



Pinellas Suncoast Fire & Rescue

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FIRE CHIEF
SALVATORE A. D'ANGELO III

August 4, 2015

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 2015 – 2016. 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 forecast to generate \$374k in impact fee income. There are no planned capital acquisitions, in accordance with the ten year capital expenditure plan, so all revenues will flow to the Fund Balance reserves.

The General Fund revenue budget of \$4,958k is primarily comprised of non-advalorem tax, EMS funding per the Pinellas County authority and fire prevention inspection fees. General operating expenditures total \$5,348.6k. Excluding the "Expense Reimbursements" category group, overall expenditures are budgeted at 16.3% higher than last fiscal year. This is mostly due to the impact of six new personnel for station 26 combined with an estimated 10% health care increase caused by the economic effect of the second year implementation of the Affordable Care Act (ACA) and an effective FRS increase of 2%. Normal recurring operating expenditures are running at approximately the same rate as the previous year.

On-going operating expenditure increases continue to 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 re-opening of station 26 has proven to be the right decision. Since the beginning of July, Squad 26 has been dispatched to numerous property and lifesaving emergencies, considerably improving response times in the southern end of the district.
2. Financial and expense management controls were further strengthened during the year as process improvements were identified and implemented, augmenting the preservation of the District's assets.

3. Efforts to rebuild relationships with Pinellas County elected officials and staff have resulted positively in refunding station 26. As relationships continue to improve, we are optimistic of further improvements with overall district EMS funding.
4. The District is provided with standard monthly financial exception reporting, is in full compliance with GAAP, GASB regulations, the investment policy and in spite of our present fixed income concerns, combined with the County EMS defunding matter, the unassigned reserve ratio is in fair condition at 18.6%.

Our commitment to serve the organization and community, providing a full service fire rescue operation, is performed by all with pride in selfless service.

Yours in Service,



Salvatore D'Angelo, III
Fire Chief



FY 2015 – 2016 Tentative Budget

August 4, 2014 Tentative Budget Public Hearing

Per FS 189.418 the proposed 2015-2016 fiscal year Tentative Budget is hereby submitted to the Board of Fire Commissioners for adoption during this special work session prior to formal budget adoption during the special budget hearing scheduled for September 15, 2015

Acknowledgements

Board of Fire Commissions

Laura T. Martin - Chairman

David D. Gardella - Vice Chairman James C. Terry - Secretary Treasurer

Joseph V. Bruni - Fire Commissioner Lawrence G. Schear - Fire Commissioner

District Administration

Fire Chief

Salvatore D'Angelo, III

Deputy Chief – Operations & Training

Matthew Carpenter

Deputy Chief – Essential Services

Jeremy Sidlauskas

Finance Director

David Martin

Executive Assistant

Virginia G. Lyle

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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, 2015 is referred to as "FY 2015 - 2016". 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: 1. 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 2. 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, Deputy Chiefs and Finance Director prepare a draft budget for final review, modification and preparation in a formal budget category format for submission of 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 approves and adopts the new fiscal year's budget by resolution during the September 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. General revenues are recognized in the accounting period they become measurable rather than receipt of payment. Restricted revenues are recognized at the time payments are received. All expenditures for goods and/or services received are recognized at the time liabilities are incurred as opposed to the time of payment.

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 sources of funds, 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 45 full time positions consisting of 3 shifts of twelve Firefighter/EMT/Paramedics, one mechanic, one facility maintenance man, two Fire Safety Technicians and five administration personnel performing the duties of Fire Chief, two Deputy Chiefs (Operations & Training and Essential Services), 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 2015 – 2016 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 (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 an appropriate amount of 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 in a barrier island community, it is imperative that the District maintain an adequate Fund Balance for emergency operation expenditures. Our goal, to fund operating expenditures in the event of a natural disaster, is to maintain the minimum Unassigned Fund Balance of operating expenditures of 17%, as recommended by the GFOA. With over 74% of the District's unallocated revenues as fixed non-advalorem tax based income, it is extremely difficult to build reserves during any economic situation that is exacerbated during tough conditions such as the past few years have been. The FY 2015 – 2016 budget exceeds the recommended minimum Unassigned Fund Balance with an 18.6% ratio. This represents a decrease from previous years, but planned by the Board of Commissioners, in order to fulfill our Charter mandate to be the District's full-service fire rescue department, by re-opening Station 26 in Indian Shores in July 2015. Our efforts to secure an appropriate level of EMS funding from the County was only partially fulfilled, resulting in our taking further action to receive acceptable EMS funding by pursuing an alternative settlement without a need for legal intervention. As we conclude these endeavors, we will maintain sound fiscal management to preserve and build current reserves for replacement of two aging fire stations and building a new one in the Indian Shores area. Up until now, current reserve funds were sufficient only for the replacement of rolling stock, with fully depreciated capital equipment 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
- 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

a) 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 2015 – 2016 TENTATIVE BUDGET

General Fund

Revenues

The FY 2015 – 2016 revenue budget consists of four primary sources of income: \$3,630.7k non-advalorem tax that is a fixed rate based assessment 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; \$1,228.8k EMS funding contracted with the Pinellas County EMS authority; \$67.7k Plan & Inspection Fees; and \$7.7k 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.

Other Sources of Funds

In accordance with the Board of Commissioners directive, up to \$390.6k of unassigned Fund Balance is required, as anticipated in the first full year of operation, to fund the operating expenditures of station 26 in Indian Shores. The expectation is for this situation to self-correct as a result of current legacy discussions with the Pinellas County BOCC and staff.

