



FY 2014 – 2015 Amended Budget

September 16, 2014 Budget Adoption Public Hearing

Per FS 189.418 the 2014-2015 fiscal year Amended Budget is hereby submitted to the Board of Fire Commissioners for resolution adoption during the Board of Fire Commissioners meeting on November 18, 2014

Acknowledgements

Board of Fire Commissions

Laura T. Martin - Chairman

James Mortellite - Vice Chairman James Terry - Secretary Treasurer

David Gardella - Fire Commissioner Lawrence G. Schear - Fire Commissioner

District Administration

Acting Fire Chief Karry Bell

Acting Deputy Fire Chief Matt Carpenter

Finance Director David Martin

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Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2508

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

FIRE CHIEF
ROBERT O. POLK, JR.

July 1, 2014

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 2014 - 2015. 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 \$15,000 in impact fee income to fund the cost of the planned marine apparatus replacement in accordance with the capital acquisition schedule.

The General Fund revenue is mainly comprised of non-advalorem tax, EMS funding per Pinellas County authority and fire prevention inspection fees, totaling \$4,424,489. General operating expenditures total \$4,377,591. Excluding the "Expense Reimbursements" category group, overall expenditures are budgeted at 1.5% higher than last fiscal year. The main cause of this increase is an estimated 10% health care increase due to the economic effect of the second year implementation of the Affordable Care Act (ACA). 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. The decision to enter into a five year lease agreement for the purchase of required compliant turnout gear, provides a fixed replacement program for the safe outfitting of our Firefighters with managed reserve allocations for replacement at the end of the equipment's normal lifespan.
2. Changes continue to be made to strengthen our 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 27%.

The biggest challenge facing the district is 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, 2014 is referred to as "FY 2014 - 2015". 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 Finance Director, that transfers dollars between budget category groups providing that total appropriations of the fund are not changed 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 expensed 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, other funding sources, expenditures, fund balance transfers and 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 2014 – 2015 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, Operating Expenses and Inter-Fund Transfers. 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 apparatus, communication equipment and construction and/or expansion of fire stations necessitated by an increase in service demand for our mission of providing 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 2014 – 2015 budget exceeds the districts objective at a 27.3% 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, designed 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 Fund is considered a separate accounting entity. The Funds are grouped into two 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
 - Inter-Fund Transfers

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
 - Inter-Fund Transfers

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 2014 – 2015 ADOPTED BUDGET

General Fund

Revenues

The FY 2014 – 2015 Budget consists of four primary sources of income: \$3,609.6k 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; \$692.4k EMS funding contracted with the Pinellas County EMS authority; \$79.5k Plan & Inspection Fees; and \$9.8k 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 five categories: Expense Reimbursements; Personnel Services; Personnel Benefits; Operating Expenses and transfers to the Capital Projects Fund. The operating expenditure budget consists of three primary category groups: \$2,469.9k personnel services compensation; \$1,383.5k personnel services benefits; and \$555.2k operating costs. Excluding the "Expense Reimbursements" category group, overall expenditures are budgeted at 1.5% higher than last fiscal year. The main cause of this is an estimated 10% health care increase due to the economic effect of the second year implementation of the Affordable Care Act (ACA). Normal recurring operating expenditures are running at approximately the same rate as the previous year.

Transfers to Capital Projects Fund

There is no planned requirement for a fund transfer during FY 2014-2015.

Excess (Deficiency) of Revenues over (Under) Expenditures

Projected revenues exceed expenditures by \$13.6k. 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 \$1,122,124 as of 09/30/15.
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 \$1,196,649 as of 09/30/15.

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 2014 – 2015 proposed budget ratio of Unassigned Fund Balance to operating expenditures is 27.3%.

Capital Projects Fund

Revenues

The FY 2014 – 2015 Budget consists of new District construction impact fee income in the amount of \$15.0k for apparatus replacements per the capital plan. There is no plan for the transfer of funds from the General Fund to support the planned expenditures.

Other Sources of Funds

FY 2014-2015 capital spending does not necessitate additional revenue sources. Therefore, there is no requirement to utilize any of the "Unassigned Restricted" Fund Balance during the year.

Expenditures

Capital expenditures are proposed for the replacement of the marine apparatus in accordance with our long term capital expenditure plan.

Excess (Deficiency) of Revenues over (Under) Expenditures

We are proposing an FY 2014 – 2015 balanced budget in that revenues and expenditures equal. Any unanticipated impact fees will provide additional Unassigned Fund Balance 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 (Reserved) 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 \$250,770 as of 09/30/15.
2. "Restricted (Unreserved) 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 \$82,709 as of 09/30/15.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
FISCAL YEAR 2014-2015 CONSOLIDATED GOVERNMENTAL FUNDS ADOPTED BUDGET

ADOPTED BUDGET

(Amended per Budget Amendment Resolution Number 2014-06 Dated 11/18/14)

