

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	FY08 Actual	FY09 Budget	FY10 Request
J-3	DRUG ABUSE TRUST	68,661	136,620	98,290
J-5	EMPLOYEE LIFE AND HEALTH BENEFITS	40,862,560	76,376,960	80,270,920
J-9	FEATHER SOUND COMMUNITY SVCS DISTRICT	275,480	486,290	373,250
J-11	FIRE PROTECTION DISTRICTS	16,774,740	23,919,440	23,086,730
J-25	GENERAL GOVERNMENT	32,047,056	152,941,480	151,068,640
J-35	HEALTH DEPARTMENT	4,902,060	5,501,530	4,698,300
J-37	LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,062,932	1,488,010	1,504,790
J-39	MEDICAL EXAMINER	4,242,522	4,491,500	4,399,180
J-41	PALM HARBOR COMMUNITY SERVICES DISTRICT	2,570,521	2,137,120	2,218,910
J-45	PUBLIC LIBRARY COOPERATIVE	6,945,866	6,393,070	5,633,090
J-47	RISK FINANCING LIABILITY / WORKERS COMP	13,522,481	40,658,130	39,274,960
J-51	STREET LIGHTING DISTRICTS	1,310,957	1,429,570	1,477,250
Total		124,585,836	315,959,720	314,104,310



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	FY08 Actual	FY09 Budget	FY10 Request
3408000 DRUG ABUSE TRUST	68,661	136,620	98,290
Total	68,661	136,620	98,290

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0286 DRUG ABUSE TRUST FUND	68,661	136,620	98,290
Total	68,661	136,620	98,290

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		FY08 Actual	FY09 Budget	FY10 Request
0286	5820000 AID TO PRIVATE ORGANIZATIONS	68,661	122,960	70,000
GRANTS & AIDS		68,661	122,960	70,000
0286	7995000 RESERVE-CONTINGENCIES	0	13,660	9,820
0286	7996000 RESERVE-FUND BALANCE	0	0	18,470
RESERVES		0	13,660	28,290
Total		68,661	136,620	98,290

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.

Effective in FY08, the reserve for accrued liabilities represents the County's cumulative funding for Other Post Employment Benefits (OPEB) obligations per GASB 45 requirements.

Department Expenditures By Cost Center	FY08 Actual	FY09 Budget	FY10 Request
5402000 EMPLOYEE LIFE/HEALTH BENEFITS	40,862,560	76,376,960	80,270,920
Total	40,862,560	76,376,960	80,270,920

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0606 EMPLOYEE HEALTH BENEFITS	40,862,560	76,376,960	80,270,920
Total	40,862,560	76,376,960	80,270,920

Personnel Summary

Total Permanent Positions	1	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		FY08 Actual	FY09 Budget	FY10 Request
0606	5110000 EXECUTIVE SALARIES	7,159	59,470	60,720
0606	5110001 EXECUTIVE SALARIES - WIB	87,686	84,000	84,000
0606	5120001 REGULAR SALARIES & WAGES - WIB	799,909	750,000	750,000
0606	5200000 EMPLOYEE BENEFITS	36	20,060	21,240
0606	5210000 FICA TAXES	325	0	0
0606	5210001 FICA TAXES - WIB	64,784	60,000	60,000
0606	5220000 RETIREMENT CONTRIBUTIONS	441	0	0
0606	5220001 RETIREMENT CONTRIBUTIONS - WIB	9,435	4,000	4,000
0606	5230000 LIFE AND HEALTH INSURANCE	742	0	0
0606	5230001 LIFE & HEALTH INSURANCE - WIB	191,392	166,800	166,800
0606	5230002 HLTH PREM RETIR-SEC HORIZ	569,896	860,000	1,083,300
0606	5231101 HLTH CLAIMS PD-MEDICAL	28,525,297	36,400,000	35,606,060
0606	5231102 HLTH CLAIMS PD-DENTAL	1,184,276	2,285,000	2,350,000
0606	5231103 HLTH CLAIMS PD-MNTL HLTH	285,299	306,000	306,000
0606	5231201 HLTH CLAIMS PD-RT-MEDICAL	3,172,566	0	0
0606	5231202 HLTH CLAIMS PD-RT-DENTAL	373,941	0	0
0606	5231203 HLTH CLAIMS PD-RT-M HLTH	17,489	0	0
0606	5231301 HLTH CLAIMS PD-SE-MEDICAL	32,408	0	0
0606	5231302 HLTH CLAIMS PD-SE-DENTAL	9,317	0	0
0606	5231303 HLTH CLAIMS PD-SE-M HLTH	315	0	0
0606	5231501 HLTH CLAIMS PD-TC-MEDICAL	493,423	0	0
0606	5231502 HLTH CLAIMS PD-TC-DENTAL	93,550	0	0
0606	5231503 HLTH CLAIMS PD-TC-M HLTH	3,043	0	0
0606	5231601 HLTH CLAIMS PD-PA-MEDICAL	258,474	0	0
0606	5231602 HLTH CLAIMS PD-PA-DENTAL	75,557	0	0
0606	5231603 HLTH CLAIMS PD-PA-M HLTH	1,448	0	0
0606	5231701 HLTH CLAIMS PD-OA-MEDICAL	7,006	0	0
0606	5231702 HLTH CLAIMS PD-OA-DENTAL	4,022	0	0
0606	5231703 HLTH CLAIMS PD-OA-M HLTH	795	0	0
0606	5231801 HLTH CLAIMS PD-COBRA-MED	42,928	0	0
0606	5231802 HLTH CLAIMS PD-COBRA-DNTL	8,305	0	0
0606	5231803 HLTH CLAIMS PD-COBRA-M H	4,894	0	0
0606	5231901 HLTH CLAIMS PD-CLERK-MED	980,284	0	0
0606	5231902 HLTH CLAIMS PD-CLERK-DNTL	273,883	0	0
0606	5231903 HLTH CLAIMS PD-CLERK-M H	9,735	0	0
PERSONAL SERVICES		37,590,060	40,995,330	40,492,120
0606	5310000 PROFESSIONAL SERVICES	3,340	2,000	1,500
0606	5340000 OTHER CONTRACTUAL SERVICES	3,256,105	3,065,500	3,224,300
0606	5400000 TRAVEL AND PER DIEM	0	1,500	7,000
0606	5410000 COMMUNICATION SERVICES	1,314	5,000	5,000

