



# *Pinellas Suncoast Fire & Rescue*

304 FIRST STREET  
INDIAN ROCKS BEACH, FLORIDA 33785-2508

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[www.psfrd.org](http://www.psfrd.org)

FIRE CHIEF

SALVATORE A. D'ANGELO III

August 15, 2017

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 2017 – 2018. This tentative budget is balanced in both funds and presents an all-inclusive plan for the District's spending activities and reserve rejuvenation in the coming fiscal year.

Due to the marginal amount of developable land in the district, the Capital Projects Fund is only forecasting \$20k impact fee income. A \$300k transfer from the Restricted Fund Balance will provide the supplementary source of funding for the FY 2017 – 2018 capital plan purchases, consisting of 4 communication radios, extrication equipment and engine 27 principal payment.

Due to the addition of the ad valorem tax and the County reinstating EMS funding for station 28, the General Fund revenue budget increased 36.2% to \$7,008.5k. The breakdown of which is 21.9% ad valorem tax, 51.2% non-advalorem assessment, 25.8% EMS funding and 1.1% miscellaneous income. General operating expenditures increased 17.6% to \$6,119.4k. The additional income has provided an opportunity to attend to prior years deferred expenditures due to the lack of appropriate funding. We now have the ability for program improvements in education, a permanent location for station 26, off site document storage, information technology upgrades, public education and apparatus upkeep. The additional funding will be used for a one-time charge for the referendum and a 3% general wage increase.

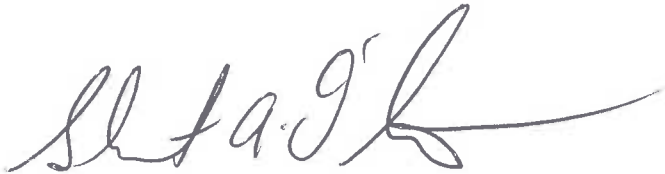
Although we now have the financial ability to effectively operate the District on a normal and customary basis, the financial staff will continue operating on a proficiently managed cost control basis. The past year has produced some very positive signs that I would like to point out as well:

1. The conflict resolution settlement with Pinellas County has resulted in a positive relationship with the District, providing funding for all three stations and concessions for participation in the next "Pennies for Pinellas" program for apparatus and station funding.
2. Sound financial and expense management controls are in place, augmenting the preservation of the District's assets.

3. The Commission is provided with standard monthly financial exception reporting which is in full compliance with GAAP, the investment policy and GASB regulations.
4. The unassigned fund reserve ratio fell to its lowest level this past year (17.7%), but will quickly build up as our much needed new income flows exceed expenditure outflows.

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,

A handwritten signature in black ink, appearing to read 'Salvatore D'Angelo, III', with a long horizontal flourish extending to the right.

Salvatore D'Angelo, III  
Fire Chief



# FY 2017 – 2018 Tentative Budget

*September 13, 2017 Proposed Tentative Budget Public Hearing*

Per FS 189.418 the proposed 2017-2018 fiscal year Tentative Budget is hereby submitted to the Board of Fire Commissioners for review during this special work session prior to formal adoption during the special budget hearing scheduled for September 27, 2017

# **Acknowledgements**

## **Board of Fire Commissions**

Joseph V. Bruni - Chairman

Louis R. Snelling - Vice Chairman

Lawrence G. Schear - Secretary Treasurer

Laura T. Martin - Fire Commissioner

David D. Gardella - Fire Commissioner

## **District Administration**

Fire Chief

Salvatore D'Angelo, III

Assistant Chief, Emergency Operations

John Mortellite

Fire Marshal/Public Information Officer

Vacant

Finance Director

David Martin

Executive Assistant

Kimberly G. Fugate

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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, 2017 is referred to as "FY 2017 - 2018". 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, assessments 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 group line items, 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, Assistant Chief 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. The pension fund and compensated absences, liabilities that are expected to be liquidated with expendable financial resources, are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- b. Capital outlay items are recorded as assets on a GAAP basis and as expenditures on a Budget basis.

## **BUDGET FORMAT**

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

The annual budget is organized and presented on several different levels. First is a consolidation of the District's two Funds, followed by separate exhibits for each of the General Fund and Capital Projects Fund. Each presentation includes the proposed tentative budget for the next fiscal year, the current fiscal year adopted 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.

## **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, Assistant Chief of Emergency Operations, Fire Marshal/PIO, 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 2017 – 2018 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 ad valorem taxes, fire assessment fees, EMS funding (County distributed), inspection fees and investment earnings. 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 operational expenditures. Our goal to fund operating expenditures, in the event of a natural disaster, can best be achieved by maintaining a minimum 25% Unassigned Fund Balance of operating expenditures (recommended GFOA ratio is 17%). The District's revenue base consists of a mixture of ad valorem tax, fixed non-advalorem assessment and county allocated EMS funding. This mix is essential in not only achieving the minimum 25% goal, but fundamental to meet our overall objective of 50%. The FY 2017 – 2018 budget exceeds the recommended minimum Unassigned Fund Balance with a 20.9% ratio. Chief D'Angelo's was instrumental in securing EMS funding from the County for all three stations and managing a successful ad valorem tax referendum which now provides the means to accomplish our reserve requirements. As we enter this new era of satisfactory funding to provide our service, we will continue to uphold sound fiscal management to conserve our Fund Balance reserves to adequately maintain and replace safety equipment, apparatus and fire stations.

## **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, for capital improvements and acquisitions.

## **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.

## FINANCIAL MANAGEMENT POLICIES (con't)

### 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 specific 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 2017 – 2018 BUDGET CALENDAR

May 17 to 31, 2017	Fire Chief, Deputy Chief and Finance Director gather data and prepare draft tentative budget
Thurs. June 1, 2017	Property Appraiser delivers estimate of taxable value to district
Mon. June 29, 2017	Property Appraiser delivers certification of taxable value (DR-420) to district
Fri. July 21, 2017	District advertises Notice of Public Hearing to adopt Annual Assessment Resolution (statutorily required at least 20 days prior to Public Hearing)
Fri. Aug. 4, 2017	District notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing. Completed DR420 returned
Tues. Aug. 15, 2017	Public Hearing to adopt annual assessment resolution, deliver Tentative Budget to Board of Fire Commissioners and adopt TRIM roll
Fri. Sept. 8, 2017	District advertises for Special Budget Meeting/Public Hearing to adopt millage rate and tentative budget prior to Sept. 19, 2017 Workshop Meeting
Fri. Sept. 15, 2017	District certifies Non-Ad Valorem Assessment Rolls to Pinellas County Tax Collector
Wed. Sept. 13, 2017	District holds FIRST Public Hearing to adopt the millage rate and a tentative budget.
Fri. Sept. 22, 2017	District advertises intent to adopt final millage rate and budget and final public hearing within 15 days of adoption of tentative budget
Wed. Sept. 27, 2017	District holds FINAL Public Hearing to adopt the millage rate and final budget (from 2-5 days after ad appears)
Fri. Sept. 29, 2017	District forwards to Property Appraiser the millage rate within 3 days of adopting the resolution.

