



# FY 2014 – 2015 Amended Budget

*September 16, 2014 Budget Adoption Public Hearing*

Per FS 189.418 the 2014-2015 fiscal year Amended Budget is hereby submitted to the Board of Fire Commissioners for resolution adoption during the Board of Fire Commissioners meeting on August 18, 2014

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT**  
**FISCAL YEAR 2014-2015 CONSOLIDATED GOVERNMENTAL FUNDS AMENDED BUDGET**

(Per Budget Amendment Resolution Number 2015-02 Dated 08/18/15)

| Ref                                       | Account Category   | General Fund       | Capital Projects Fund | Governmental Funds Budget |                     |                     |
|---|--|--------------------|-----------------------|---------------------------|---------------------|---------------------|
|   |  |                    |                       | FY 2014-2015 Budget       | FY 2013-2014 Actual | FY 2013-2014 Budget |
| <b>REVENUES</b>                           |  |                    |                       |                           |                     |                     |
| 1.  | FEMA Proceeds  | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 2.  | Fire Assessment Fees   | \$3,609,577        | \$0                   | \$3,609,577               | \$3,623,779         | \$3,599,533         |
| 3.  | EMS Funding  | \$692,339          | \$0                   | \$692,339                 | \$660,815           | \$660,815           |
| 4.  | Plan & Inspection Fees   | \$77,713           | \$0                   | \$77,713                  | \$67,152            | \$60,059            |
| 5.  | Special Event Protective Service   | \$1,800            | \$0                   | \$1,800                   | \$1,400             | \$0                 |
| 6.  | Insurance/Equipment Proceeds   | \$0                | \$0                   | \$0                       | \$8,359             | \$0                 |
| 7.  | Impact Fees  | \$0                | \$83,500              | \$83,500                  | \$110,969           | \$20,000            |
| 8.  | Interest/Investment Income   | \$9,790            | \$0                   | \$9,790                   | \$15,662            | \$7,400             |
| 9.  | Inter-Fund Transfers   | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 10.                                       | Miscellaneous Revenues   | \$0                | \$0                   | \$0                       | \$980               | \$0                 |
| 11.                                       | Refunded Expenses<br><i>(Partially Offset by "Expense Reimbursements")</i> | \$33,270           | \$0                   | \$33,270                  | \$45,177            | \$57,485            |
| 12.                                       | <b>TOTAL REVENUES</b>  | <b>\$4,424,489</b> | <b>\$83,500</b>       | <b>\$4,507,989</b>        | <b>\$4,534,293</b>  | <b>\$4,405,292</b>  |
| 13.                                       | Other Sources of Funds   | \$186,372          | \$0                   | \$186,372                 | \$0                 | \$30,000            |
| 14.                                       | <b>Total Sources of Funds</b>  | <b>\$4,610,861</b> | <b>\$83,500</b>       | <b>\$4,694,361</b>        | <b>\$4,534,293</b>  | <b>\$4,435,292</b>  |
| <b>EXPENDITURES</b>                       |  |                    |                       |                           |                     |                     |
| <b>Public Safety - Fire and EMS:</b>      |  |                    |                       |                           |                     |                     |
| 15.                                       | Expense Reimbursements<br><i>(Offset by "Refunded Expenses")</i>           | \$33,270           | \$0                   | \$33,270                  | \$39,087            | \$57,485            |
| 16.                                       | Personnel Services - Compensation  | \$2,589,919        | \$0                   | \$2,589,919               | \$2,460,302         | \$2,466,891         |
| 17.                                       | Personnel Services - Benefits  | \$1,428,221        | \$0                   | \$1,428,221               | \$1,231,938         | \$1,291,537         |
| 18.                                       | Impact Fee Expense   | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 19.                                       | Operating Expenses   | \$559,451          | \$0                   | \$559,451                 | \$558,330           | \$555,090           |
| 20.                                       | Capital Outlay   | \$0                | \$83,500              | \$83,500                  | \$23,509            | \$50,000            |
|   | <b>TOTAL EXPENDITURES</b>  | <b>\$4,610,861</b> | <b>\$83,500</b>       | <b>\$4,694,361</b>        | <b>\$4,313,166</b>  | <b>\$4,421,003</b>  |
| 21.                                       | Transfers To Other Funds   | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 22.                                       | <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>           | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>                | <b>\$221,127</b>    | <b>\$14,289</b>     |
| <b>FUND BALANCE BEGINNING OCTOBER 1</b>   |  |                    |                       |                           |                     |                     |
| 23.                                       | Nonspendable Fund Balance  | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 24.                                       | Committed Fund Balance   | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 25.                                       | Assigned Fund Balance  | \$1,019,495        | \$0                   | \$1,019,495               | \$916,866           | \$916,866           |
| 26.                                       | Unassigned Fund Balance  | \$1,343,031        | \$0                   | \$1,343,031               | \$1,311,993         | \$1,311,993         |
| 27.                                       | Restricted Fund Balance  | \$0                | \$366,277             | \$366,277                 | \$278,817           | \$278,817           |
| 28.                                       | <b>TOTAL FUND BALANCE BEGINNING OCT. 1</b>                                 | <b>\$2,362,526</b> | <b>\$366,277</b>      | <b>\$2,728,803</b>        | <b>\$2,507,676</b>  | <b>\$2,507,676</b>  |
| <b>TOTAL FUND BALANCE ENDING SEPT. 30</b> |  |                    |                       |                           |                     |                     |
| 29.                                       | Nonspendable Fund Balance  | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 30.                                       | Committed Fund Balance   | \$0                | \$0                   | \$0                       | \$0                 | \$0                 |
| 31.                                       | Assigned Fund Balance  | \$957,995          | \$0                   | \$957,995                 | \$1,019,495         | \$1,019,495         |
| 32.                                       | Unassigned Fund Balance  | \$1,218,159        | \$0                   | \$1,218,159               | \$1,343,031         | \$1,223,653         |
| 33.                                       | Restricted Fund Balance  | \$0                | \$366,277             | \$366,277                 | \$366,277           | \$248,817           |
| 34.                                       | <b>TOTAL FUND BALANCE ENDING SEPT. 30</b>                                  | <b>\$2,176,154</b> | <b>\$366,277</b>      | <b>\$2,542,431</b>        | <b>\$2,728,803</b>  | <b>\$2,491,965</b>  |
| 35.                                       | <b>Unassigned Fund Balance As a % of General Fund Expenditures</b>         |                    |                       | <b>26.6%</b>              |                     |                     |

