

Support Funding Agencies Organization Department Summary

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 the Support Funding are the costs associated with the County's self-insurance program, the County's vehicle replacement, and the County's 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.

<u>Department Name</u>	<u>FY12 Actual</u>	<u>FY13 Budget</u>	<u>FY14 Budget</u>
Drug Abuse Trust Department	49,672	98,590	105,790
East Lake Library Svcs Dist	0	0	555,470
Employee Health Benefits Department	46,924,876	77,978,010	89,528,850
Feather Sound CSD Department	127,899	336,500	298,760
Fire Protection Districts Department	15,096,911	22,964,220	23,207,050
General Government Department	31,331,486	126,020,260	131,805,690
Health Department Support Department	3,479,540	3,380,320	3,639,290
Lealman Solid Waste Department	1,135,058	1,649,050	1,661,610
Medical Examiner Department	4,808,425	4,756,150	4,456,070
Palm Harbor CSD Department	1,409,761	1,667,770	1,674,620
Public Library Cooperative Department	4,887,531	4,860,640	4,363,440
Risk Finance Liability / Workers Comp Dept	12,007,754	42,476,650	41,401,210
Street Lighting Districts Department	1,361,201	1,582,980	1,487,220
Total	122,620,115	287,771,140	304,185,070



DRUG ABUSE TRUST

Description:

The Drug Abuse Trust is utilized to account for additional assessments levied by the court against drug offenders pursuant to Sections 893.13(4) and 893.165, Florida Statutes. These funds are used for assistance grants to local drug abuse programs.

Analysis:

No program changes are anticipated for FY2014.

Budget by Program

Drug Abuse Trust			
The Drug Abuse Trust is utilized to account for additional assessments levied by the court against drug offenders pursuant to Sections 893.13(4) and 893.165, Florida Statutes. These funds are used for assistance grants to local drug abuse programs.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Drug Abuse Trust	49,672	50,000	50,000
Program Total	49,672	50,000	50,000

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Specify Fund	0	48,590	55,790
Program Total	0	48,590	55,790

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Target
Drug Abuse Trust	49,672	50,000	50,000
Reserves	0	48,590	55,790
Total Expenditures	49,672	98,590	105,790
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Target
Drug Abuse Trust	49,672	98,590	105,790
Total Expenditures	49,672	98,590	105,790



EAST LAKE LIBRARY SERVICES DISTRICT

Department Mission:

East Lake Community Library is a public space created for the citizens of East Lake in which literary, current popular and traditional materials are kept for reading, reference, and lending. The East Lake Community Library provides a central location for idea exchange and discussion where all ideas are respected and welcome.

East Lake Community Library values the confidentiality and privacy of its patrons, makes every effort to provide up-to-date materials and resources for the enrichment of the community, and encourages and promotes continuing education and life-long learning.

East Lake Community Library advocates supporting families, to introducing children to a world of new ideas, offer access to new technology, provide resources to keep citizens informed and promote an educated electorate.

Description:



The East Lake Library Services District (East Lake Library SD) is a municipal services taxing district within unincorporated Pinellas County. This special taxing district was established by the Board of County Commissioners for the purpose of providing library facilities and services to the residents of the East Lake Fire District. These facilities and services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose. The maximum millage rate that can be levied is 0.25 mills.

Analysis:

The East Lake Library Services District was created in May 2013. Prior to that date, the East Lake Library was supported by the County's General Fund-MSTU at approximately \$242,990 per year over the last two years. The FY14 millage is 0.2500 mills. The FY14 Budget is \$505,400 for the Library program; and \$11,470 for the commission paid to the Tax Collector. The Property Appraiser commission will not take effect until FY15. Reserve level for the Fund is 6.9%. Staff positions are employees of service district and are not included in the County's FTE.

Budget by Program

East Lake Library - Services District			
Library Services facilities and programs to residents of the East Lake Fire District.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
East Lake Library Services District	0	0	505,400
Program Total	0	0	505,400
Performance Measures	FY12 Actual	FY13 Estimate	FY14 Target
Registered Borrowers County Wide	n/a	n/a	600,000
Library Circulation	n/a	n/a	175,000
Library Visits	n/a	n/a	100,000

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
East Lake Library Services District	0	0	38,600
Program Total	0	0	38,600

EAST LAKE LIBRARY SERVICES DISTRICT

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
East Lake Library Services District	0	0	11,470
Program Total	0	0	11,470

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
East Lake Library - Services District	0	0	505,400
Reserves	0	0	38,600
Transfers	0	0	11,470
Total Expenditures	0	0	555,470
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
East Lake Library Services District	0	0	555,470
Total Expenditures	0	0	555,470

EMPLOYEE HEALTH BENEFITS

Description:

Employee Health Benefits accounts for the costs associated with medical benefits, dental benefits, and the wellness program 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 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.

Analysis:

There are no planned changes in scope, staffing or operations for FY2014 in the Employee Health Benefits Fund. The FY2014 proposed budget expenditures in the Employee Health Benefits Program are \$6,428,680 or 14% higher than the FY2013 Adjusted Budget. Since the County is self-insured, the increase is solely due to higher anticipated costs of health and dental care for County employees and retirees. Reserves are budgeted to increase by \$5,122,160 to provide for the OPEB liability.

