fire Chief and Finance Director are to submit a tentative new fiscal year budget to the Board of Fire Commissioners prior to the end of September during two public hearings to review their budget proposals and answer questions from the Commission. If necessary, changes to the budget are made and the Board of Fire Commissioners formally adopts the new fiscal year's budget by resolution during the second public hearing. On September 30 of each year the existing fiscal year budget closes and the new fiscal year budget begins on October 1.

BUDGET and ACCOUNTING BASIS

Pinellas Suncoast Fire & Rescue District annual budgets are legally adopted for the General Fund and the Capital Projects Fund and are controlled on a fund level. Revenues and expenditures are recognized in the accounts and reported in the financial statements on the modified accrual basis of accounting. Revenues are recognized in the accounting period they become measurable rather than receipt of payment. Expenditures for goods and/or services received are recognized at the time liabilities are incurred as opposed to the time of payment. Simply put, revenues are recognized when earned and expenditures are recognized when incurred.

The Comprehensive Annual Financial Report (CAFR) shows the status of the district's finances on the basis of "generally accepted accounting principles (GAAP). In most cases this conforms to the manner in which the district prepares and manages its budget. Exceptions are as follows:

- a. Compensated absences, liabilities that are expected to be liquidated with expendable financial resources, are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- b. Capital outlay items are recorded as assets on a GAAP basis and as expenditures on a Budget basis.

BUDGET FORMAT

The presentation, or format, of the budget is key to what it ultimately communicates to the public. As with past years, the District has elected to use a budget category group format. Such a format provides resilient management spending controls focused on individual line item expenditures, efficient budget administration of specific category groups and ensures a high level of transparency through supporting line item details in financial statement presentations.

The annual budget is organized and presented on several different levels. First is a consolidation of the District's two Funds, followed by separate exhibits for each of the General Fund and Capital Projects Fund. Each presentation includes the proposed tentative budget for the next fiscal year, the adopted current fiscal year budget and the most recent current fiscal year ending projection. The Fund budget format presentation arrangement is: revenues, expenditures, excess (deficiency) of revenues over (under) expenditures. Each presentation concludes with a presentation of the resulting affects upon the balance sheet Fund Balance.

PERSONNEL

The District has 38 full time positions consisting of 3 shifts of ten Firefighter/EMT/Paramedics, one mechanic, one facility maintenance man, two Fire Safety Technicians and four administration personnel performing the duties of Fire Chief, Deputy Fire Chief, Finance Director and Executive Assistant. The Board of Fire Commissioners consists of five elected officials, each representing a specific geographic location including Belleair Beach, Belleair Shores, Indian Rocks Beach, Indian Shores and unincorporated Pinellas County on the mainland south of the City of Largo.

FINANCIAL STRUCTURE

The basic building block of government finance and budgeting is the “Fund”. Each Fund is independent of all others, and is created to account for the receipt and use of specific revenues.

Fund Description

The Pinellas Suncoast Fire & Rescue District utilizes a Fund structure as outlined in the accounting regulations that govern units of local government. A Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with specific regulations, legal restrictions or limitations. Funds are divided into various types according to the legal restrictions imposed upon them by their uses. Governmental Funds are accounted for on a “spending” or current “financial flow” measurement focus. Accordingly, the budgeted Fund Balance provides an indicator of available, spendable, or appropriate resources. The Fund structure contained in the PSFRD fiscal year 2013 – 2014 budget, is as follows:

1. General Fund

The General Fund is the District’s largest Fund and includes all general sources of funds, such as fire assessment fees, EMS funding (County controlled) and inspection fees. Sources of funds may also include appropriations from a previous fiscal year (Unassigned Fund Balance), proceeds from general insurance claims, federal and state grants, along with other small miscellaneous funding sources. The General Fund expenditures include expense category groups: Expense Reimbursements, Personnel Compensation, Personnel Benefits and Operating Expenses. Line item details are provided to support each respective category group to clarify specific operating costs.

2. Capital Projects Fund

The Capital Projects Fund is a “Special Fund” to account for impact fee revenues, that are restricted by statute, for the purchase of rolling stock, communication equipment and construction of additional fire stations to meet our mission to provide quality emergency services to the District’s residents, visitors and community commerce.

FINANCIAL MANAGEMENT POLICIES

Balanced Budget Policy

The Pinellas Suncoast Fire & Rescue District recognizes that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures which include personnel costs, operating expenses, capital expenditures and Fund transfers will be fiscally balanced with revenues or income estimates that are reasonably achievable and normally projected to be received during the fiscal year. New programs or changes in policies that would require the expenditure of additional operating funds will be funded through realized revenue excess over expenditures and/or formal budget amendment, presented to the Board of Fire Commissioners for adoption, to transfer Unassigned Fund Balance as an “Other Source of Funding” to cover said additional expenditures.

Fund Balance Policy

Since the Pinellas Suncoast Fire & Rescue District is based on a barrier island community, it is imperative that the District maintain an adequate Fund Balance. Our goal to fund operating expenditures in the event of a natural disaster is to maintain the minimum 17% Unassigned Fund Balance recommended by the GFOA. With over 80% of the District's unallocated revenues as fixed non-advalorem tax based income, it is extremely difficult to build reserves during any economic situation which is exacerbated during tough conditions such as the past few years have been. Although the PSFRD FY 2013 – 2014 budget exceeds the districts objective at a 28.6% ratio, we will maintain sound fiscal management to preserve and build current reserves to provide for the inevitable need to replace our two aging fire stations. Current reserve funds are sufficient only for the replacement of rolling stock with as much fully depreciated capital equipment as possible being funded through normal operating expense outlays.

Debt Policy

Long term borrowing may not be used to finance current operations or normal maintenance in accordance with current statutory restrictions. PSFRD shall strive to maintain a high reliance on pay-as-you-go financing for capital improvements. PSFRD may borrow money, contract loans and issue bonds pursuant to the provisions of Florida Statutes.

Investment Policy

The District has structured its investment objectives on the prudent man rule, structured to place the highest priority on the safety of principal and liquidity of funds. Optimization of investment returns is secondary to the safety and liquidity of principal. Surplus funds may be invested or reinvested in securities in accordance with FS 218.415(17): Local Government Surplus Funds Trust Fund; SEC registered money market funds with the highest credit quality rating; Interest-bearing time deposits or savings accounts in qualified public depositories (QPD); and Direct obligations of the U.S. Treasury. Internal controls have been established to prevent losses, fraud, employee error, misrepresentation by third parties, or imprudent actions by investment administrators.

