

**BOARD OF COUNTY COMMISSIONERS**

**DATE:** September 23, 2014

**AGENDA ITEM NO.** 37

**Consent Agenda** ☐

**Regular Agenda** ☐

**Public Hearing** ☒

County Administrator's Signature

**Subject:**

Public Hearing for Consideration and Adoption of Final Millage Rates and Budgets for Fiscal Year 2015.

**Department:**

Office of Management and Budget

**Staff Member Responsible:**

Bill Berger, Director

**Recommended Action:**

I RECOMMEND THAT THE BOARD OF COUNTY COMMISSIONERS (BOARD) ADOPT THE ATTACHED RESOLUTIONS APPROVING THE FINAL MILLAGE RATES AND BUDGETS FOR FISCAL YEAR 2015.

**Summary Explanation/Background:**

On July 15, 2014, the County Administrator delivered the FY2015 Proposed (Tentative) Budget to the Board of County Commissioners. The proposed ad valorem millage rates were then certified to the Property Appraiser on August 1, 2014 for inclusion in the Truth in Millage (TRIM) Notices. These notices were mailed to all county property taxpayers on August 22<sup>nd</sup>, and contained the notice of the time and place of the first public hearing on September 11<sup>th</sup>, 2014. Additionally, the TRIM Notice contained information regarding the new East Lake Recreation Services Taxing Authority and proposed millage levy.

Notice for the second and final Public Hearing was published in the Tampa Bay Times on September 20<sup>th</sup>, 2014 in accordance with Florida Statutes Section 200.065. The order of business and content of this hearing are mandated by Florida Statutes. At this hearing, the Board will adopt resolutions that approve final millage rates and budgets for the various entities for which the Board is the taxing authority.

**Fiscal Impact/Cost/Revenue Summary:**

Final approval of the FY2015 millage rates and budgets for County-wide, Municipal Services Taxing Units, and other taxing districts is required to comply with Florida Statutes. This will conclude the process of approving appropriations for the fiscal year beginning October 1<sup>st</sup>, 2014.

**Exhibits/Attachments Attached:**

1. Exhibit 1 - Resolutions Adopting FY2015 Final Millages and Budgets
2. FY2015 Annual Operating & Capital Budget is available for review at Board Records and posted on the County's Internet website [www.pinellascounty.org](http://www.pinellascounty.org)

# **EXHIBIT 1**

Resolutions Adopting  
FY2015 Final Millages and Budgets  
**(UNANIMOUS VOTE)**

NO.

**RESOLUTION ADOPTING FINAL MILLAGES  
FOR FISCAL YEAR 2014- 2015  
PINELLAS COUNTY COUNTY-WIDE**

**WHEREAS**, the Board of County Commissioners, as taxing authority for Pinellas County General Fund (Pinellas County BCC) and Pinellas County Health Department, has adopted proposed millages to be levied upon property under its jurisdiction and tentative budgets in accordance with the fiscal policy of the Board of County Commissioners at a public hearing on September 11th, 2014; and

**WHEREAS**, the Board of County Commissioners has determined that the final millages and budgets are at the lowest possible level in accordance with sound fiscal policy; and

**WHEREAS**, notice of the public hearing to adopt the final millages has been published, and the Board has conducted a public hearing on the adoption of the final millages pursuant to the requirements of Chapters 129 and 200, Florida Statutes, and other applicable provisions of Florida Law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners as taxing authority for Pinellas County BCC and Pinellas County Health Department, in public hearing duly assembled this 23rd day of September, 2014, that the Board of County Commissioners hereby adopts the final millage rates for Pinellas County, Florida, including the percentage increases in property taxes, as established pursuant to said hearing for the fiscal year 2014-2015 as:

<b>COUNTY-WIDE:</b>	<b>Mills</b>	<b>Rolled-back Rate</b>	<b>Percentage Increase in Property Taxes</b>
Aggregated			
General Fund	5.2755	4.9831	5.87%
Health Department Fund	<u>0.0622</u>	<u>0.0587</u>	<u>5.96%</u>
<b>Total</b>	<b>5.3377</b>	<b>5.0418</b>	<b>5.87%</b>

Commissioner \_\_\_\_\_ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

**AYES:**

**NAYS:**

**ABSENT AND NOT VOTING:**

**APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY**

By \_\_\_\_\_

Attorney

NO.

