

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	FY09 Actual	FY10 Budget	FY11 Request
J-3	DRUG ABUSE TRUST	70,000	98,290	75,340
J-5	EMPLOYEE LIFE AND HEALTH BENEFITS	44,387,696	80,270,920	83,418,850
J-9	FEATHER SOUND COMMUNITY SVCS DISTRICT	280,160	373,250	351,760
J-11	FIRE PROTECTION DISTRICTS	15,752,574	23,086,730	22,729,700
J-25	GENERAL GOVERNMENT	55,112,168	150,768,080	156,226,860
J-35	HEALTH DEPARTMENT	4,729,181	4,698,300	3,878,630
J-37	LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,100,127	1,504,790	1,511,500
J-39	MEDICAL EXAMINER	4,531,011	4,399,180	4,366,650
J-41	PALM HARBOR COMMUNITY SERVICES DISTRICT	2,507,386	2,268,910	1,576,410
J-45	PUBLIC LIBRARY COOPERATIVE	6,276,945	5,633,090	5,127,300
J-47	RISK FINANCING LIABILITY / WORKERS COMP	13,144,000	39,274,960	42,978,100
J-51	STREET LIGHTING DISTRICTS	1,322,113	1,477,250	1,520,890
Total		149,213,361	313,853,750	323,761,990



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	FY09 Actual	FY10 Budget	FY11 Request
3408000 DRUG ABUSE TRUST	70,000	98,290	75,340
Total	70,000	98,290	75,340

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0286 DRUG ABUSE TRUST FUND	70,000	98,290	75,340
Total	70,000	98,290	75,340

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	FY09 Actual	FY10 Budget	FY11 Request
0286 5820000 AID TO PRIVATE ORGANIZATIONS	70,000	63,000	67,500
GRANTS & AIDS	70,000	63,000	67,500
0286 5919120 TRANSFER TO SHERIFF-OPERATING	0	7,000	0
TRANSFERS	0	7,000	0
0286 7995000 RESERVE-CONTINGENCIES	0	9,820	7,530
0286 7996000 RESERVE-FUND BALANCE	0	18,470	310
RESERVES	0	28,290	7,840
Total	70,000	98,290	75,340

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 Human Resources 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	FY09 Actual	FY10 Budget	FY11 Request
5402000 EMPLOYEE LIFE/HEALTH BENEFITS	44,387,696	80,270,920	83,418,850
Total	44,387,696	80,270,920	83,418,850

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0606 EMPLOYEE HEALTH BENEFITS	44,387,696	80,270,920	83,418,850
Total	44,387,696	80,270,920	83,418,850

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		FY09 Actual	FY10 Budget	FY11 Request
0606	5110000 EXECUTIVE SALARIES	59,044	60,720	61,010
0606	5110001 EXECUTIVE SALARIES - WIB	125,908	84,000	84,000
0606	5120001 REGULAR SALARIES & WAGES - WIB	808,892	750,000	750,000
0606	5200000 EMPLOYEE BENEFITS	0	21,240	22,600
0606	5210000 FICA TAXES	4,142	0	0
0606	5210001 FICA TAXES - WIB	67,390	60,000	60,000
0606	5220000 RETIREMENT CONTRIBUTIONS	5,302	0	0
0606	5220001 RETIREMENT CONTRIBUTIONS - WIB	15,820	4,000	4,000
0606	5230000 LIFE AND HEALTH INSURANCE	8,852	0	0
0606	5230001 LIFE & HEALTH INSURANCE - WIB	194,629	166,800	166,800
0606	5230002 HLTH PREM RETIR-SEC HORIZ	1,095,387	1,083,300	1,800,000
0606	5231101 HLTH CLAIMS PD-MEDICAL	21,246,161	35,606,060	41,837,120
0606	5231102 HLTH CLAIMS PD-DENTAL	1,091,769	2,350,000	2,420,500
0606	5231103 HLTH CLAIMS PD-MNTL HLTH	204,549	306,000	359,550
0606	5231201 HLTH CLAIMS PD-RT-MEDICAL	7,620,116	0	0
0606	5231202 HLTH CLAIMS PD-RT-DENTAL	434,465	0	0
0606	5231203 HLTH CLAIMS PD-RT-M HLTH	38,112	0	0
0606	5231301 HLTH CLAIMS PD-SE-MEDICAL	115,731	0	0
0606	5231302 HLTH CLAIMS PD-SE-DENTAL	8,798	0	0
0606	5231303 HLTH CLAIMS PD-SE-M HLTH	186	0	0
0606	5231501 HLTH CLAIMS PD-TC-MEDICAL	2,397,113	0	0
0606	5231502 HLTH CLAIMS PD-TC-DENTAL	95,605	0	0
0606	5231503 HLTH CLAIMS PD-TC-M HLTH	6,261	0	0
0606	5231601 HLTH CLAIMS PD-PA-MEDICAL	1,102,302	0	0
0606	5231602 HLTH CLAIMS PD-PA-DENTAL	74,022	0	0
0606	5231603 HLTH CLAIMS PD-PA-M HLTH	5,881	0	0
0606	5231701 HLTH CLAIMS PD-OA-MEDICAL	96,712	0	0
0606	5231702 HLTH CLAIMS PD-OA-DENTAL	5,495	0	0
0606	5231801 HLTH CLAIMS PD-COBRA-MED	263,601	0	0
0606	5231802 HLTH CLAIMS PD-COBRA-DNTL	7,471	0	0
0606	5231803 HLTH CLAIMS PD-COBRA-M H	2,101	0	0
0606	5231901 HLTH CLAIMS PD-CLERK-MED	3,762,377	0	0
0606	5231902 HLTH CLAIMS PD-CLERK-DNTL	248,567	0	0
0606	5231903 HLTH CLAIMS PD-CLERK-M H	32,045	0	0
PERSONAL SERVICES		41,244,806	40,492,120	47,565,580
0606	5310000 PROFESSIONAL SERVICES	2,648	1,500	1,500
0606	5340000 OTHER CONTRACTUAL SERVICES	3,130,556	3,224,300	3,321,030
0606	5400000 TRAVEL AND PER DIEM	692	7,000	7,000
0606	5410000 COMMUNICATION SERVICES	0	8,000	8,000
0606	5420000 TRANSPORTATION	2,624	0	0

