

Pinellas County Board of County Commissioners (BCC)
BCC Assembly Room
315 Court Street, 5th Floor
Clearwater, Florida 33756

May 14, 2013

AGENDA

BUDGET INFORMATION SESSION

Citizen's Comments Will Follow Each Presentation

9:30 a.m.

1. [Article V](#)
2. [Judiciary](#)
3. [Public Defender](#)
4. [State Attorney](#)
5. [Property Appraiser](#)
6. [Financial Forecast Summary Update](#)

"Citizens' Comments"

Any Person Wishing to Speak During the "Citizens' Comments" Portion of the Work or Budget Information Session Agenda Must Have a Blue Card Completed and Given to Staff at the Staff Table. The Chairman Will Call the Speakers, One by One, to the Podium to be Heard. Each Speaker May Speak up to Three (3) Minutes. Persons Who Have Been Authorized to Represent an Organization with Five (5) or More Members or a Group of Five (5) or More Persons Should Complete a Blue Card, Submit it to Staff at the Table Located at the Front of the Board Room, and Should Limit Their Presentation to Ten (10) Minutes.

Order of Items is Subject to Change. All Times are Approximate. Recess May be Taken.

Article V and Court Support Overview

May 14, 2013

Background

- Article V, Revision 7 of the Florida Constitution redefined the responsibilities of both the State and counties for funding of the state court system
- The County is required to provide certain types of support, such as facilities and technology
- The County also provides support that is not mandated by the Constitution or State Statute
- The total impact of all Court related programs to the General Fund is (\$32.0M) in FY2013

Background

Court Support Programs are budgeted in various agencies throughout the General Fund:

- Sheriff (including bailiffs)
- Judiciary
- State Attorney
- Public Defender
- Criminal Justice Information System (CJIS)
- General Government (Consolidated Case Management System project)
- Justice and Consumer Services
- Real Estate Management
- Public Safety Services (Communications)

Court Support Categories

- I. Required County Functions
- II. Local Options with defined revenue streams
- III. Court Innovations and Other Local Options
- IV. Other Court Related

I. Required County Functions

- Facilities Operations and Maintenance
- Technology and Communications
- Technology System Projects
- Other mandates

I. Required County Functions

Facilities Operations and Maintenance

Expenditures:

- | | |
|-------------------------------------|---------------|
| • Court Security (Sheriff) | \$ 13,184,170 |
| • Building Operations & Maintenance | \$ 5,224,760 |

Revenue:

- | | |
|-----------------------|--------------|
| • \$30 Facilities Fee | \$ 2,785,000 |
|-----------------------|--------------|

Net Cost:	(\$15,623,930)
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I. Required County Functions

Technology and Communications

Expenditures:

• Judiciary	\$ 1,349,640
• Public Defender	\$ 254,650
• State Attorney	\$ 239,770
• Criminal Justice Information System (CJIS)	\$3,094,940
• Communications	\$ 414,810

Revenue:

• \$2 Recording Fee	\$ 1,060,130
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Net Cost:	(\$ 4,293,680)
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I. Required County Functions

Technology System Projects

Expenditures:

- Justice Consolidated Case
Management System (CCMS) \$6,082,060

Revenue:

- \$2 Recording Fee: None available after ongoing costs

Net Cost: (\$6,082,060)

I. Required County Functions

Other Mandates

Expenditures:

- Juvenile Detention (payment to Fla. Department of Juvenile Justice) \$ 4,573,580
- Alternative Sanctions Coordinator \$ 61,610
- Guardianship Monitor \$ 78,030

Revenue: None

Net Cost: (\$ 4,713,220)

I. Required County Functions

\$ millions	Expenditures	Revenue	Difference
Facilities Operations and Maintenance	\$ 18.4 M	\$ 2.8 M	\$ (15.6 M)
Technology and Communications	5.4 M	1.1 M	(4.3 M)
Technology System Projects	6.1 M	0	(6.1 M)
Other Mandates	4.7 M	0	(4.7 M)
Total	\$ 34.6 M	\$ 3.9 M	\$ (30.7 M)

II. Local Options with defined revenue streams

- Juvenile Behavioral Evaluation
- Teen Court
- Juvenile Alternatives
- Law Library
- Legal Aid

II. Local Options with defined revenue streams

Juvenile Programs and Teen Court

Expenditures:

• Juvenile Behavioral Evaluation	\$ 401,320
• Teen Court	\$ 236,820
• Juvenile Alternatives	\$ 400,610