Budget by Program

Employee Health Benefits			
Description			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Employee Health Benefits	46,924,876	45,531,840	51,960,520
Program Total	46,924,876	45,531,840	51,960,520
FTE (Full-Time Equivalent Positions)		1.0	1.0

Reserves			
Description			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Employee Health Benefits	0	32,446,170	37,568,330
Program Total	0	32,446,170	37,568,330

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Employee Health Benefits	46,924,876	45,531,840	51,960,520
Reserves	0	32,446,170	37,568,330
Total Expenditures	46,924,876	77,978,010	89,528,850
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Employee Health Benefits	46,924,876	77,978,010	89,528,850
Total Expenditures	46,924,876	77,978,010	89,528,850

EMPLOYEE HEALTH BENEFITS

Personnel Summary by Program and Fund			
Program	Fund	FY13 Revised Budget	FY14 Budget
Employee Health Benefits	Employee Health Benefits	1.0	1.0
Total FTEs (Full-Time Equivalent Positions)		1.0	1.0

FEATHER SOUND COMMUNITY SERVICES DISTRICT

Department Mission:

The mission of the Feather Sound Community Services District is to provide excellent service to the residents of the Feather Sound Community in maintenance of recreational areas and green spaces and street lighting within the authorities granted by its charter. Enhancement of common community properties for the safety and enjoyment of residents will be done with the goal of creating the greatest compliment to property values with a prudent expenditure of property owner taxes.

Description:



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.

Analysis:

The FY14 Budget for Feather Sound Community Services District excluding Reserves and Transfers decreased by \$32,720 or 21.7% from the FY13 Revised Budget. Of the FY14 amounts, \$117,750 will be utilized for the program and \$5,880 is for commissions (Tax Collector and Property Appraiser) as required by State statute. The FY14 Budget reflects the District maintaining service levels by drawing down excess reserves in the District non-profit entity's accounts. The FY14 Reserve level is 58.6%. The district is managed by a volunteer board. The ad valorem tax levy approved by the BCC is the same as FY13, 0.5000 mills.

Budget by Program

Feather Sound Community Services			
Maintains and improves the Feather Sound Community Services District's common grounds including: street lights, greenspace maintenance, and recreation area enhancements.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Feather Sound Community Services District	125,070	150,470	117,750
Program Total	125,070	150,470	117,750

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Feather Sound Community Services District	0	180,930	175,130
Program Total	0	180,930	175,130

FEATHER SOUND COMMUNITY SERVICES DISTRICT

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Feather Sound Community Services District	2,829	5,100	5,880
Program Total	2,829	5,100	5,880

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Feather Sound Community Services	125,070	150,470	117,750
Reserves	0	180,930	175,130
Transfers	2,829	5,100	5,880
Total Expenditures	127,899	336,500	298,760
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Feather Sound Community Services District	127,899	336,500	298,760
Total Expenditures	127,899	336,500	298,760

FIRE PROTECTION DISTRICTS

Description:

Fire protection is provided to the unincorporated areas of Pinellas County in 12 separate dependent fire protection districts: Belleair Bluffs, Clearwater, Dunedin, Largo, Pinellas Park, Safety Harbor, South Pasadena, Tarpon Springs, Gandy, Tierra Verde, HighPoint and Seminole. Service is funded by Ad Valorem taxes collected from property owners in the districts, and is provided via contracts with cities and other independent agencies. The Safety and Emergency Services Department administers the fund and contracts.

Analysis:

The County budget for each Fire 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 proposed FY2014 budgets for all 12 Fire Districts total \$23,207,050, which is a net increase of \$242,830 or 1.1% over the FY2013 adopted budget of \$22,964,220. In order to balance revenues with requirements in FY2014, millage rate increases are proposed for three districts: Gandy, Pinellas Park, and Safety Harbor.

Eight districts are balanced with no increase in millage. The rate for High Point is proposed to decrease from 4.1916 to 2.67 mills due to \$1M in savings with the new service contract awarded in a competitive bid process. A more detailed summary of revenues, expenditures and reserves for the Fire Districts Fund is provided in the *Fund Resources* section of this document. The *Summary of Resources and Requirements* total for the fund is followed by a summary page for each individual Fire District. More detailed information on each district's estimated taxable property value and millage rate is provided in the *Budget Message* section of this document.

Budget by Program

Fire Protection Districts			
This program accounts for the costs associated with providing fire suppression service to the unincorporated area of the County.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Fire Districts	14,655,860	14,188,170	12,773,040
Program Total	14,655,860	14,188,170	12,773,040
FTE (Full-Time Equivalent Positions)		1.0	1.0

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Fire Districts	0	8,318,020	9,973,810
Program Total	0	8,318,020	9,973,810

