

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	FY14 Actual	FY15 Budget	FY16 Request
Drug Abuse Trust	50,000	110,840	110,170
East Lake Library District	516,800	637,430	662,600
East Lake Recreation District	0	586,830	661,040
Employee Health Benefits	48,895,312	99,501,090	103,590,910
Feather Sound Community Services District	121,389	303,230	316,430
Fire Protection Districts	14,192,914	25,413,520	26,791,950
General Government	33,623,284	126,205,550	137,455,630
Health Department	3,496,770	3,753,910	4,050,090
Lealman Solid Waste	1,181,680	1,672,150	1,575,330
Medical Examiner	4,814,257	5,203,240	5,401,810
Palm Harbor Community Services District	1,591,491	1,789,770	1,876,290
Public Library Cooperative	4,268,356	4,627,140	4,797,390
Risk Financing Liability / Workers Compensation	7,075,556	36,216,510	35,821,120
Street Lighting Districts	1,346,822	1,567,620	1,375,930
Total	121,174,630	307,588,830	324,486,690



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 Fund's budget for assistance grants to local drug abuse programs reflects a continuation of funding at \$53,000 for FY16. This is identical to the FY15 Revised Budget. These funds are supported with the use of available fund balance. There are no Personal Services charged to this fund; however, this fund is maintained by the Department of Justice & Consumer Services (JCS) staff. JCS uses 100.0% of the Drug Abuse Trust fund for the use of Grants-in-Aids to local drug abuse programs throughout the County.

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	FY14 Actual	FY15 Revised Budget	FY16 Request
Drug Abuse Trust Fund	50,000	53,000	53,000
Program Total	\$50,000	\$53,000	\$53,000

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Drug Abuse Trust Fund	0	57,840	57,170
Program Total	\$0	\$57,840	\$57,170

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Drug Abuse Trust	50,000	53,000	53,000

Drug Abuse Trust

Reserves	0	57,840	57,170
Total Expenditures	\$50,000	\$110,840	\$110,170
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Drug Abuse Trust Fund	50,000	110,840	110,170
Total Expenditures	\$50,000	\$110,840	\$110,170

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 in May 2013 by the Board of County Commissioners for the purpose of providing library facilities, services, and programs 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 that can be levied is 0.25 mills.

Analysis:

The total FY16 Budget is \$662,600 for the East Lake Library Services District. The FY16 Budget reflects an increase of \$25,170, or 3.9% from the FY15 Revised Budget. Of the total FY16 Budget, \$610,190 will be utilized for the East Lake Community Support program and \$18,700 for commissions (Tax Collector and Property Appraiser) as required by state statute. Program funds necessary for library operations equate to 99.6% of the East Lake Community Library Support program. This is a 4.6% increase over the FY15 Revised Budget for operations that corresponds to the 4.6% increase in ad valorem collections. Excluding Reserves the FY16 Budget increases by \$27,770, or 4.6%. The FY16 Reserve Level for the Fund is 5.1%.

Budget by Program

East Lake Community Library Support			
Library services, facilities and programs to residents of the East Lake Fire District.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Library Services District	505,430	583,330	610,190
Program Total	\$505,430	\$583,330	\$610,190
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Registered Borrowers	14,563	14,700	15,000
Material Circulation	147,005	155,000	160,000
Library Visits	96,242	105,000	108,000
Library Programs Offered	672	680	700
Library Programs Attendance	10,829	11,500	12,000
Percentage of Library budget reliant upon general revenue	71.0%	75.0%	75.0%
Budget amount per resident	\$22.97	\$25.20	\$28.00

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request

East Lake Library District

East Lake Library Services District	0	36,310	33,710
Program Total	\$0	\$36,310	\$33,710

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Library Services District	11,370	17,790	18,700
Program Total	\$11,370	\$17,790	\$18,700

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Community Library Support	505,430	583,330	610,190
Reserves	0	36,310	33,710
Transfers	11,370	17,790	18,700
Total Expenditures	\$516,800	\$637,430	\$662,600
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Library Services District	516,800	637,430	662,600
Total Expenditures	\$516,800	\$637,430	\$662,600