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: \$2,904.6k personnel services compensation; \$1,781.5k personnel services benefits; and \$639.5k operating costs. Excluding the "Expense Reimbursements" category group, overall expenditures are budgeted at 16.3% higher than last fiscal year. This is mostly due to the impact of six new personnel for station 26 combined with an estimated 10% health care increase caused by the economic effect of the second year implementation of the Affordable Care Act (ACA) and an effective FRS increase of 2%. Normal recurring operating expenditures are running at approximately the same rate as the previous year.

Transfers to Capital Projects Fund

There is no requirement for a General Fund reserve transfer during FY 2015-2016.

Excess (Deficiency) of Revenues over (Under) Expenditures

Due to the station 26 expansion program, expenditures are planned to meet revenues, thereby resulting in a balanced budget with no excesses to increase the Unassigned Fund Balance. There are, however sufficient contingencies included in the budget to provide for unexpected one time expenditure circumstances. Any unused contingency will create an excess funding increasing Unassigned Fund Balance accordingly.

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 budget employs 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 \$792.5k as of 09/30/16.
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 \$993.1k as of 09/30/16.

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 2015 – 2016 proposed budget ratio of Unassigned Fund Balance to operating expenditures is 18.6%.

Capital Projects Fund

Revenues

The FY 2015 – 2016 Budget consists of new District construction impact fee income in the amount of \$374.2k consisting of \$210.9k from the Indian Rocks Beach Holiday Inn's major expansion project, \$86k in remaining Waterside townhome complex construction in Indian Shores and trending new home building increases throughout the district.

Other Sources of Funds

There is no requirement for additional revenue sources or utilization of "Unassigned Restricted" Fund Balance during the fiscal year.

Expenditures

There are no capital expenditures planned for FY 2015-2016 in accordance with the 10 year capital expenditure plan.

Excess (Deficiency) of Revenues over (Under) Expenditures

With no expenditures planned during FY 2015 – 2016, all impact fee revenues generated will provide additional unassigned Restricted 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 classifications 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 \$862.2k as of 09/30/16.
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 \$0 as of 09/30/16.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

FISCAL YEAR 2015-2016 CONSOLIDATED GOVERNMENTAL FUNDS TENTATIVE BUDGET

TENTATIVE BUDGET

Ref	Account Category	General Fund	Capital Projects Fund	Governmental Funds Budget		
				FY 2015-2016 Tentative Budget	FY 2014-2015 Projection	FY 2014-2015 Budget
REVENUES						
1.	FEMA Proceeds	\$0	\$0	\$0	\$0	\$0
2.	Fire Assessment Fees	\$3,630,696	\$0	\$3,630,696	\$3,640,625	\$3,609,577
3.	EMS Funding	\$1,228,762	\$0	\$1,228,762	\$700,037	\$692,339
4.	Plan & Inspection Fees	\$65,925	\$0	\$65,925	\$47,937	\$77,713
5.	Special Event Protective Service	\$1,800	\$0	\$1,800	\$1,700	\$1,800
6.	Insurance/Equipment Proceeds	\$0	\$0	\$0	\$25,095	\$0
7.	Impact Fees	\$0	\$374,200	\$374,200	\$203,496	\$83,500
8.	Interest/Investment Income	\$7,738	\$0	\$7,738	\$14,725	\$9,790
10.	Miscellaneous Revenues	\$0	\$0	\$0	\$11	\$0
11.	Refunded Expenses (Partially Offset by "Expense Reimbursements")	\$23,088	\$0	\$23,088	\$59,039	\$33,270
12.	TOTAL REVENUES	\$4,958,010	\$374,200	\$5,332,210	\$4,692,666	\$4,507,989
Other Sources of Funds:						
13A.	Unassigned Fund Balance	\$390,570	\$0	\$390,570	\$121,691	\$186,372
13B.	Inter-Fund Transfers	\$0	\$0	\$0	\$0	\$0
14.	Total Sources of Funds	\$5,348,580	\$374,200	\$5,722,780	\$4,814,357	\$4,694,361
EXPENDITURES						
Public Safety - Fire and EMS:						
15.	Expense Reimbursements (Offset by "Refunded Expenses")	\$23,088	\$0	\$23,088	\$33,270	\$33,270
16.	Personnel Services - Compensation	\$2,904,569	\$0	\$2,904,569	\$2,598,881	\$2,589,919
17.	Personnel Services - Benefits	\$1,781,456	\$0	\$1,781,456	\$1,336,865	\$1,428,221
18.	Impact Fee Expense	\$0	\$0	\$0	\$0	\$0
19.	Operating Expenses	\$639,467	\$0	\$639,467	\$641,845	\$559,451
20.	Capital Outlay	\$0	\$0	\$0	\$81,804	\$83,500
	TOTAL FUND EXPENDITURES	\$5,348,580	\$0	\$5,348,580	\$4,692,665	\$4,694,361
21.	Transfers To Other Funds	\$0	\$0	\$0	\$0	\$0
22.	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$374,200	\$374,200	\$121,692	\$0
FUND BALANCE BEGINNING OCTOBER 1						
23.	Nonspendable Fund Balance	\$0	\$0	\$0	\$0	\$0
24.	Committed Fund Balance	\$0	\$0	\$0	\$0	\$0
25.	Assigned Fund Balance	\$971,045	\$0	\$971,045	\$1,032,545	\$1,032,545
26.	Unassigned Fund Balance	\$1,205,109	\$0	\$1,205,109	\$1,329,981	\$1,329,981
27.	Restricted Fund Balance	\$0	\$487,969	\$487,969	\$366,277	\$366,277
28.	TOTAL FUND BALANCE BEGINNING OCT. 1	\$2,176,154	\$487,969	\$2,664,123	\$2,728,803	\$2,728,803
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	\$792,461	\$0	\$792,461	\$971,045	\$971,045
32.	Unassigned Fund Balance	\$993,123	\$0	\$993,123	\$1,269,790	\$1,269,790
33.	Restricted Fund Balance	\$0	\$862,169	\$862,169	\$487,969	\$487,969
34.	TOTAL FUND BALANCE ENDING SEPT. 30	\$1,785,584	\$862,169	\$2,647,752	\$2,728,803	\$2,728,803
35.	Unassigned Fund Balance As a % of General Fund Expenditures		18.6%			