**PINELLAS SUNCOAST FIRE & RESCUE**

**FY 2014 - 2015 AMENDED BUDGET**

(Per Budget Amendment Resolution Number 2015-02 Dated 08/18/15)

**GENERAL FUND**

|                                  | FY 2013 - 2014     |                    | FY 2014-2015       | Budget Inc/ (Dec) |
|----------------------------------|--------------------|--------------------|--------------------|-------------------|
|                                  | Actual             | ADOPTED Budget     | Amended Budget     | Amount            |
| <b>Revenues:</b>                 |                    |                    |                    |                   |
| FEMA Proceeds                    | \$0                | \$0                | \$0                | \$0               |
| Fire Assessment Fee              | \$3,623,779        | \$3,599,533        | \$3,609,577        | \$10,044          |
| EMS Funding                      | \$660,815          | \$660,815          | \$692,339          | \$31,524          |
| Plan & Inspection Fees           | \$67,152           | \$60,059           | \$77,713           | \$17,654          |
| Special Event Protective Service | \$1,400            | \$0                | \$1,800            | \$1,800           |
| Insurance/Equipment Proceeds     | \$8,359            | \$0                | \$0                | \$0               |
| Interest/Investment Income       | \$15,662           | \$7,400            | \$9,790            | \$2,390           |
| Capital Fund Transfers           | \$0                | \$0                | \$0                | \$0               |
| Miscellaneous Revenues           | \$980              | \$0                | \$0                | \$0               |
| Refunded Expenses                | \$45,177           | \$57,485           | \$33,270           | (\$24,215)        |
| <b>Total Revenues</b>            | <b>\$4,423,324</b> | <b>\$4,385,292</b> | <b>\$4,424,489</b> | <b>\$39,197</b>   |

|                                       |                    |                    |                    |                  |
|---------------------------------------|--------------------|--------------------|--------------------|------------------|
| <b>Other Sources of Funds:</b>        |                    |                    |                    |                  |
| From Unassigned Fund Balance Reserves | \$0                | \$0                | \$186,372          | \$186,372        |
| Other:                                |                    |                    |                    | \$0              |
| <b>Total Sources of Funds</b>         | <b>\$4,423,324</b> | <b>\$4,385,292</b> | <b>\$4,610,861</b> | <b>\$225,569</b> |

|                        |          |          |          |            |
|------------------------|----------|----------|----------|------------|
| <b>Expenditures:</b>   |          |          |          |            |
| Expense Reimbursements | \$39,087 | \$57,485 | \$33,270 | (\$24,215) |

| <b>Operating Expenditures</b>       |                    |                    |                    |                  |
|-------------------------------------|--------------------|--------------------|--------------------|------------------|
| Personnel Services - Compensation   | \$2,460,302        | \$2,466,891        | \$2,589,919        | \$123,028        |
| Personnel Services - Benefits       | \$1,231,938        | \$1,291,537        | \$1,428,221        | \$136,684        |
| General Operating Expenses          | \$558,330          | \$555,090          | \$559,451          | \$4,361          |
| <b>Total Operating Expenditures</b> | <b>\$4,250,570</b> | <b>\$4,313,518</b> | <b>\$4,577,591</b> | <b>\$264,073</b> |

