

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	FY15 Actual	FY16 Budget	FY17 Request
Drug Abuse Trust	52,730	110,170	109,940
East Lake Library District	600,875	662,600	691,990
East Lake Recreation District	552,817	661,040	690,700
Employee Health Benefits	50,945,628	103,590,910	116,971,420
Feather Sound Community Services District	121,868	316,430	326,060
Fire Protection Districts	14,953,611	26,791,950	28,043,010
General Government	35,410,136	137,135,360	133,413,710
Health Department	3,576,431	4,050,090	4,402,110
Lealman CRA Trust	0	0	360,650
Lealman Solid Waste	1,188,259	1,575,330	1,663,320
Medical Examiner	5,120,420	5,401,810	5,877,520
Palm Harbor Community Services District	1,695,079	1,876,290	2,004,330
Public Library Cooperative	4,518,483	4,797,390	5,023,200
Risk Management Liability / Workers Compensation	7,535,121	35,821,120	37,520,420
Street Lighting Districts	1,294,943	1,375,930	1,374,680
Total	127,566,400	324,166,420	338,473,060



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 FY17. This is identical to the FY16 Revised Budget. These funds are supported with the use of available fund balance. There are no Personal Services charged to this fund. It is managed by the Human Services Department's Justice Coordination staff, with 100.0% of the Drug Abuse Trust resources dedicated for Grants-in-Aids funding to local drug abuse programs throughout the County.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Drug Abuse Trust	52,730	53,000	53,000
Reserves	0	57,170	56,940
Total Expenditures	\$52,730	\$110,170	\$109,940
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Drug Abuse Trust Fund	52,730	110,170	109,940
Total Expenditures	\$52,730	\$110,170	\$109,940

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	FY15 Actual	FY16 Revised Budget	FY17 Request
Drug Abuse Trust Fund	52,730	53,000	53,000
Program Total	\$52,730	\$53,000	\$53,000

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

Drug Abuse Trust

Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Drug Abuse Trust Fund	0	57,170	56,940
Program Total	\$0	\$57,170	\$56,940

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:

Excluding Reserves, the FY17 Budget for the East Lake Library Services District is \$657,730. This reflects an increase of \$28,840 or 4.6% from the FY16 Revised Budget. Funding to the library is expected to be \$633,160 for the year, a \$25,680 increase or 4.2%. A portion of the remaining \$3,160 increase is due to higher commissions paid to the Property Appraiser and Tax Collector for services required to collect property tax revenues. The FY17 Reserve Level for the Fund is maintained at 5.0%.

The 2016-2017 State budget appropriated \$1.0M for the East Lake Library expansion project. The project's budget is included in the County's Capital Improvement Program for FY17.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Community Library Support	583,296	610,190	638,080
Property Appraiser	0	0	6,020
Reserves	0	33,710	34,260
Tax Collector	0	0	13,630
Transfers	17,579	18,700	0
Total Expenditures	\$600,875	\$662,600	\$691,990
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Library Services District	600,875	662,600	691,990
Total Expenditures	\$600,875	\$662,600	\$691,990

Budget by Program

East Lake Community Library Support			
Library services, facilities and programs to residents of the East Lake Fire District.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Library Services District	583,296	610,190	638,080

East Lake Library District

Program Total	\$583,296	\$610,190	\$638,080
Performance Measures	FY15 Actual	FY16	FY17 Target
Registered Borrowers	14,563	14,700	15,000
Material Circulation	147,005	150,000	153,000
Library Visits	96,242	105,000	105,000
Library Programs Offered	672	700	720
Library Program Attendance	10,829	11,000	11,500
Percentage of ELCL budget reliant upon general revenue	71%	75%	75%
Budget amount per resident	\$22.97	\$25.20	\$26.00

Property Appraiser			
The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Library Services District	0	0	6,020
Program Total	\$0	\$0	\$6,020

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Library Services District	0	33,710	34,260
Program Total	\$0	\$33,710	\$34,260

Tax Collector

East Lake Library District

The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Library Services District	0	0	13,630
Program Total	\$0	\$0	\$13,630

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Library Services District	17,579	18,700	0
Program Total	\$17,579	\$18,700	\$0



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:

Excluding Reserves, the FY17 Budget for the East Lake Recreation Services District is \$656,500. This reflects an increase of \$29,100 or 4.6% from the FY16 Revised Budget. Funding to the recreation district is expected to be \$631,930 for the year, a \$25,940 increase or 4.3%. The portion of the remaining \$3,160 increase is due to higher commissions paid to the Property Appraiser and Tax Collector for services required to collect property tax revenues. The FY17 Reserve Level for the Fund is maintained at 5.0%.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Recreation Services Support	540,793	608,700	636,850
Property Appraiser	0	0	6,020
Reserves	0	33,640	34,200
Tax Collector	0	0	13,630
Transfers	12,025	18,700	0
Total Expenditures	\$552,817	\$661,040	\$690,700
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Recreation Services District	552,817	661,040	690,700
Total Expenditures	\$552,817	\$661,040	\$690,700

