

The logo is a Maltese cross with a yellow outline. The top arm contains the text "Reducing Risk" in yellow. The bottom arm contains "Improving Lives" in yellow. The left arm contains the word "PALM" in yellow, and the right arm contains "HARBOR" in yellow. In the center of the cross is a circular emblem depicting a tropical scene with a red sun, a palm tree, a white sailboat on blue water, and green land.

Palm Harbor Special Fire Control and Rescue District

FY 2020-2021

Annual Budget

**Palm Harbor Special Fire Control and Rescue District
Fiscal Year 2020-2021
Budget Summary**

Account	FY 19-20 Budget	FY 20-21 Proposed	Difference	Percentage
Revenue	\$12,660,069	\$16,421,966	\$3,761,897	29.71%
Personnel Cost	\$9,400,298	\$10,389,998	\$989,700	10.53%
Operating Cost	\$1,309,444	\$1,357,332	\$47,888	3.66%
Debt Expenses	\$135,582	\$135,582	\$0	0.00%
Capital Outlay	\$866,200	\$3,374,054	\$2,507,854	289.52%
Reserve Funding	\$948,545	\$1,165,000	\$216,455	22.82%
Total	\$12,660,069	\$16,421,966	\$3,761,897	29.71%

	REVENUE:	19/20 Total	19/20 Actual	20/21 Operating	20-21 Capital	TOTAL	Percentage Change
1	Ad Valorem	\$9,021,765	\$9,144,770	\$9,629,096		\$9,629,096	6.73%
2	EMS Funding	\$2,728,604	\$2,728,604	\$2,900,506		\$2,900,506	6.30%
3	PC Specialty Teams Reimbursement	\$80,000	\$40,726	\$80,000		\$80,000	0.00%
4	PC Instructor Reimbursement	\$50,000	\$77,233	\$65,000		\$65,000	30.00%
5	Health Insurance Reimbursement	\$0	\$0	\$235,500		\$235,500	100.00%
6	Interest	\$65,500	\$72,514	\$15,500		\$15,500	-76.34%
7	Grants	\$200,000	\$344,874	\$50,000		\$50,000	-75.00%
8	Tax Collector Rebate	\$45,000	\$55,789	\$55,000		\$55,000	22.22%
9	Misc Income	\$25,000	\$14,851	\$25,000		\$25,000	0.00%
10	Tower Rental	\$66,000	\$67,796	\$69,800		\$69,800	5.76%
11	Sale of Capital Equipment	\$0	\$29,150	\$27,000		\$27,000	100.00%
12	Infrastructure Sales Tax	\$300,000	\$0	\$2,200,000		\$2,200,000	633.33%
13	Fees For Service	\$22,000	\$22,594	\$22,000		\$22,000	0.00%
14	Annexed Property Fees	\$6,200	\$7,590	\$6,510		\$6,510	5.00%
15	Transfer Capital/Operating Reserves	\$50,000	\$50,000	\$0	\$1,041,054	\$1,041,054	1982.11%
16	TOTAL FUNDS AVAILABLE	\$12,660,069	\$12,656,491	\$15,380,912	\$1,041,054	\$16,421,966	29.71%
17							
18	EXPENSES	19-20	Actual	FY 20-21	Capital	Total	Percentage
19	Personnel Costs						
20	Salary - Commisnoners	\$30,000	\$30,000	\$30,000		\$30,000	0.00%
21	Salary - Executive	\$1,047,274	\$1,047,274	\$1,129,005		\$1,129,005	7.80%
22	Salary - Shift	\$4,033,583	\$4,018,569	\$4,348,994		\$4,348,994	7.82%
23	Salary - 40/PT	\$216,436	\$150,649	\$227,763		\$227,763	5.23%
24	Overtime	\$360,408	\$376,875	\$399,508		\$399,508	10.85%
25	FICA Matching	\$435,109	\$430,188	\$469,348		\$469,348	7.87%
26	FRS Retirement Acct	\$106,763	\$116,494	\$121,979		\$121,979	14.25%
27	PHFD Pension Plan	\$1,230,219	\$1,230,219	\$1,336,383		\$1,336,383	8.63%
28	Group Health	\$1,677,635	\$1,582,088	\$1,960,739		\$1,960,739	16.88%
29	Employee Converstion	\$0	\$30,361	\$86,000		\$86,000	100.00%
30	Worker's Compensation	\$165,557	\$150,016	\$175,490		\$175,490	6.00%
31	Post Employment Health Plan	\$66,195	\$66,815	\$71,491		\$71,491	8.00%
32	Long Term Disibility Insurance	\$31,119	\$28,063	\$33,297		\$33,297	7.00%
33	Total Personnel Costs	\$9,400,298	\$9,257,611	\$10,389,998	\$0	\$10,389,998	10.53%

