

# Summary Analysis of Department and Agency Budgets

Exhibit H



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## **SUMMARY ANALYSIS OF DEPARTMENT AND AGENCY BUDGETS**

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### **BOARD OF COUNTY COMMISSIONERS:**

#### **Board of County Commissioners (Page C-3)**

The Board of County Commissioners is the chief legislative and governing body of Pinellas County. The seven member commission is responsible for establishing policies to protect the health, safety and general welfare of Pinellas County residents.

The total FY2013 budget appropriation for the Board of County Commissioners reflects a decrease of \$13,220 or 0.9% from the FY2012 budget. Of this amount, Personal Services expenditures decreased by \$4,940. These expenditures include the salaries of the County Commissioners (which are calculated pursuant to the formula included in Chapter 145, Florida Statutes) and the salaries and benefits of executive assistants. Operating expenditures, for items such as office supplies, communication services, rentals and leases, repair and maintenance services, reflect a decrease of \$8,280.

#### **County Attorney (Page C-5)**

The Office of the County Attorney is responsible for representation of the Board of County Commissioners, Constitutional Officers, and all departments, divisions, regulatory and advisory boards of county government in all legal matters. This Office is also responsible for prosecution and defense of all civil actions for and on behalf of county government and reviews all ordinances, resolutions, contracts, bonds and other written instruments.

The total FY2013 budget for the County Attorney reflects a decrease of \$78,280 or 1.8%. The County Attorney Program reflects a decrease of \$78,280. Of this amount, Personal Services decreased by \$61,660 as one vacant Legal Administrative Assistant position was reclassified to a part-time Law Clerk position to provide workload assistance, and Operating Expenses decreased by \$16,620.

The Outside Legal Counsel Program budget of \$90,000 reflects no increase. Outside legal counsel contracts are utilized in matters involving a conflict, unsupported specialty or insurmountable workload issues.

### **COUNTY ADMINISTRATOR DEPARTMENTS:**

#### **County Administrator (Page D-3)**

The County Administrator is the Chief Administrative Officer in the County as provided in the Pinellas County Home Rule Charter. The County Administrator manages the business of county government and implements the policies and decisions of the Board of County Commissions.

The FY2013 total budget of \$1,453,770 reflects an increase of \$4,740 or 0.3%. The increase is primarily associated with a reclassification of one part-time position to a full-time position for the Countywide Support Services – Intergovernmental program that provides intergovernmental and lobbying services.

### **Animal Services (Page D-5)**

The FY2013 Animal Services total budget increased \$173,180 or 4.3% from its FY2012 budget. General Funds budgeted to Animal Services increased by 4.5% between FY2012 budget and FY2013.

Previously a veterinarian served as the Department Director. This model was satisfactory when there were more than one veterinarian on staff. However with only one veterinarian who is responsible for veterinary services, the department's director is no longer a veterinarian. FY2013 will be the transition period, from the old model to this new administration model. The FY2013 budget reflects an increase cost due to transferring an existing manager who is close to retirement (costs include salary, benefits and payout) into the interim director position at the time of budget development.

In FY2012, Animal Welfare Trust funds (**Page J-31**) were budgeted to their own program. Historically, these funds were used in Kennel Operation to enhance the care provided to the animals. However in FY2013, these funds were allocated to the Kennel Operations program as well as other programs that were broken out from Kennel Operations: Veterinary Services and Volunteer Services. Total Trust resources are expected to increase by \$2,450 or 1.0% and expenditures increase by the same amount and percentage.

### **Building and Development Review Services (Page D-9)**

The FY2013 Department's total budget excluding reserves decreased \$265,800 or 3.7% from its FY2012 budget. General Funds budgeted to Building and Development Review Services (BDRS) increased by 10.5% between FY2012 and FY2013.

Code Enforcement is the only division that is in this fund. A \$120,000 of the additional \$126,220 increase is attributed to additional funds allocated for demolition and securing properties as well as mowing and debris removal. The division will be adding an officer for the core Lealman area, the position will be funded by through the County's Community Development Department using grant funds.

The BDRS Fund (**Page J-49**) increased by 17.4% between FY2012 and FY2013. In FY2013, the amount of general funds transferred to the fund remained the same as in FY2012, \$1,181,310. This transfer is done to cover the Development Review Services Division's (DRS) expenses not appropriately funded by building permit revenues.

The FY2013 DRS expenses decreased by \$981,560, or 37.1%, from the FY2012 budget. Building Services Division expenses increased by \$589,540, or 18.0% between the same budgeted fiscal years. This percentage change between the two divisions is due to the Department's modification of the cost splits between the divisions. The Department is still fine tuning this split between the divisions. The Building Division has added \$40,000 to its budget for "next day" inspections by a private contract provider when necessary.

The Reserves for the Building and Development Review Services Fund have increased \$1,735,930 or 97.5% between FY2012 and FY2013. The FY2013 amount results in a reserve percentage of 38.8%. Reserves are growing due to user fees. Permitting has increased and expenditures have been relatively consistent between the two fiscal years. The Department is planning on expending reserves for improvements in permitting and inspection technology (software and equipment); replacing current equipment/tools in need of replacement, as well as, establishing a stabilization fund for the department. The Department is planning to revise the FY2013 budget to use some of the reserves for specific items such as cross training of inspectors and equipment. The plan at the creation of the BDRS Special Fund, in FY2010, was to look at the level of Reserves at the end of 5 years.

### **Communications (Page D-11)**

The FY2013 Communications budget decreased \$12,710, or 0.6% from FY2012. This decrease reflects net savings from eliminating one full-time Public Information Specialist position and using half of the hours to bring two part-time positions up to full-time. A portion of the savings was reallocated to capital equipment and contractual services for temporary assistance as needed.

### **Community Development (Page D-13)**

Community Development has reorganized its programs to focus on their core functions of Community Vitality and Improvement, Community Housing, and Economic Impact/Opportunity from its various funding sources.

The total FY2013 budget decreased \$2,863,970 or 13% from the FY2012 budget.

The Energy Efficiency and Conservation Block Grant and the Homeless and Homelessness Prevention Services were funded by the American Recovery and Reinvestment Act (ARRA). ARRA programs are expected to be completed in FY2012. Other Federal initiatives will discontinue in FY2012 such as the Neighborhood Stabilization Programs. These reductions in Federal funding result in a 32.3% or \$3,791,350 decrease in federal grant revenue budgeted in FY2013.

The Community Housing Trust Fund's **(Page J-47)** total resources are expected to increase by 7.4%, which will alleviate some of the impact due to a reduced amount of Federal funding for community development and housing. The \$1,139,120 transfer from the General Fund to Community Development **(Page J-27)** will remain unchanged from the amount in FY2012.

### **Parks & Conservation Resources (Page D-17)**

The Department of Parks & Conservation Resources (PCR) FY2013 budget is a decrease of \$880,470, or 4.0%, from the FY2012 budget.

To maintain the level of services provided to the residents of, and visitors to, Pinellas County, PCR continues to aggressively pursue volunteer opportunities to offset budget reductions. Volunteer hours worked have increased each year since FY2010, providing the County with a valuable resource for providing essential park services.

The General Fund portion of the PCR budget is used to maintain and secure more than 48 facilities and 20,000 acres that make-up the parks, preserves and management areas owned by the County; operate the County's museums including Heritage Village and the Gulf Beaches Historical Museum; and County Extension provides scientific information and conducts educational programs, including Commercial and Urban Horticulture, Urban Sustainability and 4-H Youth Development.

The FY2013 General Fund budget decreased by \$1,077,520, or 5.3%, from FY2012. The reduction is due in part to the loss of two grants and the positions and operating expenses associated with those grants. The cost associated with risk management also decreased in FY2013 from FY2012. And finally, contract services were reduced through re-alignment of in-house mowing responsibilities in concert with reduced costs associated with re-bidding of existing landscaping contracts.