|                                       |                    |                    |                    |                  |
|---------------------------------------|--------------------|--------------------|--------------------|------------------|
| <b>Total Operational Expenditures</b> | <b>\$4,289,657</b> | <b>\$4,371,003</b> | <b>\$4,610,861</b> | <b>\$239,858</b> |
|---------------------------------------|--------------------|--------------------|--------------------|------------------|

|                                    |     |     |     |     |
|------------------------------------|-----|-----|-----|-----|
| Transfers to Capital Projects Fund | \$0 | \$0 | \$0 | \$0 |
|------------------------------------|-----|-----|-----|-----|

|   |                    |                    |                    |                  |
|---|--------------------|--------------------|--------------------|------------------|
| <b>Total Transfers &amp; Operational Expenditures</b> | <b>\$4,289,657</b> | <b>\$4,371,003</b> | <b>\$4,610,861</b> | <b>\$239,858</b> |
|---|--------------------|--------------------|--------------------|------------------|

|  |                  |                 |            |                   |
|--|------------------|-----------------|------------|-------------------|
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>\$133,667</b> | <b>\$14,289</b> | <b>\$0</b> | <b>(\$14,289)</b> |
|--|------------------|-----------------|------------|-------------------|

| <b>FUND BALANCE BEGINNING OCTOBER 1</b>    |                    |                    |                    |  |
|--|--------------------|--------------------|--------------------|--|
| Assigned Fund Balance                      | \$916,866          | \$916,866          | \$1,019,495        |  |
| Unassigned Fund Balance                    | \$1,311,993        | \$1,311,993        | \$1,343,031        |  |
| <b>TOTAL FUND BALANCE BEGINNING OCT. 1</b> | <b>\$2,228,859</b> | <b>\$2,228,859</b> | <b>\$2,362,526</b> |  |

| <b>FY CHANGES WITHIN FUND BALANCES</b>        |           |           |            |  |
|---|-----------|-----------|------------|--|
| Fiscal Year Provision for Apparatus Reserves  | \$102,629 | \$102,629 | \$0        |  |
| Reserve Reversals for Disposals & Adjustments | \$0       | \$0       | (\$61,500) |  |

| <b>FY FUND BALANCE CHANGES</b>               |                  |                 |                    |  |
|--|------------------|-----------------|--------------------|--|
| Excess/Deficiency Revenues Over Expenditures | \$133,667        | \$14,289        | \$0                |  |
| Fund Transfers to Capital Projects Fund      | \$0              | \$0             | \$0                |  |
| General Fund Source of Funding               | \$0              | \$0             | (\$186,372)        |  |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>\$133,667</b> | <b>\$14,289</b> | <b>(\$186,372)</b> |  |

| <b>FUND BALANCE ENDING</b> |                    |                    |                    |  |
|----------------------------|--------------------|--------------------|--------------------|--|
| Assigned Fund Balance      | \$1,019,495        | \$1,019,495        | \$957,995          |  |
| Unassigned Fund Balance    | \$1,343,031        | \$1,223,653        | \$1,218,159        |  |
| <b>FUND BALANCE ENDING</b> | <b>\$2,362,526</b> | <b>\$2,243,148</b> | <b>\$2,176,154</b> |  |

|  |              |              |              |  |
|--|--------------|--------------|--------------|--|
| <b>Unassigned Fund Balance As a % of General Fund Expenditures</b> | <b>31.6%</b> | <b>28.4%</b> | <b>26.6%</b> |  |
|--|--------------|--------------|--------------|--|