Ref	Account Category	General Fund	Capital Projects Fund	Governmental Funds Budget		
				FY 2014-2015 Budget	FY 2013-2014 Projection	FY 2013-2014 Budget
REVENUES						
1.	FEMA Proceeds	\$0	\$0	\$0	\$0	\$0
2.	Fire Assessment Fees	\$3,609,577	\$0	\$3,609,577	\$3,599,533	\$3,599,533
3.	EMS Funding	\$692,339	\$0	\$692,339	\$660,815	\$660,815
4.	Plan & Inspection Fees	\$77,713	\$0	\$77,713	\$70,342	\$60,059
5.	Special Event Protective Service	\$1,800	\$0	\$1,800	\$1,400	\$0
6.	Insurance/Equipment Proceeds	\$0	\$0	\$0	\$789	\$0
7.	Impact Fees	\$0	\$83,500	\$83,500	\$99,092	\$20,000
8.	Interest/Investment Income	\$9,790	\$0	\$9,790	\$10,682	\$7,400
9.	Inter-Fund Transfers	\$0	\$0	\$0	\$0	\$0
10.	Miscellaneous Revenues	\$0	\$0	\$0	\$728	\$0
11.	Refunded Expenses (Partially Offset by "Expense Reimbursements")	\$33,270	\$0	\$33,270	\$45,527	\$57,485
12.	TOTAL REVENUES	\$4,424,489	\$83,500	\$4,507,989	\$4,488,908	\$4,405,292
13.	Transfers From Other Funds	\$0	\$0	\$0	\$0	\$30,000
14.	Total Resources	\$4,424,489	\$83,500	\$4,507,989	\$4,488,908	\$4,435,292
EXPENDITURES						
Public Safety - Fire and EMS:						
15.	Expense Reimbursements (Offset by "Refunded Expenses")	\$33,270	\$0	\$33,270	\$41,456	\$57,485
16.	Personnel Services - Compensation	\$2,469,919	\$0	\$2,469,919	\$2,466,179	\$2,466,891
17.	Personnel Services - Benefits	\$1,383,221	\$0	\$1,383,221	\$1,258,814	\$1,291,537
18.	Impact Fee Expense	\$0	\$0	\$0	\$0	\$0
19.	Operating Expenses	\$524,451	\$0	\$524,451	\$547,081	\$555,240
20.	Capital Outlay	\$0	\$83,500	\$83,500	\$44,430	\$50,000
	TOTAL EXPENDITURES	\$4,410,861	\$83,500	\$4,494,361	\$4,357,960	\$4,421,153
21.	Transfers To Other Funds	\$0	\$0	\$0	\$0	\$0
22.	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$13,628	\$0	\$13,628	\$130,948	\$14,139
FUND BALANCE BEGINNING OCTOBER 1						
23.	Nonspendable Fund Balance	\$0		\$0	\$0	\$0
24.	Committed Fund Balance	\$0		\$0	\$0	\$0
25.	Assigned Fund Balance	\$1,019,495		\$1,019,495	\$916,866	\$916,866
26.	Unassigned Fund Balance	\$1,342,341		\$1,342,341	\$1,311,993	\$1,311,993
27.	Restricted Fund Balance	\$0	\$366,277	\$366,277	\$278,817	\$278,817
28.	TOTAL FUND BALANCE BEGINNING OCT. 1	\$2,361,836	\$366,277	\$2,728,113	\$2,507,676	\$2,507,676
TOTAL FUND BALANCE ENDING SEPT. 30						
29.	Nonspendable Fund Balance	\$0	\$0	\$0	\$0	\$0
30.	Committed Fund Balance	\$0	\$0	\$0	\$0	\$0
31.	Assigned Fund Balance	\$957,995	\$0	\$957,995	\$1,019,495	\$1,019,495
32.	Unassigned Fund Balance	\$1,417,469	\$0	\$1,417,469	\$1,285,650	\$1,223,503
33.	Restricted Fund Balance	\$0	\$366,277	\$366,277	\$333,479	\$278,817
34.	TOTAL FUND BALANCE ENDING SEPT. 30	\$2,375,464	\$366,277	\$2,741,741	\$2,638,624	\$2,521,815
35.	Unassigned Fund Balance As a % of General Fund Expenditures			32.4%		

PINELLAS SUNCOAST FIRE & RESCUE

FY 2014 - 2015 ADOPTED BUDGET

(Amended per Budget Amendment Resolution Number 2014-06 Dated 11/18/14)

