Pinellas Suncoast Fire & Rescue

Board of Fire Commissioners Meeting Agenda Packet

September 26, 2018

Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587

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

FIRE CHIEF
T. MICHAEL BURTON

MEETING NOTICE
THIS MEETING IS OPEN TO THE PUBLIC

September 26, 2018

The Special Meeting begins at 7:00 pm
The Workshop & Regular Meetings begin immediately after the Special Meeting.

LOCATION:
INDIAN SHORES MUNICIPAL CENTER
19305 GULF BLVD., 4TH FLOOR, INDIAN SHORES, FL 33785

AGENDA

SPECIAL MEETING

MEETING CALLED TO ORDER **ROLL CALL**
PLEDGE OF ALLEGIANCE

ACTION ITEMS: *Any member of the public may comment on any ACTION ITEM during this time. Please note the CHAIR will call for public comment during the time the ACTION ITEM is being considered by the Board. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.*[1]

18-12 Adoption of Final Budget **Fire Chief**
(Resolution 2018-04)

ADJOURNMENT

WORKSHOP MEETING

MEETING CALLED TO ORDER

SERVICE PIN AWARD – Lieutenant/Paramedic Robert Williams for 10 Years of Service

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[1] Please see Note as to Public Input.

ADDITIONS OR DELETIONS TO AGENDA:

GENERAL REMARKS FROM THE AUDIENCE: *Any member of the public may comment on any NON-AGENDA or other relevant topic not set on the DISCUSSION ITEM list during this time. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.*[2]

DISCUSSION ITEMS: *Any member of the public may comment on any DISCUSSION ITEM list during this time. Please note the CHAIR will call for public input during the time the DISCUSSION ITEM is being considered by the Board. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.*[3]

18-13 Introduction of the Pinellas Suncoast Professional Firefighters Association Leadership — **Fire Chief**

ADJOURNMENT

REGULAR MEETING

MEETING CALLED TO ORDER

ADDITIONS OR DELETIONS TO AGENDA:

MONTHLY BUSINESS:

1. Approval of Minutes: August 21, 2018 Special, Workshop, and Regular Meetings
September 6, 2018 Special Meeting

2. Treasurer's Report: August, 2018

3. Correspondence

GENERAL REMARKS FROM THE AUDIENCE: *Any member of the public may comment on any NON-AGENDA or other relevant topic not set on the ACTION ITEM list during this time. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker*[4].

REPORTS:
1. COMMISSION
2. ATTORNEY
3. FIRE CHIEF

ACTION ITEMS: *Any member of the public may comment on any ACTION ITEM during this time.*

[2] Please see Note as to Public Input.
[3] Please see Note as to Public Input.

[4] Please see Note as to Public Input.

Please note the CHAIR will call for public comment during the time the ACTION ITEM is being considered by the Board. When called upon to speak, the speaker will state their full name and address. There will be a 3 minute time limit per speaker.[5]

18-14	**Fixing of Non-Ad Valorem Assessment Rates for FY2018/2019 With Additional Definitions (Resolution 2018-05, Supersedes Resolution 2018-02)**	**Fire Chief**
18-15	**Stakeholder Task Force Recommendation of $100 Assessment Increase**	**Fire Chief**
18-05	**Future Meeting Locations**	**Fire Chief**

ADJOURNMENT

NEXT MEETING: Workshop and Regular Meetings
October 16, 2018, 7:00 p.m., to be held at the Indian Shores Municipal Building, 4th Floor

Pinellas Suncoast Fire & Rescue District
Board of Fire Commissioners

Public Meeting and Public Hearing Information

Requirements for Appeal

Persons are advised that if they wish to appeal any decision made at a meeting/hearing, they will need a record of the proceedings; and for such purpose, they may need to insure that a verbatim transcript of the meeting is made, which record includes the testimony and evidence upon which the appeal is made.

It is not the responsibility of the Secretary to provide the above-referenced verbatim record. The Secretary will provide an audio recording of the meeting, upon request and payment for the materials used for the recording.

Public Input

Persons wishing to speak during any Meeting or Public Hearing should try to complete a Citizen Comment Request Card at the entrance of the meeting room and submit the card to the Secretary to the Board. During each session, the Chair will call for Public Input at the appropriate times. The Board wishes to receive public input on all matters set for discussion on the agenda and on relevant topics that are not on the agenda. When recognized by the Chair and called to the podium, speakers should give their name and address for the record.

[5] Please see Note as to Public Input.

Persons may speak on an agenda item when the Board has finished their discussion on that item and prior to the vote. To speak on a non-agenda item, speakers will be called during the "General Remarks from the Audience" section of the agenda.

Please note that the Board reserves the right to adjust the time allotted to each speaker as the Chair deems proper to allow for meaningful input and a fair chance to be heard and to allow the Board fair time to undertake its duties and obligations.

When is the appropriate time to address my agenda item at a meeting?

When your non-agenda or agenda item comes up and our Chairperson call for Public Input, that means that the Board desires to take "public input". This is the time to get up and speak. While we understand that some of you might be nervous to speak in public, please note that every effort will be made to help you feel comfortable. When called to the podium, please come to the podium and try to speak so that your input can be heard by the entire Board as well as by the other persons present. Please give your name and address for the record and feel proud that you have participated in "government in the sunshine!

Accommodations

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this proceeding, or those requiring language assistance *(free of charge)* should contact the Pinellas Suncoast Fire & Rescue District Administration at (727) 595-1117 ext. 100 no later than forty-eight (48) hours prior to the proceeding. If contact is made after that time the District may not have sufficient time to make special accommodations.

ACTION ITEM 18-12

ADOPTION OF FINAL BUDGET

(RESOLUTION 2018-04)

RESOLUTION 2018-04

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT ADOPTING THE FINAL 2018/2019 BUDGET; ADOPTING RATES OF ASSESSMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the Board of Fire Commissioners of the Pinellas Suncoast Fire & Rescue District held a public hearing on the 26th day of September, 2018, to adopt a final budget for FY 2018/2019; and,

Whereas, the Board of Fire Commissioners has adopted a final **2018/2019 Operating Budget** in the amount of **$5,541,701**, funded through **Fire Suppression** sources in the amount of **$3,658,485**, and **Emergency Medical Services** sources in the amount of **$1,535,205,** and **Reserves** in the amount of **$348,011**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT;

SECTION 1. The Board of Commissioners of the Pinellas Suncoast Fire & Rescue District hereby adopts the final Operating Budget for the fiscal year starting on the 1st day of October, 2018, and ending the 30th day of September, 2019, as attached hereto and made a part hereof, in the amount of **$3,658,485** for Fire Suppression, **$1,535,205** for Emergency Medical Services, and **$348,011** in Reserves, for a Total Operating Budget of **$5,541,701.**

SECTION 2. The Board of Commissioners of the Pinellas Suncoast Fire & Rescue District adopts the present rate of special assessment as adopted by referendum vote on the 11th day of March, 2008.

SECTION 3. The Pinellas Suncoast Fire & Rescue District retains the right, from time to time, to amend, modify, repeal or discontinue all or any portion of this resolution.

SECTION 4. This resolution shall be effective when adopted and shall remain in full force and effect until supplemented, amended, modified, repealed, discontinued or otherwise altered.

SECTION 5. If any section, subsection, sentence, clause, phrase of this resolution, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining sections, subsections, sentences, clauses, or phrases under application shall not be affected thereby.

PASSED AND ADOPTED on the 26th day of September, 2018.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

Board of Commissioners: ATTEST:

_____ _____

Joseph V. Bruni, Chair Lawrence Schear, Secretary/Treasurer

Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587
(727) 595-1117 FAX: (727) 595-5879
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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,

Michael Burton
Fire Chief

FY 2018 – 2019 Adopted Budget

September 26, 2018 Adopted Budget

Per FS 189.418 the proposed 2018-2019 fiscal year Budget is hereby submitted to the Board of Fire Commissioners for adoption during this 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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APPENDIX

A. Frequently Asked Questions

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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 Pubic 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 within15 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 Reimbursenments")	$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	($3,614)
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
		INCOME		
411000		Ad Valorem Income	$0	$0
421100		Grants		
	421101	Federal Grant -	$0	$0
	421201	State Grant -	$0	$0
434000		FEMA Income		
	434101	Federal Portion	$0	$0
	434201	State Portion	$0	$0
442200		Public Safety Income		
	442201	Fire Assessment Fee	$3,608,379	$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**
	EXPENSE		
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 Fored 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

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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 milleage 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.

