

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. The maximum millage rate that can be levied is 1.0 mill.

0282 FEATHER SOUND COMMUNITY SERVICES DISTRICT

Department Revenues by Fund		FY10 Budget	FY10 Projection	FY11 Request
0282	AD VALOREM TAXES	152,580	152,580	134,310
	COUNTY OFFICER EXCESS FEES	1,240	1,240	1,180
	INTEREST EARNINGS	2,180	2,600	2,470
	SUBTOTAL - REVENUE	156,000	156,420	137,960
	BEGINNING FUND BALANCE	217,250	218,830	216,880
	TOTAL REVENUE & FUND BALANCE	373,250	375,250	354,840
	Millage Rate	0.5660		0.5660

Department Expenditures by Fund/Cost Center		FY10 Budget	FY10 Projection	FY11 Request
0282	1155000 FEATHER SOUND COMMUNITY SVCS DIST	160,270	158,370	134,270
	RESERVES	212,980	0	220,570
	TOTAL EXPENDITURES	373,250	158,370	354,840
	Less Reserves	-212,980	0	-220,570
	TOTAL EXPENDITURES W/O RESERVES	160,270	158,370	134,270

Personnel Summary

Total Permanent Positions	0	0
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Target Reconciliation	
FY10 Projection Target of 97%	Not Applicable
FY11 Budget Request Target of 15%	16%

Pinellas County FY11 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>
Payment to the Feather Sound Community Services District	(\$26,000)	0	The FSCSD will draw down \$50,000 of the non-profit organization's reserves to support necessary operational requirements.

Pinellas County FY11 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 FY10 Projection target is not applicable because there is no reduction required in the budgeted payment to the FSCSD.
- The FY11 Request meets the target of remaining within the projected revenues. The District is funded from a separate property tax levy and at the current millage rate of 0.5660 mills will experience an estimated reduction of 12% in ad valorem collections. The actual collections will be dependent on the certified taxable values to be provided by the Property Appraiser in July.
- The proposed FY11 budget for payment to the FSCSD at the current millage rate (\$124,000) is \$26,000 or 17% less than the FY10 budget for payment to the FSCSD (\$150,000). This FY11 Request will continue to support necessary ongoing operational requirements totaling \$174,000 by drawing down excess reserves accumulated by the FSCSD non-profit organization. This is consistent with the multi-year plan for drawing down FSCSD reserves approved in the FY10 budget process.
- The FSCSD is currently discussing potential future capital improvements in the District.
- The Feather Sound Community Services District was established by referendum in 1990. The millage rate for the District was at the maximum 1.0 mill cap from FY1992 to FY2007. The rate was reduced to 0.8928 mills in FY08, remained the same for FY09, and was reduced to 0.5660 mills in FY10.

Department: **Feather Sound Community Services District**
Strategic Focus Area: **Environment, Open Spaces, Recreation, & Culture**

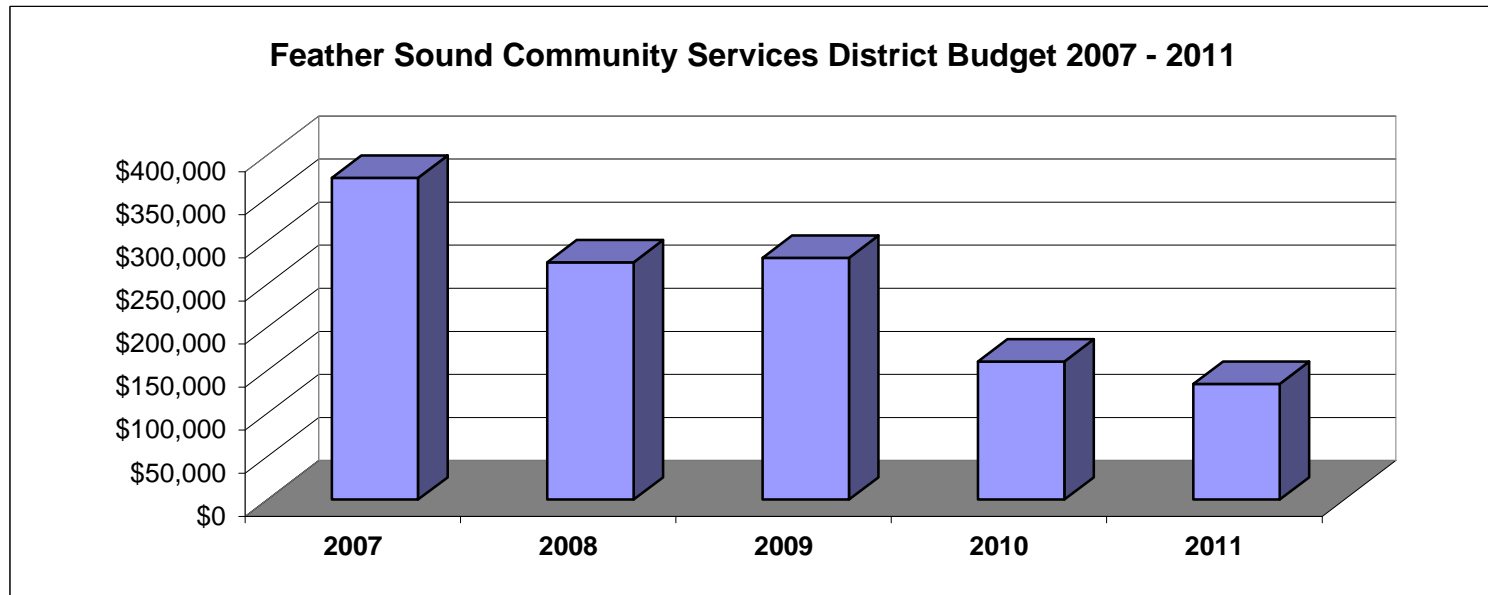
Program	Classification	Description	FY11 Total Program Allocation (\$)	FTE's *	FY11 Total Program Revenue (\$)	Performance Measures	Estimated FY11
Street Lights	Essential	Rental of lighting fixtures. Electric for lights. Repair, replacement or addition of lighting fixtures.	\$80,000	0.0	see note	Adequate lighting of roadways	n/a
Greenspace Maintenance	Essential	Mowing of greenspaces. Maintenance of plants. Landscape lighting and irrigation.	\$69,000	0.0	see note	Heathly plants in greenspaces	n/a
Recreation Area Enhancements	Essential	Recreation area enhancements - replacement/upgrade/extension of boardwalk. Improvement of greenspace and access to waterways next to recreation area.	\$20,000	0.0	see note		n/a
Other Administrative	Essential	Property and other insurance. Annual audit and tax preparation fees.	\$5,000	0.0	see note	n/a	n/a
SUBTOTAL - PROGRAMS:			\$174,000	0.0			
Administrative charges	Administrative	Tax Collector Fees, Full Cost Allocation	\$10,270				
Draw from FSCSD cash reserves			(\$50,000)				
SUBTOTAL - EXPENDITURES:			\$134,270	0.0			
Reserves	Administrative	Reserves	\$220,570				
GRAND TOTALS:			\$354,840	0.0			

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

Pinellas County FY11 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
2007	\$373,600	\$104,220	38.7%	0	0	
2008	\$275,490	(\$98,110)	-26.3%	0	0	
2009	\$280,500	\$5,010	1.8%	0	0	
2010	\$160,270	(\$120,230)	-42.9%	0	0	
2011	\$134,270	(\$26,000)	-16.2%	0	0	



* Budget amounts do not include reserves.

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