

SUPPORT FUNDING

Support funding is provided by the Board of County Commissioners for those activities for which costs do not apply solely to any specific county department's function, but are either applicable to the operation of county government as a whole, or are provided for the public good. Included within Support Funding are various Special Dependent Districts such as the Public Library Cooperative, Palm Harbor Recreation and Library, and Feather Sound Community Services Agency which rely upon the general taxing powers of the Board of County Commissioners to levy an ad valorem tax. These ad valorem taxes, approved by voter referendum, are levied upon properties within their respective districts to provide specific amenities. Also included with Support Funding are the costs associated with the County's self-insurance program, the County's vehicle replacement, and the County's self-insured portion of the employee benefits program. No County employees are associated with Support Funding entities. The County employees responsible for the administration of these various programs are presented as part of either the County Administrator's section or in the Independent Agencies' section.

Page #	Department Name	FY06 Actual	FY07 Budget	FY08 Request
I-3	DRUG ABUSE TRUST	50,000	82,010	210,320
I-5	EMPLOYEE LIFE AND HEALTH BENEFITS	39,509,984	66,435,240	69,205,430
I-9	FEATHER SOUND COMMUNITY SVCS DISTRICT	269,388	481,610	455,650
I-11	FIRE PROTECTION DISTRICTS	17,405,426	23,935,970	24,394,730
I-25	GENERAL GOVERNMENT	20,967,897	137,782,310	138,460,080
I-33	HEALTH DEPARTMENT	4,364,360	5,654,880	5,767,120
I-35	LEALMAN SOLID WASTE COLL & DISPOSAL DIST	0	1,410,230	1,387,370
I-37	MEDICAL EXAMINER	3,372,601	3,727,360	4,262,090
I-41	PALM HARBOR RECREATION & LIBRARY DIST	2,064,967	2,896,500	2,514,810
I-45	PUBLIC LIBRARY COOPERATIVE	6,341,716	7,500,350	7,133,320
I-47	RISK FINANCING LIABILITY / WORKERS COMP	15,126,537	28,013,020	33,322,840
I-51	STREET LIGHTING DISTRICTS	1,209,107	1,562,530	1,460,200
Total		110,681,983	279,482,010	288,573,960



DRUG ABUSE TRUST

The Drug Abuse Trust provides financial assistance grants for qualified local drug abuse treatment and education programs. The Drug Abuse Trust was established by the Board of County Commissioners as a separate depository for additional assessments imposed by the courts in criminally punishable drug cases, which are collected by the Clerk of the Circuit Court.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
3408000 DRUG ABUSE TRUST	50,000	82,010	210,320
Total	50,000	82,010	210,320

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0286 DRUG ABUSE TRUST FUND	50,000	82,010	210,320
Total	50,000	82,010	210,320

DRUG ABUSE TRUST (3408000)**DRUG ABUSE TRUST FUND (0286)**

This cost center accounts for additional assessments levied by the courts against drug offenders. These funds are to be used for assistance to local drug abuse programs.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0286 5820000 AID TO PRIVATE ORGANIZATIONS	50,000	82,010	164,630
GRANTS & AIDS	50,000	82,010	164,630
0286 7995000 RESERVE-CONTINGENCIES	0	0	21,030
0286 7996000 RESERVE-FUND BALANCE	0	0	24,660
RESERVES	0	0	45,690
Total	50,000	82,010	210,320

EMPLOYEE LIFE AND HEALTH BENEFITS

Employee Life and Health Benefits account for the costs associated with medical benefits, life insurance, and short term disability for County employees. The cost of these self-insured benefits are funded through an internal service fund established for the purpose of administering the County's comprehensive coverage for employees. The Employee Life and Health Benefits Fund is administered by the Personnel Department whose budget is listed under Independent Agencies.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
5402000 EMPLOYEE LIFE/HEALTH BENEFITS	39,509,984	66,435,240	69,205,430
Total	39,509,984	66,435,240	69,205,430

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0606 EMPLOYEE HEALTH BENEFITS	39,509,984	66,435,240	69,205,430
Total	39,509,984	66,435,240	69,205,430

EMPLOYEE LIFE/HEALTH BENEFITS (5402000)

EMPLOYEE HEALTH BENEFITS (0606)

Employee Life and Health Benefits are considered a non-departmental cost. The costs for Medical, Dental and Mental Health are funded through an internal service charge against the various user departments. The appropriations are used to fund the County's portion of comprehensive coverage for employees.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0606	5110001 EXECUTIVE SALARIES - WIB	55,546	92,660	100,380
0606	5120001 REGULAR SALARIES & WAGES - WIB	737,962	852,020	582,960
0606	5200000 EMPLOYEE BENEFITS	29	0	0
0606	5210001 FICA TAXES - WIB	56,900	72,270	52,300
0606	5220001 RETIREMENT CONTRIBUTIONS - WIB	8,526	9,450	0
0606	5230001 LIFE & HEALTH INSURANCE - WIB	139,327	184,080	134,100
0606	5231101 HLTH CLAIMS PD-MEDICAL	29,421,308	37,731,340	37,507,650
0606	5231102 HLTH CLAIMS PD-DENTAL	1,024,222	2,533,880	1,977,000
0606	5231103 HLTH CLAIMS PD-MNTL HLTH	219,542	353,100	408,100
0606	5231201 HLTH CLAIMS PD-RT-MEDICAL	2,607,975	0	0
0606	5231202 HLTH CLAIMS PD-RT-DENTAL	272,185	0	0
0606	5231203 HLTH CLAIMS PD-RT-M HLTH	38,375	0	0
0606	5231211 HLTH CLAIMS PD-RS-MEDICAL	3,085	0	0
0606	5231212 HLTH CLAIMS PD-RS-DENTAL	43,196	0	0
0606	5231213 HLTH CLAIMS PD-RS-MTL HLT	1,217	0	0
0606	5231301 HLTH CLAIMS PD-SE-MEDICAL	28,977	0	0
0606	5231302 HLTH CLAIMS PD-SE-DENTAL	42,295	0	0
0606	5231303 HLTH CLAIMS PD-SE-M HLTH	280	0	0
0606	5231401 HLTH CLAIMS PD-SH-MEDICAL	9,118	0	0
0606	5231402 HLTH CLAIMS PD-SH-DENTAL	30,154	0	0
0606	5231403 HLTH CLAIMS PD-SH-M HLTH	17,424	0	0
0606	5231501 HLTH CLAIMS PD-TC-MEDICAL	368,187	0	0
0606	5231502 HLTH CLAIMS PD-TC-DENTAL	79,751	0	0
0606	5231503 HLTH CLAIMS PD-TC-M HLTH	14,210	0	0
0606	5231601 HLTH CLAIMS PD-PA-MEDICAL	241,986	0	0
0606	5231602 HLTH CLAIMS PD-PA-DENTAL	92,645	0	0
0606	5231603 HLTH CLAIMS PD-PA-M HLTH	42,718	0	0
0606	5231701 HLTH CLAIMS PD-OA-MEDICAL	5,752	0	0
0606	5231702 HLTH CLAIMS PD-OA-DENTAL	2,141	0	0
0606	5231801 HLTH CLAIMS PD-COBRA-MED	83,235	0	0
0606	5231802 HLTH CLAIMS PD-COBRA-DNTL	13,677	0	0
0606	5231803 HLTH CLAIMS PD-COBRA-M H	3,841	0	0
0606	5231901 HLTH CLAIMS PD-CLERK-MED	745,552	0	0
0606	5231902 HLTH CLAIMS PD-CLERK-DNTL	194,883	0	0
0606	5231903 HLTH CLAIMS PD-CLERK-M H	36,618	0	0
PERSONAL SERVICES		36,682,839	41,828,800	40,762,490
0606	5310000 PROFESSIONAL SERVICES	12,700	17,000	15,000
0606	5340000 OTHER CONTRACTUAL SERVICES	2,807,253	3,205,410	3,620,340
0606	5410000 COMMUNICATION SERVICES	2,600	4,000	4,000
0606	5460000 REPAIR & MAINTENANCE SVCS	0	250	300

Fund/Center Account Detail

Pinellas County, Florida

FY08 Annual Budget

EMPLOYEE LIFE/HEALTH BENEFITS (5402000)**EMPLOYEE HEALTH BENEFITS (0606)**

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0606 5470000 PRINTING AND BINDING	4,557	9,000	9,000
0606 5490000 OTHR CURRENT CHGS&OBLIGAT	35	0	0
OPERATING EXPENSES	2,827,145	3,235,660	3,648,640
0606 7995000 RESERVE-CONTINGENCIES	0	6,643,520	6,920,540
0606 7996000 RESERVE-FUND BALANCE	0	13,287,040	2,873,760
0606 7997000 RESERVE-FUTURE YEARS	0	1,440,220	0
0606 7999000 RESERVE-ACCRUED LIABILIT	0	0	15,000,000
RESERVES	0	21,370,780	24,794,300
Total	39,509,984	66,435,240	69,205,430



FEATHER SOUND COMMUNITY SVCS DISTRICT

The Feather Sound Community Services District is a special taxing district within unincorporated Pinellas County. This special taxing district was formed by the residents of Feather Sound. It was established for the purpose of providing street lighting and the acquisition, development and maintenance of recreational areas and green space for the residents of Feather Sound. The services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
1155000 FEATHER SOUND COMMUNITY SVCS DISTRICT	269,388	481,610	455,650
Total	269,388	481,610	455,650

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0282 FEATHER SOUND COMMUNITY SVCS DISTRICT	269,388	481,610	455,650
Total	269,388	481,610	455,650

FEATHER SOUND COMMUNITY SVCS DISTRICT (1155000)**FEATHER SOUND COMMUNITY SVCS DISTRICT (0282)**

This cost center is used to account for payments made to the Feather Sound Community Services District. The county receives revenues from a separate ad valorem millage paid directly by the residents within the special taxing district. The revenues are then appropriated back to the special taxing district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0282	5368000 INTRGOV SVCS-COST ALLOCATE	1,670	1,690	2,400
OPERATING EXPENSES		1,670	1,690	2,400
0282	5810000 AID TO GOVERNMENT AGENCIES	261,200	364,280	266,000
GRANTS & AIDS		261,200	364,280	266,000
0282	5919200 TRANSFER TO TAX COLLECTOR	6,518	7,630	7,090
TRANSFERS		6,518	7,630	7,090
0282	7995000 RESERVE-CONTINGENCIES	0	48,110	44,410
0282	7996000 RESERVE-FUND BALANCE	0	59,900	90,000
0282	7997000 RESERVE-FUTURE YEARS	0	0	45,750
RESERVES		0	108,010	180,160
Total		269,388	481,610	455,650

FIRE PROTECTION DISTRICTS

Fire protection is provided to the unincorporated areas of Pinellas County through 12 separate dependent fire protection districts. Services are provided by the municipalities of Belleair Bluffs, Clearwater, Dunedin, Largo, Pinellas Park, Safety Harbor, South Pasadena, Tarpon Springs, St. Petersburg/Gandy, St. Petersburg/Tierra Verde, HighPoint/Largo-Pinellas Park and Seminole Fire Departments in accordance with established contracts. Service is funded by Ad Valorem taxes collected from property owners in the districts.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
3251000 FIRE DISTRICT-BELLEAIR BLUFFS	336,773	801,080	774,300
3252000 FIRE DISTRICT-CLEARWATER	2,436,717	4,287,230	4,345,890
3253000 FIRE DISTRICT-DUNEDIN	765,116	979,510	1,048,680
3254000 FIRE DISTRICT-GANDY	111,685	220,930	215,470
3255000 FIRE DISTRICT-LARGO	1,661,801	2,329,430	2,395,560
3256000 FIRE DISTRICT-PINELLAS PARK	868,290	1,084,610	1,117,920
3257000 FIRE DISTRICT-SAFETY HARBOR	157,508	382,660	418,690
3258000 FIRE DISTRICT-TARPON SPRINGS	324,903	575,580	619,380
3259000 FIRE DISTRICT-SEMINOLE	6,273,716	7,129,460	7,316,090
3262000 FIRE DISTRICT-HIGH POINT	2,976,795	3,652,810	3,530,640
3263000 FIRE DISTRICT-TIERRA VERDE	1,188,755	1,887,330	1,970,510
3264000 FIRE DISTRICT-SOUTH PASADENA	303,367	605,340	641,600
Total	17,405,426	23,935,970	24,394,730

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0250 FIRE DISTRICTS	17,405,426	23,935,970	24,394,730
Total	17,405,426	23,935,970	24,394,730

FIRE PROTECTION DISTRICTS

Summary	FY06 Actual	FY07 Budget	FY08 Request
OPERATING EXPENSES	377,796	354,000	358,560
DEBT SERVICE	0	4,140	770
GRANTS & AIDS	16,519,610	17,210,030	17,318,790
TRANSFERS	508,020	532,430	504,330
RESERVES	0	5,835,370	6,212,280
Total	17,405,426	23,935,970	24,394,730

Account# Account Name	FY06 Actual	FY07 Budget	FY08 Request
5490000 OTHR CURRENT CHGS&OBLIGAT	377,796	354,000	358,560
OPERATING EXPENSES	377,796	354,000	358,560
5720000 INTEREST	0	4,140	770
DEBT SERVICE	0	4,140	770
5810000 AID TO GOVERNMENT AGENCIES	16,519,610	17,210,030	17,318,790
GRANTS & AIDS	16,519,610	17,210,030	17,318,790
5919200 TRANSFER TO TAX COLLECTOR	337,990	365,550	358,900
5919300 TRANSFER TO PROP APPRAISER	170,030	166,880	145,430
TRANSFERS	508,020	532,430	504,330
7995000 RESERVE-CONTINGENCIES	0	1,721,230	2,341,450
7996000 RESERVE-FUND BALANCE	0	1,388,820	883,750
7997000 RESERVE-FUTURE YEARS	0	2,725,320	2,987,080
RESERVES	0	5,835,370	6,212,280
Total	17,405,426	23,935,970	24,394,730

FIRE DISTRICT-BELLEAIR BLUFFS (3251000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Belleair Bluffs fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 64.52 percent unincorporated and 35.48 percent incorporated. This service is funded through an ad valorem tax levy imposed upon properties within the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	7,111	6,510	6,280
OPERATING EXPENSES		7,111	6,510	6,280
0250	5810000 AID TO GOVERNMENT AGENCIES	319,940	357,070	384,080
GRANTS & AIDS		319,940	357,070	384,080
0250	5919200 TRANSFER TO TAX COLLECTOR	6,551	6,670	6,550
0250	5919300 TRANSFER TO PROP APPRAISER	3,171	3,080	2,560
TRANSFERS		9,722	9,750	9,110
0250	7995000 RESERVE-CONTINGENCIES	0	35,730	77,430
0250	7996000 RESERVE-FUND BALANCE	0	192,200	62,740
0250	7997000 RESERVE-FUTURE YEARS	0	199,820	234,660
RESERVES		0	427,750	374,830
Total		336,773	801,080	774,300

FIRE DISTRICT-CLEARWATER (3252000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Clearwater fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 13.04 percent unincorporated and 86.96 percent incorporated. This service is funded through an ad valorem tax levy imposed upon property owners within the district.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	53,836	55,600	52,790
OPERATING EXPENSES	53,836	55,600	52,790
0250 5810000 AID TO GOVERNMENT AGENCIES	2,307,068	2,594,580	2,759,940
GRANTS & AIDS	2,307,068	2,594,580	2,759,940
0250 5919200 TRANSFER TO TAX COLLECTOR	51,818	52,610	52,510
0250 5919300 TRANSFER TO PROP APPRAISER	23,995	26,120	21,460
TRANSFERS	75,813	78,730	73,970
0250 7995000 RESERVE-CONTINGENCIES	0	259,470	405,840
0250 7996000 RESERVE-FUND BALANCE	0	245,500	0
0250 7997000 RESERVE-FUTURE YEARS	0	1,053,350	1,053,350
RESERVES	0	1,558,320	1,459,190
Total	2,436,717	4,287,230	4,345,890

FIRE DISTRICT-DUNEDIN (3253000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Dunedin fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 13.59 percent unincorporated and 86.41 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties with the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	17,703	17,600	16,750
OPERATING EXPENSES		17,703	17,600	16,750
0250	5720000 INTEREST	0	390	0
DEBT SERVICE		0	390	0
0250	5810000 AID TO GOVERNMENT AGENCIES	722,106	806,120	887,290
GRANTS & AIDS		722,106	806,120	887,290
0250	5919200 TRANSFER TO TAX COLLECTOR	17,411	17,390	17,150
0250	5919300 TRANSFER TO PROP APPRAISER	7,896	8,300	6,760
TRANSFERS		25,307	25,690	23,910
0250	7995000 RESERVE-CONTINGENCIES	0	80,620	104,850
0250	7996000 RESERVE-FUND BALANCE	0	49,090	15,880
RESERVES		0	129,710	120,730
Total		765,116	979,510	1,048,680

FIRE DISTRICT-GANDY (3254000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the Gandy fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 0.31 percent unincorporated and 99.69 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	3,175	1,960	1,820
OPERATING EXPENSES		3,175	1,960	1,820
0250	5810000 AID TO GOVERNMENT AGENCIES	104,633	104,670	104,480
GRANTS & AIDS		104,633	104,670	104,480
0250	5919200 TRANSFER TO TAX COLLECTOR	2,458	2,390	2,350
0250	5919300 TRANSFER TO PROP APPRAISER	1,419	900	740
TRANSFERS		3,877	3,290	3,090
0250	7995000 RESERVE-CONTINGENCIES	0	10,470	17,370
0250	7996000 RESERVE-FUND BALANCE	0	12,000	0
0250	7997000 RESERVE-FUTURE YEARS	0	88,540	88,710
RESERVES		0	111,010	106,080
Total		111,685	220,930	215,470

FIRE DISTRICT-LARGO (3255000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Largo fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 17.37 percent unincorporated and 82.63 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	46,244	34,850	33,510
OPERATING EXPENSES		46,244	34,850	33,510
0250	5810000 AID TO GOVERNMENT AGENCIES	1,561,899	1,782,670	1,883,920
GRANTS & AIDS		1,561,899	1,782,670	1,883,920
0250	5919200 TRANSFER TO TAX COLLECTOR	32,894	33,810	33,040
0250	5919300 TRANSFER TO PROP APPRAISER	20,764	16,370	13,450
TRANSFERS		53,658	50,180	46,490
0250	7995000 RESERVE-CONTINGENCIES	0	178,260	239,550
0250	7996000 RESERVE-FUND BALANCE	0	283,470	192,090
RESERVES		0	461,730	431,640
Total		1,661,801	2,329,430	2,395,560

FIRE DISTRICT-PINELLAS PARK (3256000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Pinellas Park fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 11.15 percent unincorporated and 88.85 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	20,415	18,600	17,600
OPERATING EXPENSES	20,415	18,600	17,600
0250 5810000 AID TO GOVERNMENT AGENCIES	820,380	801,360	759,470
GRANTS & AIDS	820,380	801,360	759,470
0250 5919200 TRANSFER TO TAX COLLECTOR	18,374	18,460	18,170
0250 5919300 TRANSFER TO PROP APPRAISER	9,121	8,730	7,090
TRANSFERS	27,495	27,190	25,260
0250 7995000 RESERVE-CONTINGENCIES	0	80,150	111,790
0250 7996000 RESERVE-FUND BALANCE	0	157,310	203,800
RESERVES	0	237,460	315,590
Total	868,290	1,084,610	1,117,920

FIRE DISTRICT-SAFETY HARBOR (3257000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Safety Harbor fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 6.52 percent unincorporated and 93.48 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250 5490000	OTHR CURRENT CHGS&OBLIGAT	4,513	4,170	4,020
OPERATING EXPENSES		4,513	4,170	4,020
0250 5810000	AID TO GOVERNMENT AGENCIES	145,998	179,910	193,570
GRANTS & AIDS		145,998	179,910	193,570
0250 5919200	TRANSFER TO TAX COLLECTOR	4,996	8,010	4,910
0250 5919300	TRANSFER TO PROP APPRAISER	2,001	1,960	1,610
TRANSFERS		6,997	9,970	6,520
0250 7995000	RESERVE-CONTINGENCIES	0	18,000	41,860
0250 7996000	RESERVE-FUND BALANCE	0	63,050	18,930
0250 7997000	RESERVE-FUTURE YEARS	0	107,560	153,790
RESERVES		0	188,610	214,580
Total		157,508	382,660	418,690

FIRE DISTRICT-TARPON SPRINGS (3258000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Tarpon Springs fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 10.39 percent unincorporated and 89.61 percent incorporated. This service is funded by an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	8,082	7,460	8,470
OPERATING EXPENSES	8,082	7,460	8,470
0250 5810000 AID TO GOVERNMENT AGENCIES	305,571	367,010	375,870
GRANTS & AIDS	305,571	367,010	375,870
0250 5919200 TRANSFER TO TAX COLLECTOR	7,632	9,150	9,100
0250 5919300 TRANSFER TO PROP APPRAISER	3,618	3,520	3,420
TRANSFERS	11,250	12,670	12,520
0250 7995000 RESERVE-CONTINGENCIES	0	36,720	30,970
0250 7996000 RESERVE-FUND BALANCE	0	54,820	0
0250 7997000 RESERVE-FUTURE YEARS	0	96,900	191,550
RESERVES	0	188,440	222,520
Total	324,903	575,580	619,380

FIRE DISTRICT-SEMINOLE (3259000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the Seminole fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 72.50 percent unincorporated and 27.50 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	111,486	115,730	125,400
	OPERATING EXPENSES	111,486	115,730	125,400
0250	5720000 INTEREST	0	3,750	770
	DEBT SERVICE	0	3,750	770
0250	5810000 AID TO GOVERNMENT AGENCIES	6,003,334	5,679,010	5,325,250
	GRANTS & AIDS	6,003,334	5,679,010	5,325,250
0250	5919200 TRANSFER TO TAX COLLECTOR	107,850	124,060	122,750
0250	5919300 TRANSFER TO PROP APPRAISER	51,046	54,690	51,010
	TRANSFERS	158,896	178,750	173,760
0250	7995000 RESERVE-CONTINGENCIES	0	567,930	731,600
0250	7996000 RESERVE-FUND BALANCE	0	0	318,750
0250	7997000 RESERVE-FUTURE YEARS	0	584,290	640,560
	RESERVES	0	1,152,220	1,690,910
Total		6,273,716	7,129,460	7,316,090

FIRE DISTRICT-HIGH POINT (3262000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the High Point fire district. The district is entirely in the unincorporated area of the County; accordingly, the County is responsible for the entire amount. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	73,271	58,630	55,900
OPERATING EXPENSES		73,271	58,630	55,900
0250	5810000 AID TO GOVERNMENT AGENCIES	2,815,270	2,902,280	2,929,020
GRANTS & AIDS		2,815,270	2,902,280	2,929,020
0250	5919200 TRANSFER TO TAX COLLECTOR	55,521	55,930	55,710
0250	5919300 TRANSFER TO PROP APPRAISER	32,733	27,700	22,730
TRANSFERS		88,254	83,630	78,440
0250	7995000 RESERVE-CONTINGENCIES	0	290,280	353,060
0250	7996000 RESERVE-FUND BALANCE	0	265,350	61,580
0250	7997000 RESERVE-FUTURE YEARS	0	52,640	52,640
RESERVES		0	608,270	467,280
Total		2,976,795	3,652,810	3,530,640

FIRE DISTRICT-TIERRA VERDE (3263000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the Tierra Verde fire district. The district is entirely in the unincorporated area of the County; accordingly, the County is responsible for the entire amount. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	23,686	25,370	28,850
OPERATING EXPENSES	23,686	25,370	28,850
0250 5810000 AID TO GOVERNMENT AGENCIES	1,130,381	1,314,400	1,363,080
GRANTS & AIDS	1,130,381	1,314,400	1,363,080
0250 5919200 TRANSFER TO TAX COLLECTOR	24,116	28,870	28,670
0250 5919300 TRANSFER TO PROP APPRAISER	10,572	11,950	11,690
TRANSFERS	34,688	40,820	40,360
0250 7995000 RESERVE-CONTINGENCIES	0	131,490	162,970
0250 7997000 RESERVE-FUTURE YEARS	0	375,250	375,250
RESERVES	0	506,740	538,220
Total	1,188,755	1,887,330	1,970,510

FIRE DISTRICT-SOUTH PASADENA (3264000)**FIRE DISTRICTS (0250)**

This cost center accounts for the costs associated with providing fire suppression service to the unincorporated area of the South Pasadena fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 23.68 percent unincorporated and 76.32 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	8,274	7,520	7,170
OPERATING EXPENSES		8,274	7,520	7,170
0250	5810000 AID TO GOVERNMENT AGENCIES	283,030	320,950	352,820
GRANTS & AIDS		283,030	320,950	352,820
0250	5919200 TRANSFER TO TAX COLLECTOR	8,369	8,200	7,990
0250	5919300 TRANSFER TO PROP APPRAISER	3,694	3,560	2,910
TRANSFERS		12,063	11,760	10,900
0250	7995000 RESERVE-CONTINGENCIES	0	32,110	64,160
0250	7996000 RESERVE-FUND BALANCE	0	66,030	9,980
0250	7997000 RESERVE-FUTURE YEARS	0	166,970	196,570
RESERVES		0	265,110	270,710
Total		303,367	605,340	641,600

GENERAL GOVERNMENT

General Government is a non-departmental category which aggregates and allocates county-wide funding needs that benefit all departments and agencies, as well as unincorporated area (MSTU) expenditures that are not attributable to specific departments. 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	FY06 Actual	FY07 Budget	FY08 Request
1104000 GENERAL GOVERNMENT	12,369,557	17,123,460	15,516,670
1104100 GENERAL GOVERNMENT - RESERVES	0	107,065,440	108,908,070
1104200 TAX INCREMENT FINANCING	6,561,340	9,176,910	8,708,840
1104300 GENERAL GOVERNMENT - MSTU	2,037,000	4,416,500	5,326,500
Total	20,967,897	137,782,310	138,460,080

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0101 GENERAL FUND	20,967,897	137,782,310	138,460,080
Total	20,967,897	137,782,310	138,460,080

GENERAL GOVERNMENT

Summary	FY06 Actual	FY07 Budget	FY08 Request
PERSONAL SERVICES	71,761	635,000	125,000
OPERATING EXPENSES	5,395,181	6,415,170	7,579,630
CAPITAL OUTLAY	0	500,000	5,675,000
DEBT SERVICE	3,072,096	3,601,000	525,000
GRANTS & AIDS	7,458,139	10,146,810	9,803,340
TRANSFERS	4,970,720	9,418,890	5,844,040
RESERVES	0	107,065,440	108,908,070
Total	20,967,897	137,782,310	138,460,080

Account# Account Name	FY06 Actual	FY07 Budget	FY08 Request
5200000 EMPLOYEE BENEFITS	33	500,000	0
5250000 UNEMPLOYMENT COMPENSATION	71,728	135,000	125,000
PERSONAL SERVICES	71,761	635,000	125,000
5310000 PROFESSIONAL SERVICES	929,600	1,604,100	1,011,100
5320000 ACCOUNTING AND AUDITING	110,952	388,830	420,000
5330000 COURT REPORTER SERVICES	1,521	4,250	5,000
5340000 OTHER CONTRACTUAL SERVICES	184,946	554,400	3,120,000
5400000 TRAVEL AND PER DIEM	48,783	54,590	54,600
5410000 COMMUNICATION SERVICES	220,901	252,150	256,500
5440000 RENTALS AND LEASES	56,072	214,300	205,730
5470000 PRINTING AND BINDING	62,869	112,090	116,000
5480000 PROMOTIONAL ACTIVITIES	48,090	86,250	50,000
5490000 OTHR CURRENT CHGS&OBLIGAT	3,233,732	2,450,000	1,700,000
5510000 OFFICE SUPPLIES	3,790	5,000	5,000
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	493,925	689,210	635,700
OPERATING EXPENSES	5,395,181	6,415,170	7,579,630
5600000 BUDGET - CAPITAL OUTLAY	0	0	5,275,000
5640000 MACHINERY AND EQUIPMENT	0	500,000	400,000
CAPITAL OUTLAY	0	500,000	5,675,000
5710000 PRINCIPAL	2,902,000	3,268,000	250,000
5720000 INTEREST	170,096	333,000	275,000
DEBT SERVICE	3,072,096	3,601,000	525,000
5810000 AID TO GOVERNMENT AGENCIES	6,781,738	9,176,910	9,058,840
5820000 AID TO PRIVATE ORGANIZATIONS	336,000	103,400	224,000
5830000 OTHER GRANTS AND AIDS	340,401	866,500	520,500
GRANTS & AIDS	7,458,139	10,146,810	9,803,340
5910201 TRANSFER TO CO TRANSP TRUST	1,000,000	1,000,000	0
5910209 TRANSFER TO COMM DEVOP GRANT	0	107,890	679,040
Department Account Summary	Pinellas County, Florida		FY08 Annual Budget

GENERAL GOVERNMENT

Account#	Account Name	FY06 Actual	FY07 Budget	FY08 Request
5910401	TRNSF TO CAPITAL PROJECTS	3,337,000	7,511,000	5,165,000
5910601	TRANSFER TO INFO TECHNOLOGY	633,720	0	0
5910602	TRANSFER TO FLEET MANAGEMENT	0	800,000	0
	TRANSFERS	4,970,720	9,418,890	5,844,040
7995010	RSV-CONTINGENCIES-CTYWIDE	0	21,209,820	19,410,000
7995020	RSV-CONTINGENCIES-MSTU	0	2,685,720	2,481,060
7996010	RESERVE FUND BAL-CTYWIDE	0	68,473,550	72,799,490
7996020	RESERVE FUND BAL-MSTU	0	14,696,350	14,217,520
	RESERVES	0	107,065,440	108,908,070
Total		20,967,897	137,782,310	138,460,080

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. This activity is allocated in several cost centers to improve clarity of presentation. Costs for the Municipal Services Taxing Unit (MSTU) unincorporated area, Tax Increment Financing (TIF) payments, and General Fund Reserves are shown in separate cost centers.

The Legislature has approved reduced rates for the Florida Retirement System (FRS) through June 30, 2008. The individual FY08 General Fund departmental budgets are based on a return to full Normal Cost rates beginning July 1, 2008. Previously, "buy downs" of the rates were anticipated and funds were budgeted here in the event the rates were not reduced for the last quarter of the fiscal year.

The General Government cost center also included principal and interest payments for the \$14 million borrowed in 2002 to replace voting system equipment. FY07 was the last year of principal and interest payments.

Program changes in this cost center include:

- \$2.275 million for the estimated County share of the purchase of new voting equipment as mandated by the State;
- \$3.0 million for the first year of funding for purchase of the building which houses the Supervisor of Elections. The remaining cost of \$4.5 million will be spread over the next two fiscal years; and
- A transfer of \$415,000 to the Capital Projects Fund for the planning phase of the Jail Campus Master Plan .

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0101	5200000 EMPLOYEE BENEFITS	33	500,000	0
0101	5250000 UNEMPLOYMENT COMPENSATION	71,728	135,000	125,000
PERSONAL SERVICES		71,761	635,000	125,000
0101	5310000 PROFESSIONAL SERVICES	929,600	1,604,100	1,011,100
0101	5320000 ACCOUNTING AND AUDITING	110,952	388,830	420,000
0101	5330000 COURT REPORTER SERVICES	1,521	4,250	5,000
0101	5340000 OTHER CONTRACTUAL SERVICES	184,946	554,400	360,000
0101	5400000 TRAVEL AND PER DIEM	48,783	54,590	54,600
0101	5410000 COMMUNICATION SERVICES	220,901	252,150	256,500
0101	5440000 RENTALS AND LEASES	56,072	214,300	205,730
0101	5470000 PRINTING AND BINDING	62,869	112,090	116,000
0101	5480000 PROMOTIONAL ACTIVITIES	48,090	86,250	50,000
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	3,233,732	2,450,000	1,700,000
0101	5510000 OFFICE SUPPLIES	3,790	5,000	5,000
0101	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	493,925	689,210	635,700
OPERATING EXPENSES		5,395,181	6,415,170	4,819,630
0101	5600000 BUDGET - CAPITAL OUTLAY	0	0	5,275,000
0101	5640000 MACHINERY AND EQUIPMENT	0	500,000	400,000
CAPITAL OUTLAY		0	500,000	5,675,000
0101	5710000 PRINCIPAL	2,902,000	3,268,000	250,000
0101	5720000 INTEREST	170,096	333,000	275,000

GENERAL GOVERNMENT (1104000)
GENERAL FUND (0101)

<u>Expenditure Summary</u>	<u>FY06 Actual</u>	<u>FY07 Budget</u>	<u>FY08 Request</u>
DEBT SERVICE	3,072,096	3,601,000	525,000
0101 5810000 AID TO GOVERNMENT AGENCIES	220,398	0	350,000
0101 5820000 AID TO PRIVATE ORGANIZATIONS	336,000	103,400	224,000
0101 5830000 OTHER GRANTS AND AIDS	140,401	200,000	204,000
GRANTS & AIDS	696,799	303,400	778,000
0101 5910201 TRANSFER TO CO TRANSP TRUST	1,000,000	1,000,000	0
0101 5910209 TRANSFER TO COMM DEVELOP GRANT	0	107,890	679,040
0101 5910401 TRNSF TO CAPITAL PROJECTS	1,500,000	3,761,000	2,915,000
0101 5910601 TRANSFER TO INFO TECHNOLOGY	633,720	0	0
0101 5910602 TRANSFER TO FLEET MANAGEMENT	0	800,000	0
TRANSFERS	3,133,720	5,668,890	3,594,040
Total	12,369,557	17,123,460	15,516,670

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	FY06 Actual	FY07 Budget	FY08 Request
0101 7995010 RSV-CONTINGENCIES-CTYWIDE	0	21,209,820	19,410,000
0101 7995020 RSV-CONTINGENCIES-MSTU	0	2,685,720	2,481,060
0101 7996010 RESERVE FUND BAL-CTYWIDE	0	68,473,550	72,799,490
0101 7996020 RESERVE FUND BAL-MSTU	0	14,696,350	14,217,520
RESERVES	0	107,065,440	108,908,070
Total	0	107,065,440	108,908,070

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 FY08, TIF districts are active in nine municipalities.

Estimated FY08 Grants & Aids payments to TIF districts in accordance with established interlocal agreements have been impacted by the rollback in millage rates.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	6,561,340	9,176,910	8,708,840
GRANTS & AIDS	6,561,340	9,176,910	8,708,840
Total	6,561,340	9,176,910	8,708,840

GENERAL GOVERNMENT - MSTU (1104300)
GENERAL FUND (0101)

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

Activities budgeted here are operating support for the East Lake Community Library, and a transfer to the Capital Projects Fund for the MSTU Local Roads/Sidewalks/ADA improvements program.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0101 5340000 OTHER CONTRACTUAL SERVICES	0	0	2,760,000
OPERATING EXPENSES	0	0	2,760,000
0101 5830000 OTHER GRANTS AND AIDS	200,000	666,500	316,500
GRANTS & AIDS	200,000	666,500	316,500
0101 5910401 TRNSF TO CAPITAL PROJECTS	1,837,000	3,750,000	2,250,000
TRANSFERS	1,837,000	3,750,000	2,250,000
Total	2,037,000	4,416,500	5,326,500

HEALTH DEPARTMENT

The Pinellas County Health Department promotes and protects the health of citizens and visitors to Pinellas County through programs of disease prevention, health promotion, diagnosis and treatment of disease, and environmental monitoring. Clinical services of the Health Department include child health, maternity, family planning, refugee screening, and communicable disease services. Services are available at centers located in St. Petersburg, Clearwater, Pinellas Park, Largo and Tarpon Springs. The local portion of the Pinellas County Public Health Unit budget is funded by a county-wide ad valorem tax levy.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
3701000 HEALTH DEPARTMENT	4,364,360	5,654,880	5,767,120
Total	4,364,360	5,654,880	5,767,120

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0202 HEALTH DEPARTMENT	4,364,360	5,654,880	5,767,120
Total	4,364,360	5,654,880	5,767,120

HEALTH DEPARTMENT (3701000)

HEALTH DEPARTMENT (0202)

This cost center accounts for Pinellas County's contribution to the operation of the Health Department. The funding is generated through a countywide ad valorem tax levy on all taxable property.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0202 5810000 AID TO GOVERNMENT AGENCIES	4,364,360	4,932,960	4,902,060
GRANTS & AIDS	4,364,360	4,932,960	4,902,060
0202 7995000 RESERVE-CONTINGENCIES	0	565,480	576,710
0202 7996000 RESERVE-FUND BALANCE	0	156,440	288,350
RESERVES	0	721,920	865,060
Total	4,364,360	5,654,880	5,767,120

LEALMAN SOLID WASTE COLL & DISPOSAL DIST

This cost center accounts for the revenues and operating expenditures associated with the Lealman Municipal Service Business Unit (MSBU). The Lealman MSBU was established to provide for the residential waste collection and disposal services within the unincorporated Lealman area. A non-ad-valorem special assessment is levied on Lealman MSBU property owners' tax bills annually to provide funding for these services.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
6490100 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	0	1,410,230	1,387,370
Total	0	1,410,230	1,387,370

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0293 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	0	1,410,230	1,387,370
Total	0	1,410,230	1,387,370

LEALMAN SOLID WASTE COLL & DISPOSAL DIST (6490100)**LEALMAN SOLID WASTE COLL & DISPOSAL DIST (0293)**

This cost center accounts for the revenues and operating expenditures associated with the Lealman Municipal Service Business Unit (MSBU). The Lealman MSBU was established to provide for the residential waste collection and disposal services within the unincorporated Lealman area. A non-ad-valorem special assessment is levied on Lealman MSBU property owners' tax bills annually to provide funding for these services.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0293 5340000 OTHER CONTRACTUAL SERVICES	0	970,920	1,096,270
0293 5366318 SOLID WASTE DISPOSAL-OPERATION	0	178,720	59,000
OPERATING EXPENSES	0	1,149,640	1,155,270
0293 5919200 TRANSFER TO TAX COLLECTOR	0	38,900	24,280
TRANSFERS	0	38,900	24,280
0293 7995000 RESERVE-CONTINGENCIES	0	141,000	117,960
0293 7996000 RESERVE-FUND BALANCE	0	80,690	89,860
RESERVES	0	221,690	207,820
Total	0	1,410,230	1,387,370

MEDICAL EXAMINER

The Medical Examiner safeguards the rights of each citizen who dies in Pinellas County by determining the cause and manner of death according to the responsibilities and obligations in Chapter 406, Florida Statutes. The Medical Examiner Department provides both forensic medicine service (investigation of sudden, unexpected or suspicious death) and forensic laboratory service (chemical and drug analyses) to Pinellas County on a contractual basis.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
2501000 MEDICAL EXAMINER	2,158,702	2,263,350	4,262,090
2502000 MEDICAL EXAMINER-FORENSIC LABORATORY	1,213,899	1,464,010	0
Total	3,372,601	3,727,360	4,262,090

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0101 GENERAL FUND	3,372,601	3,727,360	4,262,090
Total	3,372,601	3,727,360	4,262,090

MEDICAL EXAMINER

Summary	FY06 Actual	FY07 Budget	FY08 Request
OPERATING EXPENSES	3,338,121	3,576,940	4,052,090
CAPITAL OUTLAY	34,480	150,420	210,000
Total	3,372,601	3,727,360	4,262,090

Account# Account Name	FY06 Actual	FY07 Budget	FY08 Request
5310000 PROFESSIONAL SERVICES	3,005,780	3,336,680	3,835,560
5340000 OTHER CONTRACTUAL SERVICES	200,107	11,700	15,000
5365000 INTRGOV SVCS-RISK FINANCING	57,300	100,460	36,630
5368200 INTRGOV SVCS-FLEET-OP&MAINT	0	250	250
5410000 COMMUNICATION SERVICES	2,919	600	600
5430000 UTILITY SERVICES	490	950	950
5440000 RENTALS AND LEASES	15,596	17,200	18,000
5460000 REPAIR & MAINTENANCE SVCS	26,352	55,500	82,000
5470000 PRINTING AND BINDING	0	100	100
5490000 OTHR CURRENT CHGS&OBLIGAT	346	500	500
5510000 OFFICE SUPPLIES	25,640	32,000	23,500
5520000 OPERATING SUPPLIES	3,591	21,000	39,000
OPERATING EXPENSES	3,338,121	3,576,940	4,052,090
5629000 BUILDINGS-OTHER	0	0	160,000
5640000 MACHINERY AND EQUIPMENT	34,480	150,420	50,000
CAPITAL OUTLAY	34,480	150,420	210,000
Total	3,372,601	3,727,360	4,262,090

MEDICAL EXAMINER (2501000)**GENERAL FUND (0101)**

This cost center accounts for the Medical Examiner and Forensic Laboratory services provided to Pinellas County on a contractual basis. The Medical Examiner safeguards the rights of each citizen who dies in Pinellas County by determining the cause and manner of death according to the responsibilities and obligations in Chapter 406 of the Florida Statutes. The Forensic Laboratory safeguards the rights of all citizens by determining chemical composition of substances seized by law enforcement agencies in their pursuit of controlling the presence of illicit drugs and in solving the crimes of arson and bank robbery in Pinellas County. The Pinellas County Forensic Laboratory also has the added responsibility of performing toxicology on Medical Examiner and DUI cases. New in FY08, the Forensic Laboratory is adding a DNA lab for processing of DNA evidence in criminal cases. Prior to FY08, the Forensic Laboratory budget was in center 2502000.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0101 5310000 PROFESSIONAL SERVICES	1,875,440	2,104,540	3,835,560
0101 5340000 OTHER CONTRACTUAL SERVICES	200,077	11,000	15,000
0101 5365000 INTRGOV SVCS-RISK FINANCING	57,300	100,460	36,630
0101 5368200 INTRGOV SVCS-FLEET-OP&MAINT	0	250	250
0101 5410000 COMMUNICATION SERVICES	2,919	600	600
0101 5430000 UTILITY SERVICES	295	800	950
0101 5440000 RENTALS AND LEASES	8,754	10,700	18,000
0101 5460000 REPAIR & MAINTENANCE SVCS	975	5,500	82,000
0101 5470000 PRINTING AND BINDING	0	100	100
0101 5490000 OTHR CURRENT CHGS&OBLIGAT	196	400	500
0101 5510000 OFFICE SUPPLIES	5,856	11,500	23,500
0101 5520000 OPERATING SUPPLIES	310	17,500	39,000
OPERATING EXPENSES	2,152,122	2,263,350	4,052,090
0101 5629000 BUILDINGS-OTHER	0	0	160,000
0101 5640000 MACHINERY AND EQUIPMENT	6,580	0	50,000
CAPITAL OUTLAY	6,580	0	210,000
Total	2,158,702	2,263,350	4,262,090

MEDICAL EXAMINER-FORENSIC LABORATORY (2502000)**GENERAL FUND (0101)**

This cost center accounts for the Forensic Laboratory services provided to Pinellas County on a contractual basis. The Forensic Laboratory safeguards the rights of all citizens by determining chemical composition of substances seized by law enforcement agencies in their pursuit of controlling the presence of illicit drugs and in solving the crimes of arson and bank robbery in Pinellas County. The Pinellas County Forensic Laboratory now has the added responsibility of performing toxicology on Medical Examiner and DUI cases. These functions are budgeted in center 2501000, starting in FY08.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0101 5310000 PROFESSIONAL SERVICES	1,130,340	1,232,140	0
0101 5340000 OTHER CONTRACTUAL SERVICES	30	700	0
0101 5430000 UTILITY SERVICES	195	150	0
0101 5440000 RENTALS AND LEASES	6,842	6,500	0
0101 5460000 REPAIR & MAINTENANCE SVCS	25,377	50,000	0
0101 5490000 OTHR CURRENT CHGS&OBLIGAT	150	100	0
0101 5510000 OFFICE SUPPLIES	19,784	20,500	0
0101 5520000 OPERATING SUPPLIES	3,281	3,500	0
OPERATING EXPENSES	1,185,999	1,313,590	0
0101 5640000 MACHINERY AND EQUIPMENT	27,900	150,420	0
CAPITAL OUTLAY	27,900	150,420	0
Total	1,213,899	1,464,010	0

PALM HARBOR RECREATION & LIBRARY DIST

The Palm Harbor Recreation & Library District 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 recreation facilities and library 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.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
1151000 PALM HARBOR LIBRARY PROGRAM	1,029,633	1,509,510	1,377,220
1152000 PALM HARBOR RECREATION PROGRAM	1,035,334	1,386,990	1,137,590
Total	2,064,967	2,896,500	2,514,810

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0281 PALM HARBOR RECREATION&LIBRARY DISTRICT	2,064,967	2,896,500	2,514,810
Total	2,064,967	2,896,500	2,514,810

PALM HARBOR RECREATION & LIBRARY DIST

Summary	FY06 Actual	FY07 Budget	FY08 Request
OPERATING EXPENSES	2,011,860	2,270,800	2,178,120
TRANSFERS	53,107	62,860	58,300
RESERVES	0	562,840	278,390
Total	2,064,967	2,896,500	2,514,810

Account# Account Name	FY06 Actual	FY07 Budget	FY08 Request
5340000 OTHER CONTRACTUAL SERVICES	2,007,490	2,265,620	2,171,720
5368000 INTRGOV SVCS-COST ALLOCATE	4,370	5,180	6,400
OPERATING EXPENSES	2,011,860	2,270,800	2,178,120
5919200 TRANSFER TO TAX COLLECTOR	36,148	43,440	40,680
5919300 TRANSFER TO PROP APPRAISER	16,959	19,420	17,620
TRANSFERS	53,107	62,860	58,300
7995000 RESERVE-CONTINGENCIES	0	289,390	251,470
7996000 RESERVE-FUND BALANCE	0	273,450	26,920
RESERVES	0	562,840	278,390
Total	2,064,967	2,896,500	2,514,810

PALM HARBOR LIBRARY PROGRAM (1151000)
PALM HARBOR RECREATION&LIBRARY DISTRICT (0281)

This cost center accounts for the costs associated with operating and maintaining the Palm Harbor District's Library.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0281 5340000 OTHER CONTRACTUAL SERVICES	1,003,080	1,132,810	1,190,600
0281 5368000 INTRGOV SVCS-COST ALLOCATE	0	2,590	3,200
OPERATING EXPENSES	1,003,080	1,135,400	1,193,800
0281 5919200 TRANSFER TO TAX COLLECTOR	18,074	21,720	20,340
0281 5919300 TRANSFER TO PROP APPRAISER	8,479	9,710	8,810
TRANSFERS	26,553	31,430	29,150
0281 7995000 RESERVE-CONTINGENCIES	0	150,820	137,720
0281 7996000 RESERVE-FUND BALANCE	0	191,860	16,550
RESERVES	0	342,680	154,270
Total	1,029,633	1,509,510	1,377,220

PALM HARBOR RECREATION PROGRAM (1152000)**PALM HARBOR RECREATION&LIBRARY DISTRICT (0281)**

This cost center accounts for the costs associated with operating the Palm Harbor District's recreational facilities and programs.

Expenditure Summary		FY06 Actual	FY07 Budget	FY08 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	1,004,410	1,132,810	981,120
0281	5368000 INTRGOV SVCS-COST ALLOCATE	4,370	2,590	3,200
OPERATING EXPENSES		1,008,780	1,135,400	984,320
0281	5919200 TRANSFER TO TAX COLLECTOR	18,074	21,720	20,340
0281	5919300 TRANSFER TO PROP APPRAISER	8,480	9,710	8,810
TRANSFERS		26,554	31,430	29,150
0281	7995000 RESERVE-CONTINGENCIES	0	138,570	113,750
0281	7996000 RESERVE-FUND BALANCE	0	81,590	10,370
RESERVES		0	220,160	124,120
Total		1,035,334	1,386,990	1,137,590

PUBLIC LIBRARY COOPERATIVE

The Public Library Cooperative (PPLC) serves eligible residents of Pinellas County and its member public libraries. The Cooperative serves these groups through the management of county, state and federal funds for library development and by facilitating the sharing of materials and resources among its members. The Cooperative is funded by a millage levy in a portion of the unincorporated areas of the county and per capita dues paid by the participating municipalities without libraries.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
1107000 PUBLIC LIBRARY COOPERATIVE	6,341,716	7,500,350	7,133,320
Total	6,341,716	7,500,350	7,133,320

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0214 PUBLIC LIBRARY COOPERATIVE	6,341,716	7,500,350	7,133,320
Total	6,341,716	7,500,350	7,133,320

PUBLIC LIBRARY COOPERATIVE (1107000)

PUBLIC LIBRARY COOPERATIVE (0214)

This cost center accounts for the aid provided to municipal library systems providing services to residents of the unincorporated areas of Pinellas County.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0214 5368000 INTRGOV SVCS-COST ALLOCATE	16,690	15,720	7,350
OPERATING EXPENSES	16,690	15,720	7,350
0214 5810000 AID TO GOVERNMENT AGENCIES	6,200,000	7,150,000	6,810,140
GRANTS & AIDS	6,200,000	7,150,000	6,810,140
0214 5919200 TRANSFER TO TAX COLLECTOR	125,026	146,370	137,000
TRANSFERS	125,026	146,370	137,000
0214 7995000 RESERVE-CONTINGENCIES	0	188,260	178,830
RESERVES	0	188,260	178,830
Total	6,341,716	7,500,350	7,133,320

RISK FINANCING LIABILITY / WORKERS COMP

Risk Financing for Liability and Workers Compensation provides the appropriation for the following types of insurance claims: vehicle, general liability, property and equipment, miscellaneous claims and settlement, medical benefits and workers compensation. The costs for the various risk programs are self-funded through an internal service fund. Risk Finance Administration is responsible for the administration of these funds. The administration budget is considered part of the County Administrator's operating budget.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
6701000 RISK FINANCING - LIABILITY CLAIMS	8,865,008	21,321,020	26,630,840
6704000 RISK FINANCING - WORKER'S COMP CLAIMS	6,261,529	6,692,000	6,692,000
Total	15,126,537	28,013,020	33,322,840

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0605 RISK FINANCING FUND	15,126,537	28,013,020	33,322,840
Total	15,126,537	28,013,020	33,322,840

RISK FINANCING LIABILITY / WORKERS COMP

Summary	FY06 Actual	FY07 Budget	FY08 Request
PERSONAL SERVICES	6,121,752	6,452,000	6,452,000
OPERATING EXPENSES	9,004,785	10,101,720	10,871,060
RESERVES	0	11,459,300	15,999,780
Total	15,126,537	28,013,020	33,322,840

Account# Account Name	FY06 Actual	FY07 Budget	FY08 Request
5240000 WORKERS' COMPENSATION	6,121,752	6,452,000	6,452,000
PERSONAL SERVICES	6,121,752	6,452,000	6,452,000
5310000 PROFESSIONAL SERVICES	901,479	800,000	300,000
5330000 COURT REPORTER SERVICES	49,285	40,000	40,000
5340000 OTHER CONTRACTUAL SERVICES	139,777	240,000	240,000
5368000 INTRGOV SVCS-COST ALLOCATE	876,280	1,633,900	1,321,700
5368200 INTRGOV SVCS-FLEET-OP&MAINT	164,209	187,820	169,360
5450000 INSURANCE	5,603,684	5,600,000	7,200,000
5490000 OTHR CURRENT CHGS&OBLIGAT	1,270,071	1,600,000	1,600,000
OPERATING EXPENSES	9,004,785	10,101,720	10,871,060
7995000 RESERVE-CONTINGENCIES	0	2,984,950	3,511,030
7999000 RESERVE-ACCRUED LIABILIT	0	8,474,350	12,488,750
RESERVES	0	11,459,300	15,999,780
Total	15,126,537	28,013,020	33,322,840

RISK FINANCING - LIABILITY CLAIMS (6701000)**RISK FINANCING FUND (0605)**

This center accounts for the appropriations associated with Pinellas County's insurance and self-insurance programs, except for Workers Compensation.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0605 5310000 PROFESSIONAL SERVICES	901,479	800,000	300,000
0605 5330000 COURT REPORTER SERVICES	49,285	40,000	40,000
0605 5368000 INTRGOV SVCS-COST ALLOCATE	876,280	1,633,900	1,321,700
0605 5368200 INTRGOV SVCS-FLEET-OP&MAINT	164,209	187,820	169,360
0605 5450000 INSURANCE	5,603,684	5,600,000	7,200,000
0605 5490000 OTHR CURRENT CHGS&OBLIGAT	1,270,071	1,600,000	1,600,000
OPERATING EXPENSES	8,865,008	9,861,720	10,631,060
0605 7995000 RESERVE-CONTINGENCIES	0	2,984,950	3,511,030
0605 7999000 RESERVE-ACCRUED LIABILIT	0	8,474,350	12,488,750
RESERVES	0	11,459,300	15,999,780
Total	8,865,008	21,321,020	26,630,840

RISK FINANCING - WORKER'S COMP CLAIMS (6704000)**RISK FINANCING FUND (0605)**

This center accounts for the appropriations associated with Pinellas County's worker's compensation claims.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0605 5240000 WORKERS' COMPENSATION	6,121,752	6,452,000	6,452,000
PERSONAL SERVICES	6,121,752	6,452,000	6,452,000
0605 5340000 OTHER CONTRACTUAL SERVICES	139,777	240,000	240,000
OPERATING EXPENSES	139,777	240,000	240,000
Total	6,261,529	6,692,000	6,692,000

STREET LIGHTING DISTRICTS

Street Lighting services for property owners in unincorporated areas of Pinellas County are provided through these districts. Street Lighting Districts are created in the unincorporated areas of Pinellas County when 60% or more of the affected property owners in a given area petition the Board of County Commissioners to form a district. All lighting services within the districts are provided by Progress Energy Corporation. All property owners in these districts are assessed annually based on their pro-rata share of the costs of operation and maintenance.

Department Expenditures By Cost Center	FY06 Actual	FY07 Budget	FY08 Request
6270000 STREET LIGHTING DISTRICTS	1,209,107	1,562,530	1,460,200
Total	1,209,107	1,562,530	1,460,200

Department Expenditures By Fund	FY06 Actual	FY07 Budget	FY08 Request
0290 STREET LIGHTING DISTRICT	1,209,107	1,562,530	1,460,200
Total	1,209,107	1,562,530	1,460,200

STREET LIGHTING DISTRICTS (6270000)**STREET LIGHTING DISTRICT (0290)**

This center accounts for the street lighting services for property owners in the unincorporated areas of Pinellas County.

Expenditure Summary	FY06 Actual	FY07 Budget	FY08 Request
0290 5310000 PROFESSIONAL SERVICES	0	2,320	2,500
0290 5430000 UTILITY SERVICES	1,089,454	1,349,370	1,260,370
0290 5490000 OTHR CURRENT CHGS&OBLIGAT	98,421	40,480	102,000
OPERATING EXPENSES	1,187,875	1,392,170	1,364,870
0290 5919200 TRANSFER TO TAX COLLECTOR	21,232	27,210	25,500
TRANSFERS	21,232	27,210	25,500
0290 7995000 RESERVE-CONTINGENCIES	0	143,150	69,830
RESERVES	0	143,150	69,830
Total	1,209,107	1,562,530	1,460,200