

**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

PALM HARBOR RECREATION AND LIBRARY DISTRICT

The Palm Harbor Recreation & Library District (PHRLD) is a special taxing district within unincorporated Pinellas County. This special taxing district, formed by the residents of Palm Harbor, was established for the purpose of providing recreation facilities and library facilities and services to the residents of Palm Harbor. These facilities and services are funded by ad valorem taxes. Property owners within the district are levied a separate millage for this purpose.

0281 PALM HARBOR RECREATION AND LIBRARY DISTRICT FUND

Library Revenues by Fund / Account

	FY08 Budget	FY08 Projection	FY09 Request
0281 AD VALOREM REVENUES - LIBRARY	990,600	989,490	889,350
STATE GRANTS	500,000	500,000	-
LOCAL GRANTS AND SHARED REVENUE	200,000	200,000	-
RENTS AND SURPLUSES - FRIENDS OF THE LIBRARY	100,000	100,000	-
CHARGE FOR SERVICES	3,170	3,170	3,170
INTEREST EARNINGS	21,000	18,120	4,660
SUBTOTAL LIBRARY REVENUE	1,814,770	1,810,780	897,180
BEGINNING FUND BALANCE	362,450	398,650	186,480
TOTAL LIBRARY REVENUE	2,177,220	2,209,430	1,083,660

Recreation Revenues by Fund / Account

	FY08 Budget	FY08 Projection	FY09 Request
0281 AD VALOREM REVENUES - RECREATION	990,600	989,490	889,340
CHARGE FOR SERVICES	3,160	3,160	3,170
INTEREST EARNINGS	15,780	11,390	3,760
SUBTOTAL RECREATION REVENUE	1,009,540	1,004,040	896,270
BEGINNING FUND BALANCE	128,050	159,910	150,480
TOTAL RECREATION REVENUE	1,137,590	1,163,950	1,046,750

TOTAL

3,314,810	3,373,380	2,130,410
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Department Expenditures by Cost Center

	FY08 Budget	FY08 Projection	FY09 Request
0281 1151000 LIBRARY OPERATIONS	2,022,950	2,022,950	889,350
LIBRARY RESERVES	154,270	-	194,310
1152000 RECREATION OPERATIONS	1,013,470	1,013,470	889,340
RECREATION RESERVES	124,120	-	157,410
TOTAL EXPENDITURES	3,314,810	3,036,420	2,130,410
Less Reserves	-278,390	0	-351,720
TOTAL EXPENDITURES W/O RESERVES	3,036,420	3,036,420	1,778,690

Personnel Summary

Total Permanent Positions	0	0	0
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Target Reconciliation

FY08 Projection Target of 97%:	97%
FY09 Budget Request Target:	Not Applicable; Presumes agency will live within post-Amendment One revenue streams.

Pinellas County FY09 Budget Development

Major Program Budget Service Level Changes

Palm Harbor Recreation and Library District

<u>Program/Service</u>	<u>Financial Impact</u>	<u>FTE</u>	<u>Result</u>
Library Operations	(\$135,000)	0	Reduced property insurance and other premiums (\$50,000), reduced books, videos and other supplies (\$27,000), reduced part-time hours (\$18,000), eliminated furniture replacement costs (\$15,000), reduced salary increases from 5% to 3% (\$14,000), reduced building maintenance (\$4,000), automated certain functions (\$4,000), reduced other programming (\$2,000), and freight and postage (\$1,000).
Recreation Operations	(\$132,000)	0	Restructured internal operations (\$46,000), reduced replacement of capital equipment (\$30,000), reduced premiums for workers compensation and other insurance (\$23,000), reduced utility expenses and building maintenance costs (\$20,000), reduced grounds care and other programs (\$13,000).

Pinellas County FY09 Budget Development

Budget Summary Analysis

SFA: Environment, Open Spaces, Recreation, and Culture

Department: Palm Harbor Recreation and Library District

Fund 0281 – Palm Harbor Recreation and Library Fund

- The FY08 Projection meets the 97% target. The FY08 Projection is \$1,921,760. To meet their 97% target for FY08, the Recreation Division held one groundskeeper position open that had been vacant since October 1, 2007. The Library Division reduced the level of programming and purchased fewer print materials. The FY08 Projections on the budget summary are the same as the budget as the projections reflect the transfers to the Palm Harbor Recreation and Library District and the projection's savings are not reflected here.
- The FY09 Request meets the target of staying within the ad valorem revenues produced by the separate levy. Palm Harbor Recreation and Library District (PHRLD) requests the imposition of the full ½ mill tax levy for the residents within the Palm Harbor unincorporated community. The revenues from this millage are equally divided between the Library and Recreation divisions. This millage is levied only against the residents of the district and does not affect the overall countywide millage. PHRLD receives no General Fund support as a special district. The FY09 Request is based on a 10.2% decrease in ad valorem revenues.
 - To meet the reduction target for FY09, the Library Division reduced its property insurance, supplies, part-time hours, furniture and equipment costs, salary increases, maintenance costs, and other programming and postage by \$135,000. The Recreation Division restructured its operations and reduced capital equipment expenditures, workers' compensation and insurance premiums, utilities, grounds care and other maintenance programs by \$132,000.
 - Expenditures and Reserve levels are normally based on ad valorem receipts and budget policy guidelines for reserve levels (5% to 15%). However, due to uncertainty in future years, the Palm Harbor Community Services Agency has requested that the Library and Recreation divisions not spend more than the ad valorem received. FY09 reserves increased because of this approach.
- Phase I of the Library's expansion was completed on May 2, 2008. The remaining expansion is scheduled for completion by December, 2008.
- There are no county positions associated with the PHRLD.
- The PHRLD Board is developing its spending priorities based on the impacts of Amendment One and the recently revised estimates of taxable values.

Fund 0101 (MSTU) - East Lake Community Library

- The East Lake Community Library serves residents of Pinellas County in the northeastern unincorporated area. The library is operated by an independent board, receiving monetary support from the Public Library Cooperative and the County General Fund, and limited administrative support from the Palm Harbor Library District. The staff at East Lake are not Pinellas County employees.
- General Fund support from unincorporated area (MSTU) revenues was \$200,000 from FY 2002 through FY 2006. In FY 2007, General Fund support was increased by \$116,500 to fund additional staff and programs at the library. The FY08 Budget remained at the \$316,500 level. The FY09 budget includes a 10% reduction consistent with the MSTU property tax decrease that reduces this support to \$284,850.

Program	Classification	Description	FY09 Total Program Allocation (\$)	FTE's *	FY09 Total Program Revenue (\$)	% Supported by Program Revenues	Performance Measures	Estimated FY09
Department: PALM HARBOR RECREATION AND LIBRARY DISTRICT								
Strategic Focus Area: ENVIRONMENT, OPEN SPACE, RECREATION, AND CULTURE								
Library Operating	Mandatory	Library Services to residents of the Palm Harbor unincorporated community. Amount not to exceed ad valorem revenues collected.	\$889,350	0	see note	100%	N/A	0
Recreation Operating	Mandatory	Recreation Services to residents of the Palm Harbor unincorporated community. Amount not to exceed ad valorem revenues collected.	\$889,340	0	see note	100%	N/A	0
SUBTOTAL - PROGRAMS:			\$1,778,690	0.0				
Library Reserves	Mandatory	Maintain reserves in an amount that will allow expenditures to not exceed ad valorem revenues.	\$194,310	0	see note	100%	Maintain Reserves between 5% and 15% of division's portion of the fund's total value.	17.9%
Recreation Reserves	Mandatory	Maintain reserves in an amount that will allow expenditures to not exceed ad valorem revenues.	\$157,410	0	see note	100%	Maintain Reserves between 5% and 15% of division's portion of the fund's total value.	15.0%
SUBTOTAL - PROGRAMS:			\$351,720	0.0				
GRAND TOTALS:			\$2,130,410	0.0				

NOTE: This budget is totally supported by a separate property tax levy for the Palm Harbor Recreation and Library District

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

Palm Harbor Recreation and Library District

Year	Adopted Budget	Increase (Decrease) from Previous Year	Percent Change from Previous Year	Positions	Increase (Decrease) from Previous Year	Percent Staff Change From Previous Year
2004	\$2,077,360	\$32,430	1.6%	0	0	0.0%
2005	\$2,218,280	\$140,920	6.8%	0	0	0.0%
2006	\$2,618,600	\$400,320	18.0%	0	0	0.0%
2007	\$2,896,500	\$277,900	10.6%	0	0	0.0%
2008	\$2,514,810	(\$381,690)	-13.2%	0	0	0.0%

Palm Harbor Budgets FY04 - FY08

