



Pinellas Suncoast Fire & Rescue

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FIRE CHIEF
T. MICHAEL BURTON

September 6, 2018

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 2018 – 2019. The tentative General Fund and Capital Projects Fund budgets present an all-inclusive plan for the District's spending activities and reserve treatment in the coming fiscal year.

Due to the marginal amount of developable land in the district, the Capital Projects Fund is not forecasting impact fee income. The \$98.8k transfer from the Restricted Fund Balance will provide the supplementary source of funding for the first of seven lease payments for the new ladder truck.

The County has decreased EMS funding for station 28 by one half of a position, decreasing the General Fund EMS revenue budget \$264,303 to \$1,533.6k (minus 14.7%). The breakdown of all the General Fund revenue is \$3.6M non-advalorem assessment, \$1.5M EMS funding, \$18.9k fire inspection and plan review fees, \$38.6k investment earnings and \$14.5k refunded pass through expenditures. General operating expenditures increased 0.82% to \$5,428.3k. The loss of the ad valorem tax income has put us back to crisis management and prior year practices of expenditure deferrals due to the lack of appropriate operational funding. The funding shortfall results in continued program improvement degradation in education, off site document storage, antiquated computer hardware upgrades, general information technology software enhancements, fire safety public education investments, apparatus portable equipment replacements and attendance to the shrinking compensation disparity with other fire departments within Pinellas County.

The PSFRD Stakeholder Task Force, a community based group with varied interests, are moving forward to an agreeable recommendation to the Board of Fire Commissioners for additional source(s) of funding to meet the fire district's operational and capital needs. As we strive for the financial ability to effectively operate the District on a normal and customary basis, staff will continue operating on a proficiently managed cost control basis.

The past year has produced some very positive accomplishments that I would like to point out as well:

1. Pinellas County settlement discussions have taken on a positive note, improving our working relationship succeeding in the submitting of a formal request for the next “Pennies for Pinellas” program for apparatus and station funding.
2. The new ladder truck production is nearing completion for delivery in the August/September time frame. This apparatus will provide additional firefighting extension capabilities to reach some of the higher buildings that have recently been constructed in the district.
3. Sound financial and expense management controls remain entrenched in our daily operating procedures, reinforcing the safeguarding of the District’s assets.
4. Two grants were awarded during FY 2017 – 2018. A FEMA grant for hurricane Irma’s cost recovery in the amount of \$125,000 and a State mitigation grant for a mobile generator for our EOC operations, in the amount of \$150,000 with a PSFRD match of \$50,000 (Note: Due to budget constraints, we may have to withdraw from this opportunity).
5. For the fourth consecutive year, the Preferred Governmental Insurance Trust insurance awarded their TIPS incentive program to us, matching up to \$5,000 spent on firefighter training and safety platforms.
6. We have decreased costs through lowered frequency of public records requests and legal consultations, while improving relations with the media providing positive public exposure awareness of the district’s positions.

Although we have had another funding setback, 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 "Michael Burton". The signature is stylized and fluid, with a large loop at the beginning and a long, sweeping tail.

Michael Burton
Fire Chief



FY 2018 – 2019 Tentative Budget

September 06, 2018 Proposed Tentative Budget Public Hearing

Per FS 189.418 the proposed 2018-2019 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 26, 2018

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

Michael Burton

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, 2018 is referred to as "FY 2018 - 2019". 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 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 General and Capital Projects Funds 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 during a public hearing in August to review the budget proposal 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 a special public hearing in September. 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 net change in fund balance.

PERSONNEL

The District has 45 full time positions consisting of 3 shifts of twelve Firefighter/EMT/Paramedics, one mechanic, one facility maintenance staff, two Fire Safety Technicians and five administration personnel performing the duties of Fire Chief, Assistant Chief of Emergency Operations, Fire Marshal/PIO (currently vacant), 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 2018 – 2019 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 advalorem 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 expenditures.

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 prior year 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%) with an overall goal of a 45% ratio in order to accommodate future capital equipment and facility replacements. The District's revenue base consists of a mixture of 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 45%. Based on the current FY 2017 – 2018 projection, the FY 2018 – 2019 budget deficit decreases the Unassigned Fund Balance to a 23.4% ratio. Chief Burton and the Stakeholder's Committee are diligently working toward a strategic plan to solidify sufficient funding sources to provide flexibility for general expenditure increases and increasing reserves for future capital and emergency expense funding requirements. As we realize satisfactory funding to prosper and provide our community 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

b) Reserves Assigned, Unassigned and Restricted

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

FY 2018 – 2019 BUDGET CALENDAR

May 2018	Fire Chief, Deputy Chief and Finance Director gather data and prepare draft tentative budget
Thurs. June 1, 2018	Property Appraiser delivers estimate of taxable value to district
Mon. June 29, 2018	Property Appraiser delivers certification of taxable value (DR-420) to district
Fri. July 27, 2018	District advertises Notice of Public Hearing to adopt Annual Assessment
Fri. Aug. 3, 2018	District advertises FIRST Public Hearing to present the Tentative Budget
Fri. Aug. 10, 2018	District advertises Public Hearing to adopt the Tentative Budget
Tues. Aug. 21, 2018	District holds FIRST Public Hearing to adopt annual assessment resolution and present the Tentative Budget
Thurs. Sept. 6, 2018	District certifies Non-Ad Valorem Assessment Rolls to Pinellas County Tax Collector District holds Public Hearing to adopt the tentative budget.
Fri. Sept. 21, 2018	District advertises final Public Hearing to adopt final budget within 15 days of adoption of tentative budget
Wed. Sept. 26, 2018	District holds FINAL Public Hearing to adopt the final budget (from 2-5 days after ad appears)