**Pinellas Suncoast Fire Rescue District**  
**FY 2014 - 2015 General Fund Amended Budget**  
**Line Item Detail**

| Account No.          | Account Name                          | FY 13/14<br>Actual | FY 14/15<br>Line Item<br>Budget |
|----------------------|---------------------------------------|--------------------|---------------------------------|
| <b><i>INCOME</i></b> |                                       |                    |                                 |
| 411000               | Ad Valorem Income                     | \$0                | \$0                             |
| 421100               | Grants                                |                    |                                 |
| 421101               | Federal Grant -                       | \$0                | \$0                             |
| 421201               | State Grant -                         | \$0                | \$0                             |
| 434000               | FEMA Income                           | \$0                | \$0                             |
| 442200               | Public Safety Income                  |                    |                                 |
| 442201               | Fire Assessment Fee                   | \$3,623,779        | \$3,609,577                     |
| 442205               | EMS Funding                           | \$660,815          | \$692,339                       |
| 442300               | Plan & Inspection Fees                |                    |                                 |
| 442301               | Annual Inspections                    | \$35,545           | \$52,213                        |
| 442302               | Re-Inspections                        | \$13,150           | \$17,500                        |
| 442303               | Plan Review                           | \$12,223           | \$5,000                         |
| 442304               | Cert. Of Occupancy                    | \$350              | \$200                           |
| 442305               | Code Compliance                       | \$0                | \$0                             |
| 442306               | Fire Protection Installation          | \$0                | \$0                             |
| 442307               | Motor Fuel & LP Tank Install          | \$0                | \$0                             |
| 442308               | Special Events                        | \$430              | \$300                           |
| 442350               | Late Payment Penalties                | \$5,454            | \$2,500                         |
| 442400               | Special Event Protective Service      |                    |                                 |
| 442401               | Community Event - Beauty & the Beach  | \$800              | \$800                           |
| 442402               | Community Event - Biggest Beach Party | \$600              | \$1,000                         |
| 455000               | Insurance Proceeds                    |                    |                                 |
| 455100               | Vehicle Accidents                     | \$8,309            | \$0                             |
| 458000               | Equipment Proceeds                    |                    |                                 |
| 458101               | Building Equipment                    | \$0                | \$0                             |
| 458201               | Vehicle Equipment                     | \$0                | \$0                             |
| 458202               | Misc. Equipment                       | \$50               | \$0                             |
| 458301               | Protective Gear Equipment             | \$0                | \$0                             |
| 461000               | Interest Income                       |                    |                                 |
| 461001               | Misc. Vendor Interest                 | \$145              | \$0                             |
| 461002               | Bank Account Interest                 | \$3,509            | \$3,500                         |
| 461003               | NSF Check Charges                     | \$0                | \$0                             |
| 461004               | Past Due Interest                     | \$549              | \$0                             |
| 461005               | Delinquent Tax Assess. Interest       | \$4,326            | \$0                             |
| 462000               | Investment Interest                   |                    |                                 |
| 462001               | Raymond James - 78697441              | \$0                | \$0                             |
| 462002               | State investment Pool "A"             | \$1                | \$0                             |
| 462003               | Florida SAFE                          | \$7,132            | \$6,290                         |
| 463000               | Fund Transfers                        |                    |                                 |
| 463001               | Cap. Proj. Fund Transfers             | \$0                | \$0                             |
| 469100               | Miscellaneous Revenues                |                    |                                 |
| 469101               | Contributions & Donations             | \$115              | \$0                             |
| 469102               | Miscellaneous Income                  | \$865              | \$0                             |
| 469103               | Discounts                             | \$0                | \$0                             |
| 499900               | Refunded Expenses                     |                    |                                 |
| 499901               | OPEB - Health Insurance               | \$32,101           | \$28,186                        |
| 499902               | OPEB - Life Insurance                 | \$373              | \$388                           |
| 499903               | OPEB - Physicals                      | \$0                | \$0                             |
| 499904               | OPEB - COBRA                          | \$0                | \$496                           |
| 499905               | OPEB - CompBenefits                   | \$353              | \$0                             |
| 499910               | Employee Wage Refunds                 | \$0                | \$0                             |
| 499911               | Employee Expense Refunds              | \$4,321            | \$0                             |
| 499912               | Employee Education Supplement         | \$3,420            | \$4,200                         |
| 499913               | IRVFA Expense Refunds                 | \$0                | \$0                             |
| 499914               | Vendor Refunds                        | \$4,425            | \$0                             |
| 499920               | Report Copy Requests                  | \$184              | \$0                             |
| <b>Total Income</b>  |                                       | <b>\$4,423,324</b> | <b>\$4,424,489</b>              |

