

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	FY10 Actual	FY11 Budget	FY12 Request
H-3	DRUG ABUSE TRUST	60,062	75,340	78,050
H-5	EMPLOYEE LIFE AND HEALTH BENEFITS	45,922,612	83,418,850	73,902,850
H-9	FEATHER SOUND COMMUNITY SVCS DISTRICT	157,148	351,760	350,630
H-11	FIRE PROTECTION DISTRICTS	15,619,906	22,729,700	23,151,230
H-25	GENERAL GOVERNMENT	49,198,407	156,318,130	148,916,690
H-35	HEALTH DEPARTMENT	4,284,530	3,878,630	3,582,040
H-37	LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,093,271	1,511,500	1,571,430
H-39	MEDICAL EXAMINER	4,534,341	4,829,870	4,355,840
H-41	PALM HARBOR COMMUNITY SERVICES DISTRICT	1,904,360	1,576,410	1,482,150
H-45	PUBLIC LIBRARY COOPERATIVE	5,525,692	5,127,300	4,989,490
H-47	RISK FINANCING LIABILITY / WORKERS COMP	11,407,276	42,978,100	45,175,020
H-51	STREET LIGHTING DISTRICTS	1,416,835	1,520,890	1,569,990
Total		141,124,440	324,316,480	309,125,410



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	FY10 Actual	FY11 Budget	FY12 Request
3408000 DRUG ABUSE TRUST	60,062	75,340	78,050
Total	60,062	75,340	78,050

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0286 DRUG ABUSE TRUST FUND	60,062	75,340	78,050
Total	60,062	75,340	78,050

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		FY10 Actual	FY11 Budget	FY12 Request
0286	5820000 AID TO PRIVATE ORGANIZATIONS	60,062	67,500	50,000
GRANTS & AIDS		60,062	67,500	50,000
0286	7995000 RESERVE-CONTINGENCIES	0	7,530	7,800
0286	7996000 RESERVE-FUND BALANCE	0	310	15,610
0286	7997000 RESERVE-FUTURE YEARS	0	0	4,640
RESERVES		0	7,840	28,050
Total		60,062	75,340	78,050

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	FY10 Actual	FY11 Budget	FY12 Request
5402000 EMPLOYEE LIFE/HEALTH BENEFITS	45,922,612	83,418,850	73,902,850
Total	45,922,612	83,418,850	73,902,850

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0606 EMPLOYEE HEALTH BENEFITS	45,922,612	83,418,850	73,902,850
Total	45,922,612	83,418,850	73,902,850

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	FY10 Actual	FY11 Budget	FY12 Request
5110000 EXECUTIVE SALARIES	60,448	61,010	61,010
5110001 EXECUTIVE SALARIES - WIB	65,906	84,000	0
5120001 REGULAR SALARIES & WAGES - WIB	709,757	750,000	0
5200000 EMPLOYEE BENEFITS	0	22,600	20,810
5210000 FICA TAXES	4,343	0	0
5210001 FICA TAXES - WIB	56,737	60,000	0
5220000 RETIREMENT CONTRIBUTIONS	3,079	0	0
5220001 RETIREMENT CONTRIBUTIONS - WIB	6,445	4,000	0
5230000 LIFE AND HEALTH INSURANCE	13,476	0	0
5230001 LIFE & HEALTH INSURANCE - WIB	169,058	166,800	0
5230002 HLTH PREM RETIR-SEC HORIZ	1,629,864	1,800,000	3,236,120
5231101 HLTH CLAIMS PD-MEDICAL	20,577,481	41,837,120	38,514,250
5231102 HLTH CLAIMS PD-DENTAL	955,499	2,420,500	2,200,000
5231103 HLTH CLAIMS PD-MNTL HLTH	205,836	359,550	520,670
5231201 HLTH CLAIMS PD-RT-MEDICAL	8,547,877	0	0
5231202 HLTH CLAIMS PD-RT-DENTAL	408,987	0	0
5231203 HLTH CLAIMS PD-RT-M HLTH	98,048	0	0
5231213 HLTH CLAIMS PD-RS-MTL HLT	13,176	0	0
5231301 HLTH CLAIMS PD-SE-MEDICAL	112,946	0	0
5231302 HLTH CLAIMS PD-SE-DENTAL	17,501	0	0
5231303 HLTH CLAIMS PD-SE-M HLTH	441	0	0
5231501 HLTH CLAIMS PD-TC-MEDICAL	2,437,997	0	0
5231502 HLTH CLAIMS PD-TC-DENTAL	90,901	0	0
5231503 HLTH CLAIMS PD-TC-M HLTH	13,951	0	0
5231601 HLTH CLAIMS PD-PA-MEDICAL	1,338,396	0	0
5231602 HLTH CLAIMS PD-PA-DENTAL	66,183	0	0
5231603 HLTH CLAIMS PD-PA-M HLTH	8,022	0	0
5231701 HLTH CLAIMS PD-OA-MEDICAL	15,829	0	0
5231702 HLTH CLAIMS PD-OA-DENTAL	3,602	0	0
5231801 HLTH CLAIMS PD-COBRA-MED	641,560	0	0
5231802 HLTH CLAIMS PD-COBRA-DNTL	28,431	0	0
5231803 HLTH CLAIMS PD-COBRA-M H	1,988	0	0
5231901 HLTH CLAIMS PD-CLERK-MED	4,432,858	0	0
5231902 HLTH CLAIMS PD-CLERK-DNTL	215,550	0	0
5231903 HLTH CLAIMS PD-CLERK-M H	44,280	0	0
PERSONAL SERVICES	42,996,453	47,565,580	44,552,860
5310000 PROFESSIONAL SERVICES	3,258	1,500	1,500
5340000 OTHER CONTRACTUAL SERVICES	2,913,940	3,321,030	3,312,140
5400000 TRAVEL AND PER DIEM	368	7,000	7,000
5410000 COMMUNICATION SERVICES	0	8,000	8,000