**RESOLUTION ADOPTING FINAL BUDGETS  
FOR FISCAL YEAR 2014-2015  
PINELLAS COUNTY COUNTY-WIDE**

**WHEREAS**, the Board of County Commissioners, as taxing authority for the Pinellas County General Fund (Pinellas County BCC) and Pinellas County Health Department, has adopted proposed millages to be levied upon property under its jurisdiction and tentative budgets in accordance with the fiscal policy of the Board of County Commissioners at a public hearing on September 11<sup>th</sup>, 2014; and

**WHEREAS**, the Board of County Commissioners has determined that the final budgets based upon said final millages are at the lowest possible level in accordance with sound fiscal policy; and

**WHEREAS**, notice of the public hearing to adopt the final budgets has been published, and the Board has conducted a public hearing on the adoption of the final budgets pursuant to the requirements of Chapters 129 and 200, Florida Statutes, and other applicable provisions of Florida Law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners as taxing authority for Pinellas County BCC and Pinellas County Health Department, in public hearing duly assembled this 23rd day of September, 2014, that the Board of County Commissioners hereby adopts each of the final budgets for Pinellas County, Florida, as established pursuant to said hearing for the fiscal year 2014-2015 as:

<b>GENERAL FUND</b>	\$523,821,670
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**SPECIAL REVENUE**

County Transportation Trust	51,091,660
Pinellas County Health Department	3,753,910
Pinellas County Health Program	3,400,000
Mosquito Control – State	26,280
Community Development	16,006,110
State Housing Initiatives Partnership (SHIP)	4,138,130
Gifts for Animal Welfare Trust	445,170
Tree Bank Fund	196,220
School Crossing Guard Trust	100,250
Intergovernmental Radio Communications Program	767,960
STAR Center	8,860,910
Marina Operations Fund	319,240
Emergency Communications # E911 System	11,015,450
Community Housing Trust Fund	925,780
Building & Development Review Svcs Fund	9,700,710
Tourist Development Council	44,335,790
Construction Licensing Board	1,809,760
Air Quality Tag Fee Fund	1,831,760
Drug Abuse Trust Fund	110,840
Street Lighting Districts	1,567,620
Special Assessments - Paving	1,374,810
Special Assessments - Dredging	152,830
Special Assessments-Drainage	1,074,120

**SPECIAL REVENUE**

Lealman Solid Waste Collection & Disposal District	1,672,150
Surface Water Utility Fund	22,407,970

**CAPITAL IMPROVEMENTS**

Capital Projects	191,473,290
Transportation Impact Fees	1,714,170

**INTERNAL SERVICE**

Business Technology Services	39,404,870
Fleet Management	20,092,670
Risk Financing	46,314,280
Employee Health Benefits	99,501,090
DEI Support Services	10,980,380

**ENTERPRISE**

Airport	46,028,490
Water	146,939,280
Sewer	170,540,170
Solid Waste	324,208,900

Commissioner \_\_\_\_\_ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

**AYES:**

**NAYS:**

**ABSENT AND NOT VOTING:**

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY

By \_\_\_\_\_

Attorney

NO.

**RESOLUTION ADOPTING FINAL MILLAGES  
FOR FISCAL YEAR 2014-2015  
PINELLAS COUNTY – MUNICIPAL SERVICE TAXING UNITS & DEPENDENT SPECIAL DISTRICTS**

**WHEREAS**, the Board of County Commissioners, as taxing authority for the Pinellas County Emergency Medical Services, Pinellas Planning Council, Municipal Service Taxing Unit, the Public Library Cooperative-Municipal Service Taxing Unit, the Palm Harbor Community Services District, the Feather Sound Community Services District, East Lake Library Services, East Lake Recreation Services and as governing body of the Pinellas County Fire Protection Authority and as the taxing authority for each of the following Fire Protection Districts: Belleair Bluffs, Clearwater, Dunedin, Gandy, Largo, Pinellas Park, Safety Harbor, Tarpon Springs, Seminole, High Point, Tierra Verde, and South Pasadena has adopted proposed millages to be levied upon property under its jurisdiction and tentative budgets in accordance with the fiscal policy of the Board of County Commissioners at a public hearing on September 11<sup>th</sup>, 2014; and

**WHEREAS**, the Board of County Commissioners has determined that the final millages and final budgets are at the lowest possible level in accordance with sound fiscal policy; and

**WHEREAS**, notice of the public hearing to adopt the final millages has been published, and the Board has conducted a public hearing on the adoption of the final millages pursuant to the requirements of Chapters 129 and 200, Florida Statutes, and other applicable provisions of Florida Law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners as taxing authority for the following Tax Districts, in public hearing duly assembled this 23rd day of September, 2014, that the Board of County Commissioners hereby adopts the final millage rates for the following Tax Districts, including each of the percentage decrease or increase in property taxes, as established pursuant to said hearing for the fiscal year 2014-2015 as:

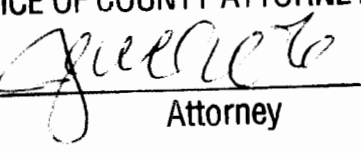
<u>District</u>	<u>Mills</u>	<u>Rolled-back Rate</u>	<u>Percentage (Decrease)/Increase in Property Taxes</u>
Emergency Medical Services	0.9158	0.8619	6.25%
Pinellas Planning Council	0.0160	0.0151	5.96%
Municipal Service Taxing Unit	2.0857	1.9858	5.03%
Public Library Cooperative MSTU	0.5000	0.4774	4.73%
Palm Harbor Community Services	0.5000	0.4744	5.40%
Feather Sound Community Services	0.5000	0.4678	6.88%
East Lake Library Services	0.2500	0.2416	3.48%
East Lake Recreation Services	0.2500	n/a	n/a
<b><u>Fire Districts</u></b>			
Belleair Bluffs	1.7320	1.6418	5.49%
Clearwater	3.2092	2.9880	7.40%
Dunedin	2.9222	3.3651	(13.16%)
Gandy	2.2977	2.2136	3.80%
Largo	3.5609	3.3767	5.46%
Pinellas Park	3.0163	2.9021	3.94%
Safety Harbor	2.8118	2.6585	5.77%
Tarpon Springs	2.3745	2.3042	3.05%
Seminole	1.9581	1.8437	6.20%
High Point	2.6700	2.5426	5.01%
Tierra Verde	1.9118	1.8285	4.56%
South Pasadena	0.9137	0.8501	7.48%

Commissioner \_\_\_\_\_ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

**AYES:**

**NAYS:**

**ABSENT AND NOT VOTING:**

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY  
By   
Attorney

NO.

**RESOLUTION ADOPTING FINAL BUDGETS  
FOR FISCAL YEAR 2014-2015  
PINELLAS COUNTY – MUNICIPAL SERVICE TAXING UNITS & DEPENDENT SPECIAL DISTRICTS**

**WHEREAS**, the Board of County Commissioners, as taxing authority for the Pinellas County Emergency Medical Services, Pinellas Planning Council, Municipal Service Taxing Unit, the Public Library Cooperative-Municipal Service Taxing Unit, the Palm Harbor Community Services District, the Feather Sound Community Services District, East Lake Library Services, East Lake Recreation Services and as governing body of the Pinellas County Fire Protection Authority and as the taxing authority for each of the following Fire Protection Districts: Belleair Bluffs, Clearwater, Dunedin, Gandy, Largo, Pinellas Park, Safety Harbor, Tarpon Springs, Seminole, High Point, Tierra Verde, and South Pasadena has adopted proposed millages to be levied upon property under its jurisdiction and tentative budgets in accordance with the fiscal policy of the Board of County Commissioners at a public hearing on September 11<sup>th</sup>, 2014; and

**WHEREAS**, the Board of County Commissioners has determined that the final budgets based upon said final millages are at the lowest possible level in accordance with sound fiscal policy; and

**WHEREAS**, notice of the public hearing to adopt the final budgets has been published, and the Board has conducted a public hearing on the adoption of the final budgets pursuant to the requirements of Chapters 129 and 200, Florida Statutes, and other applicable provisions of Florida Law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners as taxing authority for the following Tax Districts, in public hearing duly assembled this 23rd day of September, 2014, that the Board of County Commissioners hereby adopts each of the final budgets as established pursuant to said hearing for the fiscal year 2014-2015 as:

<b><u>District</u></b>	<b><u>Final Budget</u></b>
Emergency Medical Services	119,222,220
Pinellas Planning Council	1,260,490
Municipal Service Taxing Unit	72,318,060
Public Library Cooperative MSTU	4,627,140
Palm Harbor Community Services	1,789,770
Feather Sound Community Services	303,230
East Lake Library Services	637,430
East Lake Recreation Services	586,830
<b><u>Fire Districts</u></b>	
Belleair Bluffs	1,384,590
Clearwater	5,429,700
Dunedin	1,242,250
Gandy	200,310
Largo	3,187,550
Pinellas Park	882,890
Safety Harbor	407,590
Tarpon Springs	737,050
Seminole	7,001,370
High Point	2,534,720
Tierra Verde	1,935,970
South Pasadena	469,530

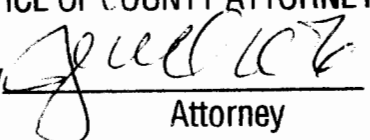


Commissioner \_\_\_\_\_ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

**AYES:**

**NAYS:**

**ABSENT AND NOT VOTING:**

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY  
By   
Attorney

NO.