**Pinellas Suncoast Fire Rescue District**  
**FY 2014 - 2015 General Fund Amended Budget**  
**Line Item Detail**

| Account No.           | Account Name                   | FY 13/14<br>Actual | FY 14/15<br>Line Item<br>Budget |
|-----------------------|--------------------------------|--------------------|---------------------------------|
| <b><u>EXPENSE</u></b> |                                |                    |                                 |
| 500000                | Expense Reimbursements         |                    |                                 |
| 500201                | OPEB - Health Insurance        | \$32,098           | \$28,186                        |
| 500202                | OPEB - Life Insurance          | \$372              | \$388                           |
| 500203                | OPEB - Physicals               | \$0                | \$0                             |
| 500204                | OPEB - Dental & Vision         | \$0                | \$496                           |
| 500205                | OPEB - CompBenefits            | \$333              | \$0                             |
| 500210                | Employee Wage Refunds          | \$0                | \$0                             |
| 500211                | Employee Expense Refunds       | \$2,864            | \$0                             |
| 500212                | Employee Education Supplement  | \$3,420            | \$4,200                         |
| 500213                | IRVFA Expense Refunds          | \$0                | \$0                             |
| 500214                | Vendor Refunds                 | \$0                | \$0                             |
| 622000                | Payroll Expenses               |                    |                                 |
| 622011                | Salary                         | \$2,305,694        | \$2,427,612                     |
| 622125                | Bonus                          | \$27,750           | \$28,500                        |
| 622140                | FLSA and Overtime Pay          | \$101,414          | \$104,000                       |
| 622142                | Drivers Pay                    | \$12,117           | \$14,829                        |
| 622143                | Acting Officer                 | \$4,327            | \$5,978                         |
| 622144                | Uniform Allowance              | \$9,000            | \$9,000                         |
| 622126                | Bonus - Reserves               | \$0                | \$0                             |
| 622200                | Payroll Benefits               |                    |                                 |
| 622210                | Payroll Tax Expense / FICA     | \$171,643          | \$192,058                       |
| 622220                | Retirement - FRS               | \$419,101          | \$465,403                       |
| 622230                | Health Care                    | \$507,453          | \$645,165                       |
| 622231                | AD&D Insurance                 | \$3,811            | \$3,845                         |
| 622239                | Unemployment Compensation      | \$0                | \$0                             |
| 622240                | Workmans Compensation          | \$129,930          | \$121,750                       |
| 622310                | Advertising & Public Relations | \$911              | \$1,091                         |
| 622320                | Books & Publications           | \$737              | \$745                           |
| 622330                | Communications                 |                    |                                 |
| 622331                | Telephone                      | \$1,824            | \$1,993                         |
| 622332                | Cell Phones                    | \$3,010            | \$3,612                         |
| 622333                | Internet / Cable               | \$1,842            | \$2,457                         |
| 622340                | Dues & Subscriptions           | \$3,311            | \$3,579                         |
| 622350                | Education                      |                    |                                 |
| 622354                | Association Conferences        | \$675              | \$925                           |
| 622355                | Continuing Education           | \$10,478           | \$9,600                         |
| 622356                | Certification                  | \$746              | \$90                            |
| 622357                | Recertifications               | \$90               | \$90                            |
| 622358                | Training - Refresher Course    | \$0                | \$0                             |
| 622360                | Election / Referendum          | \$0                | \$0                             |
| 622365                | Emergency Operation Center     |                    |                                 |
| 622366                | Consumables                    | \$18               | \$500                           |
| 622370                | Facility Expense               |                    |                                 |
| 622371                | Grounds Maintenance            | \$3,022            | \$2,800                         |
| 622372                | Building Repairs & Main.       | \$7,492            | \$15,000                        |
| 622373                | Appliances <\$1,000            | \$426              | \$1,000                         |
| 622374                | Furnishings <\$1,000           | \$332              | \$1,000                         |
| 622375                | Furnishings >\$1,000           | \$1,080            | \$0                             |
| 622376                | Small Tools                    | \$0                | \$100                           |
| 622377                | Janitorial Expense             | \$2,763            | \$3,325                         |
| 622378                | Utilities                      | \$3,445            | \$3,659                         |
| 622379                | Power                          | \$15,559           | \$15,120                        |
| 622380                | Equipment Repairs & Main.      | \$5,198            | \$4,200                         |
| 622381                | Equipment >\$1,000             | \$0                | \$6,000                         |
| 622382                | Equipment <\$1,000             | \$1,237            | \$1,250                         |
| 622383                | Facility Rent                  | \$0                | \$8,505                         |