The Tree Bank Fund **(Page J-33)** is used to account for civil penalties levied for violations of the County's tree ordinance. The FY2013 budget increased by \$12,790, or 4.6%, from FY2012. The increase occurs entirely in the Reserves for this fund as revenue increased and expenditures remain at the same level as FY2012.

The County owns the Belle Harbour Marina and Sutherland Bayou wet slips. The Marina Operations Fund **(Page J-43)** was established to provide funding for the operation and maintenance of these facilities. During FY2012, the County contracted with a marina management company to run the day-to-day operations at these locations. With this change, the remaining expense consists of risk management and potential minor repairs.

The FY2013 budget is a decrease of \$176,610, or 43.0%, from FY2012. The Reserves in this fund increased by \$182,860, or 681.8%.

The Air Quality – Tag Fee Fund **(Page J-81)** FY2013 budget increased by \$360,870, or 31.7%, from FY2012. The Reserves in this fund increased by \$341,640, or 227.9%, which accounts for 94.6% of the increase in the budget. Revenue from the State-collected fee increased by \$31,070, or 3.1%, from FY2012, while the non-capital expenditures decreased by \$35,770, or 3.7%.

#### **Economic Development (Page D-21)**

The FY2013 budget for Economic Development decreased by \$46,100, or 2.5%, from FY2012.

The reduction is due to the loss of a two year congressional earmark grant to fund the Business Assistance Partnership Program (BAPS). The loss of the BAPS program will result in reduced services to small businesses and partnerships. The department will continue to search for grants, sponsorships and additional partnerships to sustain its mission.

#### **Emergency Management (Page D-23)**

The FY2013 total budget for the Emergency Management Department decreased \$26,010, or 2.8% from its FY2012 budget.

This decrease reflects a reduction of \$49,000 due to completion of a Department of Homeland Security grant. The reduction is offset by moderate increases in Intergovernmental PC Lease and Employee Benefits expenses.

#### **Health and Human Services (Page D-25)**

The Department of Health and Human Services (HHS) has realigned to create a collaborative health care delivery system, increase technological capabilities to improve community-level outcomes, improve service delivery in target communities, and reduce client duplication, program hopping and excessive costs.

The FY2013 budget increased by \$2,161,310, or 3.9%, above the FY2012 budget to achieve the goals of increasing access to quality healthcare, improving the health outcomes of low-income/high-risk individuals, and partner with members of the community.

The General Fund portion of the HHS budget increased by \$6,720,310, or 15.7%, from FY2012. This increase was mainly driven by a \$5,300,000 increase in the budget for the County's Medicaid match expense. Due to changes made to Medicaid billing passed by the Florida Legislature during the 2012 session, the cost of providing medical care to eligible Pinellas County citizens is expected to increase dramatically from the FY2012 level. Another reason for the increase was the transfer of the County's Homeless Initiative from General Government to HHS. In previous years, funding for the Homeless Initiative was addressed individually during the annual budget approval process rather than as part of the County's overall goals. By including the funding and responsibility in the HHS budget, stability of the program and integration of the goals can be maintained.

The Pinellas County Health Program Fund (**Page J-19**) a new fund in FY2012, decreased by \$4,000,000, or 33.3%, in FY2013. This fund helps provide medical services to Pinellas County residents who do not qualify for Medicaid but are in need of assistance. The revenue for this fund is provided by our community partners and can only be used for this purpose.

The Summer Food Program Fund (**Page J-21**) decreased by \$559,000, or 77.2%, in FY2013. The Summer Food Program, which provided meals for children during the months when schools were out for summer break, has been transferred to the Pinellas County Public Schools. The funds remaining in the budget are in the Funds reserves and will be disbursed as required during FY2013.

#### **Justice and Consumer Services (Page D-29)**

The Department of Justice and Consumer Services (JCS) FY2013 budget decreased by \$4,764,840, or 36.4%, from the revised FY2012 budget.

Many of the programs and services provided by JCS are funded with revenue from grants that must be awarded by the grantor each year. Due to the uncertainty of this revenue source, these funds are not included in the budget process and become part of the budget amendment process. Many of the programs affected by this can continue into the new fiscal year by utilizing unexpended funds that are remaining in the grant.

The FY2013 budget for Juvenile Detention Program decreased by \$951,620, or 16.8%. Due to State budget cuts during FY2012, the County's share of the Shared County/State Juvenile Detention Trust Fund cost decreased by about \$800,000, or 14.5%. This reduction continues in FY2013.

#### **Office of Management and Budget (Page D-31)**

The functions of the Office of Management and Budget (OMB) are represented in a single program, which encompasses a number of duties and responsibilities.

The FY2013 OMB budget is \$128,310, or 13% higher than the FY2012 budget.

During FY2012, a position was added to OMB with a corresponding position eliminated in Real Estate Management. The position in OMB was needed due to the realignment of responsibilities which resulted from implementing the OPUS project, including support for the projects module, program budgeting, performance measurement, and the new Oracle-based budget preparation software.

#### **Planning (Page D-33)**

The FY2013 total budget for the Planning Department decreased \$85,180 or 3.2% from its FY2012 budget.

The Metropolitan Planning Organization (MPO) program reflects a decrease of \$127,510 or -9.9%. This decrease is due to removing the executive director position's salary, benefits and other associated expenses from the program in anticipation that in FY2013, the staff that serves the MPO will leave the Department and work for a combined MPO and Pinellas Planning Council board.

The Planning programs reflect an increase of \$42,330 or 3.0%. This is due to the previous Executive Director retiring and the new Strategic Planning & Initiatives Director position being allocated to the Planning programs.

## **Public Safety Services Department (Page D-37)**

Public Safety's total department requirements for FY2013 (\$126,167,190) increased \$3,455,630, or 2.8% over FY2012.

The department total reflects increases in program budgets for Emergency Medical Services (EMS) and Fire Special Operations, and decreases in 9-1-1 Emergency Communications and the Radio Program. Public Safety Services also manages the budgets and contracts for fire protection in 12 unincorporated taxing districts, which are not included in the total above. Fire Districts are analyzed separately in the group of "Other Support Funding Agencies."

Fire Special Operations (**Page D-37**) is a function that is funded separate from the Fire Districts, providing hazardous materials and technical rescue response countywide. This General Fund budget increased \$23,380, or 3.75% from FY2012 to FY2013, with \$14,540 of the increase from intergovernmental charges for Vehicle Replacement. Other intergovernmental increases were in Risk Financing and PC Lease costs.

The FY2013 Budget for Emergency Medical Services (**Page J-23**) increased \$4,092,720 or 3.96% over the FY2012 Budget. The primary expenditures in this fund increase by \$1,200,000, or 3.2% for the ambulance provider contract and \$1,956,510, or 5.1% for the first responder contracts. The ambulance contract reflects increases in the Consumer Price Index and transport volume. First responder contracts increased with the annual budgets submitted by the 18 provider agencies. The Fund Reserves increased \$303,730 or 1.8%. The FY2013 Reserve level is 18.6%, which does not meet the Commission's established prudent reserve target of 25%. Total revenue for FY2013 increased 3%, by \$2,536,530 over FY2012, but use of \$4,405,480 from the fund balance reserve is required to cover the gap between total revenues (\$86,207,420) and expenditures (\$90,612,900). Revenue from ambulance service charges increased \$561,160 (1.4%), while the budget for interest earnings decreased \$305,910 to reflect lower interest rates and the reduced fund balance. Ad valorem tax revenue increased \$2,287,190 (5.5%), reflecting a 1.7% decrease in taxable values and a 7.7% increase in the millage rate, from 0.8506 to 0.9158 per \$1,000 of taxable property value. The Board of County Commissioners did not approve a higher millage rate to increase reserves to the 25% level as the County is reviewing options for lowering costs through long term changes to the EMS service delivery system.