Fund/Center Account Detail

Pinellas County, Florida

FY10 Annual Budget

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

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0606	5410001 TRANSPORTATION	0	0	3,000
0606	5460000 REPAIR & MAINTENANCE SVCS	1,225	2,000	2,000
0606	5470000 PRINTING AND BINDING	3,207	9,450	9,450
0606	5490000 OTHR CURRENT CHGS&OBLIGAT	6,943	0	0
0606	5510000 OFFICE SUPPLIES	366	0	0
0606	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	0	400	400
OPERATING EXPENSES		3,272,500	3,085,850	3,252,650
0606	7995000 RESERVE-CONTINGENCIES	0	7,637,690	8,027,090
0606	7996000 RESERVE-FUND BALANCE	0	1,658,090	3,499,060
0606	7999000 RESERVE-ACCRUED LIABILIT	0	23,000,000	25,000,000
RESERVES		0	32,295,780	36,526,150
Total		40,862,560	76,376,960	80,270,920



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	FY08 Actual	FY09 Budget	FY10 Request
1155000 FEATHER SOUND COMMUNITY SVCS DISTRICT	275,480	486,290	373,250
Total	275,480	486,290	373,250

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0282 FEATHER SOUND COMMUNITY SVCS DISTRICT	275,480	486,290	373,250
Total	275,480	486,290	373,250

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		FY08 Actual	FY09 Budget	FY10 Request
0282	5368000 INTRGOV SVCS-COST ALLOCATE	2,400	34,000	3,770
OPERATING EXPENSES		2,400	34,000	3,770
0282	5810000 AID TO GOVERNMENT AGENCIES	266,000	240,000	150,000
GRANTS & AIDS		266,000	240,000	150,000
0282	5919200 TRANSFER TO TAX COLLECTOR	7,080	6,500	6,500
TRANSFERS		7,080	6,500	6,500
0282	7995000 RESERVE-CONTINGENCIES	0	48,000	37,320
0282	7996000 RESERVE-FUND BALANCE	0	95,000	74,650
0282	7997000 RESERVE-FUTURE YEARS	0	62,790	101,010
RESERVES		0	205,790	212,980
Total		275,480	486,290	373,250

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	FY08 Actual	FY09 Budget	FY10 Request
3251000 FIRE DISTRICT-BELLEAIR BLUFFS	389,964	683,660	770,480
3252000 FIRE DISTRICT-CLEARWATER	2,424,138	4,377,250	3,813,250
3253000 FIRE DISTRICT-DUNEDIN	757,340	1,037,160	935,170
3254000 FIRE DISTRICT-GANDY	106,554	207,630	184,500
3255000 FIRE DISTRICT-LARGO	1,645,802	2,369,740	2,145,580
3256000 FIRE DISTRICT-PINELLAS PARK	778,959	1,150,010	1,158,630
3257000 FIRE DISTRICT-SAFETY HARBOR	183,055	381,900	402,800
3258000 FIRE DISTRICT-TARPON SPRINGS	433,401	586,860	670,230
3259000 FIRE DISTRICT-SEMINOLE	5,623,417	7,184,360	7,637,740
3262000 FIRE DISTRICT-HIGH POINT	2,869,618	3,219,680	2,849,440
3263000 FIRE DISTRICT-TIERRA VERDE	1,292,663	2,025,230	1,866,790
3264000 FIRE DISTRICT-SOUTH PASADENA	269,829	695,960	652,120
Total	16,774,740	23,919,440	23,086,730

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0250 FIRE DISTRICTS	16,774,740	23,919,440	23,086,730
Total	16,774,740	23,919,440	23,086,730

FIRE PROTECTION DISTRICTS

Summary	FY08 Actual	FY09 Budget	FY10 Request
OPERATING EXPENSES	356,908	536,520	358,690
DEBT SERVICE	0	0	160
GRANTS & AIDS	15,914,968	15,853,740	14,976,650
TRANSFERS	502,864	467,560	426,120
RESERVES	0	7,061,620	7,325,110
Total	16,774,740	23,919,440	23,086,730

Account# Account Name	FY08 Actual	FY09 Budget	FY10 Request
5490000 OTHR CURRENT CHGS&OBLIGAT	356,908	536,520	358,690
OPERATING EXPENSES	356,908	536,520	358,690
5720000 INTEREST	0	0	160
DEBT SERVICE	0	0	160
5810000 AID TO GOVERNMENT AGENCIES	15,914,968	15,853,740	14,976,650
GRANTS & AIDS	15,914,968	15,853,740	14,976,650
5919200 TRANSFER TO TAX COLLECTOR	357,524	329,200	305,960
5919300 TRANSFER TO PROP APPRAISER	145,340	138,360	120,160
TRANSFERS	502,864	467,560	426,120
7995000 RESERVE-CONTINGENCIES	0	2,154,600	1,835,000
7996000 RESERVE-FUND BALANCE	0	1,236,080	1,889,560
7997000 RESERVE-FUTURE YEARS	0	3,670,940	3,600,550
RESERVES	0	7,061,620	7,325,110
Total	16,774,740	23,919,440	23,086,730