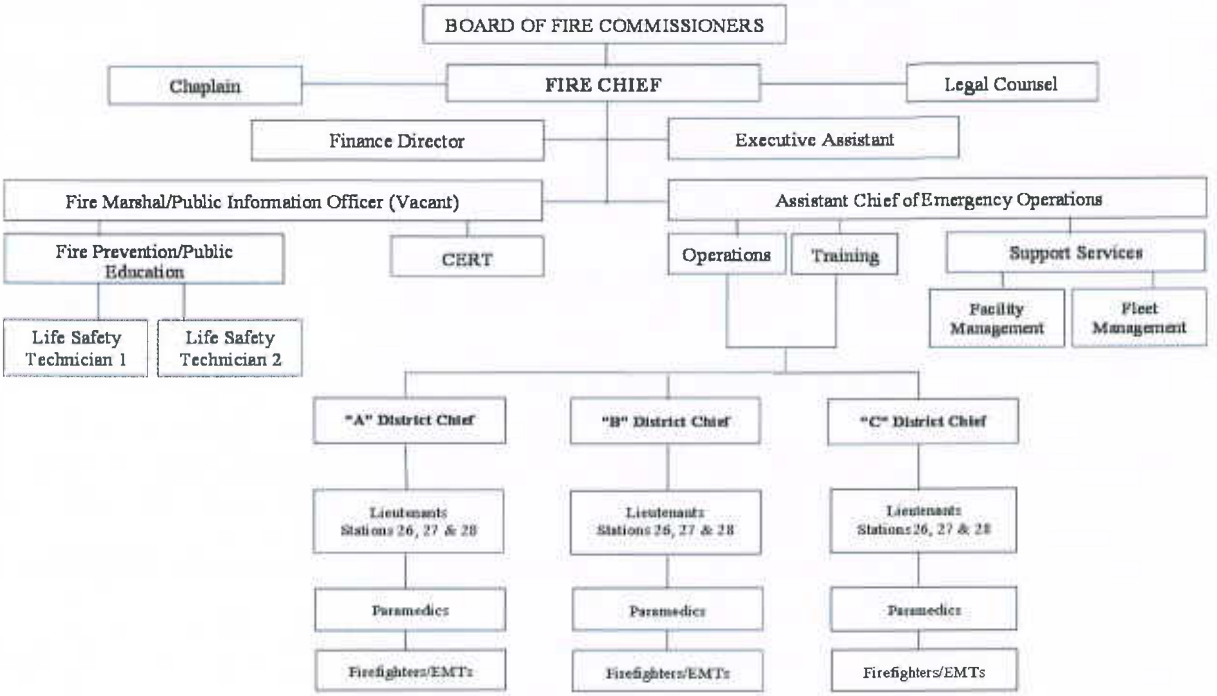
Q: *WHO IS THE CHIEF EXECUTIVE OFFICER OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT?*

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: ➢ 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 94th 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



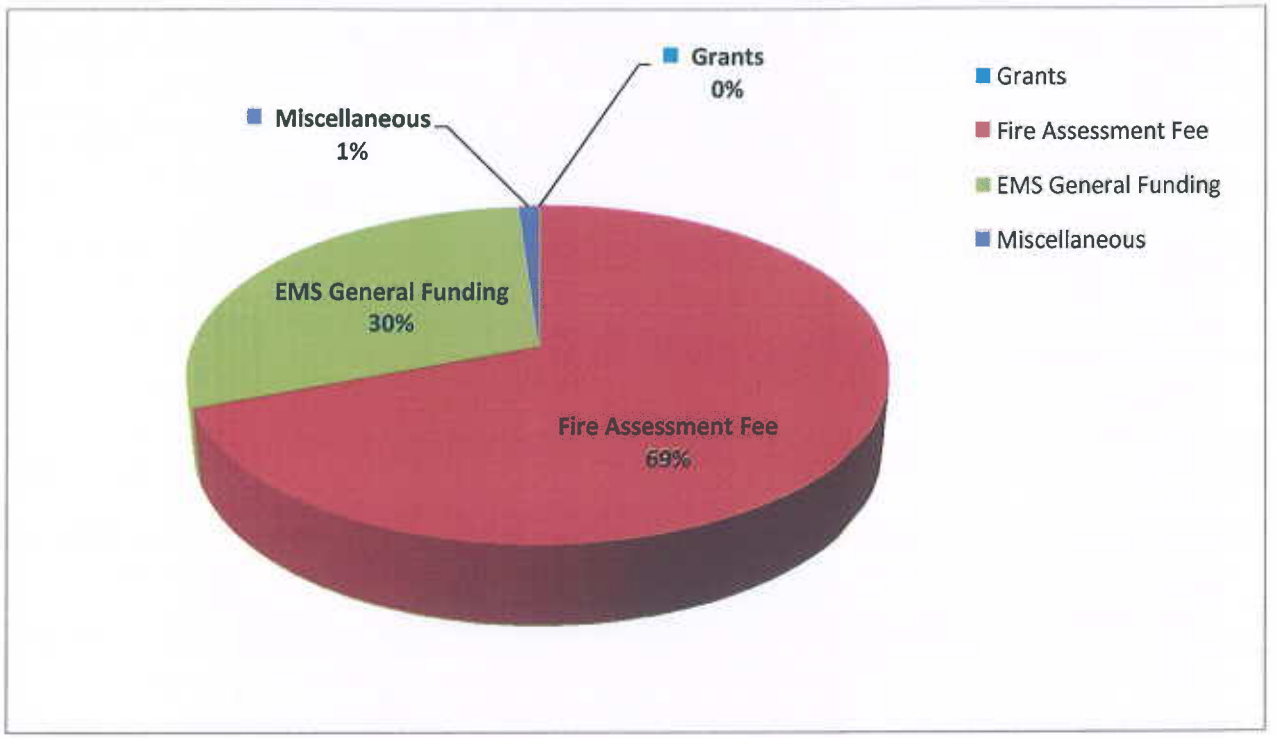
Full Time Equivalent Employees By Function

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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**

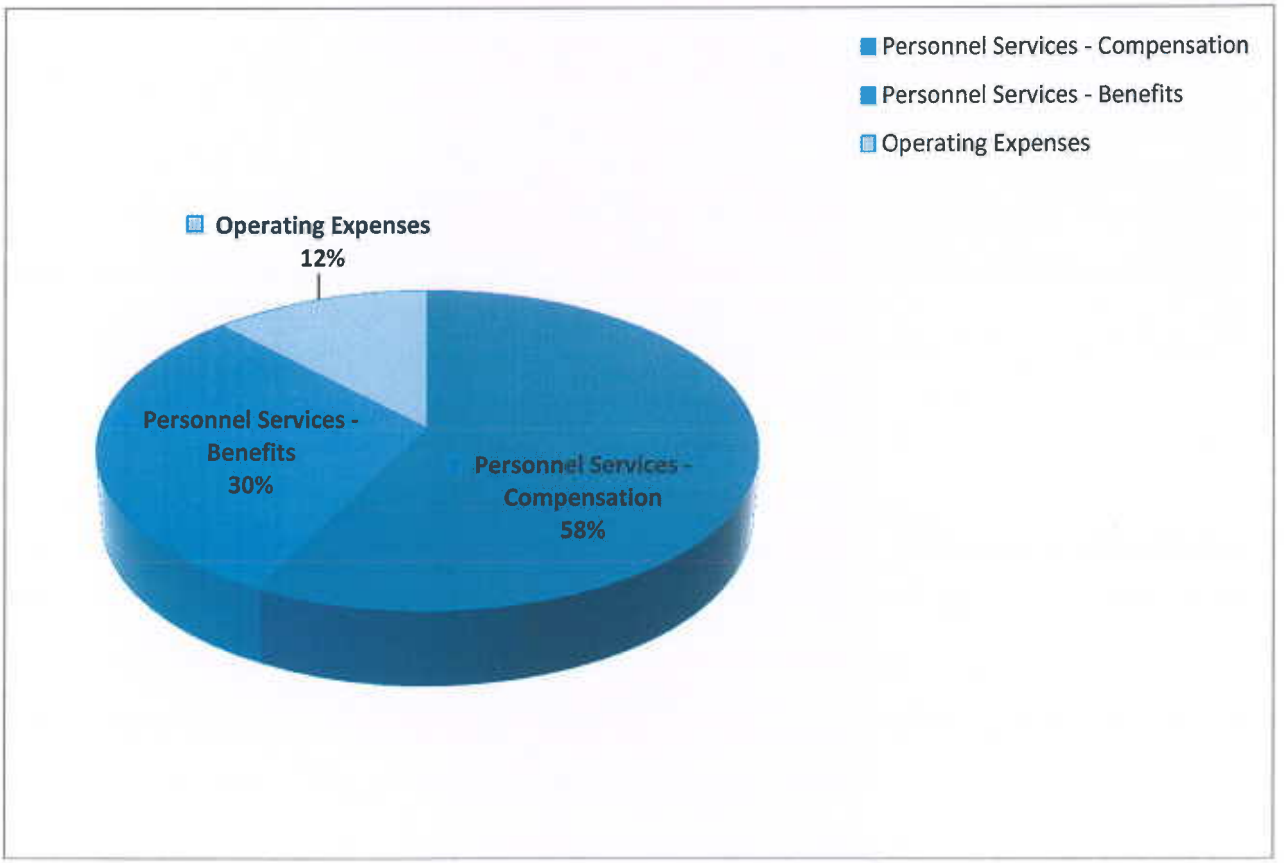
Note:
2010 includes two part-time firefighter positions
that were eliminated as of 10/01/10