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 in June 2014 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 total FY16 Budget is \$661,040 for the East Lake Recreation Services District. The FY16 Budget reflects an increase of \$74,210, or 12.6% from the FY15 Revised Budget. Of the FY16 Budget, \$608,700 will be utilized for the East Lake Recreation Services Support program and \$18,700 for the commissions (Tax Collector and Property Appraiser) as required by state statute. The commission amount is a 52.8% increase, \$6,460, from the FY15 Revised Budget due to the Property Appraiser's commission taking effect in FY16. Program funds necessary for recreation operations equate to 99.6% of the East Lake Recreation Services Support program. This is a 12.6% increase over the FY15 Revised Budget that corresponds to the 4.6% increase in ad valorem collections as well as the first budget for the district was very conservative. Excluding Reserves the FY16 Budget increases by \$74,350, or 13.4%. The FY16 Reserve Level for the Fund is 5.1%.

Budget by Program

East Lake Recreation Services Support			
Recreation services and facilities within the East Lake Fire District.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Recreation Services District	0	540,810	608,700
Program Total	\$0	\$540,810	\$608,700
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Volunteer Hours	N/A	N/A	2,600
Field Usage (Participants)	N/A	N/A	200,000

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Recreation Services District	0	33,780	33,640
Program Total	\$0	\$33,780	\$33,640

East Lake Recreation District

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Recreation Services District	0	12,240	18,700
Program Total	\$0	\$12,240	\$18,700

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Recreation Services Support	0	540,810	608,700
Reserves	0	33,780	33,640
Transfers	0	12,240	18,700
Total Expenditures	\$0	\$586,830	\$661,040
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
East Lake Recreation Services District	0	586,830	661,040
Total Expenditures	\$0	\$586,830	\$661,040

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 is 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's FY16 Budget reflects an increase of \$4.1M, or 4.1%, primarily due to a \$2.1M 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 FY16 budget also includes a \$1.3M, or 3.1% increase in medical claims costs for the County's self-insured program. The number of FTEs remained unchanged, at 2.0.

Budget by Program

Employee Health Benefits			
Administers the Employee Health Benefits programs, including the Wellness center.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Employee Health Benefits Fund	48,895,312	55,473,110	57,430,530
Program Total	\$48,895,312	\$55,473,110	\$57,430,530
FTE (Full Time Equivalent)		2.0	2.0

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Employee Health Benefits Fund	0	44,027,980	46,160,380
Program Total	\$0	\$44,027,980	\$46,160,380

Department Budget Summary

Employee Health Benefits

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Employee Health Benefits	48,895,312	55,473,110	57,430,530
Reserves	0	44,027,980	46,160,380
Total Expenditures	\$48,895,312	\$99,501,090	\$103,590,910
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Employee Health Benefits Fund	48,895,312	99,501,090	103,590,910
Total Expenditures	\$48,895,312	\$99,501,090	\$103,590,910

Personnel Summary by Program and Fund

Program	Fund	FY15 Adopted Budget	FY16 Request
Employee Health Benefits	Employee Health Benefits Fund	2.0	2.0
Total FTE (Full-Time Equivalent Positions)		2.0	2.0

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:

The FSCSD total FY16 Budget reflects an increase of \$13,200 or 4.4% as compared with the FY15 Revised Budget. The budget for the FSCSD program reflects an increase of \$4,320 or 3.7%. Transfers to the Tax Collector and Property Appraiser reflect an increase of \$90 or 2.3%, and Reserves reflect an increase of \$8,790 or 4.8%. FSCSD will continue to utilize reserves to support operating requirements.

