

GENERAL GOVERNMENT

General Government is a non-departmental category which aggregates and allocates county-wide funding needs that benefit all departments and agencies. The following significant items are included: tax increment financing payments, debt service costs, miscellaneous government costs, general county reserves, County memberships in organizations and restricted reserve funds.

Department Expenditures By Cost Center	FY04 Actual	FY05 Budget	FY06 Request
1104000 GENERAL GOVERNMENT	11,169,621	9,684,020	11,673,620
1104100 GENERAL GOVERNMENT - RESERVES	0	58,275,380	109,945,730
1104200 TAX INCREMENT FINANCING	0	5,353,770	6,919,800
1104300 GENERAL GOVERNMENT - MSTU	0	2,977,810	4,273,190
Total	11,169,621	76,290,980	132,812,340

Department Expenditures By Fund	FY04 Actual	FY05 Budget	FY06 Request
0101 GENERAL FUND	11,169,621	76,290,980	132,812,340
Total	11,169,621	76,290,980	132,812,340

GENERAL GOVERNMENT

Summary	FY04 Actual	FY05 Budget	FY06 Request
PERSONAL SERVICES	119,698	355,000	335,000
OPERATING EXPENSES	3,102,161	6,066,830	5,528,690
CAPITAL OUTLAY	0	411,000	500,000
DEBT SERVICE	3,065,245	3,368,930	3,373,000
GRANTS & AIDS	4,296,607	6,027,170	7,959,200
TRANSFERS	585,910	1,815,200	5,170,720
RESERVES	0	58,246,850	109,945,730
Total	11,169,621	76,290,980	132,812,340

Account# Account Name	FY04 Actual	FY05 Budget	FY06 Request
5200000 EMPLOYEE BENEFITS	0	220,000	200,000
5250000 UNEMPLOYMENT COMPENSATION	119,698	135,000	135,000
PERSONAL SERVICES	119,698	355,000	335,000
5310000 PROFESSIONAL SERVICES	343,706	1,007,600	1,155,940
5320000 ACCOUNTING AND AUDITING	162,904	281,750	314,870
5330000 COURT REPORTER SERVICES	567	4,170	4,000
5340000 OTHER CONTRACTUAL SERVICES	161,167	2,606,810	2,101,190
5400000 TRAVEL AND PER DIEM	45,148	54,940	51,500
5410000 COMMUNICATION SERVICES	182,091	207,000	208,670
5440000 RENTALS AND LEASES	7,178	6,580	507,910
5470000 PRINTING AND BINDING	57,808	98,600	99,340
5480000 PROMOTIONAL ACTIVITIES	20,000	140,000	135,000
5490000 OTHR CURRENT CHGS&OBLIGAT	1,650,915	1,114,000	364,000
5510000 OFFICE SUPPLIES	8,781	1,000	5,000
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	461,896	544,380	581,270
OPERATING EXPENSES	3,102,161	6,066,830	5,528,690
5600000 BUDGET - CAPITAL OUTLAY	0	411,000	0
5640000 MACHINERY AND EQUIPMENT	0	0	500,000
CAPITAL OUTLAY	0	411,000	500,000
5710000 PRINCIPAL	2,682,000	2,790,000	2,902,000
5720000 INTEREST	383,245	578,930	471,000
DEBT SERVICE	3,065,245	3,368,930	3,373,000
5810000 AID TO GOVERNMENT AGENCIES	3,978,456	5,353,770	6,919,800
5820000 AID TO PRIVATE ORGANIZATIONS	0	353,400	689,400
5830000 OTHER GRANTS AND AIDS	318,151	320,000	350,000
GRANTS & AIDS	4,296,607	6,027,170	7,959,200

Department Account Summary

Pinellas County, Florida

FY06 Annual Budget

GENERAL GOVERNMENT

Account#	Account Name	FY04 Actual	FY05 Budget	FY06 Request
5910201	TRANSFER TO CO TRANSP TRUST	0	1,000,000	1,000,000
5910290	TRANSFER TO STREET LIGHTING DISTRICTS	0	200,000	200,000
5910401	TRNSF TO CAPITAL PROJECTS	0	0	3,337,000
5910601	TRANSFER TO INFO TECHNOLOGY	585,910	615,200	633,720
TRANSFERS		585,910	1,815,200	5,170,720
7995010	RSV-CONTINGENCIES-CTYWIDE	0	13,225,890	13,056,380
7995020	RSV-CONTINGENCIES-MSTU	0	1,893,200	2,048,150
7996010	RESERVE FUND BAL-CTYWIDE	0	37,782,670	83,361,260
7996020	RESERVE FUND BAL-MSTU	0	5,345,090	11,479,940
RESERVES		0	58,246,850	109,945,730
Total		11,169,621	76,290,980	132,812,340

GENERAL GOVERNMENT (1104000)

GENERAL FUND (0101)

General Government is a non-departmental category which aggregates and allocates county-wide funding needs benefiting all departments and agencies.

Beginning in FY05, this activity is allocated in several cost centers to improve clarity of presentation. Costs for the Municipal Services Taxing Unit (MSTU) unincorporated area and for Tax Increment Financing (TIF) payments are shown in separate cost centers. The General Fund Reserves have also been assigned a separate cost center. Historical data for these activities is available in cost center 1104000.

Several FY06 issues are shown in this cost center:

\$1.5 million for a new Building Renovation & Renewal program;

\$500,000 of new leased space for the Clerk of the Court;

A \$336,000 contribution towards Gulf Coast Art Museum capital debt obligations; and

\$250,000 for cultural grants.

The Legislature has approved reduced rates for the Florida Retirement System (FRS) through June 30, 2006. The individual General Fund budgets are based on a reduced rate for the entire year. The General Government cost center includes an appropriation of \$220,000 in the event this rate is not reduced for the last quarter of the fiscal year. This item appears as "Retirement Contributions" for budgeting purposes. The Non-General Funds have been budgeted assuming the lower rate for the entire year. If the rate is not reduced, additional appropriations may be required from the individual funds' Reserves for Contingencies.

In FY02 this cost center included the estimated cost (approximately \$14 million) for the replacement of the voting system equipment; \$50,000 of this expense occurred in FY03. Going forward, the principal and interest on this borrowing is appropriated within this budget.

Expenditure Summary		FY04 Actual	FY05 Budget	FY06 Request
0101	5200000 EMPLOYEE BENEFITS	0	220,000	200,000
0101	5250000 UNEMPLOYMENT COMPENSATION	119,698	135,000	135,000
PERSONAL SERVICES		119,698	355,000	335,000
0101	5310000 PROFESSIONAL SERVICES	343,706	1,007,600	1,155,940
0101	5320000 ACCOUNTING AND AUDITING	162,904	281,750	314,870
0101	5330000 COURT REPORTER SERVICES	567	4,170	4,000
0101	5340000 OTHER CONTRACTUAL SERVICES	161,167	440,000	65,000
0101	5400000 TRAVEL AND PER DIEM	45,148	54,940	51,500
0101	5410000 COMMUNICATION SERVICES	182,091	207,000	208,670
0101	5440000 RENTALS AND LEASES	7,178	6,580	507,910
0101	5470000 PRINTING AND BINDING	57,808	98,600	99,340
0101	5480000 PROMOTIONAL ACTIVITIES	20,000	140,000	135,000
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	1,650,915	1,114,000	364,000
0101	5510000 OFFICE SUPPLIES	8,781	1,000	5,000
0101	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	461,896	544,380	581,270
OPERATING EXPENSES		3,102,161	3,900,020	3,492,500
0101	5640000 MACHINERY AND EQUIPMENT	0	0	500,000
CAPITAL OUTLAY		0	0	500,000

Fund/Center Account Detail

Pinellas County, Florida

FY06 Annual Budget

GENERAL GOVERNMENT (1104000)
GENERAL FUND (0101)

Expenditure Summary		FY04 Actual	FY05 Budget	FY06 Request
0101	5710000 PRINCIPAL	2,682,000	2,790,000	2,902,000
0101	5720000 INTEREST	383,245	578,930	471,000
DEBT SERVICE		3,065,245	3,368,930	3,373,000
0101	5810000 AID TO GOVERNMENT AGENCIES	3,978,456	0	0
0101	5820000 AID TO PRIVATE ORGANIZATIONS	0	353,400	689,400
0101	5830000 OTHER GRANTS AND AIDS	318,151	120,000	150,000
GRANTS & AIDS		4,296,607	473,400	839,400
0101	5910201 TRANSFER TO CO TRANSP TRUST	0	1,000,000	1,000,000
0101	5910401 TRNSF TO CAPITAL PROJECTS	0	0	1,500,000
0101	5910601 TRANSFER TO INFO TECHNOLOGY	585,910	615,200	633,720
TRANSFERS		585,910	1,615,200	3,133,720
0101	7995010 RSV-CONTINGENCIES-CTYWIDE	0	-28,530	0
RESERVES		0	-28,530	0
Total		11,169,621	9,684,020	11,673,620

GENERAL GOVERNMENT - RESERVES (1104100)

GENERAL FUND (0101)

Included in the General Government appropriations are the County's General Fund Reserves for Contingencies. The Contingency Reserves for both county-wide and MSTU budgets are based on 3% of budgeted resources. This cost center also includes the Reserves - Fund Balance for both county-wide and MSTU budgets.

Expenditure Summary		FY04 Actual	FY05 Budget	FY06 Request
0101	7995010 RSV-CONTINGENCIES-CTYWIDE	0	13,254,420	13,056,380
0101	7995020 RSV-CONTINGENCIES-MSTU	0	1,893,200	2,048,150
0101	7996010 RESERVE FUND BAL-CTYWIDE	0	37,782,670	83,361,260
0101	7996020 RESERVE FUND BAL-MSTU	0	5,345,090	11,479,940
RESERVES		0	58,275,380	109,945,730
Total		0	58,275,380	109,945,730

TAX INCREMENT FINANCING (1104200)

GENERAL FUND (0101)

Tax Increment Financing (TIF) payments are made to qualified Community Redevelopment Areas. The County contributes an amount equivalent to the additional property tax revenue generated within the district since its inception. This payment is made from non-property tax revenues. In FY06, TIF districts are active in nine municipalities.

Expenditure Summary	FY04 Actual	FY05 Budget	FY06 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	0	5,353,770	6,919,800
GRANTS & AIDS	0	5,353,770	6,919,800
Total	0	5,353,770	6,919,800

GENERAL GOVERNMENT - MSTU (1104300)

GENERAL FUND (0101)

This center accounts for General Government activities for the Municipal Services Taxing Unit (MSTU). Other MSTU costs are contained in operating department budgets as applicable.

The FY06 General Government budget includes \$2.6 million of the \$3.0 million for service enhancements in the MSTU. The other MSTU enhancements are proposed in the Environmental Management and Building departmental budgets. Beginning in FY06, the MSTU Local Roads/Sidewalks/ADA improvements program is budgeted here as a \$1.5 million transfer to the Capital Projects Fund. Previously this activity was included in the Public Works budget.

In FY04 and prior years, MSTU General Government activity was accounted for in cost center 1104000.

Expenditure Summary	FY04 Actual	FY05 Budget	FY06 Request
0101 5340000 OTHER CONTRACTUAL SERVICES	0	2,166,810	2,036,190
OPERATING EXPENSES	0	2,166,810	2,036,190
0101 5600000 BUDGET - CAPITAL OUTLAY	0	411,000	0
CAPITAL OUTLAY	0	411,000	0
0101 5830000 OTHER GRANTS AND AIDS	0	200,000	200,000
GRANTS & AIDS	0	200,000	200,000
0101 5910290 TRANSFER TO STREET LIGHTING DISTRICTS	0	200,000	200,000
0101 5910401 TRNSF TO CAPITAL PROJECTS	0	0	1,837,000
TRANSFERS	0	200,000	2,037,000
Total	0	2,977,810	4,273,190