The FY2013 Budget for the Radio Communications (**Page J-39**) program totals \$1,456,710, with \$437,560 in the General Fund and \$1,019,150 in the Radio Communications Special Revenue fund. Total program requirements, including reserves, decreased \$102,540, or 6.6% from FY2012 to FY2013. Of that total, General Fund expenses decreased \$5,410 (1.2%) primarily due to reductions in Vehicle Maintenance, Utilities and Communications Services. Expenses in the special revenue fund decreased \$518,050 from FY2012 to FY2013. This is largely due to reducing capital outlay by \$500,000 because FY2013 skips a year in planned allocations toward a multi-year radio equipment upgrade. Personal services decreased \$7,598 or 5.2% in budgeted salary and benefits for the division manager position. Operating expenses decreased \$10,470, or 3.7% for FY2013 based on actual repair and maintenance expenses in FY2011 and FY2012. With capital outlay at \$0 in FY2013, the reserves increase to \$606,708 going into FY2014 for the next scheduled capital outlay allocation. FY2013 revenues of \$714,240, primarily from the \$12.50 civil penalty on moving traffic violations, increase \$118,860 or 20% over the conservative estimate in the FY2012 budget and now track with actual receipts in FY2011 and FY2012.

The FY2013 Budget for the 9-1-1 Emergency Communications (**Page J-45**) totals \$16,610,120, with \$3,745,140 in the General Fund and \$12,864,980 in the 9-1-1 Emergency Communications Special Revenue fund. Total requirements decreased \$557,930, or 3.25% from FY2012 to FY2013. Of that total, General Fund expenses decreased \$257,980 (6.4%) primarily due to factoring projected vacancy savings into Personal Services for a decrease of \$164,850 or 5.1%. Reduced intergovernmental charges for Risk Financing drove the net decrease of \$93,130 (12.5%) in operating expenses. FY2013 total requirements



in the 9-1-1 special revenue fund, including reserves, decrease \$299,950 or 2.3% from FY2012. This net decrease reflects reduced revenue from interest earnings and collections from the \$0.50 per month charge assessed on land based telephone lines and wireless communications services. Revenue from this dedicated source dropped from actual collections of \$6,187,506 in FY2011 to a budget of \$4,976,350 for FY2013. This 22.5% decline over three years is due to wireless service providers changing to prepaid services which currently are not required to collect and remit the \$.50 fee. The County is seeking a resolution to this loss of revenue through legislative efforts. Within the total FY2013 requirements, personnel expense increased less than 0.2%, and operating expense increased 10.9%, or \$330,040 due to contractual Communications and Repair & Maintenance services. The budgeted Reserve for Future Years decreased \$4,202,951, partially reflecting the revenue decrease discussed above, but primarily due to appropriation of \$3,765,000 in Capital Outlay for the 9-1-1 share of cost for Pinellas County's new Public Safety Complex. The remaining reserves reflect a 10% Contingency (\$1,286,500) and a balance of \$1,721,190, or 13.4% for future year needs.

#### **Purchasing Department (Page D-41)**

The Purchasing Department consolidated its programs in FY2013, since procurement for the Board of County Commissioner departments is its major function.

The FY2013 adopted budget is \$60,740 or 4.4% higher than the FY2012 adopted budget.

Purchasing added one full-time permanent position to handle the added workload of centralized vendor set-up as part of the OPUS project and received a transferred position from Real Estate Management to further streamline procurement processing for departments.

#### **Real Estate Management Department (Page D-43)**

The Real Estate Management Department (REM) provides asset management services for all County facilities, manages and maintains the Young-Rainey Star Center (Star Center) and manages the County's Fleet services. REM operates in three funds: the Star Center Fund (Star center activities), the Fleet Management Fund (Fleet activities), and the General Fund (all other asset management activities).

The REM total department budget decreased in FY2013 by \$3,978,920 or 6.5% from FY2012.

REM consolidated its General Fund programs to better reflect their operations. The REM General Fund programs decreased by two full-time positions transferred to other departments. The Leasing program reflects savings of \$483,540 from consolidating County functions from leased space to owned space. The Utility Support program cost reduction is due to power and water conservation initiatives.

The Star Center Fund (**Page J-41**) programs were renamed to better reflect their activities.

Excluding reserves, the Star Center programs decreased in FY2013 by \$11,900 or 0.1% from the FY2012 budget. Excluding fund balance, Star Center Fund FY2013 revenues decreased \$127,060 or 1.7% from the FY2012 adopted budget due to lower than anticipated revenues for tenant utility reimbursements. Star Center Fund reserves declined in FY2013 by \$1,005,880 from FY2012 because they are budgeted to fund FY2013 capital projects at the Star Center. The FY2013 reserves of \$184,540 are 2.25% of the total fund.

The Fleet Management (Fleet) Fund (**Page J-151**) programs were consolidated to better reflect their activities. Excluding reserves, the FY2013 Fleet programs decreased by \$249,220 or 1.4% compared to the FY2012 adopted budget due to lower budgeted capital outlay for vehicles and lower salary costs as long-term employees retire. Excluding fund balance, the Fleet Fund FY2013 revenues decreased \$187,890 or 1.4% over the FY2012 budget due to decreased charges to outside agencies for repair work.

The Fleet Fund reserves declined in FY2013 by \$1,889,190 from the FY2012 adopted budget due to planned spending for purchase of replacement vehicles in FY2013. The FY2013 reserves of \$3,146,440 are 15.4% of the total fund. These reserves are for future purchases of replacement vehicles and contingencies.

#### **Risk Financing Administration (Page D-49)**

The Risk Financing Administration department (Risk Administration) consolidated its programs to reflect its main mission of protecting the County's employees, citizens and assets.

The FY2013 adopted budget is \$172,240 or 12.9% lower than the FY2012 adopted budget. The decrease reflects lower personnel costs due to the retirement of a long-time employee and lower Intergovernmental Charge for BTS services.

Excluding fund balance, the Risk Financing Fund (**Page J-155**) FY2013 revenues increased \$106,390 or 0.8% over the FY2012 revenues. This reflects predominantly flat charges for services to County departments for Risk administration.

#### **Tourist Development Council (Pages D-51, J-51)**

The FY2013 Budget for the Tourist Development Council increased \$5,354,490 or 18.4% over the FY2012 Budget, with \$3,480,900, or 14.7% more Tourist Development Tax revenue projected in FY2013 than budgeted in FY2012. An additional \$1,871,290 is available in the FY2013 beginning fund balance resulting from greater than anticipated revenues in FY2012 and slightly increased interest earnings. Increased resources support an increased expenditure budget for committed uses of these special revenues in FY2013.

The 4<sup>th</sup> cent of the tax is dedicated to Debt Service payments for Tropicana Field in St. Petersburg. This expense budget increases by \$688,390, to \$5,704,720, and reflects a 13.7% increase in collections on the 4<sup>th</sup> cent from FY2012 to FY2013. Other debt service obligations for Spring Training facilities in Dunedin and Clearwater remain at the set budget of \$885,630. The transfer to CIP for Beach Nourishment increases \$591,090, or 22.3%, and reflects the new revenue estimate plus a reconciled amount of prior year revenues designated for this use. Personal Services expense increases \$434,010 or 15.6% for the addition of four new positions, which are being added at various levels to support successful marketing of Pinellas County as a top destination for leisure travel, conferences, sports, tourism, film projects and more. The expense budget for FY2013 reflects an increase of \$1,415,510 in Promotional Activities, or 11.5% over FY2012, bringing the total to \$13,722,690. Promotional Activities account for 89.6% of the total operating expenses. The FY2013 requirements also include \$5,554,460 in reserves, which is 16% compared to the 15% target.

