

*City of Tarpon Springs*  
*FY 2011 Annual Budget*

*Special Revenue Funds*

## *Special Revenue Funds*

**Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.**

**Local Option Gas Tax Fund:**

This fund is used to account for the City's share of local gas tax revenues that are legally restricted to the maintenance and improvement of City roads and streets.

**Impact Fund:**

This fund is used to account for Impact Fees that are legally restricted for new capital growth which include Police, Fire, Library, Recreation, General Government, Fire Impact Surcharge and Transportation.

**Grants Fund:**

This fund is used to account for the receipt and disbursement of various State and Federal Grants of the Governmental Funds which are legally restricted to the purpose of the grant.

**Community Redevelopment Agency (CRA) Fund:**

This fund is used to account for the CRA Fund with Tax Increment Financing designated for the Downtown Tarpon Springs Redevelopment Area.

**Law Enforcement Programs Fund:**

This fund is used to account for Law Enforcement sources of funds that are restricted as to their use based on the fine or confiscated property that is received by the City which include School Crossing Guard, Handicap Fund, Federal Equitable Sharing, Police Education, and Police Confiscated Trust.

**Special Programs Fund:**

This fund is used to account for programs in which the revenue source is restricted or committed by Law and or Interlocal agreement for specific purposes which include the Library Cooperative, Employee Benefit Cost Deferral, and Public Art Program.

**Expendable Trust Fund:**

This fund was eliminated in FY 2009 and reclassified to one of the remaining special revenue funds.

***Local Option Gas Tax Fund***

**LOCAL OPTION GAS TAX  
REVENUES**

Acct.#	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
<b>Taxes</b>					
106-312.41-01	Two Cent	307,345	297,770	300,000	288,855
	<b>Taxes</b>	<b>\$ 307,345</b>	<b>\$ 297,770</b>	<b>\$ 300,000</b>	<b>\$ 288,855</b>
<b>Miscellaneous</b>					
106-361.10-00	Interest on Investments	2,481	407	7,400	4,222
106-361.20-00	State Board Interest	4	-	-	-
106-361.40-03	Federal National Mortgage ASC	12,498	-	-	-
106-361.40-04	Federal Home Loan Mtg Cor	11,000	-	-	-
106-361.80-01	FMIVT 1-3 yr High Quality	437	564	-	-
106-361.80-03	FMIVT 0-2 yr High Quality	1,045	1,216	-	-
	Total Interest	27,465	2,187	7,400	4,222
	<b>Miscellaneous</b>	<b>\$ 27,465</b>	<b>\$ 2,187</b>	<b>\$ 7,400</b>	<b>\$ 4,222</b>
<b>Non-Revenue</b>					
	Reserves				
106-389.01-00	Carryover Cash	-	-	42,600	56,923
	Total Reserves	-	-	42,600	56,923
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,600</b>	<b>\$ 56,923</b>
	<b>Local Option Gas Tax Fund</b>	<b>\$ 334,810</b>	<b>\$ 299,957</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

**LOCAL OPTION GAS TAX FUND**

**Expenditure Summary**

<b>Expenditure Classification</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers	400,000	350,000	350,000	350,000
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 400,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

**Expenditures by Division/Program**

<b>Division/Program</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Local Option Gas Tax Fund	400,000	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>\$ 400,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

**LOCAL OPTION GAS TAX  
EXPENDITURES**

<b>Acct.#</b>	<b>Account Description</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
91	Transfers	400,000	350,000	350,000	350,000
	<b>Non-Operating</b>	<b>\$ 400,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>
	<b>Department Total</b>	<b>\$ 400,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

