

TABLE OF CONTENTS

PAGE

Support Funding

Support Funding Summary.....	H-1
Drug Abuse Trust.....	H-2
East Lake Library Services District.....	H-3
East Lake Recreation Services District.....	H-5
Employee Health Benefits.....	H-7
Feather Sound CSD.....	H-9
Fire Protection Districts.....	H-11
General Government.....	H-13
Health Department Support.....	H-18
Lealman CRA Trust.....	H-20
Lealman Solid Waste.....	H-21
Medical Examiner.....	H-23
Palm Harbor CSD.....	H-24
Public Library Cooperative.....	H-26
Risk Financ Liability / Workers Comp.....	H-28
Street Lighting Districts.....	H-29



**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.

Department Name	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Drug Abuse Trust	53,000	38,843	67,610	45,880
East Lake Library Services District	742,677	776,073	855,140	930,410
East Lake Recreation Services District	742,338	775,753	855,050	930,370
Employee Health Benefits	65,397,171	65,549,448	173,348,670	181,270,230
Feather Sound Community	289,663	254,984	269,780	304,520
Fire Protection Districts	16,607,323	16,683,811	50,862,950	56,962,070
General Government	105,420,970	187,399,242	380,859,600	275,382,540
Health Department	6,437,339	7,410,779	9,238,940	10,418,780
Lealman CRA	379,478	434,653	3,211,880	6,324,040
Lealman Solid Waste	1,318,765	1,397,352	1,878,790	1,770,640
Medical Examiner	6,719,931	6,885,800	7,460,710	7,868,370
Palm Harbor Community	2,299,959	2,398,035	2,797,710	3,015,250
Public Library Cooperative	5,925,799	6,343,915	6,796,920	7,557,650
Risk Management Liability/ Workers Compensation	7,440,651	8,282,185	38,842,460	39,213,490
Street Lighting Districts	1,215,330	1,209,506	1,503,130	1,361,480
Total	220,990,394	305,840,379	678,849,340	593,355,720



DRUG ABUSE TRUST

Department Director: Karen Yatchum

Phone Number: (727) 464-5045

<https://www.pinellascounty.org/justice/grants.htm>

Department Purpose

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.

Budget Analysis

The Drug Abuse Trust fund revenues are decreasing \$8,790 or 23.7%, totaling \$28,250 in FY23. Trust Fund expenditures are also decreasing in FY23. The department previously has been awarding more grants than revenues received in this fund with the intent to lower fund balance. For FY23, fund expenditures were lowered due to continued declines in revenues.

Budget Summary

Expenditures	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Grants and Aids	\$ 0	\$ 40,000	\$ 40,000	\$ 0	\$ 35,000	\$ 35,000
Reserves	0	27,610	27,610	0	10,880	10,880
Total	\$ 0	\$ 67,610	\$ 67,610	\$ 0	\$ 45,880	\$ 45,880
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Drug Abuse Trust Fund	\$ 0	\$ 0	\$ 27,610	\$ 10,880
Total Expenditures	\$ 0	\$ 0	\$ 27,610	\$ 10,880
FTE by Program	0.0	0.0	0.0	0.0

Drug Abuse Trust Program

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	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Drug Abuse Trust Fund	\$ 53,000	\$ 38,843	\$ 40,000	\$ 35,000
Total Expenditures	\$ 53,000	\$ 38,843	\$ 40,000	\$ 35,000
FTE by Program	0.0	0.0	0.0	0.0



EAST LAKE LIBRARY SERVICES DISTRICT

Department Director: Lois Eannel

Phone Number: (727) 773-2665

<https://www.eastlakelibrary.org/>

Department Purpose

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 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.

Budget Analysis

Excluding Reserves, the FY23 Budget for East Lake Library Services District expenditures totals \$886,630, reflecting an increase of \$71,420 or 8.8%, over the FY22 Revised Budget. Of the total expenditure budget, \$861,160 (97.1%) will be utilized for the program and \$25,470 (2.9%) for Tax Collector and Property Appraiser service commissions, as required by State statute. At a total resources of \$930,410, the FY23 Budget increased \$75,270, or 8.8%, over the FY22 Revised Budget, primarily due to the increase in taxable property values. For the total budget, reserve levels are at 4.7% (\$43,780), and expenditures are at 95.3% (\$886,630).

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Operating Expenses	\$ 0	\$ 4,080	\$ 4,080	\$ 0	\$ 4,990	\$ 4,990
Debt Service Exp	0	200	200	0	200	200
Grants and Aids	0	787,520	787,520	0	855,970	855,970
Constitutional Officers Transfers	0	23,410	23,410	0	25,470	25,470
Reserves	0	39,930	39,930	0	43,780	43,780
Total	\$ 0	\$ 855,140	\$ 855,140	\$ 0	\$ 930,410	\$ 930,410
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

East Lake Community Library Support

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
East Lake Library Services	\$ 721,435	\$ 754,216	\$ 791,800	\$ 861,160
Total Expenditures	\$ 721,435	\$ 754,216	\$ 791,800	\$ 861,160
FTE by Program	0.0	0.0	0.0	0.0

Property Appraiser Program

Places 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. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
East Lake Library Services	\$ 6,322	\$ 6,342	\$ 6,560	\$ 6,460
Total Expenditures	\$ 6,322	\$ 6,342	\$ 6,560	\$ 6,460
FTE by Program	0.0	0.0	0.0	0.0

EAST LAKE LIBRARY SERVICES DISTRICT

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
East Lake Library Services	\$ 14,920	\$ 15,515	\$ 16,850	\$ 19,010
Total Expenditures	\$ 14,920	\$ 15,515	\$ 16,850	\$ 19,010
FTE by Program	0.0	0.0	0.0	0.0

EAST LAKE RECREATION SERVICES DISTRICT

Department Director: Mark Sanders

Phone Number: (727) 938-4300

<https://www.eastlakerecreation.org/>

Department Purpose

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 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.