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 62.55 percent unincorporated and 37.45 percent incorporated. This service is funded through an ad valorem tax levy imposed upon properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	6,251	9,440	6,510
OPERATING EXPENSES		6,251	9,440	6,510
0250	5810000 AID TO GOVERNMENT AGENCIES	374,620	390,400	471,510
GRANTS & AIDS		374,620	390,400	471,510
0250	5919200 TRANSFER TO TAX COLLECTOR	6,543	6,210	10,780
0250	5919300 TRANSFER TO PROP APPRAISER	2,550	2,450	2,190
TRANSFERS		9,093	8,660	12,970
0250	7995000 RESERVE-CONTINGENCIES	0	34,190	38,520
0250	7997000 RESERVE-FUTURE YEARS	0	240,970	240,970
RESERVES		0	275,160	279,490
Total		389,964	683,660	770,480

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 12.12 percent unincorporated and 87.88 percent incorporated. This service is funded through an ad valorem tax levy imposed upon property owners within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	52,548	79,530	51,590
OPERATING EXPENSES		52,548	79,530	51,590
0250	5810000 AID TO GOVERNMENT AGENCIES	2,297,811	2,477,340	2,171,340
GRANTS & AIDS		2,297,811	2,477,340	2,171,340
0250	5919200 TRANSFER TO TAX COLLECTOR	52,338	46,700	40,060
0250	5919300 TRANSFER TO PROP APPRAISER	21,441	20,370	17,290
TRANSFERS		73,779	67,070	57,350
0250	7995000 RESERVE-CONTINGENCIES	0	440,550	381,320
0250	7996000 RESERVE-FUND BALANCE	0	137,570	323,960
0250	7997000 RESERVE-FUTURE YEARS	0	1,175,190	827,690
RESERVES		0	1,753,310	1,532,970
Total		2,424,138	4,377,250	3,813,250

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 13.02 percent unincorporated and 86.98 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties with the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	16,673	24,900	16,600
OPERATING EXPENSES		16,673	24,900	16,600
0250	5810000 AID TO GOVERNMENT AGENCIES	716,807	884,720	735,570
GRANTS & AIDS		716,807	884,720	735,570
0250	5919200 TRANSFER TO TAX COLLECTOR	17,103	15,730	13,820
0250	5919300 TRANSFER TO PROP APPRAISER	6,757	6,420	5,570
TRANSFERS		23,860	22,150	19,390
0250	7995000 RESERVE-CONTINGENCIES	0	104,230	93,520
0250	7996000 RESERVE-FUND BALANCE	0	1,160	70,090
RESERVES		0	105,390	163,610
Total		757,340	1,037,160	935,170

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 0.28 percent unincorporated and 99.72 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	1,812	2,690	2,030
OPERATING EXPENSES		1,812	2,690	2,030
0250	5810000 AID TO GOVERNMENT AGENCIES	101,654	116,070	94,860
GRANTS & AIDS		101,654	116,070	94,860
0250	5919200 TRANSFER TO TAX COLLECTOR	2,354	2,400	2,310
0250	5919300 TRANSFER TO PROP APPRAISER	734	700	680
TRANSFERS		3,088	3,100	2,990
0250	7995000 RESERVE-CONTINGENCIES	0	10,380	9,230
0250	7997000 RESERVE-FUTURE YEARS	0	75,390	75,390
RESERVES		0	85,770	84,620
Total		106,554	207,630	184,500

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 16.64 percent unincorporated and 83.36 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	33,357	49,480	33,770
OPERATING EXPENSES		33,357	49,480	33,770
0250	5810000 AID TO GOVERNMENT AGENCIES	1,566,152	1,969,240	1,960,250
GRANTS & AIDS		1,566,152	1,969,240	1,960,250
0250	5919200 TRANSFER TO TAX COLLECTOR	32,854	30,910	32,930
0250	5919300 TRANSFER TO PROP APPRAISER	13,439	12,720	11,320
TRANSFERS		46,293	43,630	44,250
0250	7995000 RESERVE-CONTINGENCIES	0	239,240	107,310
0250	7996000 RESERVE-FUND BALANCE	0	68,150	0
RESERVES		0	307,390	107,310
Total		1,645,802	2,369,740	2,145,580

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 11.16 percent unincorporated and 88.84 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	17,519	26,190	18,350
OPERATING EXPENSES		17,519	26,190	18,350
0250	5810000 AID TO GOVERNMENT AGENCIES	736,473	698,490	696,920
GRANTS & AIDS		736,473	698,490	696,920
0250	5919200 TRANSFER TO TAX COLLECTOR	17,873	17,460	15,380
0250	5919300 TRANSFER TO PROP APPRAISER	7,094	6,700	6,160
TRANSFERS		24,967	24,160	21,540
0250	7995000 RESERVE-CONTINGENCIES	0	115,000	115,860
0250	7996000 RESERVE-FUND BALANCE	0	286,170	305,960
RESERVES		0	401,170	421,820
Total		778,959	1,150,010	1,158,630

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 6.23 percent unincorporated and 93.77 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	4,002	6,020	4,120
OPERATING EXPENSES		4,002	6,020	4,120
0250	5810000 AID TO GOVERNMENT AGENCIES	172,578	202,030	186,290
GRANTS & AIDS		172,578	202,030	186,290
0250	5919200 TRANSFER TO TAX COLLECTOR	4,863	4,660	6,580
0250	5919300 TRANSFER TO PROP APPRAISER	1,612	1,540	1,360
TRANSFERS		6,475	6,200	7,940
0250	7995000 RESERVE-CONTINGENCIES	0	19,210	17,910
0250	7997000 RESERVE-FUTURE YEARS	0	148,440	186,540
RESERVES		0	167,650	204,450
Total		183,055	381,900	402,800