Significant Accounting Policies

The accounting policies of PSFRD conform to generally accepted accounting principles (GAAP) as applicable to governmental accounting. The following is a summary of the more significant policies:

a) Organization of Accounts

PSFRD organizes its accounts on the basis of Funds, with account category groups, each of which is considered a separate accounting entity. The Funds are grouped into two Fund types with account group categories as follows:

- General Fund – accounts for financial resources which are not required to be accounted for in another Fund.
 - i. Revenues
 - ii. Expenditures:
 - Expense Reimbursements
 - Personnel Services – Compensation
 - Personnel Services – Benefits
 - Operating Expenses

a) Organization of Accounts (con't)

- Capital Projects Fund accounts for financial resources that are restricted to the acquisition of capital assets.
 - i. Revenues
 - ii. Expenditures:
 - Capital Outlay

b) Reserves Assigned, Unassigned and Restricted

Assigned reserve is that portion of the Fund Balance that has been set aside for the purpose of future designated expenditures (capital acquisitions). Unassigned reserve is that portion of the Fund Balance that is available for emergency measures or future use. Restricted reserves are legally segregated for a specific future use.

FY 2013 – 2014 TENTATIVE BUDGET

General Fund

Revenues

The FY 2013 – 2014 Budget consists of four primary sources of income: \$3,599.5k non-advalorem tax that is a fixed rate based in accordance with the current charter, a Board of Fire Commissioners resolution and the annual District tax roll presented through the county appraiser's office; \$660.8k EMS funding contracted with the Pinellas County EMS authority; \$60.1k Plan & Inspection Fees; and \$7.4k estimated investment income.

A section of the revenue budget provides for an offset to expenditures incurred for the purpose of being refunded, such as the pass through State of Florida Education Supplement benefit for Firefighter/EMT/Paramedic personnel who have earned a higher education degree (Associate and Bachelor) paid monthly by PSFRD and refunded quarterly by the State.

Expenditures

Expenditures are grouped in four categories: Expense Reimbursements; Personnel Services; Personnel Benefits; and Operating Expenses. The expenditure budget consists of three primary category groups: \$2,461.9k personnel services compensation; \$1,296.5k personnel services benefits; and \$555.1k operating costs. Excluding the "Expense Reimbursements" category group and the FY 2012 – 2013 one time capital lease payout, overall expenditures are budgeted at 2.5% higher than last fiscal year. The main causes of this increase are FRS retirement, 2.58% health care increase and an effective 1.7% step increase. Normal recurring operating expenditures are running at approximately the same rate as the previous year.

Excess (Deficiency) of Revenues over (Under) Expenditures

Projected revenues exceed expenditures by \$14.3k. This excess increases the accumulation of Unassigned Fund Balance and provides a buffer for maintaining a balanced budget in the event of an unexpected operating expense that otherwise was not accounted for.

Fund Balance Analysis

In accordance with Governmental Accounting Standards Board (GASB) regulation 54, the Fund Balance is defined as the difference between assets and liabilities reported in the government Fund. The Fund Balance is designated into five categories: Non-Spendable, Restricted, Committed, Assigned and Unassigned.

The PSFRD General Fund currently utilizes two of the five categories: Assigned and Unassigned:

1. "Assigned Fund Balance" - includes spendable Fund Balance amounts established by management that are intended to be used for specific purposes that are neither considered restricted or committed. The allocation is for replacement of rolling stock which is projected to be approximately \$1,019,495 as of 09/30/14.
2. "Unassigned Fund Balance" - represents Fund Balance that has not been assigned to other Funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. This is the portion that is available for appropriation which is projected to be approximately \$1,233,393 as of 09/30/14.

Unassigned Fund Balance As A % of Operating Expenditures

In February 2011, the Government Finance Officers Association's (GFOA) Executive Board recommended that governments adopt a formal Fund Balance policy that defines the appropriate level of Fund Balance reserves to mitigate risks and provide for revenue shortfalls. The recommended minimum reserve is no less than two months (17%) of regular General Fund operating revenues or regular General Fund operating expenditures.

The FY 2013 – 2014 proposed budget ratio of Unassigned Fund Balance to operating expenditures is 28.6%.

Capital Projects Fund

Revenues

The FY 2013 – 2014 Budget consists of new District construction impact fee income in the amount of \$20.0k and \$30.0k of other funding source from a transfer of Assigned Fund Balance set up in prior years for vehicle replacements per the capital plan.

Expenditures

Capital expenditures are proposed for the replacement of two fully depreciated vehicles in accordance with our long term capital expenditure plan.

Excess (Deficiency) of Revenues over (Under) Expenditures

We are proposing an FY 2013 – 2014 balanced budget in that revenues and expenditures equal. Any unanticipated impact fees will reduce or cancel the need to transfer the \$30k budgeted Unassigned Fund Balance, providing additional funding for future capital acquisition needs.

Fund Balance Analysis

In accordance with Governmental Accounting Standards Board (GASB) regulation 54, the Fund Balance is defined as the difference between assets and liabilities reported in the government Fund. The Fund Balance is designated into five categories: Non-Spendable, Restricted, Committed, Assigned and Unassigned.

The PSFRD Capital Projects Fund only uses the Restricted category that is broken down into Assigned and Unassigned for efficient recognition of depreciated capital assets:

1. “Restricted (Assigned) Fund Balance” - Restricted Fund Balance that has been earmarked for a specific asset purchase in accordance with Florida Statutes. The current allocation is for replacement of rolling stock which is projected to be approximately \$181,582 as of 09/30/14.
2. “Restricted (Unassigned) Fund Balance” - Restricted Fund Balance that has not been earmarked for a specific asset purchase in accordance with Florida Statutes. The current unassigned allocation is projected to be approximately \$63,823 as of 09/30/14.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

FISCAL YEAR 2013-2014 CONSOLIDATED GOVERNMENTAL FUNDS TENTATIVE BUDGET

Ref	Account Category	General Fund	Capital Projects Fund	Governmental Funds Budget		
				FY 2013-2014 Budget	FY 2012-2013 Projection	FY 2012-2013 Budget
REVENUES						
1.	FEMA Proceeds	\$0	\$0	\$0	\$19,255	\$0
2.	Fire Assessment Fees	\$3,599,533	\$0	\$3,599,533	\$3,619,071	\$3,598,240
3.	EMS Funding	\$660,815	\$0	\$660,815	\$613,664	\$613,664
4.	Plan & Inspection Fees	\$60,059	\$0	\$60,059	\$63,360	\$63,800
5.	Insurance/Equipment Proceeds	\$0	\$0	\$0	\$28,300	\$0
	Impact Fees	\$0	\$20,000	\$20,000	\$76,616	\$62,169
6.	Interest/Investment Income	\$7,400	\$0	\$7,400	\$21,067	\$5,598
7.	Fund Transfers	\$0	\$30,000	\$30,000	\$237,639	\$277,325
8.	Miscellaneous Revenues	\$0	\$0	\$0	\$2,613	\$0
9.	Refunded Expenses (Partially Offset by "Expense Reimbursements")	\$57,485	\$0	\$57,485	\$55,455	\$47,730
TOTAL REVENUES		\$4,385,292	\$50,000	\$4,435,292	\$4,737,041	\$4,668,526

EXPENDITURES

Public Safety - Fire and EMS:

10.	Expense Reimbursements (Offset by "Refunded Expenses")	\$57,485	\$0	\$57,485	\$47,730	\$47,730
11.	Personnel Services - Compensation	\$2,461,891	\$0	\$2,461,891	\$2,374,558	\$2,425,015
12.	Personnel Services - Benefits	\$1,296,537	\$0	\$1,296,537	\$1,093,564	\$1,254,412
13.	Impact Fee Expense	\$0	\$0	\$0	\$0	\$0
17.	Operating Expenses	\$555,090	\$0	\$555,090	\$840,385	\$797,540
18.	Capital Outlay	\$0	\$50,000	\$50,000	\$104,372	\$129,372
TOTAL EXPENDITURES		\$4,371,003	\$50,000	\$4,421,003	\$4,460,609	\$4,654,070

**EXCESS (DEFICIENCY) OF REVENUES OVER
(UNDER) EXPENDITURES**

\$14,289	\$0	\$14,289	\$276,432	\$14,456
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FUND BALANCE BEGINNING OCTOBER 1

19.	Nonspendable Fund Balance	\$0		\$0	\$0	\$0
20.	Committed Fund Balance	\$0		\$0	\$0	\$0
21.	Assigned Fund Balance	\$916,866		\$916,866	\$1,454,882	\$1,454,882
22.	Unassigned Fund Balance	\$1,321,733		\$1,321,733	\$717,782	\$717,782
23.	Restricted Fund Balance		\$275,405	\$275,405	\$302,547	\$302,547
TOTAL FUND BALANCE BEGINNING OCT. 1		\$2,238,599	\$275,405	\$2,514,004	\$2,475,211	\$2,475,211

TOTAL FUND BALANCE ENDING SEPT. 30

24.	Nonspendable Fund Balance	\$0	\$0	\$0	\$0	\$0
25.	Committed Fund Balance	\$0	\$0	\$0	\$0	\$0
26.	Assigned Fund Balance	\$1,019,495	\$0	\$1,019,495	\$916,866	\$916,866
27.	Unassigned Fund Balance	\$1,233,393	\$0	\$1,233,393	\$1,321,733	\$1,059,757
28.	Restricted Fund Balance	\$0	\$245,405	\$245,405	\$275,405	\$235,719
TOTAL FUND BALANCE ENDING SEPT. 30		\$2,252,888	\$245,405	\$2,498,293	\$2,514,004	\$2,212,342

Unassigned Fund Balance As a % of General Fund Expenditures 28.6%

PINELLAS SUNCOAST FIRE & RESCUE
FY 2013 - 2014 TENTATIVE BUDGET
GENERAL FUND

FY 2012 - 2013		FY 2013-2014	Budget Inc/ (Dec)	
Projection (06/30/13)	ADOPTED Budget	Tentative Budget	Amount	%

Revenues:

FEMA Proceeds	\$19,255	\$0	\$0	\$0	0.0%
Fire Assessment Fee	\$3,619,071	\$3,598,240	\$3,599,533	\$1,293	0.0%
EMS Funding	\$613,664	\$613,664	\$660,815	\$47,151	7.7%
Plan & Inspection Fees	\$63,360	\$63,800	\$60,059	(\$3,741)	-5.9%
Insurance/Equipment Proceeds	\$28,300	\$0	\$0	\$0	0.0%
Interest/Investment Income	\$15,932	\$4,574	\$7,400	\$2,826	61.8%
Fund Transfers	\$210,497	\$210,497	\$0	(\$210,497)	0.0%
Miscellaneous Revenues	\$2,613	\$0	\$0	\$0	N/A
Refunded Expenses	\$55,455	\$47,730	\$57,485	\$9,755	N/A
Total Revenues	\$4,628,147	\$4,538,505	\$4,385,292	(\$153,213)	-3.4%

Expenditures:

Expense Reimbursements	\$47,730	\$47,730	\$57,485	\$9,755	N/A
Personnel Services - Compensation	\$2,374,558	\$2,425,015	\$2,461,891	\$36,876	1.5%
Personnel Services - Benefits	\$1,093,564	\$1,254,412	\$1,296,537	\$42,125	3.4%
Operating Expenses	\$835,863	\$796,891	\$555,090	(\$241,801)	-30.3%
Total Expenditures	\$4,351,715	\$4,524,049	\$4,371,003	(\$153,046)	-3.4%

**EXCESS (DEFICIENCY) OF REVENUES OVER
(UNDER) EXPENDITURES**

\$276,432	\$14,456	\$14,289
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OCTOBER 1 FUND BALANCE:

Assigned Fund Balance	\$1,454,882	\$1,454,882	\$916,866
Unassigned Fund Balance	\$717,782	\$717,782	\$1,321,733
BEGINNING FUND BALANCE	\$2,172,664	\$2,172,664	\$2,238,599

ASSIGNED/UNASSIGNED TRANSACTIONS:

Fiscal Year Provision for Apparatus Reserves	\$102,629	\$102,629	\$102,629
Reserve Reversals for Disposals	\$435,387	\$435,387	\$0

FUND BALANCE CHANGES:

Excess/Deficiency Revenues Over Expenditures	\$276,432	\$14,456	\$14,289
Transfers to Capital Projects Fund Income	\$0	\$0	\$0
Transfers to General Revenue Fund Income	(\$210,497)	(\$210,497)	\$0
NET CHANGE IN FUND BALANCE	\$65,935	(\$196,041)	\$14,289

SEPTEMBER 30 FUND BALANCE

Assigned Fund Balance	\$916,866	\$916,866	\$1,019,495
Unassigned Fund Balance	\$1,321,733	\$1,059,757	\$1,233,393
ENDING FUND BALANCE	\$2,238,599	\$1,976,623	\$2,252,888

**Unassigned Fund Balance As a % of General Fund
Expenditures**

30.7% 23.7% 28.6%

Pinellas Suncoast Fire Rescue District
FY 2013 - 2014 General Fund
Line Item Proposal

