BCC Revenue Report by Program and Project - FY26

21-OCT-2025 21:15:26

Pinellas County
OCT-25

Fund=1096 (Local Provider Participation Fund)

		Budget 	Actual	Over/Under Budget
100200 3295003 LPPF Special Assessment 1588 0000000	0.00	-172,706,390.00	0.00	-172,706,390.00
Total Revenue	0.00	-172,706,390.00	0.00	-172,706,390.00

Budget, Expenditure & Encumbrance by Program FY26 -Fund 1001-1099

22-OCT-2025 05:42:54

Pinellas County
OCT-25

Fund=1096 (Local Provider Participation Fund), Center=301910 (LPPF Special Assessment), Program=1588 (LPPF Special Assessment)

	Period Activity (Expenditures)	Budget	Year To Date Expenditures	Encumbrances	Over-Under Budget	% ——
Operating Expenses:						
5490001 Othr Current Chgs&Obligat	0.00	172,706,390.00	0.00	0.00	172,706,390.00	0
Total Operating Expenses	0.00	172,706,390.00	0.00	0.00	172,706,390.00	0
Total Expenditures	0.00	172,706,390.00	0.00	0.00	172,706,390.00	0
Total Expenditures and Other Uses	0.00	172,706,390.00	0.00	0.00	172,706,390.00	0

ORDINANCE 24- 16

AN ORDINANCE OF THE COUNTY OF PINELLAS, PROVIDING THAT THE PINELLAS COUNTY CODE BE AMENDED BY ADDING A SECTION TO BE NUMBERED CHAPTER 110, ARTICLE III; PROVIDING FOR THE **ESTABLISHMENT** OF A LOCAL **PROVIDER PARTICIPATION** FUND: **PROVIDING FOR** THE AUTHORIZATION OF NON-AD **SPECIAL** VALOREM ASSESSMENTS TO BE IMPOSED, LEVIED, COLLECTED, AND ENFORCED AGAINST REAL PROPERTY OWNED OR LEASED BY PRIVATE FOR-PROFIT AND NOT-FOR-PROFIT HOSPITALS TO FUND THE NON-FEDERAL SHARE OF **PAYMENTS MEDICAID BENEFITTING HOSPITALS** PROVIDING HEALTHCARE SERVICES TO MEDICAID, INDIGENT, AND UNINSURED MEMBERS OF THE PINELLAS COUNTY COMMUNITY; PROVIDING FOR THE PROCEDURE FOR ADOPTING THE ANNUAL NON-AD VALOREM SPECIAL ASSESSMENTS TO BE DEPOSITED INTO THE LOCAL PROVIDER PARTICIPATION FUND; PROVIDING FOR THE AUTHORIZED USES FOR LOCAL PROVIDER PARTICIPATION FUND PROCEEDS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AREAS EMBRACED; PROVIDING FOR RESOLUTION OF CONFLICT OF LAWS; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the hospitals in Pinellas County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons; and

WHEREAS, the hospitals in Pinellas County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to those who qualify for Medicaid because Medicaid, on average, historically covers only 61% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the "State") operates several supplemental payment programs designed to provide reimbursement to cover the Medicaid reimbursement shortfall and to provide resources to support charity care; and

WHEREAS, non-public Hospitals have asked Pinellas County (the "County") to impose assessments upon certain real property upon which Hospitals operate to help finance the non-federal share of the State's Medicaid program; and

WHEREAS, the only properties to be assessed are the real property sites of such Hospitals; and

WHEREAS, the funding raised by the County assessments will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional funding for Medicaid supplemental payments to Hospitals; and

WHEREAS, the County acknowledges that the Hospital properties assessed can benefit directly and especially from the assessments as a result of the above-described additional funding; and

WHEREAS, the County has determined that a logical relationship exists between the services provided and the special and particular benefit to the real property upon which the Hospitals operate; and

WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

WHEREAS, leveraging additional federal support through the above-described IGTs to fund supplemental payments to the Hospitals for health care services directly and specifically benefits the properties upon which Hospitals operate and supports their continued ability to provide those services; and

WHEREAS, imposing assessments limited to properties upon which Hospitals operate to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

WHEREAS, the assessments support the financial stability and viability of the Hospitals providing such services; and

WHEREAS, the Hospitals are important contributors to the overall County's economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

WHEREAS, the County finds the assessments will enhance the Hospitals' ability to grow, expand, maintain, improve, and increase the value of their properties and facilities under all present circumstances and those of the foreseeable future; and

WHEREAS, the County is proposing properly apportioned assessments by which all Hospitals will be assessed a uniform amount that is compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, the County adopts this Ordinance enabling the County to levy uniform non-ad valorem special assessments, which are fairly and reasonably apportioned among the properties upon which Hospitals operate within the County's jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid supplemental payments, thus directly and specially benefitting properties upon which Hospitals operate.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA:

<u>SECTION 1.</u> Chapter 110 of the Pinellas County Code, is hereby amended, by adding a new Article III, as follows:

Sec. 10-57. - Title.

This Article III shall be known and may be cited as the "Pinellas County Local Provider Participation Fund Ordinance."

Sec. 10-58. - Authority.