## FY 2017 – 2018 TENTATIVE BUDGET

### **General Fund**

#### **Revenues**

The FY 2017 – 2018 revenue budget consists of five primary sources of income: \$1,535.2k advalorem millage tax; \$3,590.2k non-advalorem fixed rate assessment; \$1,805.4k EMS funding contracted with the Pinellas County EMS authority; \$29.7k Plan & Inspection Fees; and \$28.1k investment income.

A section of the revenue budget provides for an offset to expenditures incurred for the purpose of being refunded, such as OPEB benefits and 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: \$3,202.8k personnel services compensation; \$1,863.8k personnel services benefits; and \$1,352.7k operating costs. The new income streams have provided an opportunity to attend to many years of deferred expenditures, that were necessarily held back due to the lack of appropriate funding. The budget provides for program improvements in education, uniform allowances, a permanent location for station 26, off site document storage, information technology, public education and apparatus upkeep. The additional funding will be used for a one-time charge for the referendum and a 3% general wage increase.

## **General Fund (con't)**

### **Transfers to Capital Projects Fund**

There is no requirement for a General Fund reserve transfer to the Capital Projects Fund during FY 2017-2018.

### **Excess (Deficiency) of Revenues over (Under) Expenditures (NET CHANGE IN FUND BALANCE)**

This year's budget is presented with excess funding in the amount of \$569.3k which will increase the Fund Balance to a more acceptable level to reach our 50% unassigned ratio objective that will accommodate future capital acquisitions as and when required. This budget contains a number of contingencies to cover impossible to plan expenditures. Each of these contingencies will add to the Fund Balance increase if not utilized and therefore may materially change the outcome of the FY 2017 – 2018 budget in a positive manner.

### **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: Nonspendable, Restricted, Committed, Assigned and Unassigned.

The PSFRD General Fund budget employs three of the five categories: Nonspendable, Assigned and Unassigned:

1. "Nonspendable" – represents the deferred costs from prior years that will be expended in the fiscal year to be matched and funded by associated revenue.
2. "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 current allocation is for future replacement of rolling stock and adjusted for new acquisitions.
3. "Unassigned Fund Balance" - represents Fund Balance that has not been consigned to other Funds and 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 \$2,500.4k as of 09/30/18.

### **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 2017 – 2018 proposed budget ratio of Unassigned Fund Balance to operating expenditures is projected to be 20.9%.

## **Capital Projects Fund**

### **Revenues**

The FY 2017 – 2018 Budget represents estimated new District construction impact fee income, in the amount of \$20.0k, consisting of trending replacement home building increases throughout the district.

### **Other Sources of Funds**

Replacement of engine 27 requires a source of funds, other than current year revenue. Therefore, \$300,000 of the “Restricted Fund Balance” will be transferred to fund the new engine down payment.

### **Expenditures**

Planned capital expenditures for FY 2017-2018, in accordance with the 10 year capital expenditure plan, include 4 radios, extrication equipment and engine 27 replacement.

### **Excess (Deficiency) of Revenues over (Under) Expenditures (NET CHANGE IN FUND BALANCE)**

Excess impact fee revenues over funding sources 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 currently only needs the use of the Restricted category that is broken down into assigned and unassigned classifications for efficient recognition of depreciated capital assets:

1. “Restricted (Assigned) Fund Balance” - Restricted Fund Balance that has been earmarked for a specific asset purchase in accordance with Florida Statutes.
2. “Restricted (Unassigned) Fund Balance” - Restricted Fund Balance that has not been earmarked for a specific asset purchase in accordance with Florida Statutes. The current unassigned allocation is projected to be approximately \$14.2k as of 09/30/18.

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT**  
**FISCAL YEAR 2017-2018 CONSOLIDATED GOVERNMENTAL FUNDS TENTATIVE BUDGET**  
**TENTATIVE BUDGET**