#### **Airport (Page D-55)**

The FY2013 Budget reflects an increase of \$129,170 or 0.4% from the FY2012 Budget. The Fund Reserves decreased \$1,286,550 or 10.2%. The FY2013 Reserve level is 34.4%. The St. Petersburg-Clearwater International Airport is an Enterprise Fund (**Page J-119**) that does not receive property taxes. All revenues to operate the airport and provide for capital improvements come from user fees, rents and/or grants.

Excluding reserves and capital programs, the FY2013 Budget indicates an increase of \$256,720 or 2.9% from the FY2012 Budget.

The FY2013 Aviation Services program combines all FY2012 programs except Reserves, Airport Real Estate and Airport Capital Projects programs into one program. Aviation Services program budgets

between FY2012 and FY2013 result in a decrease of \$1,293,000 or 14.8%. The Real Estate program budget increased \$1,549,720. This reflects an expense shift between the two programs.

The FY2013 Budget for Capital Improvements at the airport totals \$12,360,000. These include Airfield Drainage Rehab, \$700,000; Crack Seal: 18/36, \$220,000; Rehab New T-Hangers, \$100,000; Rehab Taxiways, \$6,310,000; Terminal Apron/Hardstand Rehab, \$450,000; Terminal Improvements – Phase III, \$3,830,000; and Airport Rescue and Firefighting (ARFF) Trucks and Boat, \$750,000. This is a 10.3% increase from FY2012 Budget.

#### **Department of Environment and Infrastructure (Page D-57)**

The Department of Environment and Infrastructure is the new department formed beginning in FY2012 reflecting the merger of the Pinellas County Department of Public Works and Transportation, Pinellas County Utilities Department, and part of the former Pinellas County Department of Environmental Management.

The FY2013 total budget decreased \$13,028,620 or 2.3%.

This decrease reflects the reduced loan amount in FY2013 from the Solid Waste Renewal and Replacement Fund to the Capital Fund providing cash flow for capital improvement projects. Excluding Transfers and Reserves, the budget increased \$5,387,430 or 1.7%. Operating Expenses increased \$6,192,390 or 4% and Capital Outlay increased \$3,021,010 or 3.8%. These increases were offset by decreases to Personal Services at \$2,649,340 or 4.6%, Debt Service at \$1,137,500 or 7%, and Grants & Aid at \$39,130 or 2.6%. The Personal Services includes contra accounts budgeted at negative amounts allowing for labor to be charged directly to capital projects in the new OPUS financial system. The Reserve total for the department is \$160,261,740 and will be addressed within each fund group.

The variances in each fund from FY2012 to FY2013 are partly attributable to the merger and the reallocation of resources based upon the implementation of a cost allocation rate recommended by an outside consultant, Burton and Associates.

#### **Sewer Funds (Pages D-61, J-139)**

The Sewer Funds increased \$6,939,070 or 5.4% due to the increase in Capital Outlay of \$8,484,140 or 57% primarily due to the Ultra Violet improvement at the South Cross Bayou facility to comply with the Florida Department of Environmental Protection regulations as mandated by consent order.

Excluding Reserves and Transfers, the Sewer funds increased \$7,332,700 or 10.3% due to the increase in Capital Outlay.

The FY2013 Sewer Funds Reserves total is \$30,444,340 or 22.6% of the overall Sewer Funds budget of \$134,815,550. The Reserve percentage within each fund is: Fund 4051 Sewer Revenue and Operating \$8,116,560 or 11%, Fund 4052 Sewer Renewal and Replacement (capital projects) \$20,407,920 or 45.4%, and Fund 4053 Interest and Sinking (debt service) \$1,919,860 or 11.5%.

#### **Solid Waste Funds (Pages D-65, J-123)**

The Solid Waste Funds decreased \$1,887,940 or .8% as a result of the Solid Waste Transfers decrease of \$27,795,670 primarily due to the reduced loan to the Capital Fund which was then offset by an increase to Reserves.

Excluding Reserves and Transfers, the Solid Waste funds decreased \$1,531,950 or 1.5% due to a \$5,661,890 or 12.4% decrease in Capital Outlay.

The FY2013 Solid Waste Funds Reserves total is \$87,691,880 or 36.1% of the overall Solid Waste Funds budget of \$242,922,050. The Reserve percentage within each fund is: Fund 4021 Solid Waste Revenue and Operating \$19,896,580 or 16%, Fund 4023 Solid Waste Renewal and Replacement (capital projects) \$67,795,300 or 57.5%.

#### **Water Funds (Pages D-69, J-127)**

The Water Funds decreased \$20,356,500 or 13.3% primarily due to the decrease in reserves. Reserve funds are being used in FY2013 for the Keller Water Treatment improvements rather than issuing bonds.

Excluding Reserves and Transfers, the Water funds decreased \$2,584,030 or 7.7% due to a 14.55% decrease in personal services as a result of the merger and reallocation of resources.

The FY2013 Water Funds Reserves total is \$27,341,360 or 20.6% of the overall Water Funds budget of \$132,745,310. The Reserve percentage within each fund is: Fund 4031 Water Revenue and Operating \$15,431,640 or 15.3%, Fund 4034 Water Renewal and Replacement (capital projects) \$11,294,330 or 36.1%, and Fund 4036 Water Impact Fees Funds \$615,390 or 80%. The Water Impact Fees fund is for refunds to customers for connection fees; therefore, the majority is held in Reserves.

#### **General Fund (Page D-73)**

The General Fund for DEI increased \$553,960 or 4%. Personal Services decreased \$1,689,720 or 18% due to the reallocation of resources within DEI funds and charging labor directly to capital projects; however Operating Expenses and Capital Outlay increased. The Operating Expenses increased \$2,205,980 or 47% due to intergovernmental cost allocations, additional requirements for the National Pollutant Discharge Elimination System (NPDES) and Total Maximum Daily Loads (TMDL), and items previously considered capital improvement such as turtle monitoring and water quality data collection. The Capital Outlay increased \$37,700 or 338% due to replacement data collection/survey equipment needed.

#### **Mosquito Control Fund (Pages D-73, J-25)**

The Mosquito Control Fund decreased \$4,470 or 10.7% due to a reduction in Reserves. The Operating expenses remain the same @ \$18,400. The Reserves are \$18,800 or 50.5% of the fund.

#### **Transportation Trust Fund (Pages D-73, J-13)**

The Transportation Trust Fund increased \$1,686,510 or 4% primarily due to the merger and reallocation of resources within the Department of Environment and Infrastructure funds, and a 4% increase in Reserves. Five positions, and their related operating expenses, were added in FY2013 for the Advanced Traffic Management System (ATMS); however, they were offset by a decrease in the transfer to the Capital Fund. The additional positions will perform previously contracted work, therefore decreasing the amount needed in ATMS capital projects, yielding a net recurring savings of \$40,000.

Excluding Reserves, the increase is \$1,222,500 or 3%. Transfers are not excluded in this analysis as they were reduced to offset the increase to add positions.

The FY2013 Transportation Trust Fund Reserve total is \$12,230,530 or 28.7% of the fund.

#### **Special Assessment Funds (Pages D-79, J-93, J-95, J-99)**

The Special Assessment Funds increased \$40,750 or 1.6%. These funds are budgeted primarily in Reserves for future projects. Excluding Reserves, the funds decreased \$449,750 or 95% as there are no projects budgeted for FY2013.

The FY2013 total Reserves are \$2,534,830 or 99% of the budget. The Reserve percentage within each fund is: Fund 1091 Paving \$1,329,670 or 99%, Fund 1092 Navigational Dredging \$131,950 or 87%, and Fund 1095 Drainage \$1,073,210 or 100%.