34	Operating Costs	19-20	Actual	FY 20-21	Capital	Total	Percentage
35	Accreditation	\$650	\$0	\$1,500		\$1,500	130.77%
36	Professional Services	\$30,000	\$29,246	\$34,500		\$34,500	15.00%
37	Lawn Maintenance Contract	\$17,640	\$14,018	\$18,169		\$18,169	3.00%
38	Property Appraiser	\$76,828	\$72,301	\$78,395		\$78,395	2.04%
39	Ad Valorem Fee	\$188,555	\$214,645	\$200,866		\$200,866	6.53%
40	Auditing Services	\$24,500	\$21,582	\$28,000		\$28,000	14.29%
41	Legal Fees	\$15,000	\$8,922	\$15,000		\$15,000	0.00%
42	Med/Health Services	\$40,000	\$37,844	\$42,500		\$42,500	6.25%
43	Computer Hardware/Software	\$20,000	\$16,897	\$35,280		\$35,280	76.40%
44	Telephone	\$14,000	\$14,064	\$14,700		\$14,700	5.00%
45	Cable Internet	\$4,835	\$5,850	\$8,600		\$8,600	77.86%
46	Postage	\$2,415	\$1,942	\$2,500		\$2,500	3.52%
47	Electricity	\$45,000	\$36,835	\$45,000		\$45,000	0.00%
48	Water/Sewer	\$15,000	\$15,154	\$16,750		\$16,750	11.67%
49	Trash Collection	\$6,448	\$5,510	\$6,500		\$6,500	0.81%
50	Fuel	\$91,900	\$62,996	\$92,500		\$92,500	0.65%
51	Printing	\$2,000	\$2,417	\$4,500		\$4,500	125.00%
52	Office Supplies	\$6,500	\$4,916	\$6,500		\$6,500	0.00%
53	Furnishings < \$ 3000	\$5,500	\$2,613	\$5,500		\$5,500	0.00%
54	Fire Equipment < \$3000	\$7,000	\$3,447	\$7,000		\$7,000	0.00%
55	EMS Equipment < \$3000	\$1,000	\$1,246	\$1,000		\$1,000	0.00%
56	Office Equipment < \$3000	\$1,500	\$0	\$1,500		\$1,500	0.00%
57	Communication Equipment < \$3000	\$3,500	\$2,619	\$3,500		\$3,500	0.00%
58	Appliances < \$3000	\$5,000	\$5,499	\$5,000		\$5,000	0.00%
59	Fitness Equipment < \$3000	\$1,250	\$318	\$1,250		\$1,250	0.00%
60	Training < \$3000	\$700	\$0	\$750		\$750	7.14%
61	Public Education < 3000	\$6,000	\$4,583	\$6,000		\$6,000	0.00%
62	Emergency Management Sup	\$1,500	\$402	\$1,500		\$1,500	0.00%
63	Rental-Equipment	\$350	\$475	\$500		\$500	42.86%
64	Pre-Employment Processing	\$3,000	\$3,251	\$3,600		\$3,600	20.00%
65	Clothing/Uniforms	\$17,500	\$12,804	\$18,500		\$18,500	5.71%
66	Personal Protective Equip (PPE)	\$70,000	\$68,135	\$75,000		\$75,000	7.14%
67	Community Outreach Programs	\$7,000	-\$707	\$7,500		\$7,500	7.14%
68	Books/Publication/Subscriptions	\$1,000	\$0	\$1,800		\$1,800	80.00%
69	Memberships/Recertifications	\$12,000	\$7,374	\$12,000		\$12,000	0.00%
70	Bd of Comm Expenses	\$12,000	\$4,227	\$13,000		\$13,000	8.33%
71	Custodial Supplies	\$10,000	\$11,025	\$12,500		\$12,500	25.00%
72	Misc Operating Supplies	\$10,000	\$12,840	\$10,000		\$10,000	0.00%
73	Incentive Program	\$27,000	\$24,232	\$35,000		\$35,000	29.63%
74	Repair & Maint Bldg	\$100,000	\$88,328	\$85,000		\$85,000	-15.00%
75	Repair & Maint Equipment	\$30,000	\$25,492	\$30,000		\$30,000	0.00%