Revenue:

• Juvenile Welfare Board grants	\$ 401,320
• \$3 Delinquency Case Fee	\$ 296,880
• \$ 65 Court Fee	\$ 400,610*

* Includes carry-forward funds

II. Local Options with defined revenue streams

Law Library and Legal Aid

Expenditures:

• Law Library	\$ 276,010
• Legal Aid	\$ 360,770

Revenue:

• \$ 65 Court Fee (Law Library)	\$ 268,530
• \$ 65 Court Fee (Legal Aid)	\$ 263,750
• Law Library copy machines	\$ 5,000

Net Cost (Legal Aid):	(\$ 44,190)
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II. Local Options with defined revenue streams

\$ millions	Expenditures	Revenue	Difference
Juvenile Behavioral Evaluation, Teen Court, & Juvenile Alternatives *	\$ 1.0 M	\$ 1.1 M	\$ 0.1M
Law Library	0.3 M	0.3 M	0
Legal Aid	0.3 M	0.2 M	(0.1 M)
Total	\$ 1.6 M	\$ 1.6 M	\$ 0

** Note: Per Statute, unused funds in Juvenile Alternatives are rolled over to support Court Innovations.*

III. Court Innovations and Other Local Options

- Drug Court
- Staff Attorneys
- Administrative Assistance
- Domestic Violence Prevention

III. Court Innovations and Other Local Options

Expenditures:

• Drug Court (ongoing + grants)	\$ 1,343,990
• Staff Attorneys	\$ 350,970
• Administrative Assistance	\$ 48,250
• Domestic Violence Prevention (grants)	\$ 275,050

Revenue:

• \$ 65 Court Fee	\$ 263,780
• Court Innovations carry-forward funds	\$ 299,180
• Drug Court (grants)	\$ 580,250
• Domestic Violence Prevention Grants	\$ 275,050

Net Cost: (\$ 600,000)

III. Court Innovations and Other Local Options

\$ millions	Expenditures	Revenue	Difference
Drug Court, Staff Attorneys, Administrative Assistance, Domestic Violence Prevention	\$ 2.0 M	\$ 1.4 M	\$ (0.6 M)
Total	\$ 2.0 M	\$ 1.4 M	\$ (0.6 M)

General Fund supports \$600K of Drug Court Local Option expenses in Justice and Consumer Services budget

IV. Other Court Related Programs

- Jail Diversion programs
- Incompetent to Proceed (ITP) program
- Guardian ad Litem support

* *No defined revenue streams other than occasional grants*

IV. Other Court Related Programs

Expenditures:

• Jail Diversion*	\$ 757,350
• Incompetent to Proceed	\$ 161,490
• Guardian ad Litem (facility cost)	\$ 152,140

Revenue:

• Jail Diversion grant*	\$ 409,350
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Net Cost: (\$ 661,630)

* Jail Diversion FY 2013 grant budget included anticipated new grants and funds carried forward.

IV. Other Court Related Programs

\$ millions	Expenditures	Revenue	Difference
Jail Diversion	\$ 0.8 M	\$ 0.4 M	\$ (0.4 M)
Incompetent to Proceed	0.2 M	0	(0.2 M)
Guardian ad Litem (facility cost)	0.1 M	0	(0.1 M)
Total	\$ 1.1 M	\$ 0.4 M	\$ (0.7 M)


General Fund supports \$700K of Other Court Related Programs

Court Support Categories

- I. Required County Functions
- II. Local Options with defined revenue streams
- III. Court Innovations and Other Local Options
- IV. Other Court Related

Court Support: FY2013 Budget

\$ millions	Expenditures	Revenue	Difference
Required Functions	\$ 34.6 M	\$ 3.9 M	\$ (30.7 M)
Local Options			
--w/ defined revenue	1.6 M	1.6 M	0
--Court innovations & other Local Opt's	2.0 M	1.4 M	(0.6 M)
Other Court Related	1.1 M	0.4 M	(0.7 M)
Total	\$ 39.3 M	\$ 7.3 M	\$ (32.0 M)



** Optional County funding without defined revenue streams totals \$1.3 million*

Questions & Answers

JUDICIARY

The Judiciary includes operational and administrative support for the Circuit and County Courts within Pinellas County. The Board of County Commissioners provides funding for statutorily required positions, communications and technology, furniture, the guardianship program, an alternative sanctions coordinator, and certain local options. Facilities maintenance is budgeted in the Real Estate Management Department under the County Administrator. Court security is included in the Sheriff's budget. All other operating expenses are the financial responsibility of the State.