GENERAL FUND

REVENUE BY SOURCE



EXPENDITURES BY CATEGORY GROUP



Pinellas Suncoast Fire & Rescue District

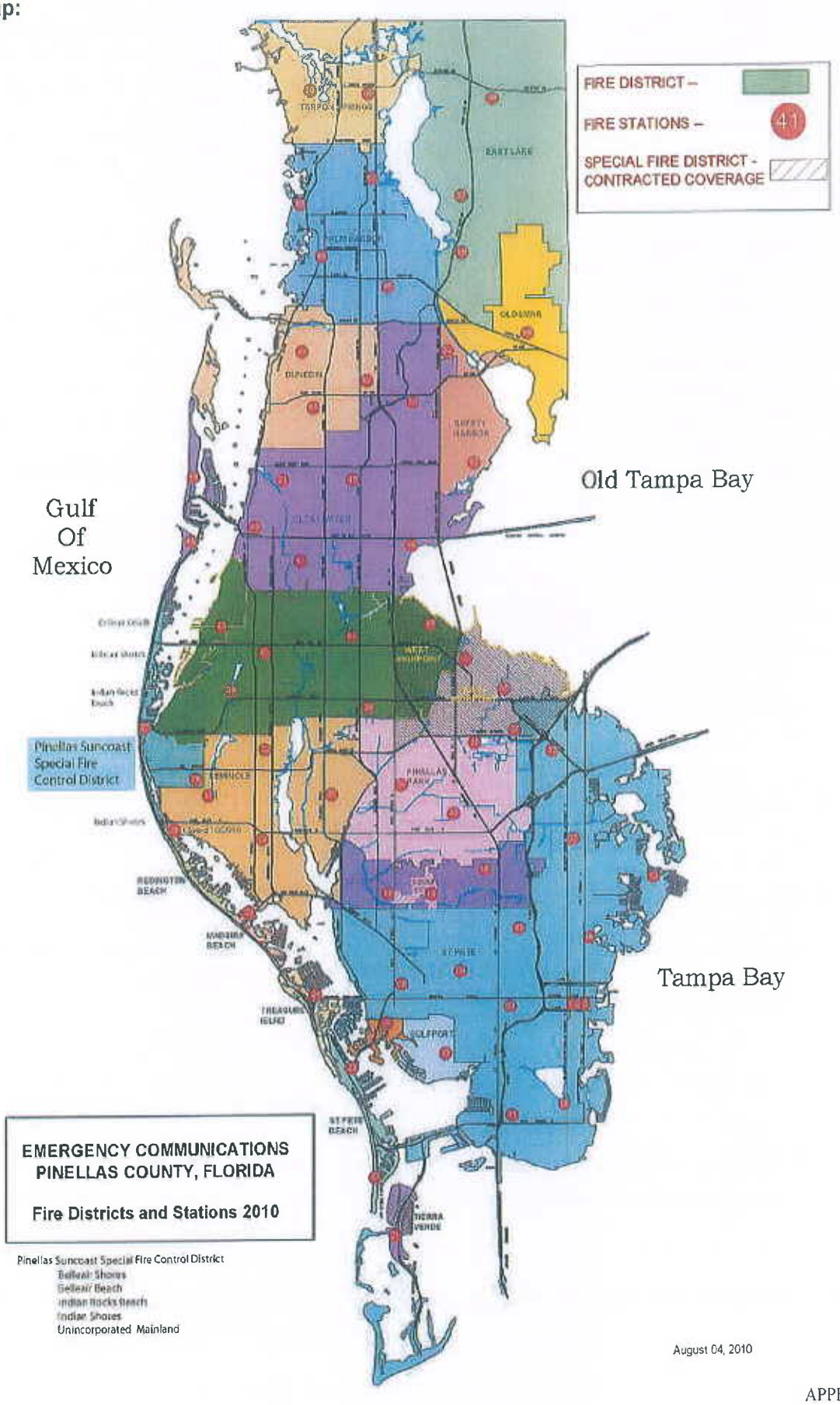
Capital Expenditure Plan

Fiscal Year Ending 2019 Through 2028

Reference / Description		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Rolling Stock:											
E-26	Stn. 26 Engine										
M-27	Marine Rescue Boat		$30,000								
FB-27	Fireboat		$200,000								
T-28	2017 Pierce Velocity 107' Arial Ladder										
E-27	2010 Pierce Arrow XT PUC Pumper		$550,000								
DC-27	2013 Ford F250 - District Chief		$70,000								
SR-27	2013 Gator ATV - Beach Rescue					$21,000					
PS-401	2013 Ford F150 - Fire Inspector						$28,000				
PS-402	2013 Ford F150 - Fire Inspector						$28,000				
PS-900	2013 Ford F250 - Mechanic						$32,000				
PS-901	2013 Ford F150 - Maintenance						$28,000				
PS-Staff	2014 Ford Explorer - Shift Pool										
PS-600	2014 Ford F150 - Assistant Chief EMS		$70,000								
PS-100	2015 Ford Explorer - Fire Chief								$33,100		
PS-500	2015 Ford Explorer - Staff Pool								$33,100		
PS-400	2018 Ford Explorer - Fire Marshal								$33,100		
	Total Rolling Stock	**$0**	**$920,000**	**$0**	**$0**	**$21,000**	**$116,000**	**$0**	**$99,300**	**$0**	**$0**
						$1,156,300					
Equipment											
EOC Generator (75% covered by FEMA grant)		$0									
Communication Radios			$36,000			$36,000			$36,000		
Jaws of Life					$40,000						
Mobil Data Computer (MDT)				$18,000							
SCBA: 35 harnesses & 70 airpacks per NFPA										$200,000	
Apparatus Air Bags									$8,000		
TIC's: Thermal imagers			$2,500								
	Total Equipment	**$0**	**$38,500**	**$18,000**	**$40,000**	**$36,000**	**$0**	**$0**	**$44,000**	**$200,000**	**$0**
						$376,500					
Fire Stations:											
Station 26											
Station 27					$1,750,000						
Station 28				$4,200,000							
	Total Stations	**$0**	**$0**	**$4,200,000**	**$1,750,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
						$5,950,000					
										Total Capital Plan	**$7,482,800**

APPENDIX "E"

District Map:



APPENDIX "F"

DISCUSSION ITEM 18-13

INTRODUCTION OF

PINELLAS SUNCOAST PROFESSIONAL FIREFIGHTERS ASSOCIATION LEADERSHIP

APPROVAL OF MINUTES

AUGUST 21, 2018

SEPTEMBER 6, 2018

Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587

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

FIRE CHIEF
T. MICHAEL BURTON

MINUTES
AUGUST 21, 2018
SPECIAL, WORKSHOP, AND REGULAR MEETINGs

Held at the Indian Shores Municipal Center
19305 Gulf Blvd., Indian Shores, FL 33785

SPECIAL MEETING CALLED TO ORDER AT 7:00 p.m.
PLEDGE OF ALLEGIANCE

ROLL CALL: Commissioners answering roll call were Chair Joe Bruni, Vice Chair Lou Snelling, Commissioner Laura Martin, and Commissioner David Gardella. A quorum was present with Chair Joe Bruni presiding. Attorney Jeff Albinson, Fire Chief Mike Burton, and Finance Director David Martin were also present. Secretary/Treasurer Larry Schear was excused.

ADDITIONS OR DELETIONS:

GENERAL REMARKS FROM THE AUDIENCE: None.

ACTION ITEMS:

18-09 Non-Ad Valorem Assessment Rates Fixed for FY2018/2019
Resolution 2018-02

Discussion: Chief Burton explained that the resolution and fee schedule are the same as last year, but in the next 30 to 60 days, he will bring forward additional definitions to help distinguish between different property types for consideration. He clarified that, through the Stakeholder Group, some items have been identified that are somewhat unclear, and he would like to bring more transparency to them. He added that the rates will remain the same for each category.

Attorney Albinson read Resolution 2018-02 in its entirety.

Vice Chair Snelling asked if the new definitions will require the Board to adopt a new resolution, to which Attorney Albinson confirmed it will not. He added that nothing will be changed; just clarified in further detail.

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REMARKS FROM THE AUDIENCE:

Kelly Cisarik – 448 Harbor Drive South, Indian Rocks Beach – Ms. Cisarik explained that she attended the Stakeholder Task Force meeting on August 16th which covered this topic. She explained that she had asked for clarification on how the rates were calculated for hotels and motels, and that she would like to see more transparency in this area. She added that she believes the District should be issuing TRIM notices to all property owners not in the residential category.

A motion to adopt Resolution 2018-02, and to adopt the assessment rates for FY2018/2019.

MOTION: COMMISSIONER GARDELLA SECOND: COMMISSIONER SNELLING

All in favor, motion passed unanimously.

OATH OF OFFICE – PROMOTION OF LIEUTENANT – Lieutenant Doug Higley

Note: This item was originally scheduled on the Workshop agenda, but was moved up due to having additional time available.

Discussion: Lieutenant Doug Higley was sworn into his new position by Fire Chief Mike Burton.

ADJOURNMENT

The meeting was adjourned at 7:20 p.m.

SPECIAL MEETING CALLED TO ORDER AT 7:20 p.m.

ADDITIONS OR DELETIONS:

GENERAL REMARKS FROM THE AUDIENCE: None.

ACTION ITEMS:

18-10 Presentation of Tentative Budget

Discussion: Chief Burton stated, with regard to the Tentative Budget, that there are no impact fees anticipated as everything is essentially built out. He mentioned that there is a $98,000 transfer from the restricted fund balance for the first lease payment for the new ladder truck. The Chief stated that the main challenge with the current budget is due to the decrease in EMS funding by one half of a position for Station 28 by the County as part of the settlement agreement, which is a reduction of approximately $264,000. Chief Burton read some key points of the budget, deferrals taking place, as well as some positive changes. He explained that, since this Tentative Budget has been established, the District was informed there will be a 9% decrease in healthcare costs, which is a savings of approximately $100,000. He added that if the FEMA grant comes through for reimbursement for Hurricane Irma, that will provide some additional relief. The Chief also mentioned that there is no general wage increase budgeted, and there has only been one in nine years. He added that the Fire Marshal position will also remain vacant.

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Chief Burton asked to share the Tentative Budget with the Stakeholder Task Force once it is shared with the Commission. There was consensus among the Board.

ADJOURNMENT

The meeting was adjourned at 7:25 p.m.

WORKSHOP MEETING CALLED TO ORDER AT 7:25 p.m.

ADDITIONS OR DELETIONS: None.

GENERAL REMARKS FROM THE AUDIENCE: None.