Ref	Account Category	General Fund	Capital Projects Fund	Governmental Funds Budget		
				FY 2017-2018 Tentative Budget	FY 2016-2017 Projection	FY 2016-2017 Budget
<b>REVENUES</b>						
1.	Advalorem Income	\$1,535,215	\$0	\$1,535,215	\$0	\$0
2.	Grants	\$0	\$0	\$0	\$148,637	\$0
3.	FEMA Proceeds	\$0	\$0	\$0	\$0	\$0
4.	Fire Assessment Fee	\$3,590,247	\$0	\$3,590,247	\$3,622,049	\$3,589,372
5.	EMS Funding	\$1,805,387	\$0	\$1,805,387	\$1,287,248	\$1,251,168
6.	Plan & Inspection Fees	\$26,090	\$0	\$26,090	\$29,714	\$29,252
7.	Special Event Protective Service	\$3,600	\$0	\$3,600	\$2,913	\$2,913
8.	Impact Fees	\$0	\$20,000	\$20,000	\$110,230	\$20,000
9.	Insurance/Equipment Proceeds	\$0	\$0	\$0	\$3,500	\$0
10.	Interest/Investment Income	\$28,082	\$0	\$28,082	\$23,218	\$14,493
11.	Miscellaneous Revenues	\$0	\$0	\$0	\$375	\$0
12.	Refunded Expenses (Partially Offset by "Expense Reimbursements")	\$19,894	\$0	\$19,894	\$28,527	\$15,417
<b>TOTAL REVENUES</b>		<b>\$7,008,515</b>	<b>\$20,000</b>	<b>\$7,028,515</b>	<b>\$5,256,411</b>	<b>\$4,922,615</b>
<b>Other Sources of Funds:</b>						
13A.	Unassigned Fund Balance	\$0	\$300,000	\$300,000	\$545,474	\$545,474
13B.	Inter-Fund Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>		<b>\$7,008,515</b>	<b>\$320,000</b>	<b>\$7,328,515</b>	<b>\$5,801,885</b>	<b>\$5,468,089</b>
<b>EXPENDITURES</b>						
<b>Public Safety - Fire and EMS:</b>						
14.	Expense Reimbursements (Offset by "Refunded Expenses")	\$19,894	\$0	\$19,894	\$19,420	\$15,330
15.	Personnel Services - Compensation	\$3,202,791	\$0	\$3,202,791	\$2,874,880	\$2,793,798
16.	Personnel Services - Benefits	\$1,863,804	\$0	\$1,863,804	\$1,464,439	\$1,470,242
17.	Impact Fee Expense	\$0	\$0	\$0	\$15,000	\$15,000
18.	Operating Expenses	\$1,352,764	\$0	\$1,352,764	\$862,442	\$623,245
19.	Capital Outlay	\$0	\$300,000	\$300,000	\$530,474	\$530,474
<b>TOTAL FUND EXPENDITURES</b>		<b>\$6,439,253</b>	<b>\$300,000</b>	<b>\$6,739,253</b>	<b>\$5,766,655</b>	<b>\$5,448,089</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$569,261</b>	<b>\$20,000</b>	<b>\$589,261</b>	<b>\$35,230</b>	<b>\$20,001</b>
<b>FUND BALANCE, OCTOBER 1</b>		<b>\$1,931,143</b>	<b>\$294,243</b>	<b>\$2,225,386</b>	<b>\$2,735,630</b>	<b>\$2,690,802</b>
<b>FUND BALANCE, SEPTEMBER 30</b>		<b>\$2,500,405</b>	<b>\$14,243</b>	<b>\$2,514,648</b>	<b>\$2,225,386</b>	<b>\$2,710,802</b>

**PINELLAS SUNCOAST FIRE & RESCUE**  
**FY 2017-2018 BUDGET WORKBOOK**  
**GENERAL FUND**

	FY 2016 - 2017		FY 2017-2018	Budget Inc/ (Dec)
	Projection (07/31/17)	ADOPTED Budget	Tentative Budget	Amount
<b>Revenues:</b>				
Advalorem Income	\$0	\$0	\$1,535,215	\$1,535,215
Grants	\$148,637	\$0	\$0	\$0
FEMA Proceeds	\$0	\$0	\$0	\$0
Fire Assessment Fee	\$3,622,049	\$3,589,372	\$3,590,247	\$875
EMS Funding	\$1,287,248	\$1,251,168	\$1,805,387	\$554,219
Plan & Inspection Fees	\$29,714	\$29,252	\$26,090	(\$3,162)
Special Event Protective Service	\$2,913	\$2,913	\$3,600	\$687
Insurance/Equipment Proceeds	\$3,500	\$0	\$0	\$0
Interest/Investment Income	\$23,218	\$14,493	\$28,082	\$13,589
Miscellaneous Revenues	\$375	\$0	\$0	\$0
Refunded Expenses	\$28,527	\$15,417	\$19,894	\$4,477
<b>Total Revenues</b>	<b>\$5,146,181</b>	<b>\$4,902,615</b>	<b>\$7,008,515</b>	<b>\$2,105,900</b>
<b>Other Sources of Funds:</b>				
Unassigned Fund Balance	\$0	\$0	\$0	\$0
Capital Projects Fund	\$0	\$0	\$0	(\$0)
<b>Total Sources of Funds</b>	<b>\$5,146,181</b>	<b>\$4,902,615</b>	<b>\$7,008,515</b>	<b>\$2,105,899</b>
<b>Expenditures:</b>				
Expense Reimbursements	\$19,420	\$15,330	\$19,894	\$4,564
<b>Operating Expenditures</b>				
Personnel Services - Compensation	\$2,874,880	\$2,793,798	\$3,202,791	\$408,993
Personnel Services - Benefits	\$1,464,439	\$1,470,242	\$1,863,804	\$393,562
General Operating Expenses	\$862,442	\$623,245	\$1,352,764	\$729,519
<b>Total Operating Expenditures</b>	<b>\$5,201,761</b>	<b>\$4,887,285</b>	<b>\$6,419,359</b>	<b>\$1,532,074</b>
<b>Total Expenditures</b>	<b>\$5,221,181</b>	<b>\$4,902,615</b>	<b>\$6,439,253</b>	<b>\$1,536,638</b>
Transfers to Capital Projects Fund	\$0	\$0	\$0	\$0
<b>Total Transfers &amp; Operational Expenditures</b>	<b>\$5,221,182</b>	<b>\$4,902,615</b>	<b>\$6,439,253</b>	<b>\$1,536,638</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$75,000)</b>	<b>(\$0)</b>	<b>\$569,261</b>	<b>\$569,261</b>
<b>FUND BALANCE, OCTOBER 1</b>	<b>\$2,006,143</b>	<b>\$2,006,143</b>	<b>\$1,931,143</b>	<b>(\$75,000)</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$1,931,143</b>	<b>\$2,006,143</b>	<b>\$2,500,405</b>	<b>\$494,262</b>