0001 GENERAL FUND

Department Revenues by Fund / Account		FY13 Revised Budget (a)	FY14 Request		FY14 Request vs. FY13 Bud %	
0001	General Fund Tax Support	849,750	759,140		(90,610)	-10.7%
	Federal and State Grants	356,350	165,590		(190,760)	-53.5%
	\$2 Fee - Court Technology Support	775,900	887,260		111,360	14.4%
	\$3 Teen Court Delinquency Fee	282,040	253,840		(28,200)	-10.0%
	\$65 Traffic Fee - Juvenile Alternatives	255,490	263,780		8,290	3.2%
	JWB Grant - Juvenile Psychological Services	401,320	405,600		4,280	1.1%
	\$65 Traffic Fee - Court Innovations	255,490	263,780		8,290	3.2%
	\$65 Traffic Fee - Law Libraries	255,490	263,780		8,290	3.2%
	Charges For Service-Law Libraries	5,000	5,000		-	0.0%
	Revenue Carryover From Prior Years	664,130	748,360		84,230	12.7%
Total Revenues & Fund Balance		4,100,960	4,016,130		(84,830)	-2.1%
Department Expenditures by Program		FTE by Program				
0001	Court Technology	1,349,640	1,371,890	11.0	22,250	1.6%
	(c) Court-County's Statutory Requirements	517,250	562,280	2.0	45,030	8.7%
	Juvenile Alternatives	400,610	412,650	7.0	12,040	3.0%
	Teen Court Program	236,820	241,150	4.0	4,330	1.8%
	Juvenile Behavioral Evaluation	401,320	422,910	5.0	21,590	5.4%
	(e) Administrative Office of the Courts	404,600	196,550	3.5	(208,050)	-51.4%
	Drug Court Program	163,740	163,370	3.0	(370)	-0.2%
	Court Counsel Program	350,970	370,820	5.8	19,850	5.7%
	Law Libraries	276,010	274,510	1.0	(1,500)	-0.5%
Total Expenditures		4,100,960	4,016,130		(84,830)	-2.1%
Personnel Summary						
County-Funded FTE (Full-time equivalent positions)		43.0 (b)		42.3	-1	-1.6%
State-Funded FTE (Full-time equivalent positions)		266.0		TBD		
Total FTE (Full-time equivalent positions)		309.0		TBD		

JUDICIARY

Target Reconciliation	
FY14 Budget Request Target (c)	\$ 561,270
Target Variance	\$ 1,010
FY14 Decision Package Request	Not Applicable

	FY13 Budget	% of Total	FY14 Request
JUDICIARY TOTAL BUDGET			
County Portion (above)	4,100,960	12.3%	4,016,130
(d) Direct State Support	29,356,580	87.7%	TBD
Total Budget	33,457,540	100.0%	TBD



- (a) FY13 Revised Budget as of February 12, 2013
- (b) FY13 reflects total full-time permanent position headcount. FY14 reflects FTEs.
- (c) The target is only applicable to the Court - Statutory Requirements program. The other programs in the Judiciary budget are intended to be funded by dedicated revenue streams.
- (d) State budget figures include positions and expenditures for the entire Sixth Circuit (Pinellas & Pasco).
FY14 State budget is not final at this time.
- (e) FY13 budget for Administrative Office of the Courts includes two years of grant funding; the anticipated unspent balance is continued into FY14.