PINELLAS SUNCOAST FIRE & RESCUE

FY 2015-2016 BUDGET WORKBOOK

GENERAL FUND

	FY 2014 - 2015		FY 2015-2016	Budget Inc/ (Dec)
	Projection (06/30/15)	AMENDED Budget	Tentative Budget	Amount
Revenues:				
Advalorem Income	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
FEMA Proceeds	\$0	\$0	\$0	\$0
Fire Assessment Fee	\$3,640,625	\$3,609,577	\$3,630,696	\$21,119
EMS Funding	\$700,037	\$692,339	\$1,228,762	\$536,423
Plan & Inspection Fees	\$47,937	\$77,713	\$65,925	(\$11,788)
Special Event Protective Service	\$1,700	\$1,800	\$1,800	\$0
Insurance/Equipment Proceeds	\$25,095	\$0	\$0	\$0
Interest/Investment Income	\$14,725	\$9,790	\$7,738	(\$2,052)
Miscellaneous Revenues	\$11	\$0	\$0	\$0
Refunded Expenses	\$59,039	\$33,270	\$23,088	(\$10,182)
Total Revenues	\$4,489,170	\$4,424,489	\$4,958,010	\$533,521
Other Sources of Funds:				
Unassigned Fund Balance	\$121,691	\$186,372	\$390,570	\$204,198
Capital Projects Fund	\$0	\$0	\$0	\$0
Total Sources of Funds	\$4,610,861	\$4,610,861	\$5,348,580	\$737,719
Expenditures:				
Expense Reimbursements	\$33,270	\$33,270	\$23,088	(\$10,182)
Operating Expenditures				
Personnel Services - Compensation	\$2,598,881	\$2,589,919	\$2,904,569	\$314,650
Personnel Services - Benefits	\$1,336,865	\$1,428,221	\$1,781,456	\$353,235
General Operating Expenses	\$641,845	\$559,451	\$639,467	\$80,016
Total Operating Expenditures	\$4,577,591	\$4,577,591	\$5,325,492	\$747,901
Total Operational Expenditures	\$4,610,861	\$4,610,861	\$5,348,580	\$737,719
Transfers to Capital Projects Fund	\$0	\$0	\$0	\$0
Total Transfers & Operational Expenditures	\$4,610,861	\$4,610,861	\$5,348,580	\$737,719
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
FUND BALANCE BEGINNING OCTOBER 1				
Assigned Fund Balance	\$1,032,545	\$1,032,545	\$971,045	
Unassigned Fund Balance	\$1,329,981	\$1,329,981	\$1,205,109	
TOTAL FUND BALANCE BEGINNING OCT. 1	\$2,362,526	\$2,362,526	\$2,176,154	
FY CHANGES WITHIN FUND BALANCES				
Fiscal Year Provision for Apparatus Reserves	\$0	\$0	\$0	
Reserve Reversals for Disposals & Adjustments	(\$61,500)	(\$61,500)	(\$178,584)	
FY FUND BALANCE CHANGES				
Excess/Deficiency Revenues Over Expenditures	\$0	\$0	(\$390,570)	
Fund Transfers to Capital Projects Fund	\$0	\$0		
General Fund Source of Funding	(\$121,691)	(\$186,372)	\$0	
NET CHANGE IN FUND BALANCE	(\$121,691)	(\$186,372)	(\$390,570)	
FUND BALANCE ENDING				
Assigned Fund Balance	\$971,045	\$971,045	\$792,461	
Unassigned Fund Balance	\$1,269,790	\$1,205,109	\$993,123	
FUND BALANCE ENDING	\$2,240,835	\$2,176,154	\$1,785,584	
Unassigned Fund Balance As a % of General Fund Expenditures	27.7%		18.6%	

Pinellas Suncoast Fire Rescue District
FY 2015 - 2016 General Fund Tentative Budget
Line Item Detail