Account No.	Account Name	FY 12/13 Line Item Projection	FY 13/14 Line Item Proposal
<i>INCOME</i>			
411000	Ad Valorem Income	\$0	\$0
421100	Grants		
421101	Federal Grant -	\$0	\$0
421201	State Grant -	\$0	\$0
434000	FEMA Income	\$0	\$0
442200	Public Safety Income		
442201	Fire Assessment Fee	\$3,598,240	\$3,599,533
442205	EMS Funding	\$613,664	\$660,815
442300	Plan & Inspection Fees		
442301	Annual Inspections	\$44,000	\$41,225
442302	Re-Inspections	\$17,000	\$17,589
442303	Plan Review	\$2,000	\$1,000
442304	Cert. Of Occupancy	\$500	\$100
442305	Code Compliance	\$0	\$0
442306	Fire Protection Installation	\$0	\$0
442307	Motor Fuel & LP Tank Install	\$0	\$0
442308	Special Events	\$300	\$145
442350	Late Payment Penalties	\$0	\$0
455000	Insurance Proceeds		
455100	Vehicle Accidents	\$0	\$0
458000	Equipment Proceeds		
458101	Building Equipment	\$0	\$0
458201	Vehicle Equipment	\$0	\$0
458301	Protective Gear Equipment	\$0	\$0
461000	Interest Income		
461001	Misc. Vendor Interest	\$0	\$0
461002	Bank Account Interest	\$4,574	\$6,500
461004	Past Due Interest	\$0	\$0
462000	Investment Interest		
462001	Raymond James - 78697441	\$0	\$0
462002	State Investment Pool "A"	\$0	\$0
462003	Florida SAFE	\$0	\$900
463000	Fund Transfers		
463001	Cap. Proj. Fund Reserve Transfers	\$0	\$0
463002	Gen. Rev. Fund Reserve Transfers	\$210,497	\$0
469100	Miscellaneous Revenues		
469101	Contributions & Donations	\$0	\$0
469102	Miscellaneous Income	\$0	\$0
469103	Discounts	\$0	\$0
499900	Refunded Expenses		
499901	OPEB - Health Insurance	\$44,273	\$53,128
499902	OPEB - Life Insurance	\$217	\$358
499903	OPEB - Physicals	\$0	\$0
499904	OPEB - COBRA	\$0	\$159
499905	OPEB - Miscellaneous	\$0	\$0
499910	Employee Wage Refunds	\$0	\$0
499911	Employee Expense Refunds	\$0	\$0
499912	Employee Education Supplement	\$3,240	\$3,840
499913	IRVFA Expense Refunds	\$0	\$0
499914	Vendor Refunds	\$0	\$0
499920	Report Copy Requests	\$0	\$0
Total Income		\$4,538,505	\$4,385,292

**Pinellas Suncoast Fire Rescue District
FY 2013 - 2014 General Fund
Line Item Proposal**

		FY 12/13	FY 13/14
Account No.	Account Name	Line Item Projection	Line Item Proposal
<u>EXPENSE</u>			
500000	Expense Reimbursements		
500201	OPEB - Health Insurance	\$44,273	\$53,128
500202	OPEB - Life Insurance	\$217	\$358
500203	OPEB - Physicals	\$0	\$0
500204	OPEB - Dental & Vision	\$0	\$159
500205	OPEB - Miscellaneous	\$0	\$0
500210	Employee Wage Refunds	\$0	\$0
500211	Employee Expense Refunds	\$0	\$0
500212	Employee Education Supplement	\$3,240	\$3,840
500213	IRVFA Expense Refunds	\$0	\$0
500214	Vendor Refunds	\$0	\$0
622000	Payroll Expenses		
622011	Salary	\$2,267,819	\$2,322,127
622125	Bonus	\$36,000	\$19,000
622140	FLSA and Overtime Pay	\$93,600	\$93,600
622142	Drivers Pay	\$11,534	\$13,502
622143	Acting Officer	\$4,062	\$4,662
622144	Uniform Allowance	\$9,000	\$9,000
622126	Bonus - Reserves	\$3,000	\$0
622200	Payroll Benefits		
622210	Payroll Tax Expense / FICA	\$168,195	\$173,988
622220	Retirement - FRS	\$416,127	\$446,105
622230	Health Care	\$530,073	\$542,579
622231	AD&D Insurance	\$4,487	\$3,935
622239	Unemployment Compensation	\$6,050	\$0
622240	Workmans Compensation	\$129,480	\$129,930
622310	Advertising & Public Relations	\$975	\$1,273
622320	Books & Publications	\$914	\$725
622330	Communications		
622331	Telephone	\$2,100	\$1,860
622332	Cell Phones	\$3,557	\$2,904
622333	Internet / Cable	\$1,794	\$1,841
622340	Dues & Subscriptions	\$3,647	\$4,533
622350	Education		
622354	Association Conferences	\$1,270	\$1,770
622355	Continuing Education	\$9,890	\$9,601
622356	Certification	\$90	\$165
622357	Recertifications	\$1,842	\$0
622358	Training - Refresher Course	\$0	\$0
622360	Election / Referendum	\$0	\$0
622365	Emergency Operation Center		
622366	Consumables	\$500	\$500
622370	Facility Expense		
622371	Grounds Maintenance	\$1,920	\$1,920
622372	Building Repairs & Main.	\$15,059	\$15,000
622373	Appliances <\$1,000	\$550	\$1,000
622374	Furnishings <\$1,000	\$2,560	\$1,000
622375	Furniture Rental	\$0	\$0
622376	Small Tools	\$100	\$100
622377	Janitorial Expense	\$3,396	\$3,700
622378	Utilities	\$3,286	\$2,552
622379	Power	\$19,765	\$16,556
622380	Equipment Repairs & Main.	\$5,000	\$4,592
622381	Equipment >\$1,000	\$3,000	\$3,000
622382	Equipment <\$1,000	\$0	\$1,000
622400	General Office Expense		
622401	Bank Charges	\$600	\$637
622402	Office Supplies	\$5,062	\$5,568
622403	Office Furniture <\$1,000	\$2,000	\$500
622404	Office Equipment <\$1,000	\$1,000	\$500
622405	Office Equipment Rental	\$1,200	\$762

**Pinellas Suncoast Fire Rescue District
FY 2013 - 2014 General Fund
Line Item Proposal**

Account No.	Account Name	FY 12/13 Line Item Projection	FY 13/14 Line Item Proposal
622406	Postage	\$900	\$879
622408	P/R Processing Charges	\$4,366	\$3,594
622409	Taxes & License	\$335	\$325
622420	Insurance Liability		
622421	General Liability Package	\$22,889	\$26,798
622422	Auto Insurance	\$18,752	\$17,267
622423	Umbrella Liability	\$4,406	\$4,696
622424	Bond Insurance-Commissioner	\$344	\$0
622425	Disability Ins. - Professional	\$8,182	\$7,344
622426	Disability Ins. - Volunteers	\$489	\$489
622430	Government Dues	\$0	\$0
622440	Grant Expense		
622441	Federal Grant -	\$0	\$0
622446	State Grant -	\$0	\$0
622450	Interest Expense		
622451	Apparatus Loans/Leases	\$10,894	\$0
622452	General Finance Charges	\$0	\$0
622460	Investment Expense	\$0	\$0
622475	Information Technology		
622476	Computer H/W & Access.	\$3,938	\$1,000
622477	Computer Software	\$1,050	\$390
622478	IT Service, Repairs & Main.	\$6,030	\$7,990
622479	Web Site	\$519	\$119
622480	Miscellaneous Expense	\$0	\$0
622490	Professional Services		
622491	Audit & Actuarial	\$12,650	\$16,450
622492	Legal	\$18,000	\$13,000
622500	Public Education	\$5,000	\$5,000
622510	Storage Facility Rental	\$0	\$0
622520	Tax Roll		
622521	Tax Roll Collections Expense	\$69,643	\$69,210
622522	Tax Roll Preparation	\$5,198	\$5,200
622523	Tax Roll Collection Discounts	\$115,607	\$114,500
622524	Fire Assessment Refunds	\$263	\$0
622550	Travel		
622551	Travel - Commissioners	\$0	\$0
622552	Travel - Admin & Support	\$2,700	\$3,530
622553	Travel - General	\$100	\$250
622554	Travel - Training	\$1,000	\$250
622570	Para Medic Transport	\$600	\$455
622610	General Personnel Expense		
622611	Physicals	\$16,326	\$16,202
622612	Protective Gear	\$2,530	\$4,500
622613	Protective Gear Maintenance	\$3,500	\$3,633
622614	Uniforms	\$3,450	\$750
622615	Uniform Repairs	\$500	\$100
622617	Training Supplies	\$100	\$50
622618	Background Check	\$0	\$50
622620	Shop Tools		
622621	Hand Tools	\$100	\$50
622622	Power Tools	\$750	\$100
622623	Tools & Equip. Rental	\$369	\$150
622630	Equipment <\$1,000		
622631	Communication Equipment <\$1,000	\$0	\$0
622632	EMS Equipment <\$1,000	\$0	\$5,000
622633	Fire Equipment <\$1,000	\$0	\$10,000
622634	Training Equipment <\$1,000	\$0	\$0
622635	Fitness Equipment <\$1,000	\$0	\$0