JUDICIARY

Program Descriptions

Court Technology Program	Article V of the State Constitution requires the counties to provide all reasonable and necessary technology and communications functions for the Judiciary, State Attorney, and Public Defender. Funding is partially supported by Court fees. Judiciary technology includes technical support to the judges and staff; video and audio systems; computer systems and networks; new products and upgrades to applications; training and teleconferencing.
Court-County's Statutory Requirements	The County is mandated by statute to fund certain court-related activities. These include communication costs associated with Court Operations - including telephone, fax, and network communications; the Guardianship Monitor Program which supports the Probate Judges to ensure that the requirements of court rules and statutes pertaining to guardians are followed; and the Alternative Sanctions Coordinator who attends detention calendars to link families to community social services and provides information to families in unusual or difficult delinquency cases; and makes referrals as appropriate. Also included are Intergovernmental Risk Management cost allocations.
Juvenile Alternatives	To provide early intervention, prevention and diversion services to first-time juvenile offenders, and to relieve overburdened juvenile courts by providing non-judicial dispositions of lesser juvenile offenses.
Teen Court Program	Teen Court is a non-judicial juvenile diversion program for youth under 18 years of age and is a part of the Juvenile Arbitration Program. Teen Court's purpose for the teen offender is to interrupt developing patterns of criminal behavior in juveniles by promoting self-esteem, motivation for self-improvement, and a healthy attitude toward authority.
Juvenile Behavioral Evaluation	The Behavioral Evaluation Program supports the Unified Family Court by providing information regarding the social, emotional, behavioral and cognitive abilities of juveniles, the overall functioning of the family, the child/adult's competence to understand proceedings, and recommended sanctions based on treatment needs. The program enhances the safety and well being of the community through client referrals for psychiatric evaluations and further treatment as deemed appropriate.
Administrative Office of the Courts	Administrative position for Court Administration funded by the county pursuant to inter-local agreement. This position is a local option that provides general administrative support for the Courts Psychologist Dr. Jill Poorman.
Drug Court Program	The cooperative effort of a team approach is a hallmark of the Sixth Judicial Circuit Adult Drug Treatment Court. It is a court-supervised, comprehensive drug treatment court for non-violent defendants. This is a voluntary program that involves frequent appearances before the drug court judge, substance abuse treatment and frequent, random testing for substance abuse. Successful completion of the Adult Drug Treatment Court plan may result in the dismissal of charges against defendants entering the program through Pre-Trial Intervention (defendants facing a first-time, non-violent, third-degree felony charge and admitted to Drug Court at the sole discretion of the State Attorney). Additional Drug Court expenses are found in the Department of Justice and Consumer Services.
Court Counsel Program	Staff attorneys and administrative assistant. These positions are local options and are classified as Court Innovations. Staff attorneys assist 33 Circuit Court judges and 17 County Court judges in Pinellas County. Staff Attorneys review and act on post-conviction motions, prepare orders, respond to judges' requests for trial and pre-trial assistance and respond to requests from the Chief Judge and the public
Law Libraries Program	Depository for legal materials for public use by pro se litigants and members of the bar. The library at the Criminal Justice Center was closed in FY07 and the St. Petersburg Law Library was closed in FY08, leaving the one Law Library in downtown Clearwater. This program promotes trust and confidence in the judicial system by providing an access point for equal justice under the law.

Decision Package Details

Not Applicable

Request



PUBLIC DEFENDER

The Public Defender's office provides legal advice, counsel, and defense services to needy and financially indigent citizens accused of crimes, as required by Florida law. The County portion of the budget funds Article V related technology requirements, the Jail Diversion and Incompetent to Proceed programs.

0001 GENERAL FUND

Department Revenues by Fund / Account		FY13 Revised Budget (a)	FY14 Request		FY14 Request vs. FY13 Bud %	
0001	General Fund Tax Support	617,740	652,380		34,640	5.6%
	Federal and State Grants *	409,350	-		(409,350)	-100.0%
	Document Recording Fees (\$2 Fee)	146,400	245,750		99,350	67.9%
Total Revenues & Fund Balance		1,173,490	898,130		(275,360)	-23.5%
Department Expenditures by Program				FTE by Program		
0001	Public Defender - Technology	254,650	379,980	n/a	125,330	49.2%
	Jail Diversion - BCC Funds	348,000	356,660	n/a	8,660	2.5%
	Jail Diversion - State DCF Grants	409,350	-	n/a	(409,350)	-100.0%
	Incompetent to Proceed	161,490	161,490	n/a	-	0.0%
Total Expenditures		1,173,490	898,130		(275,360)	-23.5%
Personnel Summary						
County-Funded FTE (Full-time equivalent positions)		0.0 (b)		n/a	0	*****
State-Funded FTE (Full-time equivalent positions)		228.0		TBD		
Total FTE (Full-time equivalent positions)		228.0		TBD		

Target Reconciliation	
FY14 Budget Request Target (d)	\$ 518,150
Target Variance	\$ -
FY14 Decision Package Request	Not Applicable

	FY13 Budget	% of Total	FY14 Request
PUBLIC DEFENDER TOTAL BUDGET			
County Portion (above, excluding grants)	764,140	5.5%	898,130
(e) Direct State Support	12,809,179	91.6%	TBD
Federal/Grants/Fees/Misc	409,350	2.9%	-
Total Budget	13,982,669	100.0%	TBD



(a) FY13 Revised Budget as of February 12, 2013

(b) FY13 reflects total full-time permanent position headcount. FY14 reflects FTEs.