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 10.33 percent unincorporated and 89.67 percent incorporated. This service is funded by an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	8,431	12,740	8,940
OPERATING EXPENSES		8,431	12,740	8,940
0250	5810000 AID TO GOVERNMENT AGENCIES	412,496	446,830	450,920
GRANTS & AIDS		412,496	446,830	450,920
0250	5919200 TRANSFER TO TAX COLLECTOR	9,056	8,780	10,540
0250	5919300 TRANSFER TO PROP APPRAISER	3,418	3,260	2,980
TRANSFERS		12,474	12,040	13,520
0250	7995000 RESERVE-CONTINGENCIES	0	29,550	32,080
0250	7997000 RESERVE-FUTURE YEARS	0	85,700	164,770
RESERVES		0	115,250	196,850
Total		433,401	586,860	670,230

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 72.08 percent unincorporated and 27.92 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	124,816	187,770	123,850
OPERATING EXPENSES		124,816	187,770	123,850
0250	5810000 AID TO GOVERNMENT AGENCIES	5,325,247	4,206,630	4,135,440
GRANTS & AIDS		5,325,247	4,206,630	4,135,440
0250	5919200 TRANSFER TO TAX COLLECTOR	122,361	110,870	95,960
0250	5919300 TRANSFER TO PROP APPRAISER	50,993	48,520	41,520
TRANSFERS		173,354	159,390	137,480
0250	7995000 RESERVE-CONTINGENCIES	0	724,300	763,770
0250	7996000 RESERVE-FUND BALANCE	0	688,560	1,189,550
0250	7997000 RESERVE-FUTURE YEARS	0	1,217,710	1,287,650
RESERVES		0	2,630,570	3,240,970
Total		5,623,417	7,184,360	7,637,740

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		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	55,644	84,020	56,020
OPERATING EXPENSES		55,644	84,020	56,020
0250	5720000 INTEREST	0	0	160
DEBT SERVICE		0	0	160
0250	5810000 AID TO GOVERNMENT AGENCIES	2,735,732	2,744,010	2,532,760
GRANTS & AIDS		2,735,732	2,744,010	2,532,760
0250	5919200 TRANSFER TO TAX COLLECTOR	55,529	50,920	46,650
0250	5919300 TRANSFER TO PROP APPRAISER	22,713	21,720	18,750
TRANSFERS		78,242	72,640	65,400
0250	7995000 RESERVE-CONTINGENCIES	0	266,370	142,460
0250	7997000 RESERVE-FUTURE YEARS	0	52,640	52,640
RESERVES		0	319,010	195,100
Total		2,869,618	3,219,680	2,849,440

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	FY08 Actual	FY09 Budget	FY10 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	28,718	43,130	30,040
OPERATING EXPENSES	28,718	43,130	30,040
0250 5810000 AID TO GOVERNMENT AGENCIES	1,223,636	1,394,850	1,171,230
GRANTS & AIDS	1,223,636	1,394,850	1,171,230
0250 5919200 TRANSFER TO TAX COLLECTOR	28,625	27,350	24,340
0250 5919300 TRANSFER TO PROP APPRAISER	11,684	11,220	10,040
TRANSFERS	40,309	38,570	34,380
0250 7995000 RESERVE-CONTINGENCIES	0	101,260	93,720
0250 7997000 RESERVE-FUTURE YEARS	0	447,420	537,420
RESERVES	0	548,680	631,140
Total	1,292,663	2,025,230	1,866,790

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 22.60 percent unincorporated and 77.40 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	7,137	10,610	6,870
OPERATING EXPENSES		7,137	10,610	6,870
0250	5810000 AID TO GOVERNMENT AGENCIES	251,762	323,130	369,560
GRANTS & AIDS		251,762	323,130	369,560
0250	5919200 TRANSFER TO TAX COLLECTOR	8,025	7,210	6,610
0250	5919300 TRANSFER TO PROP APPRAISER	2,905	2,740	2,300
TRANSFERS		10,930	9,950	8,910
0250	7995000 RESERVE-CONTINGENCIES	0	70,320	32,600
0250	7996000 RESERVE-FUND BALANCE	0	54,470	6,700
0250	7997000 RESERVE-FUTURE YEARS	0	227,480	227,480
RESERVES		0	352,270	266,780
Total		269,829	695,960	652,120

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 FY10 Budget includes the General Fund Service Level Stabilization account.

Department Expenditures By Cost Center	FY08 Actual	FY09 Budget	FY10 Request
1104000 GENERAL GOVERNMENT	19,763,986	17,735,100	14,499,980
1104100 GENERAL GOVERNMENT - RESERVES	0	102,774,000	94,134,010
1104200 TAX INCREMENT FINANCING	8,499,856	8,880,820	8,009,790
1104300 GENERAL GOVERNMENT - MSTU	3,783,214	3,249,700	733,970
1104400 GENERAL GOVERNMENT - TECHNOLOGY	0	20,301,860	26,490,890
1104500 GEN. GOVT.- SERVICE LEVEL STABILIZATION	0	0	7,200,000
Total	32,047,056	152,941,480	151,068,640

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0101 GENERAL FUND	32,047,056	152,941,480	151,068,640
Total	32,047,056	152,941,480	151,068,640

GENERAL GOVERNMENT

Summary	FY08 Actual	FY09 Budget	FY10 Request
PERSONAL SERVICES	132,905	140,000	140,000
OPERATING EXPENSES	3,282,178	24,661,770	34,744,140
CAPITAL OUTLAY	13,244,315	0	3,600,000
DEBT SERVICE	0	0	300,000
GRANTS & AIDS	9,543,618	15,240,810	11,203,600
TRANSFERS	5,844,040	10,124,900	6,946,890
RESERVES	0	102,774,000	94,134,010
Total	32,047,056	152,941,480	151,068,640