GENERAL FUND

	FY 2013 - 2014		FY 2014-2015	Budget Inc/ (Dec)	
	Projection (05/31/13)	ADOPTED Budget	Amended Budget	Amount	%
Revenues:					
FEMA Proceeds	\$0	\$0	\$0	\$0	0.0%
Fire Assessment Fee	\$3,599,533	\$3,599,533	\$3,609,577	\$10,044	0.3%
EMS Funding	\$660,815	\$660,815	\$692,339	\$31,524	4.8%
Plan & Inspection Fees	\$70,342	\$60,059	\$77,713	\$17,654	29.4%
Special Event Protective Service	\$1,400	\$0	\$1,800	\$1,800	N/A
Insurance/Equipment Proceeds	\$789	\$0	\$0	\$0	0.0%
Interest/Investment Income	\$10,682	\$7,400	\$9,790	\$2,390	32.3%
Capital Fund Transfers	\$0	\$0	\$0	\$0	N/A
Miscellaneous Revenues	\$728	\$0	\$0	\$0	N/A
Refunded Expenses	\$45,527	\$57,485	\$33,270	(\$24,215)	N/A
Total Revenues	\$4,389,816	\$4,385,292	\$4,424,489	\$39,197	0.9%
Transfers From Other Funds					
	\$0	\$0	\$0		
Total Resources	\$4,389,816	\$4,385,292	\$4,424,489		
Expenditures:					
Expense Reimbursements	\$41,456	\$57,485	\$33,270	(\$24,215)	N/A
Operating Expenditures					
Personnel Services - Compensation	\$2,466,179	\$2,466,891	\$2,469,919	\$3,028	0.1%
Personnel Services - Benefits	\$1,258,814	\$1,291,537	\$1,383,221	\$91,684	7.1%
General Operating Expenses	\$547,081	\$555,240	\$524,451	(\$30,789)	-5.5%
Total Operating Expenditures	\$4,272,074	\$4,313,668	\$4,377,591	\$63,923	1.5%
Total Operational Expenditures	\$4,313,530	\$4,371,153	\$4,410,861	\$39,708	0.9%
Transfers to Capital Projects Fund					
	\$0	\$0	\$0	\$0	0.0%
Total Transfers & Operational Expenditures	\$4,313,530	\$4,371,153	\$4,410,861	\$39,708	0.9%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$76,286	\$14,139	\$13,628	(\$511)	
FUND BALANCE BEGINNING OCTOBER 1					
Assigned Fund Balance	\$916,866	\$916,866	\$1,019,495		
Unassigned Fund Balance	\$1,311,993	\$1,311,993	\$1,342,341		
TOTAL FUND BALANCE BEGINNING OCT. 1	\$2,228,859	\$2,228,859	\$2,361,836		
FY 2013 - 2014 FUND BALANCE CHANGES					
Fiscal Year Provision for Apparatus Reserves	\$102,629	\$102,629	\$0		
Reserve Reversals for Disposals & Adjustments	\$0	\$0	(\$61,500)		
Excess/Deficiency Revenues Over Expenditures	\$76,286	\$14,139	\$13,628		
Fund Transfers to Capital Projects Fund	\$0	\$0	\$0		
General Fund Source of Funding	\$0	\$0	\$0		
NET CHANGE IN FUND BALANCE	\$76,286	\$14,139	\$13,628		
FUND BALANCE ENDING					
Assigned Fund Balance	\$1,019,495	\$1,019,495	\$957,995		
Unassigned Fund Balance	\$1,285,650	\$1,223,503	\$1,417,469		
FUND BALANCE ENDING	\$2,305,145	\$2,242,998	\$2,375,464		
Unassigned Fund Balance As a % of General Fund Expenditures	30.1%	28.4%	32.4%		

Pinellas Suncoast Fire Rescue District
FY 2014 - 2015 General Fund Adopted Budget
Line Item Detail

Account No.	Account Name	FY 13/14 Line Item Projection	FY 14/15 Line Item Budget
<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	\$3,599,533	\$3,609,577
442205	EMS Funding	\$660,815	\$692,339
442300	Plan & Inspection Fees		
442301	Annual Inspections	\$40,335	\$38,882
442302	Re-Inspections	\$17,386	\$14,311
442303	Plan Review	\$7,385	\$21,520
442304	Cert. Of Occupancy	\$200	\$200
442305	Code Compliance	\$0	\$0
442306	Fire Protection Installation	\$0	\$0
442307	Motor Fuel & LP Tank Install	\$0	\$0
442308	Special Events	\$400	\$300
442350	Late Payment Penalties	\$4,636	\$2,500
442400	Special Event Protective Service		
442401	Community Event - Beauty & the Beach	\$800	\$800
442402	Community Event - Biggest Beach Party	\$600	\$1,000
455000	Insurance Proceeds		
455100	Vehicle Accidents	\$739	\$0
458000	Equipment Proceeds		
458101	Building Equipment	\$0	\$0
458201	Vehicle Equipment	\$0	\$0
458202	Misc. Equipment	\$50	\$0
458301	Protective Gear Equipment	\$0	\$0
461000	Interest Income		
461001	Misc. Vendor Interest	\$94	\$0
461002	Bank Account Interest	\$3,511	\$3,005
461003	NSF Check Charges	\$0	\$0
461004	Past Due Interest	\$468	\$0
461005	Delinquent Tax Assess. Interest	\$33	\$0
462000	Investment Interest		
462001	Raymond James - 78697441	\$0	\$0
462002	State investment Pool "A"	\$0	\$0
462003	Florida SAFE	\$6,576	\$6,785
463000	Fund Transfers		
463001	Cap. Proj. Fund Transfers	\$0	\$0
469100	Miscellaneous Revenues		
469101	Contributions & Donations	\$100	\$0
469102	Miscellaneous Income	\$628	\$0
469103	Discounts	\$0	\$0
499900	Refunded Expenses		
499901	OPEB - Health Insurance	\$34,449	\$28,186
499902	OPEB - Life Insurance	\$470	\$388
499903	OPEB - Physicals	\$0	\$0
499904	OPEB - COBRA	\$0	\$496
499905	OPEB - Miscellaneous	\$209	\$0
499910	Employee Wage Refunds	\$0	\$0
499911	Employee Expense Refunds	\$2,781	\$0
499912	Employee Education Supplement	\$3,540	\$4,200
499913	IRVFA Expense Refunds	\$0	\$0
499914	Vendor Refunds	\$4,028	\$0
499920	Report Copy Requests	\$49	\$0
Total Income		\$4,389,816	\$4,424,489