**Pinellas Suncoast Fire Rescue District
FY 2013 - 2014 General Fund
Line Item Proposal**

		FY 12/13	FY 13/14
Account No.	Account Name	Line Item Projection	Line Item Proposal
622640	Equipment >\$1,000		
622641	Communication Equipment >\$1,000	\$0	\$10,000
622642	EMS Equipment >\$1,000	\$0	\$10,000
622643	Fire Equipment >\$1,000	\$0	\$10,000
622644	Training Equipment >\$1,000	\$0	\$0
622645	Fitness Equipment >\$1,000	\$0	\$0
622649	Equipment Loan Principal	\$273,595	\$0
622650	Medical Supply	\$0	\$0
622710	Apparatus / Equipment Testing	\$7,065	\$5,116
622720	Apparatus Fuel & Lubricants		
622721	Vehicle Gas & Diesel	\$36,124	\$47,033
622722	Bulk Fuel & Lubricants	\$1,147	\$1,011
622725	EMS License & Permits	\$1,475	\$0
622730	Apparatus Repairs		
622731	Rolling Stock Parts & Supplies	\$36,297	\$42,000
622760	Equipment Repairs		
622761	Commun. Equip.- Laptops	\$0	\$0
622762	Commun. Equip.- Radios	\$8,631	\$6,900
622763	EMS Equipment Repairs	\$0	\$0
622764	Fire Equipment Repairs	\$0	\$150
628000	Gen. Rev Fund Trans. to Cap. Proj. Fund	\$0	\$0
Total Personnel & Operating Expenses		\$4,524,049	\$4,371,003
Operating Revenues Over / Under Expenses		\$14,456	\$14,289

PINELLAS SUNCOAST FIRE & RESCUE
FY 2013 - 2014 TENTATIVE BUDGET
CAPITAL PROJECTS FUND

FY 2012 - 2013		FY 2013-2014
Projection (06/30/13)	ADOPTED Budget	Tentative Budget

Revenues:

Impact Fee Income	\$76,616	\$62,169	\$20,000
Interest/Investment Income	\$5,135	\$1,024	\$0
Capital Projects Fund Reserve Transfers In	\$27,142	\$66,828	\$30,000
General Revenue Fund Transfers In	\$0	\$0	\$0
Total Revenues	\$108,894	\$130,021	\$50,000

Expenditures:

Investment Expense	\$4,522	\$649	\$0
Impact Fee Expense	\$0	\$0	\$0

Capital Outlays:

Capital - Administration Division	\$0	\$0	\$25,000
Capital - Operations Division	\$28,236	\$43,236	\$0
Capital - EMS Division	\$10,932	\$20,932	\$25,000
Capital - Prevention Division	\$30,792	\$30,792	\$0
Capital - Support Division	\$34,412	\$34,412	\$0
Total Expenditures	\$108,894	\$130,021	\$50,000

**EXCESS (DEFICIENCY) OF REVENUES OVER
(UNDER) EXPENDITURES**

\$0	\$0	\$0
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OCTOBER 1 FUND BALANCE:

Assigned Fund Balance	\$179,822	\$179,822	\$205,702
Unassigned Fund Balance	\$122,725	\$122,725	\$69,703
BEGINNING RESTRICTED FUND BALANCE	\$302,547	\$302,547	\$275,405

ASSIGNED/UNASSIGNED TRANSACTIONS:

Fiscal Year Provision for Apparatus Reserves	\$25,880	\$25,880	\$25,880
Reserve Reversals for Disposals	\$0	\$0	(\$50,000)

FUND BALANCE CHANGES:

Excess/Deficiency Revenues Over Expenditures	\$0	\$0	\$0
Transfers to Capital Projects Fund Income	(\$27,142)	(\$66,828)	(\$30,000)
Transfers to General Revenue Fund Income	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	(\$27,142)	(\$66,828)	(\$30,000)

SEPTEMBER 30 FUND BALANCE

Assigned Fund Balance	\$205,702	\$205,702	\$181,582
Unassigned Fund Balance	\$69,703	\$30,017	\$63,823
ENDING RESTRICTED FUND BALANCE	\$275,405	\$235,719	\$245,405

APPENDIX

Table of Contents

- A. Frequently Asked Questions
- B. Pinellas Suncoast Fire & Rescue District Organization
- C. Organization Chart and Nine Year Personnel FTE Chart
- D. FY 2013 – 2014 General Fund Tentative Budget Graphs
- E. Twelve Year Rolling Stock Replacement Plan
- F. District Map

FINANCE & BUDGET

FREQUENTLY ASKED QUESTIONS

Q: WHAT IS THE PURPOSE OF THE DISTRICT BUDGET?

A: The budget is an annual financial plan for the Pinellas Suncoast Fire & Rescue District. It specifies the level of services to be provided in the coming year and the resources, including personnel, capital expenditures and operating expenses, needed to provide those services.

Q: HOW AND WHEN IS THE BUDGET PREPARED?

A: During the second fiscal quarter, the Finance Director gathers historic data, major vendor cost increase estimates and information supplied by District management to prepare a draft budget for review with the Fire Chief to analyze and consider the recommendations. Appropriate changes are made and the tentative budget is presented to the Board of Fire Commissioners in two public hearings during July or August to obtain citizen input, with final budget adoption resolution by the Board of Fire Commissioners prior to the end of September. The new fiscal year commences October 1st.

Q: WHAT IS A FISCAL YEAR?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The PSFRD fiscal year, along with other Special Districts within the State of Florida, begins on October 1 and ends September 30 of each year.