Budget Analysis

Excluding Reserves, the FY23 Budget for East Lake Recreation Services District expenditures totals \$886,590, reflecting an increase of \$71,470 or 8.8%, over the FY22 Revised Budget. Of the total expenditure budget, \$861,120 (97.1%) will be utilized for the program and \$43,780 (2.9%) for Tax Collector and Property Appraiser service commissions, as required by State statute. At a total resources of \$930,370, the FY23 Budget increased \$75,320, or 8.8%, over the FY22 Revised Budget, primarily due to the increase in taxable property values. For the total budget, reserve levels are at 4.7% (\$43,780), and expenditures are at 95.3% (\$886,590).

Budget Summary

Expenditures	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Operating Expenses	\$ 0	\$ 4,130	\$ 4,130	\$ 0	\$ 5,010	\$ 5,010
Debt Service Exp	0	200	200	0	200	200
Grants and Aids	0	787,380	787,380	0	855,910	855,910
Constitutional Officers Transfers	0	23,410	23,410	0	25,470	25,470
Reserves	0	39,930	39,930	0	43,780	43,780
Total	\$ 0	\$ 855,050	\$ 855,050	\$ 0	\$ 930,370	\$ 930,370
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

East Lake Recreation Services Support

Recreation services and facilities within the East Lake area.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
East Lake Recreation District	\$ 721,097	\$ 753,897	\$ 791,710	\$ 861,120
Total Expenditures	\$ 721,097	\$ 753,897	\$ 791,710	\$ 861,120
FTE by Program	0.0	0.0	0.0	0.0

Property Appraiser Program

Places 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. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
East Lake Recreation District	\$ 6,322	\$ 6,342	\$ 6,560	\$ 6,460
Total Expenditures	\$ 6,322	\$ 6,342	\$ 6,560	\$ 6,460
FTE by Program	0.0	0.0	0.0	0.0

EAST LAKE RECREATION SERVICES DISTRICT

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
East Lake Recreation District	\$ 14,919	\$ 15,514	\$ 16,850	\$ 19,010
Total Expenditures	\$ 14,919	\$ 15,514	\$ 16,850	\$ 19,010
FTE by Program	0.0	0.0	0.0	0.0

EMPLOYEE HEALTH BENEFITS

Department Director: Kimberly Crum

Phone Number: (727) 464-3367

<https://www.pinellascounty.org/hr/benefits.htm>

Department Purpose

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 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.

Budget Analysis

The FY23 Budget for the Employee Health Benefits Fund reflects an increase of \$7.9M, or 4.6%, over FY22 Revised Budget, including reserves. Staffing remains at 2.0 FTE. Operating expenditures, which is mainly comprised of payments for healthcare related claims, reflect an increase of \$544,390, or 0.8%, below the FY22 Revised Budget. Reserves increased \$7.4M, or 6.8%, 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.

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Expenditures						
Personal Services	\$ 0	\$ 60,124,240	\$ 60,124,240	\$ 0	\$ 60,989,270	\$ 60,989,270
Operating Expenses	0	4,468,920	4,468,920	0	4,164,870	4,164,870
Capital Outlay	0	4,500	4,500	0	10,200	10,200
Reserves	0	108,751,010	108,751,010	0	116,105,890	116,105,890
Total	\$ 0	\$ 173,348,670	\$ 173,348,670	\$ 0	\$ 181,270,230	\$ 181,270,230
FTE	0.0	2.0	2.0	0.0	2.0	2.0

Budget Summary by Program and Fund

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Employee Health Benefits	\$ 0	\$ 0	\$ 108,751,010	\$ 116,105,890
Total Expenditures	\$ 0	\$ 0	\$ 108,751,010	\$ 116,105,890
FTE by Program	0.0	0.0	0.0	0.0

Employee Health Benefits Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Employee Health Benefits	\$ 65,383,007	\$ 65,547,065	\$ 64,597,660	\$ 65,164,340
Total Expenditures	\$ 65,383,007	\$ 65,547,065	\$ 64,597,660	\$ 65,164,340
FTE by Program	2.0	2.0	2.0	2.0

EMPLOYEE HEALTH BENEFITS

Emergency Events

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 or other funding sources, as applicable.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Employee Health Benefits	\$ 14,163	\$ 2,385	\$ 0	\$ 0
Total Expenditures	\$ 14,163	\$ 2,385	\$ 0	\$ 0
FTE by Program	0.0	0.0	0.0	0.0

FEATHER SOUND COMMUNITY SERVICES DISTRICT

Department Director: Rob Copenhaver

Phone Number: (727) 215-3154

Department Purpose

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 maximum millage rate that can be levied is 1.0 mill.

Budget Analysis

The Feather Sound Community Service District's (FSCSD) FY23 Budget of \$304,520 reflects an increase of \$34,740 or 12.9% over the FY22 Revised Budget. The increase is due to increases in budgeted ad valorem collections.

The Feather Sound Community Services District (FSCSD) is supported by a dedicated property tax levy, currently at 0.7000 mills. The FY23 estimated tax revenue is \$272,490. The FY23 payment of \$235,000 to FSCSD reflects a variance of \$37,490, or 16.0% more than estimated tax revenues. The increase in tax receipts allows the County's Fund Reserve Balance to increase with the disbursements at \$235,000. The district is a non-profit entity which provides street lighting and parkland maintenance services for the area. The annual payment to the non-profit sometimes exceeds the property tax revenues collected, due to various community improvements needed. This overage has historically been funded by reserves held both at Pinellas County and FSCSD.