DISCUSSION ITEMS:

17-28 Stakeholder Group

Discussion: Chief Burton gave an overview of the nine meetings of the Stakeholder Group. Topics have included a financial overview and 10 year history of the District; service contracts for the Redington Beaches; operating costs for Station 26; the Matrix report from 2008; a millage comparison of all fire districts; a comparison of administrative staffs of all departments with four or less stations; cost containments in effect; a nine-year bargaining unit and general wage increase history; the unmet needs of the District; an overview of the EMS system and its history; EMS funding and the determinants that are used to establish funding by Pinellas County; call volume by time, day, and month; the District's referendum history since 2003; charter constraints; a comparison of salaries and pensions of the commissioners of all contiguous elected bodies; apparatus replacement and funding deficits; District coverage elements including move-ups; service area; organizational structure; the Sunshine Law and how to comply with it; some information from Data Driven Focus Group and areas of concerns based on that data; elections and ballot timelines; fractile response times; a breakdown of all property types; the EMS settlement agreement; statutory exemptions from property taxes; the Optima Study that addressed the placement of the proposed Redington Beach station; voter turnout history; the cost of holding special elections; take-home staff vehicles; 2020 Penny for Pinellas; assessments for commercial properties; impact fees; hotel and motel assessment; impacts of a negative referendum; and response times within one particular grid where target response times are not being met. Chief Burton added that all agendas with backup documentation are available on the website.

Chief Burton stated that a motion was brought forward and carried at the last Stakeholder Task Force meeting recommending a $100 flat fee increase on single family residences, apartments, condominiums, timeshares, hotels, motels, and base commercial. He added that the group had previously decided that a March 2019 election would be the best opportunity to accomplish this. He explained that there will be some costs to hold a special election on the mainland, but if there are contested seats on the beaches, the District can share the costs with those cities since they will already be holding elections.

Commissioner Gardella mentioned that a $100 increase for residential properties was expected to generate $1.2 million in revenue. He asked, once the income is calculated for commercial properties, if there was the possibility of decreasing the original $100 proposed assessment? Chief Burton stated that he

has not yet modeled that, but he will calculate and bring it back to the Commission.

Commissioner Snelling stated that he read an article in the Beacon which stated the $100 would be on top of the existing $160 assessment, and he asked if that error has been addressed with the paper. Chief Burton stated that he will follow up with Brian Goff tomorrow, as that should have read $260 as opposed to $160.

REMARKS FROM THE AUDIENCE:

Kelly Cisarik – 448 Harbor Drive South, Indian Rocks Beach – Ms. Cisarik stated that she had emailed Brian Goff informing him of the error, but has not yet seen a correction. She said that she will forward her email to the District.

ADJOURNMENT

The meeting was adjourned at 7:33 p.m.

REGULAR MEETING CALLED TO ORDER AT 7:33 p.m.

ADDITIONS OR DELETIONS TO AGENDA: None.

MONTHLY BUSINESS:

1. Approval of Minutes: June 19, 2018 Workshop and Regular Meetings
July 17, 2018 Workshop and Regular Meetings

A motion to approve the minutes of the June 19, 2018 and July 17, 2018 Workshop and Regular Meetings.

MOTION: COMMISSIONER GARDELLA SECOND: COMMISSIONER MARTIN

All in favor, motion passed unanimously.

2. Treasurer's Report: June and July, 2018

Discussion: Finance Director David Martin stated all balance sheet accounts have been reconciled as of July 31, 2018. He reported the following: Consolidated government fund assets and liabilities are $3 million; the investment program in accordance with District policy is $2.8 million; current liabilities are within normal end-of-month limits at $82,400; the capital projects fund is slightly ahead of budget deficit due to additional impact fees; the general fund is producing positive effects due to staff changes and continual cost reductions, resulting with an additional $93.8 thousand surplus for the year; and, the reserve ratio remains slightly ahead of GASB recommendations at 26.5%. Regarding the FEMA grant for Hurricane Irma, it has not been included in this projection. Mr. Martin stated that the District is confident it will receive the award; however, there is no assurance at this time. See detailed Financial Report for further details.

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A motion to approve the June and July, 2018 Treasurer's Reports.

MOTION: COMMISSIONER MARTIN SECOND: COMMISSIONER SNELLING
All in favor, motion passed unanimously.

3. Correspondence: Chief Burton read a letter from Assistant Chief Scott Magnus with the City of Clearwater Fire Rescue, commending Truck 28's crew of Lieutenant Todd Grantham, Driver Jim Norberg, and Paramedic Chris Crowley, for the care they provided to Scott's mother during a significant medical emergency which had a very positive outcome. Chief Burton mentioned that Chief Magnus also wrote a more detailed letter of the incident and commendation to the Pinellas County Medical Director.

GENERAL REMARKS FROM THE AUDIENCE: None.

REPORTS:

1. COMMISSION: None.

2. ATTORNEY: None.

3. CHIEF'S REPORT: Chief Burton stated that he has been working diligently on better defining the items within the assessment fee schedule.

Chief Burton explained that the president-elect of the new bargaining unit, Pinellas Suncoast Professional Firefighters, shared that they should be days away from Public Employee Relations Committee (PERC) giving them their formal recognition, at which point bargaining can begin, of mostly non-economic items. Chief Burton also mentioned that they have had a very peaceful relationship since they have formed.

ACTION ITEMS:

18-11 Lease Agreement for Station 26

Discussion: Chief Burton stated that the District has a draft lease agreement to relocate the crew of Station 26 into the Fifth Third Bank building in Indian Shores, which is a much more suitable accommodation than they have now. He continued to explain that Mr. Albinson has some concerns about details that are not currently included in the lease, but is asking for the Board's permission to move forward and for the Chair to sign, assuming they are comfortable with the principle and the financial terms of the agreement. Mr. Albinson stated that it is a month-to-month lease, with a 30-day notice requirement to terminate the lease. He added that there is no language as to where notices are to be sent, so he will add that. He added that the District will supply its own cable television and internet. Mr. Albinson suggested the Commission could authorize Chief Burton to enter into the lease, once he has approved it, on the basic terms of $2,200 per month on a month-to-month basis, with the landlord providing maintenance, water, electric, and garbage.

Commissioner Gardella asked if Frank [Frank Chivas, the property owner] came up with the rent amount, to which Chief Burton confirmed he did. Commissioner Gardella asked how big of a space it is. Chief Burton stated that he did not have that information with him. Mr. Martin explained that the area has three separate closets for bunker gear, a day room, a bunk room, a kitchen with two refrigerators, access to the

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back area on the intercostal, and a full bathroom with large shower and closet. Mr. Martin mentioned that Mr. Chivaz is adding a platform to the back area for a barbecue and even installed a stackable washer and dryer. He added that it is approximately five to six times larger than their accommodations right now.

A motion to approve the Fire Chief and Chairman to move forward with the Station 26 lease agreement and to sign based on the terms discussed.

MOTION: COMMISSIONER MARTIN SECOND: COMMISSIONER SNELLING

All in favor, motion passed unanimously.

There being no further business to come before the Board, the meeting was adjourned in due form at 7:45 p.m.

APPROVED: **ATTEST:**

_____ _____

Joseph V. Bruni, Chair Kimberly G. Fugate, Executive Assistant

_____

Date Approved

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Pinellas Suncoast Fire & Rescue

304 FIRST STREET
INDIAN ROCKS BEACH, FLORIDA 33785-2587

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

FIRE CHIEF
T. MICHAEL BURTON

MINUTES
SEPTEMBER 6, 2018
SPECIAL BUDGET MEETING

Held at the Indian Shores Municipal Center
19305 Gulf Blvd., Indian Shores, FL 33785

SPECIAL MEETING CALLED TO ORDER AT 7:00 p.m.
PLEDGE OF ALLEGIANCE

ROLL CALL: Commissioners answering roll call were Chair Joe Bruni, Vice Chair Lou Snelling, Secretary/Treasurer Larry Schear, and Commissioner Laura Martin. A quorum was present with Chair Joe Bruni presiding. Fire Chief Mike Burton and Finance Director David Martin were also present. Commissioner David Gardella and Attorney Jeff Albinson were excused.

ADDITIONS OR DELETIONS TO AGENDA:

Chief Burton discussed that concerns were raised in the Stakeholder Group regarding distinctions between hotels, motels, and residential properties, and how they relate to non-ad valorem assessments. The Chief stated that he researched past practices, as well as the business process used by the Florida Department of Business and Professional Regulations and the Florida Statute that deals with the classification of public lodging establishments, which did not yield any results. He stated that he then looked at the Pinellas County Property Appraiser's Office (PCPAO) land use classification, property use classification, the 2017 tax bill, and the DVPR license status for each of the properties and was able to come to a clearer understanding. A resolution will be brought forward at the September 26th meeting, but Chief Burton explained that he wanted to clarify the budgetary impact built in the tentative budget presently being brought forward.

Chief Burton recommended the District begin using the PCPAO property use classification, which delineates four categories that the prior resolution did not attempt to define, including unoccupied mobile homes, hotels (50 rooms or greater), motels (49 rooms or fewer), and mobile homes on rental lots. He also recommended the District reduce the annual assessment for eight properties under the new definitions currently being assessed $260 per room annually, down to $165 per room as motel rooms. This creates a revenue reduction of $3,800 in the total budget. He stated that he has also identified properties that are being undercharged, such as one with an incorrect number of rooms, and another which had been a motel and was turned into single family residence. The increase cannot be assessed this year, but will be $590. Chief Burton stated that he feels these changes will settle the concerns raised by the Stakeholder Group.

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ACTION ITEMS:

18-11 Adoption of Tentative Budget for FY2018/2019 Resolution 2018-03

Discussion: Finance Director David Martin read Resolution 2018-03 in its entirety.

A motion to adopt Resolution 2018-03, and to adopt the FY2018/2019 Tentative Budget.

MOTION: COMMISSIONER SCHEAR SECOND: COMMISSIONER MARTIN

All in favor, motion passed unanimously.

DISCUSSION:

Commissioner Schear read a letter written to the Chief from the Indian Shores Town Administrator regarding the move of Station 26. Commissioner Schear also mentioned that he had the opportunity to tour the new facility and was very impressed.

ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned in due form at 7:15 p.m.

APPROVED: **ATTEST:**

_____ _____

Joseph V. Bruni, Chair Kimberly G. Fugate, Executive Assistant

_____

Date Approved

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TREASURER'S REPORT

AUGUST, 2018

Fiscal Year 2017-2018 Financial Report
For The Period Ended August 31, 2018

INDEX

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BUDGET, ACTUAL AND VARIANCE STATEMENTS	
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FUND STATEMENT·····	10
GENERAL FUND LINE ITEM DETAILS ·····	11 - 12

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
Fiscal Year 2017-2018 Financial Analysis Exception Report
For the Period Ending August 31, 2018

BALANCE SHEET

GOVERNMENTAL FUNDS REPORT (page 5)

Balance Sheet accounts are reconciled as of 08/31/18. The total asset value of both Funds is $2.6 million, consisting of $14.0k accounts receivable, $0.7k other current assets and a $2.6 million low risk investment portfolio per FS 218.415(17), consisting of the following instruments:

A. MONEY MARKET

BB&T - $ 295,478 at 65 basis points

Seaside National Bank & Trust - $709,951 at 149 basis points

B. FIXED INCOME INVESTMENT PROGRAM (Current Portfolio)

1. *Investment Pool:*

   Florida Safe - $ 94,902 earning 211 basis points (Up from 210 basis points last month)

2. *Fixed Income:*

   FLSafe Term Series $ 1,300,000 31 day, earning 221 basis points, maturing 09/27/18

   FLSafe Term Series $ 75,000 two year, earning 90 basis points, maturing 10/01/18

   FLSafe Term Series $ 100,000 367 day, earning 235 basis points, maturing 07/01/19

Current liabilities are within normal month end limits for this time of year, consisting of $101.8k accounts payable, $2.7k accrued benefits and $9.2k due to the Capital Projects Fund.

Fund Balance reserves are projected to increase by 13.1% ($250.9k) over last fiscal year. Securing new sources of funding, to increase Fund Balance reserves for future capital expenditures, remains our primary concern. The "Community Based Stakeholder's Task Force" recommendation for a March 2019 referendum is critical to fund the fire district for the immediate future due to the loss of ½ EMS position funding.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CONSOLIDATED GOVERNMENT FUNDS STATEMENT

(page 6)

Non-pass through revenue is projected to be 7.5% greater than last fiscal year. This increase is due to the County's full funding of our EMS expenditures this fiscal year and a substantial increase in investment earnings.

Our comprehensive cash and expense management programs remain guardedly engaged, providing prudent stewardship of the District's assets. We continuously search for ways to improve the efficiency of our operational processes, with an acute interest in strengthening our unassigned fund balance.

The $250.9k consolidated surplus is the combination of the General Fund surplus ($163.2k) and the Capital Projects Fund surplus ($87.7k). However, as stated in the past, this surplus provides less than essential Fund Balance to support general cost increases and adequately assign reserves for future capital acquisitions.

CAPITAL PROJECTS FUND STATEMENT

(page 7 and 8)

Revenue:

- The FY 2017 – 2018 Impact Fee income earned to date exceeds the adopted budget by $67.7k. There are $9.2k new construction project invoices in place that would add to this favorable budget variance if received by the end of the fiscal year.

Expenditures:

- The withdrawal of the $300.0k expenditure down payment, for the replacement of engine 27, was due to insufficient Fund Balance reserves to prudently pursue the actual acquisition. This shall hold true until significant additional sources of funding are in place.

- Although nothing will be realized until 2020, the extension of the "Pennies for Pinellas" program will be an enormous help with some capital projects as agreed to in the county EMS settlement agreement.

Excess (Deficiency) of Revenues Over/Under Expenses:

- The $87.7k impact fees received during FY 2017 – 2018 increase reserves (Restricted Fund Balance) by 29.3% with the potential to rise in the event the outstanding invoices are paid by 09/30/18.

GENERAL FUND STATEMENT

(page 9 to 12)

Revenue:

- Public Safety Assessment Fee receipts marginally exceed the budget due to a positive tax sale this year.

- EMS funding is 2.3% ahead of the budget due to CME "pass through" expense refunds and prior year EMS overhead funds received this fiscal year.

- Inspection Fees and Special Event incomes are basically in line with the budget.

- Interest earnings are projected to be 38.4% greater than budget, due to improved investment market opportunities.

- Refunded expenses are projected ahead of the budget due to an exchange of Fire Code books with Treasure Island's fire service, approval for this year's Worker's Compensation insurance provider TIPS program to match funds spent on safety, plus IRS and vendor refunds.

Operating Expense:

Personnel Expense:

- "Personnel Services – Compensation" – although we have experienced a surge in overtime costs, expenditures have been kept in line with the budget due to suitable contingency planning.

- "Personnel Services – Benefits" – positive insurance risk assessment outcomes, resulted in favorable budget measurements, providing excess funds for budget transfers to support this year's excessive overtime payments.

General Operating Expense:

- "Operating Expense" – expenditures are projected to be $14.6k less than budget. Decreased needs in professional services and reductions in general expenditures were offset by the need to add capital equipment to the new truck acquisition.

Note: Current expense contingency projections are no longer projected. Unforeseen possibilities, such as excessive overtime caused from personnel sickness or injury, unanticipated personnel pay-outs and general operating emergencies are highly unlikely at this point in the fiscal year.

Excess (Deficiency) of Revenues Over/Under Expenses:

- The current projection calls for a $97.9k increase in the planned surplus. The possibility for improving this favorable outcome exists depending on the volume of variable operating expenditures during the last month of the fiscal year. Our income and cost control programs are imbedded in the daily operations, but cannot provide adequate excess revenue over expenditures to sufficiently maintain a "Net Change in Unassigned Fund Balance" essential for future capital expenditure additions and replacements.

GENERAL FUND STATEMENT (con't)

(page 9 to 12)

Fund Balance

- The projected surplus increases the Fund Balance to $1,772.2k.

- The unassigned reserve ratio recommended by GASB is 17% of General Fund Operating Expenditures. The reserve balance represents the amount of budget available in the event of a catastrophic emergency. Our FY 2017 - 2018 ratio is currently projected at 26.6%, demonstrating the need for the inflow of additional revenues to reach our reserve ratio objective of 45%. The loss of ad valorem tax income has forced administration to make tough decisions to carry on its business affairs and serve our communities, at our committed service levels.

Note:

The FEMA grant award, previously announced, has not been included in this projection for timing purposes. We have confidence we will receive the award, however we are not assured of the time of receipt being this or next fiscal year. Our claim is in the State level audit process which is expected to be completed in this fourth quarter or the first quarter of FY 2018 - 2019.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2018
(with comparative totals as of August 31, 2017)

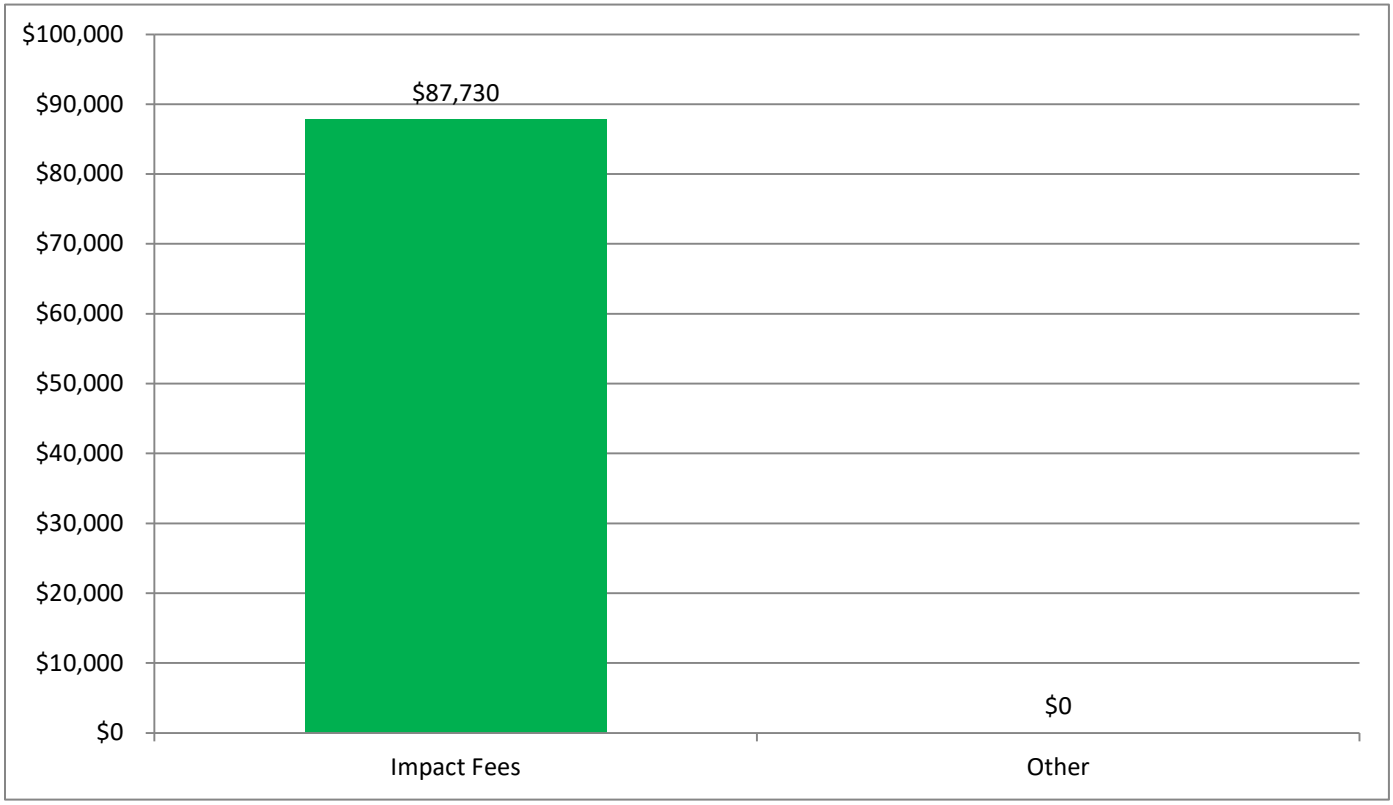
Ref		General Fund	Capital Projects Fund	Total Governmental Funds	Aug 31, 2017
	ASSETS				
1.	Cash (Net of Inter-Fund "Pooled Cash")	($390,847)	$387,428	($3,419)	$5,483
2.	Investments (PMA/FL SAFE & Local Gov't Trust Fund)	$2,571,751	$0	$2,571,751	$2,428,787
3.	Accounts Receivable	$11,335	$0	$11,335	$18,712
	Intergovernmental:				
4.	State	$0	$0	$0	$1,890
5.	County (Accrued EMS Funds)	$6,059	$0	$6,059	$1,964
6.	Other Current Assets	$677	$0	$677	$235,514
	TOTAL ASSETS	**$2,198,975**	**$387,428**	**$2,586,403**	**$2,692,350**
	LIABILITIES & FUND BALANCE				
	Liabilities:				
7.	Accounts Payable	$101,850	$0	$101,850	($30,547)
8.	Accrued Expense, Salaries & Benefits	$2,666	$0	$2,666	$3,109
9.	Due to Capital Projects Fund-Restricted	$9,192	$0	$9,192	$17,175
	Total Liabilities	$113,708	$0	$113,708	($10,263)
	Fund Balance:				
10.	Nonspendable Fund Balance	$0	$0	$0	$0
11.	Restricted Fund Balance	$0	$387,428	$387,428	$299,698
12.	Committed Fund Balance	$0	$0	$0	$232,132
13.	Assigned Fund Balance	$343,123	$0	$343,123	$343,123
14.	Unassigned Fund Balance	$1,742,144	$0	$1,742,144	$1,827,659
	TOTAL LIABILITIES & FUND BALANCE	**$2,198,975**	**$387,428**	**$2,586,403**	**$2,692,350**