# *Impact Funds*

**IMPACT FEES  
REVENUES**

Acct. #	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
<b>Permits and Fees</b>					
324.11-01	Police Impact - Residential	-	2,145	8,700	4,457
324.11-02	Fire Impact - Residential	-	3,025	7,620	3,896
324.12-01	Police Impact - Commercial	-	813	-	-
324.12-02	Fire Impact - Commercial	-	776	-	-
324.12-03	Fire Surcharge - Commercial	-	6,287	-	-
324.31-01	Transportation Impact - Residential	-	8,428	14,874	8,010
324.32-01	Transportation Impact - Commercial	-	5,804	-	-
324.61-01	Library Impact - Residential	-	2,796	8,720	4,468
324.61-02	Recreation Impact - Residential	-	5,760	18,040	9,231
324.71-01	General Gov't Other - Residential	-	1,738	3,160	1,612
324.72-01	General Gov't Other - Commercial	-	128	-	-
	<b>Permits and Fees</b>	<b>\$ -</b>	<b>\$ 37,700</b>	<b>\$ 61,114</b>	<b>\$ 31,674</b>
<b>Miscellaneous</b>					
	Interest				
361.10-00	Interest on Investments	-	-	20,100	2,505
361.10-16	Money Market - Wachovia	8,726	1,397	-	-
361.20-00	State Board Interest	12,289	-	-	-
361.30-01	Certificate of Deposit	45,639	53,131	-	-
361.80-01	FMIVT 1-3 yr High Quality	625	1,389	-	-
361.80-02	FMIVT Intermediate High Quality	3,292	3,498	-	-
361.80-03	FMIVT 0-2 yr High Quality	562	2,160	-	-
	Total Interest	71,133	61,575	20,100	2,505
	Impacts				
363.22-11	Police Impact	10,496	-	-	-
363.22-21	Fire Impact	14,805	-	-	-
363.27-11	Library Impact	9,553	-	-	-
363.27-21	Recreation Impact	19,680	-	-	-
363.21-11	General Government Impact	7,797	-	-	-
363.24-11	Transportation Impact	71,925	-	-	-
	Total Impacts	134,256	-	-	-
	<b>Miscellaneous</b>	<b>\$ 205,389</b>	<b>\$ 61,575</b>	<b>\$ 20,100</b>	<b>\$ 2,505</b>
<b>Non-Revenue</b>					
	Reserves				
389.01-00	Cash Carryover	-	-	1,103,900	1,024,295
	Total Reserves	-	-	1,103,900	1,024,295
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,103,900</b>	<b>\$ 1,024,295</b>
	<b>Impact Fees Total</b>	<b>\$ 205,389</b>	<b>\$ 99,275</b>	<b>\$ 1,185,114</b>	<b>\$ 1,058,474</b>

\* Impact Fees - Revenue Account Code moved from 363.2x to 324.xxx for FY 2009 Actual

## *IMPACT FEES*

### Expenditure Summary

<b>Expenditure Classification</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Personnel Services	-	-	-	-
Operating Expenditures	-	-	-	-
Capital Outlay	190,254	227,343	1,167,694	1,049,549
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	17,420	8,925
<b>Total Expenditures</b>	<b>\$ 190,254</b>	<b>\$ 227,343</b>	<b>\$ 1,185,114</b>	<b>\$ 1,058,474</b>

### Expenditure by Division/Program

<b>Division/Program</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Police Impact	138,076	6,980	8,700	4,457
Fire Impact	-	-	17,420	5,951
Library Impact	-	-	8,720	4,468
Recreation Impact	660	4,294	862,540	854,381
General Government Impact	51,518	33,261	9,160	10,207
Transportation Impact	-	182,808	278,574	179,010
<b>Total Expenditures</b>	<b>\$ 190,254</b>	<b>\$ 227,343</b>	<b>\$ 1,185,114</b>	<b>\$ 1,058,474</b>

***IMPACT FEES  
EXPENDITURES***

<b>Acct.#</b>	<b>Account Description</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
62	Buildings	-	-	26,708	-
63	Improvements O/T Building	126,950	227,343	1,140,986	1,049,549
64	Machinery & Equipment	63,304	-	-	-
	<b>Capital Outlay</b>	<b>\$ 190,254</b>	<b>\$ 227,343</b>	<b>\$ 1,167,694</b>	<b>\$ 1,049,549</b>
99	Non-Operating	-	-	17,420	8,925
	<b>Non-Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,420</b>	<b>\$ 8,925</b>
	<b>Impact Fees Total</b>	<b>\$ 190,254</b>	<b>\$ 227,343</b>	<b>\$ 1,185,114</b>	<b>\$ 1,058,474</b>