Budget by Program

East Lake Recreation Services Support			
Recreation services and facilities within the East Lake Fire District.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Recreation Services District	540,793	608,700	636,850
Program Total	\$540,793	\$608,700	\$636,850
Performance Measures	FY15 Actual	FY16	FY17 Target

East Lake Recreation District

Volunteer Hours	n/a	2,600	2,600
Field Usage (Participants)	n/a	200,000	200,000

Property Appraiser			
The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Recreation Services District	0	0	6,020
Program Total	\$0	\$0	\$6,020

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Recreation Services District	0	33,640	34,200
Program Total	\$0	\$33,640	\$34,200

Tax Collector			
The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Recreation Services District	0	0	13,630
Program Total	\$0	\$0	\$13,630

East Lake Recreation District

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
East Lake Recreation Services District	12,025	18,700	0
Program Total	\$12,025	\$18,700	\$0



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. Beginning 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 FY17 Budget reflects an increase of \$13.4M, or 12.9%, over FY16 primarily due to an increase in retiree costs reflective of the significant number of retirement eligible employees, employee claims costs and an increase in reserves. Retiree related expenses reflect a \$3.4M increase, employee health claims cost increase of \$3.6M along with operational savings of \$412,320. Reserves increased \$6.7M, 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.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Employee Health Benefits	50,945,628	57,430,530	64,054,210
Reserves	0	46,160,380	52,917,210
Total Expenditures	\$50,945,628	\$103,590,910	\$116,971,420
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Employee Health Benefits Fund	50,945,628	103,590,910	116,971,420
Total Expenditures	\$50,945,628	\$103,590,910	\$116,971,420

Personnel Summary by Program and Fund

Program	Fund	FY16 Adopted Budget	FY17 Request
Employee Health Benefits	General Fund	2.0	2.0
Total FTE (Full-Time Equivalent Positions)		2.0	2.0

Budget by Program

Employee Health Benefits

Employee Health Benefits

Administers the Employee Health Benefits programs, including the Wellness center.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Employee Health Benefits Fund	50,945,628	57,430,530	64,054,210
Program Total	\$50,945,628	\$57,430,530	\$64,054,210

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Employee Health Benefits Fund	0	46,160,380	52,917,210
Program Total	\$0	\$46,160,380	\$52,917,210

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 FY17 budget reflects an increase of \$9,630 or 3.0% as compared with the FY16 Revised Budget. The budget for the FSCSD program reflects an increase of \$47,780 or 39.1%. This increase is due to annual operating expenses exceeding annual tax revenues. In prior years, this excess was covered by reserves held by FSCSD. The FY17 budget request asks for the excess operating expenses not covered by the ad valorem tax revenue to be paid out of the FSCSD reserves held by Pinellas County. Transfers to the Tax Collector and Property Appraiser reflect an increase of \$480 or 12.0%, and Reserves reflect a decrease of \$38,630 or 20.3%, based on FY17 excess operating expenses. FSCSD will utilize reserves held by them for planning and design costs for updating the community entrance signage.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Feather Sound Community Services	118,000	122,320	170,100
Property Appraiser	0	0	1,270
Reserves	0	190,100	151,470
Tax Collector	0	0	3,220
Transfers	3,868	4,010	0
Total Expenditures	\$121,868	\$316,430	\$326,060
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Feather Sound Community Services District	121,868	316,430	326,060
Total Expenditures	\$121,868	\$316,430	\$326,060

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	FY15 Actual	FY16 Revised Budget	FY17 Request

Feather Sound Community Services District

Feather Sound Community Services District	118,000	122,320	170,100
Program Total	\$118,000	\$122,320	\$170,100

Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Budget Summary

Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Feather Sound Community Services District	0	0	1,270
Program Total	\$0	\$0	\$1,270

Reserves

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

Budget Summary

Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Feather Sound Community Services District	0	190,100	151,470
Program Total	\$0	\$190,100	\$151,470

Tax Collector

The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.

Budget Summary

Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Feather Sound Community Services District	0	0	3,220

Feather Sound Community Services District

Program Total	\$0	\$0	\$3,220
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Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Feather Sound Community Services District	3,868	4,010	0
Program Total	\$3,868	\$4,010	\$0



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 Fire Protection Districts Fund accounts for the provision of fire protection services to residents of 12 unincorporated areas of Pinellas County. The primary source of revenue is the ad valorem tax levied on real properties within each separate district. The County budget for each 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 FY17 Budget for all 12 Fire Districts totals \$28.0 million, which is a net increase of \$1.2M or 4.7% over the FY16 Revised Budget of \$26.8M. Total requirements include expenditures and transfers totaling \$16.6M and reserves of \$11.4M. While total requirements increased overall, expenditures and transfers decreased by \$1.4M, from \$18.0M in FY16, and reserves increased by \$2.6M, from \$8.8M. The mix of reserves and expenditures can vary significantly each year with the amount of funds appropriated for major capital, including truck or engine replacement, and fire station replacement or renovations. The majority of FY17 expense is \$15.6M for provider contracts with Fire departments that serve the districts (94.0%). The remaining \$1.0M is for property appraisal, tax collection and fire administration expense (6%).