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	FY14 Actual	FY15 Revised Budget	FY16 Request
Feather Sound Community Services District	117,750	118,000	122,320
Program Total	\$117,750	\$118,000	\$122,320
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Recreation Area Enhancements – Installation of fitness equipment on Earl Maize Recreation Area	N/A	Continuing	Continuing
Street Lights – Adequate lighting of roadways	Accomplished	Continuing	Yes
Greenspace Maintenance – Healthy plants in greenspaces	Accomplished	Continuing	Yes

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Feather Sound Community Services District	0	181,310	190,100
Program Total	\$0	\$181,310	\$190,100

Transfers

Feather Sound Community Services District

Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Feather Sound Community Services District	3,639	3,920	4,010
Program Total	\$3,639	\$3,920	\$4,010

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Feather Sound Community Services	117,750	118,000	122,320
Reserves	0	181,310	190,100
Transfers	3,639	3,920	4,010
Total Expenditures	\$121,389	\$303,230	\$316,430
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Feather Sound Community Services District	121,389	303,230	316,430
Total Expenditures	\$121,389	\$303,230	\$316,430

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 FY16 Budget for all 12 Fire Districts totals \$26.8M, which is a net increase of \$1.4M or 5.5% over the FY15 Revised Budget of \$25.4M. The overall increase in requirements reflects a \$3.8M, or 28.6% growth in fire service contracts expense, which includes \$3.2M to reimburse planned capital expense for station and equipment replacement. The district budgets include the County's proportionate share of the following Fire Station construction projects: the replacement of Clearwater Station 50, serving Countryside; the replacement of Largo/Belleair Bluffs Station 43; the addition of Tarpon Springs Station 71 to serve the Anclote area; and the replacement of Seminole Station 32. Contracted expense for personnel and operations reflects a normal inflationary increase of \$572,830, or 4.4% in provider budgets. Previous budgets did not build major capital into expenditures during the early stage of development, but left the accumulated funds in reserves until a request for reimbursement initiated the need for a budget amendment. The process was improved for FY16 to include major capital expenditures anticipated by the fire service providers. This change results in a net decrease of \$2.5M, or 21.9%, in accumulated reserves. The amount of funds appropriated for major capital will vary each year, and reserves will continue to accumulate funds for future capital needs. Overall, revenues are increasing by \$684,910, including a \$671,290, or 4.5% increase in budgeted ad valorem taxes. With the recovery in property values and associated tax revenue, no millage increase is needed to balance FY16 resources and requirements for any of the 12 districts. 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	FY14 Actual	FY15 Revised Budget	FY16 Request
Fire Districts	13,741,602	13,636,160	17,461,560
Program Total	\$13,741,602	\$13,636,160	\$17,461,560
FTE (Full Time Equivalent)		1.3	1.3

Fire Protection Districts

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Fire Districts	0	11,303,240	8,832,670
Program Total	\$0	\$11,303,240	\$8,832,670

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Fire Districts	451,312	474,120	497,720
Program Total	\$451,312	\$474,120	\$497,720