FY 2018 – 2019 TENTATIVE BUDGET

General Fund

Revenues

The FY 2018 – 2019 revenue budget consists of four primary sources of income: \$3,586.6k non-advalorem fixed rate assessment; \$1,535.2k EMS funding contracted with the Pinellas County EMS authority; \$18.7k Plan & Inspection Fees; and \$38.6k 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: \$3,123.2k personnel services compensation; \$1,645.4k personnel services benefits; and \$659.7k operating costs. Due to the loss of ad-valorem tax revenues, the deferral of much needed operating expenditures held back due to the lack of appropriate funding must continue for another year. The budget provides for basic program cost increases including, but not limited to, firefighter step increases in accordance with the bargaining agreement (\$31.6k), benefit cost increases beyond our control (\$72.5K) and general operating decrease due to the continued deferral of funds needed to replace aging equipment (\$38.5k). For the ninth time in ten years, there are insufficient funds for a general wage increase (cost of living).

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 2018-2019.

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

This year's budget is presented with a funding deficit in the amount of \$249,180 which will decrease the Fund Balance to the lowest level the District has ever experienced. To reach our 45% unassigned ratio objective will require significant new sources of income to accommodate continued operations and future capital acquisitions as and when required. This budget is "bare bones" with little availability for contingencies to cover impossible to plan expenditures.

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 \$1,267.3k as of 09/30/19.

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 2018 – 2019 proposed budget ratio of Unassigned Fund Balance to operating expenditures continues to fall short of our 45% objective at 23.4%.

Capital Projects Fund

Revenues

Due to the absence of significant buildable land in the district, there is insufficient data to project material Impact Fee revenues for FY 2018 – 2019. Impact fees will be presented in the monthly financial executive summary report as earned.

Other Sources of Funds

There is no plan for apparatus capital expansion during FY 2018 – 2019. However, the \$98.8k annual lease payment for the new ladder truck will necessitate the use of “Restricted Fund Balance”.

Expenditures

Planned capital expenditures for FY 2018-2019 are in accordance with the 10 year capital expenditure plan, excluding grant capital expenditures.

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

Any excess impact fee revenues realized 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 Fund Balance 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 \$0 as of 09/30/19.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
FISCAL YEAR 2018-2019 CONSOLIDATED GOVERNMENTAL FUNDS TENTATIVE BUDGET

TENTATIVE BUDGET

Ref	Account Category	General Fund	Capital Projects Fund	Governmental Funds Budget		
				FY 2018-2019 Tentative Budget	FY 2017-2018 Projection	FY 2017-2018 Budget
REVENUES						
1.	Advalorem Income	\$0	\$0	\$0	\$0	\$0
2.	Grants	\$0	\$0	\$0	\$0	\$0
3.	FEMA Proceeds	\$0	\$0	\$0	\$0	\$0
4.	Fire Assessment Fee	\$3,586,633	\$0	\$3,586,633	\$3,608,379	\$3,590,247
5.	EMS Funding	\$1,535,205	\$0	\$1,535,205	\$1,835,475	\$1,805,387
6.	Plan & Inspection Fees	\$18,680	\$0	\$18,680	\$29,142	\$29,142
7.	Special Event Protective Service	\$0	\$0	\$0	\$0	\$0
8.	Impact Fees	\$0	\$0	\$0	\$71,007	\$20,000
9.	Insurance/Equipment Proceeds	\$0	\$0	\$0	\$2,571	\$2,571
10.	Interest/Investment Income	\$38,600	\$0	\$38,600	\$43,247	\$31,554
11.	Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
12.	Refunded Expenses (Partially Offset by "Expense Reimbursements")	\$14,572	\$0	\$14,572	\$26,709	\$14,400
	TOTAL REVENUES	\$5,193,691	\$0	\$5,193,691	\$5,616,530	\$5,493,301
Other Sources of Funds:						
13A.	Unassigned Fund Balance	\$0	\$0	\$0	\$0	\$0
13B.	Inter-Fund Transfers	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$5,193,691	\$0	\$5,193,691	\$5,616,530	\$5,493,301
EXPENDITURES						
Public Safety - Fire and EMS:						
14.	Expense Reimbursements (Offset by "Refunded Expenses")	\$14,572	\$0	\$14,572	\$20,619	\$20,676
15.	Personnel Services - Compensation	\$3,123,219	\$0	\$3,123,219	\$3,091,573	\$3,091,573
16.	Personnel Services - Benefits	\$1,645,411	\$0	\$1,645,411	\$1,594,496	\$1,594,496
17.	Impact Fee Expense	\$0	\$0	\$0	\$0	\$0
18.	Operating Expenses	\$659,669	\$0	\$659,669	\$698,213	\$701,306
19.	Capital Outlay	\$0	\$98,830	\$98,830	\$0	\$300,000
	TOTAL FUND EXPENDITURES	\$5,442,871	\$98,830	\$5,541,701	\$5,404,901	\$5,708,051
	NET CHANGE IN FUND BALANCE	(\$249,180)	(\$98,830)	(\$348,010)	\$211,629	(\$214,750)
	FUND BALANCE, OCTOBER 1	\$1,749,677	\$370,705	\$2,120,382	\$1,908,753	\$2,690,802
	FUND BALANCE, SEPTEMBER 30	\$1,500,497	\$271,875	\$1,772,372	\$2,120,382	\$2,710,802

