



Pinellas Suncoast Fire & Rescue FY2021 – 2022 Adopted Budget

September 22, 2021 Adopted Budget Public Hearing

Per FS 189.418, the proposed 2021-2022 fiscal year Budget is hereby submitted to the Board of Fire Commissioners for adoption during this special budget hearing scheduled for September 22, 2021.

Acknowledgements

Board of Fire Commissions

Joseph V. Bruni - Chairman

David B. Ardman - Vice Chairman

Lawrence G. Schear - Secretary Treasurer

Louis R. Snelling - Fire Commissioner

David D. Gardella - Fire Commissioner

District Administration

Fire Chief

Michael Burton

Assistant Chief, Emergency Operations

John Mortellite

Fire Marshal/Public Information Officer

Vacant

Finance Director

David Martin

Executive Assistant

Kimberly G. Fugate

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Pinellas Suncoast Fire & Rescue

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FIRE CHIEF
T. MICHAEL BURTON

September 8, 2021

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 2021 – 2022. 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, it has become customary in the Capital Projects Fund to not forecast impact fee income. There were a few deferred acquisitions from FY 2020 – 2021 due to a change in purchase priorities and equipment manufacturing delays caused by the pandemic labor situation. Funding for this year's planned \$622.9k Capital Projects Fund is comprised of \$255.8k transfer from the Restricted Fund Balance and \$367.1k transferred from the General Fund Unassigned Fund Balance.

General Fund revenue consists of \$4.9M non-advalorem assessment (\$39k decrease from last fiscal year), \$1.7M county EMS Authority Funded Units for station 26, 27 and 28's one half of a unit (3.0% increase from last year), \$31.8k county funding for marine equipment & EMS overhead funds, \$14.5k fire inspection and plan review fees and \$49.9k refunded pass through expenditures. General operating expenditures increased 3.7% to \$6.8M. As the saying goes "history repeats itself" and we are in the same cash predicament as the 2008 to 2019 period with a 0% revenue increase to obligate a 3.7% expense increase. Our past experience dictates that we must continue our vigilance over every dollar of expense to protect our fiscal stability until our sources of income are no longer compromised by a stagnant fixed income flow.

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

1. Our entire staff met unprecedented demands due to COVID-19. Due diligence on many members' parts facilitated reimbursement of \$338k in direct costs from CARES ACT funds.
2. An internal team designed new fire apparatus to replace a 19 year old unit at our Indian Shores station. The apparatus has additional capabilities and the unit was under budget.
3. Sound financial and expense management controls remain entrenched in our daily operating procedures, reinforcing the safeguarding of the District's assets.
4. The OPTIMA station location study for all three stations has been completed. A formal request for \$4M has been submitted to Pinellas County in an effort to gain Penny For Pinellas funds to construct fire station # 28.
5. Private citizens donated \$1,000 that was used to remodel station 27's training room.
6. For the seventh consecutive year, the Preferred Governmental Insurance Trust awarded their TIPS incentive program to us, matching \$5,000 spent on firefighter safety equipment.

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

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, 2021 is referred to as "FY 2021 - 2022". 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 advalorem property tax, non-advalorem 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 September 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 general operations and capital projects which 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 FRS 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, expenditures and operating surplus / (deficit).

PERSONNEL

The District has 45 approved full time positions consisting of 3 shifts of twelve Firefighter/EMT/Paramedics, one Firefighter/Paramedic floater, one mechanic, one facility maintenance staff, one Fire Safety Technician 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 between the Cities of Largo and Seminole.

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 and expenditures.

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 2021 - 2022 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 (if applicable), fire assessment fees, EMS funding (County distributed), inspection fees, apparatus sale proceeds 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 the following expense category groups: Expense Reimbursements, Personnel Compensation, Personnel Benefits and Operating Expenses. Line item details are provided to support each respective category group to clarify specific operating expenditures. Unassigned Fund Balance amounts are transferred to the Capital Projects Fund to support unrestricted Fund Balance capital acquisitions.

2. Capital Projects Fund

The Capital Projects Fund is a “Special Fund” to account for all capital acquisitions, including purchases from statute restricted impact fee revenues. Impact fees may only be used 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. The capital budget is prepared in accordance with the 10 year Capital Expenditure Plan.

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 adopted by the Board of Fire Commissioners to transfer an appropriate amount of prior year fund balance to cover said additional operating and/or capital 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 insufficient in achieving the minimum 25% goal and our overall objective of 45%. Based on the current FY 2020 - 2021 net change in fund balance projection (FY 2021 - 2022 is a \$0 balanced budget) the Unassigned Fund Balance will reduce to a 20.4% ratio. The Fire Chief focuses toward a strategic plan to solidify sufficient funding sources that would provide flexibility for general expenditure increases and accumulating reserves for future capital and emergency expense funding requirements. As we pursue future non-fixed funding to prosper and provide our community service, we will continue to uphold severe fiscal fund management to conserve our Fund Balance reserves to adequately maintain and replace safety equipment, apparatus and fire stations as needed.

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. General Revenues
 - ii. Expenditures:
 - Expense Reimbursements
 - Personnel Services – Compensation
 - Personnel Services – Benefits
 - Operating Expenses
 - iii. Capital Projects Fund Transfers
- Capital Projects Fund accounts for financial resources for the acquisition of all capital acquisitions.
 - i. Restricted Revenues
 - ii. Expenditures:
 - Operating Expenses
 - Capital Outlay
 - iv. General Fund Transfers

b) Fund Balance 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 2021 – 2022 BUDGET CALENDAR

| | |
|---------------------|---|
| May 2021 | Fire Chief, Deputy Chief and Finance Director gather data and prepare draft tentative budget |
| Fri. May 28, 2021 | Property Appraiser delivers estimate of taxable value to district |
| Thur. July 1, 2021 | Property Appraiser delivers certification of taxable value (DR-420) to district |
| Tues. July 20, 2021 | District holds Public Hearing to adopt annual assessment resolution |
| Wed. July 21, 2021 | District advertises Notice of Public Hearing to adopt Annual Assessment |
| Wed. Aug. 25, 2021 | District advertises Notice of Public Hearing to adopt the Tentative Budget |
| Wed. Sept. 8, 2021 | District holds Public Hearing to adopt the Tentative Budget |
| Fri. Sept. 10, 2021 | District uploads the Tentative Budget to the PSFRD website |
| Wed. Sept. 16, 2020 | District advertises final Public Hearing to adopt final budget within 15 days of adoption of tentative budget |
| Wed. Sept. 22, 2021 | District holds Public Hearing to adopt the Final Budget. |
| September 2021 | District uploads the Adopted Budget to the PSFRD website |

FY 2021 - 2022 ADOPTED BUDGET

General Fund

Revenues

The FY 2021 - 2022 revenue budget consists of two primary sources of income: \$4,897.0k non-advalorem fixed rate assessment (0.9% increase over last year) and \$1,783.6k EMS funding contracted with the Pinellas County EMS authority (2.6% increase over last year). Two secondary sources include \$14.5k Plan & Inspection Fees and \$36.6k Equipment Proceeds.

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 by PSFRD and refunded by the State.

Expenditures

Expenditures are grouped into four categories: Expense Reimbursements; Personnel Compensation; Personnel Benefits and Operating Expenses. The operating expenditure budget consists of three primary category groups: \$3,718.8k personnel compensation; \$2,172.3k personnel benefits; and \$851.1k operating costs. The budget provides for program cost increases including, but not limited to, staff wages, firefighter step increases, benefit cost increases and general operating expenditures. The 2.6% general operating expenditure growth delivers 5% step and merit increases, general operating cost of living increases and major benefit escalations that resulted from the high insurance cost of the COVID-19 pandemic.