76	Repair & Maint Fleet	\$165,000	\$108,957	\$150,000		\$150,000	-9.09%
77	Repair & Maint Radio	\$20,000	\$16,637	\$20,000		\$20,000	0.00%
78	Training and Education	\$38,000	\$23,659	\$35,000		\$35,000	-7.89%
79	Travel & Per Diem	\$4,500	\$4,520	\$8,800		\$8,800	95.56%
80	Travel & Per Diem Staff	\$7,000	\$4,202	\$8,000		\$8,000	14.29%
81	Fire-Prev < 3000	\$1,500	\$300	\$1,500		\$1,500	0.00%
82	Fire-Prev - Books/Publication	\$1,900	\$0	\$1,900		\$1,900	0.00%
83	Ins. Land and Building	\$119,500	\$113,888	\$124,280		\$124,280	4.00%
84	Ins. Acc. & Sp. Risk	\$17,973	\$15,735	\$18,692		\$18,692	4.00%
85	Total Operating Costs	\$1,309,444	\$1,131,240	\$1,357,332	\$0	\$1,357,332	3.66%
86							
87	Debts						
88	Station 65 Payment	\$135,582	\$135,582	\$135,582	\$0	\$135,582	0.00%
89	Total Debts	\$135,582	\$135,582	\$135,582	\$0	\$135,582	0.00%
90							
91	Capital Outlay						
92	Furnishings - Equipment	\$15,000	\$12,314	\$5,000		\$5,000	-66.67%
93	Fire Equipment	\$45,000	\$30,675	\$30,000		\$30,000	-33.33%
94	EMS Equipment	\$0	\$0	\$10,000		\$10,000	100.00%
95	Office Equipment	\$5,000	\$0	\$5,000		\$5,000	0.00%
96	Communication Equipment	\$21,200	\$2,364	\$23,000		\$23,000	8.49%
97	Large Appliances	\$20,000	\$0	\$5,000		\$5,000	-75.00%
98	Fitness Equipment	\$5,000	\$4,500	\$5,000		\$5,000	0.00%
99	Improvement/Expansion	\$555,000	\$30,705	\$2,200,000		\$2,200,000	296.40%
100	Replacement Vehicle - Staff	\$0	\$0	\$50,000		\$50,000	100.00%
101	Replacement Apparatus	\$200,000	\$247,593	\$0	\$1,041,054	\$1,041,054	420.53%
102	Total Capital Outlay	\$866,200	\$328,151	\$2,333,000	\$1,041,054	\$3,374,054	289.52%
103							
104	Reserve Funding						
105	Contingency Reserves	\$160,000	\$160,000	\$165,000		\$165,000	3.13%
106	Capital Reserves	\$500,000	\$500,000	\$700,000		\$700,000	40.00%
107	Sick/Vacation Reserves	\$40,000	\$40,000	\$0		\$0	-100.00%
108	Operating Reserves	\$228,545	\$228,545	\$300,000		\$300,000	31.27%
109	SCBA Replacement	\$20,000	\$20,000	\$0		\$0	-100.00%
110	Total Reserve Funding	\$948,545	\$948,545	\$1,165,000	\$0	\$1,165,000	22.82%
111							
112	TOTAL EXPENSES	\$12,660,069	\$11,801,129	\$15,380,912	\$1,041,054	\$16,421,966	29.71%
113							
114	EXCESS REV OVER EXP	\$0	\$855,362	\$0	\$0	\$0	\$0

INTRODUCTION

The following document is a summary and explanation of items included in the Palm Harbor Special Fire Control and Rescue District's Fiscal Year 2020/2021 proposed budget. All income and expenses are accounted for and, where necessary, broken down into individual items to depict the purpose for which the funds are allocated. A comparison is made between the FY 19/20 budgeted and the anticipated expenditures of the FY 20/21 requested amounts.

We have taken a team approach in the development of the budget proposal to allow all members the opportunity to gain experience in this process. As with previous years, staff and members were asked for budget suggestions, which are compared with the strategic plan to prioritize the needs of the District and the budgeting process.

The 2006 legislation capped the millage rate growth to the roll-back rate, plus an inflation factor. The tentative millage rate of 2.000 mills represents a 6.08% increase in the rolled-back rate of 1.8853 for an increase in property taxes of 6.85%. The budget is based on a taxable value of \$5,067,945,313 which is an increase of \$325,093,252 in taxable value. The increased taxable value equates to an additional \$617,677 in revenue.

We continue to refine our budget process with an additional income line and reallocation of items to different categories within the budget. The process has created some significant increases and decreases to multiple line items. Additional information has been provided in the budget detail of any line item that experienced a significant increase or decrease in the dollar amount allocated.

The replacement of Station 68 was scheduled to start last fiscal year, but the project was delayed due to COVID-19. The District is expected to receive 2.2M for FY20/21 and 1M for FY21/22 from Pinellas County as part of the Penny for Pinellas funds. The monies are notated as income on the "Infrastructure Sales Tax" line item. The other large capital purchase will be the replacement of Truck 67, which was moved in the ten-year Capital Improvement Plan (CIP) due to extensive and ongoing repairs.

Other services and programs will be maintained at their current levels, and all vacant positions have been filled. The budget continues to invest heavily in reserves to provide future stability and sustainability.

This preparation would not have been possible without the input of the employees and staff which is greatly appreciated.