PINELLAS SUNCOAST FIRE & RESCUE
FY 2018-2019 BUDGET WORKBOOK
GENERAL FUND

	FY 2017 - 2018		FY 2018-2019	Budget Inc/ (Dec)
	Projection (06/30/18)	ADOPTED 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	\$3,608,379	\$3,590,247	\$3,586,633	(\$3,814)
EMS Funding	\$1,835,475	\$1,805,387	\$1,535,205	(\$270,182)
Pinellas County Settlement Funds	\$0	\$0	\$0	\$0
Plan & Inspection Fees	\$29,142	\$29,142	\$18,680	(\$10,462)
Special Event Protective Service	\$0	\$0	\$0	\$0
Insurance/Equipment Proceeds	\$2,571	\$2,571	\$0	(\$2,571)
Interest/Investment Income	\$43,247	\$31,554	\$38,600	\$7,046
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Refunded Expenses	\$26,709	\$14,400	\$14,572	\$172
Total Revenues	\$5,545,523	\$5,473,301	\$5,193,691	(\$279,610)
Other Sources of Funds:				
Unassigned Fund Balance	\$0	\$0	\$0	\$0
Capital Projects Fund	\$0	\$0	\$0	(\$0)
Total Sources of Funds	\$5,545,523	\$5,473,301	\$5,193,691	(\$279,611)
Expenditures:				
Expense Reimbursements	\$20,619	\$20,676	\$14,572	(\$6,104)
Operating Expenditures				
Personnel Services - Compensation	\$3,091,573	\$3,091,573	\$3,123,219	\$31,646
Personnel Services - Benefits	\$1,594,496	\$1,594,496	\$1,645,411	\$50,915
General Operating Expenses	\$698,213	\$701,306	\$659,669	(\$41,637)
Total Operating Expenditures	\$5,384,282	\$5,387,375	\$5,428,299	\$40,924
Total Expenditures	\$5,404,901	\$5,408,051	\$5,442,871	\$34,820
Transfers to Capital Projects Fund	\$0	\$0	\$0	\$0
Total Transfers & Operational Expenditures	\$5,404,901	\$5,408,051	\$5,442,871	\$34,820
NET CHANGE IN FUND BALANCE	\$140,622	\$65,249	(\$249,180)	(\$314,431)
FUND BALANCE, OCTOBER 1	\$1,609,055	\$1,609,055	\$1,749,677	\$140,622
FUND BALANCE, SEPTEMBER 30	\$1,749,677	\$1,674,304	\$1,500,497	(\$173,808)

Pinellas Suncoast Fire Rescue District
FY 2018 - 2019 General Fund Tentative Budget
Line Item Detail

Account No.	Account Name	FY 17/18 Line Item Projection	FY 18/19 Line Item Budget
<i>INCOME</i>			
411000	Ad Valorem Income	\$0	\$0
421100	Grants		
421101	Federal Grant -	\$0	\$0
421201	State Grant -	\$0	\$0
434000	FEMA Income		
434101	Federal Portion	\$0	\$0
434201	State Portion	\$0	\$0
442200	Public Safety Income		
442201	Fire Assessment Fee	\$3,608,379	\$3,586,633
442205	EMS Funding	\$1,780,105	\$1,518,419
442206	EMS Instructor Reimbursement	\$18,735	\$0
442207	EMS - CME Education (Target)	\$1,541	\$1,602
442208	EMS - Overhead	\$35,094	\$15,184
442209	Pinellas County Settlement Funds	\$0	\$0
442300	Plan & Inspection Fees		
442301	Annual Inspections	\$9,835	\$14,000
442302	Re-Inspections	\$646	\$650
442303	Plan Review	\$14,164	\$4,000
442304	Cert. Of Occupancy	\$0	\$0
442305	Code Compliance	\$4,152	\$0
442306	Fire Protection Installation	\$0	\$0
442307	Motor Fuel & LP Tank Install	\$0	\$0
442308	Special Events	\$30	\$30
442350	Late Payment Penalties	\$315	\$0
442400	Special Event Protective Service		
442401	Community Event - Beauty & The Beach	\$0	\$0
442402	Community Event - Biggest Beach Party Ever	\$0	\$0
442403	Community Event -	\$0	\$0
455000	Insurance Proceeds		
455100	Vehicle Accidents	\$2,571	\$0
458000	Equipment Proceeds		
458101	Building Equipment	\$0	\$0
458201	Vehicle Equipment	\$0	\$0
458202	Misc. Equipment	\$0	\$0
458301	Protective Gear Equipment	\$0	\$0
461000	Interest Income		
461001	Misc. Vendor Interest	\$3	\$0
461002	Bank Account Interest	\$0	\$0
461003	NSF Check Charges	\$0	\$0
461004	Past Due Interest	\$181	\$0
461005	Delinquent Tax Assess. Interest	\$3,581	\$0
462000	Investment Interest		
462003	Florida SAFE	\$25,098	\$25,000
462004	Seaside Trust - Money Market	\$10,688	\$10,000
462005	BB&T - Money Market	\$3,696	\$3,600
469100	Miscellaneous Revenues		
469101	Contributions & Donations	\$0	\$0
469102	Miscellaneous Income	\$0	\$0
469103	Discounts	\$0	\$0
469104	Public Records Request	\$0	\$0