#### **Lealman Solid Waste Fund (Pages H-19, J-97)**

Excluding Reserves and Transfers, the Lealman Solid Waste Fund increased \$27,590 or 1.76% for Operating Expenses due to an increase in contract services and cost allocation.

The Reserves are \$464,920 or 28% of the fund.

### **CONSTITUTIONAL OFFICERS AGENCIES:**

#### **Clerk of the Circuit Court (Page E-3)**

The Clerk of the Circuit Court provides three functions as a result of county funding: accountant and Clerk to the Board, custodian of County funds, and Ex-Officio County Auditor; recording legal documents; and printing and mail services to County departments. The recording functions are supported by fees while the other functions are supported by funds from property taxes and other revenue sources including proprietary funds receiving services.

The total Clerk appropriation decreased in FY2013 by \$358,240 or 3.6% vs. FY2012. Permanent full-time positions remain unchanged at 109. The decrease in budget resulted from a decrease in Business Technology Services cost allocation charges due to a change in methodology for billing of these services. The net impact on the general fund was not changed as the expense was shifted from the Clerk's budget to the General Government budget.

Based on the Clerk's request, the Board appropriated funding for new recurring expenditures of \$149,690 starting in FY2013 for three additional staff due to centralization of business processes from individual departments to the Clerk's Finance Division as part of the Oracle Project Unified Solution project implementation.

#### **Property Appraiser (Page E-5)**

The Property Appraiser's budget is submitted and approved by the State of Florida, Department of Revenue and derives income from commissions paid by Taxing Authorities. The commissions are set in accordance with Section 192.091, Florida Statutes.

The FY2013 Budget of \$8,708,970 identified as a transfer to the Property Appraiser from the Board's General Fund reflects the projected statutory commissions. The FY2013 Budget reflects a decrease of \$6,830. The Board, through its General Fund and dependent MSTUs, funds approximately 89% of the Property Appraiser's total budget.

#### **Supervisor of Elections (Page E-7)**

The Supervisor of Elections is required to conduct all Federal, State, and County Elections. The Supervisor of Elections contracts to conduct Municipal Elections. The Supervisor of Elections budget fluctuates from year to year depending on the number of elections conducted.

The FY2013 Budget for the Supervisor of Elections reflects a decrease of \$1,716,530, as the FY2012 Budget included expenditures of \$1,187,190 associated with the January 2012 Presidential Preference Primary which occurs every four years and \$379,770 associated with Redistricting expenditures which occurs every ten years.

### **Tax Collector (Page E-9)**

The Tax Collector's budget is submitted and approved by the State of Florida, Department of Revenue, and derives fees and commissions paid by Taxing Authorities pursuant to Section 192.091, Florida Statutes.

The FY2013 Budget of \$15,492,000, identified as a Transfer from the Board's General Fund, reflects statutory projected fees and commissions. This amount is used for budgetary purposes, but does not represent the actual expenditures of the Tax Collector's Office. On an annual basis, a year-end reconciliation of the budgeted transfer amount and actual expenditures is performed and the difference is remitted to the Board and other taxing authorities as Excess Fee Revenue.

The FY2013 Transfer from the Board's General Fund reflects a decrease of \$629,780 or 3.9%. This represents the decrease in commissions and various fees received by the Tax Collector that is primarily due to the overall reduction in taxable values and tax sale commission.

### **Sheriff (Page E-11)**

The Pinellas County Sheriff provides law enforcement services in the unincorporated areas of the County and 12 municipalities by contract, court security, and detention services. The Sheriff's total appropriation for FY2013 decreased by \$493,210 or 0.2% vs. FY2012. This total appropriation includes administering the School Crossing Guard Trust Fund (\$10,000 operating budget funded from parking fines; **Page J-37**). Full-time permanent positions within the Sheriff's office increased from 2,263 in FY2012 to 2,268 in FY2013 due to new grant funded positions.

The Sheriff derives funding from a variety of sources, including grants and contracts. As a result, General Fund tax support represents approximately 85% of the total Sheriff budget. The detention operations represent 53% of the total budget. The remaining 47% is split between countywide law enforcement (14%), unincorporated area law enforcement (15%), municipal law enforcement by contract (10%), and judicial operations/court security (8%).

In January, 2011, the Sheriff opened "Safe Harbor", a 400-bed facility described by the Sheriff as a jail diversion program, and for FY2013 has absorbed the \$1.6M cost of operations into his budget. The Sheriff estimates cost avoidance of \$2.9M as a result of this program based on reduced cost of housing inmates (\$106 per day for jail inmate vs. \$13 per day for Safe Harbor resident). Based on data suggesting that a significant number of residents are homeless, the Board plans to evaluate the program along with other jail diversion and homeless programs as part of the FY2014 budget development process.

### **OTHER AGENCIES GROUP:**

#### **COURT SUPPORT:**

### **Judiciary (Page F-5)**

The Judiciary budget funded by the County provides statutorily mandated technology and operational support programs as well as various local options, including drug court, teen court, and juvenile alternatives. There are no significant program changes for FY2013.

The FY2013 budget decreased \$59,460, or 2% from the FY2012 budget.

### **Public Defender (Page F-9)**

The Public Defender's budget includes various programs to divert individuals with mental health or substance abuse issues from the criminal justice system to more effective and less costly alternatives. Also included are technology and communications related expenses statutorily required to be funded by the County.

The FY2013 budget decreased \$8,520, or 1% from the FY2012 budget. There are no program service level changes for FY2013.

### **State Attorney (Page F-11)**

The State Attorney's budget consists entirely of technology and communications related expenses required to be funded by the County under Article V of the Florida Constitution.

The FY2013 budget decreased \$45,280, or 16% from the FY2012 budget.

### **Criminal Justice Information System (Page F-13)**

The Criminal Justice Information System (CJIS) serves as the central database for all of the various justice-related agencies.

The FY2013 CJIS budget decreased \$730,970, or 19% from the FY2012 Budget. CJIS will be replaced by the Justice Consolidated Case Management System (CCMS) currently under development.

## **INDEPENDENT AGENCIES:**

### **Business Technology Services (Pages G-3, J-149)**

Business Technology Services (BTS) has re-organized its programs to present services that are provided on an enterprise-wide basis to all customers, custom services provided based on specific customer needs, and non-recurring projects.

The FY2013 recurring appropriation increased \$643,670 or 1.8% vs. FY2012. Full-time permanent positions are 148 and increased from 146 in FY2012. The Board appropriated funding for new recurring expenditures of \$488,000 starting in FY2013 for Oracle Project Unified Solution (OPUS) software support (\$250,000 for contracted labor), Computer Aided Drafting & Design (CADD) software support (\$160,000 for two positions that accounts for the increase in full-time permanent positions), and redundancy of the Wide Area Network for 13 additional sites (\$78,000). The Board also appropriated non-recurring funding for building a wireless network throughout County buildings to meet increased demands (\$360,000 in FY2013 and \$110,000 increase in recurring costs starting in FY2014) and completion of the multi-year Justice Consolidated Case Management System (CCMS) project (\$3,910,060). The Justice CCMS project is fully funded and projected for completion by early FY2014.

BTS Fund reserves for contingencies are \$2,741,010 or 6.8% of the total fund budget. Of this amount, \$1,717,560 is reserved as part of the Justice CCMS project budget.

Per BTS Board direction, BTS plans to transition in FY2014 from a cost allocation plan to a cost recovery plan for billing customers for services. The cost allocation plan is based on billing for consumption of services after reconciling prior year expenditures. The cost recovery plan would be based on billing for consumption of services based on budgeted consumption for each unit of service to be delivered. This is similar to the funding basis used for fleet management services.