Account No.	Account Name	FY 14/15 Line Item Projection	FY 15/16 Line Item Budget
INCOME			
411000	Ad Valorem Income	\$0	\$0
421100	Grants		
421101	Federal Grant -	\$0	\$0
421201	State Grant -	\$0	\$0
434000	FEMA Income		
434101	Federal Portion	\$0	\$0
434201	State Portion	\$0	\$0
442200	Public Safety Income		
442201	Fire Assessment Fee	\$3,640,625	\$3,630,696
442205	EMS Funding	\$700,037	\$1,228,762
442300	Plan & Inspection Fees		
442301	Annual Inspections	\$28,121	\$38,000
442302	Re-Inspections	\$6,409	\$17,000
442303	Plan Review	\$9,536	\$7,655
442304	Cert. Of Occupancy	\$50	\$50
442305	Code Compliance	\$0	\$0
442306	Fire Protection Installation	\$0	\$0
442307	Motor Fuel & LP Tank Install	\$0	\$0
442308	Special Events	\$220	\$220
442350	Late Payment Penalties	\$3,600	\$3,000
442400	Special Event Protective Service		
442401	Community Event - Beauty & the Beach	\$800	\$800
442402	Community Event - Biggest Beach Party	\$900	\$1,000
455000	Insurance Proceeds		
455100	Vehicle Accidents	\$19,049	\$0
458000	Equipment Proceeds		
458101	Building Equipment	\$0	\$0
458201	Vehicle Equipment	\$2,500	\$0
458202	Misc. Equipment	\$3,546	\$0
458301	Protective Gear Equipment	\$0	\$0
461000	Interest Income		
461001	Misc. Vendor Interest	\$89	\$0
461002	Bank Account Interest	\$1,927	\$1,900
461003	NSF Check Charges	\$35	\$0
461004	Past Due Interest	\$435	\$0
461005	Delinquent Tax Assess. Interest	\$2,466	\$0
462000	Investment Interest		
462003	Florida SAFE	\$9,774	\$5,838
469100	Miscellaneous Revenues		
469101	Contributions & Donations	\$11	\$0
469102	Miscellaneous Income	\$0	\$0
469103	Discounts	\$0	\$0
499900	Refunded Expenses		
499901	OPEB - Health Insurance	\$23,371	\$11,196
499902	OPEB - Life Insurance	\$389	\$486
499903	OPEB - Physicals	\$0	\$0
499904	OPEB - Dental & Vision	\$0	\$0
499905	OPEB - Miscellaneous	\$658	\$606
499910	Employee Wage Refunds	\$0	\$0
499911	Employee Expense Refunds	\$180	\$0
499912	Employee Education Supplement	\$4,865	\$10,800
499913	IRVFA Expense Refunds	\$0	\$0
499914	Vendor Refunds	\$29,576	\$0
499920	Report Copy Requests	\$0	\$0
Total Income		\$4,489,170	\$4,958,010

**Pinellas Suncoast Fire Rescue District
FY 2015 - 2016 General Fund Tentative Budget
Line Item Detail**

Account No.	Account Name	FY 14/15 Line Item Projection	FY 15/16 Line Item Budget
<u>EXPENSE</u>			
500000	Expense Reimbursements		
500201	OPEB - Health Insurance	\$25,875	\$11,196
500202	OPEB - Life Insurance	\$449	\$486
500203	OPEB - Physicals	\$0	\$0
500204	OPEB - Dental & Vision	\$0	\$0
500205	OPEB - Miscellaneous	\$570	\$606
500210	Employee Wage Refunds	\$0	\$0
500211	Employee Expense Refunds	\$0	\$0
500212	Employee Education Supplement	\$4,865	\$10,800
500213	IRVFA Expense Refunds	\$0	\$0
500214	Vendor Refunds	\$1,510	\$0
622000	Payroll Expenses		
622011	Salary	\$2,420,361	\$2,787,220
622121	Relief Staffing	\$9,290	\$0
622125	Bonus	\$39,000	\$0
622140	FLSA and Overtime Pay	\$105,184	\$96,000
622142	Drivers Pay	\$12,607	\$16,387
622143	Acting Officer	\$4,039	\$4,962
622144	Uniform Allowance	\$8,400	\$0
622126	Bonus - Reserves	\$0	\$0
622200	Payroll Benefits		
622210	Payroll Tax Expense / FICA	\$178,646	\$220,043
622220	Retirement - FRS	\$463,908	\$551,040
622230	Health Care	\$568,012	\$894,081
622231	AD&D Insurance	\$4,263	\$4,292
622239	Unemployment Compensation	\$9,940	\$0
622240	Workmans Compensation	\$112,096	\$112,000
622310	Advertising & Public Relations	\$688	\$600
622320	Books & Publications	\$648	\$800
622330	Communications		
622331	Telephone	\$1,899	\$1,963
622332	Cell Phones	\$3,987	\$4,600
622333	Internet / Cable	\$2,458	\$2,500
622340	Dues & Subscriptions	\$3,571	\$4,400
622350	Education		
622354	Association Conferences	\$835	\$835
622355	Continuing Education	\$14,638	\$20,500
622356	Certification	\$90	\$90
622357	Recertifications	\$90	\$105
622358	Training - Refresher Course	\$0	\$0
622359	Admin Continuing Education	\$0	\$5,000
622360	Election / Referendum	\$0	\$0
622365	Emergency Operation Center		
622366	Consumables	\$205	\$7,000
622370	Facility Expense		
622371	Grounds Maintenance	\$6,964	\$5,650
622372	Building Repairs & Main.	\$19,105	\$16,592
622373	Appliances <\$1,000	\$559	\$1,000
622374	Furnishings <\$1,000	\$1,576	\$2,000
622375	Furniture Rental	\$0	\$0
622376	Small Tools	\$0	\$300
622377	Janitorial Expense	\$2,619	\$3,592
622378	Utilities	\$3,795	\$4,800
622379	Power	\$17,055	\$18,800
622380	Equipment Repairs & Main.	\$4,298	\$4,200
622381	Equipment >\$1,000	\$0	\$1,250
622382	Equipment <\$1,000	\$3,015	\$1,000
622383	Facility Rent	\$0	\$0

Pinellas Suncoast Fire Rescue District
FY 2015 - 2016 General Fund Tentative Budget
Line Item Detail