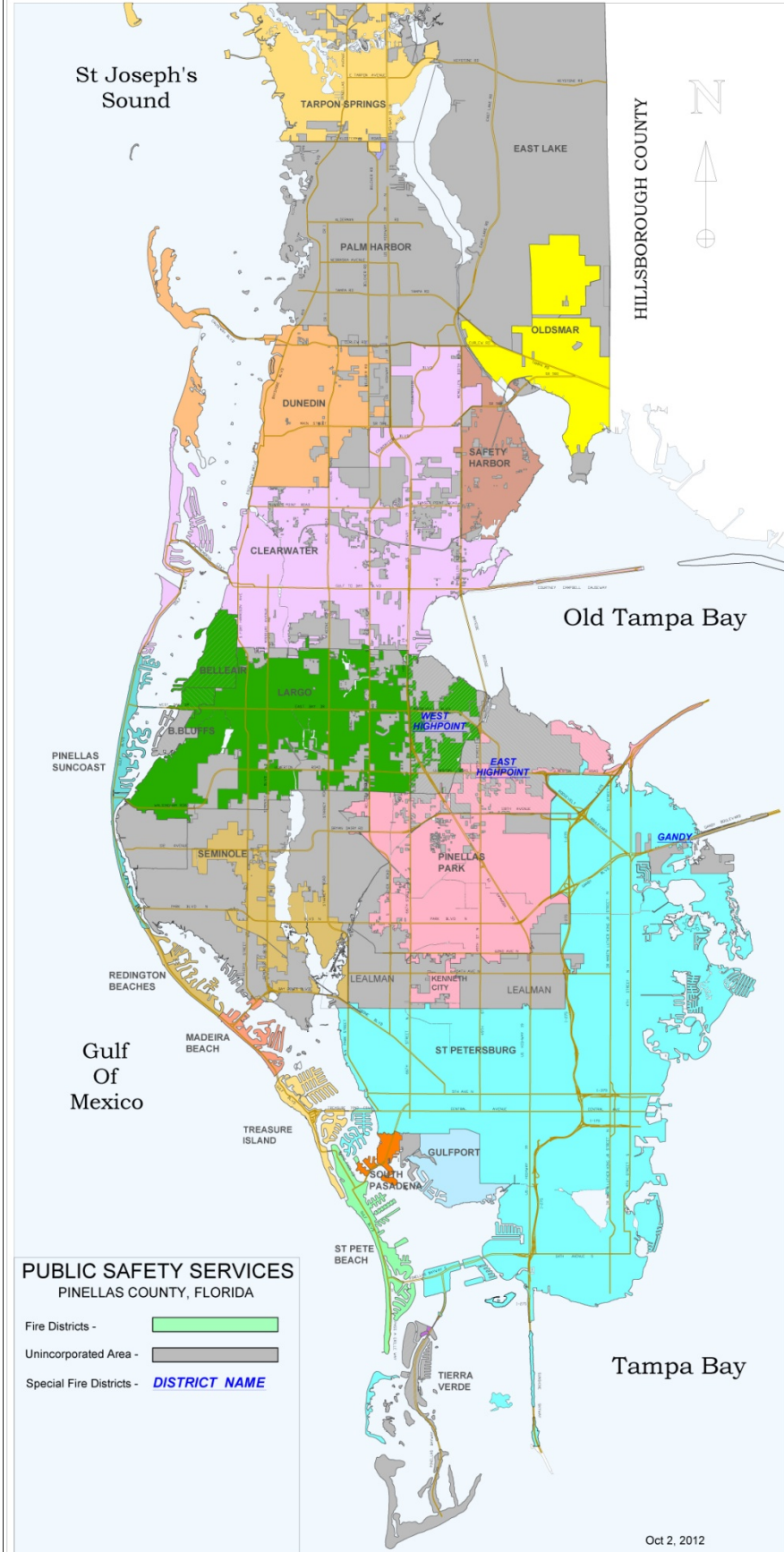
Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Fire Districts	441,051	458,030	460,200
Program Total	441,051	458,030	460,200

FIRE PROTECTION DISTRICTS

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Fire Protection Districts	14,655,860	14,188,170	12,773,040
Reserves	0	8,318,020	9,973,810
Transfers	441,051	458,030	460,200
Total Expenditures	15,096,911	22,964,220	23,207,050
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Fire Districts	15,096,911	22,964,220	23,207,050
Total Expenditures	15,096,911	22,964,220	23,207,050

Personnel Summary by Program and Fund			
Program	Fund	FY13 Revised Budget	FY14 Budget
Fire Protection Districts	Fire Districts	1.0	1.0
Total FTEs (Full-Time Equivalent Positions)		1.0	1.0

PINELLAS COUNTY FIRE DISTRICTS AND UNINCORPORATED AREAS





GENERAL GOVERNMENT

Description:

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, enterprise technology service charges, miscellaneous government costs, County memberships in organizations, and General Fund reserves.



Analysis:

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 total General Government budget, which includes the General Fund reserves, increased \$5,785,430 or 5% from FY2013 to FY2014. However, excluding reserves and transfers, the General Government budget increased \$392,530, or 1% from FY2013 to FY2014.

The funding and service levels for most programs are similar from FY2013 to FY2014, with several exceptions. Funding for unemployment compensation, which peaked due to past years' reductions in force, is now anticipated to return to normal levels, a decrease of \$410,000. The East Lake Community Library previously received General Fund MSTU support (\$242,990 in FY2013) but is now budgeted separately as a dependent MSTU special district. The \$300,000 budgeted in FY2013 for Working Capital Short-Term Borrowing has been eliminated; if funding is required for this program it will be approved on a case-by-case basis. In FY2014, \$200,000 is budgeted in Healthy Communities Initiatives for improvements to target areas identified through the Master Strategy for Healthy Communities. Tax Increment Financing (TIF) Payments to city Community Redevelopment Areas (CRA) increased \$722,900; the formulas that determine these payments reflect rising property values in the CRAs.