### **Construction Licensing Board (Page G-7)**

Excluding Reserves, the FY2013 Budget reflects a decrease of \$47,910 or 4.0% from the FY2012 Budget. The Construction Licensing Board (CLB) licensing program decreased \$24,850 or 2.4%. The CLB Investigations program increased \$1,840 or 1.4%. There is no transfer to the General Fund in FY2013. Reserves have increased \$ 30,990 or 6.1%. The FY2013 reserve level is 32.1%.

The budget of the programs of the CLB is fully supported by self-generated revenues from industry licensing and renewal fees, fines and citations. There is no property tax revenue used to support the CLB.

### **Human Resources Department (Page G-9)**

The Human Resources Department (HR) serves all employees in the Unified Personnel System (UPS). The FY2013 adopted budget reflects a decrease of \$196,580 or 5.8% from the FY2012 adopted budget, with programs and service levels mostly unchanged.

The FY2013 HR budget reflects a decrease of \$219,730 in the Intergovernmental Charge for BTS services, which reduced costs in all programs. The FY2013 HR budget also reflects an increase of \$54,000 in the Communications and Volunteer Services program, in accordance with the Board's objective of increasing volunteer services throughout the County. The HR department converted a temporary position to a permanent position to improve volunteer coordination and increased operating costs to support volunteer events.

### **Office of Human Rights (Page G-11)**

The FY2013 Budget reflects a decrease of \$34,940 or 3.7% from the FY2012 Budget. The Office of Human Rights program decreased \$37,570 or 4.8%. This decrease is attributed to the retirement and replacement of the director during early 2012. The Fair Housing Assistance program increased \$2,630 or 1.6%.

## **SUPPORT FUNDING:**

### **Fire Protection Districts (Page H-3)**

The Public Safety Services Department administers this fund (**Page J-53**), which accounts for the provision of fire protection services to residents of 12 unincorporated areas of Pinellas County. The primary source of revenue is the ad valorem tax levied on real properties within each separate district. The County budget for each district is developed by applying the unincorporated pro-rata share of property values within the district to the contracted fire protection provider's annual operating and capital budget requests.

The budgets for all 12 Fire Districts total \$22,964,220, which is a net decrease of \$187,010, or 0.8% from the FY2012 adopted budget of \$23,151,230. The most significant change in this fund reflects a reduction in contracted service cost for the South Pasadena district (discussed below).

**Belleair Bluffs (Page J-55):** Budget requirements for FY2013, including reserves, total \$858,900, which is a decrease of \$24,250 or 2.75% from the FY2012 Budget. Fire suppression services are provided by the City of Largo, with the FY2013 percentage split being 37.93% incorporated and 62.07% unincorporated. Applying 62.07% to the district operating request of \$408,192 totals \$253,370 in Aid to Government Agencies for the FY2013 contract, a \$197,180 or 43.8% decrease from FY2012. The decrease reflects reduced personnel costs from the City of Largo, with an increase in revenue from employee contributions to State Pension. No additional



Reserve for Future Years was requested, so the FY2013 level remains at \$240,970. With a flat millage rate of 1.7320 and a 4.8% decrease in estimated taxable value from FY2012, Ad Valorem Tax Revenue for FY2013 decreased by \$22,790, or 4.9%, to \$440,910.

**Clearwater (Page J-57):** Budget requirements for FY2013, including reserves, total \$4,255,330, which is an increase of \$410,890 or 10.7% over the FY2012 Budget. Fire suppression services are provided by the City of Clearwater, with the FY2013 percentage split being 88.89% incorporated and 11.11% unincorporated. Applying 11.11% to the district operating request of \$20,230,056 totals \$2,247,560 in Aid to Government Agencies for the FY2013 contract, a \$150,080 or 7.2% increase over FY2012. This reflects an increase in wages, overtime and retirement contributions plus the addition of a replacement fire engine to capital outlay in the expenditure budget. Additional Reserve for Future Years was requested at 11.11% of \$2,105,170, so the FY2013 level increases by \$233,880 to \$1,686,650. The total additional request resulted in a millage rate increase from 2.6591 to 3.2092. With a 6.4% decrease in estimated taxable value from FY2012, and increased millage, Ad Valorem Tax Revenue for FY2013 increased by \$285,290, or 12.7%, to \$2,534,300.

**Dunedin (Page J-59):** Budget requirements for FY2013, including reserves, total \$993,150, which is an increase of \$163,340 or 19.7% over the FY2012 Budget. Fire suppression services are provided by the City of Dunedin, with the FY2013 percentage split being 86.35% incorporated and 13.65% unincorporated. Applying 13.65% to the district operating request of \$6,679,780 totals \$911,790 in Aid to Government Agencies for the FY2013 contract, a \$152,700 or 20.1% increase over FY2012. This reflects the addition of funds for replacement of a fire station to capital outlay in the expenditure budget. The full share of this expense, calculated at \$213,521 (\$1,564,260 x 13.65%) was requested in one year because a Reserve for Future Years has not been established for this Fire District. The additional request resulted in a millage rate increase from 2.2576 to 3.5525. With a 0.5% decrease in estimated taxable value from FY2012, and increased millage, Ad Valorem Tax Revenue for FY2013 increased by \$339,390, or 56.2%, to \$942,840. Approximately half of the need for additional revenue resulted from the use of accumulated fund balance in FY2012 to fund expense. This district now has a 10% contingency, which is the projected fund balance of \$43,950 going into FY2014. The operating and capital request for FY2014 is expected to decrease as the station replacement obligation was only for FY2013.

**Gandy (Page J-61):** Budget requirements for FY2013, including reserves, total \$194,190, which is an increase of \$1,230 or 0.6% over the FY2012 Budget. Fire suppression services are provided by the City of St. Petersburg, with the FY2013 percentage split being 99.69% incorporated and 0.31% unincorporated. Applying 0.31% to the district operating request of \$31,607,720 totals \$97,990 in Aid to Government Agencies for the FY2013 contract, which is a \$1,750 or 1.8% increase over FY2012. This contract includes an additional \$5,000 each year for fire inspection fees. Additional Reserve for Future Years was requested at 0.31% of \$50,000, so the FY2013 level increases by \$160 to \$75,710. With a flat millage rate of 2.2602 and a 1.7% decrease in estimated taxable value from FY2012, Ad Valorem Tax Revenue for FY2013 decreased by \$1,720, or 1.7%, to \$97,580.

**Largo (Page J-63):** Budget requirements for FY2013, including reserves, total \$2,343,670, which is an increase of \$17,980 or 0.8% over the FY2012 Budget. Fire suppression services are provided by the City of Largo, with the FY2013 percentage split being 84.277% incorporated and 15.73% unincorporated. Applying 15.73% to the district operating request of \$9,696,557 totals \$1,525,270 in Aid to Government Agencies for the FY2013 contract, a \$152,660 or 9.1% decrease from FY2012. The decrease reflects reduced personnel costs from the City of Largo,

with an increase in revenue from employee contributions to State Pension. Additional Reserve for Future Years was requested at 15.73% of \$1,145,000, so the FY2013 level increases by \$179,770 to \$616,100. Despite the minimal 0.8% increase in total requirements, the millage rate increased 1.35% from 3.5133 to 3.5609 due to a 4% drop in estimated taxable value from FY2012. Ad Valorem Tax Revenue for FY2013 is \$1,734,260, a decrease of \$50,720, or 2.8% from FY2012.