**RESOLUTION ADOPTING THE TOTAL FINAL  
2014 - 2015 COUNTY BUDGET  
PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS**

**WHEREAS**, the PROPERTY APPRAISER OF PINELLAS COUNTY, FLORIDA did certify her estimate of valuations to the BOARD, as taxing authority, on July 1<sup>st</sup>, 2014; and

**WHEREAS**, proposed maximum millage rates were established on August 4<sup>th</sup>, 2014, by certificate, and said PROPERTY APPRAISER was advised, within 35 days of her certification, of the date, time and place at which a Public Hearing would be held to consider millage rates and tentative budgets; and

**WHEREAS**, said PROPERTY APPRAISER did, on August 22<sup>nd</sup>, 2014, mail Notices of Proposed Property Taxes advising each property owner of the date, time and place at which a Public Hearing would be held to receive comments from the general public and to answer questions on any proposed tax changes and budgets prior to said BOARD adopting the tentative millages and budgets; and

**WHEREAS**, within 80 days of the PROPERTY APPRAISER certification of valuation, but not earlier than 65 days thereafter, a Public Hearing was held at 6:00 p.m. on September 11th, 2014, in the COUNTY COMMISSION ASSEMBLY ROOM at the PINELLAS COUNTY COURTHOUSE, CLEARWATER, FLORIDA, to receive opinions and comments from the general public, and to answer questions on the 2014 - 2015 Tentative Budgets and Millage Rates; and

**WHEREAS**, prior to the conclusion of said September 11th, 2014 Public Hearing, said BOARD did adopt the Tentative 2014 - 2015 Millages and Budgets, and publicly announced the percent by which the proposed aggregate millage rate increased over the rolled-back rate; and

**WHEREAS**, within 15 days of adopting the 2014 - 2015 Tentative Millages and Budgets, said BOARD did, on September 20<sup>th</sup>, 2014, advertise the date, time and place at which a Public Hearing would be held to receive comments from the general public and to answer questions on any proposed tax changes and budgets prior to said BOARD adopting final millage rates and budgets pursuant to Section 200.065(2)(d), Florida Statutes, and advertised a Notice of Tax Increase and summary statement of all adopted 2014 - 2015 Tentative Millages and Budgets pursuant to Section 129.03 (3)(b), Florida Statutes, in the TAMPA BAY TIMES, a newspaper of general circulation in the County; and

**WHEREAS**, a Public Hearing of intent to finalize and adopt the 2014 - 2015 Millages and Budgets was held at 6:00 p.m. on September 23<sup>rd</sup>, 2014, in said COUNTY COMMISSION ASSEMBLY ROOM within 5 days after newspaper publication of the advertisement of said intent to finalize and adopt; and

**WHEREAS**, said BOARD, during the September 23<sup>rd</sup>, 2014 Public Hearing did thereupon adopt the 2014 - 2015 Annual Budget, as amended, including the annual operating budgets, capital budgets and ten-year capital program; and

**WHEREAS**, working-capital funding requirements for the payment of expenditures within various funds and of the Constitutional Officers are anticipated throughout Fiscal Year 2014 - 2015, for which short-term borrowing may be required until source revenues for these funds are received.

**NOW, THEREFORE, BE IT RESOLVED** by the BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, as taxing authority, in a public meeting duly assembled this 23rd day of September, 2014, that the 2014 - 2015 annual operating budgets, capital budgets and ten-year capital program, as finally amended, be adopted as the 2014 - 2015 final budgets and included in the Annual Budget document filed with Board Records and posted to the County Internet website.

**BE IT FURTHER RESOLVED** that it is hereby found that the appropriations for travel, professional association memberships, education courses and awards as adopted in the attached 2014 - 2015 Final Budget and referenced to the detailed budget requests serve necessary public purposes benefiting Pinellas County, and such expenditures are to be hereby approved consistent with all applicable laws, rules and regulations.


**BE IT FURTHER RESOLVED** that the Clerk of the Circuit Court, in consultation with the Office of Management and Budget, is hereby authorized and approved to: (i) advance Fiscal Year 2014 - 2015 interfund loans from the General Fund and other funds of the Board of County Commissioners, exclusive of the monies invested under bond covenants or otherwise prohibited by law, ordinance or policy, to various funds until the principal amount and associated interest (at the average daily rate of earnings for the County's depository accounts, if applicable) can be repaid in accordance with the Board of County Commissioners Investment Policy as approved in Resolution 10-2; and (ii) to provide interfund loan advances across budget years in order to meet fund cash flow needs or for other authorized purposes in accordance with the express terms and conditions for the interfund loan as approved by resolution of the Board of County Commissioners.

Commissioner \_\_\_\_\_ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

**AYES:**

**NAYS:**

**ABSENT AND NOT VOTING:**

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY  
By   
Attorney