The FY2014 budget includes \$3,159,200 in non-recurring technology expenditures and a \$650,000 transfer to the Capital Projects Fund to begin a local road improvement program in the unincorporated area. For additional details on these expenditures and on General Fund Reserves policies and calculations, please see the Budget Message.

Budget by Program

Countywide Support Services - Employee Services			
Costs that are not attributable to one department, such as tuition reimbursement and employee service awards. The FY13 Revised Budget included funding for one-time wage adjustments.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	980,567	2,386,640	1,030,000
Program Total	980,567	2,386,640	1,030,000

Countywide Support Services - Financial			
Costs that are not attributable to one department, such as cost allocation plans and GovDeals.com commissions.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	363,942	622,740	689,250
Program Total	363,942	622,740	689,250

GENERAL GOVERNMENT

Countywide Support Services - Intergovernmental			
Costs that are not attributable to one department, such as lobbying services, and County memberships in Florida Association of Counties, Tampa Bay Regional Planning Council, and other organizations.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	701,964	623,860	593,930
Program Total	701,964	623,860	593,930

Countywide Support Services - Legal			
Costs that are not attributable to one department, such as bid advertising, court settlements, and TRIM notice printing and postage.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	473,533	679,240	679,180
Program Total	473,533	679,240	679,180

Countywide Support Services - Performance			
Costs that are not attributable to one department, such as customer satisfaction surveys, benchmarking and innovation programs, and management initiatives.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	221,103	370,730	267,400
Program Total	221,103	370,730	267,400

Dori Slosberg Driver Education Programs			
Pass-through of special Traffic Fines revenue to School District to support programs.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	230,290	238,200	230,290
Program Total	230,290	238,200	230,290

GENERAL GOVERNMENT

External Audits			
Required independent review of financial reporting. Estimated payments for all County departments.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	282,064	400,000	400,000
Program Total	282,064	400,000	400,000

General Government - Technology Support			
Enterprise technology service charges and non-recurring projects to enhance technology services for General Fund departments and agencies. Prior to FY2014, a portion of the enterprise technology service charges for Constitutional Officers were included in their operating budgets. See Business Technology Services in section G for additional information.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund			
Recurring technology expenditures			
General Fund departments and agencies	11,341,320	12,228,050	0
BCC Departments	0	0	3,813,020
Clerk of the Circuit Court	0	0	2,360,720
Emergency Communications	0	0	154,830
Fire - Special Operations	0	0	4,750
Law Library	0	0	340
Medical Examiner	0	0	98,130
Office of Human Rights	0	0	42,710
Property Appraiser	0	0	354,280
Public Defender-Technology	0	0	338,170
Radio	0	0	13,920
Sheriff	0	0	2,651,470
State Attorney-Technology	0	0	417,530
Supervisor of Elections	0	0	565,950
Tax Collector	0	0	642,480
Non-recurring technology expenditures	3,688,930	4,260,000	3,159,200
Program Total	15,030,250	16,488,050	14,617,500

GENERAL GOVERNMENT

Healthy Communities Initiatives			
Improvements to target areas identified through the Master Strategy for Healthy Communities.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	0	0	200,000
Program Total	0	0	200,000

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	0	81,579,550	86,578,510
Program Total	0	81,579,550	86,578,510

Service Level Continuation Account			
This account is being established to annually provide budgeted reserves to maintain sustainable levels of service in response to anticipated declines in revenues.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	0	0	10,700,000
Program Total	0	0	10,700,000

Tax Increment Financing			
Payments to Cities for Community Redevelopment Areas.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	5,867,830	6,306,800	7,029,700
Program Total	5,867,830	6,306,800	7,029,700

GENERAL GOVERNMENT

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	5,168,230	8,076,490	8,470,430
Program Total	5,168,230	8,076,490	8,470,430

Unemployment Compensation Program			
Estimated payments for all County departments (excluding Sheriff).			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	233,628	500,000	90,000
Program Total	233,628	500,000	90,000

Value Adjustment Board			
Attorney fees and related costs for the Value Adjustment Board, which is an independent forum for property owners to appeal their property's value,			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	0	217,000	119,500
Program Total	0	217,000	119,500

Veterinarian Fee Reimbursements			
Reimbursement of \$1.00 per animal license to veterinarians as incentive for rabies vaccinations.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	88,560	142,000	110,000
Program Total	88,560	142,000	110,000