**Pinellas Suncoast Fire Rescue District
FY 2014 - 2015 General Fund Adopted Budget
Line Item Detail**

Account No.	Account Name	FY 13/14 Line Item Projection	FY 14/15 Line Item Budget
<u>EXPENSE</u>			
500000	Expense Reimbursements		
500201	OPEB - Health Insurance	\$34,447	\$28,186
500202	OPEB - Life Insurance	\$438	\$388
500203	OPEB - Physicals	\$0	\$0
500204	OPEB - Dental & Vision	\$0	\$496
500205	OPEB - Miscellaneous	\$250	\$0
500210	Employee Wage Refunds	\$0	\$0
500211	Employee Expense Refunds	\$2,781	\$0
500212	Employee Education Supplement	\$3,540	\$4,340
500213	IRVFA Expense Refunds	\$0	\$0
500214	Vendor Refunds	\$0	\$0
622000	Payroll Expenses		
622011	Salary	\$2,321,409	\$2,349,821
622125	Bonus	\$27,750	\$0
622140	FLSA and Overtime Pay	\$91,189	\$39,000
622142	Drivers Pay	\$12,204	\$104,623
622143	Acting Officer	\$4,628	\$13,329
622144	Uniform Allowance	\$9,000	\$4,708
622126	Bonus - Reserves	\$0	\$8,400
622200	Payroll Benefits		
622210	Payroll Tax Expense / FICA	\$173,464	\$181,658
622220	Retirement - FRS	\$439,944	\$447,063
622230	Health Care	\$511,623	\$552,890
622231	AD&D Insurance	\$3,853	\$3,808
622239	Unemployment Compensation	\$0	\$0
622240	Workmans Compensation	\$129,930	\$120,450
622310	Advertising & Public Relations	\$951	\$1,091
622320	Books & Publications	\$725	\$745
622330	Communications		
622331	Telephone	\$1,960	\$2,028
622332	Cell Phones	\$3,636	\$4,572
622333	Internet / Cable	\$1,996	\$1,867
622340	Dues & Subscriptions	\$3,254	\$3,579
622350	Education		
622354	Association Conferences	\$675	\$925
622355	Continuing Education	\$9,601	\$9,600
622356	Certification	\$90	\$90
622357	Recertifications	\$90	\$90
622358	Training - Refresher Course	\$0	\$0
622360	Election / Referendum		\$0
622365	Emergency Operation Center		
622366	Consumables	\$500	\$500
622370	Facility Expense		
622371	Grounds Maintenance	\$1,939	\$5,650
622372	Building Repairs & Main.	\$15,000	\$14,150
622373	Appliances <\$1,000	\$1,000	\$1,000
622374	Furnishings <\$1,000	\$1,000	\$3,000
622375	Furniture Rental	\$0	\$0
622376	Small Tools	\$100	\$100
622377	Janitorial Expense	\$2,936	\$3,325
622378	Utilities	\$4,039	\$3,659
622379	Power	\$14,948	\$15,120
622380	Equipment Repairs & Main.	\$4,342	\$4,200
622381	Equipment >\$1,000	\$3,000	\$3,000
622382	Equipment <\$1,000	\$1,250	\$1,250