**Pinellas Park (Page J-65):** Budget requirements for FY2013, including reserves, total \$836,180, which is a decrease of \$163,650 or 16.4% from the FY2012 Budget. Fire suppression services are provided by the City of Pinellas Park, with the FY2013 percentage split being 88.74% incorporated and 11.26% unincorporated. Applying 11.26% to the district operating request of \$6,318,000 totals \$711,410 in Aid to Government Agencies for the FY2013 contract, a \$17,910 or 2.5% decrease from FY2012. Although personnel expense decreased by \$99,420 (1.8%), operating and capital expense increased by \$92,320, resulting in only a 0.1% net decrease in the operating request. This district has not established a reserve for future years. One significant factor in the 2.5% reduction in total requirements was a 5.5% decrease in estimated taxable value of \$14,772,275 from FY2012. With a flat millage rate of 2.3675 and a 5.5% decrease in estimated taxable value from FY2012, Ad Valorem Tax Revenue for FY2013 decreased by \$34,650, or 5.7%, to \$570,000. The second factor in reduced requirements reflects the use of fund balance to cover the gap of \$164,860 between FY2013 revenue and expense, leaving only \$95,520 in reserves in the ending balance.

**Safety Harbor (Page J-67):** Budget requirements for FY2013, including reserves, total \$429,820, which is an increase of \$22,040 or 5.4% over the FY2012 Budget. Fire suppression services are provided by the City of Safety Harbor, with the FY2013 percentage split being 94.19% incorporated and 5.81% unincorporated. Applying 5.81% to the district operating request of \$2,797,699 totals \$162,550 in Aid to Government Agencies for the FY2013 contract, which is a \$30 or 0.02% decrease from FY2012. The driving factor in the budget increase is the additional Reserve for Future Years request of \$825,000 for replacement of a fire truck and some upgrades. Applying the unincorporated percentage share of 5.81% adds \$47,930 to the established reserve, bringing the FY2013 level to \$236,820. The millage rate increase from 2.6800 to 2.7631 (3.1%), coupled with a 1.4% increase in estimated taxable value from FY2012 generates Ad Valorem Tax Revenue \$168,650, an increase of \$7,110, or 4.4% over FY2012. The balance of the increase in reserve for future years was met by using \$22,700 that was available due to having a higher than anticipated beginning fund balance and using \$19,550 by reducing the contingency reserve from 10% to 5%. This leaves \$21,230 in contingency and no additional fund balance beyond the reserve for future years going into FY2014.

**Tarpon Springs (Page J-69):** Budget requirements for FY2013, including reserves, total \$709,120, which is an increase of \$78,290 or 12.4% over the FY2012 Budget. Fire suppression services are provided by the City of Tarpon Springs, with the FY2013 percentage split being 89.90% incorporated and 10.10% unincorporated. Applying 10.10% to the district operating request of \$4,271,252 totals \$431,400 in Aid to Government Agencies for the FY2013 contract, a \$35,780 or 9.0% increase from FY2012. The increase in expense reflects the unincorporated share of an 8% increase in wages and retirement contributions and \$106,870 in additional capital outlay for a fire rescue boat and trailer and replacement of a fire vehicle. Additional Reserve for Future Years was also requested at 10.10% of \$344,733, so the FY2013 level increases by \$34,750 to \$170,250. With a flat millage rate of 2.3745 and 2.2% drop in estimated taxable value from FY2012, Ad Valorem Tax Revenue for FY2013 is \$372,130, a decrease of \$9,190, or 2.4% from FY2012. The increased requirements were met by using a portion of the beginning fund

balance, which was \$117,740 higher than anticipated for FY2013. The contingency reserve continues to be maintained at 10%, or \$70,910.

**Seminole (Page J-71):** Budget requirements for FY2013, including reserves, total \$7,439,660, which is a decrease of \$360,660 or 4.6% from the FY2012 Budget. Fire suppression services are provided by the City of Seminole, with the FY2013 percentage split being 28.80% incorporated and 71.20% unincorporated. Applying 71.20% to the district operating request of \$5,337,772 totals \$3,800,500 in Aid to Government Agencies for the FY2013 contract, a \$93,860 or 2.4% decrease from FY2012. The decrease reflects reduced personnel costs. Additional Reserve for Future Years was requested at 71.20% of \$269,030, or \$191,550. In FY2012, \$266,540 was appropriated from the reserve to reimburse the City of Seminole for the unincorporated share of a replacement fire engine. So the FY2013 level decreases by a net of 74,990, or 5.0% to \$1,415,720. With a flat millage rate of 1.9581 and a 4.4% decrease in estimated taxable value from FY2012, Ad Valorem Tax Revenue for FY2013 decreased by \$188,060, or 4.6%, to \$3,919,110. The \$30,460 gap between total revenue and expenditures is offset by a reduction of \$36,060 in contingency reserve. Though the amount decreased, the target level of 10% is still maintained at \$743,970 in FY2013 because the 10% is applied to the lower total requirements. In addition to the contingency and reserve for future years, \$1,287,000 is projected to carry forward in the fund balance going into FY2014. This will help maintain a stable millage rate if taxable values continue to decrease.

**High Point (Page J-73):** Budget requirements for FY2013, including reserves, total \$2,869,500, which is a decrease of \$110,290 or 3.7% from the FY2012 Budget. Fire suppression services are provided by the City of Largo (22.60% incorporated and 77.40% unincorporated) and the City of Pinellas Park (4.96% incorporated and 95.04% unincorporated). After adjusting for the percentages of incorporated property in the district, the operating request totals \$2,463,250 in Aid to Government Agencies for the FY2013 contracts, an \$189,840 or 7.2% decrease from FY2012. The decrease reflects reduced personnel costs from the City of Largo, with an increase in revenue from employee contributions to State Pension. The City of Largo portion of the Aid to Government Agencies is \$1,139,320, a \$188,120 decrease or 14.2% from FY2012. The City of Pinellas Park portion is \$1,323,930, a \$1,720 or 0.1% decrease from FY2012. No additional Reserve for Future Years was requested, so the FY2013 level remains at \$52,640. With a flat millage rate of 4.1916 and a 2.7% decrease in estimated taxable value from FY2012, Ad Valorem Tax Revenue for FY2013 decreased by \$86,190, or 3.2%, to \$2,617,060. Despite this decrease in tax revenue, the greater decrease in expenses allowed for a \$75,300 or 50% increase in the contingency reserve over FY2012, bringing it up from the minimum 5% to a level of 7.8% in FY2013.

**Tierra Verde (Page J-75):** Budget requirements for FY2013, including reserves, total \$1,646,730, which is an increase of \$69,820 or 4.4% over the FY2012 Budget. Fire suppression services are provided by the Lealman Independent Fire District, with all of the property in the unincorporated area and 0% being incorporated. Applying 100.0% to the district operating request totals \$1,238,090 in Aid to Government Agencies for the FY2013 contract, which is a \$6,870 or 0.6% increase from FY2012. Additional Reserve for Future Years was requested at 100.0% of \$60,000, so the FY2013 level increases by \$60,000 to \$264,420. The FY2013 millage rate increased 0.2% from 1.9087 to 1.9118 and the estimated taxable value 3.1% from FY2012. Ad Valorem Tax Revenue for FY2013 is \$1,337,050, an increase of \$41,910, or 3.2 % over FY2012.

**South Pasadena (Page J-77):** Budget requirements for FY2013, including reserves, total \$387,970, which is a decrease of \$291,750 or 42.9% from the FY2012 Budget. This reflects a

major change in the contract for fire suppression services in this district. Contracts with the City of South Pasadena, in FY2012 and prior years, were based on the same funding formula of a percentage split cost based on incorporated and unincorporated properties in the district. As annual costs with South Pasadena increased each year, the operating request for FY2013 would have resulted in a millage rate of 4.4882, an increase of 2.2694 or a total of 102.3% from FY2011. With millage approaching the 5.0 mil cap, and the substantial tax impact on unincorporated property owners, the County requested bids for fire service. This resulted in a new contract with the City of St. Petersburg at a set amount of \$75,000 per year for the next five years. In addition to the \$75,000 service contract, and County support expense of \$14,530, total requirements include the existing level of reserve for future years (\$259,640) and \$38,800 in contingency reserve. Although the contingency increases by only \$4,810, or 14.1% from FY2012, it raises the level from the minimum 5% to 10% in FY2013 because of the substantial decrease in requirements. These changes result in decrease of 70.8% in the millage rate, from 3.1257 in FY2012 to 0.9137 in FY2013. While estimated taxable value increased 1.7% from FY2012, the new millage rate reduced Ad Valorem Tax Revenue for FY2013 by \$208,140, or 70.3%, to \$88,150. Total projected revenue of \$91,800 for FY2013 is enough to cover \$89,530 in total expenditures, so this district is expected to take stable costs and a stable millage rate into FY2014.