Pursuant to Article VIII, Section 1(g) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and Article II of the Pinellas County Home Rule Charter, the Board is hereby authorized to impose special assessments against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of supplemental payments associated with Local Services.

Sec. 10-59. - Purpose.

The non-ad valorem special assessments authorized by this article shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessments shall be used to benefit Assessed Properties through supplemental payments for Local Services. When imposed, the Assessments shall constitute liens upon the Assessed Properties equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence. The Assessments shall be computed and assessed only in the manner provided in this Ordinance.

Sec. 10-60. - Alternative Method.

This Ordinance shall be deemed to provide an additional and alternative method, as specified in § 197.3631, Fla. Stat., for the assessment and collection of the non-ad valorem special

assessments described herein. The Ordinance shall be regarded as supplemental and additional to powers conferred by other laws and shall not be regarded as in derogation of any powers now existing, or which may exist in the future. This Ordinance, being necessary for the health, safety, and welfare of the inhabitants of the County, shall be liberally construed to effect the purposes hereof.

Sec. 10-61. - Definitions.

When used in this Ordinance, the following terms shall have the following meanings, unless the context clearly requires otherwise:

Assessed Property means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessments.

Assessments mean the non-ad valorem special assessments imposed by the County on Assessed Property to fund the non-federal share of supplemental payments that will benefit hospitals providing Local Services.

Assessment Resolutions mean the resolutions described in Section 10-64 hereof.

Board means the Board of County Commissioners of Pinellas County, Florida.

Charter means the home rule charter of Pinellas County, Florida.

Comptroller means the Pinellas County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

County means Pinellas County, Florida.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services means the provision of health care services to Medicaid, indigent, and uninsured members of the Pinellas County community and surrounding area.

Local Provider Participation Fund means a separate, custodial or other fund account into which funds collected from the Non-Ad Valorem assessments are deposited for the specific purpose of supporting the IGTs in execution of this program.

Non-Ad Valorem Assessment Rolls means the special assessment rolls prepared by the County.

Ordinance means the Pinellas County Local Provider Participation Fund Ordinance.

Tax Collector means the Pinellas County Tax Collector.

Sec. 10-61. - Interpretation.

Unless the context indicates otherwise, the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Article. The term "hereafter" means after, and the term "heretofore" means before the effective date of the Ordinance.

Sec. 10-62. - Scope of Assessments.

Pursuant to § 125.01, Fla. Stat., the Board is hereby authorized to create non-ad valorem special assessments that shall be imposed, levied, collected, and enforced against Assessed Property to fund the non-federal share of supplemental payments benefitting Assessed Properties providing Local Services in the County. Funds generated as a result of the Assessments shall be held in a custodial or other fund account, as required and established by this ordinance for the purpose of supporting this program, called the Local Provider Participation Fund and shall be available to be used only to (1) provide to the Florida Agency for Health Care Administration the non-federal share for supplemental payments to be made directly or indirectly in support of hospitals serving low-income, Medicaid, and uninsured patients and (2) reimburse the County for administrative costs associated with the implementation of the Assessments authorized by this Ordinance, as further specified in the Assessment Resolutions.

The Assessments must be broad based, and the amount of the Assessments must be uniformly imposed on each Assessed Property. The Assessments may not hold harmless any Institutional Health Care Provider, as required under 42 U.S.C. § 1396b(w). As set forth in Section 10-59, the Assessments shall constitute a lien upon the Assessed Properties equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. In addition to other remedies available at law or equity, the enforcement of the aforesaid Assessments shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax enforcement procedures afforded to the official annual real property tax notice.

Creation and implementation of the Assessments will not result in any additional pecuniary obligation on the County, Board, or County residents. The Assessments shall be imposed, levied, collected, and enforced against only Assessed Properties, and the Assessment Resolutions shall provide that the County's administrative costs shall be reimbursed from the collected amounts. The County's administrative costs shall not exceed \$150,000, unless amended by Resolution by the Board in accordance with State and Federal law. Any reasonable expenses the County incurs to collect delinquent assessments in support of this program, including any attorney's fees incurred as a result of contracting with an attorney to represent the county in seeking and enforcing the collection of delinquent assessments or other legal matters as a result of this program, are not subject to the limitation on administrative costs.

The Board may establish a designee to carry out the administration and execution of the Assessments. The designee may establish administrative rules and procedures to effectively carry out the program consistent with the Ordinance and Assessment Resolutions.

Sec. 10-63. – Computation of Assessments.

The annual Assessments shall be specified for each Assessed Property. The Board shall set the Assessments in amounts that in the aggregate will generate sufficient revenue to fund the non-federal share of supplemental payments associated with Local Services to be funded by the Assessments.

The amount of the Assessments required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in hospital cost reports and/or the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Sec. 10-64. – Assessment Resolutions.

The Assessment Resolutions shall describe (a) the supplemental payments proposed for funding from proceeds of the Assessments; (b) the benefits to the Assessment Properties associated with the Assessments; (c) the methodology for computing the assessed amounts; and (d) the method of collection, including how and when the Assessments are to be paid.

Sec. 10-65. – Non-Ad Valorem Assessment Roll.