FY17 revenue for all the districts increases \$1.0M, to a total of \$16.9M, or 6.5% over FY16. The total includes a \$983,290, or 6.3% increase in the primary source (ad valorem taxes). Separate budgets for each district's resources and requirements are provided in the Fund Resources section of this document. Growth in property values and associated tax revenue varies for each district, ranging from a high of 7.4% growth for the Safety Harbor Fire District to a low of 3.5% for the Pinellas Park Fire District. The current property tax rates are sufficient to balance FY17 resources and requirements for 11 of the 12 districts. A 6.0% rate increase is needed for the Pinellas Park Fire District, from 3.0163 mills in FY16 to 3.1976 mills in FY17. The district's reserve balance was used to fund the difference between expense and revenue in FY15 (\$31,552) and FY16 (\$35,840). The additional 0.1813 mill is needed to close the expense/revenue gap and balance the fund for Pinellas Park.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Fire Protection Districts	14,490,533	17,461,560	16,080,490
Property Appraiser	0	0	153,540
Reserves	0	8,832,670	11,443,760
Tax Collector	0	0	365,220
Transfers	463,078	497,720	0

Fire Protection Districts

Total Expenditures	\$14,953,611	\$26,791,950	\$28,043,010
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Fire Districts	14,953,611	26,791,950	28,043,010
Total Expenditures	\$14,953,611	\$26,791,950	\$28,043,010

Personnel Summary by Program and Fund

Program	Fund	FY16 Adopted Budget	FY17 Request
Fire Protection Districts	Fire Districts	1.3	1.4
Total FTE (Full-Time Equivalent Positions)		1.3	1.4

Budget by Program

Fire Protection Districts			
<p>This program accounts for the cost associated with providing fire suppression service 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.</p>			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Fire Districts	14,490,533	17,461,560	16,080,490
Program Total	\$14,490,533	\$17,461,560	\$16,080,490
FTE (Full Time Equivalent)		1.3	1.4

Property Appraiser			
<p>The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.</p>			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request

Fire Protection Districts

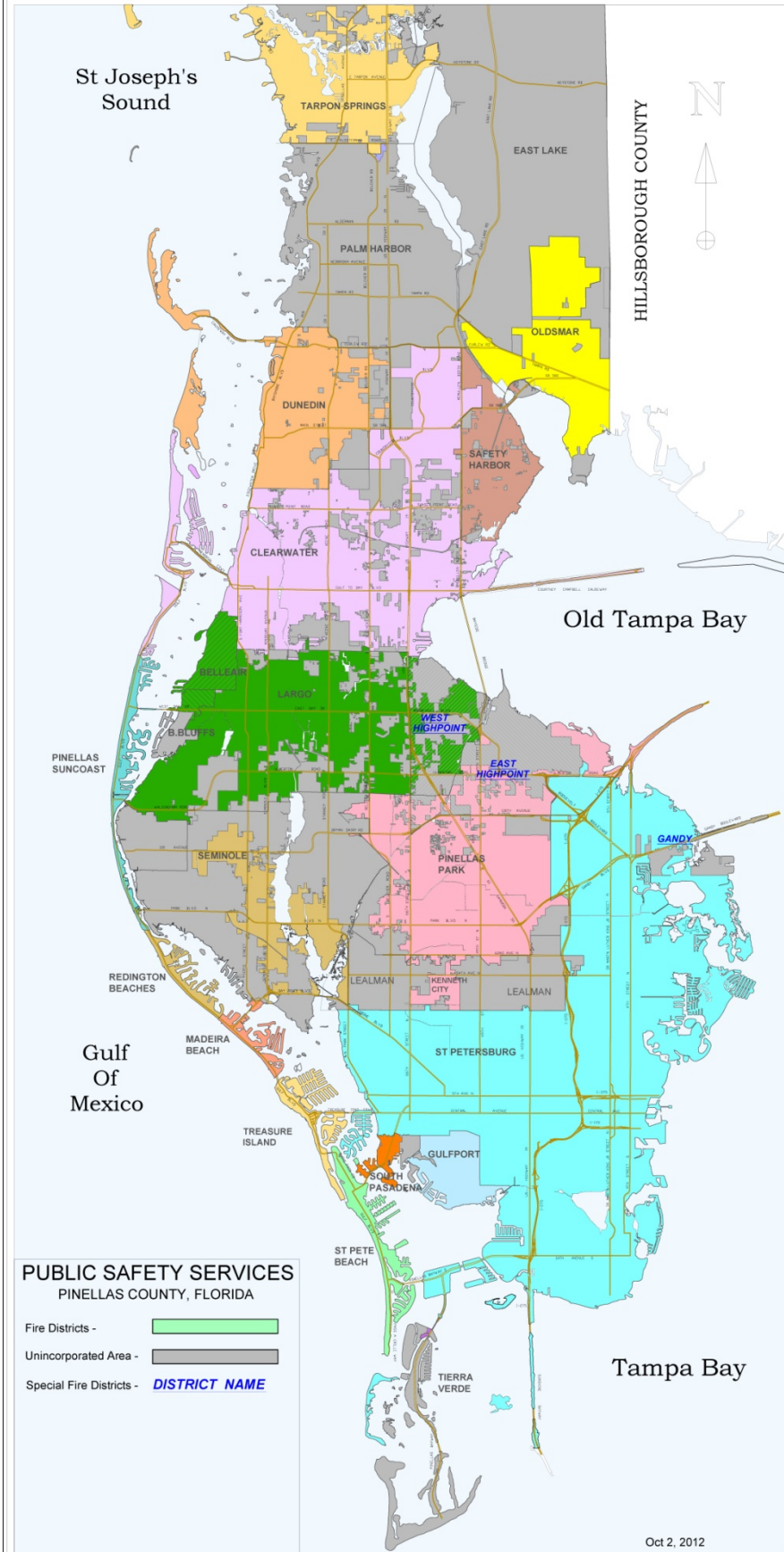
Fire Districts	0	0	153,540
Program Total	\$0	\$0	\$153,540