General Fund Balance Sheet

Transfers to Capital Projects Fund

There is a planned Unassigned Fund Balance transfer to the Capital Projects Fund in the amount of \$367.1k to support the FY 2021 - 2022 capital equipment plan.

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

This year's budget is presented as a General Fund Operating balanced budget with a Net Change in Fund Balance in the amount of \$0.0k. Reaching our 45% Unassigned Fund Balance ratio objective will require substantial new sources of income to accommodate continued operations during disaster emergencies and future capital acquisitions, as and when required. This budget has been created to cover normal operating cost increases with sufficient contingencies for potential early termination pay-outs, unpredictable overtime and apparatus repair expenditures. It does not take into consideration a contingency for excess expenditures caused by hurricanes, pandemics or any other form of disaster.

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 currently employs two of the five categories: Assigned and Unassigned:

1. "Assigned Fund Balance" - includes spendable Fund Balance amounts established by management that are intended to be used for specific purposes that are neither considered restricted, nonspendable or committed.
2. "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 and is projected to be approximately \$727.1k as of 09/30/22.

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 expenditures.

The FY 2021 - 2022 proposed budget ratio of Unassigned Fund Balance to operating expenditures is projected to be 11.4%. Due to the nature of fixed income, being the major source of income that does not compensate for year over year cost increases, we expect this ratio to deteriorate on an annual basis until the income mix is sufficient to accommodate normal and customary operating expenditure progressions.

Capital Projects Fund

A change in accounting procedure occurred in FY 2020 - 2021 to separately account for all capital purchases in the Capital Project Fund. The required separation of funding types is maintained through the use of transaction “classifications” to accommodate a transparent identification of restricted purchases from all other expenditure transactions.

Revenues

Impact Fee income is derived from new construction and is the only source of regular income for this Fund. Since the district is almost completely built out, this income source is completely unpredictable. Therefore, this budget will always be \$0. Impact Fee revenues are earned upon receipt of funds.

Expenditures

Planned Capital expenditures, in the amount of \$597.9k for FY 2021 – 2022, are in accordance with the 10 year capital expenditure plan, include the following appropriations:

1. \$ 98.8k annual Pierce Velocity lease (T-28)
2. \$ 70.3k annual Pierce Enforcer lease (E-26)
3. \$ 200.0k down payment to replace the 2010 Pierce Arrow (E-27)
4. \$ 70.0k to replace the 2003 Ford F250 utility vehicle (DC-27)
5. \$ 70.0k to replace the 2014 Ford F15 utility vehicle (PS-600)
6. \$ 33.8k to replace the 2013 Ford F250 utility vehicle (PS-900)
7. \$ 55.0k for station 27’s air compressor to replace the Squad compressor

Operating Surplus / (Deficit)

The planned FY 2021 – 2022 deficit matches the total cost of expenditures and capital acquisitions, in the amount of \$622.9k.

Other Sources of Funds

Impact Fee receipts and Restricted Fund Balance will cover the allowable portion of appropriate apparatus acquisitions. Unassigned Fund Balance, transferred from the General Fund, will provide funding for the remaining capital deficit.

NET CHANGE IN RESTRICTED FUND BALANCE

Unless the Restricted Fund Balance exceeds capital purchases, the mechanism of the Capital Projects Fund has been structured to have a \$0 balance at the end of any given year.

Fund Balance Analysis

The PSFRD Capital Projects Fund may use the Restricted Fund Balance only for the acquisition of new fire stations, communications equipment and new apparatus. General Fund unassigned fund balance is transferred in to fund all acquisitions not funded with the restricted reserves. Therefore, the 09/30/22 ending Fund Balance is projected to be \$0.

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
FISCAL YEAR 2021-2022 ADOPTED BUDGET
CONSOLIDATED GOVERNMENTAL FUNDS**

| Account Category | FY 2021 - 2022 Adopted Budget | | Comparative Governmental Funds Budget | | |
|---|-------------------------------|-----------------------|---------------------------------------|-------------------------|-----------------------------|
| | General Fund | Capital Projects Fund | FY 2021-2022 Adopted Budget | FY 2020-2021 Projection | FY 2020-2021 Adopted Budget |
| REVENUES | | | | | |
| Advalorem Income | \$0 | \$0 | \$0 | \$0 | \$0 |
| Grants | \$0 | \$0 | \$0 | \$0 | \$0 |
| FEMA Proceeds | \$0 | \$0 | \$0 | \$367,314 | \$28,900 |
| Fire Assessment Fee | \$4,896,985 | \$0 | \$4,896,985 | \$4,936,564 | \$4,851,834 |
| EMS Funding | \$1,783,706 | \$0 | \$1,783,706 | \$1,731,698 | \$1,731,698 |
| Plan & Inspection Fees | \$14,500 | \$0 | \$14,500 | \$17,621 | \$10,781 |
| Special Event Protective Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Impact Fees | \$0 | \$0 | \$0 | \$94,276 | \$0 |
| Insurance/Equipment Proceeds | \$36,640 | \$0 | \$36,640 | \$0 | \$0 |
| Interest/Investment Income | \$5,355 | \$0 | \$5,355 | \$6,578 | \$16,099 |
| Miscellaneous Revenues | \$0 | \$0 | \$0 | \$1,000 | \$0 |
| Refunded Expenses (Partially Offset by "Expense Reimbursements") | \$49,905 | \$0 | \$49,905 | \$64,603 | \$53,450 |
| TOTAL REVENUES | \$6,787,090 | \$0 | \$6,787,090 | \$7,219,654 | \$6,692,762 |
| EXPENDITURES | | | | | |
| Public Safety - Fire and EMS: | | | | | |
| Expense Reimbursements (Offset by "Refunded Expenses") | \$44,905 | | \$44,905 | \$25,394 | \$25,394 |
| Personnel Services - Compensation | \$3,718,820 | | \$3,718,820 | \$3,664,858 | \$3,677,760 |
| Personnel Services - Benefits | \$2,172,286 | | \$2,172,286 | \$2,022,370 | \$2,026,963 |
| Operating Expenses | \$851,080 | | \$851,080 | \$829,401 | \$857,205 |
| Impact Fee Expense | | \$25,000 | \$25,000 | \$0 | \$0 |
| Capital Expenditures | | \$597,903 | \$597,903 | \$356,830 | \$976,830 |
| TOTAL FUND EXPENDITURES | \$6,787,091 | \$622,903 | \$7,409,994 | \$6,898,853 | \$7,564,152 |
| OPERATING SURPLUS / (DEFICIT) | (\$0) | (\$622,903) | (\$622,903) | \$320,801 | (\$871,390) |