The Non-Ad Valorem Assessment Rolls shall contain the following:

- a) The names and addresses of the Assessed Properties; and
- b) The Assessment rates and amount of the Assessments to be imposed against each Assessed Property based on the Assessment Resolutions.

The Non-Ad Valorem Assessment Rolls shall be retained by the Board or a designee of the Board and shall be open to public inspection. The foregoing shall not be construed to require that the Assessment Rolls be in printed form if the amount of the Assessments for each Assessed Property can be determined by use of a computer terminal available to the public.

Sec. 10-66. - Notice by Publication.

Notice shall be published once in a newspaper of general circulation within the County stating that the Board, at a regular, adjourned, or special meeting on a certain day and hour, not earlier

than 20 calendar days from such publication, will hear objections of all interested persons to approve the Assessments. Such notice shall include:

- a) The Assessment rates;
- b) The procedure for objecting to the Assessment rates;
- c) The method by which the Assessments will be collected; and
- d) A statement that Non-Ad Valorem Special Assessment Rolls are available for public inspection.

Sec. 10-67. - Notice by Mail.

In addition to the published notice required by Section 10-66, the Board or a designee of the Board shall provide notice of the proposed Assessments by first class mail to the Assessed Properties. Such notice shall include:

- a) The purpose of the Assessments;
- b) The Assessment rates to be levied against each Assessed Property;
- c) The unit of measurement used to determine the Assessments;
- d) The total revenue to be collected by the County from the Assessments;
- e) A statement that failure to pay the Assessments will cause a tax certificate to be issued against the property or foreclosure proceedings, either of which may result in a loss of title to the property;
- f) A statement that all affected and/or interested parties have a right to appear at the hearing and to file written objections with the Board within 20 days of the notice; and
- g) The date, time, and place of the hearing.

Notice shall be mailed at least 20 calendar days prior to the hearing to each Assessed Property at such address as is shown on the Assessment Rolls. Notice shall be deemed mailed upon delivery thereof to the possession of the United States Postal Service. Proof of service of said notice may be made by affidavit. Failure of the Assessed Property to receive such notice, because of mistake or inadvertence, shall not affect the validity of the Assessment Rolls or release or discharge any obligation for payment of the Assessments imposed by the Board pursuant to this Article.

Sec. 10-68. - Adoption of Assessment Resolution and Non-Ad Valorem Assessment Rolls.

At the time named in the notice, the Board shall receive and consider any written objections of interested persons. All objections to the Assessment Resolution and Non-Ad Valorem

Assessment Roll shall be made in writing and filed with the Board at or before the time or adjourned time of such hearing. At the date and time named in the notice, the Board may adopt the Assessment Resolution and Non-Ad Valorem Assessment Roll which shall:

- a) Set the rate of the Assessments to be imposed;
- b) Approve the Non-Ad Valorem Assessment Rolls, with such amendments as it deems just and right; and
- c) Affirm the method of collection.

Sec. 10-69. - Revisions to the Assessment Roll.

The Board may revise the Non-Ad Valorem Assessment Rolls one or more times during the Fiscal Year to modify the Assessment rates through the adoption of additional Assessment Resolutions, following the procedures set forth herein and as provided for in applicable Florida Statutes, as may be amended from time to time.

Sec. 10-70. - Effect of the Assessment Resolutions.

The adoption of Assessment Resolutions shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and Assessment, the Assessment rates, the initial rates of Assessment, the Non-Ad Valorem Assessment Rolls, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action on the Assessment Resolution. The Non-Ad Valorem Assessment Rolls shall be delivered to the Tax Collector or such other official as the Board by resolution shall designate.

Sec. 10-71. - Method of Collection.

The amount of the Assessments is to be collected pursuant to the Alternative Method, as specified in the Assessment Resolution.

Sec. 10-72. - Refunds.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized, to make refund to Assessed Properties in proportion to amounts paid in during the Fiscal Year for all or a portion of the unutilized Local Provider Participation Fund. Absent Board action, funds will remain in the account and rollover for the next fiscal year.

Sec. 10-73. - Responsibility for Enforcement.

The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessments by the means provided herein. The duties related to collection of assessments may

be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

Sec. 10-74. - Indemnification.

The Institutional Health Care Providers that are the subject of this Ordinance have requested adoption of this Ordinance and have given assurances to the County that the objectives and procedures addressed in this Ordinance are proper and lawful. Accordingly, prior to the adoption of any Assessment Resolution, Institutional Health Care Providers liable for at least fifty-one percent (51%) of the total Assessments' amount for the forthcoming Fiscal Year shall together indemnify and hold harmless the County and its officers, employees, agents and instrumentalities from any and all (i.e., 100%) liability, losses, disallowances, or damages, including attorneys' fees and costs of defense, which the County or its officers, employees, agents or instrumentalities may incur as a result of any claims, demands, suits, causes of actions or administrative proceedings of any kind or nature arising out of or relating to the Assessments; provided, however, the entirety of any such liability, losses, disallowances or damages shall be prorated amongst all the Institutional Health Care Providers which provided the indemnification according to their respective share of the total amount of the Assessments applicable to such Institutional Health Care Providers. To the extent that an Institutional Health Care Provider is a public instrumentality entitled to the protections afforded by Section 768.28, Florida Statutes, the release and indemnification shall not be construed as a waiver of sovereign immunity beyond the waiver provided in such release and indemnification. The release and indemnification shall be in the form as prescribed by the County.