**Pinellas Suncoast Fire Rescue District
FY 2014 - 2015 General Fund Adopted Budget
Line Item Detail**

Account No.	Account Name	FY 13/14 Line Item Projection	FY 14/15 Line Item Budget
622400	General Office Expense		
622401	Bank Charges	\$645	\$600
622402	Office Supplies	\$3,737	\$4,500
622403	Office Furniture <\$1,000	\$500	\$500
622404	Office Equipment <\$1,000	\$500	\$500
622405	Office Equipment Rental	\$937	\$960
622406	Postage	\$879	\$900
622408	P/R Processing Charges	\$4,859	\$4,803
622409	Taxes & License	\$335	\$325
622420	Insurance Liability		
622421	General Liability Package	\$31,614	\$33,200
622422	Auto Insurance	\$17,156	\$18,250
622423	Umbrella Liability	\$0	\$0
622424	Bond Insurance-Commissioner	\$351	\$498
622425	Disability Ins. - Professional	\$7,344	\$7,442
622426	Disability Ins. - Volunteers	\$489	\$0
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	\$0	\$1,763
622452	General Finance Charges	\$71	\$0
622460	Investment Expense	\$0	\$0
622475	Information Technology		
622476	Computer H/W & Access.	\$1,000	\$1,000
622477	Computer Software	\$748	\$1,075
622478	IT Service, Repairs & Main.	\$5,975	\$7,990
622479	Web Site	\$469	\$470
622480	Miscellaneous Expense	\$0	\$0
622490	Professional Services		
622491	Audit & Actuarial	\$15,867	\$15,800
622492	Legal	\$22,291	\$14,400
622500	Public Education	\$5,000	\$5,000
622510	Storage Facility Rental	\$0	\$0
622515	Community Events	\$0	\$250
622520	Tax Roll		
622521	Tax Roll Collections Expense	\$72,551	\$70,009
622522	Tax Roll Preparation	\$5,085	\$5,100
622524	Fire Assessment Refunds	\$1,000	\$0
622550	Travel		
622551	Travel - Commissioners	\$0	\$0
622552	Travel - Admin & Support	\$2,150	\$2,500
622553	Travel - General	\$250	\$100
622554	Travel - Training	\$250	\$0
622570	Para Medic Transport	\$455	\$480
622610	General Personnel Expense		
622611	Physicals	\$15,745	\$16,465
622612	Protective Gear	\$12,108	\$6,121
622613	Protective Gear Maintenance	\$409	\$1,500
622614	Uniforms	\$1,364	\$2,960
622615	Uniform Repairs	\$100	\$200
622616	Fitness Program / Main.	\$0	\$0
622617	Training Supplies	\$0	\$50
622618	Background Check	\$146	\$186
622620	Shop Tools		
622621	Hand Tools	\$15	\$50
622622	Power Tools	\$200	\$100
622623	Tools & Equip. Rental	\$0	\$0
622624	Shop Tools & Equip. R&M	\$62	\$100

**Pinellas Suncoast Fire Rescue District
FY 2014 - 2015 General Fund Adopted Budget
Line Item Detail**

Account No.	Account Name	FY 13/14	FY 14/15
		Line Item Projection	Line Item Budget
622630	Equipment <\$1,000		
622631	Communication Equipment <\$1,000	\$160	\$250
622632	EMS Equipment <\$1,000	\$1,821	\$1,100
622633	Fire Equipment <\$1,000	\$2,836	\$925
622634	Training Equipment <\$1,000	\$0	\$0
622635	Fitness Equipment <\$1,000	\$0	\$0
622640	Equipment >\$1,000		
622641	Communication Equipment >\$1,000	\$4,000	\$1,000
622642	EMS Equipment >\$1,000	\$4,000	\$1,000
622643	Fire Equipment >\$1,000	\$4,000	\$1,000
622644	Training Equipment >\$1,000	\$0	\$0
622645	Fitness Equipment >\$1,000	\$0	\$0
622649	Equipment Loan Principal	\$0	\$8,749
622650	Medical Supply	\$0	\$0
622710	Apparatus / Equipment Testing	\$5,116	\$5,175
622720	Apparatus Fuel & Lubricants		
622721	Vehicle Gas & Diesel	\$34,445	\$39,400
622722	Bulk Fuel & Lubricants	\$1,011	\$860
622725	EMS License & Permits	\$0	\$2,565
622730	Apparatus Repairs		
622731	Rolling Stock Parts & Supplies	\$21,965	\$42,000
Sold 622732	PS-100 - 2004 Crown Victoria - Fire Chief	\$0	\$0
622733	PS-100 - 2003 Ford Expedition - Fire Chief	\$125	\$1,000
622734	PS-200 - 2003 Ford Expedition - Deputy Chief	\$241	\$0
Sold 622735	PS-900 - 2001 Dodge P/U - Mechanic	\$0	\$0
Sold 622736	PS-901 - 2003 Chevy P/U - Maintenance	\$0	\$0
Sold 622737	PS-401 - 2001 F350 P/U - Fire Inspector	\$0	\$0
622738	DC-27 - 2003 Ford F250 P/U - District Chief	\$120	\$0
622739	M-27 - Rescue Boat - Marine	\$526	\$0
622740	P-27 - 2002 Pierce - Enforcer	\$4,928	\$0
622741	T-28 - 2002 Pierce Dash 75' - Aerial	\$18,477	\$0
622742	S-27 - 2001 Squad	\$2,880	\$0
622743	RES - Engine (For assignment to 27 or 28)	\$0	\$0
622744	E-27 - 2010 Pierce Arrow XT - Pumper	\$7,443	\$0
Sold 622745	Pool - 2000 Crown Victoria - Staff	\$0	\$0
622746	UV27 - Gator Utility Veh. - EMS	\$83	\$0
622747	PS-401 - 2013 Ford F150 - LST	\$82	\$0
622748	PS-402 - 2013 Ford F150 - LST	\$82	\$0
622749	PS-900 - 2013 Ford F250 - Mechanic	\$16	\$0
622750	PS-901 - 2013 Ford F150 - Maintenance	\$50	\$0
622751	DC-27 - 2013 Ford F250 - DC	\$785	\$0
622753	PS-600 - 2014 F150 - Deputy Chief Ops	\$0	\$2,500
622754	PS-500 - 2015 Ford Expedition - Dep. Chief EMS	\$0	\$2,500
622755	PS-100 - 2015 Ford Expedition - Fire Chief	\$0	\$5,000
622759	Apparatus Repair - Shop Labor	\$0	\$0
622760	Equipment Repairs		
622761	Commun. Equip.- Laptops	\$0	\$0
622762	Commun. Equip.- Radios	\$6,530	\$8,218
622763	EMS Equipment Repairs	\$938	\$891
622764	Fire Equipment Repairs	\$184	\$500
622765	Pager Repairs & Maintenance	\$27	\$50
628000	Gen. Rev Fund Trans. to Cap. Proj. Fund	\$0	\$0
Total Personnel & Operating Expenses		\$4,313,530	\$4,410,861
Operating Revenues Over / Under Expenses		\$76,286	\$13,628