Pinellas Suncoast Fire Rescue District
FY 2018 - 2019 General Fund Tentative Budget
Line Item Detail

Account No.	Account Name	FY 17/18 Line Item Projection	FY 18/19 Line Item Budget
499900	Refunded Expenses		
499901	OPEB - Health Insurance	\$9,288	\$0
499902	OPEB - Life Insurance	\$385	\$377
499903	OPEB - Physicals	\$0	\$0
499904	OPEB - COBRA	\$0	\$0
499905	OPEB - Humana	\$1,715	\$1,715
499910	Employee Wage Refunds	\$161	\$0
499911	Employee Expense Refunds	\$0	\$0
499912	Employee Education Supplement	\$8,740	\$12,480
499913	IRVFA Expense Refunds	\$0	\$0
499914	Vendor Refunds	\$5,721	\$0
499915	IRS Refunds	\$699	\$0
499920	Report Copy Requests	\$0	\$0
Total Income		\$5,545,523	\$5,193,691
<u>EXPENSE</u>			
500000	Expense Reimbursements		
500201	OPEB - Health Insurance	\$9,288	\$0
500202	OPEB - Life Insurance	\$385	\$377
500203	OPEB - Physicals	\$0	\$0
500204	OPEB - Dental & Vision	\$0	\$0
500205	OPEB - Miscellaneous	\$1,715	\$1,715
500210	Employee Wage Refunds	\$0	\$0
500211	Employee Expense Refunds	\$0	\$0
500212	Employee Education Supplement	\$8,740	\$12,480
500213	IRVFA Expense Refunds	\$0	\$0
500214	Vendor Refunds	\$491	\$0
622000	Payroll Expenses		
622011	Salary	\$2,767,933	\$2,883,956
622121	Relief Staffing	\$0	\$0
622125	Bonus	\$32,250	\$0
622140	FLSA and Overtime Pay	\$260,658	\$200,172
622142	Drivers Pay	\$14,281	\$18,003
622143	Acting Officer	\$5,216	\$9,532
622144	Uniform Allowance	\$11,235	\$11,556
622126	Bonus - Reserves	\$0	\$0
622200	Payroll Benefits		
622210	Payroll Tax Expense / FICA	\$212,319	\$239,881
622220	Retirement - FRS	\$667,867	\$712,813
622230	Health Care	\$611,953	\$589,178
622231	AD&D Insurance	\$5,203	\$5,244
622232	FSA	\$489	\$1,630
622239	Unemployment Compensation	\$0	\$0
622240	Workmans Compensation	\$96,665	\$96,665
622310	Advertising & Public Relations	\$877	\$2,800
622320	Books & Publications	\$857	\$857
622330	Communications		
622331	Telephone	\$1,979	\$2,177
622332	Cell Phones	\$3,416	\$3,420
622333	Internet / Cable	\$3,094	\$4,294
622340	Dues & Subscriptions	\$5,054	\$5,054

**Pinellas Suncoast Fire Rescue District
FY 2018 - 2019 General Fund Tentative Budget
Line Item Detail**

Account No.	Account Name	FY 17/18 Line Item Projection	FY 18/19 Line Item Budget
622350	Education		
622354	Association Conferences	\$1,231	\$1,231
622355	Continuing Education	\$15,159	\$16,320
622356	Certification	\$123	\$0
622357	Recertifications	\$0	\$0
622358	Training - Refresher Course	\$0	\$0
622359	Admin Continuing Education	\$2,010	\$2,685
622360	Election / Referendum	\$0	\$0
622365	Emergency Operation Center		
622365	EOC - Other	\$668	\$0
622366	EOC Expenditures	\$0	\$0
622370	Facility Expense		
622371	Grounds Maintenance	\$159	\$250
622372	Building Repairs & Main.	\$6,203	\$6,203
622373	Appliances <\$1,000	\$1,000	\$500
622374	Furnishings <\$1,000	\$400	\$400
622375	Furniture Rental	\$0	\$1,000
622376	Small Tools	\$50	\$50
622377	Janitorial Expense	\$2,915	\$3,207
622378	Utilities	\$4,985	\$5,484
622379	Power	\$16,179	\$17,797
622380	Equipment Repairs & Main.	\$8,236	\$8,236
622381	Equipment >\$1,000	(\$0)	\$0
622382	Equipment <\$1,000	\$483	\$500
622383	Facility Rent	\$824	\$26,400
622400	General Office Expense		
622401	Bank Charges	\$109	\$92
622402	Office Supplies	\$2,427	\$2,670
622403	Office Furniture <\$1,000	\$0	\$250
622404	Office Equipment <\$1,000	\$888	\$500
622405	Office Equipment Rental	\$1,202	\$1,322
622406	Postage	\$182	\$386
622408	P/R Processing Charges	\$3,559	\$3,927
622409	Taxes & License	\$325	\$325
622410	HR Database	\$2,095	\$2,305
622411	Employment Recruiting	\$2,613	\$5,170
622420	Insurance Liability		
622421	General Liability Package	\$40,006	\$38,910
622422	Auto Insurance	\$18,339	\$20,811
622423	Umbrella Liability	\$0	\$0
622424	Bond Insurance-Commissioner	\$700	\$400
622425	Disability Ins. - Professional	\$8,385	\$7,918
622426	Disability Ins. - Volunteers	\$1,303	\$1,235
622450	Interest Expense		
622451	Apparatus Loans/Leases	\$744	\$379
622452	General Finance Charges	\$0	\$0
622460	Investment Expense	\$0	\$0
622475	Information Technology		
622476	Computer H/W & Access.	\$2,217	\$2,217
622477	Computer Software	\$5,469	\$5,469
622478	IT Service, Repairs & Main.	\$22,448	\$22,448
622479	Web Site	\$1,259	\$1,408
622480	Miscellaneous Expense	\$0	\$0