Department Budget Summary

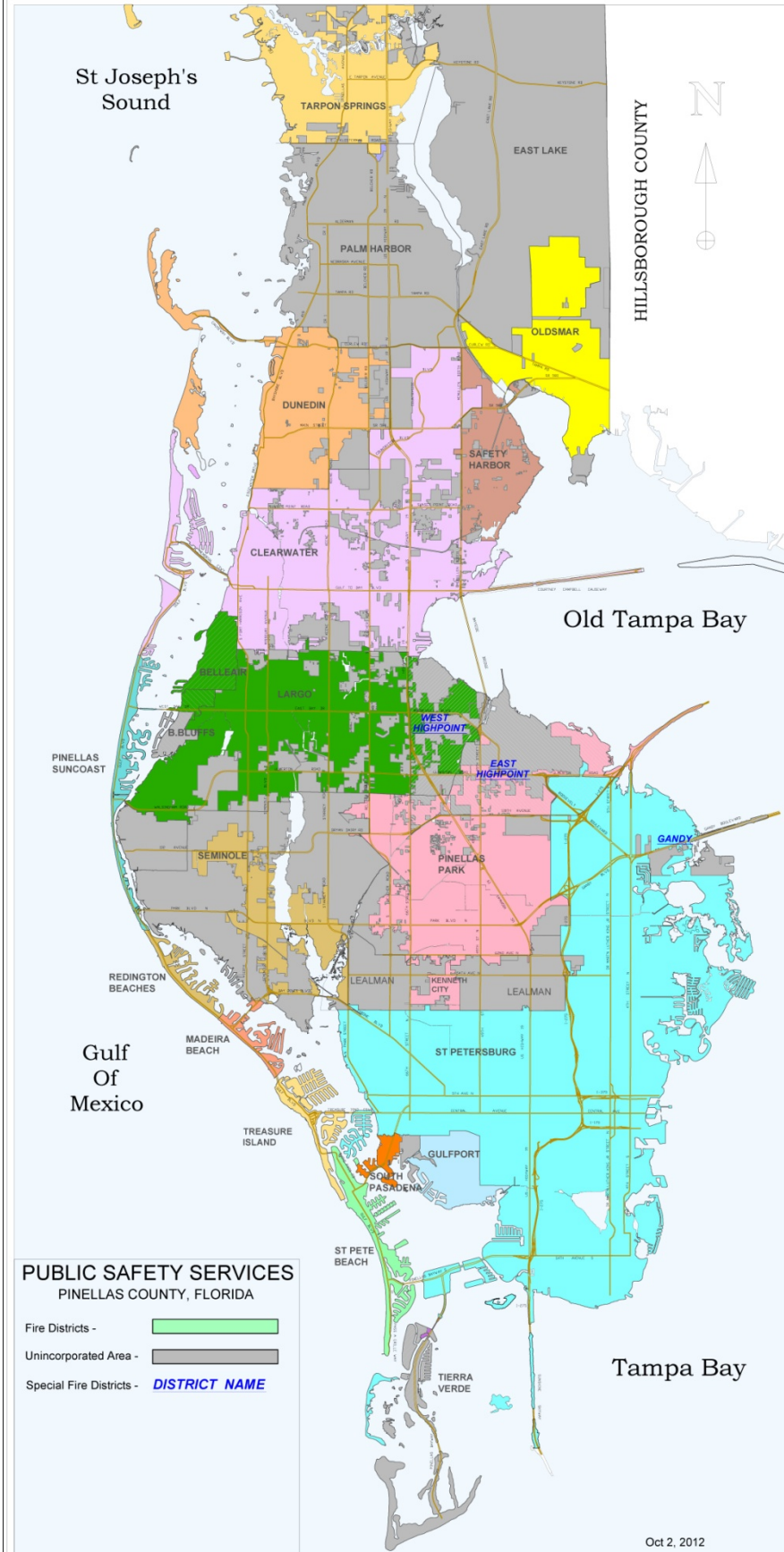
Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Fire Protection Districts	13,741,602	13,636,160	17,461,560
Reserves	0	11,303,240	8,832,670
Transfers	451,312	474,120	497,720
Total Expenditures	\$14,192,914	\$25,413,520	\$26,791,950
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Fire Districts	14,192,914	25,413,520	26,791,950
Total Expenditures	\$14,192,914	\$25,413,520	\$26,791,950

Personnel Summary by Program and Fund

Fire Protection Districts

Program	Fund	FY15 Adopted Budget	FY16 Request
Fire Protection Districts	Fire Districts Fund	1.3	1.3
Total FTE (Full-Time Equivalent Positions)		1.3	1.3

PINELLAS COUNTY FIRE DISTRICTS AND UNINCORPORATED AREAS



General Government

Description:

General Government is a non-departmental category which aggregates and allocates countywide 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, 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 FY16 Budget, which includes the General Fund reserves, increased \$11,250,080, or 8.9% from the FY15 Revised Budget. However, excluding reserves and transfers, the General Government budget increased \$1,149,840, or 3.8% from FY15 to FY16.

The funding and service levels for most programs are similar from FY15 to FY16, with several exceptions. Tax Increment Financing (TIF) Payments to city Community Redevelopment Areas (CRA) are increasing by \$665,930, or 8.5%; the formulas that determine these payments reflect rising property values in the CRA. The FY16 Budget for TIF payments also reflects revisions to the CRA agreements with the City of St. Petersburg that reduced the County's contribution rate for two of the three existing CRAs and added a fourth CRA, for South St. Petersburg. A non-recurring expenditure of \$155,000 was budgeted in FY15 for accrued leave liability associated with staff transferring from the County Planning Department to the Metropolitan Planning Organization (MPO) as the MPO became an independent agency. In FY16, the budget for the MPO program provides \$49,850 required to match anticipated grant awards. The General Government MSTU program includes \$220,000 to support non-capital project improvements in the unincorporated area (also known as the MSTU) and \$50,000 to prepare for implementation of a new Lealman Community Redevelopment Area.