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
FY 2021-2022 GENERAL FUND ADOPTED BUDGET**

| | FY 2020 - 2021 | | FY 2021-2022 | Budget Inc/ (Dec) |
|--------------------------------------|-----------------------|--------------------|--------------------|--------------------|
| | Projection (06/30/21) | Adopted Budget | Adopted Budget | Amount |
| Revenues: | | | | |
| Advalorem Income | \$0 | \$0 | \$0 | \$0 |
| Grants | \$0 | \$0 | \$0 | \$0 |
| FEMA Proceeds | \$367,314 | \$28,900 | \$0 | (\$28,900) |
| Fire Assessment Fee | \$4,936,564 | \$4,851,834 | \$4,896,985 | \$45,151 |
| EMS Funding | \$1,731,698 | \$1,731,698 | \$1,783,706 | \$52,008 |
| Plan & Inspection Fees | \$17,621 | \$10,781 | \$14,500 | \$3,719 |
| Special Event Protective Service | \$0 | \$0 | \$0 | \$0 |
| Insurance/Equipment Proceeds | \$0 | \$0 | \$36,640 | \$36,640 |
| Interest/Investment Income | \$6,578 | \$16,099 | \$5,355 | (\$10,745) |
| Miscellaneous Revenues | \$1,000 | \$0 | \$0 | \$0 |
| Refunded Expenses | \$64,603 | \$53,450 | \$49,905 | (\$3,546) |
| Total Revenues | \$7,125,378 | \$6,692,762 | \$6,787,090 | \$94,328 |
| Expenditures: | | | | |
| Expense Reimbursements | \$25,394 | \$25,394 | \$44,905 | \$19,511 |
| Operating Expenditures | | | | |
| Personnel Services - Compensation | \$3,664,858 | \$3,677,760 | \$3,718,820 | \$41,060 |
| Personnel Services - Benefits | \$2,022,370 | \$2,026,963 | \$2,172,286 | \$145,323 |
| General Operating Expenses | \$829,401 | \$857,205 | \$851,080 | (\$6,125) |
| Total Operating Expenditures | \$6,516,629 | \$6,561,928 | \$6,742,186 | \$180,258 |
| Total Expenditures | \$6,542,023 | \$6,587,322 | \$6,787,091 | \$199,769 |
| Operating Surplus / (Deficit) | \$583,355 | \$105,440 | (\$0) | (\$105,440) |

**Pinellas Suncoast Fire Rescue District
FY 2021 - 2022 Adopted Budget
General Fund Line Item Detail**

| Account No. | Account Name | FY 20/21 Line Item Projection | FY 21/22 Line Item Adopted Budget |
|----------------------|--|-------------------------------------|--|
| <u>INCOME</u> | | | |
| 411000 | Ad Valorem Income | \$0 | \$0 |
| 421100 | Grants | | |
| 421101 | Federal Grant - | \$0 | \$0 |
| 421201 | State Grant - | \$0 | \$0 |
| 434000 | FEMA Income | | |
| 434101 | Federal Portion | \$338,414 | \$0 |
| 434201 | State Portion | \$28,900 | \$0 |
| 442200 | Public Safety Income | | |
| 442201 | Fire Assessment Fee | \$4,936,564 | \$4,896,985 |
| 442205 | EMS Funding | \$1,627,371 | \$1,676,125 |
| 442206 | EMS Instructor Reimbursement | \$67,498 | \$74,176 |
| 442207 | EMS - CME Education (Target) | \$1,645 | \$1,645 |
| 442208 | EMS - Overhead | \$35,184 | \$31,760 |
| 442209 | EMS Settlement | \$0 | \$0 |
| 442300 | Plan & Inspection Fees | | |
| 442301 | Annual Inspections | \$5,525 | \$10,000 |
| 442302 | Re-Inspections | \$0 | \$2,000 |
| 442303 | Plan Review | \$12,035 | \$2,500 |
| 442304 | Cert. Of Occupancy | \$0 | \$0 |
| 442305 | Code Compliance | \$0 | \$0 |
| 442306 | Fire Protection Installation | \$0 | \$0 |
| 442307 | Motor Fuel & LP Tank Install | \$0 | \$0 |
| 442308 | Special Events | \$0 | \$0 |
| 442350 | Late Payment Penalties | \$61 | \$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 |
| 442404 | Community Event - | \$0 | \$0 |
| 442405 | Community Event - | \$0 | \$0 |
| 455000 | Insurance Proceeds | | |
| 455100 | Vehicle Accidents | \$0 | \$0 |
| 458000 | Equipment Proceeds | | |
| 458101 | Building Equipment | \$0 | \$0 |
| 458201 | Vehicle Equipment | \$0 | \$36,640 |
| 458202 | Misc. Equipment | \$0 | \$0 |
| 461000 | Interest Income | | |
| 461001 | Misc. Vendor Interest | \$0 | \$0 |
| 461002 | Bank Account Interest | \$0 | \$0 |
| 461003 | NSF Check Charges | \$0 | \$0 |
| 461004 | Past Due Interest | \$6 | \$0 |
| 461005 | Delinquent Tax Assess. Interest | \$3,650 | \$3,095 |
| 462000 | Investment Interest | | |
| 462003 | Florida SAFE | \$1,804 | \$1,115 |
| 462004 | Seaside Trust - Money Market | \$797 | \$745 |
| 462005 | BB&T - Money Market | \$321 | \$400 |
| 469100 | Miscellaneous Revenues | | |
| 469101 | Contributions & Donations | \$1,000 | \$0 |
| 469102 | Miscellaneous Income | \$0 | \$0 |
| 469103 | Discounts | \$0 | \$0 |
| 469104 | Public Records Request | \$0 | \$0 |

**Pinellas Suncoast Fire Rescue District
FY 2021 - 2022 Adopted Budget
General Fund Line Item Detail**

| Account No. | Account Name | FY 20/21 Line Item Projection | FY 21/22 Line Item Adopted Budget |
|-----------------------|--------------------------------|-------------------------------------|--|
| 499900 | Refunded Expenses | | |
| 499901 | OPEB - Health Insurance | \$8,470 | \$22,360 |
| 499902 | OPEB - Life Insurance | \$355 | \$420 |
| 499903 | OPEB - Physicals | \$0 | \$0 |
| 499904 | OPEB - COBRA | \$0 | \$0 |
| 499905 | OPEB - Humana | \$1,896 | \$2,685 |
| 499910 | Employee Wage Refunds | \$29,251 | \$0 |
| 499911 | Employee Expense Refunds | \$0 | \$0 |
| 499912 | Employee Education Supplement | \$15,074 | \$19,440 |
| 499913 | IRVFA Expense Refunds | \$0 | \$0 |
| 499914 | Vendor Refunds | \$9,055 | \$5,000 |
| 499915 | IRS Refunds | \$502 | \$0 |
| 499920 | Report Copy Requests | \$0 | \$0 |
| Total Income | | \$7,125,378 | \$6,787,090 |
| <u>EXPENSE</u> | | | |
| 500000 | Expense Reimbursements | | |
| 500201 | OPEB - Health Insurance | \$8,470 | \$22,360 |
| 500202 | OPEB - Life Insurance | \$321 | \$420 |
| 500203 | OPEB - Physicals | \$0 | \$0 |
| 500204 | OPEB - Dental & Vision | \$0 | \$0 |
| 500205 | OPEB - Miscellaneous | \$1,530 | \$2,685 |
| 500210 | Employee Wage Refunds | \$0 | \$0 |
| 500211 | Employee Expense Refunds | \$0 | \$0 |
| 500212 | Employee Education Supplement | \$15,073 | \$19,440 |
| 500213 | IRVFA Expense Refunds | \$0 | \$0 |
| 500214 | Vendor Refunds | \$0 | \$0 |
| 622000 | Payroll Expenses | | |
| 622011 | Salary | \$2,937,062 | \$3,214,430 |
| 622121 | Relief Staffing | \$0 | \$0 |
| 622125 | Bonus | \$125,826 | \$23,000 |
| 622127 | Certification Incentives | \$8,600 | \$8,800 |
| 622128 | Longevity Bonus | \$23,000 | \$18,500 |
| 622129 | Sick Leave Incentive | \$10,389 | \$6,980 |
| 622140 | O/T & FLSA | \$475,733 | \$352,190 |
| 622141 | CME Overtime Pay | \$49,748 | \$54,670 |
| 622142 | Drivers Pay | \$13,900 | \$17,900 |
| 622143 | Acting Officer | \$8,900 | \$10,000 |
| 622144 | Uniform Allowance | \$11,700 | \$12,350 |
| 622200 | Payroll Benefits | | |
| 622210 | Payroll Tax Expense / FICA | \$264,412 | \$280,216 |
| 622220 | Retirement - FRS | \$868,482 | \$887,910 |
| 622230 | Health Care | \$747,722 | \$845,840 |
| 622231 | AD&D Insurance | \$4,553 | \$5,040 |
| 622232 | FSA | \$986 | \$1,090 |
| 622233 | Cancer Co-Pays | \$60 | \$0 |
| 622234 | Mental Health Services | \$0 | \$10,000 |
| 622239 | Unemployment Compensation | \$0 | \$0 |
| 622240 | Workmans Compensation | \$136,155 | \$142,190 |
| 622310 | Advertising & Public Relations | \$3,589 | \$4,630 |
| 622320 | Books & Publications | \$0 | \$230 |
| 622330 | Communications | | |
| 622331 | Telephone | \$4,154 | \$4,050 |
| 622332 | Cell Phones | \$5,654 | \$5,710 |
| 622333 | Internet / Cable | \$3,270 | \$3,390 |