**Pinellas Suncoast Fire Rescue District  
FY 2017 - 2018 General Fund Tentative Budget  
Line Item Detail**

Account No.	Account Name	FY 16/17 Line Item Projection	FY 17/18 Line Item Budget
<b><i>INCOME</i></b>			
411000	Ad Valorem Income	\$0	\$1,535,215
421100	Grants		
421101	Federal Grant -	\$148,637	\$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	\$3,622,049	\$3,590,247
442205	EMS Funding	\$1,249,588	\$1,780,105
442206	EMS Instructor Reimbursement	\$6,962	\$6,000
442207	EMS - CME Education (Target)	\$1,482	\$1,480
442208	EMS - Overhead	\$29,216	\$17,801
442300	Plan & Inspection Fees		
442301	Annual Inspections	\$22,431	\$22,000
442302	Re-Inspections	\$250	\$1,000
442303	Plan Review	\$6,651	\$3,000
442304	Cert. Of Occupancy	\$50	\$0
442305	Code Compliance	\$0	\$0
442306	Fire Protection Installation	\$0	\$0
442307	Motor Fuel & LP Tank Install	\$0	\$0
442308	Special Events	\$90	\$90
442350	Late Payment Penalties	\$242	\$0
442400	Special Event Protective Service		
442401	Community Event - Beauty & The Beach	\$2,100	\$0
442402	Community Event - Biggest Beach Party Ever	\$0	\$2,350
442403	Community Event -	\$813	\$1,250
442404	Community Event -	\$0	\$0
442405	Community Event -	\$0	\$0
455000	Insurance Proceeds		
455100	Vehicle Accidents	\$0	\$0
458000	Equipment Proceeds		
458101	Building Equipment	\$0	\$0
458201	Vehicle Equipment	\$3,500	\$0
458202	Misc. Equipment	\$0	\$0
458301	Protective Gear Equipment	\$0	\$0
461000	Interest Income		
461001	Misc. Vendor Interest	\$104	\$0
461002	Bank Account Interest	\$89	\$0
461003	NSF Check Charges	\$0	\$0
461004	Past Due Interest	\$38	\$0
461005	Delinquent Tax Assess. Interest	\$725	\$0
462000	Investment Interest		
462003	Florida SAFE	\$14,545	\$14,374
462004	Seaside Trust - Money Market	\$3,476	\$0
462005	BB&T - Money Market	\$4,241	\$13,708
469100	Miscellaneous Revenues		
469101	Contributions & Donations	\$0	\$0
469102	Miscellaneous Income	\$170	\$0
469103	Discounts	\$0	\$0
469104	Public Records Request	\$205	\$0



**Pinellas Suncoast Fire Rescue District  
FY 2017 - 2018 General Fund Tentative Budget  
Line Item Detail**

Account No.	Account Name	FY 16/17 Line Item Projection	FY 17/18 Line Item Budget
499900	Refunded Expenses		
499901	OPEB - Health Insurance	\$9,502	\$3,147
499902	OPEB - Life Insurance	\$433	\$443
499903	OPEB - Physicals	\$0	\$0
499904	OPEB - Dental & Vision	\$0	\$1,770
499905	OPEB - Miscellaneous	\$1,634	\$1,634
499910	Employee Wage Refunds	\$608	\$0
499911	Employee Expense Refunds	\$158	\$0
499912	Employee Education Supplement	\$6,214	\$12,900
499913	IRVFA Expense Refunds	\$0	\$0
499914	Vendor Refunds	\$9,978	\$0
499920	Report Copy Requests	\$0	\$0
<b>Total Income</b>		<b>\$5,146,181</b>	<b>\$7,008,515</b>
<b><u>EXPENSE</u></b>			
500000	Expense Reimbursements		
500201	OPEB - Health Insurance	\$10,233	\$3,147
500202	OPEB - Life Insurance	\$433	\$443
500203	OPEB - Physicals	\$0	\$0
500204	OPEB - Dental & Vision	\$0	\$1,770
500205	OPEB - Miscellaneous	\$1,634	\$1,634
500210	Employee Wage Refunds	\$0	\$0
500211	Employee Expense Refunds	\$0	\$0
500212	Employee Education Supplement	\$7,120	\$12,900
500213	IRVFA Expense Refunds	\$0	\$0
500214	Vendor Refunds	\$0	\$0
622000	Payroll Expenses		
622011	Salary	\$2,621,083	\$2,963,602
622121	Relief Staffing	\$0	\$0
622125	Bonus	\$4,300	\$45,000
622140	FLSA and Overtime Pay	\$231,691	\$154,780
622142	Drivers Pay	\$12,983	\$17,252
622143	Acting Officer	\$4,824	\$10,132
622144	Uniform Allowance	\$0	\$12,025
622126	Bonus - Reserves	\$0	\$0
622200	Payroll Benefits		
622210	Payroll Tax Expense / FICA	\$199,491	\$246,000
622220	Retirement - FRS	\$611,157	\$711,457
622230	Health Care	\$562,683	\$714,524
622231	AD&D Insurance	\$5,183	\$6,164
622239	Unemployment Compensation	\$0	\$0
622240	Workmans Compensation	\$85,925	\$185,659
622310	Advertising & Public Relations	\$2,800	\$3,800
622320	Books & Publications	\$246	\$550
622330	Communications		
622331	Telephone	\$2,041	\$2,240
622332	Cell Phones	\$3,914	\$3,790
622333	Internet / Cable	\$3,097	\$4,597
622340	Dues & Subscriptions	\$4,935	\$9,156

**Pinellas Suncoast Fire Rescue District  
FY 2017 - 2018 General Fund Tentative Budget  
Line Item Detail**

Account No.	Account Name	FY 16/17 Line Item Projection	FY 17/18 Line Item Budget
622350	Education		
622354	Association Conferences	\$665	\$2,590
622355	Continuing Education	\$11,297	\$22,700
622356	Certification	\$0	\$0
622357	Recertifications	\$0	\$0
622358	Training - Refresher Course	\$0	\$0
622359	Admin Continuing Education	\$910	\$2,910
622360	Election / Referendum	\$0	\$300,000
622365	Emergency Operation Center		
622365	EOC - Other	\$68	\$1,000
622366	EOC Expenditures	\$0	\$1,000
622370	Facility Expense		
622371	Grounds Maintenance	\$1,497	\$4,100
622372	Building Repairs & Main.	\$2,636	\$14,000
622373	Appliances <\$1,000	\$847	\$2,500
622374	Furnishings <\$1,000	\$279	\$3,700
622375	Furniture Rental	\$0	\$1,000
622376	Small Tools	\$17	\$100
622377	Janitorial Expense	\$2,738	\$4,374
622378	Utilities	\$4,224	\$6,077
622379	Power	\$14,579	\$19,146
622380	Equipment Repairs & Main.	\$5,851	\$10,393
622381	Equipment >\$1,000	\$0	\$5,700
622382	Equipment <\$1,000	\$1,366	\$4,100
622383	Facility Rent	\$1,430	\$19,000
622400	General Office Expense		
622401	Bank Charges	\$238	\$0
622402	Office Supplies	\$2,435	\$6,000
622403	Office Furniture <\$1,000	\$0	\$500
622404	Office Equipment <\$1,000	\$0	\$500
622405	Office Equipment Rental	\$753	\$2,500
622406	Postage	\$391	\$750
622408	P/R Processing Charges	\$3,360	\$4,000
622409	Taxes & License	\$185	\$475
622410	HR Database	\$1,995	\$2,095
622420	Insurance Liability		
622421	General Liability Package	\$35,594	\$39,154
622422	Auto Insurance	\$18,595	\$20,454
622423	Umbrella Liability	\$0	\$0
622424	Bond Insurance-Commissioner	\$540	\$700
622425	Disability Ins. - Professional	\$8,198	\$8,442
622426	Disability Ins. - Volunteers	\$0	\$0
622450	Interest Expense		
622451	Apparatus Loans/Leases	\$1,096	\$744
622452	General Finance Charges	\$95	\$100
622460	Investment Expense	\$0	\$0
622475	Information Technology		
622476	Computer H/W & Access.	\$859	\$8,000
622477	Computer Software	\$5,368	\$10,800
622478	IT Service, Repairs & Main.	\$22,577	\$24,686
622479	Web Site	\$3,484	\$3,400
622480	Miscellaneous Expense	\$5	\$0