Account# Account Name	FY08 Actual	FY09 Budget	FY10 Request
5250000 UNEMPLOYMENT COMPENSATION	132,905	140,000	140,000
PERSONAL SERVICES	132,905	140,000	140,000
5310000 PROFESSIONAL SERVICES	553,300	602,140	602,140
5320000 ACCOUNTING AND AUDITING	108,755	441,540	482,360
5330000 COURT REPORTER SERVICES	1,147	10,000	10,000
5340000 OTHER CONTRACTUAL SERVICES	1,405,545	1,024,850	1,284,940
5363000 INTRGOV SVCS-INFO TECHNOLOGY	0	20,301,860	26,490,890
5400000 TRAVEL AND PER DIEM	33,162	56,620	32,210
5410000 COMMUNICATION SERVICES	191,370	209,040	218,440
5440000 RENTALS AND LEASES	13,925	17,350	18,220
5460000 REPAIR & MAINTENANCE SVCS	1,100	0	0
5470000 PRINTING AND BINDING	69,480	113,780	106,240
5490000 OTHR CURRENT CHGS&OBLIGAT	410,337	1,285,000	4,854,530
5499900 REFUNDS-PRIOR YR REVENUE	0	0	25,000
5510000 OFFICE SUPPLIES	0	5,000	5,000
5520000 OPERATING SUPPLIES	42,958	58,600	97,210
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	451,099	535,990	516,960
OPERATING EXPENSES	3,282,178	24,661,770	34,744,140
5610000 LAND	1,425,000	0	0
5620000 BUILDINGS	6,075,000	0	0
5630000 IMPROVMNTS OTHR THAN BLDG	0	0	3,600,000
5640000 MACHINERY AND EQUIPMENT	5,744,315	0	0
CAPITAL OUTLAY	13,244,315	0	3,600,000
5720000 INTEREST	0	0	300,000
DEBT SERVICE	0	0	300,000

GENERAL GOVERNMENT

Account#	Account Name	FY08 Actual	FY09 Budget	FY10 Request
5810000	AID TO GOVERNMENT AGENCIES	8,829,898	9,235,960	8,255,720
5820000	AID TO PRIVATE ORGANIZATIONS	224,000	5,500,000	1,500,000
5830000	OTHER GRANTS AND AIDS	489,720	504,850	1,447,880
GRANTS & AIDS		9,543,618	15,240,810	11,203,600
5910209	TRANSFER TO COMM DEVELOP GRANT	679,040	1,374,900	1,374,900
5910230	TRANSFER TO BUILDING & DEV REVIEW SVCS	0	0	2,181,990
5910401	TRNSF TO CAPITAL PROJECTS	5,165,000	4,750,000	1,390,000
5910606	TRANSFER TO EMP HLTH BENEFITS	0	4,000,000	2,000,000
TRANSFERS		5,844,040	10,124,900	6,946,890
7995010	RSV-CONTINGENCIES-CTYWIDE	0	30,410,690	27,683,500
7995020	RSV-CONTINGENCIES-MSTU	0	3,847,220	2,881,670
7996010	RESERVE FUND BAL-CTYWIDE	0	55,401,470	50,820,810
7996020	RESERVE FUND BAL-MSTU	0	13,114,620	12,748,030
RESERVES		0	102,774,000	94,134,010
Total		32,047,056	152,941,480	151,068,640

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.

FY08 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 included \$3.5 million for the SRI joint economic development project with the City of St. Petersburg; \$2.0 million for the economic incentive grant program (Draper Labs); and a \$4.0 million transfer to the Employee Health Benefits Fund to address Other Post Employment Benefits (OPEB) retiree health care liabilities.

The FY10 Request includes:

- \$2.0 million transfer to the Employee Health Benefits Fund for OPEB;
- \$2.2 million transfer to establish the new Building and Development Review Services Fund and support operations that are not covered by departmental revenues;
- \$1.5 million to complete the SRI project (including \$1 million appropriated in FY09 but not spent);
- \$1.3 million transfer to the Capital Projects Fund for facilities energy and conservation projects; and
- \$1.0 million for Homeless Initiatives.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0101	5250000 UNEMPLOYMENT COMPENSATION	132,905	140,000	140,000
PERSONAL SERVICES		132,905	140,000	140,000
0101	5310000 PROFESSIONAL SERVICES	553,300	602,140	602,140
0101	5320000 ACCOUNTING AND AUDITING	108,755	441,540	482,360
0101	5330000 COURT REPORTER SERVICES	1,147	10,000	10,000
0101	5340000 OTHER CONTRACTUAL SERVICES	188,831	310,000	778,850
0101	5400000 TRAVEL AND PER DIEM	33,162	56,620	32,210
0101	5410000 COMMUNICATION SERVICES	191,370	209,040	218,440
0101	5440000 RENTALS AND LEASES	13,925	17,350	18,220
0101	5460000 REPAIR & MAINTENANCE SVCS	1,100	0	0
0101	5470000 PRINTING AND BINDING	69,480	113,780	106,240
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	410,337	1,285,000	1,254,530
0101	5499900 REFUNDS-PRIOR YR REVENUE	0	0	25,000
0101	5510000 OFFICE SUPPLIES	0	5,000	5,000
0101	5520000 OPERATING SUPPLIES	42,958	58,600	97,210
0101	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	451,099	535,990	516,960
OPERATING EXPENSES		2,065,464	3,645,060	4,147,160
0101	5610000 LAND	1,425,000	0	0
0101	5620000 BUILDINGS	6,075,000	0	0
0101	5640000 MACHINERY AND EQUIPMENT	5,744,315	0	0
CAPITAL OUTLAY		13,244,315	0	0

GENERAL GOVERNMENT (1104000)
GENERAL FUND (0101)

Expenditure Summary	FY08 Actual	FY09 Budget	FY10 Request
0101 5720000 INTEREST	0	0	300,000
DEBT SERVICE	0	0	300,000
0101 5810000 AID TO GOVERNMENT AGENCIES	330,042	355,140	245,930
0101 5820000 AID TO PRIVATE ORGANIZATIONS	224,000	5,500,000	1,500,000
0101 5830000 OTHER GRANTS AND AIDS	173,220	220,000	1,220,000
GRANTS & AIDS	727,262	6,075,140	2,965,930
0101 5910209 TRANSFER TO COMM DEVELOP GRANT	679,040	1,374,900	1,374,900
0101 5910230 TRANSFER TO BUILDING & DEV REVIEW SVCS	0	0	2,181,990
0101 5910401 TRNSF TO CAPITAL PROJECTS	2,915,000	2,500,000	1,390,000
0101 5910606 TRANSFER TO EMP HLTH BENEFITS	0	4,000,000	2,000,000
TRANSFERS	3,594,040	7,874,900	6,946,890
Total	19,763,986	17,735,100	14,499,980

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 5% of budgeted resources. This cost center also includes the Reserves - Fund Balance for both county-wide and MSTU budgets.