Q: FROM WHERE DOES THE DISTRICT OBTAIN ITS REVENUES?

A: The District's primary revenue source is a non-advalorem tax, based on voter referendum and Commission Resolution. The non-advalorem tax varies depending upon the type of property and whether it is residential or commercial. Secondary sources of income include a portion of the District's EMS property tax allocated by Pinellas County authorities and fire prevention fees charged on a case by case basis.

Q: HOW IS REVENUE USED BY THE DISTRICT?

A: Revenue is used to pay for personnel compensation, operating costs such as utilities, supplies, insurance, fuel and capital acquisitions such as vehicles (staff & fire trucks), buildings and equipment as specified in the District budget.

Q: WHAT IS A FUND?

A: A Fund is a separate accounting entity within the District that receives revenues from a specific source and expends them on specific activities.

Q: WHAT IS THE DIFFERENCE BETWEEN AD VALOREM AND NON-AD VALOREM TAX?

A: Advalorem tax is based on the county appraiser's assessed taxable value of property multiplied by a pre-determined millage rate. Non-Advalorem tax is a fixed rate tax based in accordance with the current charter, a Board of Fire Commissioners resolution and the annual District tax roll presented through the county appraiser's office.

Q: WHAT IS AN OPERATING BUDGET?

A: An operating budget is a fiscal year financial plan for personnel costs and operating expenditures such as utilities, supplies, insurance, fuel, etc.

Q: WHAT IS A LONG TERM CAPITAL EXPENDITURE PLAN?

A: All buildings (fire stations) and rolling stock (fire, EMS & staff vehicles) have an estimated life span. In order to uninterruptedly provide quality emergency services to all residents, visitors and travelers under our protection who may encounter natural or man-made disasters, and emergencies (such as medical, fire, vehicle, hazardous materials, boats and water), we must plan for the replacement of all equipment as it reaches the end of its useful life. The capital expenditure plan, reviewed and updated annually, provides a short and long term schedule (currently 12 years) for the replacement of all major assets requiring an annual reserve set-aside that provides the replacement funding.

Q: WHAT IS A BUDGET APPROPRIATION?

A: A budget appropriation is a specific amount of money that has been approved by the Board of Fire Commissioners for use in a particular manner.

Q: WHAT IS A BUDGET AMENDMENT?

A: A budget amendment is a resolution adopted by the Board of Fire Commissioners that alters the adopted budget by appropriating additional monies to a particular Fund category group, decreasing appropriations from a particular Fund category group, transferring funds from one Fund to another, or transferring Unassigned Fund Balance reserve.

Q: WHO ESTABLISHES THE RULES BY WHICH THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT ADOPTS ITS ANNUAL BUDGET?

A: The annual budget adoption process is governed by both Florida State Statutes and the Pinellas Suncoast Fire & Rescue District Charter. The Board of Fire Commissioners has final decision making authority.

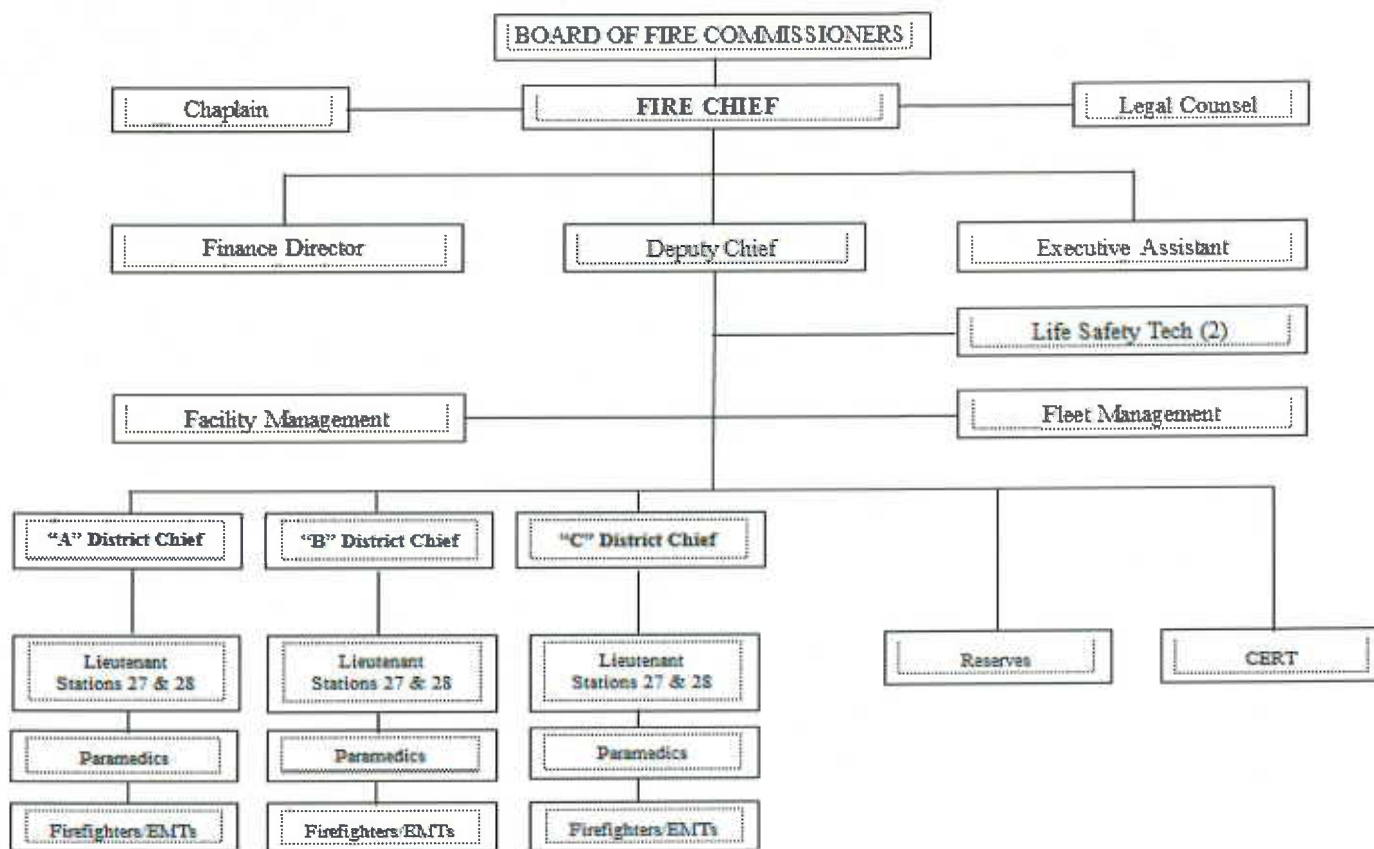
Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT?