Scott J. Sanford, Chief of Department

REVENUES

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 1	Ad Valorem	\$ 9,021,765	\$ 9,144,770	\$ 9,629,096	6.73 %

The ad valorem represents 95% of the revenue from a taxable value of \$5,067,945,313 at a millage rate of 2.000.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 2	EMS Funding	\$ 2,728,604	\$ 2,728,604	\$ 2,900,506	6.30 %

The Emergency Medical Services (EMS) funding represents the District's contract with Pinellas County under the Advanced Life Support (ALS) First Responder Agreement.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 3	PC Specialty Teams Reimbursement	\$ 80,000	\$ 40,726	\$ 80,000	0.00 %

Pinellas County provides reimbursement for some of the expenses associated with operating the hazmat team and marine operations. The funding represents \$65,000 for the hazmat team, \$10,000 for Fire Boat 68, and \$5,000 for Marine 68.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 4	PC Instructor Reimbursement	\$ 50,000	\$ 77,233	\$ 65,000	30.00 %

Pinellas County reimburses the District for expenses associated with the teaching of Continuing Medical Education (CME) and other classes.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 5	Health Insurance Reimbursement	\$ 0	\$ 0	\$ 235,500	100.00 %

Estimated insurance premiums paid to the District by the retirees and others.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 6	Interest	\$ 65,500	\$ 72,514	\$ 15,500	-76.34 %

Expected interest earned on reserve funds. For FY 20-21 all interest rates were reduced to .20% based on current one-year CD rates.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 7	Grants	\$ 200,000	\$ 344,874	\$ 50,000	-75.00 %

Provided by Pinellas County for the replacement of the EMS Chief's vehicle.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 8	Tax Collector Rebate	\$ 45,000	\$ 55,789	\$ 55,000	22.22 %

Rebate from the tax collector based on recent experience. (Estimation)

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 9	Miscellaneous Income	\$ 25,000	\$ 14,851	\$ 25,000	0.00 %

Miscellaneous income includes state educational incentive reimbursement and other non-budgeted sources of income.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 10	Tower Rental	\$ 66,000	\$ 67,796	\$ 69,800	5.76 %

The revenue generated from the cell towers at Station 65 and Station 68.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 11	Sale of Capital Equipment	\$ 0	\$ 29,150	\$ 27,000	100.0 %

Reflects the payments from St. Pete College, for the sale of a reserve apparatus in FY 19/20.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 12	Infrastructure Sales Tax	\$ 300,000	\$ 0	\$ 2,200,000	633.33 %

Penny for Pinellas money to be used for the replacement of Station 68.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 13	Fees for Service	\$ 22,000	\$ 22,594	\$ 22,000	0.00%

Fees for services, including fire inspections, plan reviews, and CPR instruction based on recent experience.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 14	Annexed Property Fees	\$ 6,200	\$ 7,590	\$ 6,510	5.00 %

Monies received from the Cities of Tarpon Springs and Dunedin for annexed properties.

Line Item	Name	19/20 Budget	19/20 An-Actual	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change (Capital only)
# 15	Transfer Cap/Op. Reserves	\$ 50,000	\$ 50,000	\$ 0	\$ 1,041,054	\$ 1,041,054	1982.11 %

A transfer of capital reserve funds for the replacement of Truck 67.

Line Item	Name	19/20 Budget Total	19/20 An-Actual	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change
# 16	Total Revenue	\$ 12,660,069	\$ 12,656,491	\$ 15,380,912	\$ 1,041,054	\$ 16,421,966	29.71 %

Personnel Cost

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 20	Salary – Commissioners	\$ 30,000	\$ 30,000	\$ 30,000	0.0 %

Five commissioner's salaries at \$500.00 per month, per commissioner.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 21	Salary - Executive	\$ 1,047,274	\$ 1,047,274	\$ 1,129,005	7.80 %

Salaries of the Fire Chief, 2 Deputy Fire Chiefs, 3 Division Chiefs, 3 District Chiefs, and the Office Manager. This line item also includes longevity, holiday pay (for shift D/Cs), and the State of Florida educational incentive where applicable.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 22	Salary - Shift	\$ 4,033,583	\$ 4,018,569	\$ 4,348,994	7.82 %

All shift personnel, including base pay plus holiday, FLSA, driver/engineer pay, acting pay, etc.. The total reflects salary per the labor agreement, longevity, and the educational incentive program.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 23	Salary–40 hour/Part Time	\$ 216,436	\$ 150,649	\$ 227,763	5.23 %

This reflects the total salary for Admin Staff, Fire Prevention Officer, PEO/PIOs, and maintenance employee per the Labor Agreement. This line item also includes longevity and the educational incentive as applicable.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 24	Overtime	\$ 360,408	\$ 376,875	\$ 399,508	10.85 %

The overtime needed to cover vacation, sick leave, CME instructors, and the 410 fire inspection program.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 25	FICA Matching	\$ 435,109	\$ 430,188	\$ 469,348	7.87 %

Employer contribution (7.65% of gross).

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 26	FRS Retirement	\$ 106,763	\$ 116,494	\$ 121,979	14.25 %

Employer contribution for firefighters hired before 1/1/96 and non-firefighter positions. All Classes increased slightly.