Account No.	Account Name	FY 14/15 Line Item Projection	FY 15/16 Line Item Budget
622400	General Office Expense		
622401	Bank Charges	\$660	\$743
622402	Office Supplies	\$4,022	\$4,528
622403	Office Furniture <\$1,000	\$1,678	(\$0)
622404	Office Equipment <\$1,000	\$187	\$0
622405	Office Equipment Rental	\$647	\$688
622406	Postage	\$900	\$990
622408	P/R Processing Charges	\$3,374	\$5,127
622409	Taxes & License	\$195	\$195
622410	HR Database	\$540	\$0
622420	Insurance Liability		
622421	General Liability Package	\$32,432	\$34,702
622422	Auto Insurance	\$18,676	\$19,983
622423	Umbrella Liability	\$0	\$0
622424	Bond Insurance-Commissioner	\$655	\$0
622425	Disability Ins. - Professional	\$7,217	\$7,217
622426	Disability Ins. - Volunteers	\$0	\$0
622450	Interest Expense		
622451	Apparatus Loans/Leases	\$1,763	\$1,436
622452	General Finance Charges	\$90	(\$0)
622460	Investment Expense	\$0	\$0
622475	Information Technology		
622476	Computer HW & Access.	\$2,771	\$5,000
622477	Computer Software	\$178	\$1,350
622478	IT Service, Repairs & Main.	\$6,181	\$7,181
622479	Web Site	\$470	\$470
622480	Miscellaneous Expense	\$0	\$0
622490	Professional Services		
622491	Audit & Actuarial	\$15,017	\$17,980
622492	Legal	\$19,824	\$20,000
622500	Public Education	\$5,000	\$6,000
622515	Community Events	\$893	\$393
622520	Tax Roll		
622521	Tax Roll Collections Expense	\$69,988	\$72,000
622522	Tax Roll Preparation	\$5,214	\$7,500
622523	Tax Roll Collection Discounts	\$123,739	\$124,000
622524	Fire Assessment Refunds	\$0	\$0
622550	Travel		
622551	Travel - Commissioners	\$75	\$100
622552	Travel - Admin & Support	\$4,324	\$6,500
622553	Travel - General	\$228	\$300
622554	Travel - Training	\$0	\$1,500
622570	Para Medic Transport	\$297	\$450
622610	General Personnel Expense		
622611	Physicals	\$20,935	\$19,100
622612	Protective Gear	\$43,626	\$15,500
622613	Protective Gear Maintenance	\$240	\$5,000
622614	Uniforms	\$7,980	\$14,200
622615	Uniform Repairs	\$100	\$900
622616	Fitness Program / Main.	\$0	\$0
622617	Training Supplies	\$425	\$2,000
622618	Background Check	\$312	\$200
622620	Shop Tools		
622621	Hand Tools	\$68	\$100
622622	Power Tools	\$0	\$100
622623	Tools & Equip. Rental	\$0	\$100
622624	Shop Tools & Equip. R&M	\$0	\$100

**Pinellas Suncoast Fire Rescue District
FY 2015 - 2016 General Fund Tentative Budget
Line Item Detail**

Account No.	Account Name	FY 14/15 Line Item Projection	FY 15/16 Line Item Budget
622630	Equipment <\$1,000		
622631	Communication Equipment <\$1,000	\$228	\$1,500
622632	EMS Equipment <\$1,000	\$64	\$800
622633	Fire Equipment <\$1,000	\$230	\$1,000
622634	Training Equipment <\$1,000	\$75	\$900
622635	Fitness Equipment <\$1,000	\$0	\$0
622640	Equipment >\$1,000		
622641	Communication Equipment >\$1,000	\$0	\$0
622642	EMS Equipment >\$1,000	\$30,539	\$0
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	\$0	\$0
622710	Apparatus / Equipment Testing	\$7,397	\$9,000
622720	Apparatus Fuel & Lubricants		
622721	Vehicle Gas & Diesel	\$29,536	\$37,447
622722	Bulk Fuel & Lubricants	\$324	\$860
622725	EMS License & Permits	\$2,540	\$0
622730	Apparatus Repairs		
622731	Rolling Stock Parts & Supplies	\$15,207	\$55,000
622733	PS-100 - 2003 Ford Expedition - Fire Chief	\$1,155	\$0
622734	PS-500 - 2003 Ford Expedition - Deputy Chief	\$1,118	\$0
622738	DC-27 - 2003 Ford F250 P/U - District Chief	\$748	\$0
622739	M-27 - Rescue Boat - Marine	\$5	\$0
622740	P-27 - 2002 Pierce - Enforcer	\$17,137	\$0
622741	T-28 - 2002 Pierce Dash 75' - Aerial	\$15,379	\$0
622742	S-27 - 2001 Squad	\$7,103	\$0
622744	E-27 - 2010 Pierce Arrow XT - Pumper	\$6,682	\$0
622746	SR27 - Gator Utility Veh. - EMS	\$0	\$0
622747	PS-401 - 2013 Ford F150 - LST	\$43	\$1,500
622748	PS-402 - 2013 Ford F150 - LST	\$43	\$1,500
622749	PS-900 - 2013 Ford F250 - Mechanic	\$0	\$0
622750	PS-901 - 2013 Ford F150 - Maintenance	\$45	\$0
622751	DC-27 - 2013 Ford F250 - DC	\$1,627	\$0
622752	Pool - 2014 Ford Explorer	\$391	\$0
622753	PS-600 - 2014 F150 - Deputy Chief Ops	\$6,437	\$0
622734	PS-500 - 2015 Ford Expedition - Dep. Chief EMS	\$0	\$0
622733	PS-100 - 2015 Ford Expedition - Fire Chief	\$0	\$0
622759	Apparatus Repair - Shop Labor	\$0	\$0
622760	Equipment Repairs		
622761	Commun. Equip. - Laptops	\$0	\$2,500
622762	Commun. Equip. - Radios	\$8,389	\$4,000
622763	EMS Equipment Repairs	\$71	\$250
622764	Fire Equipment Repairs	\$315	\$2,000
622765	Pager Repairs & Maintenance	(\$1)	\$0
623000	Grant Expense		
623101	Federal Grant -	\$0	\$0
623102	Federal Grant -	\$0	\$0
623103	Federal Grant -	\$0	\$0
623104	Federal Grant -	\$0	\$0
623201	State Grant -	\$0	\$0
623202	State Grant -	\$0	\$0
623203	State Grant -	\$0	\$0
623204	State Grant -	\$0	\$0
628000	Gen. Rev Fund Trans. to Cap. Proj. Fund	\$0	\$0
Total Personnel & Operating Expenses		\$4,610,861	\$5,348,580
Operating Revenues Over / Under Expenses		(\$121,691)	(\$390,570)