**Pinellas Suncoast Fire Rescue District  
FY 2017 - 2018 General Fund Tentative Budget  
Line Item Detail**

Account No.	Account Name	FY 16/17 Line Item Projection	FY 17/18 Line Item Budget
622490	Professional Services		
622491	Audit & Actuarial	\$17,767	\$21,800
622492	Legal	\$93,560	\$85,000
622500	Public Education	\$6,000	\$10,000
622515	Community Events	\$0	\$1,500
622520	Tax Roll		
622521	Tax Roll Collections Expense	\$69,568	\$99,127
622522	Tax Roll Preparation	\$7,688	\$8,000
622523	Tax Roll Collection Discounts	\$122,399	\$205,019
622524	Fire Assessment Refunds	\$27,615	\$27,615
622550	Travel		
622551	Travel - Commissioners	\$611	\$2,000
622552	Travel - Admin & Support	\$4,095	\$6,200
622553	Travel - General	\$0	\$1,400
622554	Travel - Training	\$913	\$6,000
622570	Para Medic Transport	\$0	\$0
622610	General Personnel Expense		
622611	Physicals	\$18,734	\$24,973
622612	Protective Gear	\$21,348	\$28,250
622613	Protective Gear Maintenance	\$3,344	\$3,500
622614	Uniforms	\$12,381	\$15,200
622615	Uniform Repairs	\$91	\$350
622616	Fitness Program / Main.	\$0	\$0
622617	Training Supplies	\$0	\$750
622618	Background Check	\$0	\$100
622619	Incident Supplies	\$0	\$2,500
622620	Shop Tools		
622621	Hand Tools	\$33	\$100
622622	Power Tools	\$966	\$1,600
622623	Tools & Equip. Rental	\$0	\$0
622624	Shop Tools & Equip. R&M	\$0	\$600
622630	Equipment <\$1,000		
622631	Communication Equipment <\$1,000	\$342	\$1,070
622632	EMS Equipment <\$1,000	\$327	\$500
622633	Fire Equipment <\$1,000	\$746	\$750
622634	Training Equipment <\$1,000	\$0	\$0
622635	Fitness Equipment <\$1,000	\$0	\$0
622640	Equipment >\$1,000		
622641	Communication Equipment >\$1,000	\$0	\$18,899
622642	EMS Equipment >\$1,000	\$0	\$1,000
622643	Fire Equipment >\$1,000	\$153,129	\$35,000
622644	Training Equipment >\$1,000	\$0	\$0
622645	Fitness Equipment >\$1,000	\$0	\$0
622649	Equipment Loan Principal	\$0	\$0
622710	Apparatus / Equipment Testing	\$4,615	\$6,855
622720	Apparatus Fuel & Lubricants		
622721	Vehicle Gas & Diesel	\$26,923	\$34,100
622722	Bulk Fuel & Lubricants	\$843	\$1,000
622725	EMS License & Permits	\$2,710	\$0

**Pinellas Suncoast Fire Rescue District  
 FY 2017 - 2018 General Fund Tentative Budget  
 Line Item Detail**

<b>Account No.</b>	<b>Account Name</b>	<b>FY 16/17 Line Item Projection</b>	<b>FY 17/18 Line Item Budget</b>
622730	Apparatus Repairs		
622731	Rolling Stock Parts & Supplies	\$9,737	\$110,317
622733	PS-100 - 2015 Ford Expedition - Fire Chief	\$0	\$0
622734	PS-500 - 2015 Ford Expedition - Dep. Chief EM	\$347	\$0
622738	DC-27 - 2003 Ford F250 P/U - District Chief	\$37	\$0
622739	M-27 - Rescue Boat - Marine	\$3,414	\$0
622740	P-27 - 2002 Pierce - Enforcer	\$8,102	\$0
622741	T-28 -2002 Pierce Dash 75' - Arial	\$32,157	\$0
622742	S-27 - 2001 Squad	\$9,582	\$0
622744	E-27 - 2010 Pierce Arrow XT - Pumper	\$18,185	\$0
622746	SR27 - Gator Utility Veh. - EMS	\$132	\$0
622747	PS-401 - 2013 Ford F150 - LST	\$489	\$0
622748	PS-402 - 2013 Ford F150 - LST	\$145	\$0
622749	PS-900 - 2013 Ford F250 - Mechanic	\$516	\$0
622750	PS-901 - 2013 Ford F150 - Maintenance	\$204	\$0
622751	DC-27 - 2013 Ford F250 - DC	\$3,819	\$0
622752	Pool - 2014 Ford Explorer	\$495	\$0
622753	PS-600 - 2014 F150 - Deputy Chief Ops	\$1,010	\$0
622754	PS-Shift Pool 11045-2003 Ford Expedition	\$0	\$0
622755	PS-Staff Pool 22975-2003 Ford Expedition	\$224	\$0
622756	Utility Trailer - Plate 13123	\$69	\$0
622759	Apparatus Repair - Shop Labor	\$0	\$0
622760	Equipment Repairs		
622761	Commun. Equip.- Laptops	\$0	\$2,000
622762	Commun. Equip.- Radios	\$5,350	\$6,380
622763	EMS Equipment Repairs	\$0	\$0
622764	Fire Equipment Repairs	\$403	\$1,175
622765	Pager Repairs & Maintenance	\$72	\$310
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
<b>Total Personnel &amp; Operating Expenses</b>		<b>\$5,221,182</b>	<b>\$6,439,253</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(\$75,000)</b>	<b>\$569,261</b>