Current rates:	Contribution	(UL)	Health	Admin Fee	TOTAL
Special Risk	15.13 %	7.60 %	1.66 %	0.06 %	24.45 %
Regular Class	4.84 %	3.44 %	1.66 %	0.06 %	10.00 %
DROP	7.03 %	8.29 %	1.66%	0.00%	16.98 %
Elected Officers	10.07 %	37.39 %	1.66%	0.06%	49.18 %

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 27	PHSFCRD Pension	\$ 1,230,219	\$ 1,230,219	\$ 1,336,383	8.63 %

Employer contribution for firefighters hired after 1/1/96. Employer funding is estimated at 24.5 % of salary. The actual contribution rate decreased this year, while the percentage change continues to increase as new members are added to the plan.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 28	Group Health	\$ 1,677,635	\$ 1,582,088	\$ 1,960,739	16.88 %

Group health covers; health insurance, dental, vision, prescription medications, life insurance premiums, cancer policy, and HSA contributions. This year's increase is estimated at 5%, but the actual renewal rate will not be determined until later this year. Additional increases are attributed to a change in accounting methods. Starting FY 20/21, retiree and commissioner healthcare will be accounted for as a form of income to more accurately reflect income and expenses.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 29	Employee Conversion	\$ 0	\$ 30,361	\$ 86,000	100.00 %

This is a new line item to better track conversions made by employees to HSA and PEHP.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 30	Workers' Comp	\$ 165,557	\$ 150,016	\$ 175,490	6.00 %

The premium is based on salary and an experience modifier. The experience modifier decreased slightly to 0.77 for FY 20/21.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 31	Post-Employment Health Plan	\$ 66,195	\$ 66,815	\$ 71,491	8.00 %

For all eligible employees, funded at 1.495% of top FF salary. (\$1,052.84 x 70 employees)

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 32	LTD Insurance	\$ 31,119	\$ 28,063	\$ 33,297	7.00 %

Funding for the Long-Term Disability Insurance policy for all Department members.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 33	Total Personnel Costs	\$ 9,400,298	\$ 9,257,611	\$ 10,389,998	10.53 %

Operating Cost

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 35	Accreditation	\$ 650	\$ 0	\$ 1,500	130.77 %

Costs associated with accreditation through the Center for Public Safety Excellence.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 36	Professional Services	\$ 30,000	\$ 29,246	\$ 34,500	15.00 %

Legal ads, miscellaneous contractual services, IT services, web domain, and the boat slip.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 37	Lawn Maintenance	\$ 17,640	\$ 14,018	\$ 18,169	3.00 %

The contract for all lawn service.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
#38	Property Appraiser	\$ 76,828	\$ 72,301	\$ 78,395	2.04 %

Funds paid to Property Appraiser for appraisals within the District (prorated share of the expense of the Property Appraiser's Office).

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 39	Ad Valorem Fee	\$ 188,555	\$ 214,645	\$ 200,866	6.53 %

Tax Collector fees amounting to roughly 0.21% of tax values. The fees are deducted directly from the disbursement.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 40	Auditing Services	\$ 24,500	\$ 21,582	\$ 28,000	14.29 %

The audits include the Department's annual audit, EMS agreement, and OPEB accounts.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 41	Legal Fees	\$ 15,000	\$ 8,922	\$ 15,000	0.00 %

Includes all attorney's fees.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 42	Med/Health Services	\$ 40,000	\$ 37,844	\$ 42,500	6.25 %

Employee physicals, vaccinations, drug screening, fitness assessments, etc.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 43	Computer Hardware/Software	\$ 20,000	\$ 16,897	\$ 35,280	76.40 %

To maintain/upgrade computer hardware and software. Includes maintenance agreements for software as needed.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
#44	Telephone	\$ 14,000	\$ 14,064	\$ 14,700	5.00 %

Maintenance and monthly billing for all phone services.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 45	Internet Access	\$ 4,835	\$ 5,850	\$ 8,600	77.86 %

Internet access for four stations. The major increase is for wireless air cards for all frontline fire apparatus, including the District Chief.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 46	Postage	\$ 2,415	\$ 1,942	\$ 2,500	3.52 %

All Department postage.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 47	Electricity	\$ 45,000	\$ 36,835	\$ 45,000	0.00 %

All stations based on cost and usage.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 48	Water/Sewer	\$ 15,000	\$ 15,154	\$ 16,750	11.67 %

All stations. Includes Surface Water Fee which is an additional \$5,280.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 49	Trash Collection	\$ 6,448	\$ 5,510	\$ 6,500	0.81 %

Trash collection at all stations.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 50	Fuel	\$ 91,900	\$ 62,996	\$ 92,500	0.65 %

All vehicles and small equipment. Includes DEF for newer diesel apparatus.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 51	Printing	\$ 2,000	\$ 2,417	\$ 4,500	125.00 %

Copier lease at Station 65 as well as forms and other printing that requires professional equipment.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 52	Office Supplies	\$ 6,500	\$ 4,916	\$ 6,500	0.00 %

All office supplies.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 53	Furnishings < 3000	\$ 5,500	\$ 2,613	\$ 5,500	0.00 %