Expenditure Summary	FY08 Actual	FY09 Budget	FY10 Request
0101 7995010 RSV-CONTINGENCIES-CTYWIDE	0	30,410,690	27,683,500
0101 7995020 RSV-CONTINGENCIES-MSTU	0	3,847,220	2,881,670
0101 7996010 RESERVE FUND BAL-CTYWIDE	0	55,401,470	50,820,810
0101 7996020 RESERVE FUND BAL-MSTU	0	13,114,620	12,748,030
RESERVES	0	102,774,000	94,134,010
Total	0	102,774,000	94,134,010

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 FY10, TIF districts are active in nine municipalities.

Expenditure Summary	FY08 Actual	FY09 Budget	FY10 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	8,499,856	8,880,820	8,009,790
GRANTS & AIDS	8,499,856	8,880,820	8,009,790
Total	8,499,856	8,880,820	8,009,790

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 in FY10 are operating support for the East Lake Community Library, and reappropriation of recreation grants carried forward from prior years. The FY08 and FY09 Budgets included transfers to the Capital Projects Fund for the MSTU Local Roads/Sidewalks/ADA improvements program.

Expenditure Summary	FY08 Actual	FY09 Budget	FY10 Request
0101 5340000 OTHER CONTRACTUAL SERVICES	1,216,714	714,850	506,090
OPERATING EXPENSES	1,216,714	714,850	506,090
0101 5830000 OTHER GRANTS AND AIDS	316,500	284,850	227,880
GRANTS & AIDS	316,500	284,850	227,880
0101 5910401 TRNSF TO CAPITAL PROJECTS	2,250,000	2,250,000	0
TRANSFERS	2,250,000	2,250,000	0
Total	3,783,214	3,249,700	733,970

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	FY08 Actual	FY09 Budget	FY10 Request
0101 5363000 INTRGOV SVCS-INFO TECHNOLOGY	0	20,301,860	26,490,890
OPERATING EXPENSES	0	20,301,860	26,490,890
Total	0	20,301,860	26,490,890

GEN. GOVT.- SERVICE LEVEL STABILIZATION (1104500)**GENERAL FUND (0101)**

This account has been established in anticipation of a continuing decline in revenues for FY 2011. Allocation of these funds will mitigate the impact of this situation. The intent is to minimize further reductions in the levels of service in FY11 that would otherwise be required to balance the budget.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	0	0	3,600,000
OPERATING EXPENSES		0	0	3,600,000
0101	5630000 IMPROVMNTS OTHR THAN BLDG	0	0	3,600,000
CAPITAL OUTLAY		0	0	3,600,000
Total		0	0	7,200,000

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	FY08 Actual	FY09 Budget	FY10 Request
3701000 HEALTH DEPARTMENT	4,902,060	5,501,530	4,698,300
Total	4,902,060	5,501,530	4,698,300

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0202 HEALTH DEPARTMENT	4,902,060	5,501,530	4,698,300
Total	4,902,060	5,501,530	4,698,300

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		FY08 Actual	FY09 Budget	FY10 Request
0202	5810000 AID TO GOVERNMENT AGENCIES	4,902,060	4,729,180	4,284,530
GRANTS & AIDS		4,902,060	4,729,180	4,284,530
0202	7995000 RESERVE-CONTINGENCIES	0	550,150	413,770
0202	7996000 RESERVE-FUND BALANCE	0	222,200	0
RESERVES		0	772,350	413,770
Total		4,902,060	5,501,530	4,698,300

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	FY08 Actual	FY09 Budget	FY10 Request
6490100 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,062,932	1,488,010	1,504,790
Total	1,062,932	1,488,010	1,504,790

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0293 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,062,932	1,488,010	1,504,790
Total	1,062,932	1,488,010	1,504,790

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		FY08 Actual	FY09 Budget	FY10 Request
0293	5340000 OTHER CONTRACTUAL SERVICES	1,017,681	1,062,870	1,159,220
0293	5366318 SOLID WASTE DISPOSAL-OPERATION	23,424	65,230	24,610
0293	5368000 INTRGOV SVCS-COST ALLOCATE	0	5,530	7,860
OPERATING EXPENSES		1,041,105	1,133,630	1,191,690
0293	5919200 TRANSFER TO TAX COLLECTOR	21,827	22,480	22,730
TRANSFERS		21,827	22,480	22,730
0293	7995000 RESERVE-CONTINGENCIES	0	115,610	119,170
0293	7996000 RESERVE-FUND BALANCE	0	216,290	171,200
RESERVES		0	331,900	290,370
Total		1,062,932	1,488,010	1,504,790

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. A DNA lab, which will operate within the forensic laboratory, will process DNA evidence in criminal cases. The lab is fully operational and is expected to become accredited in early FY10. Accreditation will allow the lab to index samples against the national DNA database.