**Pinellas Suncoast Fire Rescue District  
FY 2014 - 2015 General Fund Amended Budget  
Line Item Detail**

|             |                                | FY 13/14  | FY 14/15         |
|-------------|--------------------------------|-----------|------------------|
| Account No. | Account Name                   | Actual    | Line Item Budget |
| 622400      | General Office Expense         |           |                  |
| 622401      | Bank Charges                   | \$625     | \$600            |
| 622402      | Office Supplies                | \$2,496   | \$4,560          |
| 622403      | Office Furniture <\$1,000      | \$320     | \$500            |
| 622404      | Office Equipment <\$1,000      | \$130     | \$500            |
| 622405      | Office Equipment Rental        | \$887     | \$960            |
| 622406      | Postage                        | \$821     | \$900            |
| 622408      | P/R Processing Charges         | \$4,423   | \$4,803          |
| 622409      | Taxes & License                | \$335     | \$325            |
| 622420      | Insurance Liability            |           |                  |
| 622421      | General Liability Package      | \$31,605  | \$33,200         |
| 622422      | Auto Insurance                 | \$17,382  | \$18,250         |
| 622423      | Umbrella Liability             | \$0       | \$0              |
| 622424      | Bond Insurance-Commissioner    | \$351     | \$240            |
| 622425      | Disability Ins. - Professional | \$7,344   | \$7,700          |
| 622426      | Disability Ins. - Volunteers   | \$489     | \$0              |
| 622430      | Government Dues                | \$0       | \$0              |
| 622440      | Grant Expense                  |           |                  |
| 622441      | Federal Grant -                | \$0       | \$0              |
| 622446      | State Grant -                  | \$0       | \$0              |
| 622450      | Interest Expense               |           |                  |
| 622451      | Apparatus Loans/Leases         | \$0       | \$1,763          |
| 622452      | General Finance Charges        | \$105     | \$0              |
| 622460      | Investment Expense             | \$0       | \$0              |
| 622475      | Information Technology         |           |                  |
| 622476      | Computer H/W & Access.         | \$1,779   | \$1,000          |
| 622477      | Computer Software              | \$748     | \$1,075          |
| 622478      | IT Service, Repairs & Main.    | \$6,215   | \$7,990          |
| 622479      | Web Site                       | \$469     | \$470            |
| 622480      | Miscellaneous Expense          | \$0       | \$0              |
| 622490      | Professional Services          |           |                  |
| 622491      | Audit & Actuarial              | \$15,867  | \$15,800         |
| 622492      | Legal                          | \$36,258  | \$14,400         |
| 622500      | Public Education               | \$4,782   | \$5,000          |
| 622515      | Community Events               | \$40      | \$0              |
| 622520      | Tax Roll                       |           |                  |
| 622521      | Tax Roll Collections Expense   | \$73,103  | \$70,009         |
| 622522      | Tax Roll Preparation           | \$5,085   | \$5,100          |
| 622523      | Tax Roll Collection Discounts  | \$118,472 | \$121,330        |
| 622524      | Fire Assessment Refunds        | \$0       | \$0              |
| 622550      | Travel                         |           |                  |
| 622551      | Travel - Commissioners         | \$0       | \$0              |
| 622552      | Travel - Admin & Support       | \$1,637   | \$2,500          |
| 622553      | Travel - General               | \$23      | \$100            |
| 622554      | Travel - Training              | \$0       | \$0              |
| 622570      | Para Medic Transport           | \$291     | \$480            |
| 622610      | General Personnel Expense      |           |                  |
| 622611      | Physicals                      | \$15,144  | \$20,935         |
| 622612      | Protective Gear                | \$21,954  | \$20,570         |
| 622613      | Protective Gear Maintenance    | \$424     | \$1,500          |
| 622614      | Uniforms                       | \$2,175   | \$1,000          |
| 622615      | Uniform Repairs                | \$83      | \$2,040          |
| 622616      | Fitness Program / Main.        | \$0       | \$0              |
| 622617      | Training Supplies              | \$0       | \$50             |
| 622618      | Background Check               | \$136     | \$136            |
| 622620      | Shop Tools                     |           |                  |
| 622621      | Hand Tools                     | \$0       | \$50             |
| 622622      | Power Tools                    | \$0       | \$100            |
| 622623      | Tools & Equip. Rental          | \$0       | \$0              |
| 622624      | Shop Tools & Equip. R&M        | \$62      | \$100            |