A: The Fire Chief is both the Chief Executive and Chief Administrative Officer of the Pinellas Suncoast Fire & Rescue District. This individual is hired by and reports to the Board of Fire Commissioners.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT ORGANIZATION

- DATE INCORPORATED: 1953
- FORM OF GOVERNMENT: Political subdivision of the State of Florida Independent Special District
- AREA: Approximately 13 square miles
- POPULATION: 27,081 (50,000 Seasonal)
- GOVERNING BODY: Board of Fire Commissioners
Five elected, four year term Commissioners:
➤ One representative Commissioner from each of four barrier island cities
➤ Two representative Commissioners from the mainland unincorporated Pinellas County.
- ADMINISTRATION: Fire Chief appointed by the Board of Fire Commissioners
- SERVICES: A community service to prevent and control damage, destruction or injury to people or property by fire, disaster, or other emergencies and to provide Emergency Medical Services (EMS) to citizens in need in the District.
- LOCATION: PSFRD is located on the central west coast of Florida in Pinellas County. The operation consists of two fire stations. The headquarter station is located on First Street in Indian Rocks Beach with a secondary station located on the mainland on 94th Ave. in Seminole.

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
ORGANIZATIONAL STRUCTURE**



Full Time Equivalent Employees By Function

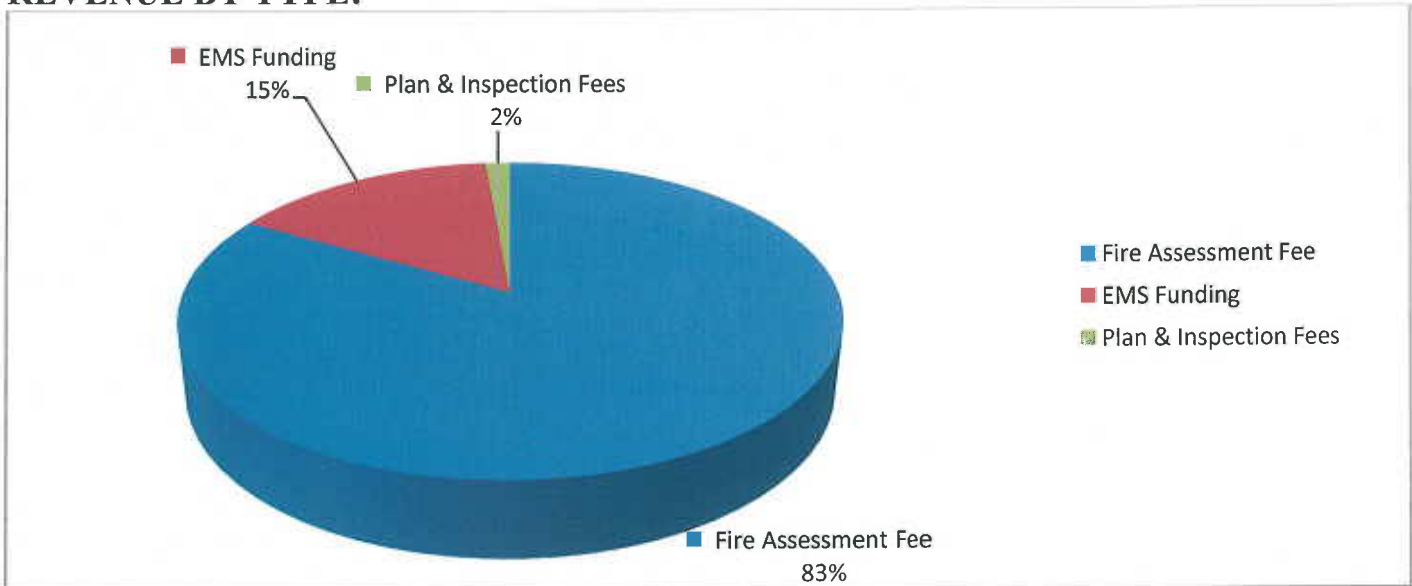
<u>Function</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Firefighter/EMT	13	13	13	12	14	12	16	14	17
Firefighter/Paramedic	17	17	17	15	15	15	18	19	18
Administrative Staff	6	6	6	8	8	8	8	7	7
Mechanic & Maintenance	2	2	2	2	2	2	2	2	2

Note:

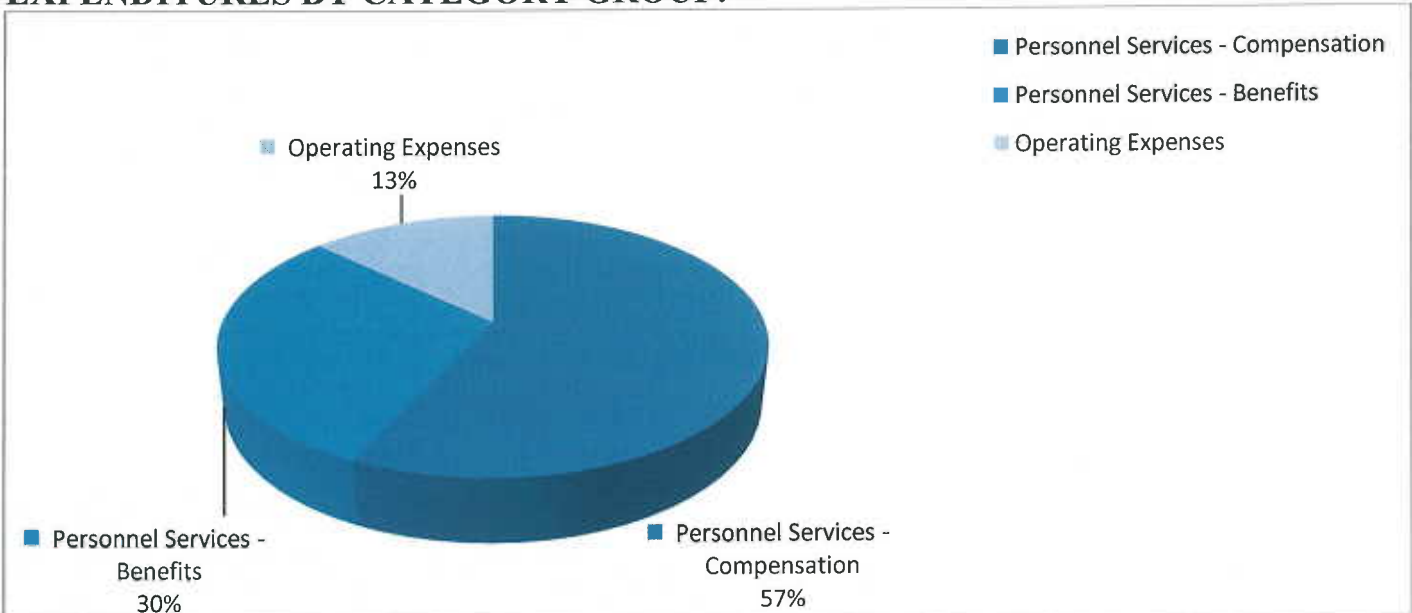
2010 includes two part-time firefighter positions that were eliminated as of 10/01/10