PINELLAS SUNCOAST FIRE & RESCUE

FY 2014 - 2015 ADOPTED BUDGET

CAPITAL PROJECTS FUND

(Amended per Budget Amendment Resolution Number 2014-06 Dated 11/18/14)

	FY 2013 - 2014		FY 2014-2015
	Projection (05/31/14)	ADOPTED Budget	Amended Budget
Revenues:			
Impact Fee Income	\$99,092	\$20,000	\$83,500
Interest/Investment Income	\$0	\$0	\$0
General Fund Transfers In	\$0	\$0	\$0
Total Revenues	\$99,092	\$20,000	\$83,500
Fund Transfers From General Fund	\$0	\$30,000	\$0
Total Resources	\$99,092	\$50,000	\$83,500

Expenditures:			
Investment Expense	\$0	\$0	\$0
Impact Fee Expense	\$0	\$0	\$0

Capital Outlays:			
Capital - Administration Division	\$23,509	\$25,000	\$31,250
Capital - Operations Division	\$0	\$0	\$21,000
Capital - EMS Division	\$20,921	\$25,000	\$31,250
Capital - Prevention Division	\$0	\$0	\$0
Capital - Support Division	\$0	\$0	\$0
Fund Transfers to General Fund	\$0	\$0	\$0
Total Expenditures	\$44,430	\$50,000	\$83,500

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$54,662	\$0	\$0
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FUND BALANCE BEGINNING OCTOBER 1			
Restricted Fund Balance (Reserved)	\$205,702	\$205,702	\$225,486
Restricted Fund Balance (Unreserved)	\$73,115	\$73,115	\$140,791
TOTAL FUND BALANCE BEGINNING OCT. 1	\$278,817	\$278,817	\$366,277

FY 2013 - 2014 CHANGES WITHIN FUND BALANCES			
Fiscal Year Provision for Apparatus Reserves	\$19,784	\$19,784	\$190,791
Reserve Reversals for Disposals & Adjustments	(\$32,798)	\$0	(\$50,000)

FY 2013 - 2014 FUND BALANCE CHANGES			
Excess/Deficiency Revenues Over Expenditures	\$54,662	\$0	\$0
Fund Transfers to General Fund	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	\$54,662	\$0	\$0

FUND BALANCE ENDING			
Restricted Fund Balance (Reserved)	\$192,688	\$225,486	366277
Restricted Fund Balance (Unreserved)	\$140,791	\$53,331	\$0
FUND BALANCE ENDING	\$333,479	\$278,817	\$366,277

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 2014 – 2015 General Fund Adopted Budget Graphs
- E. Eleven 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 and/or August to obtain citizen input and to adopt the final budget by Commissioner Resolution. 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 expenditures, such as personnel compensation, operating costs 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 11 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 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.