(c) Grant funding in support of the Jail Diversion Program is dependent on future approvals. FY2013 includes the third year of a three-year grant as well as carry-forward grant funding. The FY2014 grant funding total is undetermined at this time and will be updated when information is available.

(d) The reduction target is only applicable to the Jail Diversion -BCC Funds and Incompetent to Proceed (ITP) programs, excluding grant-supported expenditures.

These programs are completely discretionary. The Technology program is assumed to be subject to Article V requirements.

(e) State budget figures include positions and expenditures for the entire Sixth Circuit (Pinellas & Pasco). The FY14 State budget is not final at this time.

PUBLIC DEFENDER

Program Descriptions

NAME	DESCRIPTION
Public Defender-Technology Program	Article V of the State Constitution requires counties to provide funding for all reasonable and necessary technology and communications functions for the Judiciary, State Attorney and Public Defender. Funding is partially supported by Court Fees.
Public Defender-Jail Diversion-BCC Funds	This program is a collaborative effort of the Public Defender, State Attorney, Pinellas County Sheriff, the Judiciary, and local service providers to reduce the incidence and length of incarceration of individuals diagnosed with mental illness or co-occurring mental health and substance abuse disorder.
Public Defender-Jail Diversion-State DCF Grants	This is supplemental grant funding for the Jail Diversion Program. The availability and amounts of grants are variable and subject to approval by State authorities.
Incompetent to Proceed	Since FY07, the Board of County Commissioners has funded a program for case management assistance to non-violent criminal misdemeanor offenders who have mental health issues. These persons are not eligible for other jail diversion programs which are only available to felony offenders.



STATE ATTORNEY

The State Attorney represents the State of Florida in the circuit and county courts and is responsible for conducting criminal prosecutions of all persons charged with violating state, county, and/or local laws and ordinances. The State Attorney reviews charges and complaints to determine whether they warrant prosecution and trial. In addition to court duties, the State Attorney provides legal advice in criminal matters to all law enforcement agencies and works with these agencies to provide in-service training. The County portion of the budget funds Article V related technology requirements.

0001 GENERAL FUND

Department Revenues by Fund / Account		FY13 Revised Budget (a)	FY14 Request		FY14 Request vs. FY13 Bud %	
0001	General Fund Tax Support	101,930	91,220		(10,710)	-10.5%
	Document Recording Fees (\$2 Fee)	137,840	167,010		29,170	21.2%
Total Revenues & Fund Balance		239,770	258,230		18,460	7.7%
Department Expenditures by Program				FTE by Program		
0001	State Attorney - Technology	239,770	258,230	n/a	18,460	7.7%
Total Expenditures		239,770	258,230		18,460	7.7%
Personnel Summary						
County-Funded FTE (Full-time equivalent positions)		0.0 (b)		n/a	0	*****
State-Funded FTE (Full-time equivalent positions)		475.0		TBD		
Total FTE (Full-time equivalent positions)		475.0		TBD		

Target Reconciliation

FY14 Budget Request Target (d)	Not Applicable
Target Variance	Not Applicable

FY14 Decision Package Request

Not Applicable

STATE ATTORNEY TOTAL BUDGET	FY13 Budget	% of Total	FY14 Request
County Portion (above)	239,770	0.8%	258,230
(c) Direct State Support	30,300,393	99.2%	TBD
Total Budget	30,540,163	100.0%	TBD

(a) FY13 Revised Budget as of February 12, 2013

(b) FY13 reflects total full-time permanent position headcount. FY14 reflects FTEs.

(c) State budget figures include positions and expenditures for the entire Sixth Circuit (Pinellas & Pasco).
FY14 State budget is not final at this time.

(d) The Technology program is assumed to be funded by Article V revenues and does not have a target.



STATE ATTORNEY

Program Descriptions

State Attorney-Technology

Article V of the State Constitution requires counties to provide funding for all reasonable and necessary technology and communications functions for the Judiciary, State Attorney and Public Defender. Funding is partially supported by Court Fees.