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

Expenditure Summary	FY10 Actual	FY11 Budget	FY12 Request
5420000 TRANSPORTATION	3,583	0	0
5460000 REPAIR & MAINTENANCE SVCS	150	2,000	2,000
5470000 PRINTING AND BINDING	755	9,450	9,450
5490000 OTHR CURRENT CHGS&OBLIGAT	3,794	0	0
5510000 OFFICE SUPPLIES	19	0	0
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	292	400	400
OPERATING EXPENSES	2,926,159	3,349,380	3,340,490
7995000 RESERVE-CONTINGENCIES	0	5,503,890	6,400,000
7999000 RESERVE-ACCRUED LIABILIT	0	27,000,000	19,609,500
RESERVES	0	32,503,890	26,009,500
Total	45,922,612	83,418,850	73,902,850



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	FY10 Actual	FY11 Budget	FY12 Request
1155000 FEATHER SOUND COMMUNITY SVCS DISTRICT	157,148	351,760	350,630
Total	157,148	351,760	350,630

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0282 FEATHER SOUND COMMUNITY SVCS DISTRICT	157,148	351,760	350,630
Total	157,148	351,760	350,630

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	FY10 Actual	FY11 Budget	FY12 Request
5368000 INTRGOV SVCS-COST ALLOCATE	3,770	3,410	5,070
OPERATING EXPENSES	3,770	3,410	5,070
5810000 AID TO GOVERNMENT AGENCIES	150,000	124,000	120,000
GRANTS & AIDS	150,000	124,000	120,000
5919200 TRANSFER TO TAX COLLECTOR	3,378	6,860	3,400
TRANSFERS	3,378	6,860	3,400
7995000 RESERVE-CONTINGENCIES	0	34,480	34,860
7996000 RESERVE-FUND BALANCE	0	69,850	69,720
7997000 RESERVE-FUTURE YEARS	0	113,160	117,580
RESERVES	0	217,490	222,160
Total	157,148	351,760	350,630

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	FY10 Actual	FY11 Budget	FY12 Request
3251000 FIRE DISTRICT-BELLEAIR BLUFFS	490,606	816,430	883,150
3252000 FIRE DISTRICT-CLEARWATER	2,129,143	3,693,680	3,844,440
3253000 FIRE DISTRICT-DUNEDIN	682,049	862,380	829,810
3254000 FIRE DISTRICT-GANDY	93,153	208,930	192,960
3255000 FIRE DISTRICT-LARGO	1,954,835	2,224,800	2,325,690
3256000 FIRE DISTRICT-PINELLAS PARK	724,607	1,098,510	999,830
3257000 FIRE DISTRICT-SAFETY HARBOR	173,777	401,770	407,780
3258000 FIRE DISTRICT-TARPON SPRINGS	453,886	632,500	630,830
3259000 FIRE DISTRICT-SEMINOLE	4,565,365	7,584,070	7,800,320
3262000 FIRE DISTRICT-HIGH POINT	2,382,949	2,839,630	2,979,790
3263000 FIRE DISTRICT-TIERRA VERDE	1,715,007	1,759,570	1,576,910
3264000 FIRE DISTRICT-SOUTH PASADENA	254,529	607,430	679,720
Total	15,619,906	22,729,700	23,151,230

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0250 FIRE DISTRICTS	15,619,906	22,729,700	23,151,230
Total	15,619,906	22,729,700	23,151,230

FIRE PROTECTION DISTRICTS

Summary	FY10 Actual	FY11 Budget	FY12 Request
OPERATING EXPENSES	326,477	306,810	273,530
CAPITAL OUTLAY	420,000	0	0
DEBT SERVICE	0	940	1,720
GRANTS & AIDS	14,450,324	14,509,970	14,524,690
TRANSFERS	423,105	678,230	450,520
RESERVES	0	7,233,750	7,900,770
Total	15,619,906	22,729,700	23,151,230

Account# Account Name	FY10 Actual	FY11 Budget	FY12 Request
5490000 OTHR CURRENT CHGS&OBLIGAT	326,477	306,810	273,530
OPERATING EXPENSES	326,477	306,810	273,530
5640000 MACHINERY AND EQUIPMENT	420,000	0	0
CAPITAL OUTLAY	420,000	0	0
5720000 INTEREST	0	940	1,720
DEBT SERVICE	0	940	1,720
5810000 AID TO GOVERNMENT AGENCIES	14,450,324	14,509,970	14,524,690
GRANTS & AIDS	14,450,324	14,509,970	14,524,690
5910401 TRNSF TO CAPITAL PROJECTS	0	280,000	0
5919200 TRANSFER TO TAX COLLECTOR	303,613	275,490	325,960
5919300 TRANSFER TO PROP APPRAISER	119,492	122,740	124,560
TRANSFERS	423,105	678,230	450,520
7995000 RESERVE-CONTINGENCIES	0	1,676,020	1,693,660
7996000 RESERVE-FUND BALANCE	0	1,755,620	1,669,690
7997000 RESERVE-FUTURE YEARS	0	3,802,110	4,537,420
RESERVES	0	7,233,750	7,900,770
Total	15,619,906	22,729,700	23,151,230

