

**PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS
BCC Assembly Room
315 Court Street, 5th Floor
Clearwater, FL 33756**

May 8, 2008

BUDGET INFORMATION SESSION AGENDA

9:30 a.m. to Noon:	Office of Human Rights, Health Department, Medical Examiner, Feather Sound Community Services District, Palm Harbor Recreation and Library District, Construction Licensing Board
Noon to 1:00 p.m.	Recess
1:00 to 4:00 p.m.	Pinellas Planning Council, Public Library Cooperative, Business Technology Services, Personnel, County Attorney, Board of County Commissioners

FEATHER SOUND COMMUNITY SERVICES DISTRICT

The Feather Sound Community Services District 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 green space for the residents of Feather Sound. The services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose.

0282 FEATHER SOUND COMMUNITY SERVICES DISTRICT

Department Revenues by Fund		FY08 Budget	FY08 Projection	FY09 Request
0282	AD VALOREM TAXES	325,500	325,800	281,830
	CHARGE FOR SVC-GENERAL GOVT.	2,150	1,420	1,240
	INTEREST EARNINGS	5,730	3,370	3,250
	SUBTOTAL - REVENUE	333,380	330,590	286,320
	BEGINNING FUND BALANCE	122,270	135,520	200,920
	TOTAL REVENUE & FUND BALANCE	455,650	466,110	487,240

Department Expenditures by Fund/Cost Center		FY08 Budget	FY08 Projection	FY09 Request
0282	1155000 FEATHER SOUND COMMUNITY SVCS DIST	275,490	265,190	280,500
	SUBTOTAL - EXPENDITURES	275,490	265,190	280,500
	RESERVES	180,160		206,740
	TOTAL EXPENDITURES	455,650	265,190	487,240
	Less Reserves	-180,160		-206,740
	TOAL EXPENDITURES W/O RESERVES	275,490	265,190	280,500

Personnel Summary

Total Permanent Positions	0	0
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Target Reconciliation

FY08 Projection Target of 97%	96.3%
FY09 Budget Request Target: Not Applicable; assumes that agency will live within post-Amendment I revenue stream.	

Pinellas County FY09 Budget Development
Major Program Budget Service Level Changes
Feather Sound Community Services District

<u>Program/Service</u>	<u>Financial Impact</u>	<u>FTE</u>	<u>Result</u>
Greenspace Maintenance and Recreation Area Enhancements	(\$26,000)	0	The FY09 Request will continue to support necessary operational requirements and will have no service impact in FY09 due to recurring revenues being in-line with recurring expenditures. The reduced ad valorem revenues will result in less ability to build reserves for one-time uses.

Program	Classification	Description	FY09 Total Program Allocation (\$)	FTE's *	FY09 Total Program Revenue (\$)	Performance Measures	Estimated FY09
Department:		Feather Sound Community Services District					
Strategic Focus Area:		Environment, Open Spaces, Recreation, & Culture					
Street Lights	Essential	Rental of lighting fixtures. Electric for lights. Repair, replacement or addition of lighting fixtures.	\$90,000	0.0	see note	Adequate lighting of roadways	n/a
Greenspace Maintenance	Essential	Mowing of greenspaces. Maintenance of plants. Landscape lighting and irrigation.	\$80,000	0.0	see note	Heathly plants in greenspaces	n/a
Recreation Area Enhancements	Essential	Development of newly acquired property adjacent to existing recreation area. Recreation area enhancements - replacement/upgrade/extension of broadwalk. Improvement of greenspace and access to waterways next to recreation area.	\$60,000	0.0	see note	Participation and satisfaction of community residents.	n/a
Other Administrative	Essential	Property and D&O insurance. Annual audit and tax preparation fees, costs of annual report to residents - printing and mailing. Office supplies	\$10,000	0.0	see note	n/a	n/a
SUBTOTAL - PROGRAMS:			\$240,000	0.0			
Administrative charges	Administrative	Tax Collector Fees, Full Cost Allocation	\$40,500				
SUBTOTAL - EXPENDITURES:			\$280,500	0.0			
Reserves	Administrative	Reserves	\$206,740				
GRAND TOTALS:			\$487,240	0.0			

NOTE: This budget is totally supported by a separate property tax levy for the Feather Sound Community Services District.

Pinellas County FY09 Budget Development
Budget Summary Analysis

SFA: Environment, Open Spaces, Recreation, and Culture
Department: Feather Sound Community Services District (FSCSD)

Fund 0282 – FEATHER SOUND COMMUNITY SERVICES DISTRICT FUND

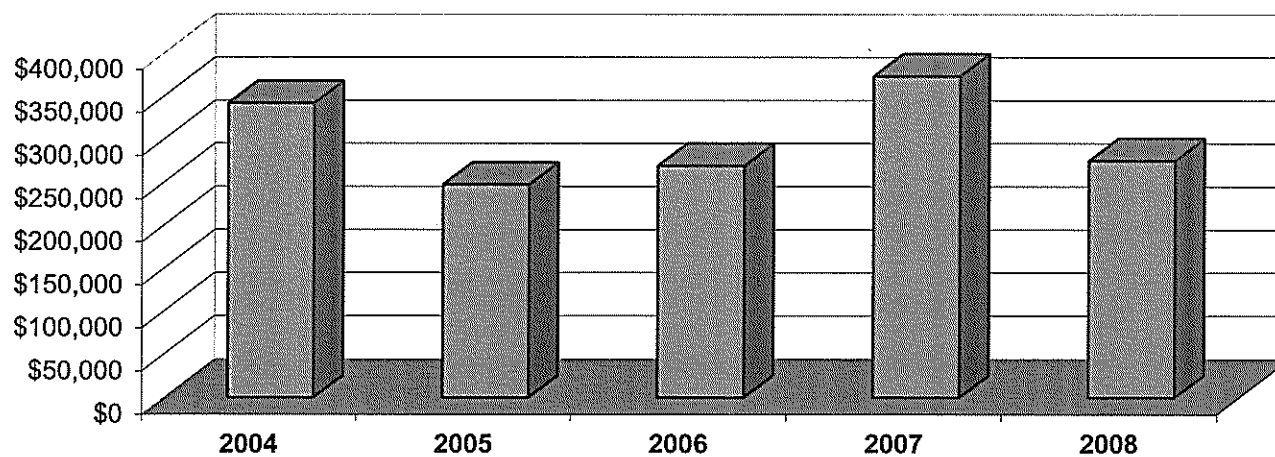
- The FY08 Projection meets the 97% target. The FY08 Projection is \$265,190, or 96.3% of the FY08 Budget.
- The FY09 Request meets the target of staying within the ad valorem revenues produced by the separate levy. The millage rate for the District was at the 1.0 mill cap from FY1992 to FY2007. The rate was reduced to 0.8928 mills in FY08. This analysis assumes that this rate will remain the same for FY09. The FSCSD has requested a millage rate of approximately 0.9 mills, depending on legislative requirements.
- The proposed FY09 budget for payments to the FSCSD (\$240,000) is 9.8% less than the FY08 budget for payments to the FSCSD (\$266,000). The FY09 Request will continue to support necessary operational requirements and will have no service impact in FY09 due to recurring revenues being in-line with recurring expenditures. The reduced ad valorem revenues will result in less ability to build reserves for one-time uses.
- The Feather Sound Community Services District was established by referendum in 1990.
- Without a change in the millage rate, the District will continue to accumulate reserves for future capital improvements and major maintenance needs. Current plans call for improvements to the existing recreational area, planning and development of recently acquired property for expansion of the recreation area, and landscaping in currently unimproved areas.

Pinellas County FY09 Budget Development - Growth Trends - 5-Year History

Feather Sound Community Services District

Year	Budget	Increase (Decrease) from Previous Year *	Percent Change from Previous Year	Positions	Increase (Decrease) from Previous Year	Percent Staff Change From Previous Year
2004	\$342,120	\$102,390	42.7%	0	0	
2005	\$247,380	(\$94,740)	-27.7%	0	0	
2006	\$269,380	\$22,000	8.9%	0	0	
2007	\$373,600	\$104,220	38.7%	0	0	
2008	\$275,490	(\$98,110)	-26.3%	0	0	

Feather Sound Community Services District Budget 2004 - 2008



* Variances from year to year are due to use of accumulated reserves for capital projects and other one-time expenses