Budget Summary

Expenditures	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Operating Expenses	\$ 0	\$ 3,060	\$ 3,060	\$ 0	\$ 4,240	\$ 4,240
Grants and Aids	0	235,000	235,000	0	235,000	235,000
Constitutional Officers Transfers	0	7,740	7,740	0	8,320	8,320
Reserves	0	23,980	23,980	0	56,960	56,960
Total	\$ 0	\$ 269,780	\$ 269,780	\$ 0	\$ 304,520	\$ 304,520
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

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.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Feather Sound Community Services District	\$ 282,720	\$ 247,800	\$ 238,060	\$ 265,750
Total Expenditures	\$ 282,720	\$ 247,800	\$ 238,060	\$ 265,750
FTE by Program	0.0	0.0	0.0	0.0

Property Appraiser Program

Places 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. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Feather Sound Community Services District	\$ 1,963	\$ 1,987	\$ 2,070	\$ 2,050
Total Expenditures	\$ 1,963	\$ 1,987	\$ 2,070	\$ 2,050
FTE by Program	0.0	0.0	0.0	0.0

FEATHER SOUND COMMUNITY SERVICES DISTRICT

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Feather Sound Community Services District	\$ 0	\$ 0	\$ 23,980	\$ 30,450
Total Expenditures	\$ 0	\$ 0	\$ 23,980	\$ 30,450
FTE by Program	0.0	0.0	0.0	0.0

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Feather Sound Community Services District	\$ 4,980	\$ 5,197	\$ 5,670	\$ 6,270
Total Expenditures	\$ 4,980	\$ 5,197	\$ 5,670	\$ 6,270
FTE by Program	0.0	0.0	0.0	0.0

FIRE PROTECTION DISTRICTS

Department Director: Jim Fogarty

Phone Number: (727) 464-3835

<https://www.pinellascounty.org/publicsafety/default.htm>

Department Purpose

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.

Budget 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 FY23 Budget for all 12 Fire Districts totals \$57.0M, which is a net increase of \$6.1M, or 12.0%, over FY22. Total requirements include expenditures of \$21.6M and reserves of \$35.4M. 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 FY23 expenditures are for provider contracts with fire departments that serve the districts. The total amount for the provider contracts is \$20.4M, which equates to 94.7% of the total expenditures. The remaining \$1.2M, or 5.3%, is for property appraisal, tax collection and fire administration expenses.

FY23 revenue for all the districts increases \$546,750, to a total of \$21.0M, or 2.7%, over FY22. The total includes \$20.7M, a 3.3% increase in ad valorem tax revenue. Substantial growth in property values in 2022 would have generated \$22.5M in tax revenue at the FY22 millage rates. The lower revenue increase reflects reduced millage rates in eleven (11) fire districts for FY23. See the Property Tax Rates and Revenue summary in Section B for the individual rates and revenue for each fire district.

Budget Summary

	FY22	FY22		FY23	FY23	
Expenditures	General Fund	Non-General Fund	FY22 Total	General Fund	Non-General Fund	FY23 Total
Personal Services	\$ 0	\$ 317,200	\$ 317,200	\$ 0	\$ 272,370	\$ 272,370
Operating Expenses	0	931,520	931,520	0	626,870	626,870
Grants and Aids	0	19,402,730	19,402,730	0	20,414,080	20,414,080
Pro Rate Clearing	0	(421,110)	(421,110)	0	(398,870)	(398,870)
Constitutional Officers Transfers	0	642,530	642,530	0	647,210	647,210
Reserves	0	29,990,080	29,990,080	0	35,400,410	35,400,410
Total	\$ 0	\$ 50,862,950	\$ 50,862,950	\$ 0	\$ 56,962,070	\$ 56,962,070
FTE	0.0	2.2	2.2	0.0	1.8	1.8

Budget Summary by Program and Fund

Unincorporated Fire Districts

Fire protection via contracts with cities and other independent agencies for 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. Funded by ad valorem taxes collected from property owners in each district.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Fire Districts	\$ 16,027,489	\$ 16,091,151	\$ 20,230,340	\$ 20,914,450
Total Expenditures	\$ 16,027,489	\$ 16,091,151	\$ 20,230,340	\$ 20,914,450
FTE by Program	1.4	1.5	2.2	1.8

FIRE PROTECTION DISTRICTS

Property Appraiser Program

Places 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. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Fire Districts	\$ 170,812	\$ 169,494	\$ 174,930	\$ 162,270
Total Expenditures	\$ 170,812	\$ 169,494	\$ 174,930	\$ 162,270
FTE by Program	0.0	0.0	0.0	0.0

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Fire Districts	\$ 409,023	\$ 423,168	\$ 467,600	\$ 484,940
Total Expenditures	\$ 409,023	\$ 423,168	\$ 467,600	\$ 484,940
FTE by Program	0.0	0.0	0.0	0.0

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Fire Districts	\$ 0	\$ 0	\$ 29,990,080	\$ 35,400,410
Total Expenditures	\$ 0	\$ 0	\$ 29,990,080	\$ 35,400,410
FTE by Program	0.0	0.0	0.0	0.0

GENERAL GOVERNMENT

Department Director: Chris Rose

Phone Number: (727) 464-3596

Department Purpose

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.

Budget Analysis

The total General Government FY23 Budget, excluding transfers and reserves, reflects a decrease of \$57.8M, or 41.9%, from the FY22 Revised Budget. This includes General Fund expenses as well as those in the American Rescue Plan Act (ARPA) Fund. Including transfers and reserves, total General Government budget decreased \$105.5M, or 27.7%, to \$275.4M.