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Fire Districts	0	8,832,670	11,443,760
Program Total	\$0	\$8,832,670	\$11,443,760

Tax Collector			
The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Fire Districts	0	0	365,220
Program Total	\$0	\$0	\$365,220

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Fire Districts	463,078	497,720	0
Program Total	\$463,078	\$497,720	\$0

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 FY17 Budget, which includes the General Fund reserves, decreased \$3.7M, or 2.7% from the FY16 Revised Budget. However, excluding reserves and transfers, the General Government budget increased \$5.0M, or 16.1% from FY16 to FY17. Most of this increase is in the Tax Increment Financing and General Government Technology programs.

Tax Increment Financing (TIF) Payments to city Community Redevelopment Areas (CRA) are increasing by \$1.8M, or 20.8%; the formulas that determine these payments reflect rising property values in the CRAs. The FY17 Budget for TIF payments also reflects the addition of a new CRA in the Lealman unincorporated area. The FY17 Budget includes an increase of \$2.7M, or 13.80% in technology charges from the Business Technology Services (BTS) Fund.

The Countywide Support Services – Financial increase of \$572,490 or 177.0% primarily reflects the reallocation of Fleet fuel overhead expenses for Constitutional Officers to this program. Previously these costs were part of the overhead charges to other users; budgeting the overhead in this program more accurately presents costs in the other users' budgets. In the Countywide Support Services – Intergovernmental program, \$30,000 is included to support arts infrastructure, organizations, and artists through the Creative Pinellas non-profit organization. The funding and service levels for other programs have not changed significantly from FY16 to FY17.

Continuing transfers from the General Fund support the Emergency Communications 911 Fund (\$2.9M), Community Development Grant Fund (\$739,120), and the Employee Health Benefits Fund (\$2.0M for Other Post-Employment Benefits, or OPEB). Increased transfers include \$100,000 to support expenditures in the Lealman redevelopment area, and \$2.6M for capital projects including the unincorporated area (MSTU) Roads program.

For additional details on technology funding and on General Fund Reserves, please see the Budget Message.

General Government

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Countywide Support – Employee Services	367,742	450,000	460,000
Countywide Support – Financial Services	289,531	323,910	896,400
Countywide Support – Intergovernmental	643,089	702,060	763,400
Countywide Support – Legal	361,768	493,750	493,740
Countywide Support – Performance	76,353	150,400	142,500
Dori Slosberg Driver Education Programs	190,461	183,630	183,630
External Audits	119,170	330,000	250,000
General Government - MSTU	0	270,000	270,000
General Government – Technology Support	18,858,750	19,333,960	22,008,600
Metropolitan Planning Organization	155,000	49,850	50,000
Reserves	0	100,269,120	89,007,420
Tax Increment Financing	7,830,077	8,460,060	10,219,400
Transfers	5,757,459	5,839,120	8,389,120
Unemployment Compensation Program	79,328	50,000	50,000
Value Adjustment Board	130,460	119,500	119,500
Veterinarian Fee Reimbursements	40,462	110,000	110,000
Total Expenditures	\$35,410,136	\$137,135,360	\$133,413,710
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	35,410,136	137,135,360	133,413,710
Total Expenditures	\$35,410,136	\$137,135,360	\$133,413,710