GENERAL FUND FY 2013 – 2014 TENTATIVE BUDGET

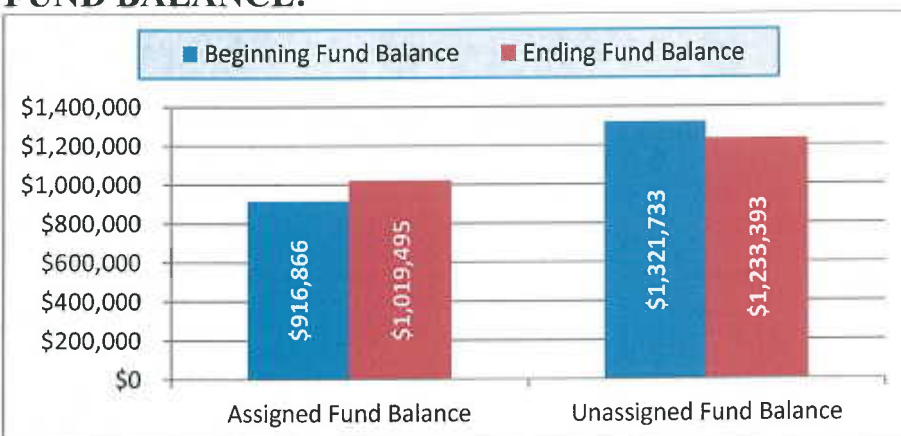
REVENUE BY TYPE:



EXPENDITURES BY CATEGORY GROUP:



FUND BALANCE:

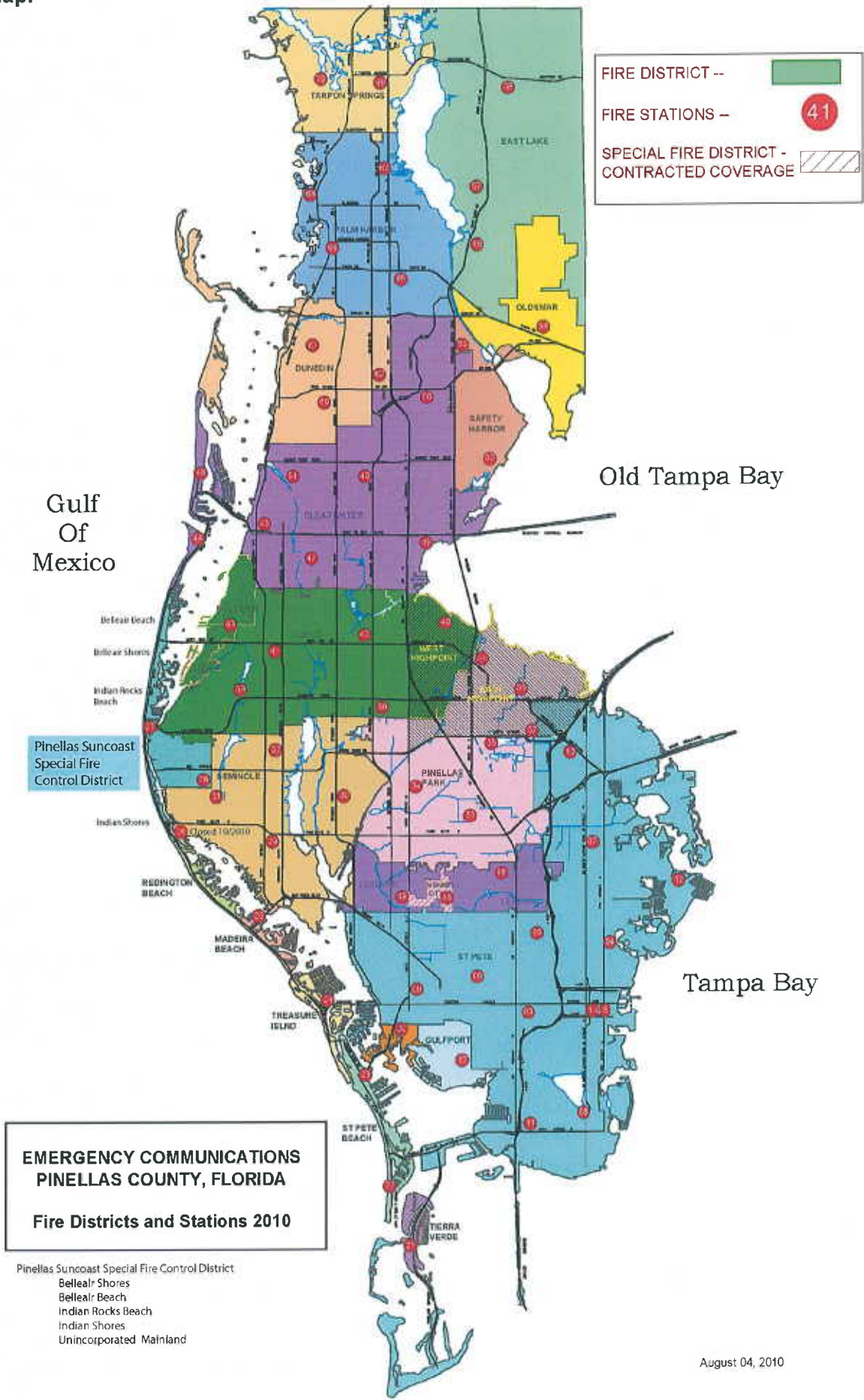


**Pinellas Suncoast Fire & Rescue District
Rolling Stock Capital Expenditure Plan
Fiscal Year Ending 2014 Through 2026**

Ref.	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Pool	2003 Pickup - District Chief (Reserve)												
P-27	2002 Pierce Enforcer (Reserve)												
PS-901	2013 Ford F150 - Maintenance									\$24,350			
PS-900	2013 Ford F250 - Mechanic									\$29,038			
PS-200	2003 SUV - Deputy Chief (EMS)	\$25,000									\$30,475		
PS-100	2003 SUV - Fire Chief	\$25,000									\$30,475		
PS-401	2013 Ford F150 - Fire Inspector									\$24,350			
PS-402	2013 Ford F150 - Fire Inspector									\$24,350			
DC-27	2013 Ford F250 - District Chief						\$34,155						
M-27	PTJ Rescue Boat		\$15,000										\$18,750
S-27	2001 Freightliner - Squad			\$300,000									
T-28	2002 Pierce Dash 75' Aerial Ladder					\$850,000							
E-27	2010 Pierce Arrow XT PUC Pumper												\$550,000
SR-27	Gator ATV - Beach Rescue									\$20,625			
Rolling Stock Capital Plan		\$50,000	\$15,000	\$300,000	\$0	\$850,000	\$34,155	\$0	\$0	\$122,713	\$60,950	\$0	\$568,750

Total Capital Plan \$2,001,568

District Map:



August 04, 2010