**Pinellas Suncoast Fire Rescue District
FY 2021 - 2022 Adopted Budget
General Fund Line Item Detail**

| Account No. | Account Name | FY 20/21 Line Item Projection | FY 21/22 Line Item Adopted Budget |
|-------------|---------------------------------|-------------------------------------|--|
| 622340 | Dues & Subscriptions | \$3,689 | \$4,285 |
| 622350 | Education | | |
| 622353 | Safety Committee | \$750 | \$2,500 |
| 622354 | Association Conferences | \$455 | \$1,400 |
| 622355 | Continuing Education | \$3,910 | \$5,000 |
| 622356 | Certification | \$11,224 | \$12,070 |
| 622357 | Recertifications | \$0 | \$0 |
| 622358 | Training - Refresher Course | \$0 | \$0 |
| 622359 | Admin Continuing Education | \$3,023 | \$1,500 |
| 622360 | Election / Referendum | \$0 | \$0 |
| 622365 | Emergency Operation Center | | |
| 622365 | EOC - Other | \$500 | \$1,000 |
| 622366 | EOC Expenditures | \$0 | \$0 |
| 622370 | Facility Expense | | |
| 622371 | Grounds Maintenance | \$981 | \$445 |
| 622372 | Building Repairs & Main. | \$6,336 | \$10,790 |
| 622373 | Appliances <\$1,000 | \$1,954 | \$880 |
| 622374 | Furnishings <\$1,000 | \$0 | \$1,275 |
| 622376 | Small Tools | \$60 | \$60 |
| 622377 | Janitorial Expense | \$3,806 | \$3,435 |
| 622378 | Utilities | \$5,280 | \$5,440 |
| 622379 | Power | \$17,929 | \$18,310 |
| 622380 | Equipment Repairs & Main. | \$8,013 | \$8,415 |
| 622382 | Equipment <\$1,000 | \$6,512 | \$1,725 |
| 622383 | Facility Rent | \$32,450 | \$32,400 |
| 622384 | Stn. 27 Memorial | \$117 | \$620 |
| 622385 | Storage Facility | \$0 | \$2,065 |
| 622400 | General Office Expense | | |
| 622401 | Bank Charges | \$0 | \$0 |
| 622402 | Office Supplies | \$2,037 | \$2,240 |
| 622403 | Office Furniture <\$1,000 | \$3,773 | \$1,000 |
| 622404 | Office Equipment <\$1,000 | \$570 | \$250 |
| 622405 | Office Equipment Rental | \$2,632 | \$2,720 |
| 622406 | Postage | \$366 | \$550 |
| 622407 | Kitchen Supplies | \$233 | \$200 |
| 622408 | P/R Processing Charges | \$7,369 | \$6,865 |
| 622409 | Taxes & License | \$175 | \$355 |
| 622410 | HR Database | \$2,426 | \$2,550 |
| 622411 | Employment Recruiting | \$14,948 | \$10,000 |
| 622412 | Employee Awards | \$0 | \$75 |
| 611413 | Grievance - Admin & Legal Costs | \$42 | \$250 |
| 622420 | Insurance Liability | | |
| 622421 | General Liability Package | \$41,264 | \$45,500 |
| 622422 | Auto Insurance | \$25,452 | \$26,750 |
| 622424 | Bond Insurance-Commissioner | \$500 | \$500 |
| 622425 | Disability Ins. - Professional | \$8,192 | \$8,400 |
| 622426 | Disability Ins. - Volunteers | \$1,158 | \$1,100 |
| 622427 | FireFighter Cancer | \$2,246 | \$2,360 |
| 622450 | Interest Expense | | |
| 622451 | Apparatus Loans/Leases | \$0 | \$0 |
| 622452 | General Finance Charges | \$0 | \$0 |
| 622460 | Investment Expense | \$110 | \$140 |

**Pinellas Suncoast Fire Rescue District
FY 2021 - 2022 Adopted Budget
General Fund Line Item Detail**

| Account No. | Account Name | FY 20/21 Line Item Projection | FY 21/22 Line Item Adopted Budget |
|-------------|----------------------------------|-------------------------------------|--|
| 622475 | Information Technology | | |
| 622476 | Computer H/W & Access. | \$2,205 | \$5,680 |
| 622477 | Computer Software | \$24,341 | \$26,775 |
| 622478 | IT Service, Repairs & Main. | \$19,680 | \$20,565 |
| 622479 | Web Site | \$1,380 | \$1,425 |
| 622480 | Miscellaneous Expense | \$0 | \$0 |
| 622490 | Professional Services | | |
| 622491 | Audit & Actuarial | \$20,992 | \$24,525 |
| 622492 | Legal | \$27,028 | \$31,500 |
| 622500 | Public Education | \$7,000 | \$6,000 |
| 622515 | Community Events | \$131 | \$50 |
| 622520 | Assessment | | |
| 622521 | Assessment Collections Expense | \$94,744 | \$93,900 |
| 622522 | Assessment Preparation | \$7,574 | \$8,565 |
| 622523 | Assessment Collection Discounts | \$173,903 | \$174,100 |
| 622524 | Fire Assessment Refunds | \$27,615 | \$250 |
| 622550 | Travel | | |
| 622551 | Travel - Commissioners | \$293 | \$300 |
| 622552 | Travel - Admin & Support | \$3,708 | \$4,000 |
| 622553 | Travel - General | \$0 | \$250 |
| 622554 | Travel - Training | \$0 | \$500 |
| 622570 | Para Medic Transport | \$0 | \$0 |
| 622610 | General Personnel Expense | | |
| 622611 | Physicals | \$18,730 | \$27,110 |
| 622612 | Protective Gear | \$28,301 | \$16,130 |
| 622613 | Protective Gear Maintenance | \$4,028 | \$4,150 |
| 622614 | Uniforms | \$2,092 | \$2,145 |
| 622615 | Uniform Repairs | \$25 | \$50 |
| 622616 | Fitness Program / Main. | \$0 | \$0 |
| 622617 | Training Supplies | \$0 | \$0 |
| 622618 | Background Check | \$324 | \$2,150 |
| 622619 | Incident Supplies | \$184 | \$200 |
| 622620 | Shop Tools | | |
| 622621 | Hand Tools | \$75 | \$75 |
| 622622 | Power Tools | \$462 | \$290 |
| 622623 | Tools & Equip. Rental | \$0 | \$50 |
| 622624 | Shop Tools & Equip. R&M | \$25 | \$155 |
| 622630 | Equipment <\$1,000 | | |
| 622631 | Communication Equipment <\$1,000 | \$29,200 | \$21,300 |
| 622632 | EMS Equipment <\$1,000 | \$0 | \$250 |
| 622633 | Fire Equipment <\$1,000 | \$6,600 | \$2,500 |
| 622634 | Training Equipment <\$1,000 | \$0 | \$0 |
| 622635 | Fitness Equipment <\$1,000 | \$0 | \$0 |
| 622640 | Equipment >\$1,000 | | |
| 622649 | Equipment Loan Principal | \$0 | \$0 |
| 622710 | Apparatus / Equipment Testing | \$5,990 | \$6,290 |
| 622720 | Apparatus Fuel & Lubricants | | |
| 622721 | Vehicle Gas & Diesel | \$29,711 | \$35,560 |
| 622722 | Bulk Fuel & Lubricants | \$300 | \$790 |