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 64.52 percent unincorporated and 35.48 percent incorporated. This service is funded through an ad valorem tax levy imposed upon properties within the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	5,925	10,650	9,180
OPERATING EXPENSES		5,925	10,650	9,180
0250	5810000 AID TO GOVERNMENT AGENCIES	471,509	394,480	450,550
GRANTS & AIDS		471,509	394,480	450,550
0250	5919200 TRANSFER TO TAX COLLECTOR	10,999	9,970	10,630
0250	5919300 TRANSFER TO PROP APPRAISER	2,173	4,270	4,200
TRANSFERS		13,172	14,240	14,830
0250	7995000 RESERVE-CONTINGENCIES	0	81,640	88,320
0250	7996000 RESERVE-FUND BALANCE	0	74,450	79,300
0250	7997000 RESERVE-FUTURE YEARS	0	240,970	240,970
RESERVES		0	397,060	408,590
Total		490,606	816,430	883,150

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 11.86 percent unincorporated and 88.14 percent incorporated. This service is funded through an ad valorem tax levy imposed upon property owners within the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	46,957	40,320	36,640
OPERATING EXPENSES		46,957	40,320	36,640
0250	5810000 AID TO GOVERNMENT AGENCIES	2,025,667	2,224,890	2,097,480
GRANTS & AIDS		2,025,667	2,224,890	2,097,480
0250	5919200 TRANSFER TO TAX COLLECTOR	39,322	35,680	48,680
0250	5919300 TRANSFER TO PROP APPRAISER	17,197	16,180	16,650
TRANSFERS		56,519	51,860	65,330
0250	7995000 RESERVE-CONTINGENCIES	0	184,680	192,220
0250	7997000 RESERVE-FUTURE YEARS	0	1,191,930	1,452,770
RESERVES		0	1,376,610	1,644,990
Total		2,129,143	3,693,680	3,844,440

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 13.34 percent unincorporated and 86.66 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties with the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	15,109	13,000	10,560
OPERATING EXPENSES		15,109	13,000	10,560
0250	5810000 AID TO GOVERNMENT AGENCIES	647,988	736,520	759,090
GRANTS & AIDS		647,988	736,520	759,090
0250	5919200 TRANSFER TO TAX COLLECTOR	13,416	12,140	13,830
0250	5919300 TRANSFER TO PROP APPRAISER	5,536	5,220	4,840
TRANSFERS		18,952	17,360	18,670
0250	7995000 RESERVE-CONTINGENCIES	0	86,240	41,490
0250	7996000 RESERVE-FUND BALANCE	0	9,260	0
RESERVES		0	95,500	41,490
Total		682,049	862,380	829,810

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

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

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	1,848	1,840	2,320
OPERATING EXPENSES		1,848	1,840	2,320
0250	5810000 AID TO GOVERNMENT AGENCIES	88,282	118,370	101,240
GRANTS & AIDS		88,282	118,370	101,240
0250	5919200 TRANSFER TO TAX COLLECTOR	2,346	2,160	3,140
0250	5919300 TRANSFER TO PROP APPRAISER	677	720	1,060
TRANSFERS		3,023	2,880	4,200
0250	7995000 RESERVE-CONTINGENCIES	0	10,450	9,650
0250	7997000 RESERVE-FUTURE YEARS	0	75,390	75,550
RESERVES		0	85,840	85,200
Total		93,153	208,930	192,960

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 15.84 percent unincorporated and 84.16 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	30,737	33,480	38,430
	OPERATING EXPENSES	30,737	33,480	38,430
0250	5720000 INTEREST	0	610	0
	DEBT SERVICE	0	610	0
0250	5810000 AID TO GOVERNMENT AGENCIES	1,880,061	1,779,890	1,677,930
	GRANTS & AIDS	1,880,061	1,779,890	1,677,930
0250	5919200 TRANSFER TO TAX COLLECTOR	33,084	29,950	39,340
0250	5919300 TRANSFER TO PROP APPRAISER	10,953	13,400	17,380
	TRANSFERS	44,037	43,350	56,720
0250	7995000 RESERVE-CONTINGENCIES	0	111,240	116,280
0250	7997000 RESERVE-FUTURE YEARS	0	256,230	436,330
	RESERVES	0	367,470	552,610
Total		1,954,835	2,224,800	2,325,690

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 11.53 percent unincorporated and 88.47 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	16,702	14,990	12,080
OPERATING EXPENSES		16,702	14,990	12,080
0250	5810000 AID TO GOVERNMENT AGENCIES	686,619	723,780	729,320
GRANTS & AIDS		686,619	723,780	729,320
0250	5919200 TRANSFER TO TAX COLLECTOR	15,365	13,960	13,910
0250	5919300 TRANSFER TO PROP APPRAISER	5,921	6,000	5,500
TRANSFERS		21,286	19,960	19,410
0250	7995000 RESERVE-CONTINGENCIES	0	109,850	99,980
0250	7996000 RESERVE-FUND BALANCE	0	229,930	139,040
RESERVES		0	339,780	239,020
Total		724,607	1,098,510	999,830

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 5.71 percent unincorporated and 94.29 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	3,750	3,800	3,290
OPERATING EXPENSES		3,750	3,800	3,290
0250	5810000 AID TO GOVERNMENT AGENCIES	163,837	185,450	162,580
GRANTS & AIDS		163,837	185,450	162,580
0250	5919200 TRANSFER TO TAX COLLECTOR	4,840	4,360	4,740
0250	5919300 TRANSFER TO PROP APPRAISER	1,350	1,530	1,500
TRANSFERS		6,190	5,890	6,240
0250	7995000 RESERVE-CONTINGENCIES	0	20,090	40,780
0250	7996000 RESERVE-FUND BALANCE	0	0	6,000
0250	7997000 RESERVE-FUTURE YEARS	0	186,540	188,890
RESERVES		0	206,630	235,670
Total		173,777	401,770	407,780