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2017-2018 CONSOLIDATED GOVERNMENTAL FUNDS STATEMENT
As Of August 31, 2018
(with comparative totals for the fiscal year ended September 30, 2017)

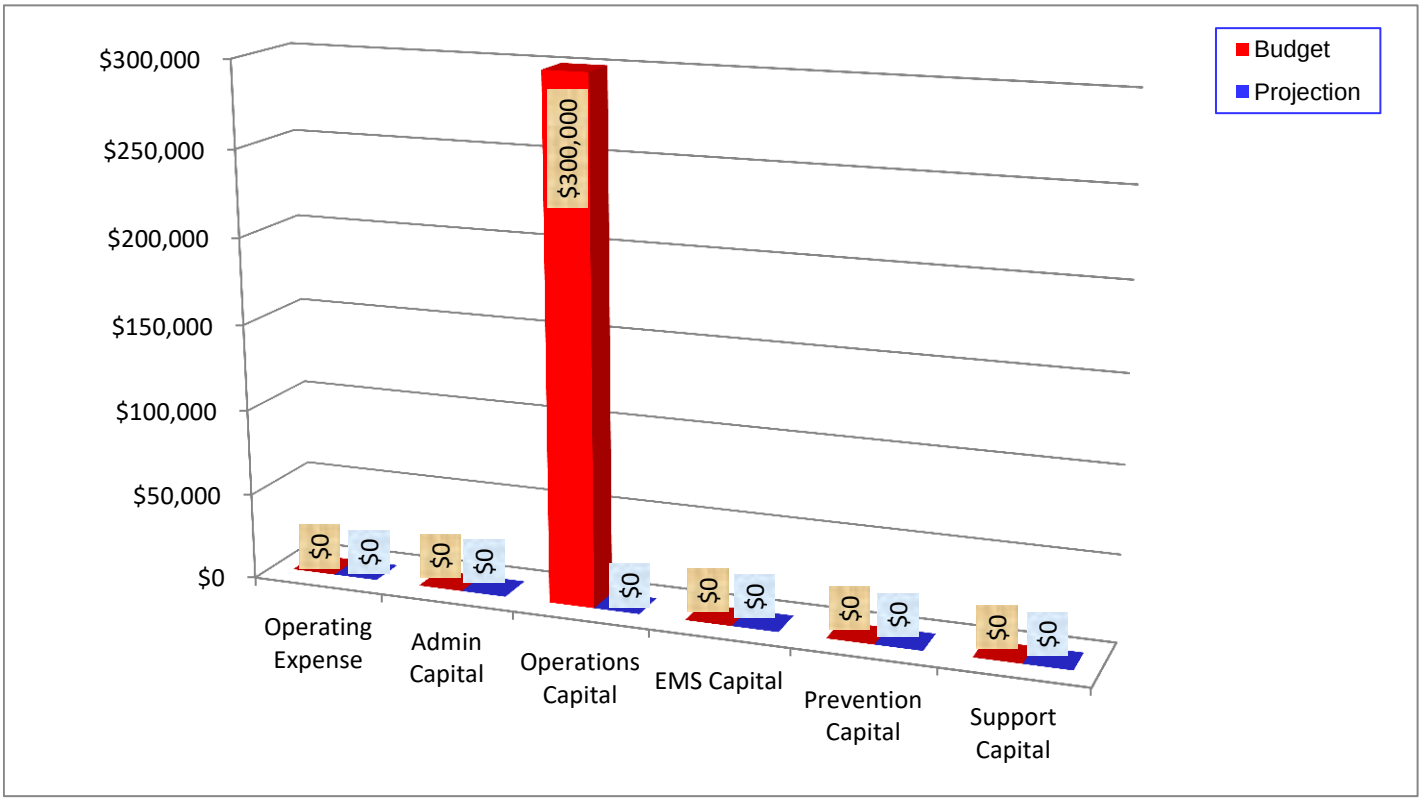
Ref	Account Category	General Fund	Capital Projects	Total Govern-mental Funds	FY 2016 - 2017
	REVENUES				
1.	Grants	$0	$0	$0	$148,637
2.	FEMA Proceeds	$0	$0	$0	$0
3.	Public Safety Assessment	$3,608,379	$0	$3,608,379	$3,622,049
4.	EMS Funding	$1,846,170	$0	$1,846,170	$1,280,527
5.	Plan & Inspection Fees	$29,141	$0	$29,141	$27,749
6.	Special Event Protective Services	$0	$0	$0	$1,662
7.	Impact Fees	$0	$87,730	$87,730	$115,685
8.	Insurance/Equipment Proceeds	$2,571	$0	$2,571	$3,500
9.	Interest/Investment Income	$43,677	$0	$43,677	$27,653
10.	Miscellaneous Revenues	$0	$0	$0	$375
11.	Fund Transfers	$0	$0	$0	$0
12.	Refunded Expenses **(Partially Offset by "Expense Reimbursenments")**	$26,628	$0	$26,628	$31,362
13.	**TOTAL REVENUES**	**$5,556,566**	**$87,730**	**$5,644,296**	**$5,259,200**
	EXPENDITURES				
	Public Safety - Fire and EMS:				
14.	Expense Reimbursements **(Offset by "Refunded Expenses")**	$19,963	$0	$19,963	$19,419
15.	Personnel Services - Compensation	$3,096,106	$0	$3,096,106	$2,932,274
16.	Personnel Services - Benefits	$1,596,594	$0	$1,596,594	$1,478,729
17.	Impact Fee Expense	$0	$0	$0	$15,000
18.	Operating Expenses	$680,749	$0	$680,749	$1,110,020
19.	Capital Outlay	$0	$0	$0	$530,474
20.	**TOTAL EXPENDITURES**	**$5,393,411**	**$0**	**$5,393,412**	**$6,085,917**
21.	**Excess (Deficiency) of Revenues Over (Under) Expenditures**	**$163,155**	**$87,729**	**$250,885**	**($826,717)**
	Other Financing Sources:				
	Unassigned / Restricted Fund Balance	$0	$0	$0	$826,717
	General Fund	$0	$0	$0	$0
	Total Other Financing Sources	**$0**	**$0**	**$0**	**$826,717**
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	**$163,155**	**$87,729**	**$250,884**	**$0**