Furnishings that are not capital items.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 54	Fire Equip < 3000	\$ 7,000	\$ 3,447	\$ 7,000	0.00 %

Fire equipment that is not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 55	EMS Equipment < 3000	\$ 1,000	\$ 1,246	\$ 1,000	0.00 %

EMS equipment that is not capital, including CPR center equipment.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 56	Office Equipment <3000	\$ 1,500	\$ 0	\$ 1,500	0.00 %

Office equipment that is not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 57	Communication Equipment < 3000	\$ 3,500	\$ 2,619	\$ 3,500	0.00 %

Communication equipment that is not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 58	Appliances < 3000	\$ 5,000	\$ 5,499	\$ 5,000	0.00 %

Appliances that are not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 59	Fitness Equipment < 3000	\$ 1,250	\$ 318	\$ 1,250	0.00 %

Fitness equipment that is not capital includes equipment maintenance.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 60	Train Equipment/Supply<3000	\$ 700	\$ 0	\$ 750	7.14 %

Training equipment/supplies that are not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 61	Pub Ed Equipment/Supplies <3000	\$ 6,000	\$ 4,583	\$ 6,000	0.00 %

Public Education Equipment/Supplies that are not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 62	Emergency Management Supp<3000	\$ 1,500	\$ 402	\$ 1,500	0.00 %

Emergency Management Equipment/Supplies which are not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 63	Rental - Equipment	\$ 350	\$ 475	\$ 500	42.86 %

Rental of equipment not available at the department.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 64	Pre-employment Process	\$ 3,000	\$ 3,251	\$ 3,600	20.00 %

Testing, exams, etc. for new employees.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 65	Clothing/Uniforms	\$ 17,500	\$ 12,804	\$ 18,500	5.71 %

New and replacement uniforms and any items relating to uniforms (patches, badges, etc.).

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 66	Personal Protect Equip	\$ 70,000	\$ 68,135	\$ 75,000	7.14 %

Necessary bunker gear to maintain the replacement cycle for both primary and secondary PPE under NFPA 1971. Also includes bunker gear maintenance.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 67	Community Outreach	\$ 7,000	\$ -707	\$ 7,500	7.14 %

Medical supplies, including disposable CPR training center supplies and expenses associated with the dog.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 68	Books/Pubs/Subscriptions	\$ 1,000	\$ 0	\$ 1,800	80.00 %

Maintain library and professional journals.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 69	Memberships/Recertifications	\$ 12,000	\$ 7,374	\$ 12,000	0.00 %

Memberships in organizations, recertification fees for EMTs, paramedics, FASD, and vehicles.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 70	Board of Commission Expenses	\$ 12,000	\$ 4,227	\$ 13,000	8.33 %

FASD conference, obligations of the Board, events which the Board members attend for a public purpose and on behalf of the Department.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 71	Custodial Supplies	\$ 10,000	\$ 11,025	\$ 12,500	25.00 %

Custodial supplies for all stations. Increase based on COVID-19.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 72	Misc. Operating Expenses	\$ 10,000	\$ 12,840	\$ 10,000	0.00 %

Miscellaneous expenses not otherwise categorized.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 73	Incentive Program	\$ 27,000	\$ 24,232	\$ 35,000	29.63 %

Primarily funds the Fitness Incentive Program outlined in the Labor Agreement. Also used for Annual Appreciation dinner, plaques, pins, etc...

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 74	Repair & Maintenance Building	\$ 100,000	\$ 88,328	\$ 85,000	-15.00 %

A total of all repairs and maintenance on buildings. This includes ongoing maintenance such as lawn spraying, pest control, interior floor care.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 75	Repair & Maintenance Equip.	\$ 30,000	\$ 25,492	\$ 30,000	0.0 %

All repairs and maintenance equipment including Opticom, annual pump testing, ladder testing, hose testing, SCBA Flow testing, etc....

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 76	Repair & Maintenance Fleet	\$ 165,000	\$ 108,957	\$ 150,000	-9.08 %

A total of all repairs and maintenance on trucks and vehicles.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 77	Repair & Maintenance Radio	\$ 20,000	\$ 16,637	\$ 20,000	0.00 %

All repairs and maintenance on radios and pagers.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 78	Training/Education	\$ 38,000	\$ 23,659	\$ 35,000	-7.89 %

Registration/course fees for classes/seminars, includes one live burn drill per firefighter, per year, at the fire training center.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 79	Travel/Per Diem	\$ 4,500	\$ 4,520	\$ 8,800	95.56 %

Expenses for lodging, mileage, and meals, relating to approved training and education.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 80	Travel/Per Diem Staff	\$ 7,000	\$ 4,202	\$ 8,000	14.29 %

Expenses for lodging, mileage, and meals for staff personnel attending approved classes, conferences, seminars, etc.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 81	Fire Prevention < 3000	\$ 1,500	\$ 300	\$ 1,500	0.00 %

Equipment and supplies for Fire Prevention that are not capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 82	Fire Prev. - Books/Pubs	\$ 1,900	\$ 0	\$ 1,900	0.0 %