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 10.04 percent unincorporated and 89.96 percent incorporated. This service is funded by an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary	FY10 Actual	FY11 Budget	FY12 Request
0250 5490000 OTHR CURRENT CHGS&OBLIGAT	8,137	10,070	7,610
OPERATING EXPENSES	8,137	10,070	7,610
0250 5810000 AID TO GOVERNMENT AGENCIES	431,993	443,530	395,620
GRANTS & AIDS	431,993	443,530	395,620
0250 5919200 TRANSFER TO TAX COLLECTOR	10,772	9,740	9,210
0250 5919300 TRANSFER TO PROP APPRAISER	2,984	4,020	3,430
TRANSFERS	13,756	13,760	12,640
0250 7995000 RESERVE-CONTINGENCIES	0	32,160	63,080
0250 7996000 RESERVE-FUND BALANCE	0	0	16,380
0250 7997000 RESERVE-FUTURE YEARS	0	132,980	135,500
RESERVES	0	165,140	214,960
Total	453,886	632,500	630,830

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 71.35 percent unincorporated and 28.65 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	112,728	101,630	81,560
OPERATING EXPENSES		112,728	101,630	81,560
0250	5810000 AID TO GOVERNMENT AGENCIES	4,313,665	3,858,990	3,894,360
GRANTS & AIDS		4,313,665	3,858,990	3,894,360
0250	5919200 TRANSFER TO TAX COLLECTOR	97,682	88,740	87,450
0250	5919300 TRANSFER TO PROP APPRAISER	41,290	40,790	37,240
TRANSFERS		138,972	129,530	124,690
0250	7995000 RESERVE-CONTINGENCIES	0	758,410	780,030
0250	7996000 RESERVE-FUND BALANCE	0	1,441,980	1,428,970
0250	7997000 RESERVE-FUTURE YEARS	0	1,293,530	1,490,710
RESERVES		0	3,493,920	3,699,710
Total		4,565,365	7,584,070	7,800,320

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		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	50,989	48,150	44,320
OPERATING EXPENSES		50,989	48,150	44,320
0250	5720000 INTEREST	0	330	1,560
DEBT SERVICE		0	330	1,560
0250	5810000 AID TO GOVERNMENT AGENCIES	2,266,365	2,535,420	2,653,090
GRANTS & AIDS		2,266,365	2,535,420	2,653,090
0250	5919200 TRANSFER TO TAX COLLECTOR	46,442	42,130	59,010
0250	5919300 TRANSFER TO PROP APPRAISER	19,153	18,980	20,180
TRANSFERS		65,595	61,110	79,190
0250	7995000 RESERVE-CONTINGENCIES	0	141,980	148,990
0250	7997000 RESERVE-FUTURE YEARS	0	52,640	52,640
RESERVES		0	194,620	201,630
Total		2,382,949	2,839,630	2,979,790

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		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	27,342	23,580	23,370
OPERATING EXPENSES		27,342	23,580	23,370
0250	5640000 MACHINERY AND EQUIPMENT	420,000	0	0
CAPITAL OUTLAY		420,000	0	0
0250	5720000 INTEREST	0	0	160
DEBT SERVICE		0	0	160
0250	5810000 AID TO GOVERNMENT AGENCIES	1,234,212	1,192,990	1,231,220
GRANTS & AIDS		1,234,212	1,192,990	1,231,220
0250	5910401 TRNSF TO CAPITAL PROJECTS	0	280,000	0
0250	5919200 TRANSFER TO TAX COLLECTOR	23,196	21,090	28,220
0250	5919300 TRANSFER TO PROP APPRAISER	10,257	9,500	10,670
TRANSFERS		33,453	310,590	38,890
0250	7995000 RESERVE-CONTINGENCIES	0	87,990	78,850
0250	7997000 RESERVE-FUTURE YEARS	0	144,420	204,420
RESERVES		0	232,410	283,270
Total		1,715,007	1,759,570	1,576,910

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 21.88 percent unincorporated and 78.12 percent incorporated. This service is funded through an ad valorem tax levy imposed upon the properties within the district.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0250	5490000 OTHR CURRENT CHGS&OBLIGAT	6,253	5,300	4,170
OPERATING EXPENSES		6,253	5,300	4,170
0250	5810000 AID TO GOVERNMENT AGENCIES	240,126	315,660	372,210
GRANTS & AIDS		240,126	315,660	372,210
0250	5919200 TRANSFER TO TAX COLLECTOR	6,149	5,570	7,800
0250	5919300 TRANSFER TO PROP APPRAISER	2,001	2,130	1,910
TRANSFERS		8,150	7,700	9,710
0250	7995000 RESERVE-CONTINGENCIES	0	51,290	33,990
0250	7997000 RESERVE-FUTURE YEARS	0	227,480	259,640
RESERVES		0	278,770	293,630
Total		254,529	607,430	679,720

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	FY10 Actual	FY11 Budget	FY12 Request
1104000 GENERAL GOVERNMENT	12,387,638	17,489,400	11,902,940
1104100 GENERAL GOVERNMENT - RESERVES	0	94,024,430	86,791,660
1104200 TAX INCREMENT FINANCING	7,567,796	6,698,910	6,202,920
1104300 GENERAL GOVERNMENT - MSTU	258,083	354,210	388,920
1104400 GENERAL GOVERNMENT - TECHNOLOGY	28,984,890	18,404,840	15,030,250
1104500 GEN. GOVT.- SERVICE LEVEL STABILIZATION	0	19,346,340	28,600,000
Total	49,198,407	156,318,130	148,916,690

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0101 GENERAL FUND	49,198,407	156,318,130	148,916,690
Total	49,198,407	156,318,130	148,916,690