Sec. 10-75. - Correction of Errors and Omissions.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessments imposed by the Board under the provision of this Chapter.

Sec. 10-76. - Limitations on Surcharges.

Payments made by Assessed Properties under this article may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge.

<u>SECTION 2.</u> <u>Severability.</u> If any Section, Subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such holding shall not be construed to rend the remaining provisions of this Ordinance invalid or unconstitutional.

<u>SECTION 3.</u> <u>Areas Embraced.</u> This Ordinance shall be effective in the incorporated as well as unincorporated areas of the County.

<u>SECTION 4.</u> Resolution of Conflict of Laws. In all instances where Florida law, as evidenced by the Florida Administrative Code, Florida Statutes, applicable case law or otherwise, mandates standards or requirements that are stricter than the provisions of this Ordinance, or where a matter is addressed by Florida law that is not addressed by this Ordinance, then said law shall govern. In situations where this Ordinance addresses a matter in a manner that is stricter than that of Florida law, the provisions of this Ordinance shall control.

SECTION 5. Inclusion in Code. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Pinellas County Code and that the sections of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to section, article, or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 6. Filing of Ordinance; Effective Date. Pursuant to Section 125.66, Fla. Stat., a certified copy of this Ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners within ten (10) days after enactment by the Board of County Commissioners. This Ordinance shall become effective upon filing of the ordinance with the Department of State.

APPROVED AS TO FORM

By: Cody J. Ward

Office of the County Attorney

RESOLUTION NO. #2025-54

AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY **COMMISSIONERS OF PINELLAS** COUNTY, FLORIDA, AUTHORIZING AND **ADOPTING NON-AD** VALOREM SPECIAL ASSESSMENTS WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH SUPPLEMENTAL PAYMENT PROGRAMS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENTS AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENTS AND THE METHOD OF COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, hospitals in Pinellas County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, hospitals across the State of Florida devote close to \$3 billion in services for indigent, uninsured Floridians whose cases do not qualify for Medicaid Reimbursement; and

WHEREAS, the State of Florida (the "State") received federal authority to establish supplemental payment programs to offset hospitals' uncompensated Medicaid costs and charity care costs and improve quality of care provided to Florida's Medicaid, indigent, and uninsured populations; and

WHEREAS, the Hospital Directed Payment Program for enhanced Medicaid reimbursements and the Low Income Pool Program for enhanced reimbursements for charity care costs are available for the July 1, 2025 through June 30, 2026 fiscal year and local hospitals have requested the adoption of this resolution to permit intergovernmental transfers that enable their participation; and

WHEREAS, the State authorizes each program each year in the General Appropriations Act and further explains the Low Income Pool in § 409.908, Fla. Stat.; and

WHEREAS, Hospitals have asked Pinellas County (the "County") to impose non-ad valorem special assessments upon certain real property interests held by the Hospitals to help finance the non-federal share of the supplemental payment programs; and

- WHEREAS, the only real properties interests that will be subject to the non-ad valorem assessments authorized herein are those on which the Hospitals operate; and
- WHEREAS, the County recognizes that one or more of the Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; and
- **WHEREAS,** the funding raised by the County assessment will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional funding for supplemental payments to Hospitals; and
- **WHEREAS**, the County acknowledges that the Hospital properties assessed will benefit directly and especially from the assessments as a result of the above-described additional funding provided to said Hospitals; and
- WHEREAS, the County has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessments, and the special and particular benefit to the real property of the Hospitals; and
- WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and
- WHEREAS, leveraging additional federal support through the above-described IGTs to fund supplemental payments to the Hospitals for health care services directly and specifically benefits the Hospitals' property interests and supports their continued ability to provide those services; and
- WHEREAS, imposing assessments limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and
- **WHEREAS**, the assessments ensure the financial stability and viability of the Hospitals providing such services; and
- WHEREAS, the Hospitals are important contributors to the County's economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and
- WHEREAS, the Board finds the assessments will enhance the Hospitals' ability to grow, expand, maintain, improve, and increase the value of their Pinellas County properties and facilities under all present circumstances and those of the foreseeable future; and

WHEREAS, the County is proposing properly apportioned assessments by which all Hospitals will be assessed at uniform rates that are compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, on April 23, 2024, the Board of County Commissioners adopted Ordinance 24-16 establishing the Pinellas County Local Provider Participation Fund, enabling the County to levy uniform non-ad valorem special assessments, which is fairly and reasonably apportioned among the Hospitals' property interests within the County's jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of supplemental payment programs, thus directly and specially benefitting Hospital properties.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA:

Section 1. <u>Definitions</u>. As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

Assessed Property means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

Assessments means non-ad valorem special assessments imposed by the County on Assessed Property to fund the non-federal share of supplemental payment programs that will benefit hospitals providing Local Services in the County.

Assessment Coordinator means the person appointed to administer the Assessments imposed pursuant to this Article, or such person's designee.

Board means the Board of County Commissioners of Pinellas County, Florida.

Comptroller means the Pinellas County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

County means Pinellas County, Florida.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services means the provision of health care services to Medicaid, indigent, and uninsured members of the Pinellas County community.

Non-Ad Valorem Assessment Roll means the special assessment roll prepared by the County.

Ordinance means the Pinellas County Local Provider Participation Fund Ordinance 24-16 codified in Chapter 110, Article III of Pinellas County Code of Ordinances.

Tax Collector means the Pinellas County Tax Collector.

Section 2. <u>Authority</u>. Pursuant to Article VIII, Section 1(g) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Pinellas County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose special assessments against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of supplemental payment programs associated with Local Services.

Section 3. <u>Special Assessments</u>. The non-ad valorem special assessments discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessments shall be used to benefit Assessed Properties through a directed payment program and low-income pool program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessments shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

Section 4. Assessment Scope, Basis, and Use. Funds generated from the Assessments shall be used only to:

- 1. Provide to the Florida Agency for Health Care Administration the non-federal share for supplemental payment programs, including the Medicaid Hospital Directed Payment Program and the Low Income Pool program, to be made directly or indirectly in support of hospitals service Medicaid beneficiaries, the indigent, and uninsured citizens; and
- 2. Reimburse the County for administrative costs associated with the implementation of the Assessment in the amount of \$150,000.00, as authorized by the Ordinance.

Any balance remaining in the Local Provider Participation Fund after intergovernmental transfers for these programs will carry forward to support supplemental payment programs authorized in this Resolution and consistent with the Ordinance.

Alternatively, if additional amounts remain in the local provider participation fund at the end of the Fiscal Year, the Board is hereby authorized, at the request of Hospitals, to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund.

If, after the Assessments funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

Section 5. <u>Computation of Assessment</u>. The Assessments shall equal 18.46% of Inpatient Net Patient Revenue without Medicare and 1.61% of Outpatient Gross Patient Revenue. An example can be found in the attached Non-Ad Valorem Assessment Roll Appendix A (APPENDIX A). These rates support supplemental payment programs authorized in the state budget for July 1, 2025 through June 30, 2026.

The amount of the Assessments required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the state permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Section 6. <u>Timing and Method of Collection</u>. The amount of the assessments is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla. Stat.

The County shall provide Assessments bills by first class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include: (1) a reference to this Resolution, (2) the total amount of the hospital's Assessments for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessments are due, and (5) a statement that the Assessments constitute a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessments imposed by the Board under the Ordinance and this resolution.

- **Section 7.** Obligation to Make Payment. Institutional Health Care Providers are under no obligation to make payment until the Centers for Medicare & Medicaid Services (CMS) approves Florida's preprint for the hospital directed payment program for the period or periods starting October 1, 2024, and concluding September 30, 2025.
- **Section 8.** Public Hearing. Per the notice provided on or before May 28, 2025, the Board has heard and considered objections of all interested persons prior to rendering a decision on the Assessments and attached Non-Ad Valorem Assessment Roll.
- **Section 9.** Responsibility for Enforcement. The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessments by the means provided

herein. The duties related to collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

Section 10. <u>Severability</u>. If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.

Section 11. Effective Date. This Resolution to be effective immediately upon adoption.

adoption, was:	Commissioner which was seconded by		U	oing resolution and moved its _ and upon roll call the vote
A	YES: Eggers, Flowers, I	Latvala, Nowick	i, Peters, and Sch	erer.
N	AYES: None.			
A	BSENT AND NOT VOT	ING: Scott.		

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APPENDIX A

NON-AD VALOREM ASSESSMENT ROLL FOR FISCAL YEAR 2025-2026

Hospital Name	City	County	Parcel Number	2022 Inpatient Net Patient Revenue without Medicare	FY2025 ssment of Net wo Medicare	2022 Outpatient Gross Patient Revenue	FY2025 Assessment of Gross OP	Total Special Assessment
					18.46%		1.61%	
AdventHealth North Pinellas	1395 South Pinellas Avenue Tarpon Springs, FL 34689	Pinellas	13-27-15-00000-340- 0100	\$ 33,026,769	\$ 6,096,742	\$ 363,791,497	\$ 5,857,043	\$ 11,953,785
BayCare Alliant Hospital	601 Main Street Dunedin, FL 34698	Pinellas	27-28-15-00000-440- 0300	7,388,114	1,363,846	-	_	1,363,846
Mease Countryside Hospital	3231 McMullen Booth Road Safety Harbor, FL 34695	Pinellas	21-28-16-00000-210- 0400	121,076,925	22,350,800	825,615,925	13,292,416	35,643,216
Mease Dunedin Hospital	601 Main Street Dunedin, FL 34698	Pinellas	27-28-15-00000-440- 0300	25,773,275	4,757,747	270,077,759	4,348,252	9,105,999
Morton Plant Hospital	323 Jeffords Street Clearwater, FL 33756	Pinellas	21-29-15-00000-120- 1500	207,658,872	38,333,828	1,482,723,748	23,871,852	62,205,680
St. Anthony's Hospital	1200 7th Avenue N St. Petersburg, FL 33705	Pinellas	13-31-16-77879-000-0100	105,143,734	19,409,533	1,069,273,355	17,215,301	36,624,834
Encompass Health Rehabilitation Hospital of Largo	901 Clearwater Largo Road N Largo, FL 33770	Pinellas	28-29-15-37989-001-0010	4,846,899	894,738	-	_	894,738
HCA Florida Largo Hospital	201 14th Street SW Largo, FL 33770	Pinellas	33-29-15-50250-000-0010	121,636,578	22,454,112	1,266,317,377	20,387,710	42,841,822
HCA Florida Northside Hospital	6000 49th Street N St. Petersburg, FL 33709	Pinellas	33-30-16-69948-400-4501	46,798,744	8,639,048	748,945,522	12,058,023	20,697,071
HCA Florida Pasadena Hospital	1501 Pasadena Avenue St. Petersburg, FL 33707	Pinellas	30-31-16-18180-000-0300	17,937,649	3,311,290	509,440,132	8,201,986	11,513,276
HCA Florida St. Petersburg Hospital	6500 38th Avenue N St. Petersburg, FL 33710	Pinellas	08-31-16-78382-001-0010	23,101,415	4,264,521	894,755,401	14,405,562	18,670,083
Johns Hopkins All Children's Hospital	501 6th Avenue S St. Petersburg, FL 33701	Pinellas	19-31-17-59257-001- 0010	322,499,761	59,533,456	638,679,329	10,282,737	69,816,193
Kindred Hospital Bay Area St Petersburg	3030 6th Street South St. Petersburg, 33705	Pinellas	31-31-17-01323-001-0010	9,608,754	1,773,776	264,052	4,251	1,778,027
Bayfront Health St. Petersburg	701 6th Street S St. Petersburg, FL 33701	Pinellas	19-31-17-03478-001-0011	94,426,079	17,431,054	791,095,811	12,736,643	30,167,697
Windmoor Healthcare of Clearwater	11300 U.S. 19 N Clearwater, FL 33764	Pinellas	16-30-16-69732-200-2401	12,274,229	2,265,823	6,649,098	107,050	2,372,873
			Total	\$ 1,153,197,797	\$ 212,880,314	\$ 8,867,629,006	\$ 142,768,826	\$ 355,649,140

Notes ...
1- Special Assessment basis amounts taken from the 2022 Florida Hospital Uniform Reporting System (FHURS). The inpatient amounts exclude any Medicare revenue.
2- Assessment is calculated by taking the basis in the preceding column multiplied by the assessment % shown in grey. This amount represents the uniform assessment percentage to be applied to all hospitals in Pinellas County. For 2025, the assessment has been divided 3 - For FY2025 the total assessment represents the combination of the assessment on net inpatient revenues and the assessment of net outpatient revenues.

Directed Payment Program Letter of Agreement

THIS LETTER OF AGREEMENT (LOA) is made and entered into in duplicate on the
day of2025, by and between Pinellas County LPPF (the "IGT Provider") on
behalf of Region 5, and the State of Florida, Agency for Health Care Administration (the
"Agency"), for good and valuable consideration, the receipt and sufficiency of which are
acknowledged.

DEFINITIONS

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

"Directed Payment Program (DPP)," pursuant to the General Appropriation Act, Laws of Florida 2025-198, is the program that provides direct supplemental payments to eligible public and private entities that provide inpatient and outpatient services to Medicaid managed care recipients.

A. GENERAL PROVISIONS

- 1. Per Senate Bill 2500, the General Appropriations Act of State Fiscal Year 2025-2026, passed by the 2025 Florida Legislature, the Pinellas County LPPFGT Provider and the Agency agree that the IGT Provider will remit IGT funds to the Agency in an amount not to exceed the total of \$299,174,577.00. The IGT Provider and the Agency have agreed that these IGT funds will only be used for the DPP program.
- 2. The IGT Provider will return the signed LOA to the Agency.
- 3. The IGT Provider will pay IGT funds to the Agency in an amount not to exceed the total of \$299,174,577.00. The IGT Provider will transfer payments to the Agency in the following manner:
 - a. Per Florida Statute 409.908, annual payments for the months of July 2025 through June 2026 are due to the Agency no later than October 31, 2025, unless an alternative plan is specifically approved by the agency.
 - b. The Agency will bill the Pinellas County LPPF when payment is due.
- 4. The Pinellas County LPPF and the Agency agrees that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA in accordance with public records laws and established retention schedules.
 - a. AUDITS AND RECORDS
 - i. The IGT Provider agrees to maintain books, records, and documents (including

- electronic storage media) pertinent to performance under this LOA in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.
- ii. The IGT Provider agrees to ensure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
- iii. The IGT Provider agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

b. RETENTION OF RECORDS

- i. The IGT Provider agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
- ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.
- iii. The rights of access in this section must not be limited to the required retention period but should last as long as the records are retained.

c. MONITORING

i. The IGT Provider agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the IGT Provider which are relevant to this LOA.

d. ASSIGNMENT AND SUBCONTRACTS

- i. The IGT Provider agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.
- 5. This LOA may only be amended upon written agreement signed by both parties. The IGT Provider and the Agency agree that any modifications to this LOA shall be in the same form, namely, the exchange of signed copies of a revised LOA.
- 6. The IGT Provider confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to redirect any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.

- 7. The IGT Provider agrees that the following provision shall be included in any agreements between the IGT Provider and local providers where IGT funding is provided pursuant to this LOA. Funding provided in this agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program and used secondarily for other purposes.
- 8. This LOA covers the period of July 1, 2025, through June 30, 2026, and shall be terminated September 30, 2026, which includes the state's certified forward period.
- 9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

DPP Local Intergovernmental Transfers				
Program / Amount	State Fiscal Year 2025-2026			
Estimated IGTs	\$299,174,577.00			
Total Funding Not to Exceed	\$299,174,577.00			

IN WITNESS WHEREOF, the parties have caused this page Letter of Agreement to be executed by their undersigned officials as duly authorized.

PINELLAS COUNTY LPPF		STATE OF FLORIDA, AGENCY FOR HEALTH CARE ADMINISTRATION			
SIGNED BY:		SIGNED BY:			
NAME:	Brian Scott	NAME:	Stephanie Scanlon		
TITLE:	Board of County Commissioners, Chair	TITLE:	Chief of Medicaid Program Finance		
DATE:	September 23, 2025.	DATE:			
	ATTESE KEN BURKE ELERK				

Low Income Pool Letter of Agreement

THIS LETTER	OF AGREEMENT (LOA) is made and entered into in duplicate on the
day of	2025, by and between Pinellas County LPPF (the "IGT Provider") on behalf
of Low Income	Pool Charity Care Program (LIP) and the State of Florida, Agency for
Health Care Ac	Iministration (the " Agency "), for good and valuable consideration, the
receipt and suff	iciency of which is acknowledged.

DEFINITIONS

"Charity care" or "uncompensated charity care" means that portion of hospital charges reported to the Agency for which there is no compensation, other than restricted or unrestricted revenues provided to a hospital by local governments or tax districts regardless of the method of payment. Uncompensated care includes charity care for the uninsured but does not include uncompensated care for insured individuals, bad debt, or Medicaid and Children's Health Insurance Program (CHIP) shortfall. The state and providers that are participating in Low Income Pool (LIP) will provide assurance that LIP claims include only costs associated with uncompensated care that is furnished through a charity care program and that adheres to the principles of the Healthcare Financial Management Association (HFMA) operated by the provider.

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Low Income Pool (LIP)" means providing government support for safety-net providers for the costs of uncompensated charity care for low-income individuals who are uninsured. Uncompensated care includes charity care for the uninsured but does not include uncompensated care for insured individuals, "bad debt," or Medicaid and CHIP shortfall.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

A. GENERAL PROVISIONS

- 1. Per Senate Bill 2500, the General Appropriations Act of State Fiscal Year 2025-2026, passed by the 2025 Florida Legislature, the IGT Provider and the Agency agree that the IGT Provider will remit IGT funds to the Agency in an amount not to exceed the total of \$65,098,865.
 - a. The IGT Provider and the Agency have agreed that these IGT funds will only be used to increase the provision of health services for the charity care of the IGT Provider and the State of Florida at large.
 - b. The increased provision of charity care health services will be accomplished through the following Medicaid programs:
 - i. LIP payments to hospitals, federally qualified health centers, Medical School Physician Practices, community behavioral health providers, and

rural health centers pursuant to the approved Centers for Medicare & Medicaid Services Special Terms and Conditions.

- 2. The IGT Provider will return the signed LOA to the Agency no later than October 1, 2025.
- 3. The IGT Provider will pay IGT funds to the Agency in an amount not to exceed the total of \$65,098,865 if the entire SFY25-26 distribution is paid prior to the end of the public health emergency or if a portion of the SFY25-26 distribution is paid after the end of the public health emergency.
 - a. Per Florida Statute 409.908, annual payments for the months of July 2025 through June 2026 are due to the Agency no later than October 31, 2025, unless an alternative plan is specifically approved by the agency.
 - b. The Agency will bill the IGT Provider when payment is due.
- 4. The IGT Provider and the Agency agree that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA.

c. Audits and Records

- i. The IGT Provider agrees to maintain books, records, and documents (including electronic storage media) pertinent to performance under this L O A in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.
- ii. The IGT Provider agrees to assure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
- iii. The IGT Provider agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

d. Retention of Records

- i. The IGT Provider agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
- ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.

i. The rights of access in this section must not be limited to the required retention period but shall last as long as the records are retained.

e. Monitoring

 The IGT Provider agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the IGT Provider which are relevant to this LOA.

f. Assignment and Subcontracts

- i. The IGT Provider agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.
- 5. This LOA may only be amended upon written agreement signed by both parties. The IGT Provider and the Agency agree that any modifications to this LOA shall be in the same form, namely the exchange of signed copies of a revised LOA.
- 6. The IGT Provider confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to redirect any portion of these aforementioned charity care supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.
- 7. The IGT Provider agrees the following provision shall be included in any agreements between the IGT Provider and local providers where IGT funding is provided pursuant to this LOA: "Funding provided in this Agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program (including LIP or DSH) and used secondarily for other purposes."
- 8. This LOA covers the period of July 1, 2025, through June 30, 2026, and shall be terminated September 30, 2026, which includes the states certified forward period.
- 9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

LIP Local Intergovernmental Transfers (IGTs)					
Program / Amount	State Fiscal Year 2025-2026				
Estimated IGTs	\$65,098,865				
Total Funding Not to Exceed	\$65,098,865				

WITNESSETH:

IN WITNESS WHEREOF, the parties have caused this (4) page Letter of Agreement to be executed by their undersigned officials as duly authorized.

PINELL	AS COUNTY LPPE	STATE OF FLORIDA, AGENCY FOR HEALTH CARE ADMINISTRATION			
SIGNED BY:		SIGNED BY:			
NAME:	Brian Scott	NAME:	Stephanie Scanlon		
TITLE:	Chair	TITLE:	Chief of Medicaid Program Finance		
DATE:	September 23, 2025.	DATE:			
, E	ATTEST, KEN BURKE ELERK SEAL SERVE				

APPROVED AS TO FORM

By: Cody J. Ward Office of the County Attorney

APPENDIX

Group 1 Tier	IGT Amount
Tier 1	\$7,784,493
Tier 2	\$0
Tier 3	\$57,145,977
Tier 4	\$0
Tier 5	\$168,395
Total	\$65,098,865

Budget, Expenditure & Encumbrance by Program FY26 -Fund 4001-4055

24-OCT-2025 06:12:49

Pinellas County
OCT-25

Fund=4021 (Solid Waste Rev & Op), Center=432928 (Waste-to-Energy Operations), Program=1008 (Reserves)

Account	Period Activity (Expenditures)		Year To Date Expenditures		Over-Under Budget	%
Other Uses:						
5995000 Reserve-Contingencies	0.00	41,366,510.00	0.00	0.00	41,366,510.00	0
5997000 Reserve-Future Years	0.00	259,757,760.00	0.00	0.00	259,757,760.00	0
Total Other Uses	0.00	301,124,270.00	0.00	0.00	301,124,270.00	0
Total Expenditures and Other Uses	0.00	301,124,270.00	0.00	0.00	301,124,270.00	0

Budget, Expenditure & Encumbrance by Program FY26 -Fund 4001-4055

24-OCT-2025 06:12:49

Pinellas County
OCT-25

Fund=4021 (Solid Waste Rev & Op), Center=432930 (Education and Outreach), Program=2223 (Recycling & Education Programs)

Recycling & Education Programs)						
Account	Period Activity (Expenditures)	Budget	Year To Date Expenditures	Encumbrances	Over-Under Budget	%
Personnel Services:						
5120001 Regular Salaries & Wages	18,042.41	245,020.00	18,042.41	0.00	226,977.59)
5140001 Overtime Pay	0.00	5,000.00	0.00	0.00	5,000.00)
5200001 Employee Benefits-Overtime	0.00	1,000.00				-
5210001 FICA Taxes	1,356.15					_
5220001 Retirement Contributions	2,531.35					_
5230001 Hlth,Life,Dntl,Std,Ltd	6,069.79					-
Total Personnel Services	27,999.70	387,560.00	27,999.70	0.00	359,560.30)
Operating Expenses:						
5310033 General Consulting	0.00	403,200.00	0.00	46,800.00	356,400.00)
5349000 Contract Services-Other	250.00	345,500.00		,		_
5400100 Transportation Exp	0.00					-
5400105 Mileage-Local	0.00					+
5400110 Mileage-Out of Town	0.00					+
5400200 Meals/Per Diem	0.00					-
5400300 Hotels/Motels/Lodging	0.00					-
5400900 Travel-Other	0.00	600.00	0.00			-
5410001 Communication Services	27.70					-
5461000 Repair&Maint-Grounds	0.00					+
5462000 Repair&Maint-Buildings	0.00	7,000.00				-
5464000 Repair&Maint-Equipment	0.00					-
5470001 Printing and Binding Exp	0.00					-
5480001 Promotional Activities Exp	1,132.00					-
5490001 Othr Current Chgs&Obligat	0.00	500.00	0.00	0.00	500.00)
5490060 Incentives & Awards	0.00	5,000.00	0.00	0.00	5,000.00)
5496521 Intgv Sv-Fleet-Op & Maint	0.00	6,790.00	0.00	0.00	6,790.00)
5520006 Oper. Supplies-Clothing	0.00	400.00	0.00	0.00	400.00)
5529000 Oper. Supplies-Misc	0.00	1,400.00	0.00	0.00	1,400.00)
5540001 Bks,Pub,Subscrp&Membrshps	0.00	8,110.00	0.00	0.00	8,110.00)
5550001 Training and Education Costs	29 0.00	7,500.00	0.00	0.00	7,500.00)

RES-25-XX (25-1630A) Supporting Data						
Total Operating Expenses	1,409.70	928,670.00	1,409.70	89,524.75	837,735.55	10
Grants and Aids:						
5810001 Aids To Govt Agencies	0.00	500,000.00	0.00	0.00	500,000.00	0
Total Grants And Aids	0.00	500,000.00	0.00	0.00	500,000.00	0
Total Expenditures	29,409.40	1,816,230.00	29,409.40	89,524.75	1,697,295.85	7
Total Expenditures and Other Uses	29,409.40	1,816,230.00	29,409.40	89,524.75	1,697,295.85	7