

FEATHER SOUND COMMUNITY SERVICES DISTRICT

The Feather Sound Community Services District is a special taxing district within unincorporated Pinellas County. This special taxing district was created by a vote of 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. The maximum millage rate that can be levied is 1.0 mill.

0282 FEATHER SOUND COMMUNITY SERVICES DISTRICT

Department Revenues by Fund		FY09 Budget	FY09 Projection	FY10 Request
0282	AD VALOREM TAXES	280,890	280,880	204,090
	COUNTY OFFICER EXCESS FEES	1,240	1,240	1,240
	INTEREST EARNINGS	3,250	2,300	2,190
	SUBTOTAL - REVENUE	285,380	284,420	207,520
	BEGINNING FUND BALANCE	200,910	204,910	217,250
	TOTAL REVENUE & FUND BALANCE	486,290	489,330	424,770
	Millage Rate	0.8928		0.7500

Department Expenditures by Fund/Cost Center		FY09 Budget	FY09 Projection	FY10 Request
0282	1155000 FEATHER SOUND COMMUNITY SVCS DIST	280,500	272,080	210,270
	RESERVES	205,790	0	214,500
	TOTAL EXPENDITURES	486,290	272,080	424,770
	Less Reserves	-205,790	0	-214,500
	TOTAL EXPENDITURES W/O RESERVES	280,500	272,080	210,270

Personnel Summary

Total Permanent Positions	0	0
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Target Reconciliation	
FY09 Projection Target of 97%:	97%
FY10 Budget Request Target:	Not Applicable

Pinellas County FY10 Budget Development
Major Program Budget Service Level Changes
Feather Sound Community Services District

<u>Program/Service</u>	<u>Financial Impact</u>	<u>FTE</u>	<u>Result</u>
Recreation Area Enhancements	(\$40,000)	0	The FY10 Request will continue to support necessary operational requirements. No major improvements are planned for FY10.

Pinellas County FY10 Budget Development
Budget Summary Analysis

SFA: Environment, Open Spaces, Recreation, and Culture
Department: Feather Sound Community Services District (FSCSD)

Fund 0282 – Feather Sound Community Services District Fund

- The FY09 Projection meets the 97% target. The FY09 Projection is \$272,080 or 97% of the FY09 Budget.
- The FY10 Request target is not applicable. The FSCSD has requested a millage rate decrease of 0.1428 mills, to 0.75 mills, assuming taxable values decrease 13.5% and no new legislative mandates are approved. The combined effect of the reduced millage rate and the decrease in taxable values is a 27% decrease in ad valorem revenue. This analysis assumes that this lower millage rate will be approved. The rate may need to be adjusted depending on the actual certified taxable value provided by the Property Appraiser.
 - The proposed FY10 budget for payment to the FSCSD (\$200,000) is \$40,000 less than the FY09 budget for payment to the FSCSD (\$240,000). The FY10 Request will continue to support necessary ongoing operational requirements. The budget for recreation enhancements has been reduced from \$60,000 to \$20,000, as no major improvements are planned for FY10.
- The Feather Sound Community Services District was established by referendum in 1990. The millage rate for the District was at the maximum 1.0 mill cap from FY1992 to FY2007. The rate was reduced to 0.8928 mills in FY08 and remained the same for FY09.

