

## Support Funding Organization Department Summary

Support funding is provided by the Board of County Commissioners for those activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of county government as a whole, or are provided for the public good. Included within Support Funding are various Special Dependent Districts such as the Public Library Cooperative, Palm Harbor Recreation and Library, and Feather Sound Community Services Agency which rely upon the general taxing powers of the Board of County Commissioners to levy an ad valorem tax. These ad valorem taxes, approved by voter referendum, are levied upon properties within their respective districts to provide specific amenities. Also included with the Support Funding are the costs associated with the County's self-insurance program and the County's employee benefits program.

<b>Department Name</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Request</b>
Drug Abuse Trust	52,933	52,997	92,840	56,640
East Lake Library District	685,765	714,196	780,310	814,990
East Lake Recreation District	685,685	714,117	779,970	816,650
Employee Health Benefits	63,857,296	62,745,990	149,816,870	170,586,570
Feather Sound Community Services District	247,881	207,671	308,120	271,540
Fire Protection Districts Department	15,144,438	15,894,223	42,560,570	46,835,840
General Government	60,475,946	58,882,083	341,288,930	219,488,690
Health Department	4,716,715	6,880,903	7,891,560	9,023,280
Lealman CRA Trust	172,289	244,143	1,979,540	3,016,700
Lealman Solid Waste	1,224,515	1,256,806	1,876,950	1,895,330
Medical Examiner	6,317,675	6,366,401	6,901,980	6,934,130
Palm Harbor Community Services District	2,037,127	2,167,436	2,418,980	2,584,130
Public Library Cooperative	5,246,154	5,579,830	6,048,040	6,474,500
Risk Management Liability / Workers Compensation	6,707,732	6,330,094	36,868,030	38,016,680
Street Lighting Districts Department	1,224,734	1,246,420	1,555,610	1,466,400
<b>Total</b>	<b>168,796,886</b>	<b>169,283,310</b>	<b>601,168,300</b>	<b>508,282,070</b>



## Drug Abuse Trust Fund

### Description

The Drug Abuse Trust is utilized to account for additional assessments levied by the Court against drug offenders pursuant to Sections 893.13(4) and 893.165, Florida Statutes. These funds are used for assistance grants to local drug abuse programs.

For additional information, please visit <http://www.pinellascounty.org/justice/grants.htm>

### Analysis

The Drug Abuse Trust Fund's budget for assistance grants to local drug abuse programs reflects a continuation of funding at \$40,000 for FY21. This is a decrease from the FY20 Revised Budget. These grants are supported with the use of annual revenue and available fund balance. There are no Personal Services charged to this fund. It is managed by the Human Services Department's Justice Coordination staff, with 100.0% of the Drug Abuse Trust resources dedicated for Grants & Aid funding to local drug abuse programs throughout the county. Decreased revenues have resulted in a reduction to total reserves of \$6,760, from \$39,840 in FY20 to \$33,080 in FY21.

### Department Budget Summary

#### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Drug Abuse Trust	52,933	52,997	53,000	40,000
Reserves	0	0	39,840	16,640
<b>Total Expenditures by Program</b>	<b>\$ 52,933</b>	<b>\$ 52,997</b>	<b>\$ 92,840</b>	<b>\$ 56,640</b>

#### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Drug Abuse Trust Fund	52,933	52,997	92,840	56,640
<b>Total Expenditures by Fund</b>	<b>\$ 52,933</b>	<b>\$ 52,997</b>	<b>\$ 92,840</b>	<b>\$ 56,640</b>

### Budget Summary by Program

#### Drug Abuse Trust

The Drug Abuse Trust is utilized to account for additional assessments levied by the court against drug offenders pursuant to Sections 893.13(4) and 893.165, Florida Statutes. These funds are used for assistance grants to local drug abuse programs throughout the county.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Drug Abuse Trust Fund	52,933	52,997	53,000	40,000
<b>Total Expenditures</b>	<b>\$ 52,933</b>	<b>\$ 52,997</b>	<b>\$ 53,000</b>	<b>\$ 40,000</b>

#### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Drug Abuse Trust Fund	0	0	39,840	16,640
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 39,840</b>	<b>\$ 16,640</b>



## East Lake Library District

### Description

The East Lake Library Services District (East Lake Library SD) is a municipal services taxing district within unincorporated Pinellas County. This special taxing district was established in May 2013 by the Board of County Commissioners for the purpose of providing library facilities, services, and programs to the residents within the East Lake Tarpon Springs Fire District boundaries. These facilities and services are funded by ad valorem taxes. Property owners within the East Lake Library SD are levied a separate millage for this purpose. The maximum millage rate that can be levied is 0.25 mills.

For additional information, please visit <http://www.eastlakelibrary.org/>

### Analysis

Excluding Reserves, the FY21 Budget for East Lake Library Services District reflects an increase of \$33,580 or 4.5% over the FY20 Revised Budget. Of the FY21 Budget, \$754,550 will be utilized for the program and \$22,640 for commissions (Tax Collector and Property Appraiser) as required by state statute. The amount of the program funds allocated for library operations is 95.4% of the East Lake Library–Service District program budget.

Total program funding increased \$34,680, or 4.4% over the FY20 Revised Budget and is primarily due to the anticipated increased property values. The Reserve level for the Fund is 4.9% and is \$37,800.

### Department Budget Summary

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Community Library Support	665,890	693,641	721,670	754,550
Property Appraiser	6,180	6,265	6,450	6,530
Reserves	0	0	36,700	37,800
Tax Collector	13,695	14,290	15,490	16,110
<b>Total Expenditures by Program</b>	<b>\$ 685,765</b>	<b>\$ 714,196</b>	<b>\$ 780,310</b>	<b>\$ 814,990</b>

### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Library Services District	685,765	714,196	780,310	814,990
<b>Total Expenditures by Fund</b>	<b>\$ 685,765</b>	<b>\$ 714,196</b>	<b>\$ 780,310</b>	<b>\$ 814,990</b>

### Budget Summary by Program

#### East Lake Community Library Support

Library services, facilities and programs to residents of the East Lake area.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Library Services District	665,890	693,641	721,670	754,550
<b>Total Expenditures</b>	<b>\$ 665,890</b>	<b>\$ 693,641</b>	<b>\$ 721,670</b>	<b>\$ 754,550</b>

#### Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY18 Actual	FY19 Actual	FY20 Revised	FY21 Request
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## East Lake Library District

			<b>Budget</b>	
East Lake Library Services District	6,180	6,265	6,450	6,530
<b>Total Expenditures</b>	<b>\$ 6,180</b>	<b>\$ 6,265</b>	<b>\$ 6,450</b>	<b>\$ 6,530</b>

### Reserves

Oversees the management and allocation of the County's financial reserves.

<b>Fund</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
East Lake Library Services District	0	0	36,700	37,800
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 36,700</b>	<b>\$ 37,800</b>

### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

<b>Fund</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
East Lake Library Services District	13,695	14,290	15,490	16,110
<b>Total Expenditures</b>	<b>\$ 13,695</b>	<b>\$ 14,290</b>	<b>\$ 15,490</b>	<b>\$ 16,110</b>

## East Lake Recreation District

### Description

The East Lake Recreation Services District (East Lake Recreation SD) is a municipal services taxing district within unincorporated Pinellas County. This special taxing district was established in June 2014 by the Board of County Commissioners for the purpose of providing recreation services and facilities within the East Lake Tarpon Springs Fire District boundaries. These services and facilities are funded by ad valorem taxes. Property owners within the East Lake Recreation SD are levied a separate millage for this purpose. The maximum millage rate that can be levied is 0.25 mills.

For additional information, please visit <http://www.eastlakerecreation.org/>

### Analysis

Excluding Reserves, the FY21 Budget for East Lake Recreation Services District reflects an increase of \$33,600 or 4.5% over the FY20 Revised Budget. Of the FY21 Budget, \$754,230 will be utilized for the program and \$22,640 for commissions (Tax Collector and Property Appraiser) as required by state statute. The amount of the program funds allocated for recreation improvements is 97.1% of the East Lake Recreation–Service District program budget.

