

PALM HARBOR RECREATION AND LIBRARY DISTRICT

The Palm Harbor Recreation and Library District 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. The maximum millage rate that can be levied is 0.5 mills.

0281 PALM HARBOR RECREATION AND LIBRARY DISTRICT FUND

Library Revenues by Fund / Account

		FY10 Budget	FY10 Projection	FY11 Request
0281	AD VALOREM REVENUES - LIBRARY	791,080	791,070	695,070
	STATE GRANTS	50,000	50,000	-
	COUNTY OFFICER FEES	3,170	3,170	2,750
	INTEREST EARNINGS	7,140	5,110	150
	SUBTOTAL LIBRARY REVENUE	851,390	849,350	697,970
	BEGINNING FUND BALANCE	602,290	229,750	15,340
	TOTAL LIBRARY REVENUE & FUND BALANCE	1,453,680	1,079,100	713,310

Recreation Revenues by Fund / Account

		FY10 Budget	FY10 Projection	FY11 Request
0281	AD VALOREM REVENUES - RECREATION	791,080	791,070	695,070
	COUNTY OFFICER FEES	3,170	3,170	2,750
	INTEREST EARNINGS	5,750	4,070	1,390
	SUBTOTAL RECREATION REVENUE	800,000	798,310	699,210
	BEGINNING FUND BALANCE	195,890	188,300	146,440
	TOTAL RECREATION REVENUE & FUND BALANCE	995,890	986,610	845,650

TOTAL REVENUE & FUND BALANCE

2,449,570	2,065,710	1,558,960
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Millage Rate

0.4378

0.4378

Department Expenditures by Cost Center

		FY10 Budget	FY10 Projection	FY11 Request
0281	1151000 LIBRARY OPERATIONS	1,040,810	1,040,810	682,630
	LIBRARY TRANSFERS	29,150	22,950	20,180
	LIBRARY RESERVES	203,060	-	10,500
	1152000 RECREATION OPERATIONS	817,220	817,220	717,580
	RECREATION TRANSFERS	29,150	22,950	20,180
	RECREATION RESERVES	149,520	-	107,890
	TOTAL EXPENDITURES	2,268,910	1,903,930	1,558,960
	Less Reserves	-352,580	0	-118,390
	TOTAL EXPENDITURES W/O RESERVES	1,916,330	1,903,930	1,440,570

Personnel Summary

Total Permanent Positions

0

0

Target Reconciliation

FY10 Projection Target of 97%:

Not Applicable

FY11 Budget Request Target of 15%:

Not Applicable

Pinellas County FY11 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	(\$367,150)	0*	Considering staff reductions (\$122,100); cutback part-time hours from 30 to 20 per week per staff member, cutback service hours to save utility costs (also due to lack of proper staff coverage); reduce the library's collection materials and supplies by 25%; and reduce programming activities by 50%.
Recreation Operations	(\$108,610)	0*	Reductions in expenses in the area of health insurance; and increasing fees by 10%.
Total	(\$475,760)	0	

* The district employs their own personnel.

Pinellas County FY11 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 District

- The FY10 Projection 97% target is not applicable because there is no reduction required in the budgeted payment to the Palm Harbor Recreation and Library District.
- The FY10 Request target is not applicable. The District is funded from a separate property tax levy and at the current millage rate of 0.4378 mills will experience a reduction 12% in ad valorem collections. The rate may need to be adjusted depending on the actual certified taxable values provided by the Property Appraiser.
 - To meet the reduction in the Library Division's primary and secondary revenue sources (the District's millage and the Pinellas Public Library Cooperative, respectively) the amount budgeted for library operations will decrease by approximately \$367,150 or 34.3%. Due to this expected decrease in revenue, the Library Division is considering reducing staff and health care insurance, freezing positions, reducing service hours and hours worked by part-time staff, and reducing collections and programming. Increasing late fines, utilizing a collection agency specializing in public libraries, and outsourcing non-public services (e.g. cleaning) will be implemented to off-set reductions.
 - The amount budgeted for the Recreation Division's operations will decrease by approximately \$108,610 or 12.8%. The Recreation District expects to meet its anticipated operating expenses through the combination of increased fee charges and reductions in health insurance expenses. The increase in fees will not be reflected in the County's figures but will be reflected as part of their revenues directly to the district.
 - Palm Harbor Community Services Agency (PHCSA) requests the imposition of the maximum 0.5 mill tax levy (0.25 Library and 0.25 Recreation) for the residents within the Palm Harbor Recreation and Library District. The maximum millage rate would generate \$207,900 more than the current millage rate of 0.4378 mills. This millage is levied only against the residents of the district and does not affect the overall countywide millage. PHCSA receives no General Fund support as a special district.

Pinellas County FY11 Budget Development

Budget Summary Analysis

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 Pinellas Public Library Cooperative through the Palm Harbor Community Services Agency and the County General Fund (MSTU portion), and limited administrative support from the Palm Harbor Library Division. The staff members at East Lake are not Pinellas County employees.
- General Fund support from unincorporated area (MSTU) revenues was \$200,000 from FY02 through FY06. In FY07, General Fund support was increased by \$116,500 to \$316,500. This increase funded additional staff and programs at the library. In FY08, General Fund support remained unchanged. The FY09, a 10% reduction consistent with the MSTU property tax revenue decrease, reduced County support to \$284,850. The FY10, a 20% reduction consistent with the MSTU property tax revenue decrease that reduced support to \$227,880. A reduction of 12.0% in the collections of FY11 MSTU revenues is anticipated. This results in decreased revenue support for East Lake Community Library of \$27,340 for a total of \$200,540.

Name of Department: **PALM HARBOR RECREATION AND LIBRARY DISTRICT**
 Strategic Focus Area: **ENVIRONMENT, OPEN SPACE, RECREATION, AND CULTURE**

Description			FY11 Total Program Allocation (\$)	FTE's *	FY11 Total Program Revenue (\$)	Performance Measures	Estimated FY11
County Budget							
Library Operating	Mandatory	Library Services to residents of the Palm Harbor unincorporated community. Amount not to exceed ad valorem revenues collected.	\$702,810	0	see note	n/a	n/a
Recreation Operating	Mandatory	Recreation Services to residents of the Palm Harbor unincorporated community. Amount not to exceed ad valorem revenues collected.	\$737,760	0	see note	n/a	n/a
SUBTOTAL - PROGRAMS:			\$1,440,570	0.0			
Library Reserves			\$10,500				
Recreation Reserves			\$107,890				
GRAND TOTALS:			\$1,558,960	0.0			

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

Pinellas County FY11 Budget Development - Growth Trends - 5-Year History

East Lake Community Library - General Fund Support

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
2007	\$316,500	\$116,500	58.3%	0	0	0.0%
2008	\$316,500	\$0	0.0%	0	0	0.0%
2009	\$284,850	(\$31,650)	-10.0%	0	0	0.0%
2010	\$227,880	(\$56,970)	-20.0%	0	0	0.0%
2011	\$200,540	(\$27,340)	-12.0%	0	0	0.0%