Capital Projects Fund
As Of August 31, 2018

Funding



Capital Expenditures Budget Versus Actual



PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET, ACTUAL AND VARIANCE

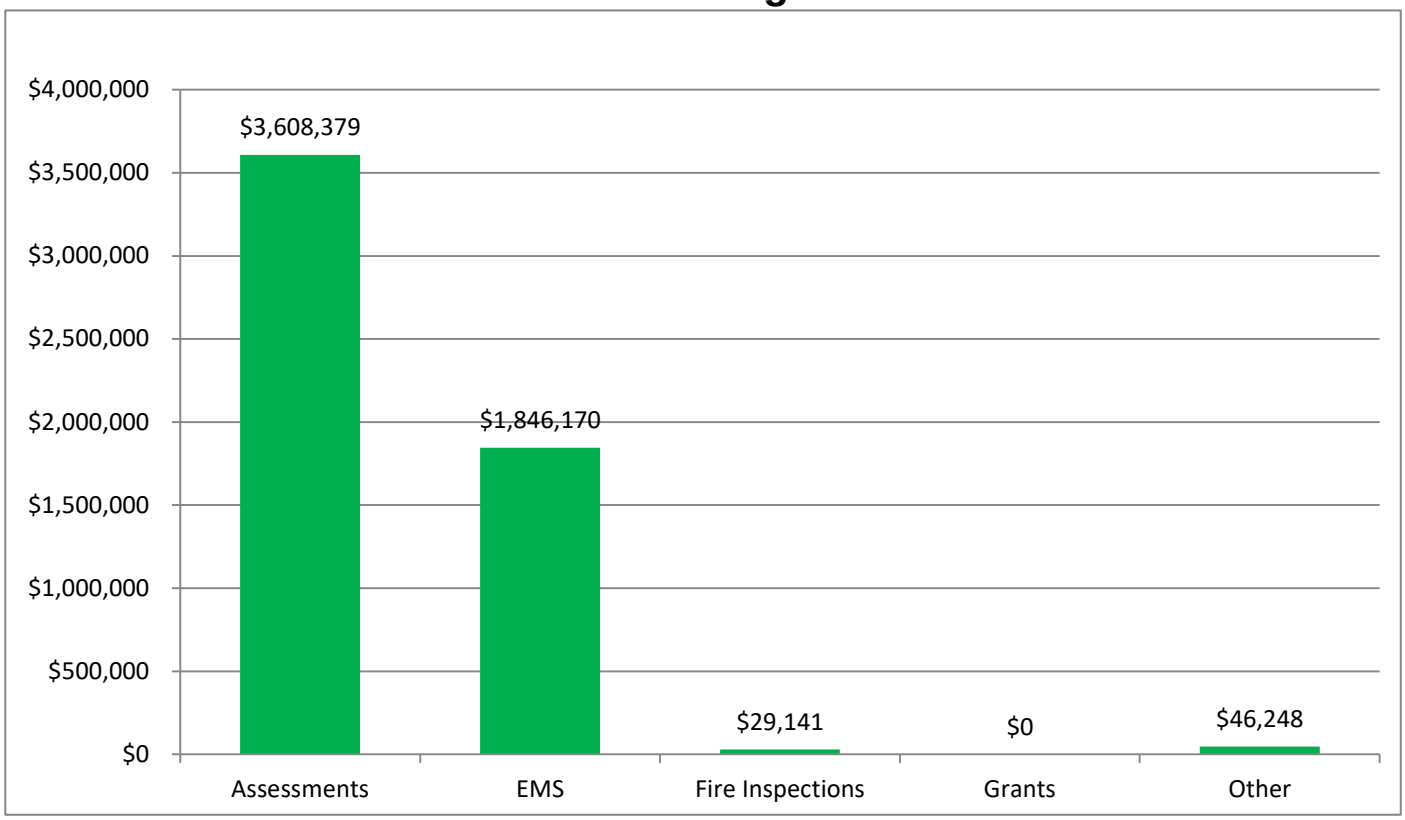
As Of August 31, 2018

Ref	Account Category	Adopted Budget	YTD Actual	Projection	Variance
	REVENUES				
1.	Impact Fee Income	$20,000	$87,730	$87,730	$67,730
2.	Interest/Investment Income	$0	$0	$0	$0
3.	General Revenue Fund Reserve Transfers In	$0	$0	$0	$0
4.	**TOTAL REVENUES**	**$20,000**	**$87,730**	**$87,730**	**$67,730**
	EXPENDITURES				
5.	Investment Expense	$0	$0	$0	$0
6.	Impact Fee Expense	$0	$0	$0	($0)
7.	Capital Projects - Administration Division	$0	$0	$0	$0
8.	Capital Projects - Operations Division	$300,000	$0	$0	$300,000
9.	Capital Projects - EMS - Division	$0	$0	$0	$0
10.	Capital Projects - Prevention Division	$0	$0	$0	$0
11.	Capital Projects - Support Division	$0	$0	$0	$0
12.	**TOTAL EXPENDITURES**	**$300,000**	**$0**	**$0**	**$300,000**
13.	**Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures**	**($280,000)**	**$87,730**	**$87,729**	**($232,270)**
	Other Sources of Funds:				
	Restricted Fund Balance	**$280,000**	**$0**	$0	
	General Fund	**$0**	**$0**	**$0**	
	Total Other Sources of Funds	**$280,000**	**$0**	**$0**	
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	**$0**	**$87,730**	**$87,729**	

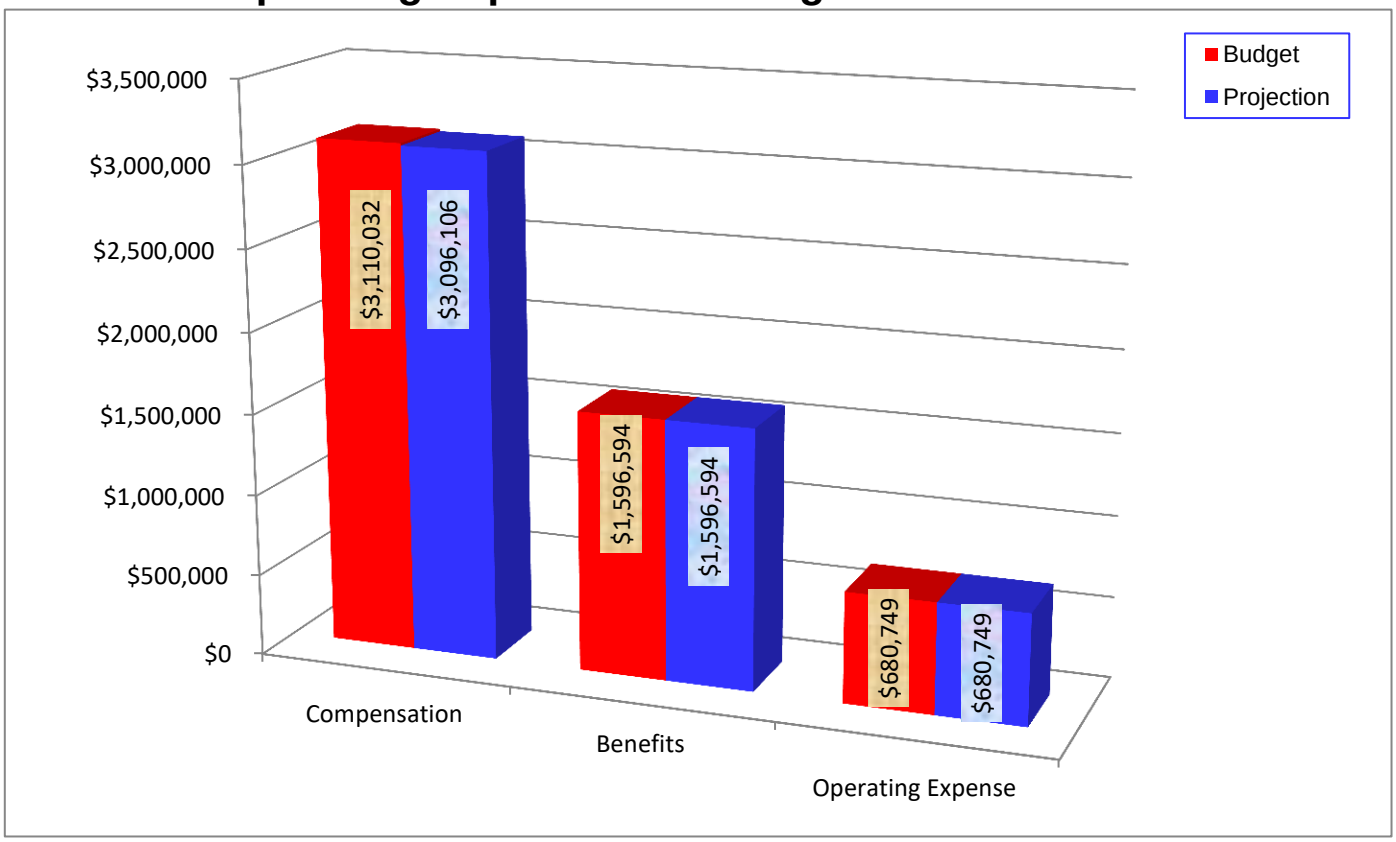
Beginning Fund Balance	**$299,698**
Projected Ending Fund Balance	**$387,427**

General Fund
As Of August 31, 2018

Funding



Operating Expenditures Budget Versus Actual



PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND VARIANCE
As Of August 31, 2018

Ref	Account Category	Amended Budget	YTD Actual	Projection	Projection To Budget Variance	Projection To Budget %
	REVENUES					
1.	Grants	$0	$0	$0	$0	0.0%
2.	FEMA Proceeds	$0	$0	$0	$0	0.0%
3.	Public Safety Assessment	$3,590,247	$3,608,379	$3,608,379	$18,132	100.5%
4.	EMS Funding	$1,805,387	$1,696,344	$1,846,170	$40,783	102.3%
5.	Plan & Inspection Fees	$29,141	$26,341	$29,141	$0	100.0%
6.	Special Event Protective Services	$0	$0	$0	$0	0.0%
7.	Insurance/Equipment Proceeds	$2,571	$2,571	$2,571	$0	100.0%
8.	Interest/Investment Income	$31,554	$35,701	$43,677	$12,123	138.4%
9.	Miscellaneous Revenues	$0	$0	$0	$0	0.0%
10.	Refunded Expenses **(Partially Offset by "Expense Reimbursenments")**	$14,401	$23,824	$26,628	$12,227	184.9%
11.	**TOTAL REVENUES**	**$5,473,301**	**$5,393,160**	**$5,556,566**	**$83,265**	**101.5%**
	EXPENDITURES					
	Public Safety - Fire and EMS:					
12.	Expense Reimbursements **(Offset by "Refunded Expenses")**	$20,677	$18,708	$19,963	$714	96.5%
13.	Personnel Services - Compensation	$3,110,032	$2,764,874	$3,096,106	$13,926	99.6%
14.	Personnel Services - Benefits	$1,596,594	$1,492,417	$1,596,594	$0	100.0%
15.	Operating Expenses	$680,749	$640,950	$680,749	$0	100.0%
16.	**TOTAL EXPENDITURES**	**$5,408,052**	**$4,916,948**	**$5,393,411**	**$14,641**	**99.7%**
17.	**Excess (Deficiency) of Revenues Over (Under) Expenditures**	**$65,249**	**$476,212**	**$163,155**	**$97,906**	
	Other Financing Sources:					
	Unassigned Fund Balance	**$0**	**$0**	$0		
		$0	**$0**	$0		
	Total Other Financing Sources	**$0**	**$0**	**$0**		
	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	**$65,249**	**$476,212**	**$163,155**		