**Pinellas Suncoast Fire Rescue District
FY 2021 - 2022 Adopted Budget
General Fund Line Item Detail**

| Account No. | Account Name | FY 20/21 Line Item Projection | FY 21/22 Line Item Adopted Budget |
|---|--|-------------------------------------|--|
| 622725 | EMS License & Permits | \$2,785 | \$0 |
| 622730 | Apparatus Repairs | | |
| 622731 | Rolling Stock Parts & Supplies | \$15,999 | \$81,265 |
| 622733 | PS-100 - 2015 Ford Expedition - Fire Chief | \$847 | \$0 |
| 622734 | PS-500 - 2015 Ford Expedition - Dep. Chief EMS | \$690 | \$0 |
| 622738 | DC-27 - 2003 Ford F250 P/U - District Chief | \$668 | \$0 |
| 622739 | M-27 - Rescue Boat - Marine | \$442 | \$0 |
| 6227392 | M-27 - Rescue Boat - 2019 Marine | \$398 | \$0 |
| 622740 | P-27 - 2002 Pierce - Enforcer | \$3,025 | \$0 |
| 622741 | T-28 -2002 Pierce Dash 75' - Aerial | \$2,007 | \$0 |
| 6227412 | T-28 - 2018 Pierce 107' Ascendant | \$7,415 | \$0 |
| 622742 | S-27 - 2001 Squad | \$3,457 | \$0 |
| 6227422 | E-26 - 2021 Pierce Engine | \$598 | \$0 |
| 622744 | E-27 - 2010 Pierce Arrow XT - Pumper | \$3,733 | \$0 |
| 622746 | SR27 - Gator Utility Veh. - EMS | \$0 | \$0 |
| 622747 | PS-401 - 2013 Ford F150 - LST | \$0 | \$0 |
| 622748 | PS-402 - 2013 Ford F150 - LST | \$65 | \$0 |
| 622749 | PS-900 - 2013 Ford F250 - Mechanic | \$64 | \$0 |
| 622750 | PS-901 - 2013 Ford F150 - Maintenance | \$32 | \$0 |
| 622751 | DC-27 - 2013 Ford F250 - DC | \$1,158 | \$0 |
| 622752 | Pool - 2014 Ford Explorer | \$659 | \$0 |
| 622753 | PS-600 - 2014 F150 - Deputy Chief Ops | \$57 | \$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 | \$74 | \$0 |
| 622757 | FB-27 Fire Boat | \$4,507 | \$0 |
| 622758 | B-28 Water Tank Truck | \$2,601 | \$0 |
| 622759 | Apparatus Repair - Shop Labor | \$0 | \$0 |
| 622760 | Equipment Repairs | | |
| 622761 | Commun. Equip.- Laptops | \$0 | \$100 |
| 622762 | Commun. Equip.- Radios | \$4,330 | \$7,370 |
| 622763 | EMS Equipment Repairs | \$0 | \$480 |
| 622764 | Fire Equipment Repairs | \$0 | \$785 |
| 622765 | Pager Repairs & Maintenance | \$0 | \$70 |
| Total Personnel & Operating Expenses | | \$6,542,023 | \$6,787,091 |
| NET CHANGE IN FUND BALANCE | | \$583,355 | (\$0) |

**PINELLAS SUNCOAST FIRE & RESCUE
FY 2021-2022 CAPITAL PROJECTS FUND ADOPTED BUDGET**

| | FY 2020 - 2021 | | FY 2021-2022 |
|------------------------------------|--------------------------|--------------------|--------------------|
| | Projection (06/30/21) | ADOPTED Budget | Adopted Budget |
| Revenues: | | | |
| Impact Fee Income | \$94,276 | \$0 | \$0 |
| Other Income | \$0 | \$0 | \$0 |
| Total Revenues | \$94,276 | \$0 | \$0 |
| Expenditures: | | | |
| Impact Fee Expense | \$0 | \$0 | \$25,000 |
| Capital Outlays: | | | |
| Capital - Administration Division | \$0 | \$0 | \$0 |
| Capital - Operations Division | \$323,830 | \$873,830 | \$494,103 |
| Capital - EMS Division | \$0 | \$70,000 | \$70,000 |
| Capital - Prevention Division | \$0 | \$0 | \$0 |
| Capital - Support Division | \$33,000 | \$33,000 | \$33,800 |
| | | | |
| Total Expenditures | \$356,830 | \$976,830 | \$622,903 |
| Capital Surplus / (Deficit) | (\$262,554) | (\$976,830) | (\$622,903) |

