

## PALM HARBOR COMMUNITY SERVICES DISTRICT

The Palm Harbor Community Services District (PHCSD) is a special taxing district within unincorporated Pinellas County. This special taxing district, formed by the residents of Palm Harbor, was established for the purpose of providing library and recreation facilities and services to the residents of Palm Harbor. These facilities and services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose (1985 voter referendum). The maximum millage rate that can be levied is 0.5 mills.

### 1081 PALM HARBOR COMMUNITY SERVICES DISTRICT

Department Revenues by Fund / Account		FY15 Revised Budget (a)	FY16 Request		FY16 Request vs. FY15 Bud	%
<b>Library Revenues</b>						
1081	Ad Valorem Revenues*	821,730	854,110		32,380	3.9%
	Excess Fees - Constitutional Officers	4,640	5,120		480	10.3%
	Interest Earnings	330	250		(80)	-24.2%
	Subtotal Palm Harbor Library Revenue	826,700	859,480		32,780	4.0%
	Beginning Fund Balance	68,020	61,500		(6,520)	-9.6%
<b>Recreation Revenues</b>						
1081	Ad Valorem Revenues*	821,730	854,110		32,380	3.9%
	Excess Fees - Constitutional Officers	4,640	5,120		480	10.3%
	Interest Earnings	340	250		(90)	-26.5%
	Subtotal Palm Harbor Recreation Revenue	826,710	859,480		32,770	4.0%
	Beginning Fund Balance	68,340	61,490		(6,850)	-10.0%
<b>Total Revenues &amp; Fund Balance</b>		<b>1,789,770</b>	<b>1,841,950</b>		<b>52,180</b>	<b>2.9%</b>
	Millage Rate	0.5000	0.5000		0.0000	0.0%
	<i>*FY16 ad valorem revenues reflect a 4.0% increase in October 2014 taxable values</i>					
<b>Department Expenditures by Program</b>				<b>FTE by Program</b>		
1081	PHCSD Library Program	822,870	846,300	n/a	23,430	2.8%
	Constitutional Officers Transfers - Library	24,830	25,990	n/a	1,160	4.7%
	Library Reserves Program	47,020	48,690	n/a	1,670	3.6%
1081	PHCSD Recreation Program	823,180	846,510	n/a	23,330	2.8%
	Constitutional Officers Transfers	24,830	25,990	n/a	1,160	4.7%
	Reserves Program	47,040	48,470	n/a	1,430	3.0%
<b>Subtotal Expenditures</b>		<b>1,789,770</b>	<b>1,841,950</b>	<b>0</b>	<b>52,180</b>	<b>2.9%</b>
	Less Reserves	(94,060)	(97,160)		(3,100)	3.3%
<b>Total Expenditures without Reserves</b>		<b>1,695,710</b>	<b>1,744,790</b>		<b>49,080</b>	<b>2.9%</b>
<b>Personnel Summary</b>						
Total FTE (Full-time equivalent positions)		<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>*****</b>

#### Target Reconciliation

FY16 Budget Request Target Not Applicable

FY16 County support of the Palm Harbor CSD is funded by a separate property tax levy apart from the General Fund.

<b>PALM HARBOR COMMUNITY SERVICES DISTRICT TOTAL BUDGET</b>	<b>FY15 Budget</b>	<b>% of Total</b>	<b>FY16 Request</b>	<b>% of Total</b>
PHCSD Library and Recreation Programs (b)	\$1,636,230	69.7%	\$1,685,910	69.4%
Library Coop Funding (c)	\$174,925	7.5%	\$214,090	8.8%
Other Library Funding	\$105,400	4.5%	\$90,000	3.7%
Other Recreation Funding	\$431,010	18.4%	\$438,200	18.0%
Total Budget	<u>\$2,347,565</u>	<u>100.0%</u>	<u>\$2,428,200</u>	<u>100.0%</u>

(a) FY15 Revised Budget as of January 31, 2015

(b) Excludes Cost Allocation Operating Expense & Debt Service

(c) Library Coop Preliminary Estimate in FY15 and FY16



**Department: Palm Harbor Community Services District**

Program	Description	FY16 Total Program Allocation (\$)	FTE's *	FY16 Total Program Revenue (\$)	Performance Measures
<b>Library Operating</b>	Library Services to residents of the Palm Harbor unincorporated community. Amount not to exceed ad valorem revenues collected.	<b>\$842,850</b>	<b>15.0</b>	<i>See below</i>	<i>See below</i>
<b>SUBTOTAL - PROGRAMS:</b>		<b>\$842,850</b>	<b>15.0</b>		
<b>Administrative charges</b>	Tax Collector and Property Appraiser Commissions	<b>\$25,990</b>			
Library Administrative - Other	Full Cost Allocation and Debt Service	<b>\$3,450</b>			
<b>SUBTOTAL - EXPENDITURES:</b>		<b>\$872,290</b>	<b>15.0</b>		
<b>Reserves - Library</b>	Reserves	<b>\$48,690</b>			
<b>GRAND TOTALS:</b>		<b>\$920,980</b>	<b>15.0</b>		

NOTE: This budget is supported by a separate property tax levy for the Palm Harbor Community Services District.

**Other Revenues**

<b>Public Library Cooperative</b>	<b>\$214,090</b>	
<b>Palm Harbor Friends of the Library</b>	<b>\$29,000</b>	
<b>Overdue Fines</b>	<b>\$35,000</b>	
<b>Facility Rental</b>	<b>\$2,000</b>	
<b>Miscellaneous</b>	<b>\$29,000</b>	
<b>OTHER FUNDS TOTAL:</b>	<b>\$309,090</b>	<b>0.0</b>
<b>All TOTALS - Less Reserves and Admin Other:</b>	<b>\$1,151,940</b>	

\* FTE's are not County employees  
[11 full-time and 8 part-time positions]

Performance Measures	FY14 Estimate	FY14 Actual	FY15 Target	FY15 Estimate	FY16 Target
Registered Borrowers	35,757	36,919	35,800	38,316	38,000
Material Circulation	494,000	499,818	500,000	470,475	490,000
Library Visits	150,000	138,862	160,000	146,800	150,000
Library Programs Offered	950	1,054	1,000	950	1,000
Library Programs Attendance	20,910	23,093	21,000	22,610	24,800

**Department: Palm Harbor Community Services District**

Program	Description	FY16 Total Program Allocation (\$)	FTE's *	FY16 Total Program Revenue (\$)	Performance Measures
<b>Recreation Operating</b>	Recreation Services to residents of the Palm Harbor unincorporated community. Amount not to exceed ad valorem revenues collected.	<b>\$843,060</b>	<b>22.0</b>	<i>See below</i>	<i>See below</i>
<b>SUBTOTAL - PROGRAMS:</b>		<b>\$843,060</b>	<b>22.0</b>		
<b>Administrative charges</b>	Tax Collector and Property Appraiser Commissions	<b>\$25,990</b>			
Recreation Administrative - Other	Full Cost Allocation and Debt Service	<b>\$3,450</b>			
<b>SUBTOTAL - EXPENDITURES:</b>		<b>\$872,500</b>	<b>22.0</b>		
<b>Reserves - Recreation</b>	Reserves	<b>\$48,470</b>			
<b>GRAND TOTALS:</b>		<b>\$920,970</b>	<b>22.0</b>		

NOTE: This budget is supported by a separate property tax levy for the Palm Harbor Community Services District.

**Other Revenues**

<b>Program Fees</b>	<b>\$220,000</b>	
<b>Facility Rentals</b>	<b>\$137,000</b>	
<b>User Group Fees</b>	<b>\$38,000</b>	
<b>Special Events</b>	<b>\$20,000</b>	
<b>Miscellaneous</b>	<b>\$23,200</b>	
<b>OTHER FUNDS TOTAL:</b>	<b>\$438,200</b>	<b>0.0</b>
<b>All TOTALS - Less Reserves and Admin Other:</b>	<b>\$1,281,260</b>	

\* FTE's are not County employees

Performance Measures	FY14 Estimate	FY14 Actual	FY15 Target	FY15 Estimate	FY16 Target
Camp Revenue	\$115,000	\$98,000	\$121,000	\$121,000	\$130,000
Rental Revenue	\$100,000	\$127,000	\$125,000	\$130,000	\$137,500
Facility Usage (Participants)	620,000	615,000	627,000	628,000	630,000
Field Usage (Participants)	320,000	315,000	320,000	320,000	340,000