The FY16 Budget includes \$475,210, or 2.5% in increased technology expenditures. For additional details on technology funding and on General Fund Reserves, 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.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	379,450	540,000	450,000
Program Total	379,450	540,000	450,000

General Government

Countywide Support Services - Financial			
Costs that are not attributable to one department, such as cost allocation plans and GovDeals.com commissions.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	486,575	352,770	323,910
Program Total	486,575	352,770	323,910

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	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	574,750	688,930	702,060
Program Total	574,750	688,930	702,060

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	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	348,819	479,180	493,750
Program Total	348,819	479,180	493,750

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	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	81,226	167,400	150,400
Program Total	81,226	167,400	150,400

Dori Slosberg Driver Education Programs			
Pass-through of special Traffic Fines revenue to School District to support programs.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	215,629	211,620	183,630
Program Total	215,629	211,620	183,630

General Government

External Audits			
Required independent review of financial reporting. Estimated payments for all County departments.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	131,893	350,000	330,000
Program Total	131,893	350,000	330,000

General Government - MSTU			
Support for non-capital projects and other initiatives in the unincorporated area that are not attributable to one department.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	0	0	270,000
Program Total	0	0	270,000

General Government - Technology Support			
Enterprise technology service charges and non-recurring projects to enhance technology services for General Fund departments and agencies.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	15,827,630	18,858,750	19,333,960
Program Total	15,827,630	18,858,750	19,333,960

Metropolitan Planning Organization			
This program provides grant matching funding to the Metropolitan Planning Organization (MPO), an independent agency. In FY15, one-time funding supported accrued leave liability for staff transferred from the County Planning Department.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	0	155,000	49,850
Program Total	0	155,000	49,850

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	0	89,239,150	100,589,390
Program Total	0	89,239,150	100,589,390

General Government

Tax Increment Financing			
Payments to Cities for Community Redevelopment Areas.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	6,850,014	7,794,130	8,460,060
Program Total	6,850,014	7,794,130	8,460,060

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	8,470,430	7,089,120	5,839,120
Program Total	8,470,430	7,089,120	5,839,120

Unemployment Compensation Program			
Estimated payments for all County departments (excluding Sheriff).			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	58,287	50,000	50,000
Program Total	58,287	50,000	50,000

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	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	115,057	119,500	119,500
Program Total	115,057	119,500	119,500

Veterinarian Fee Reimbursements			
Reimbursement of \$1.00 per animal license to veterinarians as incentive for rabies vaccinations.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	83,524	110,000	110,000
Program Total	83,524	110,000	110,000

General Government

Department Budget Summary			
Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Countywide Support – Employee Services	379,450	540,000	450,000
Countywide Support – Financial Services	486,575	352,770	323,910
Countywide Support – Intergovernmental	574,750	688,930	702,060
Countywide Support – Legal	348,819	479,180	493,750
Countywide Support – Performance	81,226	167,400	150,400
Dori Slosberg Driver Education Programs	215,629	211,620	183,630
External Audits	131,893	350,000	330,000
General Government - MSTU	0	0	270,000
General Government – Technology Support	15,827,630	18,858,750	19,333,960
Metropolitan Planning Organization	0	155,000	49,850
Reserves	0	89,239,150	100,589,390
Tax Increment Financing	6,850,014	7,794,130	8,460,060
Transfers	8,470,430	7,089,120	5,839,120
Unemployment Compensation Program	58,287	50,000	50,000
Value Adjustment Board	115,057	119,500	119,500
Veterinarian Fee Reimbursements	83,524	110,000	110,000
Total Expenditures	33,623,284	126,205,550	137,455,630
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	33,623,284	126,205,550	137,455,630
Total Expenditures	33,623,284	126,205,550	137,455,630