GENERAL GOVERNMENT

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Countywide Support Services-Employee Services	980,567	2,386,640	1,030,000
Countywide Support Services-Financial	363,942	622,740	689,250
Countywide Support Services-Intergovernmental	701,964	623,860	593,930
Countywide Support Services-Legal	473,533	679,240	679,180
Countywide Support Services-Performance	221,103	370,730	267,400
Dori Slosberg Driver Education Programs	230,290	238,200	230,290
East Lake Community Library Support	242,990	242,990	0
Economic Development Incentive Grants	275,000	0	0
Education And Outreach	300,000	0	0
External Audits	282,064	400,000	400,000
Gen Govt-Technology Support	15,030,250	16,488,050	14,617,500
Healthy Communities Initiatives	0	0	200,000
Homeless Initiatives	725,606	0	0
Recreation Grants	145,928	0	0
Reserves Program	0	81,579,550	86,578,510
Service Level Continuation Account	0	0	10,700,000
Service Level Stabilization Account	0	6,845,970	0
Tax Increment Financing Program	5,867,830	6,306,800	7,029,700
Transfers Program	5,168,230	8,076,490	8,470,430
Unemployment Compensation Program	233,628	500,000	90,000
Value Adjustment Board	0	217,000	119,500
Veterinarian Fee Reimbursements	88,560	142,000	110,000
Working Capital-Short Term Borrowing	0	300,000	0
Total Expenditures	31,331,485	126,020,260	131,805,690
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	31,331,485	126,020,260	131,805,690
Total Expenditures	31,331,485	126,020,260	131,805,690

HEALTH DEPARTMENT SUPPORT

Description:



The Pinellas County Health Department protects and promotes the health and safety of our community through public and private partnerships in an environment that respects diversity. Programs include disease prevention, health promotion, diagnosis and treatment of disease, and environmental monitoring.

Clinical services of the Health Department include child health, maternity, family planning, refugee screening, communicable disease services, and dental.

Services are available at centers located in St. Petersburg, Pinellas Park, Clearwater, the unincorporated area of Largo, and Tarpon Springs. In early 2012, a sixth facility opened at 8751 Ulmerton Road, Largo, FL and houses 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.

Analysis:

The Health Department Fund's FY2014 budget increased by \$259K, or 7.7%, from FY2013. This fund is almost entirely funded by the collection of a county-wide ad valorem dedicated to the operation of the County's Health Department. The taxable values increased by 3.4% in 2013, amounting to a \$105K increase in revenue, while revenue in FY2013 will be \$30K higher than budget. The additional revenue comes from higher than budgeted beginning fund balance, giving the Health Department additional resources for FY2014.

In FY2014, the Health Department will pay their share of the expenses incurred in the collection of the property tax for the first time. In the past, the General Fund has paid this expenditure for the Health Department. In FY2014, this expense will be \$82,830, and is calculated based on the total revenue collected. To accommodate this charge without reducing funds available for their programs, reserves are being reduced below the desired 5.0% level.

Budget by Program

Health Department			
Primary Care Programs operated by the Pinellas County Health Department include Comprehensive Adult Health Care, Comprehensive Child Health Care, Maternity / Improved Pregnancy Outcomes, Family Planning.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Health Department	3,479,540	3,184,350	3,513,260
Program Total	3,479,540	3,184,350	3,513,260

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Health Department	0	195,970	126,030
Program Total	0	195,970	126,030

HEALTH DEPARTMENT SUPPORT

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Health Department	3,479,540	3,184,350	3,513,260
Reserves	0	195,970	126,030
Total Expenditures	3,479,540	3,380,320	3,639,290
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Health Department	3,479,540	3,380,320	3,639,290
Total Expenditures	3,479,540	3,380,320	3,639,290

LEALMAN SOLID WASTE

Description:

This fund 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.

Analysis:

Excluding reserves and transfers, the Lealman Solid Waste Fund increased \$21,130 or 1.8% for Operating Expenses due to an increase in contractual services.

The FY2014 reserves are \$456,350 or 27% of the fund.

Budget by Program

Landfill and Site Operations			
Landfill Contract Management, Permitting and Monitoring / Reporting, Site Maintenance, Hauler Licensing, Emergency Planning / Debris and Managing the Lealman Collection District.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Lealman Solid Waste Collection & Disposal	1,112,726	1,161,000	1,182,130
Program Total	1,112,726	1,161,000	1,182,130

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Lealman Solid Waste Collection & Disposal	22,331	23,130	23,130
Program Total	22,331	23,130	23,130

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Lealman Solid Waste Collection & Disposal	0	464,920	456,350
Program Total	0	464,920	456,350

LEALMAN SOLID WASTE

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Landfill and Site Operations	1,112,726	1,161,000	1,182,130
Transfers	22,331	23,130	23,130
Reserves	0	464,920	456,350
Total Expenditures	1,135,057	1,649,050	1,661,610
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Lealman Solid Waste Collection & Disposal	1,135,057	1,649,050	1,661,610
Total Expenditures	1,135,057	1,649,050	1,661,610

MEDICAL EXAMINER

Description:



Medical Examiner determines the cause and manner of death according to the responsibilities and obligations in F.S. 406.

Forensic Laboratory performs toxicology on Medical Examiner cases, determines the concentration of alcohol and controlled substances in DUI cases, determines the DNA profile of samples and the chemical composition of item, submitted by Law Enforcement.



Analysis:

The Medical Examiner's FY2014 budget decreased by \$300K, or 6.3%, from the FY2013 budget. The decrease comes from Capital Outlay (\$98K), Professional and Contractual Services (\$103K), and Operating Supplies (\$111K), while also including increases in Personal Services and Risk charges.