GENERAL GOVERNMENT

Summary	FY10 Actual	FY11 Budget	FY12 Request
PERSONAL SERVICES	1,193,954	1,500,000	1,000,000
OPERATING EXPENSES	31,104,566	32,557,420	38,237,690
CAPITAL OUTLAY	0	9,673,170	9,650,000
DEBT SERVICE	0	300,000	300,000
GRANTS & AIDS	9,952,997	8,989,340	7,769,110
TRANSFERS	6,946,890	9,273,770	5,168,230
RESERVES	0	94,024,430	86,791,660
Total	49,198,407	156,318,130	148,916,690

Account#	Account Name	FY10 Actual	FY11 Budget	FY12 Request
5200000	EMPLOYEE BENEFITS	16,591	0	0
5250000	UNEMPLOYMENT COMPENSATION	1,177,363	1,500,000	1,000,000
	PERSONAL SERVICES	1,193,954	1,500,000	1,000,000
5310000	PROFESSIONAL SERVICES	445,418	604,960	407,060
5320000	ACCOUNTING AND AUDITING	126,667	400,560	400,000
5330000	COURT REPORTER SERVICES	0	10,000	10,000
5340000	OTHER CONTRACTUAL SERVICES	297,449	1,182,730	1,182,730
5363000	INTRGOV SVCS-INFO TECHNOLOGY	28,984,890	18,404,840	15,030,250
5365000	INTRGOV SVCS-RISK FINANCING	0	120,930	141,850
5400000	TRAVEL AND PER DIEM	5,093	32,210	32,210
5410000	COMMUNICATION SERVICES	-9	8,000	8,000
5420000	TRANSPORTATION	177,020	210,440	210,440
5440000	RENTALS AND LEASES	0	18,220	18,220
5470000	PRINTING AND BINDING	79,219	92,240	92,240
5490000	OTHR CURRENT CHGS&OBLIGAT	335,629	10,877,930	20,104,760
5510000	OFFICE SUPPLIES	1,108	5,000	5,000
5520000	OPERATING SUPPLIES	53,431	101,530	116,530
5540000	BOOKS, PUB, SUBS & MEMBERSHIPS	551,817	487,830	478,400
5550000	TRAINING	46,834	0	0
	OPERATING EXPENSES	31,104,566	32,557,420	38,237,690
5630000	IMPROVMNTS OTHR THAN BLDG	0	9,673,170	9,650,000
	CAPITAL OUTLAY	0	9,673,170	9,650,000
5720000	INTEREST	0	300,000	300,000
	DEBT SERVICE	0	300,000	300,000
5810000	AID TO GOVERNMENT AGENCIES	8,320,821	6,950,060	6,441,120
5820000	AID TO PRIVATE ORGANIZATIONS	300,000	600,000	0
5830000	OTHER GRANTS AND AIDS	1,332,176	1,439,280	1,327,990
	GRANTS & AIDS	9,952,997	8,989,340	7,769,110

Department Account Summary

Pinellas County, Florida

FY12 Annual Budget

GENERAL GOVERNMENT

Account#	Account Name	FY10 Actual	FY11 Budget	FY12 Request
5910209	TRANSFER TO COMM DEVELOP GRANT	1,374,900	1,149,460	1,139,120
5910230	TRANSFER TO BUILDING & DEV REVIEW SVCS	2,181,990	1,181,310	1,181,310
5910401	TRNSF TO CAPITAL PROJECTS	1,390,000	4,943,000	847,800
5910606	TRANSFER TO EMP HLTH BENEFITS	2,000,000	2,000,000	2,000,000
TRANSFERS		6,946,890	9,273,770	5,168,230
7995010	RSV-CONTINGENCIES-CTYWIDE	0	26,262,870	25,475,650
7995020	RSV-CONTINGENCIES-MSTU	0	2,663,760	2,578,070
7996010	RESERVE FUND BAL-CTYWIDE	0	50,625,580	40,954,120
7996020	RESERVE FUND BAL-MSTU	0	14,472,220	17,783,820
RESERVES		0	94,024,430	86,791,660
Total		49,198,407	156,318,130	148,916,690

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.

FY10 expenditures included a \$2.0 million transfer to the Employee Health Benefits Fund to address Other Post Employment Benefits (OPEB) retiree health care liabilities; a \$2.2 million transfer to establish the new Building and Development Review Services (BDRS) Fund and support operations not covered by departmental revenues; \$500,000 to complete the SRI joint economic development project with the City of St. Petersburg; a \$1.3 million transfer to the Capital Projects Fund for facilities energy and conservation projects; and \$1.0 million for Homeless Initiatives.

The FY11 Budget included a \$2.0 million transfer for OPEB; 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.

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 FY12 Budget includes an \$847,800 transfer to the Capital Projects Fund for Parks and Conservation Resources projects and \$840,000 for Homeless Initiatives.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0101	5200000 EMPLOYEE BENEFITS	16,591	0	0
0101	5250000 UNEMPLOYMENT COMPENSATION	1,177,363	1,500,000	1,000,000
PERSONAL SERVICES		1,193,954	1,500,000	1,000,000
0101	5310000 PROFESSIONAL SERVICES	445,418	604,960	407,060
0101	5320000 ACCOUNTING AND AUDITING	126,667	400,560	400,000
0101	5330000 COURT REPORTER SERVICES	0	10,000	10,000
0101	5340000 OTHER CONTRACTUAL SERVICES	267,246	1,036,800	1,036,800
0101	5365000 INTRGOV SVCS-RISK FINANCING	0	120,930	141,850
0101	5400000 TRAVEL AND PER DIEM	5,093	32,210	32,210
0101	5410000 COMMUNICATION SERVICES	-9	8,000	8,000
0101	5420000 TRANSPORTATION	177,020	210,440	210,440
0101	5440000 RENTALS AND LEASES	0	18,220	18,220
0101	5470000 PRINTING AND BINDING	79,219	92,240	92,240
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	335,629	1,204,760	1,154,760
0101	5510000 OFFICE SUPPLIES	1,108	5,000	5,000
0101	5520000 OPERATING SUPPLIES	53,431	101,530	116,530
0101	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	551,817	487,830	478,400
0101	5550000 TRAINING	46,834	0	0
OPERATING EXPENSES		2,089,473	4,333,480	4,111,510
0101	5720000 INTEREST	0	300,000	300,000
DEBT SERVICE		0	300,000	300,000