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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	367,742	450,000	460,000
Program Total	\$367,742	\$450,000	\$460,000

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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	289,531	323,910	896,400
Program Total	\$289,531	\$323,910	\$896,400

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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	643,089	702,060	763,400
Program Total	\$643,089	\$702,060	\$763,400

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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	361,768	493,750	493,740
Program Total	\$361,768	\$493,750	\$493,740

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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	76,353	150,400	142,500
Program Total	\$76,353	\$150,400	\$142,500

Dori Slosberg Driver Education Programs			
Pass-through of special Traffic Fines revenue to School District to support programs.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	190,461	183,630	183,630
Program Total	\$190,461	\$183,630	\$183,630

General Government

External Audits			
Required independent review of financial reporting. Estimated payments for all County departments.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	119,170	330,000	250,000
Program Total	\$119,170	\$330,000	\$250,000

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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	0	270,000	270,000
Program Total	\$0	\$270,000	\$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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	18,858,750	19,333,960	22,008,600
Program Total	\$18,858,750	\$19,333,960	\$22,008,600

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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	155,000	49,850	50,000
Program Total	\$155,000	\$49,850	\$50,000

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	0	100,269,120	89,007,420
Program Total	\$0	\$100,269,120	\$89,007,420

General Government

Tax Increment Financing			
Payments to Cities for Community Redevelopment Areas.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	7,830,077	8,460,060	10,219,400
Program Total	\$7,830,077	\$8,460,060	\$10,219,400

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	5,757,459	5,839,120	8,389,120
Program Total	\$5,757,459	\$5,839,120	\$8,389,120

Unemployment Compensation Program			
Estimated payments for all County departments (excluding Sheriff).			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	79,328	50,000	50,000
Program Total	\$79,328	\$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	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	130,460	119,500	119,500
Program Total	\$130,460	\$119,500	\$119,500

Veterinarian Fee Reimbursements			
Reimbursement of \$1.00 per animal license to veterinarians as incentive for rabies vaccinations.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	40,462	110,000	110,000
Program Total	\$40,462	\$110,000	\$110,000



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. The current tax rate approved by the Board of County Commissioners is 0.0622 mill.

Analysis:

Health Department Fund resources and requirements for the FY17 Budget total \$4.4M, a \$352,020 or 8.7% increase over the FY16 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 \$270,730 or 7.2% in FY17. Excluding reserves, FY17 expenditures reflect an increase of \$371,410 or 9.7%, over FY16. The initial projection of 5.0% growth in tax revenue increased the FY17 payment to DOH-Pinellas to \$3,885,110, or \$185,010 over FY16. A decision package totaling \$179,000 was added to the FY17 Budget to expand the Dental Sealant program, bringing the total DOH-Pinellas payment to \$4,064,110. The added funds are supported by greater than anticipated growth in preliminary taxable values from the County Property Appraiser for FY17 and actual tax revenue beyond the normal 96% collection rate for FY16. DOH-Pinellas will use these funds for the dental sealant program at designated schools in low-income neighborhoods. Fund reserves are budgeted at \$202,910 for FY17, a decrease of \$19,390 from FY16. The decrease reflects a change in methodology for calculating the contingency reserve from 5.0% of total resources to 5.0% of total revenue. This change also contributed to funding the dental sealant program enhancement.

The Health Department mission and programs support the County's goal of ensuring public health, safety, and welfare.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Health Department	3,576,431	3,827,790	4,064,110
Property Appraiser	0	0	36,820
Reserves	0	222,300	202,910
Tax Collector	0	0	98,270
Total Expenditures	\$3,576,431	\$4,050,090	\$4,402,110
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Health Department Fund	3,576,431	4,050,090	4,402,110

Health Department

Total Expenditures	\$3,576,431	\$4,050,090	\$4,402,110
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Budget by Program

Health Department			
This program supports health services provided by the Florida Department of Health in Pinellas County. Services include Comprehensive Adult Health Care, Comprehensive Child Health Care, Family Planning and Dental Care. The program is funded with revenue from the dedicated property tax authorized by State Statute 154.02. The tax rate cannot exceed 0.5 mill. The current tax rate approved by the Board of County Commissioners is 0.0622 mill.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Health Department Fund	3,576,431	3,827,790	4,064,110
Program Total	\$3,576,431	\$3,827,790	\$4,064,110
Performance Measures	FY15 Actual	FY16 Projected	FY17 Target
Maintain the percentage of teen County Health Department (CHD) family planning clients who adopt an effective higher method of birth control at, or above, the Department of Health (DOH) State target of 80%.	83.2%	87.0%	80.0%
Increase the percentage of CHD Sexually Transmitted Disease (STD) cases treated to DOH State target of 90% according to guidelines (within 14 days of sample collection).	91.6%	93.0%	90.0%
Maintain the percentage of 2-year old CHD clients fully immunized at or above the DOH state target of 95%.	99.0%	99.0%	95.0%

Property Appraiser			
The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Health Department Fund	0	0	36,820
Program Total	\$0	\$0	\$36,820

Reserves

Health Department

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

Budget Summary

Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Health Department Fund	0	222,300	202,910
Program Total	\$0	\$222,300	\$202,910

Tax Collector

The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.