**Pinellas Suncoast Fire Rescue District  
FY 2014 - 2015 General Fund Amended Budget  
Line Item Detail**

| Account No.                                     | Account Name                                   | FY 13/14<br>Actual | FY 14/15<br>Line Item<br>Budget |
|---|--|--------------------|---------------------------------|
| 622630  | Equipment <\$1,000                             |                    |                                 |
| 622631  | Communication Equipment <\$1,000               | \$1,433            | \$250                           |
| 622632  | EMS Equipment <\$1,000                         | \$838              | \$1,100                         |
| 622633  | Fire Equipment <\$1,000                        | \$539              | \$925                           |
| 622634  | Training Equipment <\$1,000                    | \$0                | \$0                             |
| 622635  | Fitness Equipment <\$1,000                     | \$0                | \$0                             |
| 622640  | Equipment >\$1,000                             |                    |                                 |
| 622641  | Communication Equipment >\$1,000               | \$0                | \$1,000                         |
| 622642  | EMS Equipment >\$1,000                         | \$0                | \$1,000                         |
| 622643  | Fire Equipment >\$1,000                        | \$13,247           | \$1,000                         |
| 622644  | Training Equipment >\$1,000                    | \$0                | \$0                             |
| 622645  | Fitness Equipment >\$1,000                     | \$0                | \$0                             |
| 622649  | Equipment Loan Principal                       | \$0                | \$6,749                         |
| 622650  | Medical Supply                                 | \$0                | \$0                             |
| 622710  | Apparatus / Equipment Testing                  | \$3,364            | \$5,175                         |
| 622720  | Apparatus Fuel & Lubricants                    |                    |                                 |
| 622721  | Vehicle Gas & Diesel                           | \$34,367           | \$34,000                        |
| 622722  | Bulk Fuel & Lubricants                         | \$1,237            | \$860                           |
| 622725  | EMS License & Permits                          | \$0                | \$2,565                         |
| 622730  | Apparatus Repairs                              |                    |                                 |
| 622731  | Rolling Stock Parts & Supplies                 | \$3,799            | \$42,000                        |
| <b>Sold</b> 622732                              | PS-100 - 2004 Crown Victoria - Fire Chief      | \$0                | \$0                             |
| 622733  | PS-100 - 2003 Ford Expedition - Fire Chief     | \$1,531            | \$0                             |
| 622734  | PS-200 - 2003 Ford Expedition - Deputy Chief   | \$2,059            | \$0                             |
| <b>Sold</b> 622735                              | PS-900 - 2001 Dodge P/U - Mechanic             | \$0                | \$0                             |
| <b>Sold</b> 622736                              | PS-901 - 2003 Chevy P/U - Maintenance          | \$0                | \$0                             |
| <b>Sold</b> 622737                              | PS-401 - 2001 F350 P/U - Fire Inspector        | \$0                | \$0                             |
| 622738  | DC-27 - 2003 Ford F250 P/U - District Chief    | \$900              | \$0                             |
| 622739  | M-27 - Rescue Boat - Marine                    | \$2,657            | \$0                             |
| 622740  | P-27 - 2002 Pierce - Enforcer                  | \$15,785           | \$0                             |
| 622741  | T-28 - 2002 Pierce Dash 75' - Arial            | \$24,708           | \$0                             |
| 622742  | S-27 - 2001 Squad                              | \$3,990            | \$0                             |
| 622743  | RES - Engine (For assignment to 27 or 28)      | \$0                | \$0                             |
| 622744  | E-27 - 2010 Pierce Arrow XT - Pumper           | \$12,851           | \$0                             |
| <b>Sold</b> 622745                              | Pool - 2000 Crown Victoria - Staff             | \$0                | \$0                             |
| 622746  | UV27 - Gator Utility Veh. - EMS                | \$1,754            | \$0                             |
| 622747  | PS-401 - 2013 Ford F150 - LST                  | \$143              | \$0                             |
| 622748  | PS-402 - 2013 Ford F150 - LST                  | \$127              | \$0                             |
| 622749  | PS-900 - 2013 Ford F250 - Mechanic             | \$81               | \$0                             |
| 622750  | PS-901 - 2013 Ford F150 - Maintenance          | \$276              | \$0                             |
| 622751  | DC-27 - 2013 Ford F250 - DC                    | \$2,025            | \$0                             |
| 622753  | PS-600 - 2014 F150 - Deputy Chief Ops          | \$0                | \$0                             |
| 622754  | PS-500 - 2015 Ford Expedition - Dep. Chief EMS | \$0                | \$0                             |
| 622755  | PS-100 - 2015 Ford Expedition - Fire Chief     | (\$2)              | \$0                             |
| 622759  | Apparatus Repair - Shop Labor                  | (\$14,558)         | \$0                             |
| 622760  | Equipment Repairs                              |                    |                                 |
| 622761  | Commun. Equip.- Laptops                        | \$0                | \$0                             |
| 622762  | Commun. Equip.- Radios                         | \$6,842            | \$6,600                         |
| 622763  | EMS Equipment Repairs                          | \$938              | \$1,000                         |
| 622764  | Fire Equipment Repairs                         | \$1,117            | \$500                           |
| 622765  | Pager Repairs & Maintenance                    | \$27               | \$50                            |
| 628000  | Gen. Rev Fund Trans. to Cap. Proj. Fund        | \$0                | \$0                             |
| <b>Total Personnel &amp; Operating Expenses</b> |  | <b>\$4,289,657</b> | <b>\$4,610,861</b>              |
| <b>Operating Revenues Over / Under Expenses</b> |  | <b>\$133,667</b>   | <b>(\$186,372)</b>              |

**PINELLAS SUNCOAST FIRE & RESCUE**

**FY 2014 - 2015 AMENDED BUDGET**

(Per Budget Amendment Resolution Number 2015-02 Dated 08/18/15)

**CAPITAL PROJECTS FUND**

|                            | FY 2013 - 2014   |                 | FY 2014-2015    | Budget Inc/ (Dec) |
|----------------------------|------------------|-----------------|-----------------|-------------------|
|                            | Actual           | ADOPTED Budget  | Amended Budget  | Amount            |
| <b>Revenues:</b>           |                  |                 |                 |                   |
| Impact Fee Income          | \$110,969        | \$20,000        | \$83,500        | \$63,500          |
| Interest/Investment Income | \$0              | \$0             | \$0             | \$0               |
| General Fund Transfers In  | \$0              | \$0             | \$0             | \$0               |
| <b>Total Revenues</b>      | <b>\$110,969</b> | <b>\$20,000</b> | <b>\$83,500</b> | <b>\$63,500</b>   |

|                                  |                  |                 |                 |                 |
|----------------------------------|------------------|-----------------|-----------------|-----------------|
| <b>Other Sources of Funds:</b>   |                  |                 |                 |                 |
| From Restricted Fund Balance     | \$0              | \$30,000        | \$0             | (\$30,000)      |
| Fund Transfers From General Fund | \$0              | \$0             | \$0             | \$0             |
| <b>Total Sources of Funds</b>    | <b>\$110,969</b> | <b>\$50,000</b> | <b>\$83,500</b> | <b>\$33,500</b> |