**Pinellas Suncoast Fire Rescue District
FY 2021 - 2022 Adopted Budget
Capital Projects Fund Line Item Detail**

| Account No. | Account Name | FY 20/21 Line Item Projection | FY 21/22 Line Item Adopted Budget |
|-----------------------------------|---------------------------------|-------------------------------------|--|
| <u>INCOME</u> | | | |
| 443000 | Impact Fee Income | \$94,276 | \$0 |
| Total Income | | \$94,276 | \$0 |
| <u>EXPENDITURES</u> | | | |
| 626000 | Impact Fee Expense | \$0 | \$25,000 |
| 627000 | Capital Outlays | | |
| | Administration (627001): | | |
| 6270011 | Admin-Office Furnishings | \$0 | \$0 |
| 6270012 | Admin-Office Equipment | \$0 | \$0 |
| 6270013 | Admin-Fire Stations | \$0 | \$0 |
| 6270018 | Admin-Rolling Stock | \$0 | \$0 |
| | Operations (627002): | | |
| 6270021 | Ops-Appliances | \$0 | \$0 |
| 6270022 | Ops-Furnishings | \$0 | \$0 |
| 6270023 | Ops-Station Equipment | \$0 | \$0 |
| 6270024 | Ops-Communications Equipment | \$0 | \$0 |
| 6270025 | Ops-Fire Equipment | \$55,000 | \$255,000 |
| 6270026 | Ops-Training Equipment | \$0 | \$0 |
| 6270027 | Ops-Fitness Equipment | \$0 | \$0 |
| 6270028 | Ops-Rolling Stock | \$268,830 | \$239,103 |
| | EMS (627003): | | |
| 6270031 | EMS-Appliances | \$0 | \$0 |
| 6270032 | EMS-Furnishings | \$0 | \$0 |
| 6270033 | EMS-Station Equipment | \$0 | \$0 |
| 6270034 | EMS-Communication Equipment | \$0 | \$0 |
| 6270035 | EMS-EMS Equipment | \$0 | \$0 |
| 6270036 | EMS-Training Equipment | \$0 | \$0 |
| 6270037 | EMS-Fitness Equipment | \$0 | \$0 |
| 6270038 | EMS-Rolling Stock | \$0 | \$70,000 |
| | Prevention (627004): | | |
| 6270041 | Prevention-Office Furnishings | \$0 | \$0 |
| 6270042 | Prevention-Office Equipment | \$0 | \$0 |
| 6270043 | Prevention-EOC Equipment | \$0 | \$0 |
| 6270044 | Prevention-Communication Equip. | \$0 | \$0 |
| 6270048 | Prevention-Rolling Stock | \$0 | \$0 |
| | Support (627005): | | |
| 6270051 | Support-Office Furnishings | \$0 | \$0 |
| 6270052 | Support-Office Equipment | \$0 | \$0 |
| 6270053 | Support-Shop & Repairs Equip | \$0 | \$0 |
| 6270054 | Support-Communication Equip. | \$0 | \$0 |
| 6270058 | Support-Rolling Stock | \$33,000 | \$33,800 |
| Total Capital Expenditures | | \$356,830 | \$597,903 |
| Total Expenditures | | \$356,830 | \$622,903 |
| NET CHANGE IN FUND BALANCE | | (\$262,554) | (\$622,903) |

APPENDIX

Table of Contents

- A. Frequently Asked Questions
- B. Pinellas Suncoast Fire & Rescue District Organization
- C. Organization Chart and Ten Year Personnel FTE Chart
- D. FY 2021 - 2022 General Fund Graphs
- E. Ten Year Capital Expenditure Plan
- F. Fire District Map

FINANCE & BUDGET

FREQUENTLY ASKED QUESTIONS

Q: WHAT IS THE PURPOSE OF THE DISTRICT BUDGET?

A: The budget is an annual financial plan for the Pinellas Suncoast Fire & Rescue District. It specifies the level of services to be provided in the coming year and the resources, including personnel, capital expenditures and operating expenses, needed to provide those services.

Q: HOW AND WHEN IS THE BUDGET PREPARED?

A: During the second fiscal quarter, the Finance Director collects historic data, major vendor cost increase estimates and information supplied by District staff and prepares a draft budget for review with the Fire Chief and Assistant Chief for consideration of the spending levels recommended for the following fiscal year. Appropriate changes are made creating a proposed tentative budget for presentation to the Board of Fire Commissioners in public hearings for citizen input and to adopt the final budget by Commissioner Resolution in a Special Budget Hearing in September. The new fiscal year commences October 1st.

Q: WHAT IS A FISCAL YEAR?

A: A fiscal year is a 12 month operating cycle that comprises a budget and financial reporting period. The PSFRD fiscal year, along with other Special Districts within the State of Florida, begins on October 1st and ends September 30th of each year.

Q: FROM WHERE DOES THE DISTRICT OBTAIN ITS REVENUES?

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

Q: HOW IS REVENUE USED BY THE DISTRICT?

A: Revenue is the source of funds used to pay for the District's operational and capital expenditures as identified and appropriated 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 A 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 and benefits and operating costs including but not limited to utilities, supplies, insurance, fuel, etc.

Q: WHAT IS A LONG TERM CAPITAL EXPENDITURE PLAN?

A: All buildings (fire stations) and rolling stock (fire, EMS & staff utility vehicles), high cost safety equipment and office equipment that has a value greater than \$5,000 and have an estimated life span greater than one year. In order to successively provide quality emergency services to all businesses, residents and visitors 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 future 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.

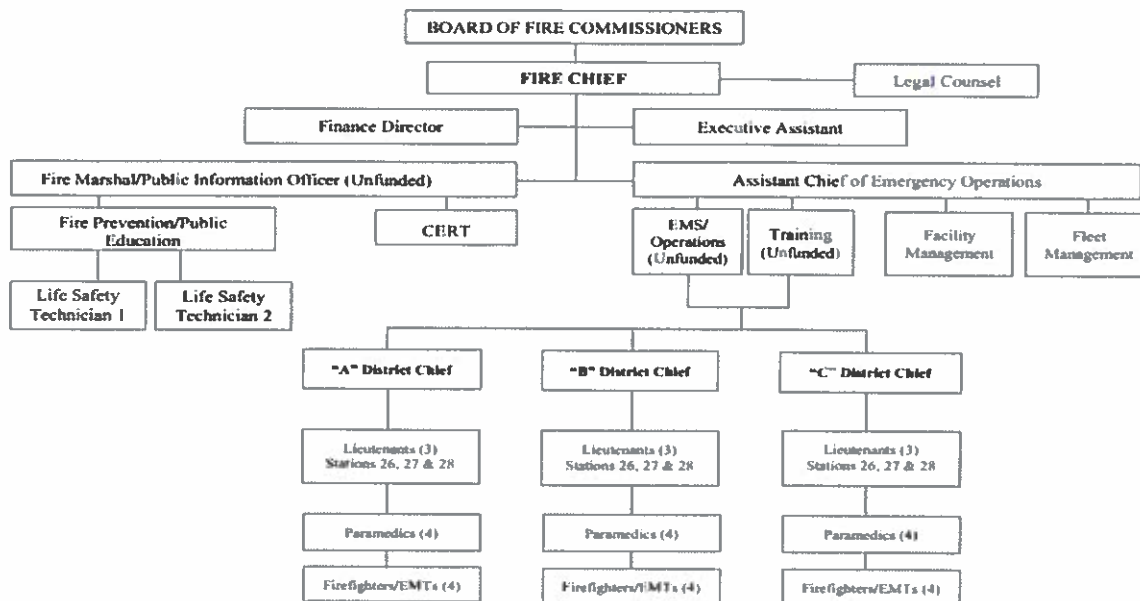
Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT?