**PINELLAS SUNCOAST FIRE & RESCUE  
FY 2017-2018 BUDGET WORKBOOK  
CAPITAL PROJECTS FUND**

	FY 2016 - 2017		FY 2017-2018
	Projection (07/31/17)	ADOPTED Budget	Tentative Budget
<b>Revenues:</b>			
Impact Fee Income	\$110,230	\$20,000	\$20,000
Other Income	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$110,230</b>	<b>\$20,000</b>	<b>\$20,000</b>

<b>Other Sources of Funds:</b>			
Restricted Fund Balance	\$545,474	\$545,474	\$300,000
General Fund	\$0	\$0	\$0
<b>Total Sources of Funds</b>	<b>\$655,704</b>	<b>\$565,474</b>	<b>\$320,000</b>

<b>Expenditures:</b>			
Investment Expense	\$0	\$0	\$0
Impact Fee Expense	\$15,000	\$15,000	\$0

<b>Capital Outlays:</b>			
Capital - Administration Division	\$0	\$0	\$0
Capital - Operations Division	\$530,474	\$530,474	\$300,000
Capital - EMS Division	\$0	\$0	\$0
Capital - Prevention Division	\$0	\$0	\$0
Capital - Support Division	\$0	\$0	\$0
Fund Transfers to General Fund	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$545,474</b>	<b>\$545,474</b>	<b>\$300,000</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$435,244)</b>	<b>(\$525,474)</b>	<b>(\$280,000)</b>
<b>FUND BALANCE, OCTOBER 1</b>	<b>\$729,487</b>	<b>\$729,487</b>	<b>\$294,243</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$294,243</b>	<b>\$294,243</b>	<b>\$14,243</b>

# 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 2016 – 2017 General Fund Graphs
- E. Ten Year Capital Expenditure 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 1<sup>st</sup>.

*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<sup>st</sup> and ends September 30<sup>th</sup> of each year.

*Q: FROM WHERE DOES THE DISTRICT OBTAIN ITS REVENUES?*

A: The District's primary revenue sources are an advalorem tax, non-advalorem assessment for fire service and a millage based emergency medical service tax. The advalorem tax is a millage rate applied against the taxable value of all non-exempt property in the district (currently ½ mill), non-advalorem assessment 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 come 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 TAX AND NON-AD VALOREM ASSESSMENT?*

A: Advalorem tax is based on the county appraiser's assessed taxable value of property multiplied by a pre-determined millage rate. Non-Advalorem is a fixed rate assessment, 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?*

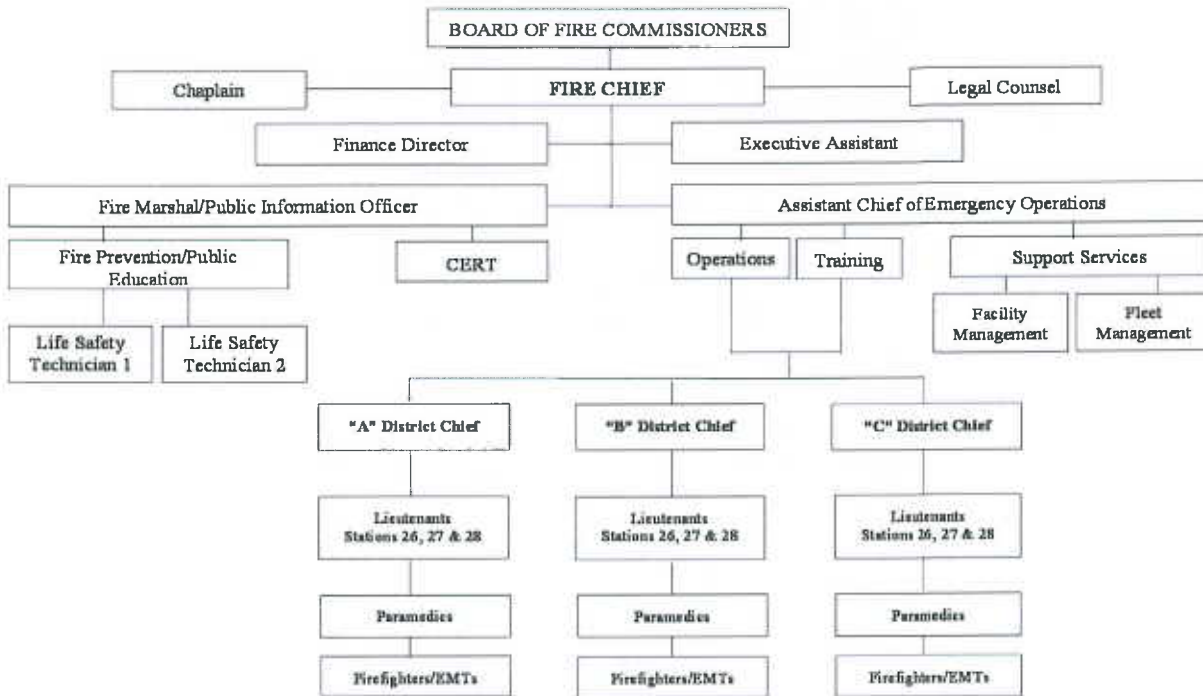
A: The Fire Chief is both the Chief Executive and Chief Administrative Officer of the Pinellas Suncoast Fire & Rescue District. This individual is hired by and reports to the Board of Fire Commissioners.



# PINELLAS SUNCOAST FIRE & RESCUE DISTRICT ORGANIZATION

- DATE INCORPORATED: 1953
- FORM OF GOVERNMENT: Political subdivision of the State of Florida Independent Special District
- AREA: Approximately 19 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 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<sup>th</sup> 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.