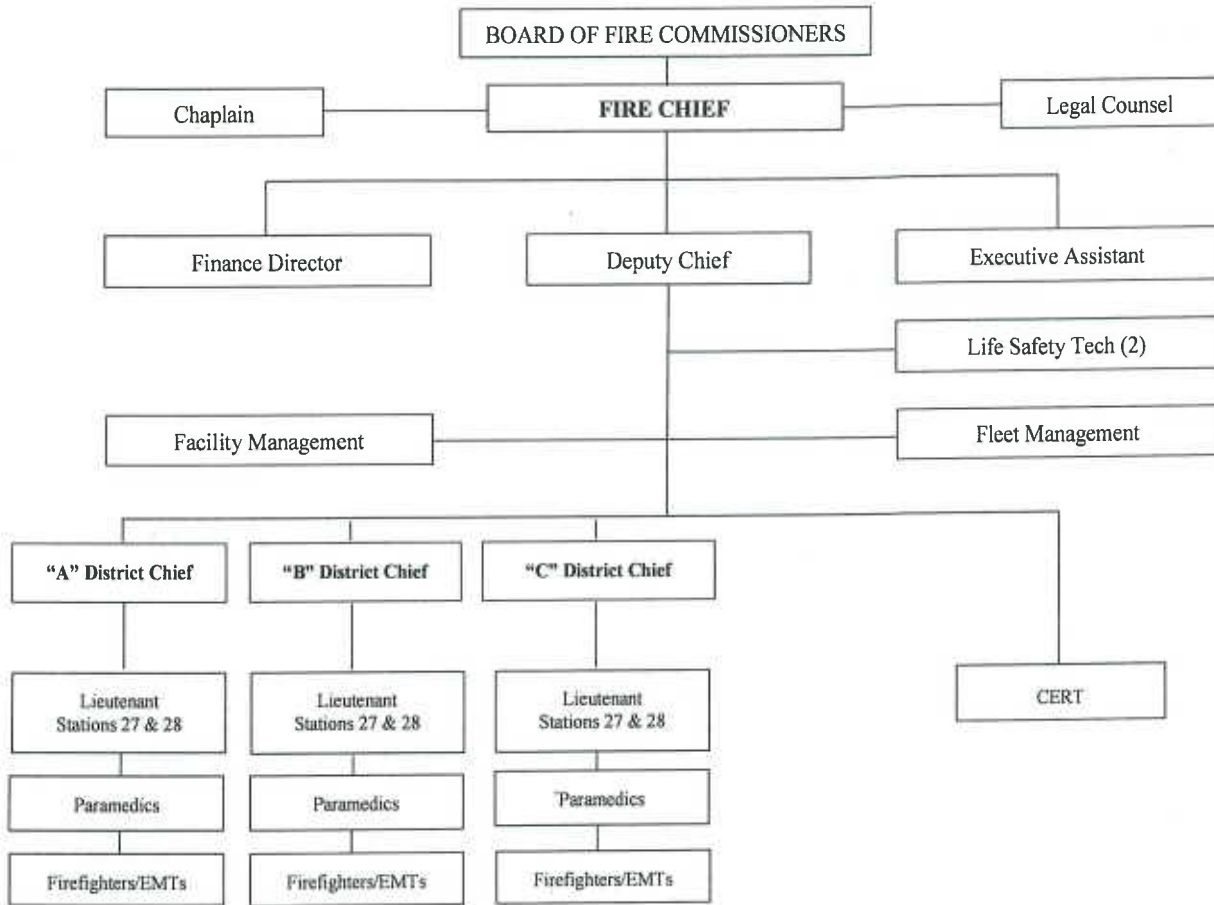
Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT?

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:
➤ Representative Commissioner for each of the four barrier island cities
➤ Two representative Commissioners from the mainland Oakhurst area of 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 Advanced Life Support (ALS) as part of the Pinellas County Emergency Medical Services (EMS) system.
- 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**



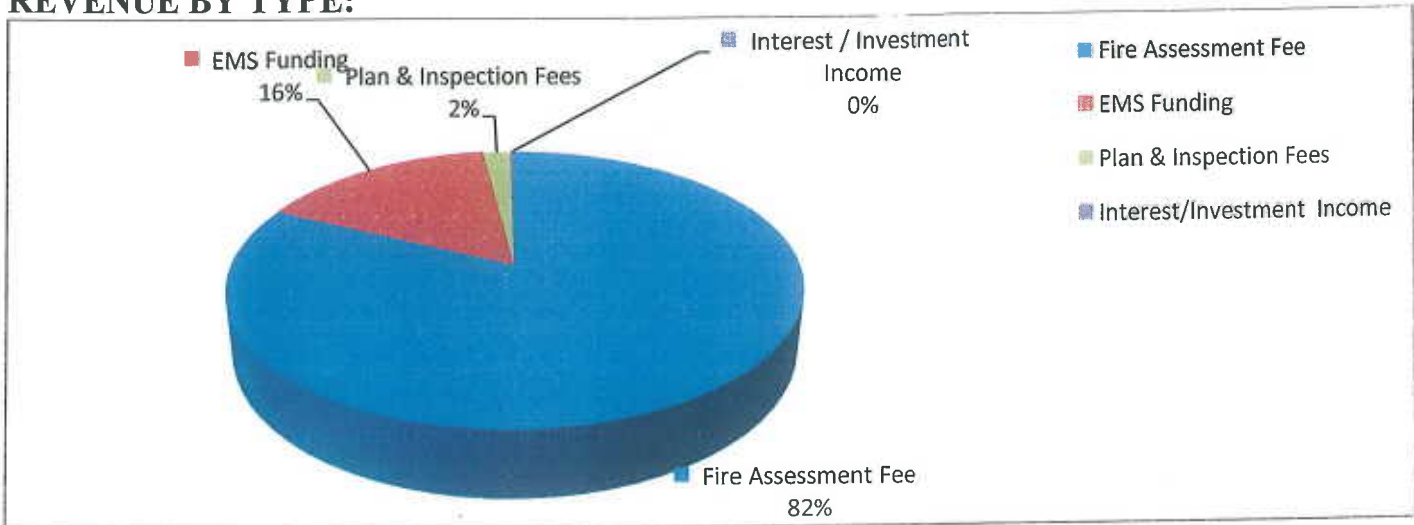
Full Time Equivalent Employees By Function

<u>Function</u>	<u>2015</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>
Firefighter/EMT	14	13	13	13	12	14	12	16	14
Firefighter/Paramedic	16	17	17	17	15	15	15	18	19
Administrative Staff	6	6	6	6	8	8	8	8	7
Mechanic & Maintenance	2	2	2	2	2	2	2	2	2
Total	38	38	38	38	37	39	37	44	42