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

Expenditure Summary	FY10 Actual	FY11 Budget	FY12 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	753,025	251,150	238,200
0101 5820000 AID TO PRIVATE ORGANIZATIONS	300,000	600,000	0
0101 5830000 OTHER GRANTS AND AIDS	1,104,296	1,231,000	1,085,000
GRANTS & AIDS	2,157,321	2,082,150	1,323,200
0101 5910209 TRANSFER TO COMM DEVELOP GRANT	1,374,900	1,149,460	1,139,120
0101 5910230 TRANSFER TO BUILDING & DEV REVIEW SVCS	2,181,990	1,181,310	1,181,310
0101 5910401 TRNSF TO CAPITAL PROJECTS	1,390,000	4,943,000	847,800
0101 5910606 TRANSFER TO EMP HLTH BENEFITS	2,000,000	2,000,000	2,000,000
TRANSFERS	6,946,890	9,273,770	5,168,230
Total	12,387,638	17,489,400	11,902,940

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	FY10 Actual	FY11 Budget	FY12 Request
0101 7995010 RSV-CONTINGENCIES-CTYWIDE	0	26,262,870	25,475,650
0101 7995020 RSV-CONTINGENCIES-MSTU	0	2,663,760	2,578,070
0101 7996010 RESERVE FUND BAL-CTYWIDE	0	50,625,580	40,954,120
0101 7996020 RESERVE FUND BAL-MSTU	0	14,472,220	17,783,820
RESERVES	0	94,024,430	86,791,660
Total	0	94,024,430	86,791,660

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 FY12, TIF districts are active in nine municipalities.

Expenditure Summary	FY10 Actual	FY11 Budget	FY12 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	7,567,796	6,698,910	6,202,920
GRANTS & AIDS	7,567,796	6,698,910	6,202,920
Total	7,567,796	6,698,910	6,202,920

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 FY12 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 FY11 Budget also included reappropriation of this recreation grant.

Expenditure Summary	FY10 Actual	FY11 Budget	FY12 Request
5340000 OTHER CONTRACTUAL SERVICES	30,203	145,930	145,930
OPERATING EXPENSES	30,203	145,930	145,930
5830000 OTHER GRANTS AND AIDS	227,880	208,280	242,990
GRANTS & AIDS	227,880	208,280	242,990
Total	258,083	354,210	388,920

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 to support Business Technology Services (BTS) activities are budgeted here.

Expenditure Summary		FY10 Actual	FY11 Budget	FY12 Request
0101	5363000 INTRGOV SVCS-INFO TECHNOLOGY	28,984,890	18,404,840	15,030,250
OPERATING EXPENSES		28,984,890	18,404,840	15,030,250
Total		28,984,890	18,404,840	15,030,250

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	FY10 Actual	FY11 Budget	FY12 Request
5490000 OTHR CURRENT CHGS&OBLIGAT	0	9,673,170	18,950,000
OPERATING EXPENSES	0	9,673,170	18,950,000
5630000 IMPROVMNTS OTHR THAN BLDG	0	9,673,170	9,650,000
CAPITAL OUTLAY	0	9,673,170	9,650,000
Total	0	19,346,340	28,600,000

HEALTH DEPARTMENT

The Pinellas County Health Department protects and promotes the health and safety of our community through public and private partnerships in 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, the unincorporated area of Largo, and Tarpon Springs. In early 2012, a sixth facility with open at 8751 Ulmerton Road, Largo, FL and will house WIC, Vital Statistics, Dental, Primary Care, Healthy Families and Environmental Health. The local portion of the Pinellas County Health Department Budget is funded by a county-wide ad valorem tax levy.

Department Expenditures By Cost Center	FY10 Actual	FY11 Budget	FY12 Request
3701000 HEALTH DEPARTMENT	4,284,530	3,878,630	3,582,040
Total	4,284,530	3,878,630	3,582,040

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0202 HEALTH DEPARTMENT	4,284,530	3,878,630	3,582,040
Total	4,284,530	3,878,630	3,582,040

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	FY10 Actual	FY11 Budget	FY12 Request
0202 5810000 AID TO GOVERNMENT AGENCIES	4,284,530	3,607,130	3,509,350
GRANTS & AIDS	4,284,530	3,607,130	3,509,350
0202 7995000 RESERVE-CONTINGENCIES	0	271,500	72,690
RESERVES	0	271,500	72,690
Total	4,284,530	3,878,630	3,582,040

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	FY10 Actual	FY11 Budget	FY12 Request
6490100 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,093,271	1,511,500	1,571,430
Total	1,093,271	1,511,500	1,571,430

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0293 LEALMAN SOLID WASTE COLL & DISPOSAL DIST	1,093,271	1,511,500	1,571,430
Total	1,093,271	1,511,500	1,571,430