Budget by Program

Medical Examiner - District Six			
Medical Examiner determines the cause and manner of death according to the responsibilities and obligations in F.S. 406. Forensic Laboratory performs toxicology on Medical Examiner cases, determines the concentration of alcohol and controlled substances in DUI cases, determines the DNA profile of samples and the chemical composition of item, submitted by Law Enforcement. Additionally, two DNA Specialists are Pinellas County employees, and are not included in the Medical Examiner's Contract. This allows the County to maintain accreditation and provides the lab with access to the National DNA database.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	4,808,425	4,756,150	4,456,070
Program Total	4,808,425	4,756,150	4,456,070
FTE (Full-Time Equivalent Positions)		2.0	2.0

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Medical Examiner - District Six	4,808,425	4,756,150	4,456,070
Total Expenditures	4,808,425	4,756,150	4,456,070
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
General Fund	4,808,425	4,756,150	4,456,070
Total Expenditures	4,808,425	4,756,150	4,456,070

Personnel Summary			
Program	Fund	FY13 Revised Budget	FY14 Budget
Medical Examiner - District Six	General Fund	2.0	2.0
Total FTEs (Full-Time Equivalent Positions)		2.0	2.0

Florida Medical Examiner Districts

District 1

Escambia
Okaloosa
Santa Rosa
Walton

District 2

Franklin
Gadsden
Jefferson
Leon
Liberty
Taylor

Wakulla
District 3 *Covered by
Columbia *4

Dixie *8
Hamilton *4
Lafayette *4
Madison *2
Suwannee *4

District 4

Clay
Duval
Nassau

District 5

Citrus
Hernando
Lake
Marion
Sumter

District 6

Pasco
Pinellas
District 7

Volusia

District 8

Alachua
Baker
Bradford
Gilchrist

District 9

Levy
Union
District 9
Orange

District 10

Osceola
District 10
Hardee

District 11

Highlands
Polk
District 11
Dade

District 12

DeSoto
Manatee
Sarasota

District 13

Hillsborough
District 14
Bay

District 14

Calhoun
Gulf
Holmes
Jackson
Washington

District 15
Palm Beach

District 16

Monroe

District 17

Broward

District 18

Brevard

District 19

Indian River
Martin
Okeechobee

District 20

St. Lucie

District 20

Collier

District 21

Glades

District 22

Hendry

District 23

Lee

District 22

Charlotte

District 23

Flagler

District 24

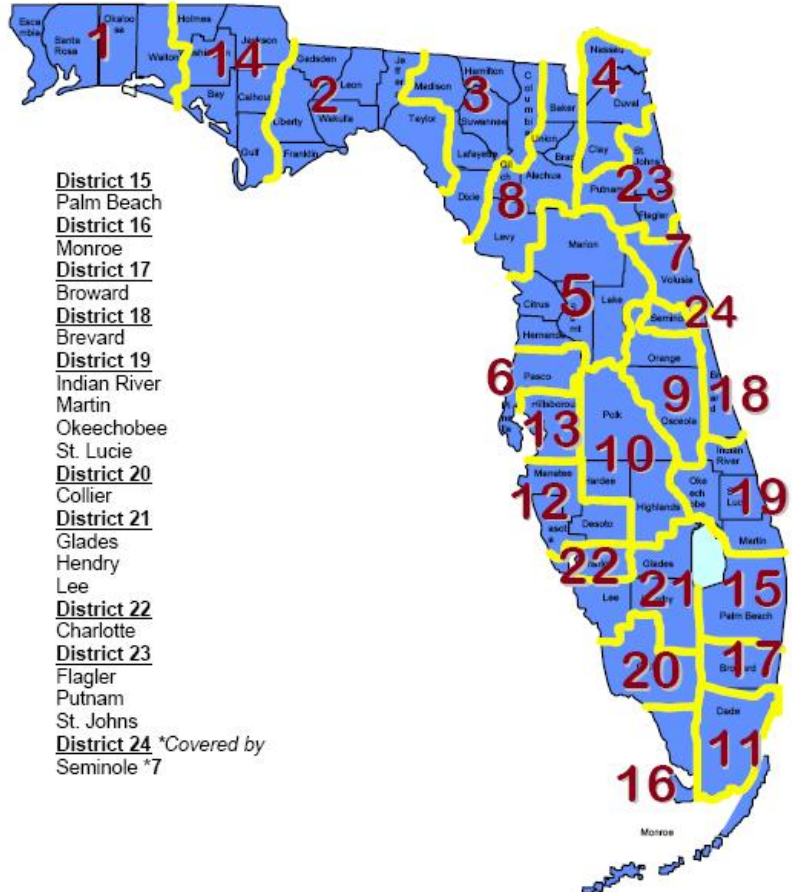
Putnam

District 24

St. Johns

District 24

Seminole *7



PALM HARBOR COMMUNITY SERVICES DISTRICT

Department Mission:

The Mission of the Palm Harbor Community Services Agency is to develop, provide and promote educational and recreational activities that supports and improves the quality of life for all residents of the greater Palm Harbor Area

Description:



The Palm Harbor Community Services District is a special taxing district whose boundaries mirror 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.



Analysis:

The FY14 Palm Harbor Community Services District Budget reflects an increase of \$7,690 or 0.5% from the FY13 Revised Budget. The District's Fund Reserves decreased by \$840 or 1%. The Reserve level is 5%. The FY14 millage is 0.5000 and is unchanged from FY13. The property tax collected is divided equally between the two programs: Library and Recreation. Both programs have been using reserves to supplement their operating budgets over the last several years during the economic downturn. Staff positions are employees of the Community Services District and are not included in the County's FTE.

Excluding reserves, the Library program budget is \$772,420 or 0.6% increase from the FY13 Revised Budget. Commissions to the Tax Collector and Property Appraiser as required by State statute are budgeted for \$23,470.

Excluding reserves, the Recreation program budget is \$772,360 or 0.6% increase from the FY13 Revised Budget. Commissions to the Tax Collector and Property Appraiser as required by State statute are budgeted for \$23,470.

Budget by Program

Palm Harbor Community Services - Library Program			
Library Services facilities and programs to residents of the Palm Harbor unincorporated community.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Palm Harbor Recreation & Library District	665,330	767,990	772,420
Program Total	665,330	767,990	772,420
Performance Measures	FY12 Actual	FY13 Estimate	FY14 Target
Registered Borrowers	34,019	34,000	34,500
Material Circulation	532,738	530,000	550,000
Library Visits	159,215	165,000	170,000
Library Programs Offered	774	825	840
Library Program Attendance	20,141	20,000	21,000

PALM HARBOR COMMUNITY SERVICES DISTRICT

Palm Harbor Community Services - Recreation Program			
Recreation Services facilities and programs to residents of the Palm Harbor unincorporated community.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Palm Harbor Recreation & Library District	703,960	768,040	772,360
Program Total	703,960	768,040	772,360
Performance Measures	FY12 Actual	FY13 Estimate	FY14 Target
Camp Revenues	85,120	105,000	115,000
Rental Revenues	73,270	80,000	100,000
Facility Usage (Participants)	600,000	615,000	620,000
Field Usage (Participants)	300,000	320,000	325,000

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Palm Harbor Recreation & Library District	0	83,740	82,900
Program Total	0	83,740	82,900

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Palm Harbor Recreation & Library District	40,470	48,000	46,940
Program Total	40,470	48,000	46,940

PALM HARBOR COMMUNITY SERVICES DISTRICT

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Palm Harbor Community Services - Library Program	665,330	767,990	772,420
Palm Harbor Community Services - Recreation Program	703,960	768,040	772,360
Reserves	0	83,740	82,900
Transfers	40,470	48,000	46,940
Total Expenditures	1,409,760	1,667,770	1,674,620
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Palm Harbor Recreation & Library District	1,409,760	1,667,770	1,674,620
Total Expenditures	1,409,760	1,667,770	1,674,620



PUBLIC LIBRARY COOPERATIVE

Department Mission:

To provide leadership, resources and opportunities to enhance the quality, value, and availability of library services to members.

Description:



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, the coordination and communication of public service policies and programs, centralized communication and distribution point for external agencies and the County, and by facilitating the sharing of materials and resources among its members. The Cooperative is funded by a municipal services taxing unit consisting of all of the unincorporated areas of Pinellas County except the Palm Harbor Community Services District and the East Lake Library Services District by levy of an ad valorem tax, and per capita dues paid by the participating municipalities without libraries. Funds are distributed to participating municipalities, library tax district with libraries, and municipal consortiums offering library services, and Cooperative Administration.

Analysis:

Excluding reserves, the FY14 Budget for Public Library Cooperative decreased by \$481,860 or 10.1% from the FY13 Revised Budget. This decrease is primarily due to the exclusion of the newly established East Lake Library Services District, in FY14, from the boundaries of the Public Library Cooperative district. In FY14, the Library program budget decreases by \$522,030 or 11.2%. Transfers are commissions paid to the Property Appraiser and Tax Collector per State statute. This amount increased by \$40,170 and is due to the Property Appraiser assessing all special taxing districts similarly. The FY14 Reserve level is 2.0%. The ad valorem tax levy in FY14 is 0.5 mills, which is an increase from the FY13 millage of 0.4437.

Budget by Program

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, and the coordination of activities and marketing services. In addition, by offering cooperative library service, the Cooperative is eligible to receive State Aid to Libraries grant funds. State Aid funds a variety of countywide programs including the Talking Book Library for the Blind and Physically Handicapped, the Deaf Literacy Center, Countywide Library Automation System support; Program and Operating materials support.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Public Library Cooperative	4,789,690	4,658,900	4,136,870
Program Total	4,789,690	4,658,900	4,136,870
Performance Measures	FY12 Actual	FY13 Estimate	FY14 Target
Material Circulation by Member Libraries	6,763,579	6,800,000	6,800,000
Registered Borrowers at Member Libraries	546,666	550,000	550,000
Library Visits at the Member Libraries	4,744,559	5,000,000	5,000,000
Average Expenditure per Capita for Member Libraries	\$30.61	\$32.86	\$32.00
Rate of Return in State Aid per Local Dollar Spent	2.55 cents	2.76 cents	2.76 cents