Within the General Fund, the FY23 Budget is decreasing \$74.7M, or 22.7%. This is in part the result of an increase in Transfer to the County Transportation Trust Fund (\$15.1M), completion of the Emergency Rental Assistance Program (\$30.8M) in FY22, and a reduction in Transfer to Capital Project Fund (\$62.2M).

The Transfers from the General Fund to other funds decreased by \$44.6M, or 53.4%. The decrease is due to removing the non-recurring transfer of \$62.7M to the Capital Projects Fund that was budgeted in FY22 to support capital for future facilities. For FY23, the transfer to support the Emergency 911 Fund, is increasing by \$2.4M. There are also two transfers from the General Fund to the Transportation Trust Fund. The first is \$13.3M which is the continuation of the 0.1279 in dedicated millage that was approved by the Board to help stabilize the Trust Fund. The second transfer is an additional \$18.3M, which is the equivalent of 0.1738 mills, to address level of service gaps related to resurfacing and road or bridge maintenance.

General Fund reserves decreased by \$3.0M, or 1.9%, from \$159.3M to \$156.2M. In FY23, reserves are 21.1% of revenue.

The FY23 Budget for General Government in the ARPA Fund reflects a decrease of \$30.8M, or 59.2%, from FY22. When the budget for the ARPA Fund was first established in October 2021, all funding was appropriated to General Government in the Emergency Events program. As projects are approved and funded, the budget is realigned to the departments managing those projects resulting in a decrease to the General Government budget as reflected in FY23.

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Expenditures						
Personal Services	\$ 40,000	\$ 4,300,000	\$ 4,340,000	\$ 36,000	\$ 1,930,000	\$ 1,966,000
Operating Expenses	30,974,130	798,000	31,772,130	33,075,590	0	33,075,590
Capital Outlay	0	36,684,770	36,684,770	0	530,620	530,620
Grants and Aids	54,960,460	0	54,960,460	25,841,270	18,815,000	44,656,270
Transfers to Other Funds	83,539,530	0	83,539,530	38,906,320	0	38,906,320
Constitutional Officers Transfers	0	10,300,000	10,300,000	0	0	0
Reserves	159,262,710	0	159,262,710	156,247,740	0	156,247,740
Total	\$ 328,776,830	\$ 52,082,770	\$ 380,859,600	\$ 254,106,920	\$ 21,275,620	\$ 275,382,540
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

GENERAL GOVERNMENT

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	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 839,861	\$ 168,953	\$ 459,950	\$ 1,148,880
Total Expenditures	\$ 839,861	\$ 168,953	\$ 459,950	\$ 1,148,880
FTE by Program	0.0	0.0	0.0	0.0

Countywide Support Services-Employee Services

Costs that are not attributable to one department such as tuition reimbursement and employee service awards. Also reflects Workforce Relations within the County Administrator's office.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 318,066	\$ 390,183	\$ 137,200	\$ 563,600
Total Expenditures	\$ 318,066	\$ 390,183	\$ 137,200	\$ 563,600
FTE by Program	0.0	0.0	0.0	0.0

Countywide Support Services-Financial

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 1,155,551	\$ 1,100,609	\$ 1,107,200	\$ 1,714,920
Total Expenditures	\$ 1,155,551	\$ 1,100,609	\$ 1,107,200	\$ 1,714,920
FTE by Program	0.0	0.0	0.0	0.0

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	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 1,389,913	\$ 900,761	\$ 1,783,530	\$ 1,965,900
Total Expenditures	\$ 1,389,913	\$ 900,761	\$ 1,783,530	\$ 1,965,900
FTE by Program	0.0	0.0	0.0	0.0

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	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 279,870	\$ 374,308	\$ 292,000	\$ 378,500
Total Expenditures	\$ 279,870	\$ 374,308	\$ 292,000	\$ 378,500
FTE by Program	0.0	0.0	0.0	0.0

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	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 112,200	\$ 41,400	\$ 105,000	\$ 94,000
Total Expenditures	\$ 112,200	\$ 41,400	\$ 105,000	\$ 94,000
FTE by Program	0.0	0.0	0.0	0.0

GENERAL GOVERNMENT

Dori Slosberg Driver Education Programs

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 139,145	\$ 143,121	\$ 160,500	\$ 160,000
Total Expenditures	\$ 139,145	\$ 143,121	\$ 160,500	\$ 160,000
FTE by Program	0.0	0.0	0.0	0.0

Emergency Events

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 or other funding sources, as applicable.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 46,757,720	\$ 132,282,192	\$ 31,083,420	\$ 50,000
American Rescue Plan Act	0	0	41,782,770	21,275,620
Total Expenditures	\$ 46,757,720	\$ 132,282,192	\$ 72,866,190	\$ 21,325,620
FTE by Program	0.0	0.0	0.0	0.0

Emergency Events Mutual Aid

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ (3,871)	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ (3,871)	\$ 0	\$ 0	\$ 0
FTE by Program	0.0	0.0	0.0	0.0

External Audits

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 122,295	\$ 145,204	\$ 270,000	\$ 155,000
Total Expenditures	\$ 122,295	\$ 145,204	\$ 270,000	\$ 155,000
FTE by Program	0.0	0.0	0.0	0.0

Gen Govt-Technology Support

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 16,397,490	\$ 15,537,050	\$ 16,925,370	\$ 16,073,890
Total Expenditures	\$ 16,397,490	\$ 15,537,050	\$ 16,925,370	\$ 16,073,890
FTE by Program	0.0	0.0	0.0	0.0

General Government-MSTU

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 125,579	\$ 165,336	\$ 755,060	\$ 768,590
Total Expenditures	\$ 125,579	\$ 165,336	\$ 755,060	\$ 768,590
FTE by Program	0.0	0.0	0.0	0.0

GENERAL GOVERNMENT

Non-Program Revenues

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 0	\$ 93,550	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 93,550	\$ 0	\$ 0
FTE by Program	0.0	0.0	0.0	0.0

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 0	\$ 0	\$ 159,262,710	\$ 156,247,740
Total Expenditures	\$ 0	\$ 0	\$ 159,262,710	\$ 156,247,740
FTE by Program	0.0	0.0	0.0	0.0

Tax Increment Financing Program

Payments to cities in support of designated Community Redevelopment Areas, as per interlocal agreements.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 18,214,568	\$ 20,549,710	\$ 22,790,880	\$ 23,704,600
Total Expenditures	\$ 18,214,568	\$ 20,549,710	\$ 22,790,880	\$ 23,704,600
FTE by Program	0.0	0.0	0.0	0.0

Transfers Program

Oversees the transfer of intra- and intergovernmental funds.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 9,910,800	\$ 4,917,940	\$ 83,539,530	\$ 38,906,320
Total Expenditures	\$ 9,910,800	\$ 4,917,940	\$ 83,539,530	\$ 38,906,320
FTE by Program	0.0	0.0	0.0	0.0

Unemployment Compensation Program

Payments for all County departments (excluding Sheriff).

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 52,129	\$ 59,424	\$ 40,000	\$ 36,000
Total Expenditures	\$ 52,129	\$ 59,424	\$ 40,000	\$ 36,000
FTE by Program	0.0	0.0	0.0	0.0

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	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 165,562	\$ 152,629	\$ 157,660	\$ 176,700
Total Expenditures	\$ 165,562	\$ 152,629	\$ 157,660	\$ 176,700
FTE by Program	0.0	0.0	0.0	0.0

GENERAL GOVERNMENT

Property Acquisition, Management and Surplus

Acquisition, design, construction, remodeling, allocation, and disposition of County owned real property and the transfer and disposal of surplus County-owned personal property.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 224,733	\$ 357,620	\$ 0	\$ 0
Total Expenditures	\$ 224,733	\$ 357,620	\$ 0	\$ 0
FTE by Program	0.0	0.0	0.0	0.0



HEALTH DEPARTMENT SUPPORT

Department Director: Dr. Ulyee Choe

Phone Number: (727) 824-6921

<https://pinellas.floridahealth.gov/>

Department Purpose

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 0.0790 mills. This is a decrease of 0.0045 mills from FY21. The maximum millage cap is 0.5 mills.

Budget Analysis

The Health Department Fund resources and requirements for the FY23 Budget total \$10.4M, a \$1.2M or 12.8% increase over the FY22 Budget. This includes \$2.0M Beginning Fund Balance. Notable increases include an increase of \$950,580 or 13.6%, in Grants and Aids, the expenditure category for payments to the Health Department. Core Services (the primary care services as defined by F.S. 154) totals \$6.3M, a \$891,000 increase, or 16.4% increase over FY22. The increase includes \$1.0M that will be used towards the first phase of a roof replacement at the St. Petersburg location. The State Employee increase and the minimum wage for the County portion from Salaries and Fringe is an increase of \$181,000. Core services funding does not include contract funds with Human Services for the healthcare programs. School Nurses program budget of \$1.6M reflects an increase of \$59,580, or 3.8% when compared to FY22. The increase is due to the School Nurse COLA increase of 3.8% to match the Cost of Living Adjustment for Pinellas County School Board (PCSB) employees.

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Operating Expenses	\$ 0	\$ 108,440	\$ 108,440	\$ 0	\$ 130,590	\$ 130,590
Grants and Aids	0	7,013,760	7,013,760	0	7,964,340	7,964,340
Constitutional Officers Transfers	0	238,500	238,500	0	255,560	255,560
Reserves	0	1,878,240	1,878,240	0	2,068,290	2,068,290
Total	\$ 0	\$ 9,238,940	\$ 9,238,940	\$ 0	\$ 10,418,780	\$ 10,418,780
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Health Department Fund	\$ 0	\$ 0	\$ 1,878,240	\$ 2,068,290
Total Expenditures	\$ 0	\$ 0	\$ 1,878,240	\$ 2,068,290
FTE by Program	0.0	0.0	0.0	0.0

HEALTH DEPARTMENT SUPPORT

Health Department 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. Receives funding from revenue from the dedicated property tax authorized by State Statute 154.02.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Health Department Fund	\$ 6,242,169	\$ 7,203,572	\$ 7,122,200	\$ 8,094,930
Total Expenditures	\$ 6,242,169	\$ 7,203,572	\$ 7,122,200	\$ 8,094,930
FTE by Program	0.0	0.0	0.0	0.0

Property Appraiser Program

Places 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. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Health Department Fund	\$ 57,062	\$ 59,025	\$ 60,190	\$ 59,640
Total Expenditures	\$ 57,062	\$ 59,025	\$ 60,190	\$ 59,640
FTE by Program	0.0	0.0	0.0	0.0

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Health Department Fund	\$ 138,108	\$ 148,182	\$ 178,310	\$ 195,920
Total Expenditures	\$ 138,108	\$ 148,182	\$ 178,310	\$ 195,920
FTE by Program	0.0	0.0	0.0	0.0

LEALMAN CRA TRUST

Department Director: Carol Stricklin, AICP

Phone Number: (727) 464-5698

<https://pinellascounty.org/cra/lealman/default.htm>

Department Purpose

The Lealman Community Redevelopment Area (CRA) Trust was established June 7, 2016 by the Board of County Commissioners (BCC) to support redevelopment activities specified in the Lealman CRA Plan. The CRA Trust 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 Trust 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.

Budget Analysis

The FY23 budget for the Lealman CRA is increasing \$3.1M, or 96.9% when compared to the FY22 budget. The Personal Services for the department reflects an annual increase of 3 percent from midpoint salary increase, a \$1,200 base salary increase for each employee, and a \$1,200 non-recurring retention pay supplement to be paid in two installments of \$600 in November 2022 and May 2023. Grants and Aids increased \$3.0M, or 113.4% mainly for projects undetermined in future years.

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Expenditures						
Personal Services	\$ 0	\$ 234,920	\$ 234,920	\$ 0	\$ 344,040	\$ 344,040
Operating Expenses	0	43,960	43,960	0	62,320	62,320
Capital Outlay	0	300,000	300,000	0	300,000	300,000
Grants and Aids	0	2,633,000	2,633,000	0	5,617,680	5,617,680
Total	\$ 0	\$ 3,211,880	\$ 3,211,880	\$ 0	\$ 6,324,040	\$ 6,324,040
FTE	0.0	0.5	0.5	0.0	1.0	1.0

Budget Summary by Program and Fund

Lealman CRA

Addresses the unique needs of the targeted area by implementing the Lealman Community Redevelopment Plan's overall goals for redevelopment in the area, as well as identifying the types of projects planned for the Lealman area.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Lealman Community Redevelopment Agency Trust	\$ 379,477	\$ 434,653	\$ 3,211,880	\$ 6,324,040
Total Expenditures	\$ 379,477	\$ 434,653	\$ 3,211,880	\$ 6,324,040
FTE by Program		2.5	0.5	0.5
				1.0



LEALMAN SOLID WASTE

<https://www.pinellascounty.org/solidwaste/lealman/default.htm>

Department Purpose

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 annual to provide funding for these services.

Budget Analysis

The FY23 Expenditure Budget for Lealman Solid Waste programs (net of Reserves) is increasing \$100,370, or 6.7%. The main component of the increase is Contract Services-Other, which is increasing \$101,550, or 7.1%. The predominant driver of this is the recommended per-ton tipping fee increase of 6.8%. That tipping fee increase results in increased expenditures paid to the contract service provider in the Lealman community.

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 \$270 across various accounts in support of departmental operations.

The FY23 Revenue Budget for Lealman Solid Waste programs is increasing \$17,610, or 1.4%. This is driven entirely by the number of customers receiving services. Customer growth is anticipated to increase by 100 for FY23. There are no proposed changes to user fees. Therefore, the monthly cost of service will remain \$16 (\$192 annually).

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Expenditures						
Operating Expenses	\$ 0	\$ 1,469,540	\$ 1,469,540	\$ 0	\$ 1,572,180	\$ 1,572,180
Constitutional Officers Transfers	0	28,240	28,240	0	25,970	25,970
Reserves	0	381,010	381,010	0	172,490	172,490
Total	\$ 0	\$ 1,878,790	\$ 1,878,790	\$ 0	\$ 1,770,640	\$ 1,770,640
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Lealman Solid Waste Collection & Disposal	\$ 0	\$ 0	\$ 381,010	\$ 172,490
Total Expenditures	\$ 0	\$ 0	\$ 381,010	\$ 172,490
FTE by Program	0.0	0.0	0.0	0.0

Site Operational Programs

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Lealman Solid Waste Collection & Disposal	\$ 1,292,798	\$ 1,371,383	\$ 1,469,540	\$ 1,572,180
Total Expenditures	\$ 1,292,798	\$ 1,371,383	\$ 1,469,540	\$ 1,572,180
FTE by Program	0.0	0.0	0.0	0.0

LEALMAN SOLID WASTE

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Lealman Solid Waste Collection & Disposal	\$ 25,967	\$ 25,969	\$ 28,240	\$ 25,970
Total Expenditures	\$ 25,967	\$ 25,969	\$ 28,240	\$ 25,970
FTE by Program	0.0	0.0	0.0	0.0

MEDICAL EXAMINER

Department Director: Jon R. Thogmartin
<https://www.pinellascounty.org/forensics>

Phone Number: (727) 582-6800

Department Purpose

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>

Budget Analysis

The FY23 expenditures for the Medical Examiner are increasing by \$407,660, or 5.5%, over the FY22 budget. The overall budget increase is mostly related to a rise in operating expenses resulting from Professional Services. Professional Services represents the contract for services with the Medical Examiner. Within this contract, the largest increase was to payroll expenses.

Operating Professional Services (ME contract) shows a net increase of \$502,320, or 7.4%. The increase is attributed to a rise in salary costs while total positions declined by one (or a half FTE). These positions are part of Professional Services because the employees of the Medical Examiner work directly for the ME the County or the State). These increases were not part of County or State-wide standard inflationary increases.

Machinery and equipment reflect a decrease of \$72,520, or 55.8%, resulting from the completion of the renewal of a STRmix software licenses and additional DNA equipment. This reduction is offset with the planned purchase of a Freezer mill (\$7,500) and Autoclave (\$8,500).

Facility related costs not captured within the ME cost center total \$421,110, an increase of \$72,330 from the prior year (these costs are reflected in the Administrative Services department budget).

Budget Summary

Expenditures	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Personal Services	\$ 246,690	\$ 0	\$ 246,690	\$ 242,450	\$ 0	\$ 242,450
Operating Expenses	7,025,750	0	7,025,750	7,556,440	0	7,556,440
Capital Outlay	188,270	0	188,270	69,480	0	69,480
Total	\$ 7,460,710	\$ 0	\$ 7,460,710	\$ 7,868,370	\$ 0	\$ 7,868,370
FTE	2.0	0.0	2.0	2.0	0.0	2.0

Budget Summary by Program and Fund

Medical Examiner-District Six

Determines the cause and manner of death according to the responsibilities and obligations in Florida Statutes 406. Performs toxicology on Medical Examiner cases, determines the concentration of alcohol and controlled substances in DUI cases, and 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 which allows the County to maintain accreditation and provides the lab with access to the National Combined DNA Index System (CODIS).

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund	\$ 6,719,931	\$ 6,885,799	\$ 7,460,710	\$ 7,868,370
Total Expenditures	\$ 6,719,931	\$ 6,885,799	\$ 7,460,710	\$ 7,868,370
FTE by Program	2.0	2.0	2.0	2.0



PALM HARBOR COMMUNITY SERVICES DISTRICT

Department Director: Erica Lynford
Gene Coppola

Phone Number: (727) 771-6000
(727) 784-3332

<https://www.palmharborlibrary.org/> and <http://csapalmharbor.org/>

Department Purpose

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/>

Budget Analysis

Including Reserves, the FY23 Budget for the Palm Harbor Community Services District totals \$3.0M, reflecting an increase of \$217,540 or 7.8%, over the FY22 Revised Budget. The FY23 Budget increase is primarily due to additional revenue from the increase in taxable property values. For the total district library and recreation services budget, reserve levels are at 4.7% (\$142,360), and expenditures are at 95.3% (\$2.9M).

Excluding Reserves, the FY23 Budget for the Palm Harbor Library expenditures totals \$1.4M, reflecting an increase of \$101,890 or 7.6%, over the FY22 Revised Budget. Of the total expenditure budget, \$1.4M (97.1%) will be utilized for the program and \$41,190 (2.9%) for Tax Collector and Property Appraiser service commissions, as required by State statute. Total program funding increased by \$108,840, or 7.8%, over the FY22 Revised Budget, primarily due to the increase in taxable property values. For the library program budget, reserve levels are at 4.7% (\$71,180), and expenditures are at 95.3% (\$1.4M).

Excluding Reserves, the FY23 Budget for Palm Harbor Recreation expenditures totals \$1.4M, reflecting an increase of \$101,750 or 7.6%, over the FY22 Revised Budget. Of the total expenditure budget, \$1.4M (97.1%) will be utilized for the program and \$41,190 (2.9%) for Tax Collector and Property Appraiser service commissions, as required by State statute. Total program funding increased by \$108,700, or 7.8%, over the FY22 Revised Budget, primarily due to the increase in taxable property values. For the recreation program budget, reserve levels are at 4.7% (\$71,180), and expenditures are at 95.3% (\$1.4M).

Budget Summary

Expenditures	FY22		FY22 Total	FY23		FY23 Total
	General Fund	Non-General Fund		General Fund	Non-General Fund	
Operating Expenses	\$ 0	\$ 9,540	\$ 9,540	\$ 0	\$ 11,730	\$ 11,730
Debt Service Exp	0	400	400	0	400	400
Grants and Aids	0	2,584,490	2,584,490	0	2,778,380	2,778,380
Constitutional Officers Transfers	0	74,820	74,820	0	82,380	82,380
Reserves	0	128,460	128,460	0	142,360	142,360
Total	\$ 0	\$ 2,797,710	\$ 2,797,710	\$ 0	\$ 3,015,250	\$ 3,015,250
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Palm Harbor Community Services - Library Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Palm Harbor Community Services District	\$ (25,195)	\$ (66,968)	\$ 12,730	\$ (27,470)
Total Expenditures	\$ (25,195)	\$ (66,968)	\$ 12,730	\$ (27,470)
FTE by Program	0.0	0.0	0.0	0.0

PALM HARBOR COMMUNITY SERVICES DISTRICT

Palm Harbor Community Services - Recreation Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Palm Harbor Community Services District	\$ (33,232)	\$ (59,961)	\$ 12,860	\$ (27,480)
Total Expenditures	\$ (33,232)	\$ (59,961)	\$ 12,860	\$ (27,480)
FTE by Program	0.0	0.0	0.0	0.0

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Palm Harbor Community Services District	\$ 0	\$ 0	\$ 128,460	\$ 142,360
Total Expenditures	\$ 0	\$ 0	\$ 128,460	\$ 142,360
FTE by Program	0.0	0.0	0.0	0.0

Non-Program Revenues

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Palm Harbor Community Services District	\$ (12,713)	\$ (4,472)	\$ (240)	\$ (1,700)
Total Expenditures	\$ (12,713)	\$ (4,472)	\$ (240)	\$ (1,700)
FTE by Program	0.0	0.0	0.0	0.0

Property Appraiser Program

Places 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. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Palm Harbor Community Services District	\$ 19,208	\$ 19,613	\$ 20,800	\$ 20,720
Total Expenditures	\$ 19,208	\$ 19,613	\$ 20,800	\$ 20,720
FTE by Program	0.0	0.0	0.0	0.0

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Palm Harbor Community Services District	\$ 45,825	\$ 49,080	\$ 54,020	\$ 61,660
Total Expenditures	\$ 45,825	\$ 49,080	\$ 54,020	\$ 61,660
FTE by Program	0.0	0.0	0.0	0.0

PUBLIC LIBRARY COOPERATIVE

Department Director: Cheryl Morales

Phone Number: (727) 441-8408

<https://www.pplc.us/>

Department Purpose

The Public Library Cooperative (PLC) serves 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.

Budget Analysis

Excluding Reserves, the FY23 Budget for Public Library Cooperative (PLC) reflects an increase of \$760,730, or 11.19%, over the FY22 Adopted Budget. The increased appropriation is due primarily to the anticipated increased property values. Of the FY23 Budget, \$7.3M will be utilized for the program and \$250,800 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 92.2% of the Public Library Cooperative program budget. These funds support administrative expenses (approximately 10.5%) 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.

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Operating Expenses	\$ 0	\$ 11,870	\$ 11,870	\$ 0	\$ 13,390	\$ 13,390
Debt Service Exp	0	500	500	0	0	0
Grants and Aids	0	6,464,000	6,464,000	0	6,970,580	6,970,580
Constitutional Officers Transfers	0	190,010	190,010	0	250,800	250,800
Reserves	0	130,540	130,540	0	322,880	322,880
Total	\$ 0	\$ 6,796,920	\$ 6,796,920	\$ 0	\$ 7,557,650	\$ 7,557,650
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Property Appraiser Program

Places 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. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Public Library Co-Op Fund	\$ 49,332	\$ 50,800	\$ 53,370	\$ 52,940
Total Expenditures	\$ 49,332	\$ 50,800	\$ 53,370	\$ 52,940
FTE by Program	0.0	0.0	0.0	0.0

PUBLIC LIBRARY COOPERATIVE

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Public Library Co-Op Fund	\$ 118,737	\$ 125,545	\$ 136,640	\$ 197,860
Total Expenditures	\$ 118,737	\$ 125,545	\$ 136,640	\$ 197,860
FTE by Program	0.0	0.0	0.0	0.0

Public Library Cooperative

Serves residents of Pinellas County and its member public libraries through the management of county, state, and federal funds, and the coordination of activities and marketing services. Receives State Aid to Libraries grant funds due to the offering of cooperative library services. 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	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Public Library Co-Op Fund	\$ 5,757,730	\$ 6,167,570	\$ 6,476,370	\$ 6,983,970
Total Expenditures	\$ 5,757,730	\$ 6,167,570	\$ 6,476,370	\$ 6,983,970
FTE by Program	0.0	0.0	0.0	0.0

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Public Library Co-Op Fund	\$ 0	\$ 0	\$ 130,540	\$ 322,880
Total Expenditures	\$ 0	\$ 0	\$ 130,540	\$ 322,880
FTE by Program	0.0	0.0	0.0	0.0

RISK FINANCE LIABILITY/ WORKERS COMPENSATION

Department Purpose

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.

Budget Summary

Expenditures	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Personal Services	\$ 0	\$ 6,200,000	\$ 6,200,000	\$ 0	\$ 6,200,000	\$ 6,200,000
Operating Expenses	0	2,167,800	2,167,800	0	2,028,160	2,028,160
Reserves	0	30,474,660	30,474,660	0	30,985,330	30,985,330
Total	\$ 0	\$ 38,842,460	\$ 38,842,460	\$ 0	\$ 39,213,490	\$ 39,213,490
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Protecting County employees, citizens and assets

Management of Pinellas County's risk due to worker injuries, third party liability losses from citizens and others, property losses, environmental losses, and other types of losses.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Risk Financing Fund	\$ 7,440,652	\$ 8,282,185	\$ 8,367,800	\$ 8,228,160
Total Expenditures	\$ 7,440,652	\$ 8,282,185	\$ 8,367,800	\$ 8,228,160
FTE by Program	0.0	0.0	0.0	0.0

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Risk Financing Fund	\$ 0	\$ 0	\$ 30,474,660	\$ 30,985,330
Total Expenditures	\$ 0	\$ 0	\$ 30,474,660	\$ 30,985,330
FTE by Program	0.0	0.0	0.0	0.0



STREET LIGHTING DISTRICTS

Department Purpose

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.

Budget 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 FY23 Budget reflects little change as compared to the FY22 Budget. In FY23 total expenditures are decreasing by \$141,650 or 9.42%. This is due to increased energy costs that occurred during FY22 resulting in a spend down of reserve funds.

In FY22, a one percent rate decrease was applied to the electric costs when calculating the Street Lighting Districts' revenues. This intentional rate decrease was intended to lower the Street Lighting District assessments for property owners and utilize accumulated reserves to cover a portion of the expenditures. This rate decrease was not applied again in FY23, the rate will remain flat. Due to the substantial increases in energy costs and low reserves, this Department will be monitored closely during FY23.

Budget Summary

	FY22 General Fund	FY22 Non-General Fund	FY22 Total	FY23 General Fund	FY23 Non-General Fund	FY23 Total
Operating Expenses	\$ 0	\$ 1,251,220	\$ 1,251,220	\$ 0	\$ 1,321,200	\$ 1,321,200
Constitutional Officers Transfers	0	30,150	30,150	0	25,840	25,840
Reserves	0	221,760	221,760	0	14,440	14,440
Total	\$ 0	\$ 1,503,130	\$ 1,503,130	\$ 0	\$ 1,361,480	\$ 1,361,480
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Budget Summary by Program and Fund

Street Lighting Districts Program

Supports citizen requests for street lighting, the evaluation of requests, petition processing, installation coordination with Duke Energy, and maintenance.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Street Lighting Districts Fund	\$ 10,985	\$ 5,156	\$ 1,251,220	\$ 1,321,200
Total Expenditures	\$ 10,985	\$ 5,156	\$ 1,251,220	\$ 1,321,200
FTE by Program	0.0	0.0	0.0	0.0

STREET LIGHTING DISTRICTS

Tax Collector Program

Collects, bills, 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. 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 Driver Licenses and Birth Certificates; processes applications for Concealed Weapons Licenses; and takes applications for voter identification cards.

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Street Lighting Districts Fund	\$ 24,764	\$ 23,924	\$ 30,150	\$ 25,840
Total Expenditures	\$ 24,764	\$ 23,924	\$ 30,150	\$ 25,840
FTE by Program	0.0	0.0	0.0	0.0

Reserves Program

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

Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Street Lighting Districts Fund	\$ 0	\$ 0	\$ 221,760	\$ 14,440
Total Expenditures	\$ 0	\$ 0	\$ 221,760	\$ 14,440
FTE by Program	0.0	0.0	0.0	0.0