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: | <p>Board of Fire Commissioners Five elected, four year term Commissioners:</p> <ul style="list-style-type: none">v. Representative Commissioner for each of the four barrier island citiesvi. 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-delivery fire rescue community service to prevent and control damage, destruction or injury to people or property by fire, disaster, or other emergencies and to provide Advanced Life Support (ALS) as part of the Pinellas County Emergency Medical Services (EMS) system. |
| LOCATION: | PSFRD is located on the central west coast of Florida in Pinellas County. The operation consists of three fire stations. The headquarter station is located on First Street in Indian Rocks Beach with two secondary stations, one located on the mainland on 94 th Ave. in Seminole and the other in a rented structure in the Town of Indian Shores located at 18395 Gulf Blvd., Suite 101. |

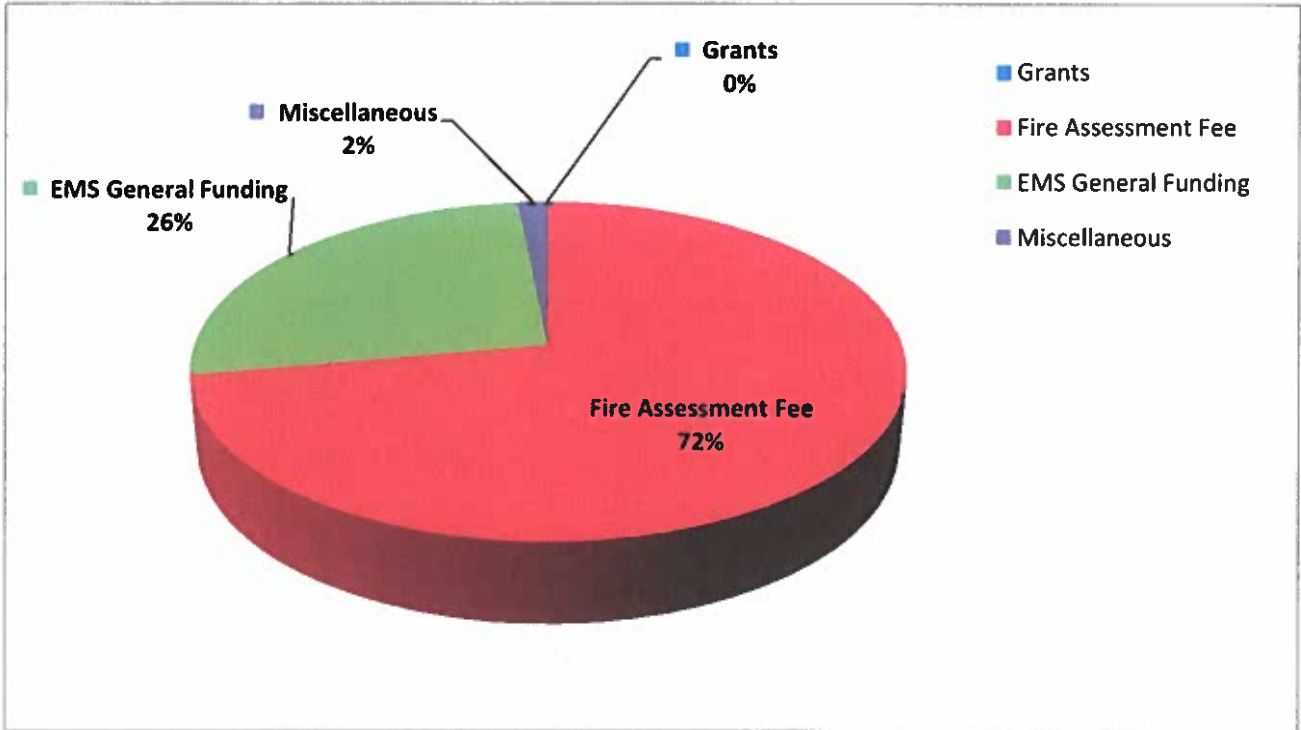
**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
ORGANIZATIONAL STRUCTURE**



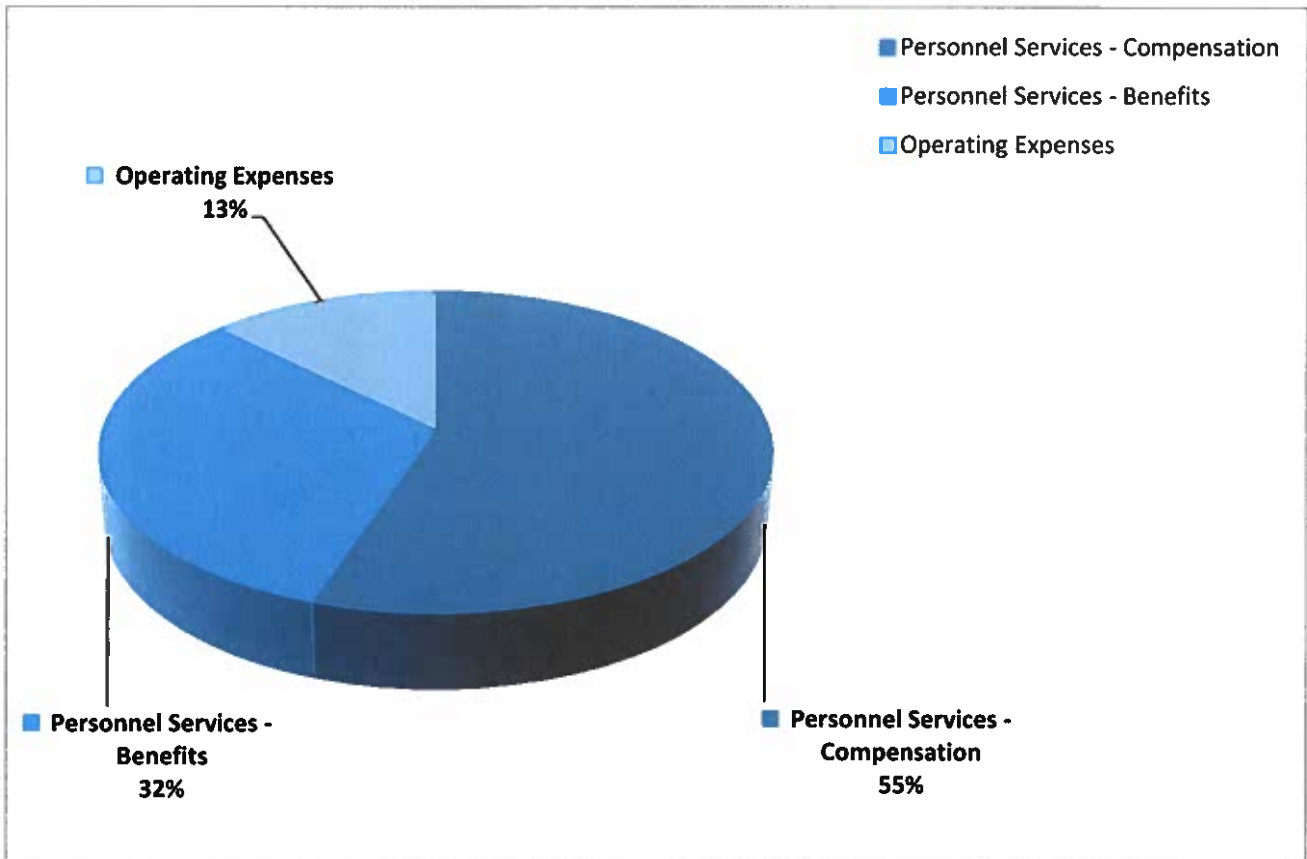
Full Time Equivalent Employees By Function

| <u>Function</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Firefighter/EMT | 19 | 16 | 16 | 16 | 16 | 16 | 16 | 13 | 13 | 13 |
| Firefighter/Paramedic | 18 | 19 | 19 | 19 | 19 | 19 | 19 | 17 | 17 | 17 |
| Administrative Staff | 6 | 7 | 7 | 7 | 7 | 8 | 8 | 6 | 6 | 6 |
| Mechanic & Maintenance | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Total | 45 | 44 | 44 | 44 | 44 | 45 | 45 | 38 | 38 | 38 |