Total program funding increased \$36,680, or 4.7%, over the FY20 Revised Budget, and is primarily due to the anticipated increased property values. The Reserve level for the Fund is 4.9% and is \$39,780.

### Department Budget Summary

#### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Recreation Services Support	665,810	693,561	721,330	754,230
Property Appraiser	6,180	6,265	6,450	6,530
Reserves	0	0	36,700	39,780
Tax Collector	13,695	14,290	15,490	16,110
<b>Total Expenditures by Program</b>	<b>\$ 685,685</b>	<b>\$ 714,117</b>	<b>\$ 779,970</b>	<b>\$ 816,650</b>

#### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Recreation Services District	685,685	714,117	779,970	816,650
<b>Total Expenditures by Fund</b>	<b>\$ 685,685</b>	<b>\$ 714,117</b>	<b>\$ 779,970</b>	<b>\$ 816,650</b>

#### Budget Summary by Program

##### East Lake Recreation Services Support

Recreation services and facilities within the East Lake area.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Recreation Services District	665,810	693,561	721,330	754,230
<b>Total Expenditures</b>	<b>\$ 665,810</b>	<b>\$ 693,561</b>	<b>\$ 721,330</b>	<b>\$ 754,230</b>

## East Lake Recreation District

### Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Recreation Services District	6,180	6,265	6,450	6,530
<b>Total Expenditures</b>	<b>\$ 6,180</b>	<b>\$ 6,265</b>	<b>\$ 6,450</b>	<b>\$ 6,530</b>

### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Recreation Services District	0	0	36,700	39,780
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 36,700</b>	<b>\$ 39,780</b>

### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
East Lake Recreation Services District	13,695	14,290	15,490	16,110
<b>Total Expenditures</b>	<b>\$ 13,695</b>	<b>\$ 14,290</b>	<b>\$ 15,490</b>	<b>\$ 16,110</b>



## Employee Health Benefits

### Description

Employee Health Benefits accounts for the costs associated with medical benefits, dental benefits, and the wellness program for County employees. The cost of these self-insured benefits are funded through an internal service fund established for the purpose of administering the County's comprehensive coverage for employees. The Employee Health Benefits Fund is administered by the Human Resources Department, whose budget is listed under Independent Agencies. In FY08, the reserve for accrued liabilities represented the County's cumulative funding for Other Post Employment Benefits (OPEB) obligations per Governmental Accounting Standards Board (GASB) Statement #45 requirements. With the issuance of the new GASB statement #75 effective for fiscal years starting after June 15, 2017, the rule requires that the entire obligation to be recorded at implementation and updated each year. The expense to the County will be the change in the total obligation each year. This is a change of approach by the GASB.

For additional information, please visit <http://www.pinellascounty.org/hr/benefits.htm>

### Analysis

The FY21 Budget for the Employee Health Benefits Fund reflects an increase of \$1.8M, or 2.4%, over FY20 Revised Budget. The change is primarily due to an increase in benefits claims. Operating expenditures, which is mainly comprised of payments for healthcare related claims, reflect an increase of \$1.8M, or 2.4%, above the FY20 Revised Budget. The reserves increased \$19.0M, or 25.7%, which is used to keep the fund in compliance with requirements from the State of Florida Office of Insurance Regulation for self-insured benefit plans, and to partially address the County's OPEB liability.

## Department Budget Summary

### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Employee Health Benefits	63,857,296	62,745,990	75,946,110	77,757,660
Reserves	0	0	73,870,760	92,828,910
<b>Total Expenditures by Program</b>	<b>\$ 63,857,296</b>	<b>\$ 62,745,990</b>	<b>\$ 149,816,870</b>	<b>\$ 170,586,570</b>

### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Employee Health Benefits	63,857,296	62,745,990	149,816,870	170,586,570
<b>Total Expenditures by Fund</b>	<b>\$ 63,857,296</b>	<b>\$ 62,745,990</b>	<b>\$ 149,816,870</b>	<b>\$ 170,586,570</b>

### Budget Summary by Program

#### Employee Health Benefits

Administers the Employee Health Benefits programs, including the Wellness center.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Employee Health Benefits Fund	63,857,296	62,745,990	75,946,110	77,757,660
<b>Total Expenditures</b>	<b>\$ 63,857,296</b>	<b>\$ 62,745,990</b>	<b>\$ 75,946,110</b>	<b>\$ 77,757,660</b>
<b>FTE by Program</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

## Employee Health Benefits

### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Employee Health Benefits Fund	0	0	73,870,760	92,828,910
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 73,870,760</b>	<b>\$ 92,828,910</b>

## Feather Sound Community Services District

### **Description**

The Feather Sound Community Services District (FSCSD) 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 greenspace 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 current tax rate approved by the Board of County Commissioners is 0.7 mill. The maximum millage rate that can be levied is 1.0 mill.

### **Analysis**

The Feather Sound Community Services District (FSCSD) FY21 Budget reflects a decrease of \$36,580 or 11.9% as compared with the FY20 Revised Budget. This decrease is attributable to the completion of the new entrance signage in FY20. Funds for the plan and design of a new dog park are included in FY21. Excluding Reserves, the FSCSD FY21 Budget reflects a decrease of \$34,140 or 11.7%. Reserves reflect a decrease of \$2,440, or 13.0%. These reserves held by Pinellas County are being used to support community improvements, as the annual ad valorem tax revenues expected in FY21 will not be sufficient to meet these expenditures while also maintaining current service levels.

### **Department Budget Summary**

#### **Expenditures by Program**

<b>Program</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Feather Sound Community Services	243,260	201,550	282,720	247,800
Property Appraiser	1,357	1,382	1,500	2,050
Reserves	0	0	18,740	16,300
Tax Collector	3,264	4,739	5,160	5,390
<b>Total Expenditures by Program</b>	<b>\$ 247,881</b>	<b>\$ 207,671</b>	<b>\$ 308,120</b>	<b>\$ 271,540</b>

#### **Expenditures by Fund**

<b>Fund</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Feather Sound Community Services District	247,881	207,671	308,120	271,540
<b>Total Expenditures by Fund</b>	<b>\$ 247,881</b>	<b>\$ 207,671</b>	<b>\$ 308,120</b>	<b>\$ 271,540</b>

#### **Budget Summary by Program**

##### **Feather Sound Community Services**

Maintains and improves the Feather Sound Community Services District's common grounds including: street lights, greenspace maintenance, and recreation area enhancements.

<b>Fund</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Feather Sound Community Services District	243,260	201,550	282,720	247,800
<b>Total Expenditures</b>	<b>\$ 243,260</b>	<b>\$ 201,550</b>	<b>\$ 282,720</b>	<b>\$ 247,800</b>

## Feather Sound Community Services District

### Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Feather Sound Community Services District	1,357	1,382	1,500	2,050
<b>Total Expenditures</b>	<b>\$ 1,357</b>	<b>\$ 1,382</b>	<b>\$ 1,500</b>	<b>\$ 2,050</b>

### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Feather Sound Community Services District	0	0	18,740	16,300
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 18,740</b>	<b>\$ 16,300</b>

### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Feather Sound Community Services District	3,264	4,739	5,160	5,390
<b>Total Expenditures</b>	<b>\$ 3,264</b>	<b>\$ 4,739</b>	<b>\$ 5,160</b>	<b>\$ 5,390</b>

## Fire Protection Districts

### **Description**

Fire protection is provided to the unincorporated areas of Pinellas County in 12 separate, dependent fire protection districts: Belleair Bluffs, Clearwater, Dunedin, Largo, Pinellas Park, Safety Harbor, South Pasadena, Tarpon Springs, Gandy, Tierra Verde, High Point and Seminole. Service is funded by ad valorem taxes collected from property owners in the districts, and is provided via contracts with cities and other independent agencies. The Safety and Emergency Services Department administers the fund and contracts.

For additional information, please visit <http://www.pinellascounty.org/publicsafety/default.htm>

### **Analysis**

The Fire Protection Districts Fund accounts for the provision of fire protection services to residents of 12 unincorporated areas of Pinellas County. The primary source of revenue is the ad valorem tax levied on real properties within each separate district. The County budget for each Fire District is developed by applying the unincorporated pro-rata share of property values within the district to the contracted fire protection provider's annual operating and capital budget requests.

The FY21 Budget for all 12 Fire Districts totals \$46.8M, which is a net increase of \$4.3M, or 10.0%, over the FY20 Revised Budget. Total requirements include expenditures of \$19.1M and reserves of \$27.7M. The mix of reserves and expenditures can vary significantly each year with the amount of funds appropriated for major capital, including truck or engine replacement, and fire station replacement or renovations. The majority of FY21 expenditures are for provider contracts with fire departments that serve the districts. The total amount for the provider contracts is \$17.9M, which equates to 93.7% of the total expenditures. The remaining \$1.2M, or 6.3%, is for property appraisal, tax collection and fire administration expenses.

FY21 revenue for all the districts increases \$1.3M, to a total of \$21.5M, or 6.3%, over FY20. The total includes a \$1.2M, or 6.4%, overall increase in ad valorem tax revenue. Separate budgets for each district's resources and requirements are provided in the Fund Resources section of this document. Growth in property values and associated tax revenue varies for each district, ranging from a high of 8.3% growth for the Safety Harbor Fire District to a low of 4.0% for the Belleair Bluffs Fire District.

## Department Budget Summary

### **Expenditures by Program**

<b>Program</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Fire Protection Districts	14,608,977	15,330,353	18,171,040	18,498,470
Property Appraiser	159,246	165,863	180,310	174,470
Reserves	0	0	23,767,770	27,712,000
Tax Collector	374,727	398,006	441,450	450,900
Transfers	1,489	0	0	0
<b>Total Expenditures by Program</b>	<b>\$ 15,144,439</b>	<b>\$ 15,894,223</b>	<b>\$ 42,560,570</b>	<b>\$ 46,835,840</b>

### **Expenditures by Fund**

<b>Fund</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Fire Districts	15,144,439	15,894,223	42,560,570	46,835,840
<b>Total Expenditures by Fund</b>	<b>\$ 15,144,439</b>	<b>\$ 15,894,223</b>	<b>\$ 42,560,570</b>	<b>\$ 46,835,840</b>

## Fire Protection Districts

### Budget Summary by Program

#### Fire Protection Districts

Fire protection is provided to the unincorporated areas of Pinellas County in 12 separate, dependent fire protection districts: Belleair Bluffs, Clearwater, Dunedin, Largo, Pinellas Park, Safety Harbor, South Pasadena, Tarpon Springs, Gandy, Tierra Verde, High Point and Seminole. Service is funded by ad valorem taxes collected from property owners in the districts, and is provided via contracts with cities and other independent agencies. The Safety and Emergency Services Department administers the fund and contracts.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Fire Districts	14,608,977	15,330,353	18,171,040	18,498,470
<b>Total Expenditures</b>	<b>\$ 14,608,977</b>	<b>\$ 15,330,353</b>	<b>\$ 18,171,040</b>	<b>\$ 18,498,470</b>
<b>FTE by Program</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>	<b>1.5</b>

#### Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Fire Districts	159,246	165,863	180,310	174,470
<b>Total Expenditures</b>	<b>\$ 159,246</b>	<b>\$ 165,863</b>	<b>\$ 180,310</b>	<b>\$ 174,470</b>

#### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Fire Districts	0	0	23,767,770	27,712,000
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 23,767,770</b>	<b>\$ 27,712,000</b>

#### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

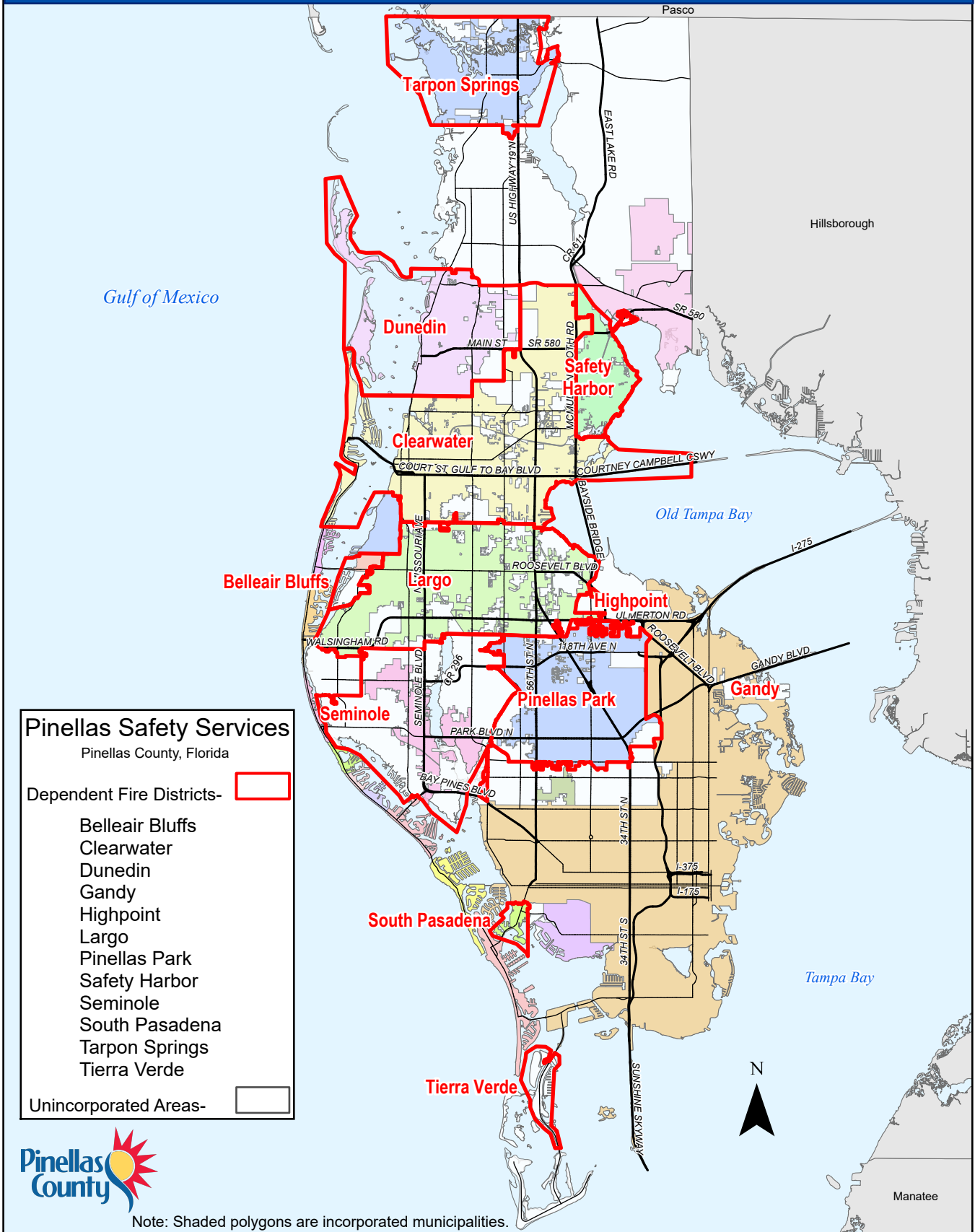
Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Fire Districts	374,727	398,006	441,450	450,900
<b>Total Expenditures</b>	<b>\$ 374,727</b>	<b>\$ 398,006</b>	<b>\$ 441,450</b>	<b>\$ 450,900</b>

#### Transfers

Oversees the transfer of intra- and intergovernmental funds.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Fire Districts	1,489	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,489</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Pinellas County **Dependent Fire Districts**







## General Government

### Description

General Government is a non-departmental category which aggregates and allocates countywide funding needs that benefit all departments and agencies, as well as unincorporated area Municipal Services Taxing Unit (MSTU) expenditures, that are not attributable to specific departments. The following significant items are included: tax increment financing payments, enterprise technology service charges, miscellaneous government costs, county memberships in organizations, and General Fund Reserves.

### Analysis

The General Government budget is a collection of costs that cannot be attributed to a specific department. The program structure is designed to identify the varied purposes of these expenditures to make the budget more understandable to the public.

The total General Government FY21 Budget, which includes the General Fund Reserves, reflects a decrease of \$121.8M, or 35.7%, from the FY20 Revised Budget. This decrease is due to the non-recurring \$170.1M CARES Act grant which was received and appropriated in FY20. If the CARES Act appropriation is removed from the FY20 Revised Budget for comparison purposes, the General Government FY21 Budget, excluding reserves and transfers, is decreasing by \$1.3M, or 2.3%, from FY20. This is due to a \$3.6M reduction in the BTS cost plan, as well as the elimination of a \$2.0M appropriation budgeted annually since FY18 for the implementation of the Evergreen Pay & Class Study which has since been executed. Largely offsetting these decreases is an increase to the Tax Increment Financing (TIF) payments to Community Redevelopment Areas (CRA) which are increasing \$3.3M, or 18.1%. The formulas that determine these payments reflect rising property values in the CRAs.

In the Countywide Support Services – Intergovernmental program, \$145,000 is included to continue support of arts infrastructure, organizations, and artists through the Creative Pinellas non-profit organization. Also included in this program are several county memberships including the Tampa Bay Regional Planning Council (TBRPC) for \$320,000 and the Florida Association of Counties (FAC) for \$120,000. The funding and service levels for other programs have not changed significantly from the FY20 Revised Budget.

The Transfers from the General Fund to other funds are decreased by \$2.9M, or 29.3%. This is due to eliminating the General Fund support to the Community Development Block Grant (CDBG) Fund (\$739,120) for FY21. The CDBG Fund will utilize accumulated fund balance for FY21 to provide for administrative costs in the fund. While the transfer to the Intergovernmental Radio Fund is increased \$522,010 or 316.7%, from the FY20 Revised Budget, the transfer to the E911 Fund is decreased \$2.9M, or 52.3%, for FY21.

Reserves are increasing \$52.5M, or 49.6%, from the FY20 Revised Budget. This is due to \$23.2M in unanticipated lapse carrying over into FY20 from FY19. Additionally, revenue growth in the FY21 Budget is larger than expenditure growth, allowing for increased reserves.

## Department Budget Summary

### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
BP Economic Settlement Projects	1,758,185	1,081,626	1,602,740	729,600
Countywide Support Services - Employee Services	400,788	358,851	2,346,000	131,000
Countywide Support Services - Financial	1,004,160	1,380,591	1,101,560	1,086,380
Countywide Support Services - Intergovernmental	748,310	776,997	1,436,270	2,801,590

## General Government

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Countywide Support Services - Legal	348,798	542,535	383,400	356,800
Countywide Support Services - Performance	67,983	111,062	130,000	105,000
Dori Slosberg Driver Education Programs	170,132	165,108	170,000	170,000
Emergency Events	13,659,795	1,410,172	170,129,280	120,000
External Audits	44,254	138,146	245,000	297,800
General Government-MSTU	162,235	113,237	654,500	631,840
General Government-Technology Support	20,695,130	27,055,689	29,162,370	25,556,300
Metropolitan Planning Organization	52,643	51,877	55,000	55,000
Property Acquisition, Management and Surplus	0	0	0	682,500
Reserves	0	0	105,720,720	158,177,170
Tax Increment Financing	12,405,354	14,465,075	18,241,290	21,544,210
Transfers	8,793,990	11,074,230	9,779,800	6,917,940
Unemployment Compensation Program	21,466	24,210	0	24,900
Value Adjustment Board	142,722	132,676	131,000	100,660
<b>Total Expenditures by Program</b>	<b>\$ 60,475,946</b>	<b>\$ 58,882,083</b>	<b>\$ 341,288,930</b>	<b>\$ 219,488,690</b>

### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	60,475,946	58,882,083	341,288,930	219,488,690
<b>Total Expenditures by Fund</b>	<b>\$ 60,475,946</b>	<b>\$ 58,882,083</b>	<b>\$ 341,288,930</b>	<b>\$ 219,488,690</b>

### Budget Summary by Program

#### BP Economic Settlement Projects

Projects funded by the BP Economic Settlement due to impacts from the Deepwater Horizon Oil Spill. The settlement was received in 2015 and represents a one-time revenue source.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	1,758,185	1,081,626	1,602,740	729,600
<b>Total Expenditures</b>	<b>\$ 1,758,185</b>	<b>\$ 1,081,626</b>	<b>\$ 1,602,740</b>	<b>\$ 729,600</b>

#### Countywide Support Services - Employee Services

Costs that are not attributable to one department, such as tuition reimbursement and employee service awards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	400,788	358,851	2,346,000	131,000
<b>Total Expenditures</b>	<b>\$ 400,788</b>	<b>\$ 358,851</b>	<b>\$ 2,346,000</b>	<b>\$ 131,000</b>

## General Government

### Countywide Support Services - Financial

Costs that are not attributable to one department, such as cost allocation plans.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	1,004,160	1,380,591	1,101,560	1,086,380
<b>Total Expenditures</b>	<b>\$ 1,004,160</b>	<b>\$ 1,380,591</b>	<b>\$ 1,101,560</b>	<b>\$ 1,086,380</b>

### Countywide Support Services - Intergovernmental

Costs that are not attributable to one department, such as lobbying services, and County memberships in Florida Association of Counties, Tampa Bay Regional Planning Council, and other organizations.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	748,310	776,997	1,436,270	2,801,590
<b>Total Expenditures</b>	<b>\$ 748,310</b>	<b>\$ 776,997</b>	<b>\$ 1,436,270</b>	<b>\$ 2,801,590</b>

### Countywide Support Services - Legal

Costs that are not attributable to one department, such as bid advertising, court settlements, and TRIM notice printing and postage.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	348,798	542,535	383,400	356,800
<b>Total Expenditures</b>	<b>\$ 348,798</b>	<b>\$ 542,535</b>	<b>\$ 383,400</b>	<b>\$ 356,800</b>

### Countywide Support Services - Performance

Costs that are not attributable to one department, such as customer satisfaction surveys, benchmarking and innovation programs, and management initiatives.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	67,983	111,062	130,000	105,000
<b>Total Expenditures</b>	<b>\$ 67,983</b>	<b>\$ 111,062</b>	<b>\$ 130,000</b>	<b>\$ 105,000</b>

### Dori Slosberg Driver Education Programs

Pass-through of special Traffic Fines revenue to School District to support programs.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	170,132	165,108	170,000	170,000
<b>Total Expenditures</b>	<b>\$ 170,132</b>	<b>\$ 165,108</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>

### Emergency Events

This program is used to consolidate expenditures incurred during a disaster event to allow for accurate tracking of those expenses in support of reimbursement of eligible expenditures from the Federal Emergency Management Agency's (FEMA) Public Assistance Grant Program.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	13,659,795	1,410,172	170,129,280	120,000
<b>Total Expenditures</b>	<b>\$ 13,659,795</b>	<b>\$ 1,410,172</b>	<b>\$ 170,129,280</b>	<b>\$ 120,000</b>

## General Government

### External Audits

Required independent review of financial reporting. Estimated payments for all County departments.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	44,254	138,146	245,000	297,800
<b>Total Expenditures</b>	<b>\$ 44,254</b>	<b>\$ 138,146</b>	<b>\$ 245,000</b>	<b>\$ 297,800</b>

### General Government-MSTU

Support for non-capital projects and other initiatives in the unincorporated area that are not attributable to one department.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	162,235	113,237	654,500	631,840
<b>Total Expenditures</b>	<b>\$ 162,235</b>	<b>\$ 113,237</b>	<b>\$ 654,500</b>	<b>\$ 631,840</b>

### General Government-Technology Support

Enterprise technology service charges and non-recurring projects to enhance technology services for General Fund departments and agencies.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	20,695,130	27,055,689	29,162,370	25,556,300
<b>Total Expenditures</b>	<b>\$ 20,695,130</b>	<b>\$ 27,055,689</b>	<b>\$ 29,162,370</b>	<b>\$ 25,556,300</b>

### Metropolitan Planning Organization

This program provides for Strategic Planning Initiative staff to perform services for the Metropolitan Planning Organization (MPO), an independent agency.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	52,643	51,877	55,000	55,000
<b>Total Expenditures</b>	<b>\$ 52,643</b>	<b>\$ 51,877</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>

### Property Acquisition, Management and Surplus

This program provides for County leasing and licensing of real property owned by others.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	0	0	0	682,500
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 682,500</b>

### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	0	0	105,720,720	158,177,170
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 105,720,720</b>	<b>\$ 158,177,170</b>

## General Government

### Tax Increment Financing

Payments to Cities for Community Redevelopment Areas.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	12,405,354	14,465,075	18,241,290	21,544,210
<b>Total Expenditures</b>	<b>\$ 12,405,354</b>	<b>\$ 14,465,075</b>	<b>\$ 18,241,290</b>	<b>\$ 21,544,210</b>

### Transfers

Oversees the transfer of intra- and intergovernmental funds.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	8,793,990	11,074,230	9,779,800	6,917,940
<b>Total Expenditures</b>	<b>\$ 8,793,990</b>	<b>\$ 11,074,230</b>	<b>\$ 9,779,800</b>	<b>\$ 6,917,940</b>

### Unemployment Compensation Program

Estimated payments for all County departments (excluding Sheriff).

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	21,466	24,210	0	24,900
<b>Total Expenditures</b>	<b>\$ 21,466</b>	<b>\$ 24,210</b>	<b>\$ 0</b>	<b>\$ 24,900</b>

### Value Adjustment Board

Attorney fees and related costs for the Value Adjustment Board, which is an independent forum for property owners to appeal their property's value.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	142,722	132,676	131,000	100,660
<b>Total Expenditures</b>	<b>\$ 142,722</b>	<b>\$ 132,676</b>	<b>\$ 131,000</b>	<b>\$ 100,660</b>



## Health Department

### Description

The Health Department Fund accounts for the collection of local ad valorem taxes and the subsequent distribution to the Florida Department of Health in Pinellas County (DOH-Pinellas) to fund health-related services to County residents. The majority of the budget comes from the State, local grants, and contracts. The DOH-Pinellas promotes and protects the health of citizens and visitors to Pinellas County through programs of disease prevention, diagnosis and treatment of disease, and environmental monitoring. Clinical services of the DOH-Pinellas include child health, maternity, family planning, refugee screening, and communicable disease services. Services are available in St. Petersburg, Clearwater, Pinellas Park, Largo, and Tarpon Springs. The current tax rate approved by the Board of County Commissioners is 0.0835 mills. The maximum millage cap is 0.5 mills.

For additional information, please visit <http://pinellas.floridahealth.gov/>

### Analysis

The Health Department Fund resources and requirements for the FY21 Budget total \$9.0M, a \$1.1M or 14.3% increase over the FY20 Revised Budget. The revenue for this fund is entirely provided through the collection of a countywide ad valorem tax dedicated to the operation of the Florida Department of Health in Pinellas County (DOH-Pinellas). Tax revenues are anticipated to increase by \$491,580 or 7.3% in FY21. Excluding reserves, FY21 expenditures reflect an increase of \$831,360 or 12.6% over FY20. This increase is a result of inflationary increases for salaries and benefits, and one-time planned capital improvements at the Pinellas Park location.

Excluding the funding for non-recurring programs, the growth in tax revenue increased the FY21 payment to DOH-Pinellas to \$6.6M, or \$310,020 over FY21. Estimated lapse, along with increased tax revenues, have resulted in an increase to total reserves of \$300,360, from \$1.3M in FY20 to \$1.6M in FY21.

## Department Budget Summary

### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Health Department	4,558,913	6,697,956	6,373,960	7,191,950
Property Appraiser	38,885	54,628	57,930	60,770
Reserves	0	0	1,302,050	1,602,410
Tax Collector	118,917	128,319	157,620	168,150
<b>Total Expenditures by Program</b>	<b>\$ 4,716,715</b>	<b>\$ 6,880,903</b>	<b>\$ 7,891,560</b>	<b>\$ 9,023,280</b>

### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Health Department Fund	4,716,715	6,880,903	7,891,560	9,023,280
<b>Total Expenditures by Fund</b>	<b>\$ 4,716,715</b>	<b>\$ 6,880,903</b>	<b>\$ 7,891,560</b>	<b>\$ 9,023,280</b>

## Budget Summary by Program

### Health Department

This program supports health services provided by the Florida Department of Health in Pinellas County. Services include Comprehensive Adult Health Care, Comprehensive Child Health Care, Family Planning and Dental Care. The program is funded with revenue from the dedicated property tax authorized by State Statute 154.02. The tax rate cannot exceed 0.5 mills. The current tax rate approved by the Board of County Commissioners is 0.0835 mills.

## Health Department

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Health Department Fund	4,558,913	6,697,956	6,373,960	7,191,950
<b>Total Expenditures</b>	<b>\$ 4,558,913</b>	<b>\$ 6,697,956</b>	<b>\$ 6,373,960</b>	<b>\$ 7,191,950</b>

### Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Health Department Fund	38,885	54,628	57,930	60,770
<b>Total Expenditures</b>	<b>\$ 38,885</b>	<b>\$ 54,628</b>	<b>\$ 57,930</b>	<b>\$ 60,770</b>

### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Health Department Fund	0	0	1,302,050	1,602,410
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,302,050</b>	<b>\$ 1,602,410</b>

### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Health Department Fund	118,917	128,319	157,620	168,150
<b>Total Expenditures</b>	<b>\$ 118,917</b>	<b>\$ 128,319</b>	<b>\$ 157,620</b>	<b>\$ 168,150</b>



## Lealman CRA Trust

### **Description**

The Lealman Community Redevelopment Area (CRA) Trust was established June 7, 2016, by the Board of County Commissioners to support redevelopment activities specified in the Lealman CRA Plan. The CRA undertakes activities/projects for the elimination and prevention of identified deterioration and economically distressed conditions in the designated area. Public funding is used to stimulate private sector investment in this endeavor. Public revenues to the CRA are generated through Tax Increment Financing (TIF) as defined by State statute. Since this district is in the County's unincorporated area, the General Fund contributes TIF resources based on both the countywide and the Municipal Service Taxing Unit (MSTU) property tax collections.

For additional information, please visit <http://pinellascounty.org/cra/lealman/default.htm>

### **Analysis**

The FY21 Budget for the Lealman Community Redevelopment Area (CRA) Trust is \$3.0M, an increase of \$1.0M or 52.4% from the FY20 Adopted Budget. The FY21 Budget amount is based on the Tax Incremental Financing (TIF) revenues projected to be received in the CRA Trust in 2021, the fifth year of the Trust. The allocation for activities specified in the CRA Plan is \$2.4M or 77.3% of the total FY21 Budget.

The FY21 Budget includes estimated revenues (County TIF, MSTU TIF and Interest) of \$1.7M and an estimated carryover of \$1.3 from FY20.

New for the FY21 Budget will be the creation of two cost centers for the Lealman CRA. The MSTU TIF (Municipal Services Taxing Unit Tax Incremental Financing) cost center will track expenditures eligible under the MSTU and the County TIF (County Tax Incremental Financing) cost center will track expenditures eligible under County guidelines.

### **Department Budget Summary**

#### **Expenditures by Program**

<b>Program</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Lealman Community Redevelopment Agency	172,289	244,143	1,979,540	3,016,700
<b>Total Expenditures by Program</b>	<b>\$ 172,289</b>	<b>\$ 244,143</b>	<b>\$ 1,979,540</b>	<b>\$ 3,016,700</b>

#### **Expenditures by Fund**

<b>Fund</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Lealman Community Redevelopment Area Trust	172,289	244,143	1,979,540	3,016,700
<b>Total Expenditures by Fund</b>	<b>\$ 172,289</b>	<b>\$ 244,143</b>	<b>\$ 1,979,540</b>	<b>\$ 3,016,700</b>

#### **Personnel Summary by Program and Fund**

<b>Program</b>	<b>Fund</b>	<b>FY18 Adopted Budget</b>	<b>FY19 Adopted Budget</b>	<b>FY20 Adopted Budget</b>	<b>FY21 Request</b>
Lealman Community Redevelopment Agency	Lealman Community Redevelopment Area Trust	0.0	2.0	2.5	2.5
<b>Total FTE (Full time equivalent positions)</b>		<b>0.0</b>	<b>2.0</b>	<b>2.5</b>	<b>2.5</b>

## Lealman CRA Trust

### Budget Summary by Program

#### Lealman Community Redevelopment Agency

The Lealman Community Redevelopment Plan addresses the unique needs of the targeted area. The plan includes the overall goals for redevelopment in the area, as well as identifying the types of projects planned for the area. The Lealman Community Redevelopment Agency program is the means of implementing the plan.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Lealman Community Redevelopment Area Trust	172,289	244,143	1,979,540	3,016,700
<b>Total Expenditures</b>	<b>\$ 172,289</b>	<b>\$ 244,143</b>	<b>\$ 1,979,540</b>	<b>\$ 3,016,700</b>
<b>FTE by Program</b>	<b>0.0</b>	<b>2.0</b>	<b>2.5</b>	<b>2.5</b>

## Lealman Solid Waste

### Description

This fund accounts for the revenues and operating expenditures associated with the Lealman Municipal Service Benefit Unit (MSBU). The Lealman MSBU was established to provide for residential waste collection and disposal services within the unincorporated Lealman area. A non-ad valorem special assessment is levied on Lealman MSBU property owners' tax bills annually to provide funding for these services.

For additional information, please visit <http://www.pinellascounty.org/solidwaste/lealman/default.htm>

### Analysis

The Lealman MSBU budget for FY21 (excluding reserves) reflects an increase of \$68,440 or 5.1% compared to the FY20 Revised Budget. Contract costs to operate solid waste collection increased by \$67,540 primarily due to the Solid Waste tipping fee increase that the Board of County Commissioners approved on March 12, 2019. Other contract cost increases are due to contractual Consumer Price Index (CPI) and fuel adjustments. The current contract has been in place since January 2017 and includes roll carts for all residents. Roll carts serve to minimize litter while providing a consistent neighborhood appearance. All remaining expenses reflect an increase of \$900 across various accounts in support of departmental operations.

### Department Budget Summary

#### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Reserves	0	0	543,450	493,390
Site Operational Programs	1,199,013	1,230,847	1,306,030	1,374,470
Tax Collector	25,502	25,959	27,470	27,470
<b>Total Expenditures by Program</b>	<b>\$ 1,224,515</b>	<b>\$ 1,256,806</b>	<b>\$ 1,876,950</b>	<b>\$ 1,895,330</b>

#### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Lealman Solid Waste Collection & Disposal District	1,224,515	1,256,806	1,876,950	1,895,330
<b>Total Expenditures by Fund</b>	<b>\$ 1,224,515</b>	<b>\$ 1,256,806</b>	<b>\$ 1,876,950</b>	<b>\$ 1,895,330</b>

#### Budget Summary by Program

##### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Lealman Solid Waste Collection & Disposal District	0	0	543,450	493,390
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 543,450</b>	<b>\$ 493,390</b>

## Lealman Solid Waste

### Site Operational Programs

Management of solid waste collection and disposal operations, facilities, and contracts, in compliance with application permits and regulations.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Lealman Solid Waste Collection & Disposal District	1,199,013	1,230,847	1,306,030	1,374,470
<b>Total Expenditures</b>	<b>\$ 1,199,013</b>	<b>\$ 1,230,847</b>	<b>\$ 1,306,030</b>	<b>\$ 1,374,470</b>

### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Lealman Solid Waste Collection & Disposal District	25,502	25,959	27,470	27,470
<b>Total Expenditures</b>	<b>\$ 25,502</b>	<b>\$ 25,959</b>	<b>\$ 27,470</b>	<b>\$ 27,470</b>

## Medical Examiner

### Description

The Medical Examiner safeguards the rights of each citizen who dies in Pinellas County by determining the cause and manner of death according to the responsibilities and obligations in Chapter 406, Florida Statutes. The Medical Examiner's Office provides both forensic medicine services (investigation of sudden, unexpected, or suspicious death) and forensic laboratory services (chemical and drug analyses) to Pinellas County on a contractual basis.

For additional information, please visit <http://www.pinellascounty.org/forensics/>

### Analysis

The Medical Examiner's FY21 Budget reflects a net increase of \$32,150, or 0.5%, compared to the FY20 Revised Budget of \$6.9M. This increase is driven by anticipated inflation as well as an increase of \$26,900 to support the calibration and maintenance of necessary forensic laboratory instruments.

### Department Budget Summary

#### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Medical Examiner - District Six	6,317,675	6,366,401	6,901,980	6,934,130
<b>Total Expenditures by Program</b>	<b>\$ 6,317,675</b>	<b>\$ 6,366,401</b>	<b>\$ 6,901,980</b>	<b>\$ 6,934,130</b>

#### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	6,317,675	6,366,401	6,901,980	6,934,130
<b>Total Expenditures by Fund</b>	<b>\$ 6,317,675</b>	<b>\$ 6,366,401</b>	<b>\$ 6,901,980</b>	<b>\$ 6,934,130</b>

#### Personnel Summary by Program and Fund

Program	Fund	FY18 Adopted Budget	FY19 Adopted Budget	FY20 Revised Budget	FY21 Request
Medical Examiner - District Six	General Fund	2.0	2.0	2.0	2.0
<b>Total FTE (Full time equivalent positions)</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

#### Budget Summary by Program

##### Medical Examiner - District Six

The Medical Examiner determines the cause and manner of death according to the responsibilities and obligations in F.S. 406. The Forensic Laboratory performs toxicology on Medical Examiner cases, determines the concentration of alcohol and controlled substances in DUI cases, determines the DNA profile of samples and chemical composition of items submitted by Law Enforcement. Additionally, two DNA Specialists are Pinellas County employees and are not included in the Medical Examiner's Contract. This allows the County to maintain accreditation and provides the lab with access to the National Combined DNA Index System (CODIS).

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
General Fund	6,317,675	6,366,401	6,901,980	6,934,130
<b>Total Expenditures</b>	<b>\$ 6,317,675</b>	<b>\$ 6,366,401</b>	<b>\$ 6,901,980</b>	<b>\$ 6,934,130</b>
<hr/>				
<b>FTE by Program</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

## Florida Medical Examiner Districts

### District 1

Escambia  
Okaloosa  
Santa Rosa  
Walton

### District 2

Franklin  
Gadsden  
Jefferson  
Leon  
Liberty  
Taylor  
Wakulla

### District 3 \*Covered by

Columbia \*4  
Dixie \*8  
Hamilton \*4  
Lafayette \*4  
Madison \*2  
Suwannee \*4

### District 4

Clay  
Duval  
Nassau

### District 5

Citrus  
Hernando  
Lake  
Marion  
Sumter

### District 6

Pasco  
Pinellas

### District 7

Volusia

### District 8

Alachua  
Baker  
Bradford  
Gilchrist

### District 9

Levy  
Union  
Orange  
Osceola

### District 10

Hardee  
Highlands  
Polk

### District 11

Dade

### District 12

DeSoto  
Manatee  
Sarasota

### District 13

Hillsborough

### District 14

Bay  
Calhoun  
Gulf  
Holmes  
Jackson  
Washington

### District 15

Palm Beach

### District 16

Monroe

### District 17

Broward

### District 18

Brevard

### District 19

Indian River

Martin

Okeechobee

St. Lucie

### District 20

Collier

### District 21

Glades

Hendry

Lee

### District 22

Charlotte

### District 23

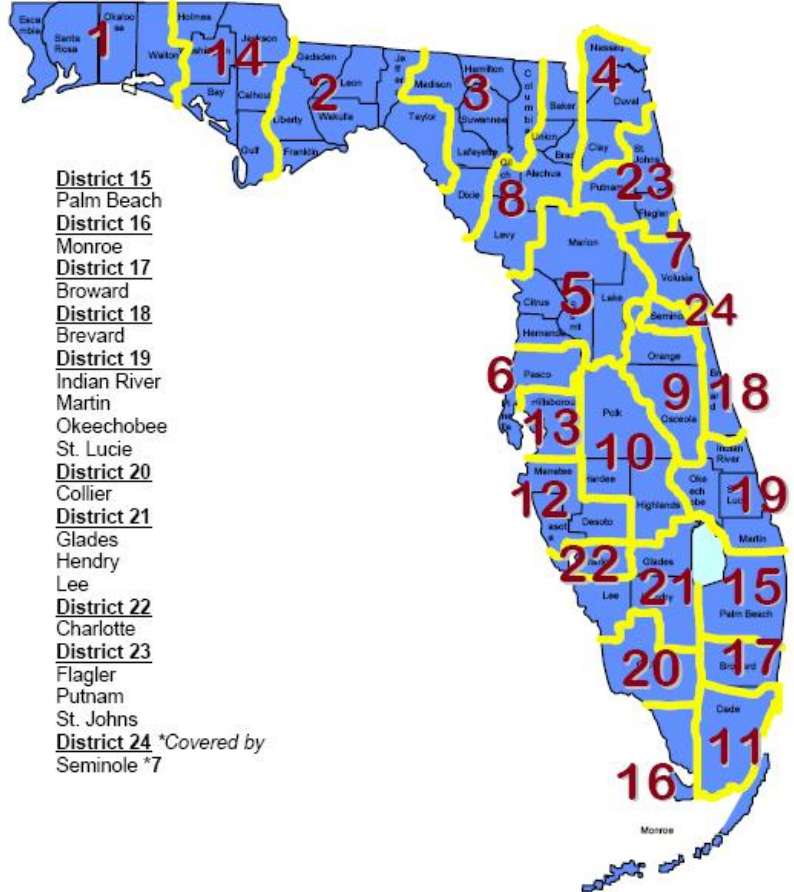
Flagler

Putnam

St. Johns

### District 24 \*Covered by

Seminole \*7



## Palm Harbor Community Services District

### **Description**

The Palm Harbor Community Services District (PHCSD) is a special taxing district within unincorporated Pinellas County. This special taxing district, voted for by the residents of Palm Harbor, was established for the purpose of providing library and recreation facilities, services, and programs to the residents of Palm Harbor. These facilities and services are funded by ad valorem taxes. Property owners within PHCSD are levied a separate millage for this purpose (1985 voter referendum). The maximum millage rate that can be levied is 0.5 mills.

For additional information, please visit <http://www.palmharborlibrary.org/> and <http://csapalmharbor.org/>

### **Analysis**

The FY21 Budget for the Palm Harbor Community Services District (PHCSD) is \$2.5M including reserves and reflects an increase of \$96,070 or 4.2% from the FY20 Revised Budget. The FY21 Budget increase is primarily due to the projected increase in the district's ad valorem tax collections in 2021. The increase in expenditures is due to enhanced services being offered through the (PHCSD). The property taxes collected are divided equally between the Library and Recreation Programs. Commissions to the Tax Collector and Property Appraiser, as required by State statute, are \$71,140 and are 2.8% of the FY21 Budget for the Fund. The Fund Reserves is \$182,700 or 7.1%.

Excluding Reserves, the FY21 Budget for Palm Harbor Library is \$1.2M. This reflects an increase of \$48,201 or 4.2%, over the FY20 Revised Budget. Of the FY21 Budget, \$1,165,440 will be utilized for the program and \$35,570 for commissions (Tax Collector and Property Appraiser) as required by state statute. The amount of the program funds allocated for library operations is 93.0% of the Palm Harbor Library's program budget. The Reserve level for the program is \$91,260 or 7.0%

Excluding Reserves, the FY21 Budget for Palm Harbor recreation services (CSA Palm Harbor) is \$1.2M. This reflects an increase of \$47,960 or 4.2% over the FY20 Revised Budget primarily due to the anticipated increased property values. Of the FY21 Budget, \$1,164,850 will be utilized for the program and \$35,570 for commissions (Tax Collector and Property Appraiser) as required by state statute. The amount of the program funds allocated for recreation improvements is 92.9% of the Palm Harbor recreation program budget. The Reserve level for the program is 7.1%.

## Department Budget Summary

### **Expenditures by Program**

<b>Program</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Palm Harbor Community Services - Library Program	989,290	1,052,756	1,118,030	1,165,440
Palm Harbor Community Services - Recreation Program	989,290	1,052,756	1,117,590	1,164,850
Property Appraiser	17,960	18,590	22,000	20,200
Reserves	0	0	113,620	182,700
Tax Collector	40,587	43,334	47,740	50,940
<b>Total Expenditures by Program</b>	<b>\$ 2,037,127</b>	<b>\$ 2,167,436</b>	<b>\$ 2,418,980</b>	<b>\$ 2,584,130</b>

### **Expenditures by Fund**

<b>Fund</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Revised Budget</b>	<b>FY21 Request</b>
Palm Harbor Community Services District	2,037,127	2,167,436	2,418,980	2,584,130
<b>Total Expenditures by Fund</b>	<b>\$ 2,037,127</b>	<b>\$ 2,167,436</b>	<b>\$ 2,418,980</b>	<b>\$ 2,584,130</b>



## Palm Harbor Community Services District

### Budget Summary by Program

#### Palm Harbor Community Services - Library Program

Library services, facilities and programs to residents of the Palm Harbor unincorporated community.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Palm Harbor Community Services District	989,290	1,052,756	1,118,030	1,165,440
<b>Total Expenditures</b>	<b>\$ 989,290</b>	<b>\$ 1,052,756</b>	<b>\$ 1,118,030</b>	<b>\$ 1,165,440</b>

#### Palm Harbor Community Services - Recreation Program

Recreation services, facilities and programs to residents of the Palm Harbor unincorporated community.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Palm Harbor Community Services District	989,290	1,052,756	1,117,590	1,164,850
<b>Total Expenditures</b>	<b>\$ 989,290</b>	<b>\$ 1,052,756</b>	<b>\$ 1,117,590</b>	<b>\$ 1,164,850</b>

#### Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Palm Harbor Community Services District	17,960	18,590	22,000	20,200
<b>Total Expenditures</b>	<b>\$ 17,960</b>	<b>\$ 18,590</b>	<b>\$ 22,000</b>	<b>\$ 20,200</b>

#### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Palm Harbor Community Services District	0	0	113,620	182,700
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 113,620</b>	<b>\$ 182,700</b>

#### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Palm Harbor Community Services District	40,587	43,334	47,740	50,940
<b>Total Expenditures</b>	<b>\$ 40,587</b>	<b>\$ 43,334</b>	<b>\$ 47,740</b>	<b>\$ 50,940</b>



## Public Library Cooperative

### Description

The Public Library Cooperative (PLC) serves eligible residents of Pinellas County and its member public libraries. The PLC serves these groups through the management of county, state, and federal funds for library development and by facilitating the sharing of materials and resources among its members. The PLC is funded by a millage levy in a portion of the unincorporated areas of the County. These funds support PLC administration and its member libraries pursuant to an interlocal agreement among the members and the County. The maximum millage rate that can be levied is 0.5 mills. Talking Book Library and Deaf Literacy Center services provided by PLC are primarily supported by the State Aid to Libraries annual grant funding from the State of Florida, although these funds are not reflected in the County's budget.

For additional information, please visit <http://www.pplc.us/>

### Analysis

Excluding Reserves, the FY21 Budget for Public Library Cooperative (PLC) reflects an increase of \$419,480, or 7.1%, over the FY20 Revised Budget. The increased appropriation is due primarily to the anticipated increased property values. Of the FY21 Budget, \$6.2M will be utilized for the program and \$181,720 for commissions (Tax Collector and Property Appraiser) as required by state statute.

The amount of program funds allocated for cooperative members and PLC operations is 99.8% of the Public Library Cooperative program budget. These funds support administrative expenses (approximately 9.0%) and payments to the 14 member libraries. The payments are intended to provide funding support in recognition of the services provided by the member libraries to unincorporated residents who are assessed the PLC millage.

The Reserve level for the Fund is 2.0%. The COVID-19 pandemic is not anticipated to impact revenues or overall expenses in FY20 or FY21, although some expenditures have been realigned to address increased demand for digital content.

## Department Budget Summary

### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Property Appraiser	46,380	48,107	49,870	52,290
Public Library Cooperative	5,095,150	5,420,840	5,759,230	6,169,070
Reserves	0	0	116,730	123,710
Tax Collector	104,625	110,883	122,210	129,430
<b>Total Expenditures by Program</b>	<b>\$ 5,246,154</b>	<b>\$ 5,579,830</b>	<b>\$ 6,048,040</b>	<b>\$ 6,474,500</b>

### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Public Library Cooperative Fund	5,246,154	5,579,830	6,048,040	6,474,500
<b>Total Expenditures by Fund</b>	<b>\$ 5,246,154</b>	<b>\$ 5,579,830</b>	<b>\$ 6,048,040</b>	<b>\$ 6,474,500</b>

## Budget Summary by Program

### Property Appraiser

The Property Appraiser is responsible for placing a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. The Property Appraiser also administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

## Public Library Cooperative

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Public Library Cooperative Fund	46,380	48,107	49,870	52,290
<b>Total Expenditures</b>	<b>\$ 46,380</b>	<b>\$ 48,107</b>	<b>\$ 49,870</b>	<b>\$ 52,290</b>

### Public Library Cooperative

The Public Library Cooperative (PLC) serves eligible residents of Pinellas County and its member public libraries. The Cooperative serves these groups through the management of county, state, and federal funds, and the coordination of activities and marketing services. In addition, by offering cooperative library service, the Cooperative is eligible to receive State Aid to Libraries grant funds. State Aid funds are not reflected in the County's budget. These funds support a variety of countywide programs including the Talking Book Library that serves people who have difficulty using or reading regular print, the Deaf Literacy Center, Countywide Library Automation System support, and operating materials support.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Public Library Cooperative Fund	5,095,150	5,420,840	5,759,230	6,169,070
<b>Total Expenditures</b>	<b>\$ 5,095,150</b>	<b>\$ 5,420,840</b>	<b>\$ 5,759,230</b>	<b>\$ 6,169,070</b>

### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Public Library Cooperative Fund	0	0	116,730	123,710
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 116,730</b>	<b>\$ 123,710</b>

### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Public Library Cooperative Fund	104,625	110,883	122,210	129,430
<b>Total Expenditures</b>	<b>\$ 104,625</b>	<b>\$ 110,883</b>	<b>\$ 122,210</b>	<b>\$ 129,430</b>

## Risk Management Liability / Workers Compensation

### Description

Risk Management Liability contains all the self-insured claims costs for the County's Workers' Compensation and other liability claims. Risk Management Liability also contains the required reserves for the Risk Financing Fund. The reserve requirements are calculated annually by an actuary to provide for the current value of future costs for self-insured workers' compensation and general liability claims. Risk Management Liability is operated by Risk Management Administration.

For additional information, please visit <http://www.pinellascounty.org/Risk/default.htm>

### Analysis

Excluding Reserves, the Risk Management Liability FY21 Budget reflects an increase of \$142,370, or 1.8%, as compared with the FY20 Revised Budget. Risk Management Liability's scope, staffing, and operations remain unchanged for FY21. Additionally, the FY21 Budget reflects higher reserves, based on the actuarially calculated liability for claims, as required by the State of Florida Office of Insurance Regulation.

### Department Budget Summary

#### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Protecting County employees, citizens and assets	6,707,732	6,330,094	8,113,450	8,255,820
Reserves	0	0	28,754,580	29,760,860
<b>Total Expenditures by Program</b>	<b>\$ 6,707,732</b>	<b>\$ 6,330,094</b>	<b>\$ 36,868,030</b>	<b>\$ 38,016,680</b>

#### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Risk Financing	6,707,732	6,330,094	36,868,030	38,016,680
<b>Total Expenditures by Fund</b>	<b>\$ 6,707,732</b>	<b>\$ 6,330,094</b>	<b>\$ 36,868,030</b>	<b>\$ 38,016,680</b>

#### Budget Summary by Program

##### Protecting County employees, citizens and assets

This program provides for managing County risk of loss due to various types of losses, including worker injuries, third party liability losses from citizens and others, property losses, and environmental losses.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Risk Financing	6,707,732	6,330,094	8,113,450	8,255,820
<b>Total Expenditures</b>	<b>\$ 6,707,732</b>	<b>\$ 6,330,094</b>	<b>\$ 8,113,450</b>	<b>\$ 8,255,820</b>

##### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Risk Financing	0	0	28,754,580	29,760,860
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 28,754,580</b>	<b>\$ 29,760,860</b>



## Street Lighting Districts

### Description

Street Lighting services for property owners in unincorporated areas of Pinellas County are provided through neighborhood area self-funded districts. The Street Lighting Districts (SLD) are created in the unincorporated areas of Pinellas County when 60.0% or more of the affected property owners in a given area petition the Board of County Commissioners to form a district. Once a year all property owners in these districts are assessed based on their pro-rata share of the costs of operation and maintenance of the district's lighting system, with the costs being added as a non-ad valorem assessment to their tax bill. Pinellas County Public Works coordinates and arranges for lighting installation and provides the annual assessment roll, while lighting services are provided by Duke Energy Corporation.

### Analysis

Pinellas County has over 300 Street Lighting Districts within the unincorporated areas where property owners within each district are separately billed on their property tax bill for their proportional share of costs as a non-ad valorem assessment. Actual costs within each district and the Duke Energy projected rate increases/decreases are utilized to determine the budgetary projections for each district. The FY21 Budget reflects a decrease of \$89,210 or 5.7% as compared to the FY20 Revised Budget. The FY21 decrease is primarily attributed to the reserves decreasing by \$84,710 or 35.2%. As a result of actual electric costs being lower than budgeted, the Street Lighting District reserves have gradually increased each year. In FY21, the electric costs do not include a rate change in order to limit the continuous growth of the reserves.

### Department Budget Summary

#### Expenditures by Program

Program	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Reserves	0	0	240,700	155,990
Street Lighting Districts	1,220,409	1,221,243	1,288,710	1,281,000
Tax Collector	4,324	25,177	26,200	29,410
<b>Total Expenditures by Program</b>	<b>\$ 1,224,734</b>	<b>\$ 1,246,420</b>	<b>\$ 1,555,610</b>	<b>\$ 1,466,400</b>

#### Expenditures by Fund

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Street Lighting District	1,224,734	1,246,420	1,555,610	1,466,400
<b>Total Expenditures by Fund</b>	<b>\$ 1,224,734</b>	<b>\$ 1,246,420</b>	<b>\$ 1,555,610</b>	<b>\$ 1,466,400</b>

#### Budget Summary by Program

##### Reserves

Oversees the management and allocation of the County's financial reserves.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Street Lighting District	0	0	240,700	155,990
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 240,700</b>	<b>\$ 155,990</b>

## Street Lighting Districts

### Street Lighting Districts

Response to citizen requests for street lighting; evaluation of requests; petition processing; coordination with Duke Energy for installation and maintenance.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Street Lighting District	1,220,409	1,221,243	1,288,710	1,281,000
<b>Total Expenditures</b>	<b>\$ 1,220,409</b>	<b>\$ 1,221,243</b>	<b>\$ 1,288,710</b>	<b>\$ 1,281,000</b>

### Tax Collector

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts - including the sales tax on vehicles, vessels, and mobile homes. This office also collects delinquent taxes and sells certificates for unpaid taxes. As the agent for state government, the Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; collects fees for fishing and hunting licenses; issues Drivers Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY18 Actual	FY19 Actual	FY20 Revised Budget	FY21 Request
Street Lighting District	4,324	25,177	26,200	29,410
<b>Total Expenditures</b>	<b>\$ 4,324</b>	<b>\$ 25,177</b>	<b>\$ 26,200</b>	<b>\$ 29,410</b>