|                                   |                 |                 |                 |                 |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Expenditures:</b>              |                 |                 |                 |                 |
| Investment Expense                | \$0             | \$0             | \$0             | \$0             |
| Impact Fee Expense                | \$0             | \$0             | \$0             | \$0             |
| <b>Capital Outlays:</b>           |                 |                 |                 |                 |
| Capital - Administration Division | \$23,509        | \$25,000        | \$31,250        | \$6,250         |
| Capital - Operations Division     | \$0             | \$0             | \$21,000        | \$21,000        |
| Capital - EMS Division            | \$0             | \$25,000        | \$31,250        | \$6,250         |
| Capital - Prevention Division     | \$0             | \$0             | \$0             | \$0             |
| Capital - Support Division        | \$0             | \$0             | \$0             | \$0             |
| Fund Transfers to General Fund    | \$0             | \$0             | \$0             | \$0             |
| <b>Total Expenditures</b>         | <b>\$23,509</b> | <b>\$50,000</b> | <b>\$83,500</b> | <b>\$33,500</b> |

|  |                 |            |            |            |
|--|-----------------|------------|------------|------------|
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>\$87,460</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|--|-----------------|------------|------------|------------|

| <b>FUND BALANCE BEGINNING OCTOBER 1</b>    |                  |                  |                  |  |
|--|------------------|------------------|------------------|--|
| Restricted Fund Balance (Reserved)         | \$205,702        | \$205,702        | \$225,486        |  |
| Restricted Fund Balance (Unreserved)       | \$73,115         | \$73,115         | \$140,791        |  |
| <b>TOTAL FUND BALANCE BEGINNING OCT. 1</b> | <b>\$278,817</b> | <b>\$278,817</b> | <b>\$366,277</b> |  |

| <b>FY 2013 - 2014 CHANGES WITHIN FUND BALANCES</b> |          |          |            |  |
|--|----------|----------|------------|--|
| Fiscal Year Provision for Apparatus Reserves       | \$19,784 | \$19,784 | \$190,799  |  |
| Reserve Reversals for Disposals & Adjustments      | \$0      | \$0      | (\$50,000) |  |

| <b>FY 2013 - 2014 FUND BALANCE CHANGES</b>   |                 |                   |            |  |
|--|-----------------|-------------------|------------|--|
| Excess/Deficiency Revenues Over Expenditures | \$87,460        | \$0               | \$0        |  |
| Fund Transfers to General Fund               | \$0             | (\$30,000)        | \$0        |  |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>\$87,460</b> | <b>(\$30,000)</b> | <b>\$0</b> |  |

| <b>FUND BALANCE ENDING</b>           |                  |                  |                  |  |
|--------------------------------------|------------------|------------------|------------------|--|
| Restricted Fund Balance (Reserved)   | \$225,486        | \$225,486        | \$366,285        |  |
| Restricted Fund Balance (Unreserved) | \$140,791        | \$23,331         | (\$8)            |  |
| <b>FUND BALANCE ENDING</b>           | <b>\$366,277</b> | <b>\$248,817</b> | <b>\$366,277</b> |  |



**RESOLUTION NO. 2015-02**

**A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, AMENDING THE 2014/2015 BUDGET AS APPROVED BY RESOLUTION 2014-05 FOR THE PURPOSE OF RE-ESTABLISHING STATION 26 AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, during the February 17, 2015, meeting of the Board of Fire Commissioners, a motion was passed to support Fire Chief D'Angelo in all efforts to re-establish Station 26 in the southern portion of the Pinellas Suncoast Fire & Rescue District ("District") area of responsibility beginning July 1, 2015, and

**WHEREAS**, the District will incur expenditures for the establishment of Station 26 to include personnel compensation, personnel benefits, and general operating expenses, it is necessary for the transfer of funds from the general fund "Unassigned Fund Balance" to cover said expenditure.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE PINELLAS SUNCOAST FIRE & RESCUE DISTRICT, THAT THE FY 2014/2015 OPERATING BUDGET IS HEREBY AMENDED AS FOLLOWS:**

**BUDGET ADJUSTMENTS FY 2014/2015**

**GENERAL FUND**

**Operating Expenses:**

|   |                    |
|---|--------------------|
| Personnel Compensation                        | \$120,000          |
| Personnel Benefits                            | \$ 45,000          |
| General Operating Expense                     | \$ 35,000          |
| <b>General Fund "Unassigned Fund Balance"</b> | <b>(\$200,000)</b> |

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 18<sup>th</sup> day of August, 2015.

**PINELLAS SUNCOAST FIRE & RESCUE DISTRICT**  
Board of Fire Commissioners

\_\_\_\_\_  
Laura T. Martin, Chair

\_\_\_\_\_  
James C. Terry, Secretary/Treasurer

**BUDGET AMENDMENT NO. 2**