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 FY16 Budget for Health Department Fund expenditures reflects an increase of \$235,490, or 6.6%, over the FY15 Revised Budget. The revenue for this fund is entirely provided through the collection of a countywide ad valorem tax dedicated to the operation of the Florida Department of Health in Pinellas County (DOH-Pinellas). Tax revenues are anticipated to increase by \$232,390, or 6.6% in FY16. At \$4.0M, total resources and requirements in the FY16 Budget are \$296,180 or 7.9% higher than the FY15 Revised Budget. In FY15, reserves were expected to fall below the desired level of 5.0%, but the receipt of additional revenue enabled reserves to increase by \$60,690 in FY16. This 37.6% increase over the FY15 Budget brings reserves to the desired level for this fund.

Budget by Program

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.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Health Department Fund	3,496,770	3,592,300	3,827,790
Program Total	\$3,496,770	\$3,592,300	\$3,827,790
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Decrease the percentage of residents who report that, due to cost, they were unable to see a doctor during the past 12 months	16.3% (calendar year 2013)	N/A (no report for 2015)	15.2% (calendar year 2016)
By December 2015, increase the number of clients who report having visited a dentist or dental clinic in the past year to 12,650	12,136	12,650	12,650
Maintain the percentage of 2-year old County Health Department clients who are fully immunized at or above the Department of Health state target of 95%	99.0%	99.0%	95.0%

Reserves

Health Department

Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Health Department Fund	0	161,610	222,300
Program Total	\$0	\$161,610	\$222,300

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Health Department	3,496,770	3,592,300	3,827,790
Reserves	0	161,610	222,300
Total Expenditures	\$3,496,770	\$3,753,910	\$4,050,090
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Health Department Fund	3,496,770	3,753,910	4,050,090
Total Expenditures	\$3,496,770	\$3,753,910	\$4,050,090

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 Budget for FY16 reflects a decrease of \$96,820 or 5.8% compared to the FY15 Revised Budget. Reserves decreased \$110,970, and contract costs to operate solid waste collection increased \$14,190. There are no FTEs.

Budget by Program

Landfill and Site Operations			
Landfill Contract Management, Permitting & Monitoring / Reporting, Site Maintenance, Hauler Licensing, Emergency Planning / Debris, and managing the Lealman Collection District (MSBU funded).			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Lealman Solid Waste Collection & Disposal District	1,159,201	1,185,380	1,199,570
Program Total	\$1,159,201	\$1,185,380	\$1,199,570

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Lealman Solid Waste Collection & Disposal District	0	463,640	352,670
Program Total	\$0	\$463,640	\$352,670

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Lealman Solid Waste Collection & Disposal District	22,479	23,130	23,090
Program Total	\$22,479	\$23,130	\$23,090

Lealman Solid Waste

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Landfill and Site Operations	1,159,201	1,185,380	1,199,570
Reserves	0	463,640	352,670
Transfers	22,479	23,130	23,090
Total Expenditures	\$1,181,680	\$1,672,150	\$1,575,330
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Lealman Solid Waste Collection & Disposal District	1,181,680	1,672,150	1,575,330
Total Expenditures	\$1,181,680	\$1,672,150	\$1,575,330

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 FY16 Budget reflects an increase of \$223,760, or 4.3%, from the FY15 Revised Budget. The majority of the increase is associated with anticipated grant related expenditures of \$343,000. Excluding grant related expenditures, the FY16 budget decreased \$122,240, or 2.3% primarily due to a reduction of scheduled computer equipment replacements and capital outlay costs. This decrease includes an additional \$80,000 for the replacement of ethanol testing equipment for the lab. County funded FTE remained unchanged at 2.0.

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	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	4,814,257	5,203,240	5,401,810
Program Total	\$4,814,257	\$5,203,240	\$5,401,810
FTE (Full Time Equivalent)		2.0	2.0

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Medical Examiner - District Six	4,814,257	5,203,240	5,401,810
Total Expenditures	\$4,814,257	\$5,203,240	\$5,401,810
Expenditures by Fund			

Medical Examiner

Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
General Fund	4,814,257	5,203,240	5,401,810
Total Expenditures	\$4,814,257	\$5,203,240	\$5,401,810

Personnel Summary by Program and Fund

Program	Fund	FY15 Adopted Budget	FY16 Request
Medical Examiner - District Six	General Fund	2.0	2.0
Total FTE (Full-Time Equivalent Positions)		2.0	2.0

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, services, and programs 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 total FY16 Budget for the Palm Harbor Community Services District (PHCSD) is \$1.9M, and reflects an increase of \$86,520, or 4.8% in comparison to the FY15 Revised Budget. Commissions to the Tax Collector and Property Appraiser, as required by State statute are projected to be \$52,900 and reflect an increase of \$3,240, or 6.5% from the FY15 Revised Budget. Fund Reserves increase by \$3,040, or 3.2% in the FY16 Budget. The FY16 Reserve Level is 5.2%. The property taxes collected for the district are 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 \$863,160 and reflects an increase of \$40,290, or 4.9% from the FY15 Revised Budget. The amount of program funds allocated to library operations is \$859,710, or 99.6% of the FY16 program budget. The FY16 Budget increase of 4.9% from the FY15 Revised Budget is primarily due to the PHCSD's increased property values.

The Recreation program budget is \$863,130 and reflects an increase of \$39,950 or 4.9% from the FY15 Revised Budget. The amount of program funds allocated to Recreation operations is \$859,680, or 99.6% of the FY16 program budget. The FY16 Budget increase of 4.9% from the FY15 Revised Budget is primarily due to the PHCSD's increased property values.

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	FY14 Actual	FY15 Revised Budget	FY16 Request
Palm Harbor Community Services District	772,438	822,870	863,160
Program Total	\$772,438	\$822,870	\$863,160
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Registered Borrowers	36,919	38,316	38,000
Material Circulation	499,818	470,475	490,000
Library Visits	138,862	146,800	150,000
Library Programs Offered	1,054	950	1,000
Library Program Attendance	23,093	22,610	24,800

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	FY14 Actual	FY15 Revised Budget	FY16 Request
Palm Harbor Community Services District	772,378	823,180	863,130
Program Total	\$772,378	\$823,180	\$863,130
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Camp Revenues	\$98,000	\$121,000	\$130,000
Rental Revenues	\$127,000	\$130,000	\$137,500
Facility Usage (Participants)	615,000	628,000	630,000
Field Usage (Participants)	315,000	320,000	340,000

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Palm Harbor Community Services District	0	94,060	97,100
Program Total	\$0	\$94,060	\$97,100

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Palm Harbor Community Services District	46,674	49,660	52,900
Program Total	\$46,674	\$49,660	\$52,900

Department Budget Summary

Expenditures by Program

Palm Harbor Community Services District

Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Palm Harbor Community Services - Library Program	772,438	822,870	863,160
Palm Harbor Community Services - Recreation Program	772,378	823,180	863,130
Reserves	0	94,060	97,100
Transfers	46,674	49,660	52,900
Total Expenditures	\$1,591,491	\$1,789,770	\$1,876,290
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Palm Harbor Community Services District	1,591,491	1,789,770	1,876,290
Total Expenditures	\$1,591,491	\$1,789,770	\$1,876,290



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 FY16 Budget for Public Library Cooperative (PLC) reflects an increase of \$182,940, or 4.0% over the FY15 Revised Budget. Of the FY16 Budget, \$4,563,420 will be utilized for the program and \$138,020 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 99.8% of the Public Library Cooperative program budget. This is a 4.1% increase over the FY15 Revised Budget and is due to the anticipated increased property values. The Reserve level for the Fund is 2.0%.

Budget by Program

Public Library Cooperative			
The Public Library Cooperative (PLC) 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; and Operating materials support.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Public Library Cooperative Fund	4,136,870	4,386,410	4,563,420
Program Total	\$4,136,870	\$4,386,410	\$4,563,420
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Material Circulation by Member Libraries	5,939,947	6,500,000	6,600,000
Registered Borrowers at Member Libraries	497,387	510,000	525,000
Library Visits at the Member Libraries	4,578,439	4,600,000	4,700,000
Average Expenditure per Capita for Member Libraries	\$32.39	\$32.00	\$33.00
Rate of Return in State Aid per Local Dollar Spent	3.01 cents	3.57 cents	3.92 cents

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

Public Library Cooperative

Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Public Library Cooperative Fund	0	108,640	95,950
Program Total	\$0	\$108,640	\$95,950

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Public Library Cooperative Fund	131,486	132,090	138,020
Program Total	\$131,486	\$132,090	\$138,020

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Public Library Cooperative	4,136,870	4,386,410	4,563,420
Reserves	0	108,640	95,950
Transfers	131,486	132,090	138,020
Total Expenditures	\$4,268,356	\$4,627,140	\$4,797,390
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Public Library Cooperative Fund	4,268,356	4,627,140	4,797,390
Total Expenditures	\$4,268,356	\$4,627,140	\$4,797,390

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 Financing 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 FY16 Budget reflects a decrease of \$395,390 or 1.1% as compared with the FY15 Revised Budget. Risk Financing Liability plans no changes in scope, staffing or operations for FY16. An increase in Workers Compensation claims of \$300,000 based on prior year trends is offset by a decrease in Professional Services partially due to the County Administration decision to hire an in-house Case Manager instead of contracting an outside company to perform these functions. Funding for this position is included in the Risk Financing Administration budget. In addition to this decrease, the FY16 Budget reflects lower reserves, due to the run-out of Clerk of the Circuit Court workers compensation claims incurred prior to July 1, 2012, since the Clerk chose to purchase their 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 of Florida Office of Insurance Regulation.

Budget by Program

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.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Risk Financing	7,075,556	7,557,420	7,801,150
Program Total	\$7,075,556	\$7,557,420	\$7,801,150
Performance Measures	FY14 Actual	FY15 Estimate	FY16 Request
Percentage of Actuary recommended Ultimate Discounted Claims that County has reserved for.	90.0%	90.0%	89.0%

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Risk Financing	0	28,659,090	28,019,970
Program Total	\$0	\$28,659,090	\$28,019,970

Risk Financing Liability / Workers Compensation

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Protecting County Employees, Citizens and Assets Reserves	7,075,556 0	7,557,420 28,659,090	7,801,150 28,019,970
Total Expenditures	\$7,075,556	\$36,216,510	\$35,821,120
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Risk Financing	7,075,556	36,216,510	35,821,120
Total Expenditures	\$7,075,556	\$36,216,510	\$35,821,120

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 (SLD) 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 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. Pinellas County Public Works coordinates and arranges for lighting installation and provides the annual assessment roll; lighting services are provided by Duke Energy Corporation.

Analysis:

Pinellas County has over 300 Street Lighting Districts within the unincorporated areas. The property owners within each district are separately billed on their property tax bill for their proportional share of costs 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.

The FY16 Budget reflects a decrease of \$191,690 or 12.2% as compared to the FY15 Revised Budget. Changes in the Duke Energy Corporation estimate and a reduction of the administrative fee account for the majority of the variance.

Budget by Program

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Street Lighting District	0	59,720	56,630
Program Total	\$0	\$59,720	\$56,630

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	FY14 Actual	FY15 Revised Budget	FY16 Request
Street Lighting District	1,346,822	1,507,900	1,319,300
Program Total	\$1,346,822	\$1,507,900	\$1,319,300

Street Lighting Districts

Department Budget Summary

Expenditures by Program			
Program	FY14 Actual	FY15 Revised Budget	FY16 Request
Reserves	0	59,720	56,630
Street Lighting Districts	1,346,822	1,507,900	1,319,300
Total Expenditures	\$1,346,822	\$1,567,620	\$1,375,930
Expenditures by Fund			
Fund	FY14 Actual	FY15 Revised Budget	FY16 Request
Street Lighting District	1,346,822	1,567,620	1,375,930
Total Expenditures	\$1,346,822	\$1,567,620	\$1,375,930