Fund/Center Account Detail

Pinellas County, Florida

FY11 Annual Budget

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

Expenditure Summary	FY09 Actual	FY10 Budget	FY11 Request
0606 5460000 REPAIR & MAINTENANCE SVCS	975	2,000	2,000
0606 5470000 PRINTING AND BINDING	2,159	9,450	9,450
0606 5490000 OTHR CURRENT CHGS&OBLIGAT	2,244	0	0
0606 5510000 OFFICE SUPPLIES	252	0	0
0606 5520000 OPERATING SUPPLIES	83	0	0
0606 5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	657	400	400
OPERATING EXPENSES	3,142,890	3,252,650	3,349,380
0606 7995000 RESERVE-CONTINGENCIES	0	8,027,090	5,503,890
0606 7996000 RESERVE-FUND BALANCE	0	3,499,060	0
0606 7999000 RESERVE-ACCRUED LIABILIT	0	25,000,000	27,000,000
RESERVES	0	36,526,150	32,503,890
Total	44,387,696	80,270,920	83,418,850



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	FY09 Actual	FY10 Budget	FY11 Request
1155000 FEATHER SOUND COMMUNITY SVCS DISTRICT	280,160	373,250	351,760
Total	280,160	373,250	351,760

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0282 FEATHER SOUND COMMUNITY SVCS DISTRICT	280,160	373,250	351,760
Total	280,160	373,250	351,760

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	FY09 Actual	FY10 Budget	FY11 Request
0282 5368000 INTRGOV SVCS-COST ALLOCATE	34,000	3,770	3,410
OPERATING EXPENSES	34,000	3,770	3,410
0282 5810000 AID TO GOVERNMENT AGENCIES	240,000	150,000	124,000
GRANTS & AIDS	240,000	150,000	124,000
0282 5919200 TRANSFER TO TAX COLLECTOR	6,160	6,500	6,860
TRANSFERS	6,160	6,500	6,860
0282 7995000 RESERVE-CONTINGENCIES	0	37,320	34,480
0282 7996000 RESERVE-FUND BALANCE	0	74,650	69,850
0282 7997000 RESERVE-FUTURE YEARS	0	101,010	113,160
RESERVES	0	212,980	217,490
Total	280,160	373,250	351,760

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/Largo, 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.

Note: Pinellas County utilizes a budgetary framework referred to as "Pro-rate" in the Fire District budgets. This budget convention allows for centralized departmental services to be budgeted for in one cost center with the actual costs being allocated to the specific users of the service in other cost centers. This is technically accomplished by appropriating a negative amount equal to the total central departmental service, which eliminates "double counting." An allocation of the central service's total appropriation is then budgeted in each of the user cost centers, thereby reflecting the total actual cost to that particular function.

Department Expenditures By Cost Center	FY09 Actual	FY10 Budget	FY11 Request
3251000 FIRE DISTRICT-BELLEAIR BLUFFS	426,435	770,480	816,430
3252000 FIRE DISTRICT-CLEARWATER	2,558,984	3,813,250	3,693,680
3253000 FIRE DISTRICT-DUNEDIN	734,205	935,170	862,380
3254000 FIRE DISTRICT-GANDY	110,235	184,500	208,930
3255000 FIRE DISTRICT-LARGO	1,828,818	2,145,580	2,224,800
3256000 FIRE DISTRICT-PINELLAS PARK	708,351	1,158,630	1,098,510
3257000 FIRE DISTRICT-SAFETY HARBOR	209,972	402,800	401,770
3258000 FIRE DISTRICT-TARPON SPRINGS	393,638	670,230	632,500
3259000 FIRE DISTRICT-SEMINOLE	4,393,240	7,637,740	7,584,070
3262000 FIRE DISTRICT-HIGH POINT	2,779,356	2,849,440	2,839,630
3263000 FIRE DISTRICT-TIERRA VERDE	1,316,875	1,866,790	1,759,570
3264000 FIRE DISTRICT-SOUTH PASADENA	292,465	652,120	607,430
Total	15,752,574	23,086,730	22,729,700

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0250 FIRE DISTRICTS	15,752,574	23,086,730	22,729,700
Total	15,752,574	23,086,730	22,729,700

FIRE PROTECTION DISTRICTS

Summary	FY09 Actual	FY10 Budget	FY11 Request
OPERATING EXPENSES	345,239	358,690	306,810
DEBT SERVICE	0	160	940
GRANTS & AIDS	14,952,093	15,459,650	14,509,970
TRANSFERS	455,242	426,120	678,230
RESERVES	0	6,842,110	7,233,750
Total	15,752,574	23,086,730	22,729,700

Account# Account Name	FY09 Actual	FY10 Budget	FY11 Request
5490000 OTHR CURRENT CHGS&OBLIGAT	345,239	358,690	306,810
OPERATING EXPENSES	345,239	358,690	306,810
5720000 INTEREST	0	160	940
DEBT SERVICE	0	160	940
5810000 AID TO GOVERNMENT AGENCIES	14,952,093	15,459,650	14,509,970
GRANTS & AIDS	14,952,093	15,459,650	14,509,970
5910401 TRNSF TO CAPITAL PROJECTS	0	0	280,000
5919200 TRANSFER TO TAX COLLECTOR	318,312	305,960	275,490
5919300 TRANSFER TO PROP APPRAISER	136,930	120,160	122,740
TRANSFERS	455,242	426,120	678,230
7995000 RESERVE-CONTINGENCIES	0	1,835,000	1,676,020
7996000 RESERVE-FUND BALANCE	0	1,889,560	1,755,620
7997000 RESERVE-FUTURE YEARS	0	3,117,550	3,802,110
RESERVES	0	6,842,110	7,233,750
Total	15,752,574	23,086,730	22,729,700

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/Largo fire district. Based on the Property Appraiser's preliminary estimate of property values, the district's expenses are to be split 63.92 percent unincorporated and 36.08 percent incorporated. This service is funded through an ad valorem tax levy imposed upon properties within the district.

Expenditure Summary	FY09 Actual	FY10 Budget	FY11 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	6,074	6,510	10,650
OPERATING EXPENSES	6,074	6,510	10,650
0250 5810000 AID TO GOVERNMENT AGENCIES	411,921	471,510	394,480
GRANTS & AIDS	411,921	471,510	394,480
0250 5919200 TRANSFER TO TAX COLLECTOR	6,023	10,780	9,970
0250 5919300 TRANSFER TO PROP APPRAISER	2,417	2,190	4,270
TRANSFERS	8,440	12,970	14,240
0250 7995000 RESERVE-CONTINGENCIES	0	38,520	81,640
0250 7996000 RESERVE-FUND BALANCE	0	0	74,450
0250 7997000 RESERVE-FUTURE YEARS	0	240,970	240,970
RESERVES	0	279,490	397,060
Total	426,435	770,480	816,430

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 12.09 percent unincorporated and 87.91 percent incorporated. This service is funded through an ad valorem tax levy imposed upon property owners within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	51,176	51,590	40,320
OPERATING EXPENSES		51,176	51,590	40,320
0250	5810000 AID TO GOVERNMENT AGENCIES	2,442,113	2,171,340	2,224,890
GRANTS & AIDS		2,442,113	2,171,340	2,224,890
0250	5919200 TRANSFER TO TAX COLLECTOR	45,362	40,060	35,680
0250	5919300 TRANSFER TO PROP APPRAISER	20,333	17,290	16,180
TRANSFERS		65,695	57,350	51,860
0250	7995000 RESERVE-CONTINGENCIES	0	381,320	184,680
0250	7996000 RESERVE-FUND BALANCE	0	323,960	0
0250	7997000 RESERVE-FUTURE YEARS	0	827,690	1,191,930
RESERVES		0	1,532,970	1,376,610
Total		2,558,984	3,813,250	3,693,680

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 13.12 percent unincorporated and 86.88 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties with the district.

Expenditure Summary	FY09 Actual	FY10 Budget	FY11 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	16,023	16,600	13,000
OPERATING EXPENSES	16,023	16,600	13,000
0250 5810000 AID TO GOVERNMENT AGENCIES	696,600	735,570	736,520
GRANTS & AIDS	696,600	735,570	736,520
0250 5919200 TRANSFER TO TAX COLLECTOR	15,219	13,820	12,140
0250 5919300 TRANSFER TO PROP APPRAISER	6,363	5,570	5,220
TRANSFERS	21,582	19,390	17,360
0250 7995000 RESERVE-CONTINGENCIES	0	93,520	86,240
0250 7996000 RESERVE-FUND BALANCE	0	70,090	9,260
RESERVES	0	163,610	95,500
Total	734,205	935,170	862,380

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 0.36 percent unincorporated and 99.64 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	1,731	2,030	1,840
OPERATING EXPENSES		1,731	2,030	1,840
0250	5810000 AID TO GOVERNMENT AGENCIES	105,460	94,860	118,370
GRANTS & AIDS		105,460	94,860	118,370
0250	5919200 TRANSFER TO TAX COLLECTOR	2,356	2,310	2,160
0250	5919300 TRANSFER TO PROP APPRAISER	688	680	720
TRANSFERS		3,044	2,990	2,880
0250	7995000 RESERVE-CONTINGENCIES	0	9,230	10,450
0250	7997000 RESERVE-FUTURE YEARS	0	75,390	75,390
RESERVES		0	84,620	85,840
Total		110,235	184,500	208,930

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 16.95 percent unincorporated and 83.05 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	31,839	33,770	33,480
OPERATING EXPENSES		31,839	33,770	33,480
0250	5720000 INTEREST	0	0	610
DEBT SERVICE		0	0	610
0250	5810000 AID TO GOVERNMENT AGENCIES	1,755,101	1,960,250	1,779,890
GRANTS & AIDS		1,755,101	1,960,250	1,779,890
0250	5919200 TRANSFER TO TAX COLLECTOR	29,282	32,930	29,950
0250	5919300 TRANSFER TO PROP APPRAISER	12,596	11,320	13,400
TRANSFERS		41,878	44,250	43,350
0250	7995000 RESERVE-CONTINGENCIES	0	107,310	111,240
0250	7997000 RESERVE-FUTURE YEARS	0	0	256,230
RESERVES		0	107,310	367,470
Total		1,828,818	2,145,580	2,224,800

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 11.26 percent unincorporated and 88.74 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	16,853	18,350	14,990
OPERATING EXPENSES		16,853	18,350	14,990
0250	5810000 AID TO GOVERNMENT AGENCIES	667,842	696,920	723,780
GRANTS & AIDS		667,842	696,920	723,780
0250	5919200 TRANSFER TO TAX COLLECTOR	17,039	15,380	13,960
0250	5919300 TRANSFER TO PROP APPRAISER	6,617	6,160	6,000
TRANSFERS		23,656	21,540	19,960
0250	7995000 RESERVE-CONTINGENCIES	0	115,860	109,850
0250	7996000 RESERVE-FUND BALANCE	0	305,960	229,930
RESERVES		0	421,820	339,780
Total		708,351	1,158,630	1,098,510

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 5.93 percent unincorporated and 94.07 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	3,874	4,120	3,800
OPERATING EXPENSES		3,874	4,120	3,800
0250	5810000 AID TO GOVERNMENT AGENCIES	200,100	186,290	185,450
GRANTS & AIDS		200,100	186,290	185,450
0250	5919200 TRANSFER TO TAX COLLECTOR	4,475	6,580	4,360
0250	5919300 TRANSFER TO PROP APPRAISER	1,523	1,360	1,530
TRANSFERS		5,998	7,940	5,890
0250	7995000 RESERVE-CONTINGENCIES	0	17,910	20,090
0250	7997000 RESERVE-FUTURE YEARS	0	186,540	186,540
RESERVES		0	204,450	206,630
Total		209,972	402,800	401,770

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 9.95 percent unincorporated and 90.05 percent incorporated. This service is funded by an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	8,198	8,940	10,070
OPERATING EXPENSES		8,198	8,940	10,070
0250	5810000 AID TO GOVERNMENT AGENCIES	373,735	450,920	443,530
GRANTS & AIDS		373,735	450,920	443,530
0250	5919200 TRANSFER TO TAX COLLECTOR	8,485	10,540	9,740
0250	5919300 TRANSFER TO PROP APPRAISER	3,220	2,980	4,020
TRANSFERS		11,705	13,520	13,760
0250	7995000 RESERVE-CONTINGENCIES	0	32,080	32,160
0250	7997000 RESERVE-FUTURE YEARS	0	164,770	132,980
RESERVES		0	196,850	165,140
Total		393,638	670,230	632,500

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 71.63 percent unincorporated and 28.37 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	120,826	123,850	101,630
OPERATING EXPENSES		120,826	123,850	101,630
0250	5810000 AID TO GOVERNMENT AGENCIES	4,117,066	4,135,440	3,858,990
GRANTS & AIDS		4,117,066	4,135,440	3,858,990
0250	5919200 TRANSFER TO TAX COLLECTOR	107,334	95,960	88,740
0250	5919300 TRANSFER TO PROP APPRAISER	48,014	41,520	40,790
TRANSFERS		155,348	137,480	129,530
0250	7995000 RESERVE-CONTINGENCIES	0	763,770	758,410
0250	7996000 RESERVE-FUND BALANCE	0	1,189,550	1,441,980
0250	7997000 RESERVE-FUTURE YEARS	0	1,287,650	1,293,530
RESERVES		0	3,240,970	3,493,920
Total		4,393,240	7,637,740	7,584,070

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		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	54,065	56,020	48,150
OPERATING EXPENSES		54,065	56,020	48,150
0250	5720000 INTEREST	0	160	330
DEBT SERVICE		0	160	330
0250	5810000 AID TO GOVERNMENT AGENCIES	2,654,609	2,532,760	2,535,420
GRANTS & AIDS		2,654,609	2,532,760	2,535,420
0250	5919200 TRANSFER TO TAX COLLECTOR	49,270	46,650	42,130
0250	5919300 TRANSFER TO PROP APPRAISER	21,412	18,750	18,980
TRANSFERS		70,682	65,400	61,110
0250	7995000 RESERVE-CONTINGENCIES	0	142,460	141,980
0250	7997000 RESERVE-FUTURE YEARS	0	52,640	52,640
RESERVES		0	195,100	194,620
Total		2,779,356	2,849,440	2,839,630

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		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	27,753	30,040	23,580
OPERATING EXPENSES		27,753	30,040	23,580
0250	5810000 AID TO GOVERNMENT AGENCIES	1,251,608	1,654,230	1,192,990
GRANTS & AIDS		1,251,608	1,654,230	1,192,990
0250	5910401 TRNSF TO CAPITAL PROJECTS	0	0	280,000
0250	5919200 TRANSFER TO TAX COLLECTOR	26,476	24,340	21,090
0250	5919300 TRANSFER TO PROP APPRAISER	11,038	10,040	9,500
TRANSFERS		37,514	34,380	310,590
0250	7995000 RESERVE-CONTINGENCIES	0	93,720	87,990
0250	7997000 RESERVE-FUTURE YEARS	0	54,420	144,420
RESERVES		0	148,140	232,410
Total		1,316,875	1,866,790	1,759,570

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 22.07 percent unincorporated and 77.93 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	6,827	6,870	5,300
OPERATING EXPENSES		6,827	6,870	5,300
0250	5810000 AID TO GOVERNMENT AGENCIES	275,938	369,560	315,660
GRANTS & AIDS		275,938	369,560	315,660
0250	5919200 TRANSFER TO TAX COLLECTOR	6,991	6,610	5,570
0250	5919300 TRANSFER TO PROP APPRAISER	2,709	2,300	2,130
TRANSFERS		9,700	8,910	7,700
0250	7995000 RESERVE-CONTINGENCIES	0	39,300	51,290
0250	7997000 RESERVE-FUTURE YEARS	0	227,480	227,480
RESERVES		0	266,780	278,770
Total		292,465	652,120	607,430

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, a Service Level Stabilization account, and General Fund reserves.

Department Expenditures By Cost Center	FY09 Actual	FY10 Budget	FY11 Request
1104000 GENERAL GOVERNMENT	16,308,905	15,859,980	17,489,400
1104100 GENERAL GOVERNMENT - RESERVES	0	92,473,450	94,100,000
1104200 TAX INCREMENT FINANCING	8,711,132	8,009,790	6,698,910
1104300 GENERAL GOVERNMENT - MSTU	2,942,471	733,970	354,210
1104400 GENERAL GOVERNMENT - TECHNOLOGY	27,149,660	26,490,890	18,238,000
1104500 GEN. GOVT.- SERVICE LEVEL STABILIZATION	0	7,200,000	19,346,340
Total	55,112,168	150,768,080	156,226,860

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0101 GENERAL FUND	55,112,168	150,768,080	156,226,860
Total	55,112,168	150,768,080	156,226,860

GENERAL GOVERNMENT

Summary	FY09 Actual	FY10 Budget	FY11 Request
PERSONAL SERVICES	147,764	1,500,000	1,500,000
OPERATING EXPENSES	29,431,282	34,744,140	32,390,580
CAPITAL OUTLAY	0	3,600,000	9,673,170
DEBT SERVICE	0	300,000	300,000
GRANTS & AIDS	15,408,222	11,203,600	8,989,340
TRANSFERS	10,124,900	6,946,890	9,273,770
RESERVES	0	92,473,450	94,100,000
Total	55,112,168	150,768,080	156,226,860

Account# Account Name	FY09 Actual	FY10 Budget	FY11 Request
5250000 UNEMPLOYMENT COMPENSATION	147,764	1,500,000	1,500,000
PERSONAL SERVICES	147,764	1,500,000	1,500,000
5310000 PROFESSIONAL SERVICES	377,946	602,140	604,960
5320000 ACCOUNTING AND AUDITING	165,409	482,360	400,560
5330000 COURT REPORTER SERVICES	0	10,000	10,000
5340000 OTHER CONTRACTUAL SERVICES	628,293	1,284,940	1,182,730
5363000 INTRGOV SVCS-INFO TECHNOLOGY	27,149,660	26,490,890	18,238,000
5365000 INTRGOV SVCS-RISK FINANCING	0	0	120,930
5400000 TRAVEL AND PER DIEM	28,291	32,210	32,210
5410000 COMMUNICATION SERVICES	538	218,440	8,000
5420000 TRANSPORTATION	184,404	0	210,440
5440000 RENTALS AND LEASES	3,849	18,220	18,220
5470000 PRINTING AND BINDING	65,924	106,240	92,240
5490000 OTHR CURRENT CHGS&OBLIGAT	336,919	4,879,530	10,852,930
5499900 REFUNDS-PRIOR YR REVENUE	0	0	25,000
5510000 OFFICE SUPPLIES	146	5,000	5,000
5520000 OPERATING SUPPLIES	49,470	97,210	101,530
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	440,433	516,960	487,830
OPERATING EXPENSES	29,431,282	34,744,140	32,390,580
5630000 IMPROVMNTS OTHR THAN BLDG	0	3,600,000	9,673,170
CAPITAL OUTLAY	0	3,600,000	9,673,170
5720000 INTEREST	0	300,000	300,000
DEBT SERVICE	0	300,000	300,000
5810000 AID TO GOVERNMENT AGENCIES	12,961,291	8,255,720	6,950,060
5820000 AID TO PRIVATE ORGANIZATIONS	2,000,000	1,500,000	600,000
5830000 OTHER GRANTS AND AIDS	446,931	1,447,880	1,439,280
GRANTS & AIDS	15,408,222	11,203,600	8,989,340

GENERAL GOVERNMENT

Account#	Account Name	FY09 Actual	FY10 Budget	FY11 Request
5910209	TRANSFER TO COMM DEVELOP GRANT	1,374,900	1,374,900	1,149,460
5910230	TRANSFER TO BUILDING & DEV REVIEW SVCS	0	2,181,990	1,181,310
5910401	TRNSF TO CAPITAL PROJECTS	4,750,000	1,390,000	4,943,000
5910606	TRANSFER TO EMP HLTH BENEFITS	4,000,000	2,000,000	2,000,000
TRANSFERS		10,124,900	6,946,890	9,273,770
7995010	RSV-CONTINGENCIES-CTYWIDE	0	26,022,940	26,338,440
7995020	RSV-CONTINGENCIES-MSTU	0	2,881,670	2,663,760
7996010	RESERVE FUND BAL-CTYWIDE	0	50,820,810	50,625,580
7996020	RESERVE FUND BAL-MSTU	0	12,748,030	14,472,220
RESERVES		0	92,473,450	94,100,000
Total		55,112,168	150,768,080	156,226,860

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, the Service Level Stabilization account, and General Fund Reserves are shown in separate cost centers.

FY09 expenditures included \$4.0 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 Budget included a \$2.0 million transfer to the Employee Health Benefits Fund for OPEB; a \$2.2 million transfer to establish the new Building and Development Review Services (BDRS) Fund and support operations not covered by departmental revenues; \$1.5 million to complete the SRI project; a \$1.3 million transfer to the Capital Projects Fund for facilities energy and conservation projects; and \$1.0 million for Homeless Initiatives.

In addition to ongoing interfund transfers to the Community Development and BDRS Funds for operations and to the Employee Health Benefits Fund for OPEB, the FY11 Budget includes a \$4.9 million transfer to the Capital Projects Fund for facilities energy and conservation projects; \$600,000 in working capital for the STARS program and Arts Council; and \$1.0 million for Homeless Initiatives.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0101	5250000 UNEMPLOYMENT COMPENSATION	147,764	1,500,000	1,500,000
PERSONAL SERVICES		147,764	1,500,000	1,500,000
0101	5310000 PROFESSIONAL SERVICES	377,946	602,140	604,960
0101	5320000 ACCOUNTING AND AUDITING	165,409	482,360	400,560
0101	5330000 COURT REPORTER SERVICES	0	10,000	10,000
0101	5340000 OTHER CONTRACTUAL SERVICES	220,672	778,850	1,036,800
0101	5365000 INTRGOV SVCS-RISK FINANCING	0	0	120,930
0101	5400000 TRAVEL AND PER DIEM	28,291	32,210	32,210
0101	5410000 COMMUNICATION SERVICES	538	218,440	8,000
0101	5420000 TRANSPORTATION	184,404	0	210,440
0101	5440000 RENTALS AND LEASES	3,849	18,220	18,220
0101	5470000 PRINTING AND BINDING	65,924	106,240	92,240
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	336,919	1,279,530	1,179,760
0101	5499900 REFUNDS-PRIOR YR REVENUE	0	0	25,000
0101	5510000 OFFICE SUPPLIES	146	5,000	5,000
0101	5520000 OPERATING SUPPLIES	49,470	97,210	101,530
0101	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	440,433	516,960	487,830
OPERATING EXPENSES		1,874,001	4,147,160	4,333,480
0101	5720000 INTEREST	0	300,000	300,000
DEBT SERVICE		0	300,000	300,000

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

Expenditure Summary	FY09 Actual	FY10 Budget	FY11 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	4,250,159	245,930	251,150
0101 5820000 AID TO PRIVATE ORGANIZATIONS	2,000,000	1,500,000	600,000
0101 5830000 OTHER GRANTS AND AIDS	162,081	1,220,000	1,231,000
GRANTS & AIDS	6,412,240	2,965,930	2,082,150
0101 5910209 TRANSFER TO COMM DEVELOP GRANT	1,374,900	1,374,900	1,149,460
0101 5910230 TRANSFER TO BUILDING & DEV REVIEW SVCS	0	2,181,990	1,181,310
0101 5910401 TRNSF TO CAPITAL PROJECTS	2,500,000	1,390,000	4,943,000
0101 5910606 TRANSFER TO EMP HLTH BENEFITS	4,000,000	2,000,000	2,000,000
TRANSFERS	7,874,900	6,946,890	9,273,770
Total	16,308,905	15,859,980	17,489,400

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	FY09 Actual	FY10 Budget	FY11 Request
0101 7995010 RSV-CONTINGENCIES-CTYWIDE	0	26,022,940	26,338,440
0101 7995020 RSV-CONTINGENCIES-MSTU	0	2,881,670	2,663,760
0101 7996010 RESERVE FUND BAL-CTYWIDE	0	50,820,810	50,625,580
0101 7996020 RESERVE FUND BAL-MSTU	0	12,748,030	14,472,220
RESERVES	0	92,473,450	94,100,000
Total	0	92,473,450	94,100,000

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 FY11, TIF districts are active in nine municipalities.

Expenditure Summary	FY09 Actual	FY10 Budget	FY11 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	8,711,132	8,009,790	6,698,910
GRANTS & AIDS	8,711,132	8,009,790	6,698,910
Total	8,711,132	8,009,790	6,698,910

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.

Budgeted here in FY11 is operating support for the East Lake Community Library and the reappropriation of a grant to East Lake Youth Sports carried forward from prior years. The FY09 and FY10 Budgets also included reappropriation of recreation grants carried forward from prior years, and FY09 included a transfer to the Capital Projects Fund for the MSTU Local Roads/Sidewalks/ADA improvements program.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0101	5340000 OTHER CONTRACTUAL SERVICES	407,621	506,090	145,930
	OPERATING EXPENSES	407,621	506,090	145,930
0101	5830000 OTHER GRANTS AND AIDS	284,850	227,880	208,280
	GRANTS & AIDS	284,850	227,880	208,280
0101	5910401 TRNSF TO CAPITAL PROJECTS	2,250,000	0	0
	TRANSFERS	2,250,000	0	0
Total		2,942,471	733,970	354,210

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	FY09 Actual	FY10 Budget	FY11 Request
0101 5363000 INTRGOV SVCS-INFO TECHNOLOGY	27,149,660	26,490,890	18,238,000
OPERATING EXPENSES	27,149,660	26,490,890	18,238,000
Total	27,149,660	26,490,890	18,238,000

GEN. GOVT.- SERVICE LEVEL STABILIZATION (1104500)

GENERAL FUND (0101)

This account was established in FY10 in anticipation of a continuing decline in General Fund revenues. Allocation of these funds will mitigate the impact of this situation. The intent is to minimize further reductions in the levels of service that would otherwise be required to balance the budget in future years.

Expenditure Summary	FY09 Actual	FY10 Budget	FY11 Request
0101 5490000 OTHR CURRENT CHGS&OBLIGAT	0	3,600,000	9,673,170
OPERATING EXPENSES	0	3,600,000	9,673,170
0101 5630000 IMPROVMNTS OTHR THAN BLDG	0	3,600,000	9,673,170
CAPITAL OUTLAY	0	3,600,000	9,673,170
Total	0	7,200,000	19,346,340

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	FY09 Actual	FY10 Budget	FY11 Request
3701000 HEALTH DEPARTMENT	4,729,181	4,698,300	3,878,630
Total	4,729,181	4,698,300	3,878,630

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0202 HEALTH DEPARTMENT	4,729,181	4,698,300	3,878,630
Total	4,729,181	4,698,300	3,878,630

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	FY09 Actual	FY10 Budget	FY11 Request
0202 5610000 LAND	943,529	0	0
0202 5620000 BUILDINGS	2,964,835	0	0
0202 5630000 IMPROVMNTS OTHR THAN BLDG	176,935	0	0
CAPITAL OUTLAY	4,085,299	0	0
0202 5810000 AID TO GOVERNMENT AGENCIES	643,882	4,284,530	3,607,130
GRANTS & AIDS	643,882	4,284,530	3,607,130
0202 7995000 RESERVE-CONTINGENCIES	0	413,770	271,500
RESERVES	0	413,770	271,500
Total	4,729,181	4,698,300	3,878,630

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	FY09 Actual	FY10 Budget	FY11 Request
6490100 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,100,127	1,504,790	1,511,500
Total	1,100,127	1,504,790	1,511,500

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0293 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,100,127	1,504,790	1,511,500
Total	1,100,127	1,504,790	1,511,500

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		FY09 Actual	FY10 Budget	FY11 Request
0293	5340000 OTHER CONTRACTUAL SERVICES	1,066,876	1,159,220	0
0293	5349000 CONTRACT SERVICES-OTHER	0	0	1,219,480
0293	5366318 SOLID WASTE DISPOSAL-OPERATION	5,366	24,610	25,110
0293	5368000 INTRGOV SVCS-COST ALLOCATE	5,530	7,860	10,610
0293	5490000 OTHR CURRENT CHGS&OBLIGAT	0	0	4,000
OPERATING EXPENSES		1,077,772	1,191,690	1,259,200
0293	5919200 TRANSFER TO TAX COLLECTOR	22,355	22,730	24,000
TRANSFERS		22,355	22,730	24,000
0293	7995000 RESERVE-CONTINGENCIES	0	119,170	151,150
0293	7996000 RESERVE-FUND BALANCE	0	171,200	77,150
RESERVES		0	290,370	228,300
Total		1,100,127	1,504,790	1,511,500

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 accredited to allow the lab to index samples against the national DNA database.

Department Expenditures By Cost Center	FY09 Actual	FY10 Budget	FY11 Request
2501000 MEDICAL EXAMINER	4,531,011	4,399,180	4,366,650
Total	4,531,011	4,399,180	4,366,650

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0101 GENERAL FUND	4,531,011	4,399,180	4,366,650
Total	4,531,011	4,399,180	4,366,650

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.

Expenditure Summary		FY09 Actual	FY10 Budget	FY11 Request
0101	5110000 EXECUTIVE SALARIES	7,918	0	120,810
0101	5120000 REGULAR SALARIES & WAGES	0	122,900	0
0101	5200000 EMPLOYEE BENEFITS	3,136	42,740	44,970
PERSONAL SERVICES		11,054	165,640	165,780
0101	5310000 PROFESSIONAL SERVICES	4,171,920	4,169,230	4,142,510
0101	5340000 OTHER CONTRACTUAL SERVICES	29,831	15,000	15,000
0101	5363200 INTRGOV SVCS-BTS-PC LEASE	1,591	0	0
0101	5365000 INTRGOV SVCS-RISK FINANCING	34,770	26,460	24,700
0101	5410000 COMMUNICATION SERVICES	2,582	600	100
0101	5430000 UTILITY SERVICES	0	950	950
0101	5440000 RENTALS AND LEASES	15,158	17,500	16,000
0101	5460000 REPAIR & MAINTENANCE SVCS	127,606	1,200	800
0101	5470000 PRINTING AND BINDING	0	100	50
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	867	100	100
0101	5510000 OFFICE SUPPLIES	27,700	1,200	260
0101	5520000 OPERATING SUPPLIES	37,853	1,200	400
OPERATING EXPENSES		4,449,878	4,233,540	4,200,870
0101	5640000 MACHINERY AND EQUIPMENT	70,079	0	0
CAPITAL OUTLAY		70,079	0	0
Total		4,531,011	4,399,180	4,366,650

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	FY09 Actual	FY10 Budget	FY11 Request
1151000 PALM HARBOR COMM. SVCS.- LIBRARY PROGRAM	1,617,769	1,273,020	722,040
1152000 PALM HARBOR COMM. SVCS.- RECREATION PROG	889,617	995,890	854,370
Total	2,507,386	2,268,910	1,576,410

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0281 PALM HARBOR COMMUNITY SERVICES DISTRICT	2,507,386	2,268,910	1,576,410
Total	2,507,386	2,268,910	1,576,410

PALM HARBOR COMMUNITY SERVICES DISTRICT

Summary	FY09 Actual	FY10 Budget	FY11 Request
OPERATING EXPENSES	2,455,252	1,858,030	1,457,220
TRANSFERS	52,134	58,300	40,360
RESERVES	0	352,580	78,830
Total	2,507,386	2,268,910	1,576,410

Account# Account Name	FY09 Actual	FY10 Budget	FY11 Request
5340000 OTHER CONTRACTUAL SERVICES	2,445,412	1,836,030	1,441,000
5368000 INTRGOV SVCS-COST ALLOCATE	9,840	22,000	16,220
OPERATING EXPENSES	2,455,252	1,858,030	1,457,220
5919200 TRANSFER TO TAX COLLECTOR	36,194	40,680	28,020
5919300 TRANSFER TO PROP APPRAISER	15,940	17,620	12,340
TRANSFERS	52,134	58,300	40,360
7995000 RESERVE-CONTINGENCIES	0	221,880	78,830
7996000 RESERVE-FUND BALANCE	0	130,700	0
RESERVES	0	352,580	78,830
Total	2,507,386	2,268,910	1,576,410

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		FY09 Actual	FY10 Budget	FY11 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	1,586,782	1,029,810	674,520
0281	5368000 INTRGOV SVCS-COST ALLOCATE	4,920	11,000	8,110
OPERATING EXPENSES		1,591,702	1,040,810	682,630
0281	5919200 TRANSFER TO TAX COLLECTOR	18,097	20,340	14,010
0281	5919300 TRANSFER TO PROP APPRAISER	7,970	8,810	6,170
TRANSFERS		26,067	29,150	20,180
0281	7995000 RESERVE-CONTINGENCIES	0	122,300	19,230
0281	7996000 RESERVE-FUND BALANCE	0	80,760	0
RESERVES		0	203,060	19,230
Total		1,617,769	1,273,020	722,040

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		FY09 Actual	FY10 Budget	FY11 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	858,630	806,220	766,480
0281	5368000 INTRGOV SVCS-COST ALLOCATE	4,920	11,000	8,110
OPERATING EXPENSES		863,550	817,220	774,590
0281	5919200 TRANSFER TO TAX COLLECTOR	18,097	20,340	14,010
0281	5919300 TRANSFER TO PROP APPRAISER	7,970	8,810	6,170
TRANSFERS		26,067	29,150	20,180
0281	7995000 RESERVE-CONTINGENCIES	0	99,580	59,600
0281	7996000 RESERVE-FUND BALANCE	0	49,940	0
RESERVES		0	149,520	59,600
Total		889,617	995,890	854,370

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	FY09 Actual	FY10 Budget	FY11 Request
1107000 PUBLIC LIBRARY COOPERATIVE	6,276,945	5,633,090	5,127,300
Total	6,276,945	5,633,090	5,127,300

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0214 PUBLIC LIBRARY COOPERATIVE	6,276,945	5,633,090	5,127,300
Total	6,276,945	5,633,090	5,127,300

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	FY09 Actual	FY10 Budget	FY11 Request
0214 5368000 INTRGOV SVCS-COST ALLOCATE	23,600	40,110	33,780
OPERATING EXPENSES	23,600	40,110	33,780
0214 5810000 AID TO GOVERNMENT AGENCIES	6,130,000	5,374,900	4,892,530
GRANTS & AIDS	6,130,000	5,374,900	4,892,530
0214 5919200 TRANSFER TO TAX COLLECTOR	123,345	105,190	98,700
TRANSFERS	123,345	105,190	98,700
0214 7995000 RESERVE-CONTINGENCIES	0	112,890	102,290
RESERVES	0	112,890	102,290
Total	6,276,945	5,633,090	5,127,300

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	FY09 Actual	FY10 Budget	FY11 Request
6701000 RISK FINANCING - LIABILITY CLAIMS	6,885,720	33,582,960	37,326,100
6704000 RISK FINANCING - WORKER'S COMP CLAIMS	6,258,280	5,692,000	5,652,000
Total	13,144,000	39,274,960	42,978,100

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0605 RISK FINANCING FUND	13,144,000	39,274,960	42,978,100
Total	13,144,000	39,274,960	42,978,100

RISK FINANCING LIABILITY / WORKERS COMP

Summary	FY09 Actual	FY10 Budget	FY11 Request
PERSONAL SERVICES	6,086,011	5,452,000	5,452,000
OPERATING EXPENSES	7,057,989	8,899,130	7,564,770
RESERVES	0	24,923,830	29,961,330
Total	13,144,000	39,274,960	42,978,100

Account# Account Name	FY09 Actual	FY10 Budget	FY11 Request
5240000 WORKERS' COMPENSATION	6,086,011	5,452,000	5,452,000
PERSONAL SERVICES	6,086,011	5,452,000	5,452,000
5310000 PROFESSIONAL SERVICES	5,329	300,000	200,000
5330000 COURT REPORTER SERVICES	5,666	40,000	20,000
5340000 OTHER CONTRACTUAL SERVICES	172,269	240,000	200,000
5368000 INTRGOV SVCS-COST ALLOCATE	1,376,350	590,560	316,200
5368200 INTRGOV SVCS-FLEET-OP&MAINT	141,560	128,570	128,570
5450000 INSURANCE	4,861,606	6,400,000	5,500,000
5490000 OTHR CURRENT CHGS&OBLIGAT	495,209	1,200,000	1,200,000
OPERATING EXPENSES	7,057,989	8,899,130	7,564,770
7995000 RESERVE-CONTINGENCIES	0	4,055,160	4,170,070
7999000 RESERVE-ACCRUED LIABILIT	0	20,868,670	25,791,260
RESERVES	0	24,923,830	29,961,330
Total	13,144,000	39,274,960	42,978,100

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		FY09 Actual	FY10 Budget	FY11 Request
0605	5310000 PROFESSIONAL SERVICES	5,329	300,000	200,000
0605	5330000 COURT REPORTER SERVICES	5,666	40,000	20,000
0605	5368000 INTRGOV SVCS-COST ALLOCATE	1,376,350	590,560	316,200
0605	5368200 INTRGOV SVCS-FLEET-OP&MAINT	141,560	128,570	128,570
0605	5450000 INSURANCE	4,861,606	6,400,000	5,500,000
0605	5490000 OTHR CURRENT CHGS&OBLIGAT	495,209	1,200,000	1,200,000
OPERATING EXPENSES		6,885,720	8,659,130	7,364,770
0605	7995000 RESERVE-CONTINGENCIES	0	4,055,160	4,170,070
0605	7999000 RESERVE-ACCRUED LIABILIT	0	20,868,670	25,791,260
RESERVES		0	24,923,830	29,961,330
Total		6,885,720	33,582,960	37,326,100

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	FY09 Actual	FY10 Budget	FY11 Request
0605 5240000 WORKERS' COMPENSATION	6,086,011	5,452,000	5,452,000
PERSONAL SERVICES	6,086,011	5,452,000	5,452,000
0605 5340000 OTHER CONTRACTUAL SERVICES	172,269	240,000	200,000
OPERATING EXPENSES	172,269	240,000	200,000
Total	6,258,280	5,692,000	5,652,000

STREET LIGHTING DISTRICTS

Street Lighting services for property owners in unincorporated areas of Pinellas County are provided through neighborhood area self-funded 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	FY09 Actual	FY10 Budget	FY11 Request
6270000 STREET LIGHTING DISTRICTS	1,322,113	1,477,250	1,520,890
Total	1,322,113	1,477,250	1,520,890

Department Expenditures By Fund	FY09 Actual	FY10 Budget	FY11 Request
0290 STREET LIGHTING DISTRICT	1,322,113	1,477,250	1,520,890
Total	1,322,113	1,477,250	1,520,890

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	FY09 Actual	FY10 Budget	FY11 Request
0290 5310000 PROFESSIONAL SERVICES	0	2,500	2,500
0290 5430000 UTILITY SERVICES	1,191,742	1,260,000	1,300,000
0290 5490000 OTHR CURRENT CHGS&OBLIGAT	105,095	106,000	117,000
OPERATING EXPENSES	1,296,837	1,368,500	1,419,500
0290 5919200 TRANSFER TO TAX COLLECTOR	25,276	25,120	28,570
TRANSFERS	25,276	25,120	28,570
0290 7995000 RESERVE-CONTINGENCIES	0	50,000	72,820
0290 7996000 RESERVE-FUND BALANCE	0	33,630	0
RESERVES	0	83,630	72,820
Total	1,322,113	1,477,250	1,520,890