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



**Full Time Equivalent Employees By Function**

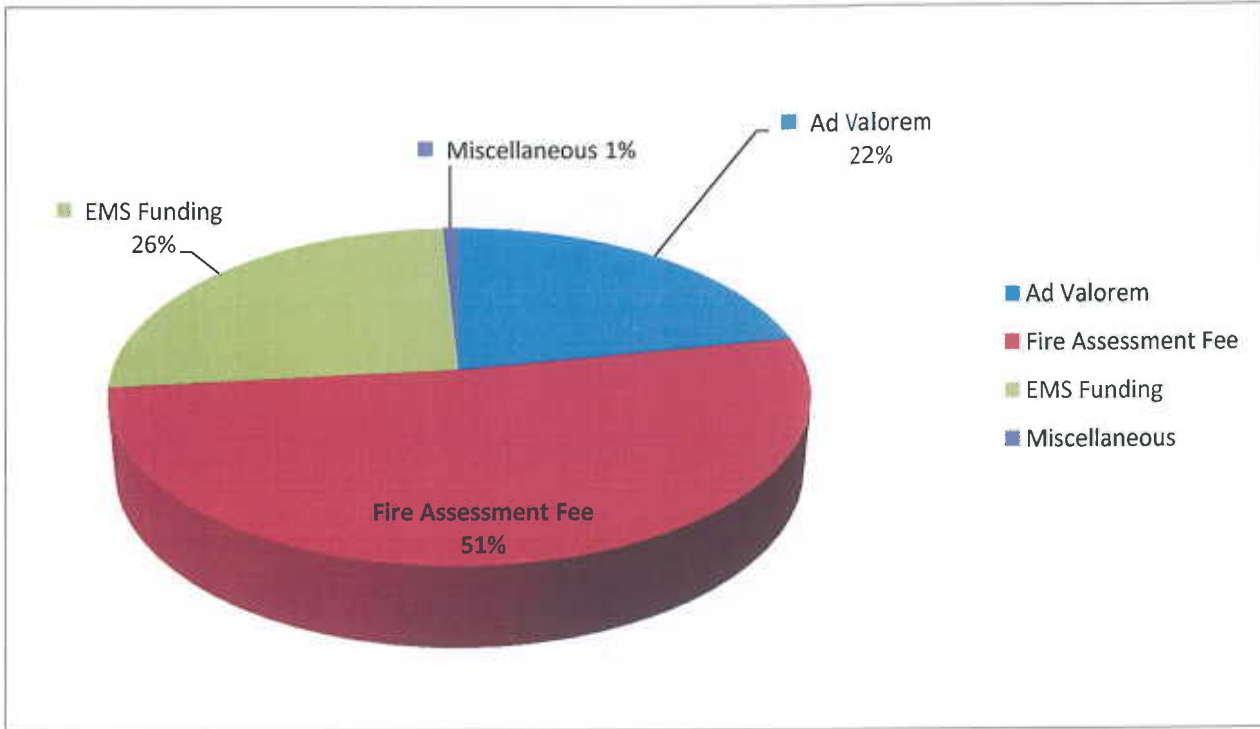
<b><u>Function</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>
Firefighter/EMT	16	16	16	16	13	13	13	12	14	12
Firefighter/Paramedic	19	19	19	19	17	17	17	15	15	15
Administrative Staff	8	8	8	8	6	6	6	8	8	8
Mechanic & Maintenance	2	2	2	2	2	2	2	2	2	2
<b>Total</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>37</b>	<b>39</b>	<b>37</b>

**Note:**

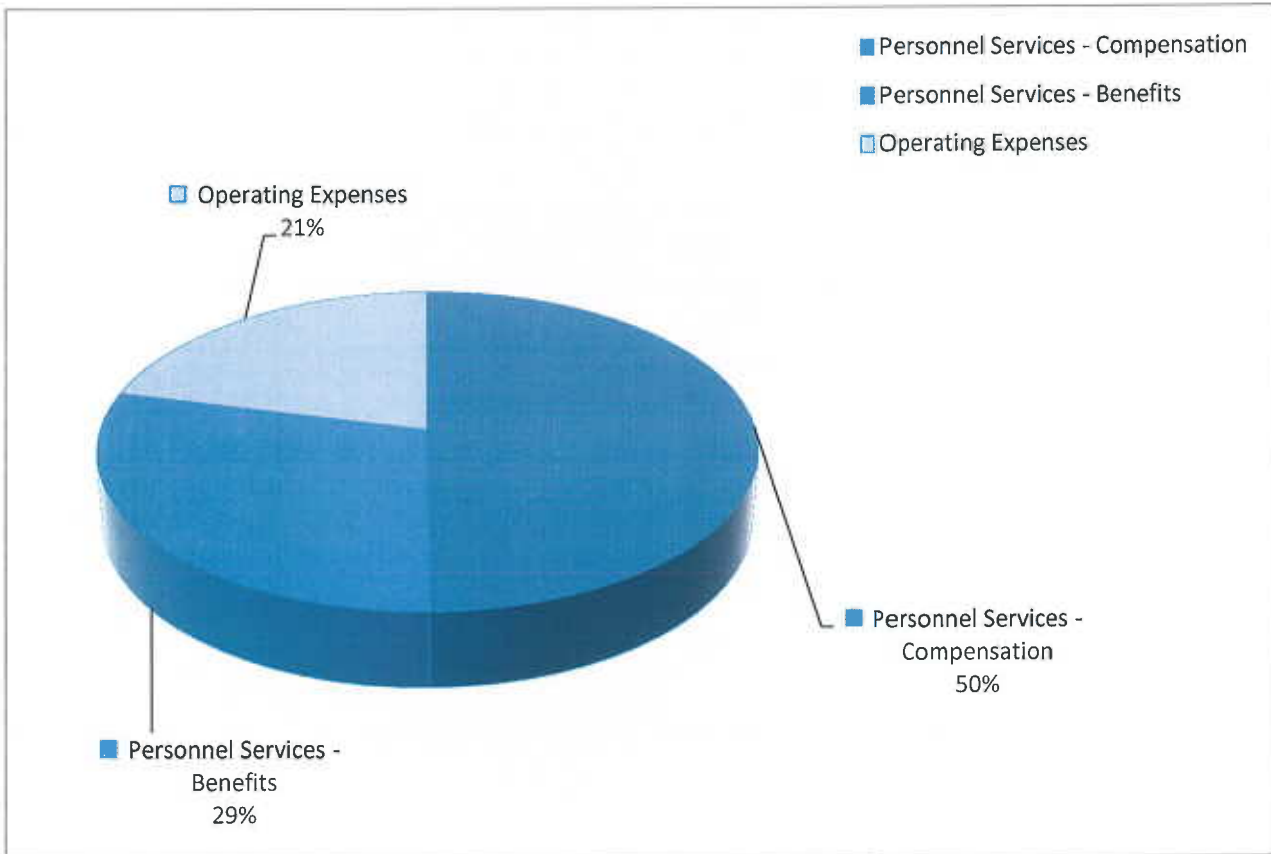
2010 includes two part-time firefighter positions that were eliminated as of 10/01/10