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT
 FY 2021 - 2022 GENERAL FUND ADOPTED BUDGET
 REVENUE BY SOURCE**



EXPENDITURES BY CATEGORY GROUP



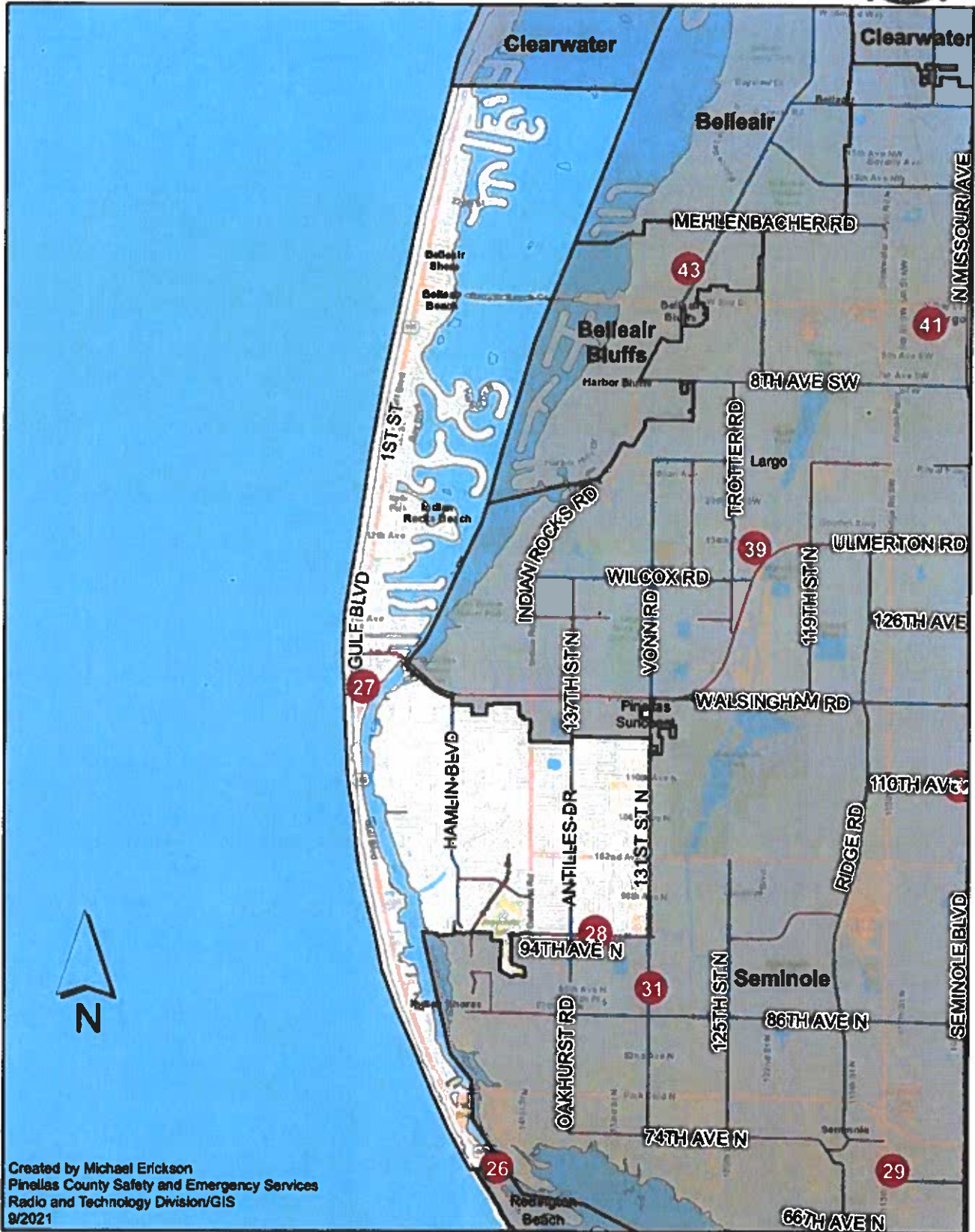
**Pinellas Suncoast Fire & Rescue District
Ten Year Capital Expenditure Plan
Fiscal Year Ending 2022 Through 2031**

| Reference / Description | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|--|------------------|------------------|--------------------|--------------------|--------------------|------------------|--------------------|------------|--------------------|---------------------|
| Rolling Stock: | | | | | | | | | | |
| M-27 Marine Rescue Boat | | | | | | | | | \$28,000 | |
| FB-27 Fireboat | | | | | | | | | \$180,000 | |
| S-26 2021 Pierce Enforcer Pumper (Lease) | \$70,273 | \$70,273 | \$70,273 | \$70,273 | \$70,273 | \$70,273 | \$70,273 | | | |
| PS-Shift 2023 Shift Pool | | \$35,000 | | | | | | | | \$40,000 |
| E-27 2022 Pierce Arrow XT PUC Pumper | \$200,000 | \$600,000 | | | | | | | | |
| DC-27 2021 Tahoe - District Chief | \$70,000 | | | | | | | | | \$80,000 |
| SR-27 2023 Gator ATV - Beach Rescue | | \$21,000 | | | | | | | | \$25,000 |
| PS-402 2024 Fire Inspector | | | \$40,000 | | | | | | | |
| PS-900 2022 Mechanic | \$33,800 | | | | | | | | | \$45,000 |
| PS-901 2023 Maintenance | | \$28,000 | | | | | | | | \$35,000 |
| PS-Staff 2023 Staff Pool | | \$25,000 | | | | | | | \$28,000 | |
| PS-500 2024 Staff Pool | | | \$35,000 | | | | | | | |
| PS-600 2021 Tahoe - Assistant Chief EMS | \$70,000 | | | | | | | | \$75,000 | |
| PS-100 2023 Fire Chief | | \$35,000 | | | | | | | | |
| T-28 2017 Pierce Velocity 107' Aerial Ladder (Lease) | \$98,830 | \$98,830 | \$98,830 | | | | | | \$1,650,000 | |
| PS-400 2026 Fire Marshal | | | | | \$35,000 | | | | | |
| Total Rolling Stock | \$542,903 | \$913,103 | \$244,103 | \$70,273 | \$105,273 | \$70,273 | \$70,273 | \$0 | \$1,961,000 | \$225,000 |
| | | | | | \$4,202,200 | | | | | |
| Equipment | | | | | | | | | | |
| Air Compressor | \$55,000 | | | | | | | | | |
| Apparatus Air Bags | | | | | \$8,000 | | | | | |
| Extrication Equipment | | \$40,000 | | | | | | | | |
| SCBA: 35 Air Packs & 70 Air Cylinders per NFPA | | | | | | \$200,000 | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Equipment | \$55,000 | \$40,000 | \$0 | \$0 | \$8,000 | \$200,000 | \$0 | \$0 | \$0 | \$0 |
| | | | | | \$303,000 | | | | | |
| Fire Stations: | | | | | | | | | | |
| Station 26 | | | | | | | \$2,000,000 | | | |
| Station 27 | | | | \$2,000,000 | | | | | | |
| Station 28 | | | \$4,200,000 | | | | | | | |
| Total Stations | \$0 | \$0 | \$4,200,000 | \$2,000,000 | \$0 | \$0 | \$2,000,000 | \$0 | \$0 | \$0 |
| | | | | | \$8,200,000 | | | | | |
| Total Capital Plan | | | | | | | | | | \$12,705,200 |



Pinellas Suncoast Fire District

Fire Stations 26, 27 & 28



Created by Michael Erickson
 Pinellas County Safety and Emergency Services
 Radio and Technology Division/GIS
 9/2021