***Grant Funds***

## GRANTS REVENUE

Acct. #	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
<b>Intergovernmental</b>					
331.20-04	US Marshall Service	151,667	-	-	-
331.20-08	Byrne Jag	1,783	-	-	-
331.20-10	2007 DJ BX 0908	12,540	2,783	-	-
331.20-11	Cops Grant 2009-RKWX0245	-	3,688	120,231	-
331.50-14	MPO Federal Grant	-	-	910,635	125,148
331.50-15	Additional FDOT requirement	-	-	131,365	-
331.50-16	Lemon St Streetscape Rec Grant	-	-	380,000	380,000
334.39-00	Other Physical Environment	18,095	18,535	-	-
334.50-13	Utility Undergrounding	489,341	187,325	-	-
334.50-16	Tarpon Avenue Landscaping	-	30,795	-	-
334.50-17	Pinellas Avenue Landscaping	-	60,059	-	-
334.70-03	Florida Humanities Council	-	4,975	-	30,000
334.70-14	Fantasy Theatre	1,332	-	-	-
334.70-16	Arts Celebration	15,874	-	-	-
334.70-40	Museum Operations Grant	14,924	483	-	-
334.70-43	Historic Preservation Survey	-	22,000	-	-
334.70-44	Sunset Beach Park	-	-	76,281	-
334.70-45	Sisler Park	-	76,281	-	-
337.40-07	Pinellas County CDBG Grant	-	-	-	225,000
337.50-01	Pinellas County - CVB Grants	38,238	65,886	-	-
338.90-01	Library Cooperative	285,367	-	-	-
<b>Intergovernmental</b>		<b>\$ 1,029,161</b>	<b>\$ 472,810</b>	<b>\$ 1,618,512</b>	<b>\$ 760,148</b>
<b>Charges for Services</b>					
347.39-01	Ticket Sale Pd Sept/Next Yr	4,189	-	-	-
347.39-02	Ticket Sales	172,786	-	-	-
349.08-06	Handling Fee - Tickets	3,081	-	-	-
<b>Charges for Services</b>		<b>\$ 180,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fines and Forfeitures</b>					
359.02-00	Handicap Fines	750	-	-	-
<b>Fines and Forfeitures</b>		<b>\$ 750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
Interest					
361.10-16	Money Mkt - Wachovia	5,390	(3,491)	-	-
361.20-00	State Board Interest	2,707	5	-	-
361.30-01	Certificate of Deposit	6,899	(2,190)	-	-
361.80-03	FMIVT 0-2 yr High Quality	7,966	(1,500)	-	-
Total Interest		22,962	(7,176)	-	-
Other Miscellaneous					
369.90-00	Other Miscellaneous Revenue	271	-	-	-
369.90-10	Mailing Charge	211	-	-	-
Other Total		482	-	-	-
<b>Miscellaneous</b>		<b>\$ 23,444</b>	<b>\$ (7,176)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Revenue</b>					
381.10-01	General Fund	27,569	-	-	-
<b>Non-Revenue</b>		<b>\$ 27,569</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grants</b>		<b>\$ 1,260,980</b>	<b>\$ 465,634</b>	<b>\$ 1,618,512</b>	<b>\$ 760,148</b>

## GRANTS

### Expenditure Summary

Expenditure Classification	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
Personnel Services	167,826	3,688	120,231	125,148
Operating Expenditures	495,097	102,999	-	30,000
Capital Outlay	581,098	373,283	1,498,281	605,000
Debt Service	-	-	-	-
Transfers	-	1,425	-	-
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,244,021</b>	<b>\$ 481,395</b>	<b>\$ 1,618,512</b>	<b>\$ 760,148</b>

### Expenditures by Division/Program

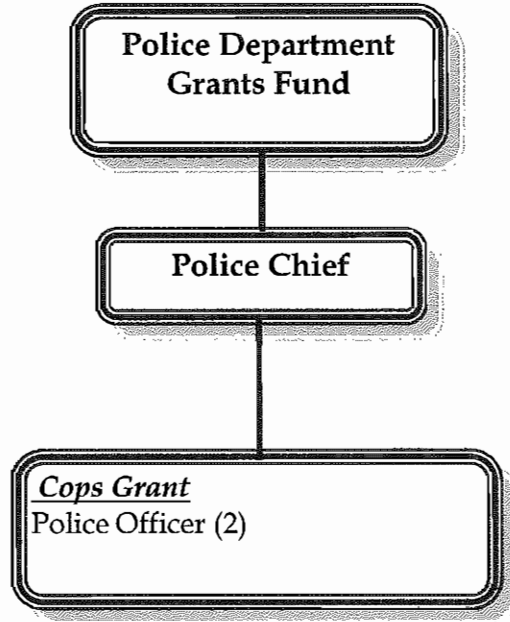
Division/Program	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
Pinellas County Cooperative	311,736	-	-	-
Cops Grant	-	3,688	120,231	125,148
Local Law Enforcement Block Grant	13,890	2,783	-	-
Federal Equitable Sharing	136,047	-	-	-
Historic Preservation Grants	-	22,000	-	-
Federal Grants	-	4,975	1,422,000	410,000
Cultural Affairs Performance Grant	234,510	-	-	-
DER Recycling Grant	3,562	18,180	-	-
Recreation Grants	-	76,981	76,281	-
Cultural Affairs Grant	54,935	67,843	-	-
CDBG - Pinellas County	-	-	-	225,000
Utility Underground/Landscape Grant	489,341	284,945	-	-
<b>Total Expenditures</b>	<b>\$ 1,244,021</b>	<b>\$ 481,395</b>	<b>\$ 1,618,512</b>	<b>\$ 760,148</b>