Department Expenditures By Cost Center	FY08 Actual	FY09 Budget	FY10 Request
2501000 MEDICAL EXAMINER	4,242,522	4,491,500	4,399,180
Total	4,242,522	4,491,500	4,399,180

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0101 GENERAL FUND	4,242,522	4,491,500	4,399,180
Total	4,242,522	4,491,500	4,399,180

Personnel Summary

Total Permanent Positions	2	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		FY08 Actual	FY09 Budget	FY10 Request
0101	5120000 REGULAR SALARIES & WAGES	0	29,880	122,900
0101	5200000 EMPLOYEE BENEFITS	0	23,480	42,740
PERSONAL SERVICES		0	53,360	165,640
0101	5310000 PROFESSIONAL SERVICES	3,835,560	4,171,920	4,169,230
0101	5340000 OTHER CONTRACTUAL SERVICES	12,770	15,000	15,000
0101	5365000 INTRGOV SVCS-RISK FINANCING	36,630	34,770	26,460
0101	5410000 COMMUNICATION SERVICES	738	600	600
0101	5430000 UTILITY SERVICES	0	950	950
0101	5440000 RENTALS AND LEASES	16,288	17,200	17,500
0101	5460000 REPAIR & MAINTENANCE SVCS	60,103	61,100	1,200
0101	5470000 PRINTING AND BINDING	0	100	100
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	719	500	100
0101	5510000 OFFICE SUPPLIES	11,331	21,000	1,200
0101	5520000 OPERATING SUPPLIES	39,063	50,000	1,200
OPERATING EXPENSES		4,013,202	4,373,140	4,233,540
0101	5620000 BUILDINGS	132,036	0	0
0101	5640000 MACHINERY AND EQUIPMENT	97,284	65,000	0
CAPITAL OUTLAY		229,320	65,000	0
Total		4,242,522	4,491,500	4,399,180

PALM HARBOR COMMUNITY SERVICES DISTRICT

The Palm Harbor Community Services District is a special taxing district whose boundaries mirror the the Palm Harbor Fire District within unincorporated Pinellas County. The residents established the special taxing district for the purpose of providing recreation and library facilities, programs, and services to the residents of Palm Harbor. These facilities, programs, and services are funded by ad valorem taxes and through other sources within the district that are not reflected as part of the county budget. Property owners within the district are levied a separate millage for this purpose.

Department Expenditures By Cost Center	FY08 Actual	FY09 Budget	FY10 Request
1151000 PALM HARBOR COMM. SVCS.- LIBRARY PROGRAM	1,557,280	1,088,280	1,223,020
1152000 PALM HARBOR COMM. SVCS.- RECREATION PROG	1,013,241	1,048,840	995,890
Total	2,570,521	2,137,120	2,218,910

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0281 PALM HARBOR COMMUNITY SERVICES DISTRICT	2,570,521	2,137,120	2,218,910
Total	2,570,521	2,137,120	2,218,910

PALM HARBOR COMMUNITY SERVICES DISTRICT

Summary	FY08 Actual	FY09 Budget	FY10 Request
OPERATING EXPENSES	2,512,679	1,727,100	1,808,030
TRANSFERS	57,842	58,300	58,300
RESERVES	0	351,720	352,580
Total	2,570,521	2,137,120	2,218,910

Account#	Account Name	FY08 Actual	FY09 Budget	FY10 Request
5340000	OTHER CONTRACTUAL SERVICES	2,506,279	1,717,260	1,786,030
5368000	INTRGOV SVCS-COST ALLOCATE	6,400	9,840	22,000
	OPERATING EXPENSES	2,512,679	1,727,100	1,808,030
5919200	TRANSFER TO TAX COLLECTOR	40,240	40,680	40,680
5919300	TRANSFER TO PROP APPRAISER	17,602	17,620	17,620
	TRANSFERS	57,842	58,300	58,300
7995000	RESERVE-CONTINGENCIES	0	213,680	221,880
7996000	RESERVE-FUND BALANCE	0	138,040	130,700
	RESERVES	0	351,720	352,580
Total		2,570,521	2,137,120	2,218,910

PALM HARBOR COMM. SVCS.- LIBRARY PROGRAM (1151000)**PALM HARBOR COMMUNITY SERVICES DISTRICT (0281)**

This cost center accounts for the costs associated with operating and maintaining the Palm Harbor Community Services District - Library facilities, programs, and services.

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	1,525,159	858,630	979,810
0281	5368000 INTRGOV SVCS-COST ALLOCATE	3,200	4,920	11,000
OPERATING EXPENSES		1,528,359	863,550	990,810
0281	5919200 TRANSFER TO TAX COLLECTOR	20,120	20,340	20,340
0281	5919300 TRANSFER TO PROP APPRAISER	8,801	8,810	8,810
TRANSFERS		28,921	29,150	29,150
0281	7995000 RESERVE-CONTINGENCIES	0	108,820	122,300
0281	7996000 RESERVE-FUND BALANCE	0	86,760	80,760
RESERVES		0	195,580	203,060
Total		1,557,280	1,088,280	1,223,020

PALM HARBOR COMM. SVCS.- RECREATION PROG (1152000)

PALM HARBOR COMMUNITY SERVICES DISTRICT (0281)

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

Expenditure Summary		FY08 Actual	FY09 Budget	FY10 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	981,120	858,630	806,220
0281	5368000 INTRGOV SVCS-COST ALLOCATE	3,200	4,920	11,000
OPERATING EXPENSES		984,320	863,550	817,220
0281	5919200 TRANSFER TO TAX COLLECTOR	20,120	20,340	20,340
0281	5919300 TRANSFER TO PROP APPRAISER	8,801	8,810	8,810
TRANSFERS		28,921	29,150	29,150
0281	7995000 RESERVE-CONTINGENCIES	0	104,860	99,580
0281	7996000 RESERVE-FUND BALANCE	0	51,280	49,940
RESERVES		0	156,140	149,520
Total		1,013,241	1,048,840	995,890