Codebooks, manuals, and publications pertaining to Fire Prevention/code enforcement.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 83	Insurance—Land, Build, Vehicles, Liability	\$ 119,500	\$ 113,888	\$ 124,280	4.00 %

Insurance premiums for all land, buildings, vehicles, liability, and fuel storage tank insurance.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 84	Insurance Accident/Special Risk	\$ 17,973	\$ 15,735	\$ 18,692	4.00 %

Insurance premium for disability, sick, and life insurance.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 85	Total Operating Costs	\$ 1,309,444	\$ 1,131,240	\$ 1,357,332	3.66 %

DEBT EXPENSES

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change
# 88	Station 65 Lease	\$ 135,582	\$ 135,582	\$ 135,582	\$ 0	\$ 135,582	0.0 %
Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change
# 89	Total Debts	\$ 135,582	\$ 135,582	\$ 135,582	\$ 0	\$ 135,582	0.0 %

CAPITAL OUTLAY

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 92	Furnishing-Equipment > 3000	\$ 15,000	\$ 12,314	\$ 5,000	-66.76 %

Furnishings that are capital

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 93	Fire Equip > 3000	\$ 45,000	\$ 30,675	\$ 30,000	-33.33 %

Fire equipment that is capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 94	EMS Equip > 3000	\$ 0	\$ 0	\$ 10,000	100.0 %

Additional EMS equipment for R65, including a stair-chair to assist moving patients.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 95	Office Equip >3000	\$ 5,000	\$ 0	\$ 5,000	0.00 %

Office equipment that is capital.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 96	Communication Equip>3000	\$ 21,200	\$ 2,364	\$ 23,000	8.49 %

Radios and other communications equipment.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 97	Large Appliances >3000	\$ 20,000	\$ 0	\$ 5,000	-75.00 %

There are no expected large appliance replacements that are capital in FY 20/21.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 98	Fitness Equip >3000	\$ 5,000	\$ 4,500	\$ 5,000	0.00 %

Capital equipment related to physical fitness.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 99	Improvement/Expansion > 3000	\$ 555,000	\$ 30,705	\$ 2,200,000	296.40 %

Station 68 design and construction. (Infrastructure Sales Tax monies from Penny for Pinellas equals \$2,200,000)

Line Item	Name	Budget 19/20 (Operating & Capital)	An-Actual 19/20	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change
# 100	Replace Vehicle - Staff	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000	100.0 %

Pinellas County EMS is replacing the Division Chief of EMS vehicle. Funds are provided under the ALS First Responder Agreement.

Line Item	Name	Budget 19/20 (Operating & Capital)	An-Actual 19/20	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change
# 101	Replacement App.	\$ 200,000	\$ 247,593	\$ 0	\$ 1,041,054	\$ 1,041,054	420.53 %

Replacement of T67

Line Item	Name	Budget 19/20 (Operating & Capital)	An-Actual 19/20	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change
# 102	Total Capital Outlay	\$ 866,200	\$ 328,151	\$ 2,333,000	\$ 1,041,054	\$ 3,374,054	289.52 %

RESERVE FUNDING

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 105	Contingency Reserves	\$ 160,000	\$ 160,000	\$ 165,000	3.13 %

Reserves for operations during emergencies or large-scale incidents. Funded at approximately 1.4% of all personnel and operating costs.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 106	Capital Reserves	\$ 500,000	\$ 500,000	\$ 700,000	40.00 %

As outlined in the Reserve Funding Policy. The minimum funding to meet the CIP plan for this fiscal year is \$628,442.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 107	Sick/Vacation Reserves	\$ 40,000	\$ 40,000	\$ 0.00	-100 %

Reserves for sick/vacation payout upon retirement per the Labor Agreement. This account is fully funded.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 108	Operating Reserves	\$ 228,545	\$ 228,545	\$ 300,000	31.27 %

Reserves for continuity of department operations. The minimum funding required for this fiscal year \$ 197,985.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 109	SCBA Reserves	\$ 20,000	\$ 20,000	\$ 0	-100 %

Reserves for replacement of SCBA's as outlined in the Reserve Policy. This account is fully funded.

Line Item	Name	Budget 19/20	An-Actual 19/20	20/21 Request	% Change
# 110	Total Reserves	\$ 948,545	\$ 948,545	\$ 1,165,000	22.82 %

Line Item	Name	19/20 Budget Total	19/20 An-Actual	20/21 Request Operating	20/21 Request Capital	20/21 Request Total	% Change
# 112	Total Expenses	\$ 12,660,069	\$ 11,801,129	\$ 15,380,912	\$ 1,041,054	\$ 16,421,966	29.71 %

Palm Harbor Fire Rescue
Reserves Worksheet
2021

Reserve Accounts	FY 20-21 Budget Factors	Annual Requirement	FY 20-21 Actual	FY 20-21 End Balance	Target Balance	Difference	Funding Policy
Contingency	\$11,743,530	\$176,153	\$165,000	\$165,000	\$176,153	-\$11,153	Fund annually at level to allow sustained operations for large scale emergencies, disasters, etc. (adjust annually). Typically between 1%-1.5% of total personnel and operating costs. Current year 1.4%.
Capital	\$6,284,423	\$628,442	\$700,000	\$3,781,109	\$6,284,423	-\$2,503,314	Fund annually on prorated basis to attain fund balance equivalent to 10 year projected CIP expenses (adjust annually).
Sick/Vacation	\$5,705,762	\$51,352	\$0	\$528,566	\$513,519	\$15,047	Base on highest level of utilization, fund annually on prorated basis to attain a fund balance of 9% of Current Year Total Salaries (adjust annually).
Operating	\$11,879,112	\$197,985	\$300,000	\$1,197,374	\$2,375,822	-\$1,178,448	Fund annually on a prorated basis to attain a fund balance equivalent of 2 months of critical department personnel, operating and debt expenses (adjust annually).
SCBA	\$394,192	\$39,419	\$0	\$401,618	\$394,192	\$7,426	Designated to fund SCBA replacements. Next replacement around FY25/26.
				\$6,073,667	\$9,744,109	-\$3,670,442	
Total Reserves						\$6,073,667	
Reserves Needed						\$9,744,109	
Difference						(\$3,670,442)	

CAPITAL IMPROVEMENT PROJECTS																			
** Future Costs are Estimates																			
Apparatus FY21 - FY31							20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31		
	Year	Purchase Price	Sched Repl.	Updated Repl.	Anticipated Replacement Cost**														
163	LMTV B68	2015	\$0	2030		\$250,000										\$250,000			
052	Ford Utility U68	2005	\$36,000	2017	2023	\$78,583				\$78,583									
113	E-One P67	2011	\$535,427	2023		\$728,181				\$728,181									
114	E-One P65	2011	\$535,427	2023		\$728,181				\$728,181									
115	E-One 75' Quint T67	2011	\$765,481	2023	2021	\$1,041,054	\$1,041,054												
144	E-One Engine E66	2014	\$585,076	2026		\$795,703					\$795,703								
145	E-One Engine E68	2014	\$585,076	2026		\$795,703					\$795,703								
151	E-One Heavy Res 965	2015	\$780,000	2027		\$1,060,800						\$1,060,800							
162	Ameracat FB68	2016	\$100,000	2030		\$197,993										\$197,993			
191	D/C Tahoe D65	2019	\$65,000	2026		\$74,024					\$74,024								
192	E One Engine E65	2019	\$720,000	2030		\$979,200								\$979,200					
201	Wheeled Coach R65	2020	\$200,000	2026		\$255,256						\$255,256							
202	Key West Boat M68	2021	\$35,000	2031		\$83,380										\$83,380			
Total FY21 - FY31						\$6,818,058	\$1,041,054	\$0	\$1,534,944	\$0	\$0	\$1,665,431	\$1,316,056	\$0	\$979,200	\$0	\$281,373		
Less Trade-In						\$795,000	\$120,000		\$200,000			\$200,000	\$140,000		\$100,000		\$35,000		
Total Per-Year						\$602,306													
Staff Vehicles FY21- FY31							20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31		
	Year	Purchase Price	Sched Repl.	Updated Repl.	Anticipated Replacement Cost**														
142																			
143	Training Chief (300)	2014	\$41,000	2021	2022	\$52,480		\$52,480							\$67,174				
152	Insp/ Spare* (D86/410)	2014	\$45,000	2021	2022	\$57,600		\$57,600							\$73,728				
153	Dep Chief Ops (600)	2015	\$41,000	2022		\$52,480		\$52,480							\$67,174				
154	Chief Car (100)	2015	\$39,900	2022		\$51,072		\$51,072							\$65,372				
161	PEOPIO (801)	2015	\$21,246	2022		\$27,195		\$27,195							\$34,809				
171	EMS Chief (500)	2016	\$42,640	2022	2021	\$54,579	\$50,000					\$64,000							
172	Dep Chief Spt (200)	2017	\$44,772	2024		\$57,308			\$57,308							\$73,354			
173	Fire Prev Officer (401)	2017	\$38,500	2024		\$49,280			\$49,280							\$63,078			
181	PEOPIO (800)	2017	\$22,810	2024		\$29,197			\$29,197							\$37,372			
	Fire Marshal (400)	2018	\$47,011	2025		\$60,174					\$60,174								
Total FY20 - FY30						\$491,365	\$50,000	\$240,827	\$0	\$135,785	\$0	\$60,174	\$64,000	\$0	\$308,258	\$0	\$173,805		
Less Trade Ins						\$230,000	\$10,000	\$50,000		\$30,000		\$10,000	\$10,000		\$75,000		\$45,000		
Total Per FY						\$37,338													
Total CIP						\$6,284,423													
Total CIP Per-Year						\$628,442													