Budget Summary

Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Health Department Fund	0	0	98,270
Program Total	\$0	\$0	\$98,270



Lealman CRA Trust

Description:

The Lealman Community Redevelopment Agency Trust was established June 7, 2016 by the Board of County Commissioners to support redevelopment activities specified in the Lealman Redevelopment Plan. Tax Increment Financing (TIF) will be used to leverage public funds to promote private sector activity in the Lealman Redevelopment Planning Area. As this district is in the County's unincorporated area, the General Fund contributes TIF resources based on both the Countywide and the Municipal Service Taxing Unit (MSTU) property tax collections.

Analysis:

The FY17 Budget for the Lealman Community Redevelopment Area (CRA) Trust is \$342,610 excluding Reserves. The budget is based on the increment revenues that are projected to be received by the CRA Trust in FY17, \$260,650. Additional funding needed to implement the first year of the Community Redevelopment Plan is supplemented by the General Fund. The first year of the CRA, \$205,850 is budgeted in operating expenses and capital outlay. For the programs in the CRA Plan, \$136,760 is appropriated. No Personnel Services are budgeted in the initial year. The CRA program will be using Planning Department staff in FY17 to carry out this undertaking.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Community Redevelopment Agency	0	0	342,610
Reserves	0	0	18,040
Total Expenditures	\$0	\$0	\$360,650
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Community Redevelopment Agency Trust	0	0	360,650
Total Expenditures	\$0	\$0	\$360,650

Budget by Program

Lealman Community Redevelopment Agency			
The Lealman Community Redevelopment Plan addresses the unique needs of the targeted area. The plan includes the overall goals for redevelopment in the area, as well as identifying the types of projects planned for the area. The Lealman Community Redevelopment Agency program is the means of implementing the plan.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Community Redevelopment Agency Trust	0	0	342,610
Program Total	\$0	\$0	\$342,610

Lealman CRA Trust

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Community Redevelopment Agency Trust	0	0	18,040
Program Total	\$0	\$0	\$18,040

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 FY17 reflects an increase of \$87,990 or 5.6% compared to the FY16 Revised Budget. Reserves decreased \$25,740, and contract costs to operate solid waste collection increased \$112,990. The current collection contract expires December 2016. There was a minor cost increase for services with the new contract, coupled with a higher service level. The new service level provides roll carts for all residents, which serves to minimize litter while providing a consistent neighborhood appearance. There are no FTEs. All remaining expenses reflect an increase of \$740 across various accounts in support of departmental operations.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Landfill and Site Operations	1,165,894	1,199,570	0
Site Operational Programs	0	0	1,313,390
Reserves	0	352,670	326,930
Tax Collector	0	0	23,000
Transfers	22,365	23,090	0
Total Expenditures	\$1,188,259	\$1,575,330	\$1,663,320
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Solid Waste Collection & Disposal District	1,188,259	1,575,330	1,663,320
Total Expenditures	\$1,188,259	\$1,575,330	\$1,663,320

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 (Municipal Services Benefit Unit [MSBU] funded).			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Solid Waste Collection & Disposal District	1,165,894	1,199,570	0
Program Total	\$1,165,894	\$1,199,570	\$0

Lealman Solid Waste

Site Operational Programs			
Waste to Energy and Landfill Contract Management, Permit and License / Lease Management, Environmental Monitoring / Reporting, Site Maintenance, Water Treatment, Business Services, and managing the Lealman Collection District (Municipal Services Benefit Unit [MSBU] funded).			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Solid Waste Collection & Disposal District	0	0	1,313,390
Program Total	\$0	\$0	\$1,313,390

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Solid Waste Collection & Disposal District	0	352,670	326,930
Program Total	\$0	\$352,670	\$326,930

Tax Collector			
The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Solid Waste Collection & Disposal District	0	0	23,000
Program Total	\$0	\$0	\$23,000

Lealman Solid Waste

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Lealman Solid Waste Collection & Disposal District	22,365	23,090	0
Program Total	\$22,365	\$23,090	\$0



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 services (investigation of sudden, unexpected, or suspicious death) and forensic laboratory services (chemical and drug analyses) to Pinellas County on a contractual basis.

Analysis:

The Medical Examiner's FY17 Budget reflects an increase of \$474,930, or 8.8%, from the FY16 Revised Budget. The majority of the increase, \$226,000, is related to recent State legislative changes involving the treatment of evidence collected in connection with sexual assault investigations. Capital and equipment costs of \$63,000 along with increased operating costs of \$185,930 account for the remaining amount of the FY17 Budget request. County funded FTE remained unchanged at 2.0 FTE.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Medical Examiner - District Six	5,120,420	5,401,810	5,877,520
Total Expenditures	\$5,120,420	\$5,401,810	\$5,877,520
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	5,120,420	5,401,810	5,877,520
Total Expenditures	\$5,120,420	\$5,401,810	\$5,877,520

Personnel Summary by Program and Fund

Program	Fund	FY16 Adopted Budget	FY17 Request
Medical Examiner - District Six	General Fund	2.0	2.0
Total FTE (Full-Time Equivalent Positions)		2.0	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.

Medical Examiner

Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
General Fund	5,120,420	5,401,810	5,877,520
Program Total	\$5,120,420	\$5,401,810	\$5,877,520

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 FY17 Budget for the Palm Harbor Community Services District (PHCSD) is \$2.0M, and reflects an increase of \$128,040 or 6.8% in comparison to the FY16 Revised Budget. Commissions to the Tax Collector and Property Appraiser, as required by State statute are projected to be \$28,230 and reflect an increase of \$1,780 or 6.7% from the FY16 Revised Budget. Fund Reserves increase by \$1,080, or 2.2% in the FY17 Budget. The FY17 Reserve Level is 5.0%. The property taxes collected for the district are divided equally between the two programs: Library and Recreation.

The Library program's budget for FY17 is \$924,300 and reflects an increase of \$61,140 or 7.1% from the FY16 Revised Budget. The amount of program funds allocated to library operations is \$919,160 or a 6.9% increase. The FY17 Budget increase of 6.8% from the FY16 Revised Budget is primarily due to the projected increase in the district's ad valorem tax collections in 2017.

The Recreation program's budget for FY17 is \$924,310 and reflects an increase of \$61,180 or 7.1% from the FY16 Revised Budget. The amount of program funds allocated to Recreation operations is \$919,170 or a 6.9% increase. The FY17 Budget increase of 6.8% from the FY16 Revised Budget is primarily due to the projected increase in the district's ad valorem tax collections in 2017.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services - Library Program	822,839	863,160	924,300
Palm Harbor Community Services - Recreation Program	823,148	863,130	924,310
Property Appraiser	0	0	17,060
Reserves	0	97,100	99,260
Tax Collector	0	0	39,400
Transfers	49,092	52,900	0
Total Expenditures	\$1,695,079	\$1,876,290	\$2,004,330
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services District	1,695,079	1,876,290	2,004,330
Total Expenditures	\$1,695,079	\$1,876,290	\$2,004,330

Budget by Program

Palm Harbor Community Services District

Palm Harbor Community Services - Library Program			
Library services, facilities and programs to residents of the Palm Harbor unincorporated community.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services District	822,839	863,160	924,300
Program Total	\$822,839	\$863,160	\$924,300
Performance Measures	FY15 Actual	FY16	FY17 Target
Registered Borrowers	38,214	31,893	32,500
Material Circulation	486,876	453,000	470,000
Library Visits	142,866	128,481	135,000
Library Programs Offered	968	1,002	1,000
Library Program Attendance	24,366	22,692	23,500

Palm Harbor Community Services - Recreation Program			
Recreation services, facilities and programs to residents of the Palm Harbor unincorporated community.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services District	823,148	863,130	924,310
Program Total	\$823,148	\$863,130	\$924,310
Performance Measures	FY15 Actual	FY16	FY17 Target
Camp Revenues	151,000	130,000	175,000
Rental Revenues	176,000	137,500	180,000
Facility Usage (Participants)	625,000	650,000	660,000
Field Usage (Participants)	310,000	340,000	340,000

Property Appraiser
The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Palm Harbor Community Services District

Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services District	0	0	17,060
Program Total	\$0	\$0	\$17,060

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services District	0	97,100	99,260
Program Total	\$0	\$97,100	\$99,260

Tax Collector			
The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services District	0	0	39,400
Program Total	\$0	\$0	\$39,400

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Palm Harbor Community Services District	49,092	52,900	0

Palm Harbor Community Services District

Program Total	\$49,092	\$52,900	\$0
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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 FY17 Budget for Public Library Cooperative (PLC) reflects an increase of \$225,810 or 4.7% over the FY16 Revised Budget. Of the FY17 Budget, \$4,778,920 will be utilized for the program and \$147,270 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 4.7% increase over the FY16 Revised Budget and is due to the anticipated increased property values. The Reserve level for the Fund is 2.0%.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Property Appraiser	0	0	44,660
Public Library Cooperative	4,386,410	4,563,420	4,778,920
Reserves	0	95,950	97,010
Tax Collector	0	0	102,610
Transfers	132,073	138,020	0
Total Expenditures	\$4,518,483	\$4,797,390	\$5,023,200
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Public Library Cooperative Fund	4,518,483	4,797,390	5,023,200
Total Expenditures	\$4,518,483	\$4,797,390	\$5,023,200

Budget by Program

Property Appraiser			
The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request

Public Library Cooperative

Public Library Cooperative Fund	0	0	44,660
Program Total	\$0	\$0	\$44,660

Public Library Cooperative			
<p>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.</p>			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Public Library Cooperative Fund	4,386,410	4,563,420	4,778,920
Program Total	\$4,386,410	\$4,563,420	\$4,778,920
Performance Measures	FY15 Actual	FY16 Projected	FY17 Target
Material Circulation by Member Libraries	5,789,946	5,700,000	5,800,000
Registered Borrowers at Member Libraries	514,964	525,000	550,000
Library Visits at the Member Libraries	4,267,408	4,700,000	4,800,000
Average Expenditure per Capita for Member Libraries	\$29.23	\$33.00	\$33.00
State Aid to Libraries Grant	\$1,032,891	\$834,455	\$809,423

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Public Library Cooperative Fund	0	95,950	97,010
Program Total	\$0	\$95,950	\$97,010

Tax Collector

Public Library Cooperative

The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Public Library Cooperative Fund	0	0	102,610
Program Total	\$0	\$0	\$102,610

Transfers			
Oversees the transfer of intra- and intergovernmental funds.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Public Library Cooperative Fund	132,073	138,020	0
Program Total	\$132,073	\$138,020	\$0



Risk Management Liability / Workers Compensation

Description:

Risk Management Liability contains all the self-insured claims costs for the County's Workers Compensation and other liability claims. Risk Management 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 Management Liability is operated by Risk Management Administration.

Analysis:

Risk Management Liability FY17 Budget reflects an increase of \$1,699,300 or 4.7% as compared with the FY16 Revised Budget. Risk Management Liability plans no changes in scope, staffing or operations for FY17. Operating Expenditures increased as a result of higher Sovereign Immunity statutory limits approved during FY16. In addition to this increase, the FY17 Budget reflects higher Reserves, based on the actuarially calculated liability for claims, as required by the State of Florida Office of Insurance Regulation.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Protecting County Employees, Citizens and Assets	7,535,121	7,801,150	8,028,210
Reserves	0	28,019,970	29,492,210
Total Expenditures	\$7,535,121	\$35,821,120	\$37,520,420
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Risk Financing	7,535,121	35,821,120	37,520,420
Total Expenditures	\$7,535,121	\$35,821,120	\$37,520,420

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	FY15 Actual	FY16 Revised Budget	FY17 Request
Risk Financing	7,535,121	7,801,150	8,028,210
Program Total	\$7,535,121	\$7,801,150	\$8,028,210

Risk Management Liability / Workers Compensation

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Risk Financing	0	28,019,970	29,492,210
Program Total	\$0	\$28,019,970	\$29,492,210

Street Lighting Districts

Description:

Street Lighting services for property owners in unincorporated areas of Pinellas County are provided through neighborhood area self-funded districts. The 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. Once a year all property owners in these Districts are assessed based on their pro-rata share of the costs of operation and maintenance of the District's lighting system with the costs being added as a non-ad valorem assessment to their tax bill. 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 where 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 the Duke Energy projected rate increases/decreases are utilized to determine the budgetary projections for each district. The FY17 Budget reflects a very slight decrease of \$1,250 or 0.1% as compared to the FY16 Revised Budget due to reduced electric estimates for FY16 and FY17. In FY17 the Tax Collector transfers are moved from the Street Lighting District Program to the Tax Collector Program.

Department Budget Summary

Expenditures by Program			
Program	FY15 Actual	FY16 Revised Budget	FY17 Request
Reserves	0	56,630	130,690
Street Lighting Districts	1,294,943	1,319,300	1,219,110
Tax Collector	0	0	24,880
Total Expenditures	\$1,294,943	\$1,375,930	\$1,374,680
Expenditures by Fund			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Street Lighting District	1,294,943	1,375,930	1,374,680
Total Expenditures	\$1,294,943	\$1,375,930	\$1,374,680

Budget by Program

Reserves			
Oversees the management and allocation of the County's financial reserves.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Street Lighting District	0	56,630	130,690
Program Total	\$0	\$56,630	\$130,690

Street Lighting Districts

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	FY15 Actual	FY16 Revised Budget	FY17 Request
Street Lighting District	1,294,943	1,319,300	1,219,110
Program Total	\$1,294,943	\$1,319,300	\$1,219,110

Tax Collector			
The Tax Collector bills, collects and distributes all taxes for the County, Municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes, collects fees for fishing and hunting licenses, issues Drivers Licenses and Birth Certificates, processes applications for Concealed Weapons Licenses, and makes application for voter ID cards.			
Budget Summary			
Fund	FY15 Actual	FY16 Revised Budget	FY17 Request
Street Lighting District	0	0	24,880
Program Total	\$0	\$0	\$24,880