# GENERAL FUND

## REVENUE BY SOURCE



## EXPENDITURES BY CATEGORY GROUP



**Pinellas Suncoast Fire & Rescue District  
Capital Expenditure Plan**

**Fiscal Year Ending 2018 Through 2027**

Reference / Description	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Rolling Stock:</b>										
E-26 Stn. 26 Engine		\$550,000								
M-27 Marine Rescue Boat			\$150,000							
T-28 2017 Pierce Velocity 107' Aerial Ladder										
E-27 2010 Pierce Arrow XT PUC Pumper	\$550,000									
DC-27 2013 Ford F250 - District Chief			\$65,000							
SR-27 2013 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 - Shift Pool						\$25,000				
PS-600 2014 Ford F150 - Assistant Chief EMS						\$29,000				
PS-100 2015 Ford Explorer - Fire Chief							\$33,101			
PS-500 2015 Ford Explorer - Staff Pool							\$33,101			
PS-400 2018 Ford Explorer - Fire Marshal							\$33,101			
<b>Total Rolling Stock</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>\$215,000</b>	<b>\$0</b>	<b>\$20,625</b>	<b>\$103,738</b>	<b>\$54,000</b>	<b>\$99,303</b>	<b>\$0</b>	<b>\$0</b>

**Equipment**

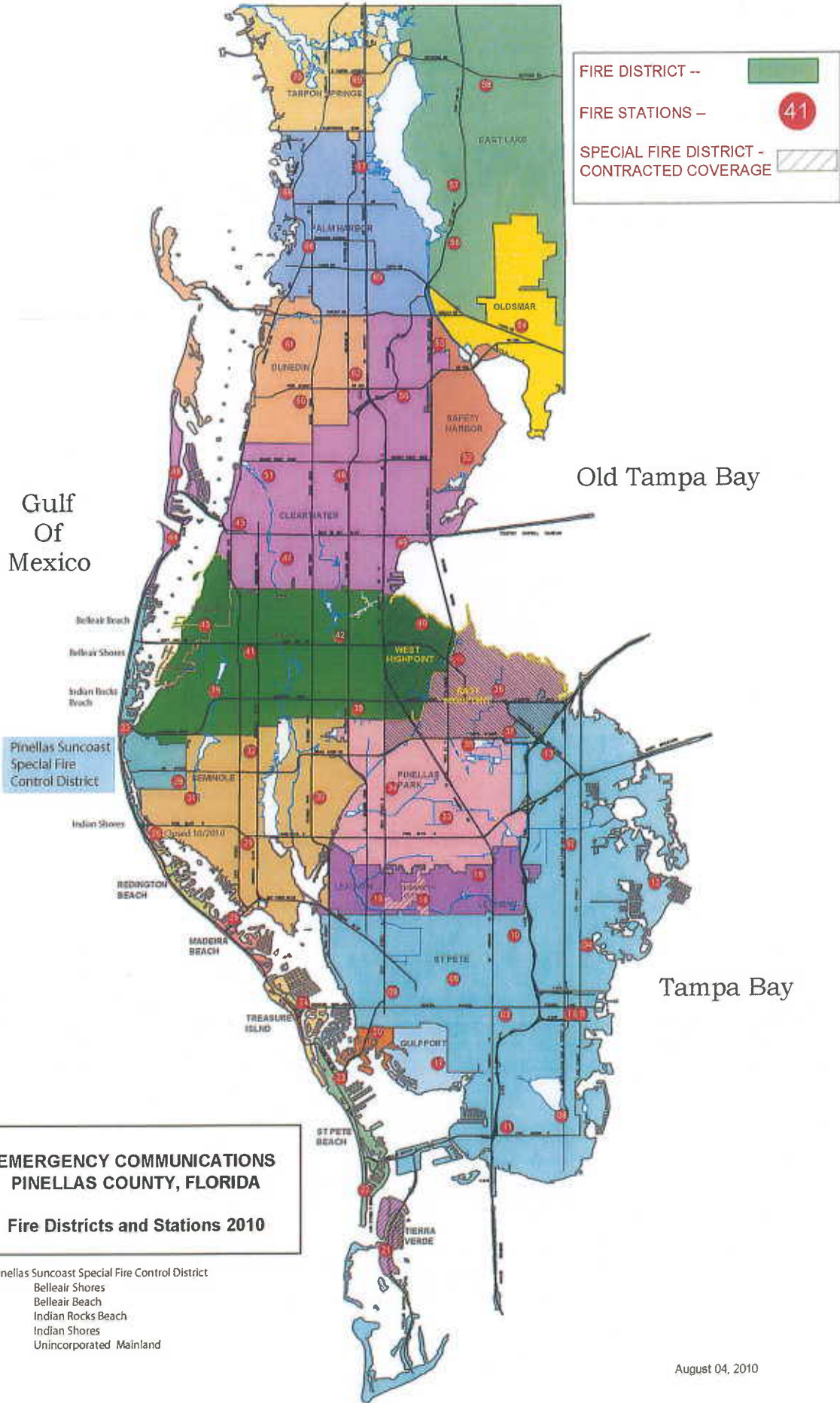
Communication Radios	\$19,000		\$126,000					\$36,000		\$36,000
Jaws of Life	\$35,000									\$250,000
SCBA: 35 harnesses & 70 airpacks per NFPA										
TIC's: 2 thermal imagers			\$14,000							
<b>Total Equipment</b>	<b>\$54,000</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,000</b>	<b>\$0</b>	<b>\$286,000</b>

**Fire Stations:**

Station 26		\$1,750,000								
Station 27			\$3,250,000	\$1,750,000						
Station 28										
<b>Total Stations</b>	<b>\$0</b>	<b>\$1,750,000</b>	<b>\$3,250,000</b>	<b>\$1,750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Total Capital Plan \$8,858,666**

**District Map:**



August 04, 2010