PINELLAS SUNCOAST FIRE & RESCUE
FY 2015-2016 BUDGET WORKBOOK
CAPITAL PROJECTS FUND

	FY 2014 - 2015		FY 2015-2016
	Projection (06/30/15)	AMENDED Budget	Tentative Budget
Revenues:			
Impact Fee Income	\$203,496	\$83,500	\$374,200
Interest/Investment Income	\$0	\$0	\$0
Total Revenues	\$203,496	\$83,500	\$374,200
Other Sources of Funds:			
Unassigned Fund Balance	\$0	\$0	\$0
General Fund	\$0	\$0	\$0
Total Sources of Funds	\$203,496	\$83,500	\$374,200
Expenditures:			
Investment Expense	\$0	\$0	\$0
Impact Fee Expense	\$0	\$0	\$0
Capital Outlays:			
Capital - Administration Division	\$30,092	\$31,250	\$0
Capital - Operations Division	\$20,921	\$21,000	\$0
Capital - EMS Division	\$30,792	\$31,250	\$0
Capital - Prevention Division	\$0	\$0	\$0
Capital - Support Division	\$0	\$0	\$0
Fund Transfers to General Fund	\$0	\$0	\$0
Total Expenditures	\$81,804	\$83,500	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$121,692	\$0	\$374,200
FUND BALANCE BEGINNING OCTOBER 1			
Restricted Fund Balance (Reserved)	\$225,486	\$225,486	\$366,285
Restricted Fund Balance (Unreserved)	\$140,791	\$140,791	\$121,684
TOTAL FUND BALANCE BEGINNING OCT. 1	\$366,277	\$366,277	\$487,969
FY CHANGES WITHIN FUND BALANCES			
Fiscal Year Provision for Apparatus Reserves	\$190,799	\$190,799	\$317,300
Reserve Reversals for Disposals & Adjustments	(\$50,000)	(\$50,000)	\$178,584
FY FUND BALANCE CHANGES			
Excess/Deficiency Revenues Over Expenditures	\$121,692	\$0	\$374,200
	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	\$121,692	\$0	\$374,200
FUND BALANCE ENDING			
Restricted Fund Balance (Reserved)	\$366,285	\$366,285	\$862,169
Restricted Fund Balance (Unreserved)	\$121,684	(\$8)	(\$0)
FUND BALANCE ENDING	\$487,969	\$366,277	\$862,169

APPENDIX

Table of Contents

- A. Frequently Asked Questions
- B. Pinellas Suncoast Fire & Rescue District Organization
- C. Organization Chart and Ten Year Personnel FTE Chart
- D. FY 2015 – 2016 General Fund 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 collects historic data, major vendor cost increase estimates and information supplied by District staff, and presents it to the Deputy Chiefs who collectively prepare a draft budget for review with the Fire Chief for consideration of the spending levels recommended for the following fiscal year. Appropriate changes are made creating a proposed tentative budget for presentation to the Board of Fire Commissioners in two public hearings during July and/or August for citizen input and to adopt the final budget by Commissioner Resolution in a Special Budget Hearing in 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 1st and ends September 30th of each year.

Q: FROM WHERE DOES THE DISTRICT OBTAIN ITS REVENUES?

A: The District's primary revenue sources are a non-advalorem tax assessment for fire service and a millage based emergency medical service tax. The non-advalorem tax varies, depending on type of residential or commercial property and is based on voter referendum and Commission Resolution. The emergency medical service revenue is a portion of the District's EMS property tax allocated by the Pinellas County authorities who are statutorily responsible for the reimbursement of all medical services expenditures incurred by the District. Secondary sources of funding comes from fire prevention fees, investment income and new construction impact fees.

Q: HOW IS REVENUE USED BY THE DISTRICT?

A: Revenue is the source of funds used to pay for the District's operational and capital expenditures 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 particular 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 assessment 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. and capital acquisitions such as vehicles (staff & fire trucks), buildings and other essential full service fire rescue equipment.

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 10 years) for the replacement of all major assets requiring an annual reserve set-aside that provides the required 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?