**GRANTS**  
**EXPENDITURES**

Acct.#	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
12	Regular Salaries & Wages	111,299	3,116	85,070	85,070
13	Other Salaries & Wages	14,317	-	-	-
21	FICA Taxes	8,845	238	6,507	6,507
22	Retirement Contribution	9,683	334	11,485	10,974
23	Life & Health Insurance	23,287	-	14,464	19,935
24	Worker's Compensation	395	-	2,705	2,662
	<b>Personnel Services</b>	<b>\$ 167,826</b>	<b>\$ 3,688</b>	<b>\$ 120,231</b>	<b>\$ 125,148</b>
34	Other Contractual Services	227,002	32,800	-	21,550
40	Travel Per Diem	1,211	1,465	-	-
41	Communication Services	4,628	-	-	-
42	Freight & Postage Services	-	930	-	-
44	Rents & Leases	15,703	-	-	3,950
45	Insurance	2,934	-	-	-
46	Repairs & Maintenance	68,413	-	-	-
47	Printing and Binding	25,828	6,542	-	-
48	Promotional Activities	15,194	53,031	-	4,500
51	Office Supplies	1,007	34	-	-
52	Operating Supplies	128,653	7,178	-	-
54	Books-Publ-Subscriptions	4,524	125	-	-
55	Training	-	894	-	-
	<b>Operating Expenditures</b>	<b>\$ 495,097</b>	<b>\$ 102,999</b>	<b>\$ -</b>	<b>\$ 30,000</b>
62	Buildings	1,357	-	-	-
63	Improvement O/T Buildings	506,217	361,833	1,498,281	605,000
64	Machinery & Equipment	52,166	11,450	-	-
66	Books-Publ-Library Supplies	21,358	-	-	-
	<b>Capital Outlay</b>	<b>\$ 581,098</b>	<b>\$ 373,283</b>	<b>\$ 1,498,281</b>	<b>\$ 605,000</b>
91	Transfers	-	1,425	-	-
	<b>Non-Operating</b>	<b>\$ -</b>	<b>\$ 1,425</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 1,244,021</b>	<b>\$ 481,395</b>	<b>\$ 1,618,512</b>	<b>\$ 760,148</b>

In FY 2009, the Handicap Fund and Federal Equitable Sharing moved to the Law Enforcement Programs Fund, and the Pinellas County Cooperative Fund moved to the Special Programs Fund.

***POLICE COPS GRANTS  
PERSONNEL SCHEDULE***



<b>Position Title</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
Police Officer	-	-	2.00	2.00
<b>Total</b>	-	-	2.00	2.00

***CRA Trust Fund***

**CRA TRUST FUND**  
**REVENUE**

Acct.#	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
<b>Taxes</b>					
154-311.10-02	City Portion - Ad Valorem	208,703	263,412	195,088	166,435
	<b>Taxes</b>	<b>\$ 208,703</b>	<b>\$ 263,412</b>	<b>\$ 195,088</b>	<b>\$ 166,435</b>
<b>Intergovernmental</b>					
154-334.50-16	Tarpon Avenue Landscaping	-	6,915	-	-
154-334.50-17	Pinellas Avenue Landscaping	-	15,000	-	-
154-338.10-01	Pinellas County - Ad Valorem	236,657	280,701	192,226	149,070
	<b>Intergovernmental</b>	<b>\$ 236,657</b>	<b>\$ 302,616</b>	<b>\$ 192,226</b>	<b>\$ 149,070</b>
<b>Miscellaneous</b>					
Interest					
154-361.10-00	Investment on Interest	24,461	1,123	30,000	7,200
154-361.10-16	Money Mkt - Wachovia	5,128	839	-	-
154-361.10-18	FDOT	-	36,352	-	-
154-361.20-00	State Board Interest	10,622	-	-	-
154-361.30-01	Certificate of Deposit	27,172	31,791	-	-
154-361.80-03	0-2 Yr High Quality	-	35	-	-
	<b>Total Interest</b>	<b>67,383</b>	<b>70,140</b>	<b>30,000</b>	<b>7,200</b>
Other Miscellaneous					
154-369.30-01	Insurance	-	574	-	-
154-369.30-06	FDOT LFA	-	41,543	-	-
	<b>Total Other</b>	<b>-</b>	<b>42,117</b>	<b>-</b>	<b>-</b>
	<b>Miscellaneous</b>	<b>\$ 67,383</b>	<b>\$ 112,257</b>	<b>\$ 30,000</b>	<b>\$ 7,200</b>
<b>Non-Revenues</b>					
154-389.01-00	Carryover-Cash	-	-	741,708	727,506
	<b>Non-Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 741,708</b>	<b>\$ 727,506</b>
	<b>CRA Trust</b>	<b>\$ 512,743</b>	<b>\$ 678,285</b>	<b>\$1,159,022</b>	<b>\$1,050,211</b>

<b><i>CRA TRUST FUND</i></b>
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**Expenditure Summary**

<b>Expenditure Classification</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Personnel Services	26,080	84,445	96,252	98,850
Operating Expenditures	10,327	61,450	17,900	31,232
Capital Outlay	78,580	284,540	897,120	616,469
Debt Service	-	-	-	-
Transfers	-	-	-	-
Reserves/Other	-	-	147,750	303,660
<b>Total Expenditures</b>	<b>\$ 114,987</b>	<b>\$ 430,435</b>	<b>\$ 1,159,022</b>	<b>\$ 1,050,211</b>

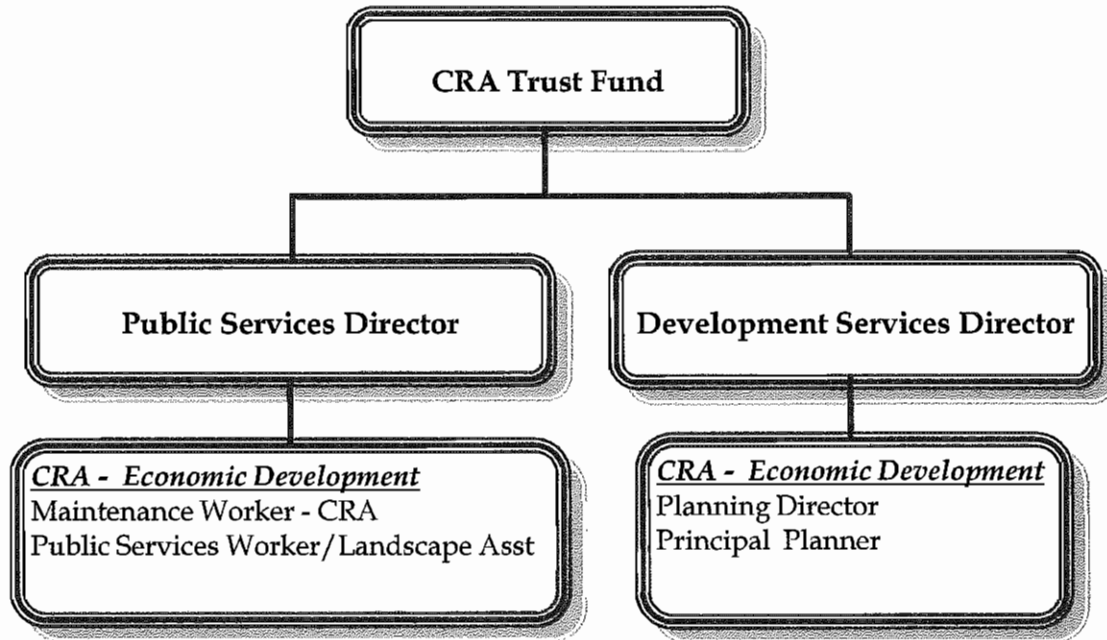
**Expenditures by Division/Program**

<b>Division/Program</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
CDBG Commercial Revitalization	114,987	430,435	1,159,022	1,050,211
<b>Total Expenditures</b>	<b>\$ 114,987</b>	<b>\$ 430,435</b>	<b>\$ 1,159,022</b>	<b>\$ 1,050,211</b>

**CRA TRUST FUND  
EXPENDITURES**

Acct #	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
11	Executive Salaries	-	9,048	9,047	9,047
12	Regular Salaries & Wages	16,597	53,704	56,332	56,332
13	Other Salaries & Wages	324	-	-	-
14	Overtime Pay	127	537	1,000	1,000
15	Special Pay	400	400	400	400
21	FICA Taxes	1,335	4,824	5,058	5,109
22	Retirement Contribution	819	4,289	5,810	5,810
23	Life & Health Insurance	2,339	9,827	16,443	19,249
24	Worker's Compensation	4,139	1,816	2,162	1,903
	<b>Personnel Services</b>	<b>\$ 26,080</b>	<b>\$ 84,445</b>	<b>\$ 96,252</b>	<b>\$ 98,850</b>
31	Professional Services	9,609	12,530	-	7,500
40	Travel Per Diem	-	-	1,000	1,000
44	Rents & Leases	-	2,524	-	-
45	Insurance	-	-	-	832
52	Operating Supplies	222	45,901	15,500	20,500
54	Books-Publ-Subscriptions	496	495	900	900
55	Training	-	-	500	500
	<b>Operating Expenditures</b>	<b>\$ 10,327</b>	<b>\$ 61,450</b>	<b>\$ 17,900</b>	<b>\$ 31,232</b>
63	Improvements O/T Buildings	78,580	284,540	897,120	616,469
	<b>Capital Outlay</b>	<b>\$ 78,580</b>	<b>\$ 284,540</b>	<b>\$ 897,120</b>	<b>\$ 616,469</b>
83	Building Grant Program	-	-	-	150,000
	<b>Grants &amp; Aids</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
99	Other Non-Operating Uses	-	-	147,750	153,660
	<b>Non-Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,750</b>	<b>\$ 153,660</b>
	<b>CRA Trust Total</b>	<b>\$ 114,987</b>	<b>\$ 430,435</b>	<b>\$ 1,159,022</b>	<b>\$ 1,050,211</b>

**CRA TRUST FUND - ECONOMIC DEVELOPMENT  
PERSONNEL SCHEDULE**



<b>Position Title</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
Project Observer - Temporary *	0.90	-	-	-
Planning Director**	-	0.10	0.10	0.10
Principal Planner**	-	0.10	0.10	0.10
Maintenance Worker - CRA	-	1.00	1.00	1.00
Public Services Worker/Landscape Assistant	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>

\* Temporary employee for FDOT Project was being charged 89.2% to CRA and 10.8% to One Cent Sales Tax Fund.

\*\*These positions are charged 90% to Planning Dept. in General Fund and 10% to CRA Fund.

*Law Enforcement Programs Fund*

**LAW ENFORCEMENT PROGRAMS**  
**REVENUE**

Acct. #	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
<b>Intergovernmental</b>					
331.20-04	US Marshall Service	-	86,656	-	-
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 86,656</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fines and Forfeitures</b>					
351.20-01	Cash	-	24,200	-	-
351.30-00	Law Enforcement Education	-	4,000	-	-
359.01-00	Other Fines & Forfeits	-	1,143	4,000	4,000
359.02-00	Handicap Fines	-	250	1,000	1,000
	<b>Fines and Forfeitures</b>	<b>\$ -</b>	<b>\$ 29,593</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Miscellaneous</b>					
	Interest				
361.10-16	Money Mkt - Wachovia	-	311	-	-
361.30-01	Certificate of Deposit	-	5,535	-	-
361.80-03	FMI VT 0-2 yr High Quality	-	3,701	-	-
	Total Interest	-	9,547	-	-
<b>Sales of Fixed Assets</b>					
364.41-00	Surplus Equipment/Furniture	-	5,598	-	-
	<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ 15,145</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Revenue</b>					
	Reserves				
389.01-00	Cash Carryover	-	-	199,900	298,000
	Total Reserves	-	-	199,900	298,000
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 199,900</b>	<b>\$ 298,000</b>
	<b>Law Enforcement Programs</b>	<b>\$ -</b>	<b>\$ 131,394</b>	<b>\$ 204,900</b>	<b>\$ 303,000</b>

## ***LAW ENFORCEMENT PROGRAMS***

### **Expenditure Summary**

<b>Expenditure Classification</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Operating Expenditures	-	67,248	166,200	206,500
Capital Outlay	-	18,628	38,700	96,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 85,876</b>	<b>\$ 204,900</b>	<b>\$ 303,000</b>

### **Expenditures by Division/Program**

<b>Division/Program</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
School Crossing Guard	-	1,163	4,000	4,000
Handicap Fund	-	837	18,700	11,000
Federal Equitable Sharing	-	74,755	160,000	225,500
Police Education	-	7,686	7,500	7,500
Police Confiscated Trust	-	1,435	14,700	55,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 85,876</b>	<b>\$ 204,900</b>	<b>\$ 303,000</b>

<p><b><i>LAW ENFORCEMENT PROGRAMS</i></b></p> <p><b><i>EXPENDITURES</i></b></p>
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Acct.#	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
31	Professional Services	-	-	5,000	-
34	Other Contractual Services	-	1	-	-
40	Travel Per Diem	-	3,940	3,500	3,500
44	Rents & Leases	-	-	700	-
46	Repairs & Maintenance	-	-	-	20,000
49	Other Current Charges	-	-	-	-
52	Operating Supplies	-	59,561	153,000	179,000
54	Books-Publ-Subscriptions	-	-	-	-
55	Training	-	3,746	4,000	4,000
	<b>Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 67,248</b>	<b>\$ 166,200</b>	<b>\$ 206,500</b>
62	Buildings	-	-	-	7,500
63	Improvements O/T Building	-	18,628	18,700	3,500
64	Machinery & Equipment	-	-	20,000	85,500
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 18,628</b>	<b>\$ 38,700</b>	<b>\$ 96,500</b>
	<b>Department Total</b>	<b>\$ -</b>	<b>\$ 85,876</b>	<b>\$ 204,900</b>	<b>\$ 303,000</b>

In FY 2009, School Crossing Guard, Handicap Fund, Federal Equitable Sharing, Police Education and Police Confiscated Trust were combined into the Law Enforcement Programs Fund.

*Special Programs Fund*

**SPECIAL PROGRAMS  
REVENUE**

Acct. #	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
<b>Intergovernmental</b>					
338.90-01	Library Cooperative	-	238,880	204,437	197,318
	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ 238,880</b>	<b>\$ 204,437</b>	<b>\$ 197,318</b>
<b>Miscellaneous</b>					
Interest					
361.10-16	Money Mkt - Wachovia	-	155	-	-
361.30-01	Certificate of Deposit	-	6,741	-	-
361.80-03	FMIVT 0-2 yr High Quality	-	3,550	-	-
	Total Interest	-	10,446	-	-
Other Miscellaneous					
366.90-58	Donations/Public Art Fund	-	233	-	-
369.30-01	Insurance	-	330	-	-
	Total Other Miscellaneous	-	563	-	-
	<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ 11,009</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Revenue</b>					
389.01-00	Cash Carryover	-	-	20,000	229,773
	<b>Non-Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 229,773</b>
	<b>Special Programs</b>	<b>\$ -</b>	<b>\$ 249,889</b>	<b>\$ 224,437</b>	<b>\$ 427,091</b>

## ***SPECIAL PROGRAMS***

### **Expenditure Summary**

<b>Expenditure Classification</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Personnel Services	-	176,646	167,961	184,765
Operating Expenditures	-	39,636	42,668	32,553
Capital Outlay	-	25,129	13,808	-
Debt Service	-	-	-	-
Transfers	-	-	-	209,773
Reserves/Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 241,411</b>	<b>\$ 224,437</b>	<b>\$ 427,091</b>

### **Expenditures by Division/Program**

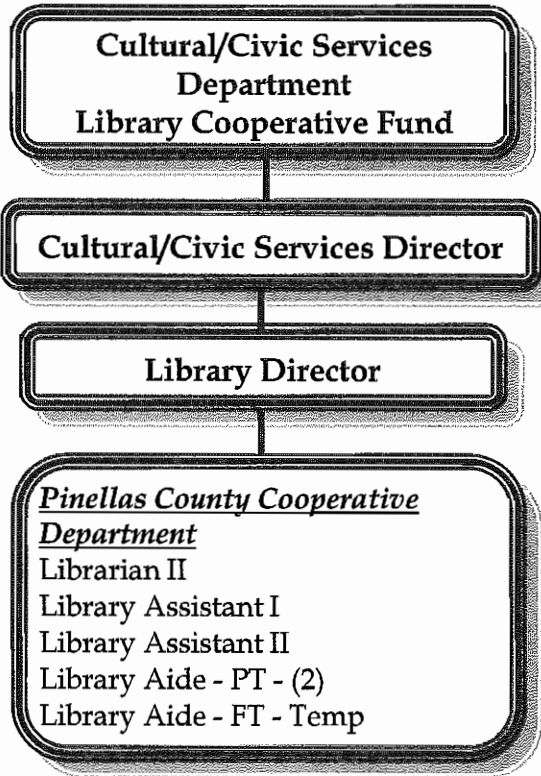
<b>Division/Program</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Pinellas County Cooperative	-	241,185	204,437	197,318
Public Art Fund	-	226	-	-
Employee Benefit Cost Deferral	-	-	20,000	229,773
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 241,411</b>	<b>\$ 224,437</b>	<b>\$ 427,091</b>

***SPECIAL PROGRAMS  
EXPENDITURES***

Acct.#	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
12	Regular Salaries & Wages	-	114,187	103,481	103,481
13	Other Salaries & Wages	-	17,133	19,192	29,473
21	FICA Taxes	-	9,198	8,518	10,171
22	Retirement Contribution	-	9,934	9,003	9,003
23	Life & Health Insurance	-	25,813	27,387	32,317
24	Worker's Compensation	-	381	380	320
	<b>Personnel Services</b>	<b>\$ -</b>	<b>\$ 176,646</b>	<b>\$ 167,961</b>	<b>\$ 184,765</b>
31	Professional Services	-	2,160	16,700	16,700
34	Other Contractual Services	-	365	-	-
40	Travel Per Diem	-	276	1,250	650
42	Freight & Postage Services	-	994	-	-
44	Rents & Leases	-	5,183	7,200	-
45	Insurance	-	1,866	4,760	4,760
46	Repairs & Maintenance	-	2,529	2,900	-
47	Printing and Binding	-	301	-	-
48	Promotional Activities	-	950	-	-
49	Other Current Charges	-	226	-	-
51	Office Supplies	-	1,924	900	-
52	Operating Supplies	-	21,368	6,423	9,743
54	Books-Publ-Subscriptions	-	1,394	1,035	-
55	Training	-	100	1,500	700
	<b>Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 39,636</b>	<b>\$ 42,668</b>	<b>\$ 32,553</b>
63	Improvement O/T Buildings	-	5,557	-	-
64	Machinery & Equipment	-	7,596	-	-
66	Books-Publ-Library Supplies	-	11,976	13,808	-
	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 25,129</b>	<b>\$ 13,808</b>	<b>\$ -</b>
91	Transfers	-	-	-	209,773
	<b>Non-Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,773</b>
	<b>Department Total</b>	<b>\$ -</b>	<b>\$ 241,411</b>	<b>\$ 224,437</b>	<b>\$ 427,091</b>

In FY 2009, The Library Cooperative, Employee Benefit Cost Deferral, and the Public Art Program were combined into the Special Programs Fund.

**PINELLAS COUNTY COOPERATIVE  
PERSONNEL SCHEDULE**



Position Title	FY 2008	FY 2009	FY 2010	FY 2011
Librarian II	1.00	1.00	1.00	1.00
Library Aide-PT	2.00	2.00	2.00	2.00
Library Aide*	0.50	0.50	-	-
Library Aide - FT - Temp*	-	-	-	0.50
Library Assistant I	1.00	1.00	1.00	1.00
Library Assistant II	1.00	1.00	1.00	1.00
<b>Total</b>	<b>5.50</b>	<b>5.50</b>	<b>5.00</b>	<b>5.50</b>

\*Funded 50% General Fund-Library, 50% Library Cooperative.

In FY 2009, the Library Cooperative moved from the Grants Fund to the Special Programs Fund.

## ***Expendable Trust***

The Expendable Trust Fund was eliminated in FY 2009 with funds being reclassified to other funds.

**EXPENDABLE TRUST  
REVENUE**

Acct. #	Account Description	Actual FY 2008	Actual FY 2009	Budgeted FY 2010	Budgeted FY 2011
<b>Fines and Forfeitures</b>					
351.20-01	Cash	7,620	-	-	-
351.30-00	Law Enforcement Education	4,786	-	-	-
359.01-00	Other Fines & Forfeits	1,675	-	-	-
	<b>Fines and Forfeitures</b>	<b>\$ 14,081</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
	Interest				
361.10-16	Money Mkt - Wachovia	949	-	-	-
361.20-00	State Board Interest	2,144	-	-	-
361.30-01	Certificate of Deposit	5,735	-	-	-
361.80-03	FMIVT 0-2 yr High Quality	3,227	-	-	-
	<b>Miscellaneous</b>	<b>\$ 12,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Revenue</b>					
	Transfers				
381.10-01	Interfund Transfer	2,720	-	-	-
	<b>Non-Revenue</b>	<b>\$ 2,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Expendable Trust</b>	<b>\$ 28,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

***EXPENDABLE TRUST***

**Expenditure Summary**

<b>Expenditure Classification</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Operating Expenditures	18,338	-	-	-
<b>Total Expenditures</b>	<b>\$ 18,338</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Division/Program**

<b>Division/Program</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
Police Education	18,338	-	-	-
<b>Total Expenditures</b>	<b>\$ 18,338</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

***EXPENDABLE TRUST  
EXPENDITURES***

<b>Acct.#</b>	<b>Account Description</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Budgeted FY 2010</b>	<b>Budgeted FY 2011</b>
40	Travel Per Diem	9,701	-	-	-
52	Operating Supplies	590	-	-	-
54	Books-Publ-Subscriptions	8,047	-	-	-
	<b>Operating Expenditures</b>	<b>\$ 18,338</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 18,338</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

In FY 2009, Police Education and Police Confiscated Trust moved to the Law Enforcement Programs Fund, and Employee Benefit Cost Deferral moved to the Special Programs Fund.