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		FY10 Actual	FY11 Budget	FY12 Request
0293	5340000 OTHER CONTRACTUAL SERVICES	1,055,994	0	0
0293	5349000 CONTRACT SERVICES-OTHER	0	1,219,480	1,096,290
0293	5366318 SOLID WASTE DISPOSAL-OPERATION	5,165	25,110	25,610
0293	5368000 INTRGOV SVCS-COST ALLOCATE	7,860	10,610	7,310
0293	5490000 OTHR CURRENT CHGS&OBLIGAT	1,793	4,000	4,200
OPERATING EXPENSES		1,070,812	1,259,200	1,133,410
0293	5919200 TRANSFER TO TAX COLLECTOR	22,459	24,000	24,000
TRANSFERS		22,459	24,000	24,000
0293	7995000 RESERVE-CONTINGENCIES	0	151,150	154,740
0293	7996000 RESERVE-FUND BALANCE	0	77,150	0
0293	7997000 RESERVE-FUTURE YEARS	0	0	259,280
RESERVES		0	228,300	414,020
Total		1,093,271	1,511,500	1,571,430

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	FY10 Actual	FY11 Budget	FY12 Request
2501000 MEDICAL EXAMINER	4,534,341	4,829,870	4,355,840
Total	4,534,341	4,829,870	4,355,840

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0101 GENERAL FUND	4,534,341	4,829,870	4,355,840
Total	4,534,341	4,829,870	4,355,840

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		FY10 Actual	FY11 Budget	FY12 Request
0101	5110000 EXECUTIVE SALARIES	118,324	120,810	120,810
0101	5200000 EMPLOYEE BENEFITS	55,114	44,970	53,710
PERSONAL SERVICES		173,438	165,780	174,520
0101	5310000 PROFESSIONAL SERVICES	4,169,230	4,142,510	4,134,930
0101	5340000 OTHER CONTRACTUAL SERVICES	11,300	15,000	11,000
0101	5363200 INTRGOV SVCS-BTS-PC LEASE	5,220	0	5,000
0101	5365000 INTRGOV SVCS-RISK FINANCING	26,460	24,700	28,430
0101	5410000 COMMUNICATION SERVICES	3,901	100	100
0101	5430000 UTILITY SERVICES	0	950	950
0101	5440000 RENTALS AND LEASES	10,840	16,000	0
0101	5460000 REPAIR & MAINTENANCE SVCS	36,400	800	100
0101	5470000 PRINTING AND BINDING	0	50	50
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	85	100	100
0101	5510000 OFFICE SUPPLIES	379	260	260
0101	5520000 OPERATING SUPPLIES	7,858	400	400
OPERATING EXPENSES		4,271,673	4,200,870	4,181,320
0101	5640000 MACHINERY AND EQUIPMENT	89,230	463,220	0
CAPITAL OUTLAY		89,230	463,220	0
Total		4,534,341	4,829,870	4,355,840

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	FY10 Actual	FY11 Budget	FY12 Request
1151000 PALM HARBOR COMM. SVCS.- LIBRARY PROGRAM	1,063,975	722,040	720,740
1152000 PALM HARBOR COMM. SVCS.- RECREATION PROG	840,385	854,370	761,410
Total	1,904,360	1,576,410	1,482,150

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0281 PALM HARBOR COMMUNITY SERVICES DISTRICT	1,904,360	1,576,410	1,482,150
Total	1,904,360	1,576,410	1,482,150

PALM HARBOR COMMUNITY SERVICES DISTRICT

Summary	FY10 Actual	FY11 Budget	FY12 Request
OPERATING EXPENSES	1,858,030	1,457,220	1,369,290
TRANSFERS	46,330	40,360	38,840
RESERVES	0	78,830	74,020
Total	1,904,360	1,576,410	1,482,150

Account#	Account Name	FY10 Actual	FY11 Budget	FY12 Request
5340000	OTHER CONTRACTUAL SERVICES	1,836,030	1,441,000	1,354,010
5368000	INTRGOV SVCS-COST ALLOCATE	22,000	16,220	15,280
	OPERATING EXPENSES	1,858,030	1,457,220	1,369,290
5919200	TRANSFER TO TAX COLLECTOR	32,264	28,020	26,980
5919300	TRANSFER TO PROP APPRAISER	14,066	12,340	11,860
	TRANSFERS	46,330	40,360	38,840
7995000	RESERVE-CONTINGENCIES	0	78,830	74,020
	RESERVES	0	78,830	74,020
Total		1,904,360	1,576,410	1,482,150

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		FY10 Actual	FY11 Budget	FY12 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	1,029,810	674,520	657,690
0281	5368000 INTRGOV SVCS-COST ALLOCATE	11,000	8,110	7,640
OPERATING EXPENSES		1,040,810	682,630	665,330
0281	5919200 TRANSFER TO TAX COLLECTOR	16,132	14,010	13,490
0281	5919300 TRANSFER TO PROP APPRAISER	7,033	6,170	5,930
TRANSFERS		23,165	20,180	19,420
0281	7995000 RESERVE-CONTINGENCIES	0	19,230	35,990
RESERVES		0	19,230	35,990
Total		1,063,975	722,040	720,740

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		FY10 Actual	FY11 Budget	FY12 Request
0281	5340000 OTHER CONTRACTUAL SERVICES	806,220	766,480	696,320
0281	5368000 INTRGOV SVCS-COST ALLOCATE	11,000	8,110	7,640
OPERATING EXPENSES		817,220	774,590	703,960
0281	5919200 TRANSFER TO TAX COLLECTOR	16,132	14,010	13,490
0281	5919300 TRANSFER TO PROP APPRAISER	7,033	6,170	5,930
TRANSFERS		23,165	20,180	19,420
0281	7995000 RESERVE-CONTINGENCIES	0	59,600	38,030
RESERVES		0	59,600	38,030
Total		840,385	854,370	761,410