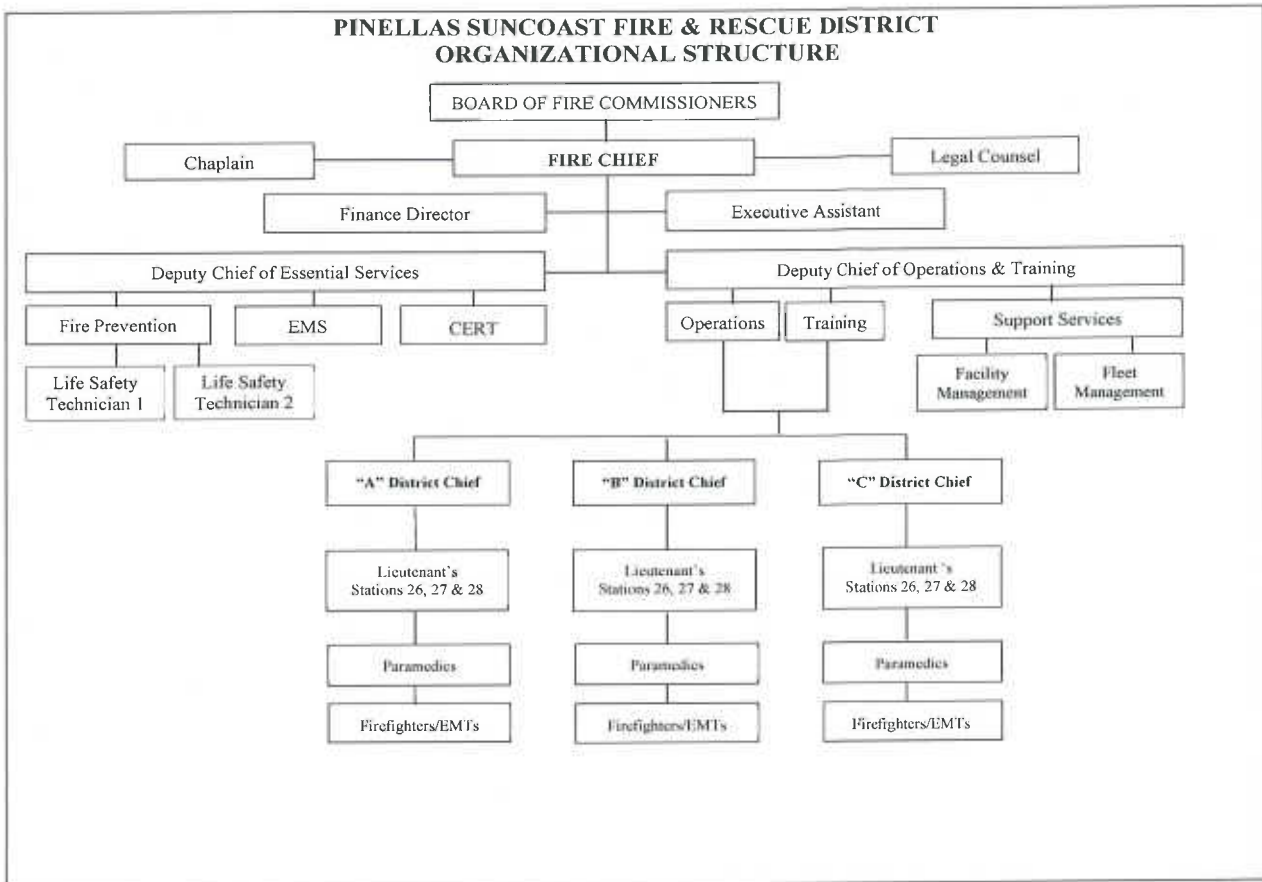
A: The annual budget adoption process is governed by both Florida State Statutes and the Pinellas Suncoast Fire & Rescue District Charter. The Board of Fire Commissioners has final decision making authority.

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: <ul style="list-style-type: none">➤ 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 full-service fire rescue 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 three fire stations. The headquarter station is located on First Street in Indian Rocks Beach with two secondary stations, one located on the mainland on 94 th Ave. in Seminole and the other on temporary assignment in one of the Town of Indian Shores city hall buildings located at 19305 Gulf Blvd.



Full Time Equivalent Employees By Function

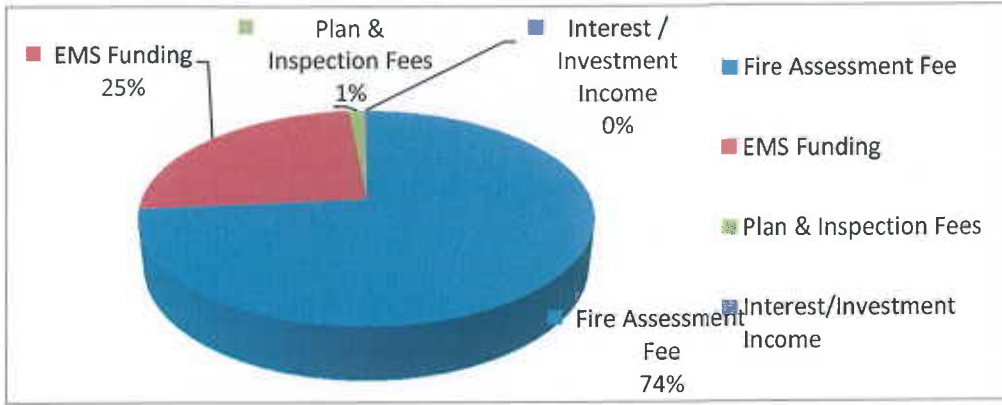
<u>Function</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Firefighter/EMT	16	16	13	13	13	12	14	12	16	14
Firefighter/Paramedic	19	19	17	17	17	15	15	15	18	19
Administrative Staff	8	8	6	6	6	8	8	8	8	7
Mechanic & Maintenance	2	2	2	2	2	2	2	2	2	2
Total	45	45	38	38	38	37	39	37	44	42

Note:

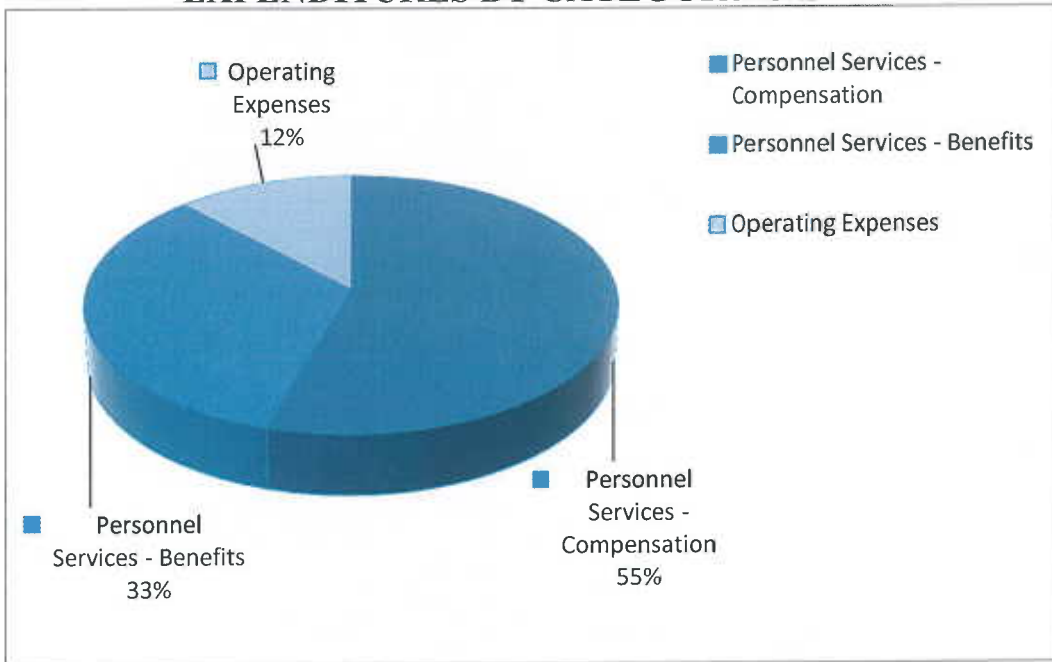
2010 includes two part-time firefighter positions that were eliminated as of 10/01/10

GENERAL FUND

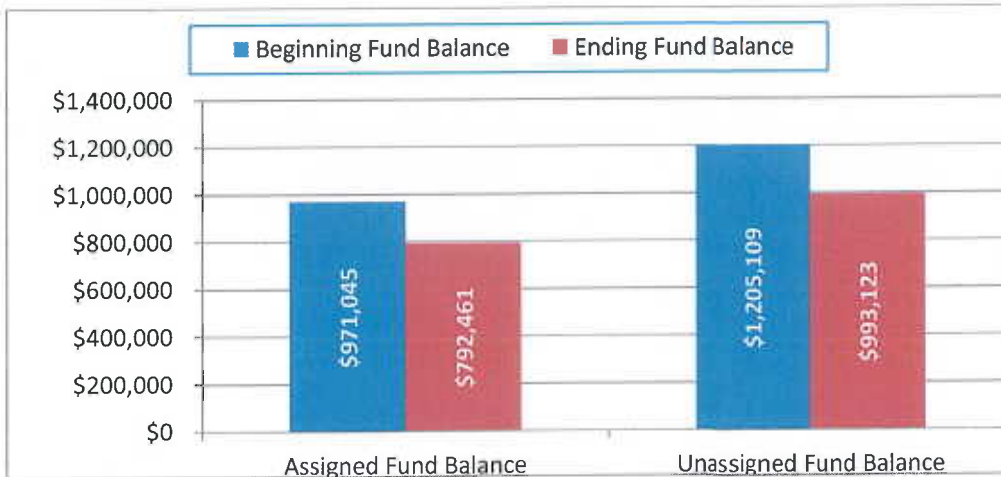
REVENUE BY TYPE



EXPENDITURES BY CATEGORY GROUP



FUND BALANCE



Pinellas Suncoast Fire & Rescue District

Capital Expenditure Plan

Fiscal Year Ending 2016 Through 2025

Reference / Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Rolling Stock:										
E-26 Engine		\$550,000								
M-27 Marine Rescue Boat			\$50,000							
T-28 2002 Pierce Dash 75' Aerial Ladder			\$1,100,000							
E-27 2010 Pierce Arrow XT PUC Pumper				\$550,000						
DC-27 2013 Ford F250 - District Chief					\$65,000					
SR-27 Gator ATV - Beach Rescue							\$20,625			
PS-401 2013 Ford F150 - Fire Inspector								\$24,350		
PS-402 2013 Ford F150 - Fire Inspector								\$24,350		
PS-900 2013 Ford F250 - Mechanic								\$29,038		
PS-901 2013 Ford F150 - Maintenance								\$26,000		
PS-Staff 2014 Ford Explorer - Pool									\$25,000	
PS-600 2014 Ford F150 - Deputy Chief Ops									\$29,000	
PS-100 2015 Ford Explorer - Fire Chief										\$33,101
PS-500 2015 Ford Explorer - Deputy Chief EMS										\$33,101
Total Rolling Stock	\$0	\$550,000	\$1,150,000	\$550,000	\$65,000	\$0	\$20,625	\$103,738	\$54,000	\$66,202

Equipment

Hurst: Jaws of Life		\$35,000								
SCBA: 35 harnesses & 70 packs		\$250,000								
TIC's: 2 thermal imagers		\$14,000								
Bunker Gear: 30 sets					\$60,000					
Total Equipment	\$0	\$299,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0

Fire Stations:

Station 26			\$1,750,000							
Station 27					\$1,750,000					
Station 28				\$3,250,000						
Total Equipment	\$0	\$0	\$1,750,000	\$3,250,000	\$1,750,000	\$0	\$0	\$0	\$0	\$0

Total Capital Plan \$9,668,565

District Map:

