

Support Funding 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.

Department Name	FY13 Actual	FY14 Budget	FY15 Request
Drug Abuse Trust	49,475	105,790	110,840
East Lake Library District	0	555,470	637,430
East Lake Recreation District	0	0	586,830
Employee Health Benefits	45,093,606	89,528,850	99,501,090
Feather Sound Community Services District	154,103	298,760	303,230
Fire Protection Districts	14,403,015	23,207,050	25,413,520
General Government	34,478,667	130,224,700	126,445,550
Health Department	3,184,350	3,639,290	3,753,910
Lealman Solid Waste	1,162,602	1,661,610	1,672,150
Medical Examiner	4,601,185	4,960,130	4,845,260
Palm Harbor Community Services District	1,579,714	1,674,620	1,789,770
Public Library Cooperative	4,753,448	4,363,440	4,627,140
Risk Financing Liability / Workers Compensation	12,275,559	34,971,210	36,216,510
Street Lighting Districts	1,375,720	1,487,220	1,567,620
Total	123,111,444	296,678,140	307,470,850



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:

The Drug Abuse Trust proposed budget for assistance grants to local drug abuse programs increases to \$53,000 for FY2015. This \$3,000 increase, 6% over the FY14 adopted budget, is supported with the use of available fund balance.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Drug Abuse Trust Fund	0	55,790	57,840
Program Total	0	55,790	57,840

Drug Abuse Trust			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Drug Abuse Trust Fund	49,475	50,000	53,000
Program Total	49,475	50,000	53,000

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Drug Abuse Trust	49,475	50,000	53,000
Reserves	0	55,790	57,840
Total Expenditures	49,475	105,790	110,840
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Drug Abuse Trust Fund	49,475	105,790	110,840
Total Expenditures	49,475	105,790	110,840

Program Name	Program Description
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.
Reserves	Oversees the management and allocation of the County's financial reserves.



East Lake Library District

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 within the East Lake Tarpon Springs Fire District boundaries. These facilities and services are funded by ad valorem taxes. Property owners within the East Lake Library SD are levied a separate millage for this purpose. The maximum millage rate than can be levied is 0.25 mills.

Analysis:

The East Lake Library Services District was created in May 2013. Of the FY15 Budget, \$583,330 will be utilized for the East Lake Community Support program and \$17,790 for commissions (Tax Collector and Property Appraiser) as required by state statute. Program funds necessary for library operations equate to 99.3% of the East Lake Community Library Support program. This is a 14.6% increase over the FY14 Revised Budget and is due to the anticipated increased property values. Excluding Reserves, the FY15 Budget increased by \$84,250 or 16.3%. The Reserve level for the Fund is 5.7%.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
East Lake Library Services District	0	38,600	36,310
Program Total	0	38,600	36,310

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
East Lake Library Services District	0	11,470	17,790
Program Total	0	11,470	17,790

East Lake Community Library Support			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
East Lake Library Services District	0	505,400	583,330
Program Total	0	505,400	583,330

Department Budget Summary		
Expenditures by Program		
Program	FY14 Revised Budget	FY15 Request
East Lake Community Library Support	505,400	583,330
Reserves	38,600	36,310
Transfers	11,470	17,790

East Lake Library District

Total Expenditures	555,470	637,430
Expenditures by Fund		
Fund	FY14 Revised Budget	FY15 Request
East Lake Library Services District	555,470	637,430
Total Expenditures	555,470	637,430

Program Name	Program Description
East Lake Community Library Support	Library Services facilities and programs to residents of the East Lake Fire District.
Reserves	Oversees the management and allocation of the County's financial reserves.
Transfers	Oversees the transfer of intra- and intergovernmental funds.

East Lake Recreation District

Description:

The East Lake Recreation Services District (East Lake Recreation 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 recreation services and facilities within the East Lake Tarpon Springs Fire District boundaries. These services and facilities are funded by ad valorem taxes. Property owners within the East Lake Recreation SD are levied a separate millage for this purpose. The maximum millage rate that can be levied is 0.25 mills.

Analysis:

The East Lake Recreation Service District was created June 24, 2014, by the Board of County Commissioners. The approved FY15 millage is 0.25 mills. The FY15 Budget is \$540,810 for the Recreation program and \$12,240 for the commission paid to the Tax Collector as required by state statute. The Property Appraiser's commission will not take effect until the FY16 Budget. Program funds necessary for recreation operations equate to 99.3% of the East Lake Recreation Services Support program. The Reserve level for the Fund is 5.8%.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
East Lake Recreation Services District	0	0	33,780
Program Total	0	0	33,780

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
East Lake Recreation Services District	0	0	12,240
Program Total	0	0	12,240

East Lake Recreation Services Support			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
East Lake Recreation Services District	0	0	540,810
Program Total	0	0	540,810

Department Budget Summary	
Expenditures by Program	
Program	FY15 Request
East Lake Recreation Services Support	540,810
Reserves	33,780

East Lake Recreation District

Transfers	12,240
Total Expenditures	586,830
Expenditures by Fund	
Fund	FY15 Request
East Lake Recreation Services District	586,830
Total Expenditures	586,830

Program Name	Program Description
East Lake Recreation Services Support	Recreation services and facilities within the East Lake Fire District.
Reserves	Oversees the management and allocation of the County's financial reserves.
Transfers	Oversees the transfer of intra- and intergovernmental funds.

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:

The Employee Health Benefits Fund FY15 budget reflects an increase of \$10.0 million or 11.1%, primarily due to a \$6.5 million increase in reserves. Since the County is self-insured for Health insurance, the reserve increase is needed to remain in compliance with requirements from the State of Florida Office of Insurance Regulation for self-insured benefit plans and to provide for the OPEB liability. The FY15 budget also includes a \$3.1 million (6.4%) increase in claims costs for the County's self-insured program. Additionally, the Employee Benefits fund will add one additional FTE (\$59,090) to directly assist with County wellness programs.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Employee Health Benefits Fund	0	37,568,330	44,027,980
Program Total	0	37,568,330	44,027,980

Employee Health Benefits			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Employee Health Benefits Fund	45,093,606	51,960,520	55,473,110
Program Total	45,093,606	51,960,520	55,473,110
FTE (Full Time Equivalent Position)		1.0	2.0

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Employee Health Benefits	45,093,606	51,960,520	55,473,110
Reserves	0	37,568,330	44,027,980
Total Expenditures	45,093,606	89,528,850	99,501,090
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Employee Health Benefits Fund	45,093,606	89,528,850	99,501,090
Total Expenditures	45,093,606	89,528,850	99,501,090

Total FTE's (Full-Time Equivalent Positions)	1.0	2.0
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Program Name	Program Description
Employee Health Benefits	Administers the Employee Health Benefits programs, including the Wellness center.
Reserves	Oversees the management and allocation of the County's financial reserves.



Feather Sound Community Services District

Description:

The Feather Sound Community Services District (FSCSD) is a special taxing district within unincorporated Pinellas County. This special taxing district was created by a vote of the residents of Feather Sound. It was established for the purpose of providing street lighting and the acquisition, development and maintenance of recreational areas and greenspace for the residents of Feather Sound. The services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose. The maximum millage rate that can be levied is 1.0 mill.

Analysis:

Excluding Reserves, the FY15 Budget for Feather Sound Community Services District (FSCSD) decreased by \$1,710 or 1.4% from the FY14 Revised Budget. Of the FY15 Budget, \$118,000 will be utilized for the program and \$3,920 is for commissions (Tax Collector and Property Appraiser) as required by state statute. The FY15 Budget reflects FSCSD maintaining service levels by drawing down excess reserves in the FSCSD's held accounts. Holding the support to FSCSD constant, is consistent with Board of County Commissioners' direction. The FY15 Reserve level is 59.8% and has increase from FY14 by \$6,180.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Feather Sound Community Services District	0	175,130	181,310
Program Total	0	175,130	181,310

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Feather Sound Community Services District	3,633	5,880	3,920
Program Total	3,633	5,880	3,920

Feather Sound Community Services			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Feather Sound Community Services District	150,470	117,750	118,000
Program Total	150,470	117,750	118,000

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Feather Sound Community Services	150,470	117,750	118,000
Reserves	0	175,130	181,310
Transfers	3,633	5,880	3,920
Total Expenditures	154,103	298,760	303,230
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request

Feather Sound Community Services District

Feather Sound Community Services District	154,103	298,760	303,230
Total Expenditures	154,103	298,760	303,230

Program Name	Program Description
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.
Reserves	Oversees the management and allocation of the County's financial reserves.
Transfers	Oversees the transfer of intra- and intergovernmental funds.

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 FY15 Budgets for all 12 Fire Districts total \$25.4M, which is a net increase of \$2.2M, or 9.5% over the FY14 Revised Budget of \$23.2M. The overall increase in requirements reflects a \$1.8M, or 18.0% growth in reserves, and \$401,790, or 3.1% in fire service contracts expense. Contracted expense reflects a normal inflationary increase in provider budgets for personnel and operating costs. The growth in reserves is largely due to FY13 ending with \$1.1M more in fund balance than was anticipated. Approximately half of the \$1.1M resulted from increasing property tax revenue and the other half from refunds of prior year's expenditures. The remaining increase in reserves reflects additional funds being designated for planned capital projects in future years. With the recovery in property values and associated tax revenue, no millage increase is needed to balance FY15 revenues and requirements for any of the 12 districts. A 17.7% decrease in the Dunedin Fire District millage rate, from 3.5525 to 2.9222, is reflected for FY15 as one-time expenditures have decreased following completion of planned replacement of one fire station and one engine truck. 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

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Fire Districts	0	9,931,600	11,722,360
Program Total	0	9,931,600	11,722,360

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Fire Districts	452,173	460,200	474,120
Program Total	452,173	460,200	474,120

Fire Protection Districts			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Fire Districts	13,950,842	12,815,250	13,217,040
Program Total	13,950,842	12,815,250	13,217,040
FTE (Full Time Equivalent Position)		1.0	1.3

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request

Fire Protection Districts

Fire Protection Districts	13,950,842	12,815,250	13,217,040
Reserves	0	9,931,600	11,722,360
Transfers	452,173	460,200	474,120
Total Expenditures	14,403,015	23,207,050	25,413,520
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Fire Districts	14,403,015	23,207,050	25,413,520
Total Expenditures	14,403,015	23,207,050	25,413,520

Personnel Summary by Program and Fund			
Program	Fund	FY14 Revised Budget	FY15 Request
Fire Protection Districts	Fire Districts	1.0	1.3
Total FTE's (Full-Time Equivalent Positions)		1.0	1.3

Program Name	Program Description
Fire Protection Districts	This program accounts for the costs associated with providing fire suppression service to the unincorporated area of the County.
Reserves	Oversees the management and allocation of the County's financial reserves.
Transfers	Oversees the transfer of intra- and intergovernmental funds.

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 summary more understandable to an outside observer.

The total General Government budget, which includes the General Fund reserves, decreased \$3,779,150, or 2.9% from FY14 to FY15. However, excluding reserves and transfers, the General Government budget decreased \$6,879,470, or 18.7% from FY14 to FY15. This is primarily due to the elimination of the Service Level Continuation Account and reductions in consulting services reflecting the decision to focus on in-house staff and resources for organizational improvements.

The funding and service levels for most other programs are similar from FY14 to FY15, with several exceptions. In FY14, \$200,000 was budgeted in Healthy Communities Initiatives for potential improvements to target areas identified through the Master Strategy for Healthy Communities. There is no General Government funding for this program in FY15; Healthy Communities priorities will be addressed through departmental operating budgets. Tax Increment Financing (TIF) Payments to city Community Redevelopment Areas (CRA) are increasing by \$764,430; the formulas that determine these payments reflect rising property values in the CRAs. A non-recurring expenditure of \$155,000 is budgeted in FY15 to provide working capital for the Metropolitan Planning Organization (MPO). The transfer to the BDRS Fund to support Development Review Services has been eliminated as this program is budgeted in the General Fund beginning in FY15.

The FY15 budget includes \$4,241,250 in increased technology expenditures. The Transfers include \$650,000 to the Capital Projects Fund to continue the local road improvement program in the unincorporated area. For additional details on General Fund Reserves, please see the Budget Message.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	0	84,997,520	89,479,150
Program Total	0	84,997,520	89,479,150

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	8,076,830	8,470,430	7,089,120
Program Total	8,076,830	8,470,430	7,089,120

Healthy Communities Initiative			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	0	200,000	0
Program Total	0	200,000	0

General Government

Tax Increment Financing			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	5,909,557	7,029,700	7,794,130
Program Total	5,909,557	7,029,700	7,794,130

Dori Slosberg Driver Education Programs			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	234,457	230,290	211,620
Program Total	234,457	230,290	211,620

Veterinarian Fee Reimbursements			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	96,990	110,000	110,000
Program Total	96,990	110,000	110,000

Value Adjustment Board			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	89,720	119,500	119,500
Program Total	89,720	119,500	119,500

Unemployment Compensation Program			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	26,230	90,000	50,000
Program Total	26,230	90,000	50,000

External Audits			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	233,043	400,000	350,000
Program Total	233,043	400,000	350,000

General Government - Technology Support			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	16,488,050	14,617,500	18,858,750
Program Total	16,488,050	14,617,500	18,858,750

General Government

Service Level Continuation Account			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	0	10,700,000	0
Program Total	0	10,700,000	0

Countywide Support Services - Legal			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	341,450	679,180	479,180
Program Total	341,450	679,180	479,180

Countywide Support Services - Intergovernmental			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	272,721	593,930	688,930
Program Total	272,721	593,930	688,930

Countywide Support Services - Performance			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	237,001	267,400	167,400
Program Total	237,001	267,400	167,400

Countywide Support Services - Financial			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	261,951	689,250	352,770
Program Total	261,951	689,250	352,770

Countywide Support Services - Employee Services			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	1,967,677	1,030,000	540,000
Program Total	1,967,677	1,030,000	540,000

East Lake Community Library Support			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	242,990	0	0
Program Total	242,990	0	0

General Government

Metropolitan Planning Organization			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	0	0	155,000
Program Total	0	0	155,000

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Countywide Suppt-Employee Servcs	1,967,677	1,030,000	540,000
Countywide Suppt-Financial Servcs	261,951	689,250	352,770
Countywide Suppt-Intergovernmental	272,721	593,930	688,930
Countywide Support-Legal	341,450	679,180	479,180
Countywide Suppt-Performnce	237,001	267,400	167,400
Dori Slosberg Driver Ed Pgms	234,457	230,290	211,620
East Lake Library Support	242,990	0	0
External Audits	233,043	400,000	350,000
General Government - Technology Support	16,488,050	14,617,500	18,858,750
Healthy Communities Initiative	0	200,000	0
Metro Planning Orgn	0	0	155,000
Reserves	0	84,997,520	89,479,150
Service Level Continuation Account	0	10,700,000	0
Tax Increment Financing	5,909,557	7,029,700	7,794,130
Transfers	8,076,830	8,470,430	7,089,120
Unemployment Compensation Program	26,230	90,000	50,000
Value Adjustment Board	89,720	119,500	119,500
Veterinarian Fee Reimbursements	96,990	110,000	110,000
Total Expenditures	34,478,667	130,224,700	126,445,550
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	34,478,667	130,224,700	126,445,550
Total Expenditures	34,478,667	130,224,700	126,445,550

Program Name	Program Description
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.
Countywide Support Services - Financial	Costs that are not attributable to one department, such as cost allocation plans and GovDeals.com commissions.
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.
Countywide Support Services - Legal	Costs that are not attributable to one department, such as bid advertising, court settlements, and TRIM notice printing and postage.
Countywide Support Services - Performance	Costs that are not attributable to one department, such as customer satisfaction surveys, benchmarking and innovation programs, and management initiatives.

General Government

Dori Slosberg Driver Education Programs	Pass-through of special Traffic Fines revenue to School District to support programs.
East Lake Community Library Support	General Fund support of East Lake Library was replaced by new Library Services District in FY14.
External Audits	Required independent review of financial reporting. Estimated payments for all County departments.
General Government - Technology Support	Enterprise technology service charges and non-recurring projects to enhance technology services for General Fund departments and agencies. Prior to FY14, 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.
Healthy Communities Initiative	Improvements to target areas identified through the Master Strategy for Healthy Communities.
Metropolitan Planning Organization	This program provides for Strategic Planning Initiative staff to perform services to the Metropolitan Planning Organization (MPO), an independent agency.
Reserves	Oversees the management and allocation of the County's financial reserves.
Service Level Continuation Account	This account was established to annually provide budgeted reserves to maintain levels of service in response to an anticipated decline in revenues. Eliminated in FY15.
Tax Increment Financing	Payments to Cities for Community Redevelopment Areas.
Transfers	Oversees the transfer of intra- and intergovernmental funds.
Unemployment Compensation Program	Estimated payments for all County departments (excluding Sheriff).
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.
Veterinarian Fee Reimbursements	Reimbursement of \$1.00 per animal license to veterinarians as incentive for rabies vaccinations.



Health Department

Description:

The Health Department Fund accounts for the collection of local ad valorem taxes and the subsequent distribution to the Florida Department of Health in Pinellas County (DOH-Pinellas) to fund health-related services to County residents. The majority of their budget comes from the state, local grants and contracts. The DOH-Pinellas promotes and protects the health of citizens and visitors to Pinellas County through programs of disease prevention, diagnosis and treatment of disease, and environmental monitoring. Clinical services of the DOH-Pinellas include child health, maternity, family planning, refugee screening, and communicable disease services. Services are available in St. Petersburg, Clearwater, Pinellas Park, Largo, and Tarpon Springs. The maximum millage rate that can be levied is 0.5 mills.

Analysis:

Excluding Reserves, the FY15 Budget for the Health Department Fund increased by \$79,040, or 2.2%, from FY2014 Revised Budget. This fund is entirely funded by the collection of a county-wide ad valorem tax dedicated to the operation of the Florida Department of Health in Pinellas County (DOH-Pinellas). The tax collections are anticipated to increase by \$211,130 or 6.4% in 2015, while total resources in the FY15 Budget will be \$114,620 or only 3.1% higher than the FY14 budget. This is due to Reserves being used in FY14 to augment the amount utilized by DOH-Pinellas for health services. In order to provide the maximum support to the DOH-Pinellas, Reserves are at a 4.3% level, which is slightly below the desired 5.0%.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Health Department Fund	0	126,030	161,610
Program Total	0	126,030	161,610

Health Department			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Health Department Fund	3,184,350	3,513,260	3,592,300
Program Total	3,184,350	3,513,260	3,592,300

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Health Department	3,184,350	3,513,260	3,592,300
Reserves	0	126,030	161,610
Total Expenditures	3,184,350	3,639,290	3,753,910
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Health Department Fund	3,184,350	3,639,290	3,753,910
Total Expenditures	3,184,350	3,639,290	3,753,910

Program Name	Program Description
Health Department	Personal Health services provided by Florida Department of Health in Pinellas County. Services include Comprehensive Adult Health Care, Comprehensive Child Health Care, Family Planning and Dental Care.

Health Department

Reserves	Oversees the management and allocation of the County's financial reserves.
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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:

The Lealman MSBU FY15 budget reflects an increase of \$10,540 over the FY14 revised budget. The increase is due to a \$7,290 increase in reserves and a \$3,250 increase in costs to operate solid waste collection. There are no FTE's.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Lealman Solid Waste Collection & Disposal District	0	456,350	463,640
Program Total	0	456,350	463,640

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Lealman Solid Waste Collection & Disposal District	22,409	23,130	23,130
Program Total	22,409	23,130	23,130

Landfill and Site Operations			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Lealman Solid Waste Collection & Disposal District	1,140,193	1,182,130	1,185,380
Program Total	1,140,193	1,182,130	1,185,380

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Landfill and Site Operations	1,140,193	1,182,130	1,185,380
Reserves	0	456,350	463,640
Transfers	22,409	23,130	23,130
Total Expenditures	1,162,602	1,661,610	1,672,150
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Lealman Solid Waste Collection & Disposal District	1,162,602	1,661,610	1,672,150
Total Expenditures	1,162,602	1,661,610	1,672,150

Program Name	Program Description
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Lealman Solid Waste

Landfill and Site Operations	Landfill Contract Mgmt, Permitting & Monitoring/Reporting, Site Maintenance, Hauler Licensing, Emergency Planning/Debris and managing the Lealman Collection District (MSBU funded).
Reserves	Oversees the management and allocation of the County's financial reserves.
Transfers	Oversees the transfer of intra- and intergovernmental funds.

Medical Examiner

Description:

The Medical Examiner safeguards the rights of each citizen who dies in Pinellas County by determining the cause and manner of death according to the responsibilities and obligations in Chapter 406, Florida Statutes. The Medical Examiner Department provides both forensic medicine service (investigation of sudden, unexpected or suspicious death) and forensic laboratory service (chemical and drug analyses) to Pinellas County on a contractual basis.

Analysis:

The Medical Examiner's FY15 budget decreased by \$114,870, or 2.3%, from the FY14 Revised Budget. The majority of the decrease is associated with a decrease of \$176,250 in Operating Supplies, and offset by increases in Personal Services and Risk charges.

Budget by Program

Medical Examiner - Contract			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	4,255,450	0	0
Program Total	4,255,450	0	0

Medical Examiner - District Six			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
General Fund	345,735	4,960,130	4,845,260
Program Total	345,735	4,960,130	4,845,260
FTE (Full Time Equivalent Position)		2.0	2.0

Department Budget Summary				
Expenditures by Program				
Program	FY13 Actual	FY14 Revised Budget	FY15 Request	
Medical Examiner - Contract	4,255,450	0	0	
Medical Examiner - District Six	345,735	4,960,130	4,845,260	
Total Expenditures	4,601,185	4,960,130	4,845,260	
Expenditures by Fund				
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request	
General Fund	4,601,185	4,960,130	4,845,260	
Total Expenditures	4,601,185	4,960,130	4,845,260	

Personnel Summary by Program and Fund			
Program	Fund	FY14 Revised Budget	FY15 Request
Medical Examiner - District Six	General Fund	2.0	2.0
Total FTE's (Full-Time Equivalent Positions)		2.0	2.0

Program Name	Program Description
Medical Examiner - Contract	This program was previously used for the County's service contract with the Medical Examiner. Starting in FY14, the Medical Examiner's budget was appropriated in one program.

Medical Examiner

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.
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Palm Harbor Community Services District

Description:

The Palm Harbor Community Services District (PHCSD) is a special taxing district within unincorporated Pinellas County. This special taxing district, voted for by the residents of Palm Harbor, was established for the purpose of providing library and recreation facilities and services to the residents of Palm Harbor. These facilities and services are funded by ad valorem taxes. Property owners within PHCSD are levied a separate millage for this purpose (1985 voter referendum). The maximum millage rate that can be levied is 0.5 mills.

Analysis:

The FY15 Palm Harbor Community Services District Budget reflects an increase of \$115,150 or 6.9% from the FY14 Revised Budget. The district's anticipated Fund Reserves increase by \$11,160 or 13.5% in FY15. The Reserve level is 5.3%. The property taxes collected for the district 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.

The Library program budget is \$822,870 or 6.5% increase from the FY14 Revised Budget. The amount of program funds allocated to library operations is 99.4% of the program budget. Commissions to the Tax Collector and Property Appraiser as required by State statute are budgeted for \$24,830. The 6.5% program budget increase over the FY14 Revised Budget is primarily due to the PHCSD's anticipated increased property values. The programs Reserve level is at 5.3%.

The Recreation program budget is \$823,180 or 6.6% increase from the FY14 Revised Budget. The amount of program funds allocated to recreation is 99.4% of the program budget. Commissions to the Tax Collector and Property Appraiser as required by State statute are budgeted for \$24,830. The 6.6% program budget increase over the FY14 Revised Budget is primarily due to the PHCSD's anticipated increased property values. The programs Reserve level is at 5.3%.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Palm Harbor Community Services District	0	82,900	94,060
Program Total	0	82,900	94,060

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Palm Harbor Community Services District	43,684	46,940	49,660
Program Total	43,684	46,940	49,660

Palm Harbor Community Services - Library Program			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Palm Harbor Community Services District	767,990	772,420	822,870
Program Total	767,990	772,420	822,870

Palm Harbor Community Services - Recreation Program			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Palm Harbor Community Services District	768,040	772,360	823,180
Program Total	768,040	772,360	823,180

Palm Harbor Community Services District

Palm Harbor Community Services - Recreation Program

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Palm Harbor Community Services - Library Program	767,990	772,420	822,870
Palm Harbor Community Services - Recreation Program	768,040	772,360	823,180
Reserves	0	82,900	94,060
Transfers	43,684	46,940	49,660
Total Expenditures	1,579,714	1,674,620	1,789,770
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Palm Harbor Community Services District	1,579,714	1,674,620	1,789,770
Total Expenditures	1,579,714	1,674,620	1,789,770

Program Name	Program Description
Palm Harbor Community Services - Library Program	Library Services facilities and programs to residents of the Palm Harbor unincorporated community.
Palm Harbor Community Services - Recreation Program	Recreation Services facilities and programs to residents of the Palm Harbor unincorporated community.
Reserves	Oversees the management and allocation of the County's financial reserves.
Transfers	Oversees the transfer of intra- and intergovernmental funds.

Public Library Cooperative

Description:

The Public Library Cooperative (PLC) serves eligible residents of Pinellas County and its member public libraries. The PLC serves these groups through the management of county, state and federal funds for library development and by facilitating the sharing of materials and resources among its members. The PLC is funded by a millage levy in a portion of the unincorporated areas of the county and per capita dues paid by the participating municipalities without libraries. The maximum millage rate that can be levied is 0.5 mills.

Analysis:

Excluding Reserves, the FY15 Budget for Public Library Cooperative (PLC) increased by \$241,460 or 5.6% from the FY14 Revised Budget. Of the FY15 Budget, \$4,386,410 will be utilized for the program and \$132,090 for commissions (Tax Collector and Property Appraiser) as required by state statute. The amount of program funds allocated for cooperative members and PLC operations is 99.7% of the Public Library Cooperative program budget. This is a 6.0% increase over the FY14 Revised Budget and is due to the anticipated increased property values. The Reserve level for the Fund is 2.3%.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Public Library Cooperative Fund	0	86,400	108,640
Program Total	0	86,400	108,640

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Public Library Cooperative Fund	94,548	140,170	132,090
Program Total	94,548	140,170	132,090

Public Library Cooperative			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Public Library Cooperative Fund	4,658,900	4,136,870	4,386,410
Program Total	4,658,900	4,136,870	4,386,410

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Public Library Cooperative	4,658,900	4,136,870	4,386,410
Reserves	0	86,400	108,640
Transfers	94,548	140,170	132,090
Total Expenditures	4,753,448	4,363,440	4,627,140
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Public Library Cooperative Fund	4,753,448	4,363,440	4,627,140
Total Expenditures	4,753,448	4,363,440	4,627,140

Public Library Cooperative

Program Name	Program Description
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.
Reserves	Oversees the management and allocation of the County's financial reserves.
Transfers	Oversees the transfer of intra- and intergovernmental funds.

Risk Financing Liability / Workers Compensation

Description:

Risk Financing Liability contains all the self-insured claims costs for the County's Workers Compensation and other liability claims. 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 Financing Liability plans no changes in scope, staffing or operations for FY15. The FY15 Budget is \$1.2M or 3.6% higher than the FY14 Revised Budget. The increase is primarily due to higher reserves in anticipation of higher workers compensation claims. Reserves are sufficient to cover the actuarially calculated liability for claims, as required by the State of Florida Office of Insurance Regulation.

Budget by Program

Reserves			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Risk Financing	0	27,440,330	28,659,090
Program Total	0	27,440,330	28,659,090

Protecting County Employees, Citizens and Assets			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Risk Financing	12,275,559	7,530,880	7,557,420
Program Total	12,275,559	7,530,880	7,557,420

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Protecting County Employees, Citizens and Assets	12,275,559	7,530,880	7,557,420
Reserves	0	27,440,330	28,659,090
Total Expenditures	12,275,559	34,971,210	36,216,510
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Risk Financing	12,275,559	34,971,210	36,216,510
Total Expenditures	12,275,559	34,971,210	36,216,510

Program Name	Program Description
Protecting County Employees, Citizens and Assets	This program provides for managing County risk of loss due to various types of losses, including worker injuries, third party liability losses from citizens and others, property losses, and environmental losses.
Reserves	Oversees the management and allocation of the County's financial reserves.



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 non ad valorem 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			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Street Lighting District	0	14,020	59,720
Program Total	0	14,020	59,720

Transfers			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Street Lighting District	0	28,570	25,300
Program Total	0	28,570	25,300

Street Lighting Districts			
Budget Summary			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Street Lighting District	1,375,720	1,444,630	1,482,600
Program Total	1,375,720	1,444,630	1,482,600

Department Budget Summary			
Expenditures by Program			
Program	FY13 Actual	FY14 Revised Budget	FY15 Request
Reserves	0	14,020	59,720
Street Lighting Districts	1,375,720	1,444,630	1,482,600
Transfers	0	28,570	25,300
Total Expenditures	1,375,720	1,487,220	1,567,620
Expenditures by Fund			
Fund	FY13 Actual	FY14 Revised Budget	FY15 Request
Street Lighting District	1,375,720	1,487,220	1,567,620
Total Expenditures	1,375,720	1,487,220	1,567,620

Street Lighting Districts

Program Name	Program Description
Reserves	Oversees the management and allocation of the County's financial reserves.
Street Lighting Districts	Response to citizen requests for street lighting; evaluation of requests; petition processing; coordination with Duke Energy for installation and maintenance.
Transfers	Oversees the transfer of intra- and intergovernmental funds.