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	FY10 Actual	FY11 Budget	FY12 Request
1107000 PUBLIC LIBRARY COOPERATIVE	5,525,692	5,127,300	4,989,490
Total	5,525,692	5,127,300	4,989,490

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0214 PUBLIC LIBRARY COOPERATIVE	5,525,692	5,127,300	4,989,490
Total	5,525,692	5,127,300	4,989,490

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	FY10 Actual	FY11 Budget	FY12 Request
0214 5368000 INTRGOV SVCS-COST ALLOCATE	40,110	33,780	46,920
OPERATING EXPENSES	40,110	33,780	46,920
0214 5810000 AID TO GOVERNMENT AGENCIES	5,374,900	4,892,530	4,742,770
GRANTS & AIDS	5,374,900	4,892,530	4,742,770
0214 5919200 TRANSFER TO TAX COLLECTOR	110,682	98,700	100,000
TRANSFERS	110,682	98,700	100,000
0214 7995000 RESERVE-CONTINGENCIES	0	102,290	99,800
RESERVES	0	102,290	99,800
Total	5,525,692	5,127,300	4,989,490

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	FY10 Actual	FY11 Budget	FY12 Request
6701000 RISK FINANCING - LIABILITY CLAIMS	5,970,897	37,326,100	39,523,020
6704000 RISK FINANCING - WORKER'S COMP CLAIMS	5,436,379	5,652,000	5,652,000
Total	11,407,276	42,978,100	45,175,020

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0605 RISK FINANCING FUND	11,407,276	42,978,100	45,175,020
Total	11,407,276	42,978,100	45,175,020

RISK FINANCING LIABILITY / WORKERS COMP

Summary	FY10 Actual	FY11 Budget	FY12 Request
PERSONAL SERVICES	5,267,313	5,452,000	5,452,000
OPERATING EXPENSES	6,139,963	7,564,770	7,567,020
RESERVES	0	29,961,330	32,156,000
Total	11,407,276	42,978,100	45,175,020

Account#	Account Name	FY10 Actual	FY11 Budget	FY12 Request
5240000	WORKERS' COMPENSATION	5,267,313	5,452,000	5,452,000
	PERSONAL SERVICES	5,267,313	5,452,000	5,452,000
5310000	PROFESSIONAL SERVICES	8,090	200,000	200,000
5330000	COURT REPORTER SERVICES	4,399	20,000	20,000
5340000	OTHER CONTRACTUAL SERVICES	169,066	200,000	200,000
5368000	INTRGOV SVCS-COST ALLOCATE	590,560	316,200	302,100
5368200	INTRGOV SVCS-FLEET-OP&MAINT	143,283	128,570	144,920
5450000	INSURANCE	4,770,632	5,500,000	5,500,000
5490000	OTHR CURRENT CHGS&OBLIGAT	453,933	1,200,000	1,200,000
	OPERATING EXPENSES	6,139,963	7,564,770	7,567,020
7995000	RESERVE-CONTINGENCIES	0	4,170,070	4,650,900
7999000	RESERVE-ACCRUED LIABILIT	0	25,791,260	27,505,100
	RESERVES	0	29,961,330	32,156,000
Total		11,407,276	42,978,100	45,175,020

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		FY10 Actual	FY11 Budget	FY12 Request
0605	5310000 PROFESSIONAL SERVICES	8,090	200,000	200,000
0605	5330000 COURT REPORTER SERVICES	4,399	20,000	20,000
0605	5368000 INTRGOV SVCS-COST ALLOCATE	590,560	316,200	302,100
0605	5368200 INTRGOV SVCS-FLEET-OP&MAINT	143,283	128,570	144,920
0605	5450000 INSURANCE	4,770,632	5,500,000	5,500,000
0605	5490000 OTHR CURRENT CHGS&OBLIGAT	453,933	1,200,000	1,200,000
OPERATING EXPENSES		5,970,897	7,364,770	7,367,020
0605	7995000 RESERVE-CONTINGENCIES	0	4,170,070	4,650,900
0605	7999000 RESERVE-ACCRUED LIABILIT	0	25,791,260	27,505,100
RESERVES		0	29,961,330	32,156,000
Total		5,970,897	37,326,100	39,523,020

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		FY10 Actual	FY11 Budget	FY12 Request
0605	5240000 WORKERS' COMPENSATION	5,267,313	5,452,000	5,452,000
	PERSONAL SERVICES	5,267,313	5,452,000	5,452,000
0605	5340000 OTHER CONTRACTUAL SERVICES	169,066	200,000	200,000
	OPERATING EXPENSES	169,066	200,000	200,000
Total		5,436,379	5,652,000	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	FY10 Actual	FY11 Budget	FY12 Request
6270000 STREET LIGHTING DISTRICTS	1,416,835	1,520,890	1,569,990
Total	1,416,835	1,520,890	1,569,990

Department Expenditures By Fund	FY10 Actual	FY11 Budget	FY12 Request
0290 STREET LIGHTING DISTRICT	1,416,835	1,520,890	1,569,990
Total	1,416,835	1,520,890	1,569,990

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	FY10 Actual	FY11 Budget	FY12 Request
0290 5310000 PROFESSIONAL SERVICES	0	2,500	2,500
0290 5430000 UTILITY SERVICES	1,274,871	1,300,000	1,361,330
0290 5490000 OTHR CURRENT CHGS&OBLIGAT	113,010	117,000	122,520
OPERATING EXPENSES	1,387,881	1,419,500	1,486,350
0290 5919200 TRANSFER TO TAX COLLECTOR	28,954	28,570	29,140
TRANSFERS	28,954	28,570	29,140
0290 7995000 RESERVE-CONTINGENCIES	0	72,820	54,500
RESERVES	0	72,820	54,500
Total	1,416,835	1,520,890	1,569,990