PUBLIC LIBRARY COOPERATIVE

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Public Library Cooperative	0	101,740	86,400
Program Total	0	101,740	86,400

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Public Library Cooperative	97,841	100,000	140,170
Program Total	97,841	100,000	140,170

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Public Library Cooperative	4,789,690	4,658,900	4,136,870
Reserves	0	101,740	86,400
Transfers	97,841	100,000	140,170
Total Expenditures	4,887,531	4,860,640	4,363,440
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Public Library Cooperative	4,887,531	4,860,640	4,363,440
Total Expenditures	4,887,531	4,860,640	4,363,440

RISK FINANCE LIABILITY / WORKERS' COMPENSATION

Department Mission:

The Risk Management Department's mission is to protect and safeguard the County's financial assets. This requires the use of sound management techniques for protecting the County's and Appointing Authorities' employees and physical assets from loss. We concentrate on ways to proactively accomplish this mission with the collaboration of the County Departments and the Appointing Authorities. The Risk Management Process includes identifying and analyzing the County and Appointing Authorities' exposure to risk, selecting the proper techniques to deal with the risk and then implementing and monitoring the effectiveness of the technique. All Risk Management services are targeted around these techniques of risk avoidance, risk transfer, risk retention and risk control, both pre-loss and post-loss.

Description:

Risk Finance Liability contains all the self-insured claims costs for the County's Workers Compensation and General Liability claims, as well as the costs of insurance premiums for various policies. The risks insured are: property, flood, environmental liability, aircraft, watercraft, crime, malpractice, and other necessary coverage. Risk Finance Liability also contains the required reserves for the Risk fund. The reserves requirements are calculated annually by an actuary to provide for the current value of future costs for self-insured workers compensation and general liability claims. Risk Financing Liability is operated by Risk Financing Administration.

Analysis:

Risk Finance Liability plans no changes in scope, staffing or operations for FY2014. The FY2014 proposed budget is \$265,220 or 1.9% higher than the FY2013 Adjusted budget. The increase is due to higher insurance premium costs for property insurance. Reserves are planned to decrease slightly, reflecting the run-out of workers compensation claims incurred prior to July 1, 2012 for the Clerk of the Circuit Court, since the Clerk chose to purchase its own workers compensation insurance from that time forward. The remaining reserves are sufficient to cover the actuarially calculated liability for claims, as required by the State Office of Insurance Regulation.

Budget by Program

Protecting County Employees, Citizens and Assets			
This program provides for managing County risk of financial loss due to various types of losses including: worker injuries, third party liability losses from citizens and others, property losses, and environmental losses.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Risk Financing	12,007,754	13,695,660	13,960,880
Program Total	12,007,754	13,695,660	13,960,880
Performance Measures	FY12 Actual	FY13 Estimate	FY14 Target
Percentage of WC claims per total # of employees* (excl Sheriff)	1.4%	1.5%	2.0%
Average Incurred Cost per WC Claim (excl Sherriff)	8,478	7,500	8,000
Percentage of Ultimate Discounted Claims that County has reserved for.	90.0%	90.0%	90.0%

RISK FINANCE LIABILITY / WORKERS' COMPENSATION

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Risk Financing	0	28,780,990	27,440,330
Program Total	0	28,780,990	27,440,330

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Protecting County Employees, Citizens and Assets	12,007,754	13,695,660	13,960,880
Reserves	0	28,780,990	27,440,330
Total Expenditures	12,007,754	42,476,650	41,401,210
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Risk Financing	12,007,754	42,476,650	41,401,210
Total Expenditures	12,007,754	42,476,650	41,401,210

STREET LIGHTING DISTRICTS

Description:

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 Duke 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.

Analysis:

Pinellas County has over 300 Street Lighting Districts within the unincorporated area. The property owners within each district are separately billed their proportional share of costs to operate and maintain the street lighting system. This appears on the property owners' tax bill as a special assessment. Actual costs within each district and Duke Energy projected rate increases/decreases are utilized to determine the budgetary projections for each district.

Budget by Program

Reserves			
Oversees the management and allocation of the county's financial reserves.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Street Lighting Districts	0	54,810	14,020
Program Total			

Street Lighting Districts			
Response to citizen requests for street lighting; evaluation of requests; petition processing; coordination with Duke Energy for installation and maintenance.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Street Lighting Districts	1,334,035	1,499,600	1,444,630
Program Total	1,334,035	1,499,600	1,444,630

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Street Lighting Districts	27,167	28,570	28,570
Program Total	27,167	28,570	28,570

STREET LIGHTING DISTRICTS

Department Budget Summary			
Expenditures by Program			
Program	FY12 Actual	FY13 Revised Budget	FY14 Budget
Reserves	0	54,810	14,020
Street Lighting Districts	1,334,035	1,499,600	1,444,630
Transfers	27,167	28,570	28,570
Total Expenditures	1,361,202	1,582,980	1,487,220
Expenditures by Fund			
Fund	FY12 Actual	FY13 Revised Budget	FY14 Budget
Street Lighting Districts	1,361,202	1,582,980	1,487,220
Total Funds	1,361,202	1,582,980	1,487,220