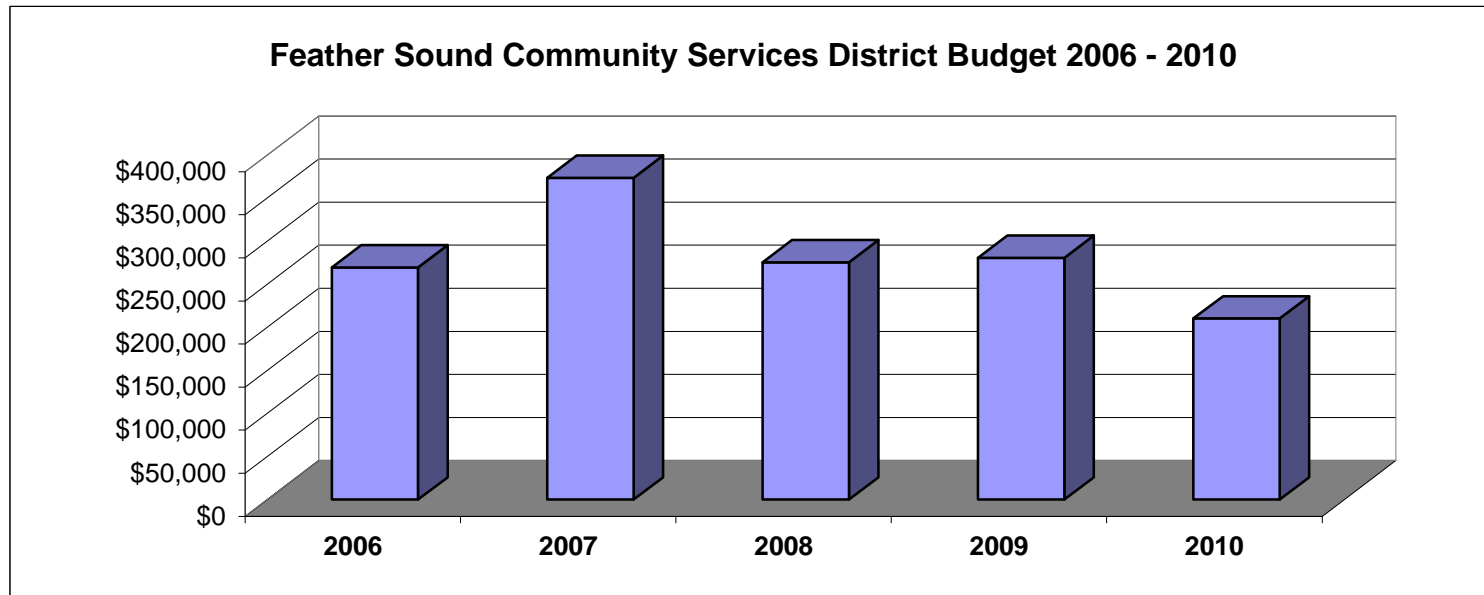
Program	Classification	Description	FY10 Total Program Allocation (\$)	FTE's *	FY10 Total Program Revenue (\$)	Performance Measures	Estimated FY09
Department:		Feather Sound Community Services District					
Strategic Focus Area:		Environment, Open Spaces, Recreation, & Culture					
Street Lights	Essential	Rental of lighting fixtures. Electric for lights. Repair, replacement or addition of lighting fixtures.	\$90,000	0.0	see note	Adequate lighting of roadways	n/a
Greenspace Maintenance	Essential	Mowing of greenspaces. Maintenance of plants. Landscape lighting and irrigation.	\$80,000	0.0	see note	Heathly plants in greenspaces	n/a
Recreation Area Enhancements	Essential	Development of newly acquired property adjacent to existing recreation area. Future recreation area enhancements - replacement/upgrade/extension of boardwalk. Improvement of greenspace and access to waterways next to recreation area.	\$20,000	0.0	see note	Participation and satisfaction of community residents.	n/a
Other Administrative	Essential	Property and other insurance. Annual audit and tax preparation fees, costs of annual report to residents - printing and mailing. Office supplies	\$10,000	0.0	see note	n/a	n/a
SUBTOTAL - PROGRAMS:			\$200,000	0.0			
Administrative charges	Administrative	Tax Collector Fees, Full Cost Allocation	\$10,270				
SUBTOTAL - EXPENDITURES:			\$210,270	0.0			
Reserves	Administrative	Reserves	\$214,500				
GRAND TOTALS:			\$424,770	0.0			

NOTE: This budget is totally supported by a separate property tax levy for the Feather Sound Community Services District.

Pinellas County FY10 Budget Development - Growth Trends - 5-Year History

Feather Sound Community Services District

Year	Budget	Increase (Decrease) from Previous Year *	Percent Change from Previous Year	Positions	Increase (Decrease) from Previous Year	Percent Staff Change From Previous Year
2006	\$269,380	\$22,000	8.9%	0	0	
2007	\$373,600	\$104,220	38.7%	0	0	
2008	\$275,490	(\$98,110)	-26.3%	0	0	
2009	\$280,500	\$5,010	1.8%	0	0	
2010	\$210,270	(\$70,230)	-25.0%	0	0	



* Budget amounts do not include reserves.

* Variances from year to year are due to use of accumulated reserves for capital projects and other one-time expenses