**Pinellas Suncoast Fire Rescue District
FY 2018 - 2019 General Fund Tentative Budget
Line Item Detail**

Account No.	Account Name	FY 17/18 Line Item Projection	FY 18/19 Line Item Budget
622490	Professional Services		
622491	Audit & Actuarial	\$26,700	\$20,800
622492	Legal	\$28,054	\$18,000
622500	Public Education	\$5,000	\$5,000
622515	Community Events	\$138	\$250
622520	Assessment		
622521	Assessment Collections Expense	\$69,317	\$69,346
622522	Assessment Preparation	\$7,702	\$7,705
622523	Assessment Collection Discounts	\$123,193	\$123,152
622524	Fire Assessment Refunds	\$27,615	\$27,615
622550	Travel		
622551	Travel - Commissioners	\$0	\$0
622552	Travel - Admin & Support	\$3,441	\$3,441
622553	Travel - General	\$125	\$138
622554	Travel - Training	\$1,311	\$144
622570	Para Medic Transport	\$0	\$0
622610	General Personnel Expense		
622611	Physicals	\$22,528	\$22,964
622612	Protective Gear	\$19,700	\$19,353
622613	Protective Gear Maintenance	\$4,541	\$4,995
622614	Uniforms	\$2,156	\$2,872
622615	Uniform Repairs	\$36	\$146
622616	Fitness Program / Main.	\$0	\$0
622617	Training Supplies	\$15	\$0
622618	Background Check	\$60	\$30
622619	Incident Supplies	\$25	\$125
622620	Shop Tools		
622621	Hand Tools	\$11	\$50
622622	Power Tools	\$0	\$100
622623	Tools & Equip. Rental	\$0	\$0
622624	Shop Tools & Equip. R&M	\$0	\$100
622630	Equipment <\$1,000		
622631	Communication Equipment <\$1,000	\$250	\$570
622632	EMS Equipment <\$1,000	\$0	\$325
622633	Fire Equipment <\$1,000	\$347	\$150
622634	Training Equipment <\$1,000	\$0	\$0
622635	Fitness Equipment <\$1,000	\$0	\$0
622640	Equipment >\$1,000		
622641	Communication Equipment >\$1,000	\$12,000	\$0
622642	EMS Equipment >\$1,000	\$0	\$0
622643	Fire Equipment >\$1,000	\$65,000	\$0
622644	Training Equipment >\$1,000	\$0	\$0
622645	Fitness Equipment >\$1,000	\$0	\$0
622649	Equipment Loan Principal	\$0	\$0
622710	Apparatus / Equipment Testing	\$4,596	\$6,050
622720	Apparatus Fuel & Lubricants		
622721	Vehicle Gas & Diesel	\$30,219	\$29,527
622722	Bulk Fuel & Lubricants	\$400	\$1,000
622725	EMS License & Permits	\$0	\$2,785

**Pinellas Suncoast Fire Rescue District
FY 2018 - 2019 General Fund Tentative Budget
Line Item Detail**

Account No.	Account Name	FY 17/18 Line Item Projection	FY 18/19 Line Item Budget
622730	Apparatus Repairs		
622731	Rolling Stock Parts & Supplies	\$12,297	\$56,797
622733	PS-100 - 2015 Ford Expedition - Fire Chief	\$360	\$0
622734	PS-500 - 2015 Ford Expedition - Dep. Chief EMS	\$0	\$0
622738	DC-27 - 2003 Ford F250 P/U - District Chief	\$867	\$0
622739	M-27 - Rescue Boat - Marine	\$643	\$0
622740	P-27 - 2002 Pierce - Enforcer	\$8,518	\$0
622741	T-28 -2002 Pierce Dash 75' - Arial	\$12,755	\$0
622742	S-27 - 2001 Squad	\$2,456	\$0
622744	E-27 - 2010 Pierce Arrow XT - Pumper	\$3,956	\$0
622746	SR27 - Gator Utility Veh. - EMS	\$0	\$0
622747	PS-401 - 2013 Ford F150 - LST	\$271	\$0
622748	PS-402 - 2013 Ford F150 - LST	\$402	\$0
622749	PS-900 - 2013 Ford F250 - Mechanic	\$912	\$0
622750	PS-901 - 2013 Ford F150 - Maintenance	\$151	\$0
622751	DC-27 - 2013 Ford F250 - DC	\$1,688	\$0
622752	Pool - 2014 Ford Explorer	\$74	\$0
622753	PS-600 - 2014 F150 - Deputy Chief Ops	\$352	\$0
622754	PS-Shift Pool 11045-2003 Ford Expedition	\$0	\$0
622755	PS-Staff Pool 22975-2003 Ford Expedition	\$0	\$0
622756	Utility Trailer - Plate 13123	\$7	\$0
622759	Apparatus Repair - Shop Labor	\$0	\$0
622760	Equipment Repairs		
622761	Commun. Equip.- Laptops	\$0	\$500
622762	Commun. Equip.- Radios	\$6,929	\$7,339
622763	EMS Equipment Repairs	\$0	\$0
622764	Fire Equipment Repairs	\$910	\$954
622765	Pager Repairs & Maintenance	\$11	\$341
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		\$5,404,901	\$5,442,871
NET CHANGE IN FUND BALANCE		\$140,621	(\$249,180)

**PINELLAS SUNCOAST FIRE & RESCUE
FY 2018-2019 BUDGET WORKBOOK
CAPITAL PROJECTS FUND**

	FY 2017 - 2018		FY 2018-2019
	Projection (06/30/18)	ADOPTED Budget	Tentative Budget
Revenues:			
Impact Fee Income	\$71,007	\$20,000	\$0
Other Income	\$0	\$0	\$0
Total Revenues	\$71,007	\$20,000	\$0

Other Sources of Funds:			
Restricted Fund Balance	\$0	\$0	\$0
General Fund	\$0	\$0	\$0
Total Sources of Funds	\$71,007	\$20,000	\$0

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

Capital Outlays:			
Capital - Administration Division	\$0	\$0	\$0
Capital - Operations Division	\$0	\$300,000	\$98,830
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
Total Expenditures	\$0	\$300,000	\$98,830

NET CHANGE IN FUND BALANCE	\$71,007	(\$280,000)	(\$98,830)
FUND BALANCE, OCTOBER 1	\$299,698	\$729,487	\$370,705
FUND BALANCE, SEPTEMBER 30	\$370,705	\$370,705	\$271,875

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 2018 – 2019 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 prepares a draft budget for review with the Fire Chief and Assistant 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 public hearings 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 assessment for fire service and a millage based emergency medical service tax. The 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 limited 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.

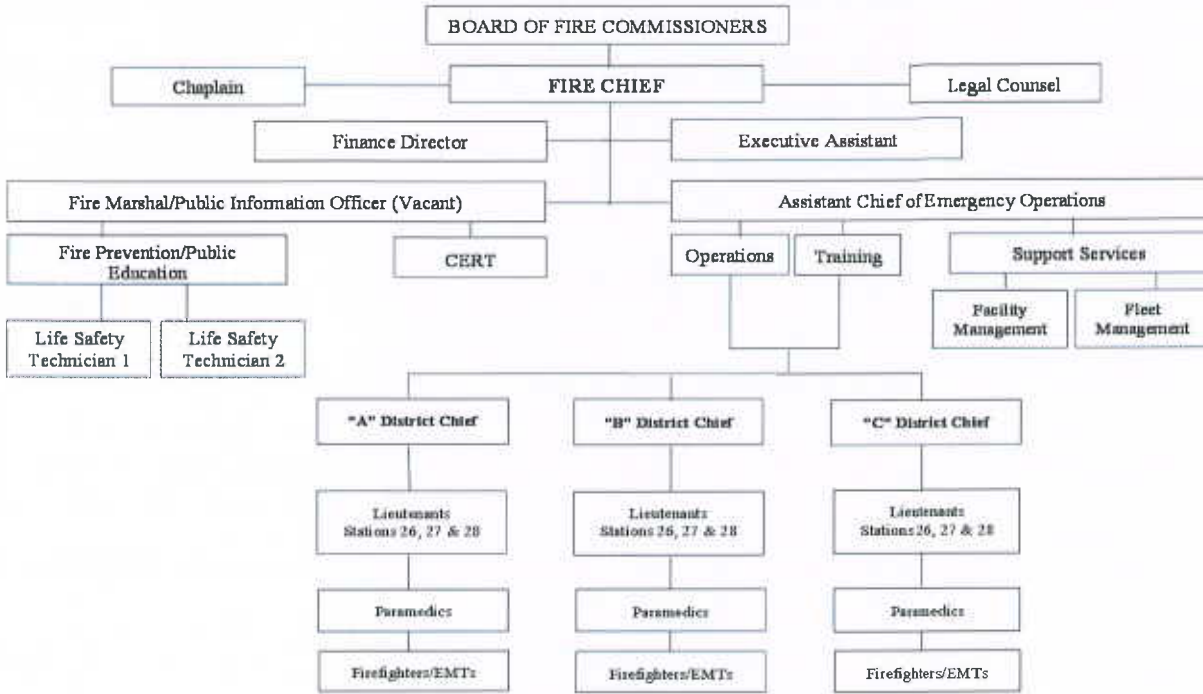
Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT?

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: <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.