#### **Palm Harbor Community Services District (Page H-5)**

The FY2013 Budget reflects an increase of \$185,620 or 12.5% from the FY2012 Budget. Fund Reserves **(Page J-83)** increased \$9,720 or 13.1%. The FY2013 Reserve level is 5.0%. The Palm Harbor Community Services District is funded by a special district property tax levy approved by the Board of County Commissioners (BCC). The FY2013 ad valorem tax levy approved by the BCC is 0.5000 mills. This millage is an increase from the FY2012 millage of 0.4378. The property tax collected is divided equally between the two programs: Library and Recreation. Staff positions are employees of the Community Services District and are not included in the County's Permanent Fulltime Position count.

Excluding reserves, the Library program budget is \$791,990 or 15.7% increase from FY2012 Budget. Of this amount, \$767,990 will be utilized for the program and \$24,000 is for fees (Tax Collector and Property Appraiser) as required by statute.

Excluding reserves, the Recreation program budget is \$792,040 or 9.5% increase from FY2012 Budget. Of this amount, \$768,040 will be utilized for the program and \$24,000 is for fees (Tax Collector and Property Appraiser) as required by statute.

#### **Employee Health Benefits Department (Page H-9)**

The Employee Health Benefits fund accounts for the costs of the medical, life and dental benefits for all County employees in the UPS. Excluding reserves, the FY2013 adopted budget decreased \$2,362,810 or 4.9% compared to the FY2012 adopted budget. The Employee Health Benefits program decreased due to savings in the administrative fees necessary to run the benefits programs.

Excluding fund balance, the Employee Health Benefits Fund **(Page J-157)** revenues for FY2013 increased by \$3,757,810 or 8.1% over the FY2012 adopted budget due to increases in employer and employee premium charges for health and dental coverage.

Employee Health Benefits Fund reserves are \$45,530,540 or 58% of the total fund budget. Of this amount, \$31,000,000 is reserved for future Other Post Employment Benefit (OPEB) costs, with the remainder representing reserves for contingencies and the two months of reserves required by state law for self-insured funds.

### **Feather Sound Community Services District (Page H-11)**

The FY2013 Budget reflects a decrease of \$14,130 or 4.0% from the FY2012 Budget. Reserves decreased \$41,230 or 18.6%. The FY2013 Reserve level is 53.8%. The Feather Sound Community Services District is funded by a special district property tax levy approved by the Board of County Commissioners (BCC). The FY2013 ad valorem tax levy approved by the BCC is 0.5000 mills. This millage is a decrease from the FY2012 millage of 0.5660. The Community Services District is managed by a volunteer board.

Excluding reserves, the Community Services program budget is \$155,570 or 21.1% increase from FY2012 Budget. Of the FY2013 amount, \$150,470 will be utilized for the program and \$5,100 is for fees (Tax Collector and Property Appraiser) as required by statute. The FY2012 Budget reflected the District maintaining service levels by drawing down excess reserves in the District non-profit entity's accounts.

### **General Government (Page H-13)**

The General Government budget is a collection of costs that cannot be attributed to a specific department. The program structure is designed to identify the varied purposes of these expenditures and make this department more understandable to an outside observer. The funding and service levels for most programs are similar from FY2012 to FY2013, with three major exceptions. Funding for Homeless Initiatives, previously treated as a non-recurring expense, has been budgeted as a continuing program in the Department of Health and Human Services in FY2013 and going forward. The Service Level Stabilization Account (SLSA) has decreased from \$28.6 million to \$9.3 million; in accordance with the established long term budget strategy, these funds are being used to balance FY2013 and help provide a financial bridge to future levels of revenue. Reserves for the General Fund are included in the General Government budget, and funding has decreased because a lesser amount is needed to achieve 15% of the total General Fund budget, which is smaller than in FY2012.

Excluding reserves, transfers, and the SLSA, the General Government budget decreased \$522,890, or 2%, from FY2012 to FY2013.

### **Health Department (Page H-17)**

The Health Department Fund FY2013 budget, funded through the collection of a county-wide ad valorem dedicated to the operation of the County's Health Department, decreased by \$201,720, or 5.6%, from FY2012.

With a budget driven almost entirely by the assessed property values in Pinellas County, the revenue in the Health Department Fund **(Page J-17)** decreased by \$69,940, or 2.1%, from FY2012. The Reserves in this fund increased by \$123,280, or 169.6%, while expenditures decreased by \$355,350, or 10.1%. To accommodate the loss of revenue, the Health Department eliminated vacant positions and improved efficiencies throughout the department.

### **Lealman Solid Waste Fund (Page H-19)**

Excluding Reserves and Transfers, the Lealman Solid Waste Fund **(Page J-97)** increased \$27,590 or 1.76% for Operating Expenses due to an increase in contract services and cost allocation.

The Reserves are \$464,920 or 28% of the fund.

### **Medical Examiner (Page H-21)**

The FY2013 Budget reflects a decrease of \$485,370 or 10.0% from the FY2012 Budget, as amended during FY2012 to include a DNA Backlog Reduction Program grant and the Paul Coverdell Forensic Sciences Improvement grant. Factoring out this grant, the FY2013 budget increased \$15,042, a slight 0.35% over the original adopted FY2012 budget. More than half of the increase (\$8,350) reflects increased intergovernmental cost for Risk Financing.

### **Public Library Cooperative (H-23)**

The FY2013 Budget reflects a decrease of \$128,850 or 2.6% from the FY2012 Budget. Fund Reserves increased \$1,940 or 1.9%. The FY2012 Reserve level is 2.1%. The Public Library Cooperative is funded by a special district property tax levy approved by the Board of County Commissioners (BCC). The FY2013 ad valorem tax levy approved by the BCC is 0.4437 mills. This millage is the same as the millage approved in FY2012. Staff positions are employees of the Pinellas Library Cooperative and are not included in the County's Permanent Fulltime Position count.

Excluding reserves, the Library Cooperative program budget is \$4,758,900 or a 2.7% decrease from FY2012 Budget. Of this amount, \$4,658,900 will be utilized for the program and \$100,000 is for Tax Collector fees as required by statute. The decrease in the amount available for support of libraries is due to the decrease in property values.

### **Risk Financing Liability/Workers Comp Department (Page H-25)**

The Risk Financing Liability/Workers Comp Department (Risk Financing) budgets for the claims costs, premium costs, and reserves for all Risk Management activities of the County, serving all County departments. This department also consolidated its programs to reflect its main mission of protecting the County's employees, citizens and assets. Excluding reserves, the Risk Financing FY2013 adopted budget is \$676,640 or 5.2% higher than the FY2012 adopted budget. The increase is due to higher property insurance premiums and a higher budget for Workers Compensation claims.

Excluding fund balance, the Risk Financing Fund **(Page J-155)** FY2013 revenues increased \$106,390 or 0.8% over the FY2012 revenues. This reflects predominantly flat charges for services to County departments for Risk administration.

The Risk Financing Fund reserves are 67.8% of fund balance. The large reserves are an actuarially calculated balance required by state law for the County's self-insured Workers Compensation plan.