Beginning Fund Balance **$1,609,055**

Projected Ending Fund Balance **$1,772,210**

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

GENERAL FUND

AUGUST 2018 LINE ITEM ACTUAL AND PROJECTION

A/C	Account Category	YTD 08/31/18	Projection	Budget Report Line Reference
	Revenues			
411000	Ad Valorem	$0	$0	
421100	Grants	$0	$0	1.
434000	FEMA Proceeds	$0	$0	2.
442200	Public Safety	$5,304,723	$5,454,549	3. & 4.
442300	Plan & Inspection Fees	$26,341	$29,141	5.
442400	Special Event Protective Services	$0	$0	6.
455000	Insurance Proceeds	$2,571	$2,571	7
458000	Equipment Proceeds	$0	$0	
461000	Interest Income	$3,771	$3,771	8.
462000	Investment Interest	$31,930	$39,906	
469100	Other Miscellaneous Revenues	$0	$0	9.
499900	Refunded Expenses **(Offset by A/C 500000)**	$23,824	$26,628	10.
	TOTAL REVENUES	**$5,393,160**	**$5,556,566**	11.
	Expenses			
500000	Expense Reimbursements **(Offset by A/C 499900)**	$18,708	$19,963	12.
	Compensation:			
622011	Salary	$2,492,240	$2,767,035	13.
622121	Relief Staffing	$0	$0	
622125	Bonus - Employees	$0	$32,250	
622140	FLSA and Overtime Pay	$243,613	$265,823	
622142	Drivers Pay	$13,141	$14,656	
622143	Acting Officers Pay	$4,645	$5,106	
622144	Uniform Allowance	$11,235	$11,235	
	Total Compensation	**$2,764,874**	**$3,096,106**	
	Benefits:			
622210	F.I.C.A.	$192,449	$213,318	14.
622220	Retirement	$637,290	$668,966	
622230	Health Care	$560,839	$611,954	
622231	A.D.& D.	$4,766	$5,203	
622232	FSA	$408	$489	
622239	Unemployment Compensation	$0	$0	
622240	Worker's Compensation	$96,665	$96,665	
	Total Personnel Benefits	**$1,492,417**	**$1,596,594**	
	Total Personnel	**$4,257,291**	**$4,692,699**	

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

GENERAL FUND

AUGUST 2018 LINE ITEM ACTUAL AND PROJECTION

A/C	Account Category	YTD 08/31/18	Projection	Budget Report Line Reference
	Operating Expenses:			
622310	Advertising & Public Relations	$1,680	$1,780	
622320	Books & Publications	$768	$768	
622330	Communications	$7,778	$8,684	
622340	Dues / Subscriptions	$4,163	$5,049	
622350	Education	$20,239	$20,239	
622360	Election / Referendum	$0	$0	
622365	Emergency Operation Center	$704	$704	
622370	Facility Expense	$36,703	$42,333	
622400	General Office Expense	$10,318	$11,661	
622420	Insurance Liability	$68,240	$68,240	
622450	Interest Expense	$744	$744	
622460	Investment Expense	$0	$0	
622475	Information Technology	$28,535	$31,029	
622480	Miscellaneous Expenses	$0	$0	
622490	Professional Services	$44,465	$51,965	
622500	Public Education	$4,674	$5,000	
622515	Community Events	$63	$88	15.
622520	Assessment Collection	$226,100	$228,601	
622550	Travel	$4,568	$4,718	
622570	Para Medic Transport	$0	$0	
622610	General Personnel Expense	$43,776	$44,388	
622620	Shop Tools	$187	$187	
622630	Equipment <$1,000	$652	$652	
622640	Equipment >$1,000	$52,355	$61,600	
622710	Apparatus / Equipment Testing	$4,196	$4,596	
622720	Apparatus Fuel & Lubricants	$27,962	$30,642	
622725	EMS License & Permits	$0	$0	
622730	Apparatus Repairs	$43,790	$48,790	
622760	Equipment Repairs	$8,289	$8,290	
623000	Grant - Expense	$0	$0	
628000	General Fund Transfers Out	$0	$0	
	Total Operating Expense	**$640,950**	**$680,749**	
	TOTAL EXPENDITURES	**$4,916,948**	**$5,393,411**	16.
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**$476,212**	**$163,155**	17.

ACTION ITEM 18-14

FIXING OF NON-AD VALOREM ASSESSMENT RATES FOR 2018/2019 WITH ADDITIONAL DEFINITIONS

(RESOLUTION 2018-05,

SUPERSEDES RESOLUTION 2018-02)

RESOLUTION 2018-05

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT PROVIDING FOR THE FIXING OF THE RATE OF NON-AD VALOREM ASSESSMENTS BEGINNING FISCAL YEAR OCTOBER 1, 2018, IN COMPLIANCE WITH THE CHARTER OF THE DISTRICT; SUPERSEDING RESOLUTION 2018-02; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Charter of the Pinellas Suncoast Fire & Rescue District requires that the rate of non-ad valorem assessments against the assessable real property situated in the District shall be set by Resolution of the Board on or subsequent to February 1 of each year.

WHEREAS, the Pinellas Suncoast Fire & Rescue District previously passed and adopted Resolution 2018-02; and

WHEREAS, the Pinellas Suncoast Fire & Rescue District now desires to provide further clarifications and definitions for items brought forward in Resolution 2018-02, without altering the rate of the non-ad valorem assessments set out therein;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, that:

SECTION 1. When it becomes effective, this Resolution shall replace Resolution 2018-02, adopted August 21, 2018.

SECTION 2. The rate of non-ad valorem assessments against the assessable real property situated in the District shall be as is shown in Exhibit 1 to the Resolution.

SECTION 3. This Resolution shall remain in full force and effect until supplemented, amended, modified, repealed, discontinued or otherwise altered.

SECTION 4. If any section, subsection, sentence, clause, phrase of this Resolution, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application, shall not be affected thereby.

SECTION 5. That this Resolution shall become effective upon the day of adoption.

PASSED AND ADOPTED on this 26th Day of September, 2018.

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT

BOARD OF COMMISSIONERS **ATTEST:**

_____ _____

Joseph V. Bruni
Chair

Larry Schear
Secretary/Treasurer

PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
RESOLUTION 2018-05

EXHIBIT 1

Single Residential Unit: Includes –		$260
Single Family Residences		
Apartments		
Condominiums		
Time Share Units		
Mobile Homes[1]		
Condominium Garage Space, Storage Unit, Boat Slip (if separate title)		$95
Vacant Lots		$95
Vacant Lots with Shed, Dock, Barn, or other Outbuilding	Additional	$25
Unplatted Land: Each acre or portion of acre		$124
Commercial Units: Up to 500 square feet		$286
Per square foot over 500 square feet		$.20 per square foot
a. With commercial kitchen [2]	Additional	$385
b. With congregate dining room [3]	Additional	$385
c. With congregate bar	Additional	$385
Hotels: [4]		$385
a. With commercial kitchen [5]	Additional	$385
b. With congregate dining room [6]	Additional	$385
c. With congregate bar	Additional	$385
d. Each room number/name	Additional	$115 per rental unit
Motel: (with or without a kitchen) [7]		$165 per rental unit
Motel manager/owner's quarters		$260
Mobile home rental lots [8]		$165 per lot
Mobile home lot occupied by owner or manager		$260 per lot
Recreational vehicle rental lots		$165 per lot
Recreational vehicle lot occupied by owner or manager		$260 per lot
Fuel pumps (any number)		$625
Above ground storage tanks of flammable or combustible liquids as defined by NFPA 30: 5,000 gal. or less		$490
Each 1,000 gal. or fraction thereof over 5,000		$ 85

[1] Defined as having a Property Use Code of 0261 within the Pinellas County Property Appraiser's system.
[2] Where appliances are used in a commercial food service establishment for heating or cooking food and which produce grease vapors, steam, fumes, smoke or odors that are required to be removed through a local exhaust ventilation system. NOT intended to apply to breakrooms or employee lounges.
[3] NOT intended to apply to breakrooms or employee lounges.
[4] Hotel defined as having a Property Use Code of 3912 within the Pinellas County Property Appraiser's system
[5] Where appliances are used in a commercial food service establishment for heating or cooking food and which produce grease vapors, steam, fumes, smoke or odors that are required to be removed through a local exhaust ventilation system. NOT intended to apply to a kitchen within a hotel room.
[6] NOT intended to apply to a dining area within a hotel room.
[7] Motel defined as having a Property Use Code of 3913 within the Pinellas County Property Appraiser's system.
[8] Defined as having a Property Use Code of 2814 within the Pinellas County Property Appraiser's system.

ACTION ITEM 18-15

STAKEHOLDER TASK FORCE RECOMMENDATION OF $100 ASSESSMENT INCREASE

ACTION ITEM 18-05

FUTURE MEETING LOCATIONS