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



Full Time Equivalent Employees By Function

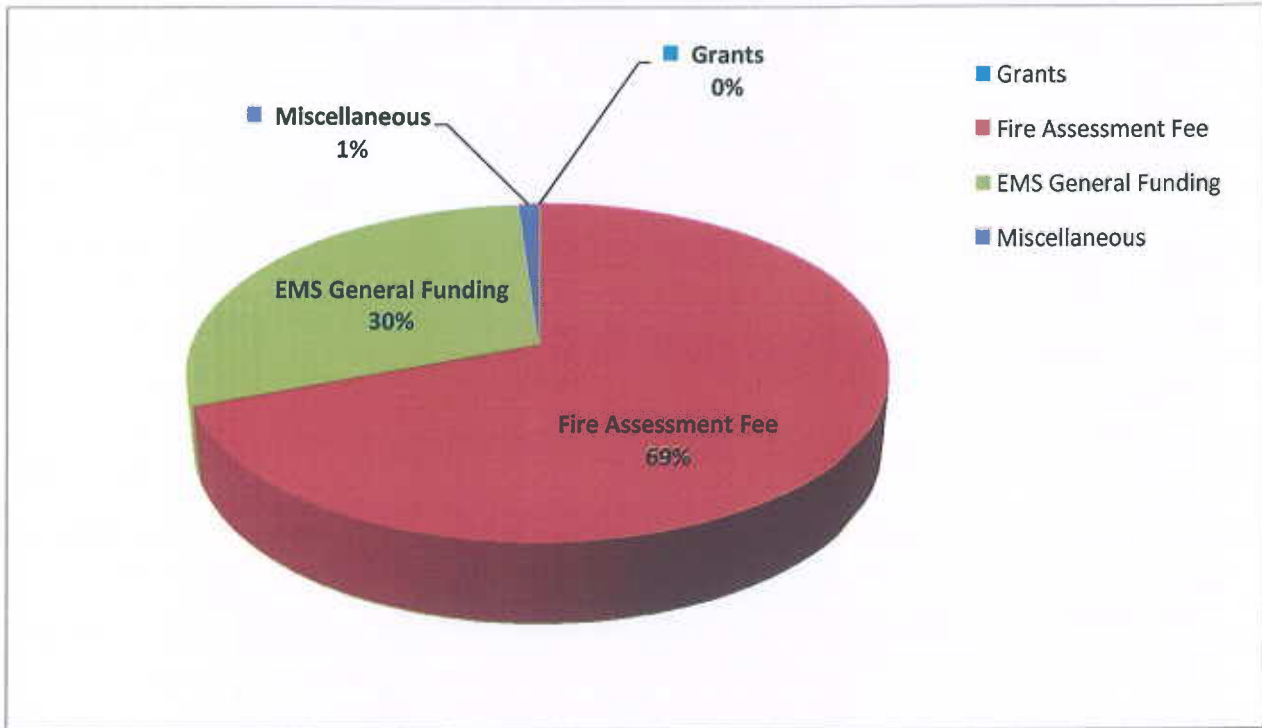
<u>Function</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Firefighter/EMT	16	16	16	16	16	13	13	13	12	14
Firefighter/Paramedic	19	19	19	19	19	17	17	17	15	15
Administrative Staff	7	7	7	8	8	6	6	6	8	8
Mechanic & Maintenance	2	2	2	2	2	2	2	2	2	2
Total	44	44	44	45	45	38	38	38	37	39

Note:

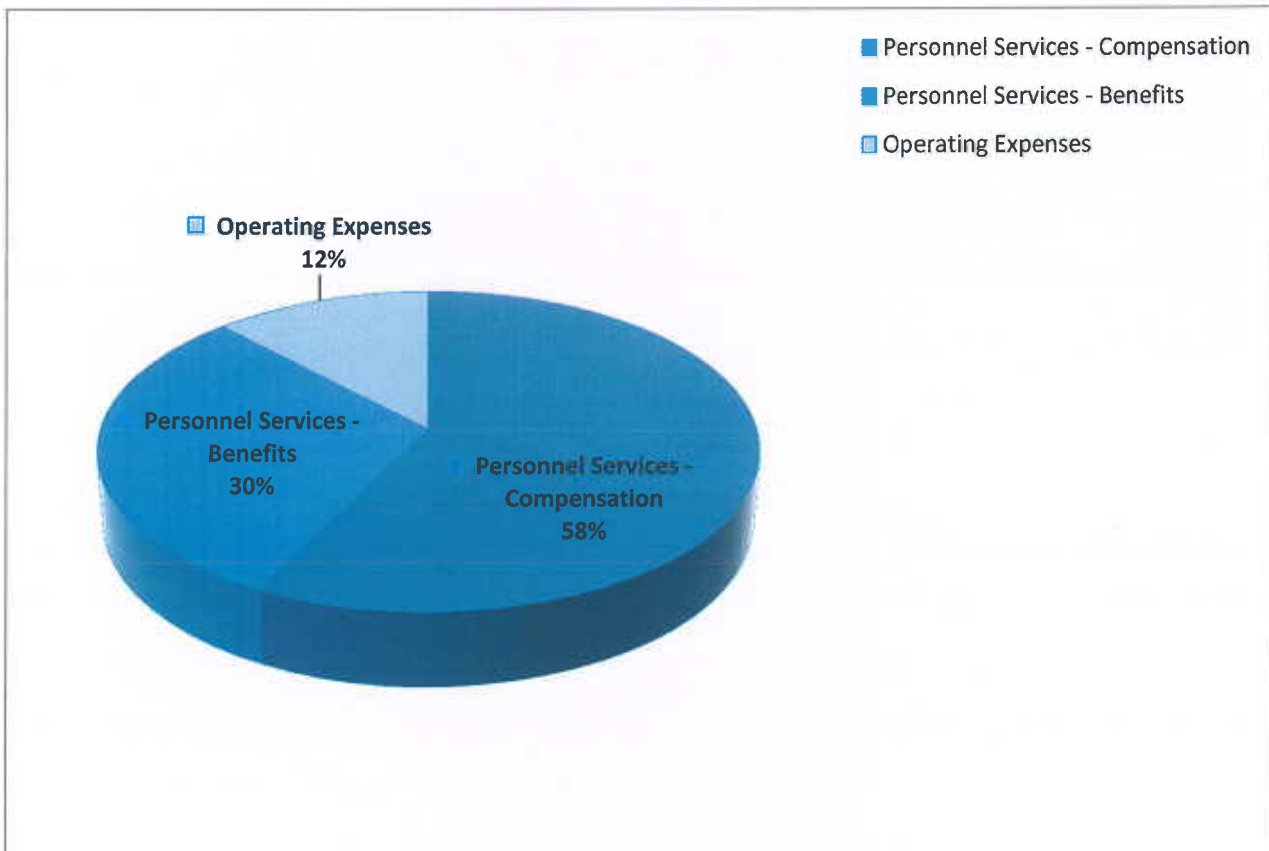
2010 includes two part-time firefighter positions that were eliminated as of 10/01/10

GENERAL FUND

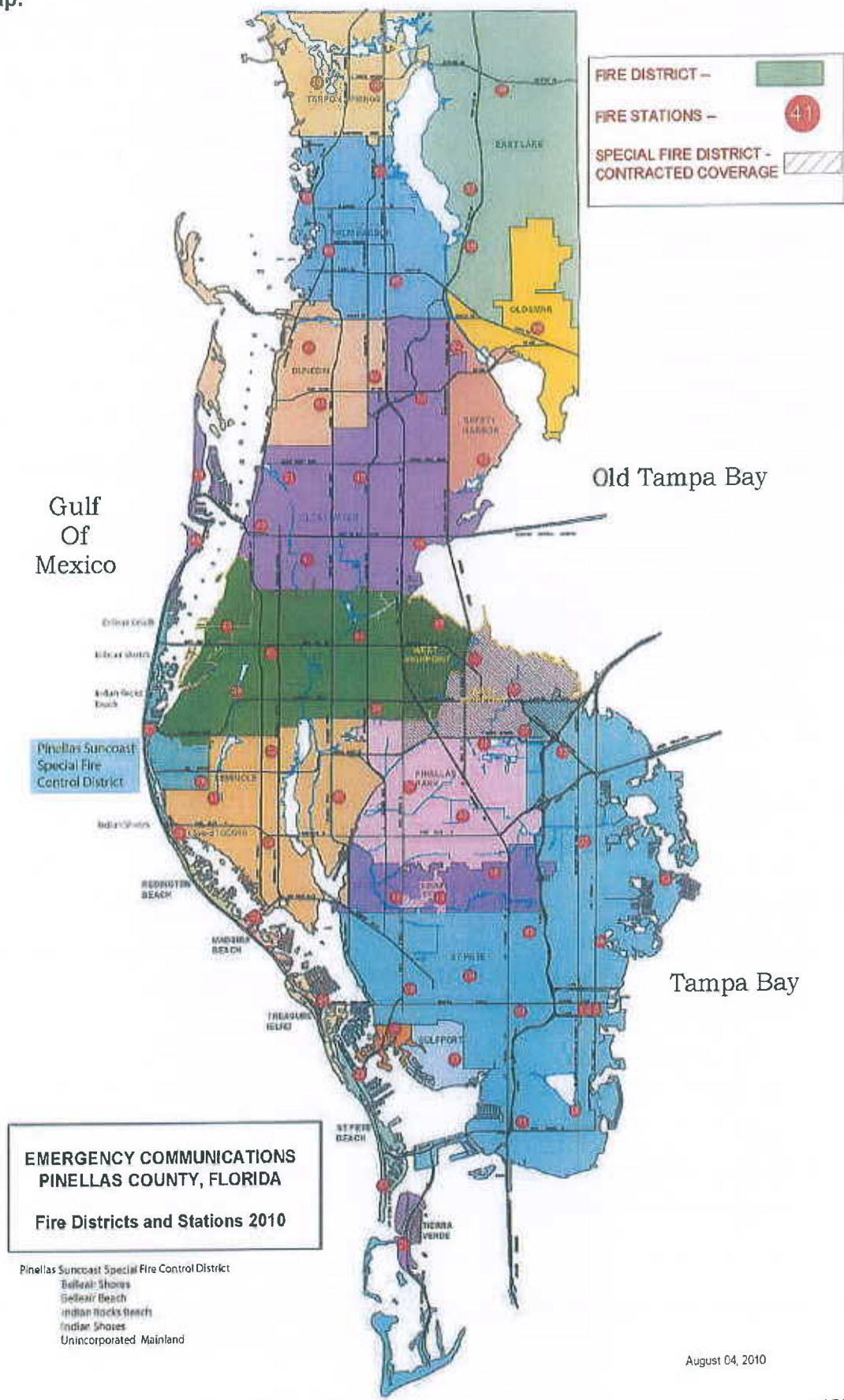
REVENUE BY SOURCE



EXPENDITURES BY CATEGORY GROUP



District Map:



August 04, 2010