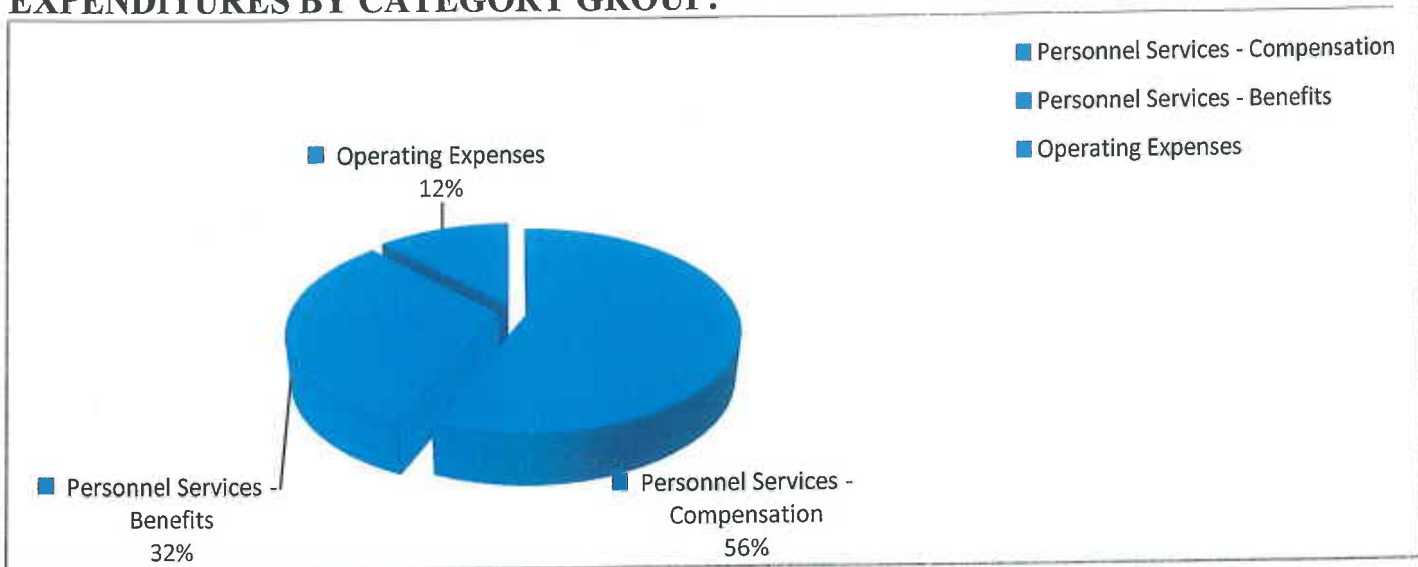
Note:
2010 includes two part-time firefighter positions that were eliminated as of 10/01/10

GENERAL REVENUE FUND FY 2014 – 2015 ADOPTED BUDGET

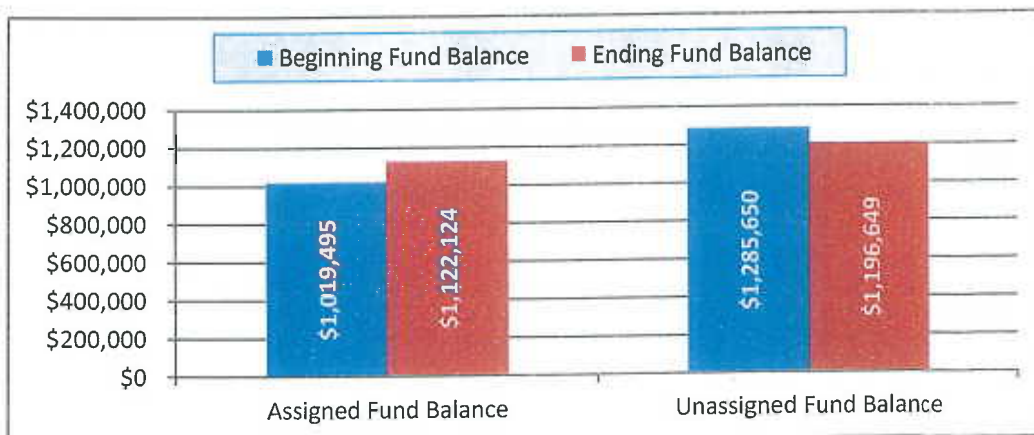
REVENUE BY TYPE:



EXPENDITURES BY CATEGORY GROUP:



FUND BALANCE:



Pinellas Suncoast Fire & Rescue District
 Rolling Stock Capital Expenditure Plan
 Fiscal Year Ending 2015 Through 2026

Ref.	Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
PS-901	2013 Ford F150 - Maintenance									\$24,350		
PS-900	2013 Ford F250 - Mechanic									\$29,038		
PS-901	2013 Ford F150 - Maintenance									\$26,000		
PS-200	2014 Ford F150 - Deputy Chief (EMS)										\$25,500	
PS-100	2014 Ford Explorer - Fire Chief										\$28,700	
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		\$15,000	\$300,000	\$0	\$850,000	\$0	\$0	\$0	\$20,625	\$162,243	\$54,200	\$568,750

Total Capital Plan \$1,970,818

District Map:

