

Support Funding

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	FY07 Actual	FY08 Budget	FY09 Request
J-3	DRUG ABUSE TRUST	49,913	210,320	136,620
J-5	EMPLOYEE LIFE AND HEALTH BENEFITS	37,247,019	69,205,430	76,376,960
J-9	FEATHER SOUND COMMUNITY SVCS DISTRICT	373,352	455,650	486,290
J-11	FIRE PROTECTION DISTRICTS	17,102,431	24,394,730	23,919,440
J-25	GENERAL GOVERNMENT	24,413,058	140,352,080	152,226,630
J-35	HEALTH DEPARTMENT	4,932,960	5,767,120	5,501,530
J-37	LEALMAN SOLID WASTE COLL & DISPOSAL DIST	754,160	1,387,370	1,488,010
J-39	MEDICAL EXAMINER	3,726,679	4,262,090	4,491,500
J-41	PALM HARBOR COMMUNITY SERVICES DISTRICT	2,436,722	3,314,810	2,137,120
J-45	PUBLIC LIBRARY COOPERATIVE	7,308,279	7,133,320	6,393,070
J-47	RISK FINANCING LIABILITY / WORKERS COMP	14,549,641	33,322,840	40,658,130
J-51	STREET LIGHTING DISTRICTS	1,196,549	1,460,200	1,429,570
Total		114,090,763	291,265,960	315,244,870



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	FY07 Actual	FY08 Budget	FY09 Request
3408000 DRUG ABUSE TRUST	49,913	210,320	136,620
Total	49,913	210,320	136,620

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0286 DRUG ABUSE TRUST FUND	49,913	210,320	136,620
Total	49,913	210,320	136,620

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		FY07 Actual	FY08 Budget	FY09 Request
0286	5820000 AID TO PRIVATE ORGANIZATIONS	49,913	164,630	122,960
GRANTS & AIDS		49,913	164,630	122,960
0286	7995000 RESERVE-CONTINGENCIES	0	21,030	13,660
0286	7996000 RESERVE-FUND BALANCE	0	24,660	0
RESERVES		0	45,690	13,660
Total		49,913	210,320	136,620

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.

The FY08 and FY09 appropriations in the reserve for accrued liabilities represents the County's cumulative funding for Other Post Employment Benefits (OPEB) obligations per GASB 45 requirements effective FY08.

Department Expenditures By Cost Center	FY07 Actual	FY08 Budget	FY09 Request
5402000 EMPLOYEE LIFE/HEALTH BENEFITS	37,247,019	69,205,430	76,376,960
Total	37,247,019	69,205,430	76,376,960

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0606 EMPLOYEE HEALTH BENEFITS	37,247,019	69,205,430	76,376,960
Total	37,247,019	69,205,430	76,376,960

Personnel Summary

Total Permanent Positions	0	1
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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		FY07 Actual	FY08 Budget	FY09 Request
0606	5110000 EXECUTIVE SALARIES	0	0	59,470
0606	5110001 EXECUTIVE SALARIES - WIB	83,573	100,380	84,000
0606	5120001 REGULAR SALARIES & WAGES - WIB	591,623	582,960	750,000
0606	5200000 EMPLOYEE BENEFITS	50	0	20,060
0606	5210001 FICA TAXES - WIB	48,701	52,300	60,000
0606	5220001 RETIREMENT CONTRIBUTIONS - WIB	13,202	0	4,000
0606	5230001 LIFE & HEALTH INSURANCE - WIB	145,793	134,100	166,800
0606	5230002 HLTH PREM RETIR-SEC HORIZ	0	0	860,000
0606	5231101 HLTH CLAIMS PD-MEDICAL	26,660,796	37,507,650	36,400,000
0606	5231102 HLTH CLAIMS PD-DENTAL	1,064,855	1,977,000	2,285,000
0606	5231103 HLTH CLAIMS PD-MNTL HLTH	211,285	408,100	306,000
0606	5231201 HLTH CLAIMS PD-RT-MEDICAL	2,875,641	0	0
0606	5231202 HLTH CLAIMS PD-RT-DENTAL	323,218	0	0
0606	5231203 HLTH CLAIMS PD-RT-M HLTH	41,294	0	0
0606	5231213 HLTH CLAIMS PD-RS-MTL HLT	2,979	0	0
0606	5231301 HLTH CLAIMS PD-SE-MEDICAL	25,347	0	0
0606	5231302 HLTH CLAIMS PD-SE-DENTAL	10,953	0	0
0606	5231303 HLTH CLAIMS PD-SE-M HLTH	200	0	0
0606	5231401 HLTH CLAIMS PD-SH-MEDICAL	19,216	0	0
0606	5231403 HLTH CLAIMS PD-SH-M HLTH	683	0	0
0606	5231501 HLTH CLAIMS PD-TC-MEDICAL	416,223	0	0
0606	5231502 HLTH CLAIMS PD-TC-DENTAL	85,423	0	0
0606	5231503 HLTH CLAIMS PD-TC-M HLTH	19,698	0	0
0606	5231601 HLTH CLAIMS PD-PA-MEDICAL	281,898	0	0
0606	5231602 HLTH CLAIMS PD-PA-DENTAL	68,255	0	0
0606	5231603 HLTH CLAIMS PD-PA-M HLTH	13,093	0	0
0606	5231701 HLTH CLAIMS PD-OA-MEDICAL	7,557	0	0
0606	5231702 HLTH CLAIMS PD-OA-DENTAL	1,754	0	0
0606	5231801 HLTH CLAIMS PD-COBRA-MED	31,344	0	0
0606	5231802 HLTH CLAIMS PD-COBRA-DNTL	8,149	0	0
0606	5231803 HLTH CLAIMS PD-COBRA-M H	433	0	0
0606	5231901 HLTH CLAIMS PD-CLERK-MED	884,873	0	0
0606	5231902 HLTH CLAIMS PD-CLERK-DNTL	222,835	0	0
0606	5231903 HLTH CLAIMS PD-CLERK-M H	19,664	0	0
PERSONAL SERVICES		34,180,608	40,762,490	40,995,330
0606	5310000 PROFESSIONAL SERVICES	7,670	15,000	2,000
0606	5340000 OTHER CONTRACTUAL SERVICES	2,944,821	3,620,340	3,065,500
0606	5400000 TRAVEL AND PER DIEM	0	0	1,500
0606	5410000 COMMUNICATION SERVICES	1,361	4,000	5,000
0606	5460000 REPAIR & MAINTENANCE SVCS	100	300	2,000

Fund/Center Account Detail

Pinellas County, Florida

FY09 Annual Budget

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

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0606 5470000 PRINTING AND BINDING	2,870	9,000	9,450
0606 5490000 OTHR CURRENT CHGS&OBLIGAT	109,589	0	0
0606 5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	0	0	400
OPERATING EXPENSES	3,066,411	3,648,640	3,085,850
0606 7995000 RESERVE-CONTINGENCIES	0	6,920,540	7,637,690
0606 7996000 RESERVE-FUND BALANCE	0	2,873,760	1,658,090
0606 7999000 RESERVE-ACCRUED LIABILIT	0	15,000,000	23,000,000
RESERVES	0	24,794,300	32,295,780
Total	37,247,019	69,205,430	76,376,960



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	FY07 Actual	FY08 Budget	FY09 Request
1155000 FEATHER SOUND COMMUNITY SVCS DISTRICT	373,352	455,650	486,290
Total	373,352	455,650	486,290

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0282 FEATHER SOUND COMMUNITY SVCS DISTRICT	373,352	455,650	486,290
Total	373,352	455,650	486,290

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		FY07 Actual	FY08 Budget	FY09 Request
0282	5368000 INTRGOV SVCS-COST ALLOCATE	1,690	2,400	34,000
OPERATING EXPENSES		1,690	2,400	34,000
0282	5810000 AID TO GOVERNMENT AGENCIES	364,280	266,000	240,000
GRANTS & AIDS		364,280	266,000	240,000
0282	5919200 TRANSFER TO TAX COLLECTOR	7,382	7,090	6,500
TRANSFERS		7,382	7,090	6,500
0282	7995000 RESERVE-CONTINGENCIES	0	44,410	48,000
0282	7996000 RESERVE-FUND BALANCE	0	90,000	95,000
0282	7997000 RESERVE-FUTURE YEARS	0	45,750	62,790
RESERVES		0	180,160	205,790
Total		373,352	455,650	486,290

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	FY07 Actual	FY08 Budget	FY09 Request
3251000 FIRE DISTRICT-BELLEAIR BLUFFS	372,855	774,300	683,660
3252000 FIRE DISTRICT-CLEARWATER	2,567,761	4,345,890	4,377,250
3253000 FIRE DISTRICT-DUNEDIN	756,387	1,048,680	1,037,160
3254000 FIRE DISTRICT-GANDY	102,840	215,470	207,630
3255000 FIRE DISTRICT-LARGO	1,602,450	2,395,560	2,369,740
3256000 FIRE DISTRICT-PINELLAS PARK	844,843	1,117,920	1,150,010
3257000 FIRE DISTRICT-SAFETY HARBOR	190,628	418,690	381,900
3258000 FIRE DISTRICT-TARPON SPRINGS	386,258	619,380	586,860
3259000 FIRE DISTRICT-SEMINOLE	5,825,334	7,316,090	7,184,360
3262000 FIRE DISTRICT-HIGH POINT	2,818,536	3,530,640	3,219,680
3263000 FIRE DISTRICT-TIERRA VERDE	1,343,742	1,970,510	2,025,230
3264000 FIRE DISTRICT-SOUTH PASADENA	290,797	641,600	695,960
Total	17,102,431	24,394,730	23,919,440

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0250 FIRE DISTRICTS	17,102,431	24,394,730	23,919,440
Total	17,102,431	24,394,730	23,919,440

FIRE PROTECTION DISTRICTS

Summary	FY07 Actual	FY08 Budget	FY09 Request
OPERATING EXPENSES	336,656	358,560	536,520
DEBT SERVICE	0	770	0
GRANTS & AIDS	16,246,557	17,318,790	15,853,740
TRANSFERS	519,218	504,330	467,560
RESERVES	0	6,212,280	7,061,620
Total	17,102,431	24,394,730	23,919,440

Account# Account Name	FY07 Actual	FY08 Budget	FY09 Request
5490000 OTHR CURRENT CHGS&OBLIGAT	336,656	358,560	536,520
OPERATING EXPENSES	336,656	358,560	536,520
5720000 INTEREST	0	770	0
DEBT SERVICE	0	770	0
5810000 AID TO GOVERNMENT AGENCIES	16,246,557	17,318,790	15,853,740
GRANTS & AIDS	16,246,557	17,318,790	15,853,740
5919200 TRANSFER TO TAX COLLECTOR	353,416	358,900	329,200
5919300 TRANSFER TO PROP APPRAISER	165,802	145,430	138,360
TRANSFERS	519,218	504,330	467,560
7995000 RESERVE-CONTINGENCIES	0	2,341,450	2,154,600
7996000 RESERVE-FUND BALANCE	0	883,750	1,236,080
7997000 RESERVE-FUTURE YEARS	0	2,987,080	3,670,940
RESERVES	0	6,212,280	7,061,620
Total	17,102,431	24,394,730	23,919,440

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 64.01 percent unincorporated and 35.99 percent incorporated. This service is funded through an ad valorem tax levy imposed upon properties within the district.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	6,191	6,280	9,440
OPERATING EXPENSES	6,191	6,280	9,440
0250 5810000 AID TO GOVERNMENT AGENCIES	357,070	384,080	390,400
GRANTS & AIDS	357,070	384,080	390,400
0250 5919200 TRANSFER TO TAX COLLECTOR	6,533	6,550	6,210
0250 5919300 TRANSFER TO PROP APPRAISER	3,061	2,560	2,450
TRANSFERS	9,594	9,110	8,660
0250 7995000 RESERVE-CONTINGENCIES	0	77,430	34,190
0250 7996000 RESERVE-FUND BALANCE	0	62,740	0
0250 7997000 RESERVE-FUTURE YEARS	0	234,660	240,970
RESERVES	0	374,830	275,160
Total	372,855	774,300	683,660

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 12.78 percent unincorporated and 87.22 percent incorporated. This service is funded through an ad valorem tax levy imposed upon property owners within the district.

Expenditure Summary		FY07 Actual	FY08 Budget	FY09 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	52,876	52,790	79,530
OPERATING EXPENSES		52,876	52,790	79,530
0250	5810000 AID TO GOVERNMENT AGENCIES	2,437,739	2,759,940	2,477,340
GRANTS & AIDS		2,437,739	2,759,940	2,477,340
0250	5919200 TRANSFER TO TAX COLLECTOR	51,206	52,510	46,700
0250	5919300 TRANSFER TO PROP APPRAISER	25,940	21,460	20,370
TRANSFERS		77,146	73,970	67,070
0250	7995000 RESERVE-CONTINGENCIES	0	405,840	440,550
0250	7996000 RESERVE-FUND BALANCE	0	0	137,570
0250	7997000 RESERVE-FUTURE YEARS	0	1,053,350	1,175,190
RESERVES		0	1,459,190	1,753,310
Total		2,567,761	4,345,890	4,377,250

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 13.30 percent unincorporated and 86.70 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties with the district.

Expenditure Summary		FY07 Actual	FY08 Budget	FY09 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	16,738	16,750	24,900
OPERATING EXPENSES		16,738	16,750	24,900
0250	5810000 AID TO GOVERNMENT AGENCIES	714,275	887,290	884,720
GRANTS & AIDS		714,275	887,290	884,720
0250	5919200 TRANSFER TO TAX COLLECTOR	17,131	17,150	15,730
0250	5919300 TRANSFER TO PROP APPRAISER	8,243	6,760	6,420
TRANSFERS		25,374	23,910	22,150
0250	7995000 RESERVE-CONTINGENCIES	0	104,850	104,230
0250	7996000 RESERVE-FUND BALANCE	0	15,880	1,160
RESERVES		0	120,730	105,390
Total		756,387	1,048,680	1,037,160

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 0.33 percent unincorporated and 99.67 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY07 Actual	FY08 Budget	FY09 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	1,864	1,820	2,690
OPERATING EXPENSES		1,864	1,820	2,690
0250	5810000 AID TO GOVERNMENT AGENCIES	97,801	104,480	116,070
GRANTS & AIDS		97,801	104,480	116,070
0250	5919200 TRANSFER TO TAX COLLECTOR	2,278	2,350	2,400
0250	5919300 TRANSFER TO PROP APPRAISER	897	740	700
TRANSFERS		3,175	3,090	3,100
0250	7995000 RESERVE-CONTINGENCIES	0	17,370	10,380
0250	7997000 RESERVE-FUTURE YEARS	0	88,710	75,390
RESERVES		0	106,080	85,770
Total		102,840	215,470	207,630

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 17.27 percent unincorporated and 82.73 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	33,142	33,510	49,480
OPERATING EXPENSES	33,142	33,510	49,480
0250 5810000 AID TO GOVERNMENT AGENCIES	1,520,857	1,883,920	1,969,240
GRANTS & AIDS	1,520,857	1,883,920	1,969,240
0250 5919200 TRANSFER TO TAX COLLECTOR	32,185	33,040	30,910
0250 5919300 TRANSFER TO PROP APPRAISER	16,266	13,450	12,720
TRANSFERS	48,451	46,490	43,630
0250 7995000 RESERVE-CONTINGENCIES	0	239,550	239,240
0250 7996000 RESERVE-FUND BALANCE	0	192,090	68,150
RESERVES	0	431,640	307,390
Total	1,602,450	2,395,560	2,369,740

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 11.10 percent unincorporated and 88.90 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY07 Actual	FY08 Budget	FY09 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	17,689	17,600	26,190
OPERATING EXPENSES		17,689	17,600	26,190
0250	5810000 AID TO GOVERNMENT AGENCIES	800,548	759,470	698,490
GRANTS & AIDS		800,548	759,470	698,490
0250	5919200 TRANSFER TO TAX COLLECTOR	17,935	18,170	17,460
0250	5919300 TRANSFER TO PROP APPRAISER	8,671	7,090	6,700
TRANSFERS		26,606	25,260	24,160
0250	7995000 RESERVE-CONTINGENCIES	0	111,790	115,000
0250	7996000 RESERVE-FUND BALANCE	0	203,800	286,170
RESERVES		0	315,590	401,170
Total		844,843	1,117,920	1,150,010

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 6.47 percent unincorporated and 93.53 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY07 Actual	FY08 Budget	FY09 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	3,966	4,020	6,020
OPERATING EXPENSES		3,966	4,020	6,020
0250	5810000 AID TO GOVERNMENT AGENCIES	179,910	193,570	202,030
GRANTS & AIDS		179,910	193,570	202,030
0250	5919200 TRANSFER TO TAX COLLECTOR	4,802	4,910	4,660
0250	5919300 TRANSFER TO PROP APPRAISER	1,950	1,610	1,540
TRANSFERS		6,752	6,520	6,200
0250	7995000 RESERVE-CONTINGENCIES	0	41,860	19,210
0250	7996000 RESERVE-FUND BALANCE	0	18,930	0
0250	7997000 RESERVE-FUTURE YEARS	0	153,790	148,440
RESERVES		0	214,580	167,650
Total		190,628	418,690	381,900

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	FY07 Actual	FY08 Budget	FY09 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	7,094	8,470	12,740
OPERATING EXPENSES	7,094	8,470	12,740
0250 5810000 AID TO GOVERNMENT AGENCIES	367,010	375,870	446,830
GRANTS & AIDS	367,010	375,870	446,830
0250 5919200 TRANSFER TO TAX COLLECTOR	8,658	9,100	8,780
0250 5919300 TRANSFER TO PROP APPRAISER	3,496	3,420	3,260
TRANSFERS	12,154	12,520	12,040
0250 7995000 RESERVE-CONTINGENCIES	0	30,970	29,550
0250 7997000 RESERVE-FUTURE YEARS	0	191,550	85,700
RESERVES	0	222,520	115,250
Total	386,258	619,380	586,860

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 71.95 percent unincorporated and 28.05 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY07 Actual	FY08 Budget	FY09 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	110,060	125,400	187,770
OPERATING EXPENSES		110,060	125,400	187,770
0250	5720000 INTEREST	0	770	0
DEBT SERVICE		0	770	0
0250	5810000 AID TO GOVERNMENT AGENCIES	5,539,400	5,325,250	4,206,630
GRANTS & AIDS		5,539,400	5,325,250	4,206,630
0250	5919200 TRANSFER TO TAX COLLECTOR	121,543	122,750	110,870
0250	5919300 TRANSFER TO PROP APPRAISER	54,331	51,010	48,520
TRANSFERS		175,874	173,760	159,390
0250	7995000 RESERVE-CONTINGENCIES	0	731,600	724,300
0250	7996000 RESERVE-FUND BALANCE	0	318,750	688,560
0250	7997000 RESERVE-FUTURE YEARS	0	640,560	1,217,710
RESERVES		0	1,690,910	2,630,570
Total		5,825,334	7,316,090	7,184,360

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	FY07 Actual	FY08 Budget	FY09 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	55,757	55,900	84,020
OPERATING EXPENSES	55,757	55,900	84,020
0250 5810000 AID TO GOVERNMENT AGENCIES	2,680,702	2,929,020	2,744,010
GRANTS & AIDS	2,680,702	2,929,020	2,744,010
0250 5919200 TRANSFER TO TAX COLLECTOR	54,555	55,710	50,920
0250 5919300 TRANSFER TO PROP APPRAISER	27,522	22,730	21,720
TRANSFERS	82,077	78,440	72,640
0250 7995000 RESERVE-CONTINGENCIES	0	353,060	266,370
0250 7996000 RESERVE-FUND BALANCE	0	61,580	0
0250 7997000 RESERVE-FUTURE YEARS	0	52,640	52,640
RESERVES	0	467,280	319,010
Total	2,818,536	3,530,640	3,219,680

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		FY07 Actual	FY08 Budget	FY09 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	24,127	28,850	43,130
OPERATING EXPENSES		24,127	28,850	43,130
0250	5810000 AID TO GOVERNMENT AGENCIES	1,279,243	1,363,080	1,394,850
GRANTS & AIDS		1,279,243	1,363,080	1,394,850
0250	5919200 TRANSFER TO TAX COLLECTOR	28,480	28,670	27,350
0250	5919300 TRANSFER TO PROP APPRAISER	11,892	11,690	11,220
TRANSFERS		40,372	40,360	38,570
0250	7995000 RESERVE-CONTINGENCIES	0	162,970	101,260
0250	7997000 RESERVE-FUTURE YEARS	0	375,250	447,420
RESERVES		0	538,220	548,680
Total		1,343,742	1,970,510	2,025,230

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 23.33 percent unincorporated and 76.67 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	7,152	7,170	10,610
OPERATING EXPENSES	7,152	7,170	10,610
0250 5810000 AID TO GOVERNMENT AGENCIES	272,002	352,820	323,130
GRANTS & AIDS	272,002	352,820	323,130
0250 5919200 TRANSFER TO TAX COLLECTOR	8,110	7,990	7,210
0250 5919300 TRANSFER TO PROP APPRAISER	3,533	2,910	2,740
TRANSFERS	11,643	10,900	9,950
0250 7995000 RESERVE-CONTINGENCIES	0	64,160	70,320
0250 7996000 RESERVE-FUND BALANCE	0	9,980	54,470
0250 7997000 RESERVE-FUTURE YEARS	0	196,570	227,480
RESERVES	0	270,710	352,270
Total	290,797	641,600	695,960

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, General Fund BCC departments technology system costs, miscellaneous government costs, County memberships in organizations and General Fund reserves.

Beginning in FY09, General Government includes technology system costs for General Fund departments. This expense had previously been budgeted in the Information Systems department prior to its consolidation with Information Technology to form Business Technology Services. The FY08 budget for reserves reflects appropriations from reserves for contingencies through 1/31/08. The FY08 adopted budget for reserves is \$108,908,070.

Department Expenditures By Cost Center	FY07 Actual	FY08 Budget	FY09 Request
1104000 GENERAL GOVERNMENT	12,199,792	23,941,670	17,735,100
1104100 GENERAL GOVERNMENT - RESERVES	0	102,375,070	102,774,000
1104200 TAX INCREMENT FINANCING	8,146,766	8,708,840	8,880,820
1104300 GENERAL GOVERNMENT - MSTU	4,066,500	5,326,500	2,534,850
1104400 GENERAL GOVERNMENT - TECHNOLOGY	0	0	20,301,860
Total	24,413,058	140,352,080	152,226,630

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0101 GENERAL FUND	24,413,058	140,352,080	152,226,630
Total	24,413,058	140,352,080	152,226,630

GENERAL GOVERNMENT

Summary	FY07 Actual	FY08 Budget	FY09 Request
PERSONAL SERVICES	80,102	125,000	140,000
OPERATING EXPENSES	2,552,824	7,579,630	23,946,920
CAPITAL OUTLAY	0	14,100,000	0
DEBT SERVICE	3,074,899	525,000	0
GRANTS & AIDS	9,286,343	9,803,340	15,240,810
TRANSFERS	9,418,890	5,844,040	10,124,900
RESERVES	0	102,375,070	102,774,000
Total	24,413,058	140,352,080	152,226,630

Account# Account Name	FY07 Actual	FY08 Budget	FY09 Request
5200000 EMPLOYEE BENEFITS	613	0	0
5250000 UNEMPLOYMENT COMPENSATION	79,489	125,000	140,000
PERSONAL SERVICES	80,102	125,000	140,000
5310000 PROFESSIONAL SERVICES	688,090	1,011,100	602,140
5320000 ACCOUNTING AND AUDITING	291,351	420,000	441,540
5330000 COURT REPORTER SERVICES	12,214	5,000	10,000
5340000 OTHER CONTRACTUAL SERVICES	79,482	3,120,000	310,000
5363000 INTRGOV SVCS-INFO TECHNOLOGY	0	0	20,301,860
5400000 TRAVEL AND PER DIEM	32,657	54,600	56,620
5410000 COMMUNICATION SERVICES	198,026	256,500	209,040
5440000 RENTALS AND LEASES	37,762	205,730	17,350
5470000 PRINTING AND BINDING	60,708	116,000	113,780
5480000 PROMOTIONAL ACTIVITIES	3,570	50,000	0
5490000 OTHR CURRENT CHGS&OBLIGAT	660,924	1,700,000	1,260,000
5499900 REFUNDS-PRIOR YR REVENUE	0	0	25,000
5510000 OFFICE SUPPLIES	4,002	5,000	5,000
5520000 OPERATING SUPPLIES	0	0	58,600
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	484,038	635,700	535,990
OPERATING EXPENSES	2,552,824	7,579,630	23,946,920
5600000 BUDGET - CAPITAL OUTLAY	0	13,700,000	0
5640000 MACHINERY AND EQUIPMENT	0	400,000	0
CAPITAL OUTLAY	0	14,100,000	0
5710000 PRINCIPAL	3,018,000	250,000	0
5720000 INTEREST	56,899	275,000	0
DEBT SERVICE	3,074,899	525,000	0
5810000 AID TO GOVERNMENT AGENCIES	8,478,387	9,058,840	9,235,960
5820000 AID TO PRIVATE ORGANIZATIONS	336,000	224,000	5,500,000
5830000 OTHER GRANTS AND AIDS	471,956	520,500	504,850
GRANTS & AIDS	9,286,343	9,803,340	15,240,810

GENERAL GOVERNMENT

Account# Account Name	FY07 Actual	FY08 Budget	FY09 Request
5910201 TRANSFER TO CO TRANSP TRUST	1,000,000	0	0
5910209 TRANSFER TO COMM DEVELOP GRANT	107,890	679,040	1,374,900
5910401 TRNSF TO CAPITAL PROJECTS	7,511,000	5,165,000	4,750,000
5910602 TRANSFER TO FLEET MANAGEMENT	800,000	0	0
5910606 TRANSFER TO EMP HLTH BENEFITS	0	0	4,000,000
TRANSFERS	9,418,890	5,844,040	10,124,900
7995010 RSV-CONTINGENCIES-CTYWIDE	0	12,877,000	30,410,690
7995020 RSV-CONTINGENCIES-MSTU	0	2,481,060	3,847,220
7996010 RESERVE FUND BAL-CTYWIDE	0	72,799,490	55,401,470
7996020 RESERVE FUND BAL-MSTU	0	14,217,520	13,114,620
RESERVES	0	102,375,070	102,774,000
Total	24,413,058	140,352,080	152,226,630

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, technology systems, and General Fund Reserves are shown in separate cost centers.

FY07 was the last year of principal and interest payments for the \$14 million borrowed in 2002 to replace voting system equipment. The FY08 Revised Budget included \$6.2 million for the County's share of the purchase of new voting equipment as mandated by the State; \$7.5 million for purchase of the building which houses the Supervisor of Elections (SOE); and a transfer of \$415,000 to the Capital Projects Fund for the planning phase of the Jail Campus Master Plan .

The FY09 Budget includes the following costs:

- \$3.5 million for the completion of the SRI joint project with the City of St. Petersburg previously budgeted in Economic Development;
- \$2.0 million for the economic incentive grant program; and
- A \$4.0 million transfer to the Employee Health Benefits fund to address Other Post Employment Benefits (OPEB) retiree health care liabilities.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
5200000 EMPLOYEE BENEFITS	613	0	0
5250000 UNEMPLOYMENT COMPENSATION	79,489	125,000	140,000
PERSONAL SERVICES	80,102	125,000	140,000
5310000 PROFESSIONAL SERVICES	688,090	1,011,100	602,140
5320000 ACCOUNTING AND AUDITING	291,351	420,000	441,540
5330000 COURT REPORTER SERVICES	12,214	5,000	10,000
5340000 OTHER CONTRACTUAL SERVICES	79,482	360,000	310,000
5400000 TRAVEL AND PER DIEM	32,657	54,600	56,620
5410000 COMMUNICATION SERVICES	198,026	256,500	209,040
5440000 RENTALS AND LEASES	37,762	205,730	17,350
5470000 PRINTING AND BINDING	60,708	116,000	113,780
5480000 PROMOTIONAL ACTIVITIES	3,570	50,000	0
5490000 OTHR CURRENT CHGS&OBLIGAT	660,924	1,700,000	1,260,000
5499900 REFUNDS-PRIOR YR REVENUE	0	0	25,000
5510000 OFFICE SUPPLIES	4,002	5,000	5,000
5520000 OPERATING SUPPLIES	0	0	58,600
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	484,038	635,700	535,990
OPERATING EXPENSES	2,552,824	4,819,630	3,645,060
5600000 BUDGET - CAPITAL OUTLAY	0	13,700,000	0
5640000 MACHINERY AND EQUIPMENT	0	400,000	0
CAPITAL OUTLAY	0	14,100,000	0
5710000 PRINCIPAL	3,018,000	250,000	0
5720000 INTEREST	56,899	275,000	0
DEBT SERVICE	3,074,899	525,000	0

GENERAL GOVERNMENT (1104000)**GENERAL FUND (0101)**

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
5810000 AID TO GOVERNMENT AGENCIES	331,621	350,000	355,140
5820000 AID TO PRIVATE ORGANIZATIONS	336,000	224,000	5,500,000
5830000 OTHER GRANTS AND AIDS	155,456	204,000	220,000
GRANTS & AIDS	823,077	778,000	6,075,140
5910201 TRANSFER TO CO TRANSP TRUST	1,000,000	0	0
5910209 TRANSFER TO COMM DEVELOP GRANT	107,890	679,040	1,374,900
5910401 TRNSF TO CAPITAL PROJECTS	3,761,000	2,915,000	2,500,000
5910602 TRANSFER TO FLEET MANAGEMENT	800,000	0	0
5910606 TRANSFER TO EMP HLTH BENEFITS	0	0	4,000,000
TRANSFERS	5,668,890	3,594,040	7,874,900
Total	12,199,792	23,941,670	17,735,100

GENERAL GOVERNMENT - RESERVES (1104100)

GENERAL FUND (0101)

Included in the General Government appropriations are the County's General Fund Reserves for Contingencies. In FY08, the Contingency Reserves for both county-wide and MSTU budgets were based on 3% of budgeted resources. In FY09, this percentage has been increased to 5% to provide additional flexibility in responding to economic uncertainties and unanticipated costs such as fuel and energy. This cost center also includes the Reserves - Fund Balance for both county-wide and MSTU budgets.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0101 7995010 RSV-CONTINGENCIES-CTYWIDE	0	12,877,000	30,410,690
0101 7995020 RSV-CONTINGENCIES-MSTU	0	2,481,060	3,847,220
0101 7996010 RESERVE FUND BAL-CTYWIDE	0	72,799,490	55,401,470
0101 7996020 RESERVE FUND BAL-MSTU	0	14,217,520	13,114,620
RESERVES	0	102,375,070	102,774,000
Total	0	102,375,070	102,774,000

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 FY09, TIF districts are active in nine municipalities.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	8,146,766	8,708,840	8,880,820
GRANTS & AIDS	8,146,766	8,708,840	8,880,820
Total	8,146,766	8,708,840	8,880,820

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. The FY08 Budget included a one-time reappropriation of recreation grants which were carried forward from prior years.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0101 5340000 OTHER CONTRACTUAL SERVICES	0	2,760,000	0
OPERATING EXPENSES	0	2,760,000	0
0101 5830000 OTHER GRANTS AND AIDS	316,500	316,500	284,850
GRANTS & AIDS	316,500	316,500	284,850
0101 5910401 TRNSF TO CAPITAL PROJECTS	3,750,000	2,250,000	2,250,000
TRANSFERS	3,750,000	2,250,000	2,250,000
Total	4,066,500	5,326,500	2,534,850

GENERAL GOVERNMENT - TECHNOLOGY (1104400)

GENERAL FUND (0101)

This cost center accounts for technology system operating expenses and improvements for General Fund departments. Information Technology Cost Allocation charges are budgeted here beginning in FY09. Previously these expenses were shown in the Information Systems (BCCIS) department budget.

Expenditure Summary	FY07 Actual	FY08 Budget	FY09 Request
0101 5363000 INTRGOV SVCS-INFO TECHNOLOGY	0	0	20,301,860
OPERATING EXPENSES	0	0	20,301,860
Total	0	0	20,301,860



HEALTH DEPARTMENT

The Pinellas County Health Department promotes, protects, and improves the health and safety of our community through public and private partnerships in an environment that respects diversity. Programs include 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, communicable disease services, and dental. Services are available at centers located in St. Petersburg, Pinellas Park, Largo, Clearwater, and Tarpon Springs. The local portion of Pinellas County Health Department budget is funded by a county-wide ad valorem tax levy.

Department Expenditures By Cost Center	FY07 Actual	FY08 Budget	FY09 Request
3701000 HEALTH DEPARTMENT	4,932,960	5,767,120	5,501,530
Total	4,932,960	5,767,120	5,501,530

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0202 HEALTH DEPARTMENT	4,932,960	5,767,120	5,501,530
Total	4,932,960	5,767,120	5,501,530

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		FY07 Actual	FY08 Budget	FY09 Request
0202	5810000 AID TO GOVERNMENT AGENCIES	4,932,960	4,902,060	4,729,180
GRANTS & AIDS		4,932,960	4,902,060	4,729,180
0202	7995000 RESERVE-CONTINGENCIES	0	576,710	550,150
0202	7996000 RESERVE-FUND BALANCE	0	288,350	222,200
RESERVES		0	865,060	772,350
Total		4,932,960	5,767,120	5,501,530

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	FY07 Actual	FY08 Budget	FY09 Request
6490100 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	754,160	1,387,370	1,488,010
Total	754,160	1,387,370	1,488,010

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0293 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	754,160	1,387,370	1,488,010
Total	754,160	1,387,370	1,488,010

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	FY07 Actual	FY08 Budget	FY09 Request
0293 5340000 OTHER CONTRACTUAL SERVICES	734,395	1,096,270	1,062,870
0293 5366318 SOLID WASTE DISPOSAL-OPERATION	0	59,000	65,230
0293 5368000 INTRGOV SVCS-COST ALLOCATE	0	0	5,530
OPERATING EXPENSES	734,395	1,155,270	1,133,630
0293 5919200 TRANSFER TO TAX COLLECTOR	19,765	24,280	22,480
TRANSFERS	19,765	24,280	22,480
0293 7995000 RESERVE-CONTINGENCIES	0	117,960	115,610
0293 7996000 RESERVE-FUND BALANCE	0	89,860	216,290
RESERVES	0	207,820	331,900
Total	754,160	1,387,370	1,488,010

MEDICAL EXAMINER

The Medical Examiner (ME) safeguards the rights of each citizen by operating the District Six Medical Examiners Office (MEO) and the Pinellas County Forensic Laboratory (PCFL). The MEO is charged with the responsibility of determining the cause and manner of death according to the responsibilities and obligations in Chapter 406, Florida Statutes. The PCFL is charged with providing scientific analysis of evidence to Pinellas County criminal justice community. The Medical Examiner provides both forensic death investigation services and forensic laboratory services to Pinellas County on a contractual basis.

Department Expenditures By Cost Center	FY07 Actual	FY08 Budget	FY09 Request
2501000 MEDICAL EXAMINER	3,726,679	4,262,090	4,491,500
Total	3,726,679	4,262,090	4,491,500

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0101 GENERAL FUND	3,726,679	4,262,090	4,491,500
Total	3,726,679	4,262,090	4,491,500

Personnel Summary

Total Permanent Positions	0	2
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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. In FY08, the Forensic Laboratory added a DNA lab for processing of DNA evidence in criminal cases.

Expenditure Summary		FY07 Actual	FY08 Budget	FY09 Request
0101	5120000 REGULAR SALARIES & WAGES	0	0	29,880
0101	5200000 EMPLOYEE BENEFITS	0	0	23,480
PERSONAL SERVICES		0	0	53,360
0101	5310000 PROFESSIONAL SERVICES	3,336,680	3,835,560	4,171,920
0101	5340000 OTHER CONTRACTUAL SERVICES	12,744	15,000	15,000
0101	5365000 INTRGOV SVCS-RISK FINANCING	100,460	36,630	34,770
0101	5368200 INTRGOV SVCS-FLEET-OP&MAINT	0	250	0
0101	5410000 COMMUNICATION SERVICES	8,790	600	600
0101	5430000 UTILITY SERVICES	0	950	950
0101	5440000 RENTALS AND LEASES	16,091	18,000	17,200
0101	5460000 REPAIR & MAINTENANCE SVCS	40,864	82,000	61,100
0101	5470000 PRINTING AND BINDING	0	100	100
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	284	500	500
0101	5510000 OFFICE SUPPLIES	5,732	23,500	21,000
0101	5520000 OPERATING SUPPLIES	43,625	39,000	50,000
OPERATING EXPENSES		3,565,270	4,052,090	4,373,140
0101	5620000 BUILDINGS	0	160,000	0
0101	5640000 MACHINERY AND EQUIPMENT	161,409	50,000	65,000
CAPITAL OUTLAY		161,409	210,000	65,000
Total		3,726,679	4,262,090	4,491,500

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	FY07 Actual	FY08 Budget	FY09 Request
1151000 PALM HARBOR LIBRARY PROGRAM	1,165,361	2,177,220	1,088,280
1152000 PALM HARBOR RECREATION PROGRAM	1,271,361	1,137,590	1,048,840
Total	2,436,722	3,314,810	2,137,120

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0281 PALM HARBOR RECREATION&LIBRARY DISTRICT	2,436,722	3,314,810	2,137,120
Total	2,436,722	3,314,810	2,137,120

PALM HARBOR RECREATION & LIBRARY DIST

Summary	FY07 Actual	FY08 Budget	FY09 Request
OPERATING EXPENSES	2,376,800	2,978,120	1,727,100
TRANSFERS	59,922	58,300	58,300
RESERVES	0	278,390	351,720
Total	2,436,722	3,314,810	2,137,120

Account# Account Name	FY07 Actual	FY08 Budget	FY09 Request
5340000 OTHER CONTRACTUAL SERVICES	2,371,620	2,971,720	1,717,260
5368000 INTRGOV SVCS-COST ALLOCATE	5,180	6,400	9,840
OPERATING EXPENSES	2,376,800	2,978,120	1,727,100
5919200 TRANSFER TO TAX COLLECTOR	41,706	40,680	40,680
5919300 TRANSFER TO PROP APPRAISER	18,216	17,620	17,620
TRANSFERS	59,922	58,300	58,300
7995000 RESERVE-CONTINGENCIES	0	251,470	213,680
7996000 RESERVE-FUND BALANCE	0	26,920	138,040
RESERVES	0	278,390	351,720
Total	2,436,722	3,314,810	2,137,120

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	FY07 Actual	FY08 Budget	FY09 Request
0281 5340000 OTHER CONTRACTUAL SERVICES	1,132,810	1,990,600	858,630
0281 5368000 INTRGOV SVCS-COST ALLOCATE	2,590	3,200	4,920
OPERATING EXPENSES	1,135,400	1,993,800	863,550
0281 5919200 TRANSFER TO TAX COLLECTOR	20,853	20,340	20,340
0281 5919300 TRANSFER TO PROP APPRAISER	9,108	8,810	8,810
TRANSFERS	29,961	29,150	29,150
0281 7995000 RESERVE-CONTINGENCIES	0	137,720	108,820
0281 7996000 RESERVE-FUND BALANCE	0	16,550	86,760
RESERVES	0	154,270	195,580
Total	1,165,361	2,177,220	1,088,280

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		FY07 Actual	FY08 Budget	FY09 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	1,238,810	981,120	858,630
0281	5368000 INTRGOV SVCS-COST ALLOCATE	2,590	3,200	4,920
OPERATING EXPENSES		1,241,400	984,320	863,550
0281	5919200 TRANSFER TO TAX COLLECTOR	20,853	20,340	20,340
0281	5919300 TRANSFER TO PROP APPRAISER	9,108	8,810	8,810
TRANSFERS		29,961	29,150	29,150
0281	7995000 RESERVE-CONTINGENCIES	0	113,750	104,860
0281	7996000 RESERVE-FUND BALANCE	0	10,370	51,280
RESERVES		0	124,120	156,140
Total		1,271,361	1,137,590	1,048,840

PUBLIC LIBRARY COOPERATIVE

The Pinellas 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	FY07 Actual	FY08 Budget	FY09 Request
1107000 PUBLIC LIBRARY COOPERATIVE	7,308,279	7,133,320	6,393,070
Total	7,308,279	7,133,320	6,393,070

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0214 PUBLIC LIBRARY COOPERATIVE	7,308,279	7,133,320	6,393,070
Total	7,308,279	7,133,320	6,393,070

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	FY07 Actual	FY08 Budget	FY09 Request
0214 5368000 INTRGOV SVCS-COST ALLOCATE	15,720	7,350	23,600
OPERATING EXPENSES	15,720	7,350	23,600
0214 5810000 AID TO GOVERNMENT AGENCIES	7,150,000	6,810,140	6,130,000
GRANTS & AIDS	7,150,000	6,810,140	6,130,000
0214 5919200 TRANSFER TO TAX COLLECTOR	142,559	137,000	126,490
TRANSFERS	142,559	137,000	126,490
0214 7995000 RESERVE-CONTINGENCIES	0	178,830	112,980
RESERVES	0	178,830	112,980
Total	7,308,279	7,133,320	6,393,070

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	FY07 Actual	FY08 Budget	FY09 Request
6701000 RISK FINANCING - LIABILITY CLAIMS	9,416,092	26,630,840	34,966,130
6704000 RISK FINANCING - WORKER'S COMP CLAIMS	5,133,549	6,692,000	5,692,000
Total	14,549,641	33,322,840	40,658,130

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0605 RISK FINANCING FUND	14,549,641	33,322,840	40,658,130
Total	14,549,641	33,322,840	40,658,130

RISK FINANCING LIABILITY / WORKERS COMP

Summary	FY07 Actual	FY08 Budget	FY09 Request
PERSONAL SERVICES	4,965,460	6,452,000	5,452,000
OPERATING EXPENSES	9,584,181	10,871,060	10,081,950
RESERVES	0	15,999,780	25,124,180
Total	14,549,641	33,322,840	40,658,130

Account# Account Name	FY07 Actual	FY08 Budget	FY09 Request
5240000 WORKERS' COMPENSATION	4,965,460	6,452,000	5,452,000
PERSONAL SERVICES	4,965,460	6,452,000	5,452,000
5310000 PROFESSIONAL SERVICES	263,464	300,000	300,000
5330000 COURT REPORTER SERVICES	37,928	40,000	40,000
5340000 OTHER CONTRACTUAL SERVICES	168,089	240,000	240,000
5368000 INTRGOV SVCS-COST ALLOCATE	1,633,900	1,321,700	1,376,350
5368200 INTRGOV SVCS-FLEET-OP&MAINT	127,458	169,360	125,600
5450000 INSURANCE	5,897,814	7,200,000	6,400,000
5490000 OTHR CURRENT CHGS&OBLIGAT	1,455,330	1,600,000	1,600,000
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	198	0	0
OPERATING EXPENSES	9,584,181	10,871,060	10,081,950
7995000 RESERVE-CONTINGENCIES	0	3,511,030	4,246,240
7999000 RESERVE-ACCRUED LIABILIT	0	12,488,750	20,877,940
RESERVES	0	15,999,780	25,124,180
Total	14,549,641	33,322,840	40,658,130

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	FY07 Actual	FY08 Budget	FY09 Request
0605 5310000 PROFESSIONAL SERVICES	263,464	300,000	300,000
0605 5330000 COURT REPORTER SERVICES	37,928	40,000	40,000
0605 5368000 INTRGOV SVCS-COST ALLOCATE	1,633,900	1,321,700	1,376,350
0605 5368200 INTRGOV SVCS-FLEET-OP&MAINT	127,458	169,360	125,600
0605 5450000 INSURANCE	5,897,814	7,200,000	6,400,000
0605 5490000 OTHR CURRENT CHGS&OBLIGAT	1,455,330	1,600,000	1,600,000
0605 5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	198	0	0
OPERATING EXPENSES	9,416,092	10,631,060	9,841,950
0605 7995000 RESERVE-CONTINGENCIES	0	3,511,030	4,246,240
0605 7999000 RESERVE-ACCRUED LIABILIT	0	12,488,750	20,877,940
RESERVES	0	15,999,780	25,124,180
Total	9,416,092	26,630,840	34,966,130

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		FY07 Actual	FY08 Budget	FY09 Request
0605	5240000 WORKERS' COMPENSATION	4,965,460	6,452,000	5,452,000
	PERSONAL SERVICES	4,965,460	6,452,000	5,452,000
0605	5340000 OTHER CONTRACTUAL SERVICES	168,089	240,000	240,000
	OPERATING EXPENSES	168,089	240,000	240,000
Total		5,133,549	6,692,000	5,692,000

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 currently 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 of the District's lighting system.

Department Expenditures By Cost Center	FY07 Actual	FY08 Budget	FY09 Request
6270000 STREET LIGHTING DISTRICTS	1,196,549	1,460,200	1,429,570
Total	1,196,549	1,460,200	1,429,570

Department Expenditures By Fund	FY07 Actual	FY08 Budget	FY09 Request
0290 STREET LIGHTING DISTRICT	1,196,549	1,460,200	1,429,570
Total	1,196,549	1,460,200	1,429,570

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	FY07 Actual	FY08 Budget	FY09 Request
0290 5310000 PROFESSIONAL SERVICES	0	2,500	2,500
0290 5430000 UTILITY SERVICES	1,077,072	1,260,370	1,234,860
0290 5490000 OTHR CURRENT CHGS&OBLIGAT	94,059	102,000	102,000
OPERATING EXPENSES	1,171,131	1,364,870	1,339,360
0290 5919200 TRANSFER TO TAX COLLECTOR	25,418	25,500	25,120
TRANSFERS	25,418	25,500	25,120
0290 7995000 RESERVE-CONTINGENCIES	0	69,830	65,090
RESERVES	0	69,830	65,090
Total	1,196,549	1,460,200	1,429,570