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	FY08 Actual	FY09 Budget	FY10 Request
1107000 PUBLIC LIBRARY COOPERATIVE	6,945,866	6,393,070	5,633,090
Total	6,945,866	6,393,070	5,633,090

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0214 PUBLIC LIBRARY COOPERATIVE	6,945,866	6,393,070	5,633,090
Total	6,945,866	6,393,070	5,633,090

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		FY08 Actual	FY09 Budget	FY10 Request
0214	5368000 INTRGOV SVCS-COST ALLOCATE	7,350	23,600	40,110
OPERATING EXPENSES		7,350	23,600	40,110
0214	5810000 AID TO GOVERNMENT AGENCIES	6,800,670	6,130,000	5,374,900
GRANTS & AIDS		6,800,670	6,130,000	5,374,900
0214	5919200 TRANSFER TO TAX COLLECTOR	137,846	126,490	105,190
TRANSFERS		137,846	126,490	105,190
0214	7995000 RESERVE-CONTINGENCIES	0	112,980	112,890
RESERVES		0	112,980	112,890
Total		6,945,866	6,393,070	5,633,090

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	FY08 Actual	FY09 Budget	FY10 Request
6701000 RISK FINANCING - LIABILITY CLAIMS	7,609,263	34,966,130	33,582,960
6704000 RISK FINANCING - WORKER'S COMP CLAIMS	5,913,218	5,692,000	5,692,000
Total	13,522,481	40,658,130	39,274,960

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0605 RISK FINANCING FUND	13,522,481	40,658,130	39,274,960
Total	13,522,481	40,658,130	39,274,960

RISK FINANCING LIABILITY / WORKERS COMP

Summary	FY08 Actual	FY09 Budget	FY10 Request
PERSONAL SERVICES	5,735,019	5,452,000	5,452,000
OPERATING EXPENSES	7,787,462	10,081,950	8,899,130
RESERVES	0	25,124,180	24,923,830
Total	13,522,481	40,658,130	39,274,960

Account#	Account Name	FY08 Actual	FY09 Budget	FY10 Request
5240000	WORKERS' COMPENSATION	5,735,019	5,452,000	5,452,000
	PERSONAL SERVICES	5,735,019	5,452,000	5,452,000
5310000	PROFESSIONAL SERVICES	197,181	300,000	300,000
5330000	COURT REPORTER SERVICES	9,508	40,000	40,000
5340000	OTHER CONTRACTUAL SERVICES	178,199	240,000	240,000
5368000	INTRGOV SVCS-COST ALLOCATE	1,321,700	1,376,350	590,560
5368200	INTRGOV SVCS-FLEET-OP&MAINT	128,713	125,600	128,570
5450000	INSURANCE	4,851,161	6,400,000	6,400,000
5490000	OTHR CURRENT CHGS&OBLIGAT	1,101,000	1,600,000	1,200,000
	OPERATING EXPENSES	7,787,462	10,081,950	8,899,130
7995000	RESERVE-CONTINGENCIES	0	4,246,240	4,055,160
7999000	RESERVE-ACCRUED LIABILIT	0	20,877,940	20,868,670
	RESERVES	0	25,124,180	24,923,830
Total		13,522,481	40,658,130	39,274,960

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		FY08 Actual	FY09 Budget	FY10 Request
0605	5310000 PROFESSIONAL SERVICES	197,181	300,000	300,000
0605	5330000 COURT REPORTER SERVICES	9,508	40,000	40,000
0605	5368000 INTRGOV SVCS-COST ALLOCATE	1,321,700	1,376,350	590,560
0605	5368200 INTRGOV SVCS-FLEET-OP&MAINT	128,713	125,600	128,570
0605	5450000 INSURANCE	4,851,161	6,400,000	6,400,000
0605	5490000 OTHR CURRENT CHGS&OBLIGAT	1,101,000	1,600,000	1,200,000
OPERATING EXPENSES		7,609,263	9,841,950	8,659,130
0605	7995000 RESERVE-CONTINGENCIES	0	4,246,240	4,055,160
0605	7999000 RESERVE-ACCRUED LIABILIT	0	20,877,940	20,868,670
RESERVES		0	25,124,180	24,923,830
Total		7,609,263	34,966,130	33,582,960

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		FY08 Actual	FY09 Budget	FY10 Request
0605	5240000 WORKERS' COMPENSATION	5,735,019	5,452,000	5,452,000
	PERSONAL SERVICES	5,735,019	5,452,000	5,452,000
0605	5340000 OTHER CONTRACTUAL SERVICES	178,199	240,000	240,000
	OPERATING EXPENSES	178,199	240,000	240,000
Total		5,913,218	5,692,000	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	FY08 Actual	FY09 Budget	FY10 Request
6270000 STREET LIGHTING DISTRICTS	1,310,957	1,429,570	1,477,250
Total	1,310,957	1,429,570	1,477,250

Department Expenditures By Fund	FY08 Actual	FY09 Budget	FY10 Request
0290 STREET LIGHTING DISTRICT	1,310,957	1,429,570	1,477,250
Total	1,310,957	1,429,570	1,477,250

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	FY08 Actual	FY09 Budget	FY10 Request
0290 5310000 PROFESSIONAL SERVICES	0	2,500	2,500
0290 5430000 UTILITY SERVICES	1,180,243	1,234,860	1,260,000
0290 5490000 OTHR CURRENT CHGS&OBLIGAT	106,432	102,000	106,000
OPERATING EXPENSES	1,286,675	1,339,360	1,368,500
0290 5919200 TRANSFER TO TAX COLLECTOR	24,282	25,120	25,120
TRANSFERS	24,282	25,120	25,120
0290 7995000 RESERVE-CONTINGENCIES	0	65,090	50,000
0290 7996000 RESERVE-FUND BALANCE	0	0	33,630
RESERVES	0	65,090	83,630
Total	1,310,957	1,429,570	1,477,250