PROPERTY APPRAISER

The Property Appraiser is responsible for placing a fair, equitable, and just value on all property in Pinellas County. While the Property Appraiser determines the value on over 434,000 parcels and 65,000 tangible personal property accounts, for the purpose of levying taxes, the Property Appraiser does not set tax rates. These tax rates are set by the Board of County Commissioners, by municipalities, by the School Board and other tax levying boards such as the Southwest Florida Water Management District and Pinellas Suncoast Transit Authority, etc. The Property Appraiser also administers any tax exemptions granted by statute such as widows and disabled exemptions and the \$50,000 Homestead Exemption. The amount noted reflects an estimate of the Property Appraiser Statutory commissions to be paid by the County. The Property Appraiser's total budget is approved by the State Department of Revenue (not the Board of County Commissioners). The commissions the Board must budget for the Property Appraiser is set by Florida Statute 192.091, which states the Property Appraiser's budget, as approved by the Department of Revenue, is basis for the Property Appraiser's billing for services rendered. The commissions associated with the School Board and Municipalities are paid for by the County and included in the appropriations shown below. Each taxing authority is billed a proportional amount based on its proportional share of total ad valorem taxes for the preceding year. The commissions shown below reflect those associated with General Fund ad valorem levies only. Those of other property tax levying funds (EMS, Fire Districts, etc.) are shown separately within their fund budgets. Statutory commissions not expended by the Property Appraiser at the end of each fiscal year are returned proportionately to the taxing authority.

0001 GENERAL FUND

Department Revenues by Fund / Account		FY13 Revised Budget (a)	FY14 Request		FY14 Request vs. FY13 Bud %	
0001	General Fund Tax Support	8,708,970	8,803,847		94,877	1.1%
Total Revenues & Fund Balance		8,708,970	8,803,847		94,877	1.1%
Department Expenditures by Program				FTE by Program		
0001	Property Appraiser Program	8,708,970	8,803,847	123.0	94,877	1.1%
Subtotal Expenditures		8,708,970	8,803,847	123.0	94,877	1.1%
Personnel Summary						
Total FTE (Full-time equivalent positions)		123.0	123.0	123.0	0.0	0.0%

Target Reconciliation	
FY14 Budget Request Target	\$ 8,867,700
Target Variance	\$ (63,853)
FY14 Decision Package Request above target	Not Applicable

PROPERTY APPRAISER TOTAL BUDGET	FY13 Budget	FY14 Request
General Fund Portion	8,708,970	\$ 8,803,848
Other BCC Ad Valorem Portion	561,551	\$ 636,736
Other Taxing Authorities Portion	1,048,094	\$ 1,078,364
Property Appraiser Total Budget	10,318,615	\$10,518,948



(a) FY13 Revised Budget as of February 12, 2013

COMMISSIONS DUE FOR THE 2014 FISCAL YEAR

2012 TAXES LEVIED	2014 REQUESTED BUDGET	10,518,948.00
1,180,749,485.43		

TAXING AUTHORITY	2012 TAXES LEVIED	% OF TOTAL LEVIED	BUDGETED TOTAL \$	QUARTERLY REQUISITION
Pinellas County Government	686,944,314.94	58.178667%	6,119,783.76	1,529,945.94
General Fund County	272,322,162.32	23.063500%	2,426,037.61	606,509.40
General Fund MSTU	28,963,380.06	2.452966%	258,026.19	64,506.55
SUB TOTAL	988,229,857.32	83.695133%	8,803,847.56	2,200,961.89

Emergency Medical Services	46,045,274.02	3.899665%	410,203.73	102,550.93
Library Services	4,792,234.02	0.405864%	42,692.60	10,673.15
Health Department	3,380,743.83	0.286322%	30,118.05	7,529.51
Feather Sound Community Services	115,085.94	0.009747%	1,025.27	256.32
Palm Harbor MSTU	797,805.86	0.067568%	7,107.42	1,776.86
Palm Harbor Recreation	797,805.85	0.067568%	7,107.42	1,776.86
SUB TOTAL	55,928,949.52	4.736733%	498,254.49	124,563.63

FIRE DISTRICTS

Belleair Bluff	463,793.83	0.039280%	4,131.80	1,032.95
Clearwater	2,663,199.62	0.225552%	23,725.66	5,931.42
Dunedin	992,104.82	0.084023%	8,838.37	2,209.59
Gandy	102,713.50	0.008699%	915.04	228.76
High Point	2,728,554.73	0.231087%	24,307.89	6,076.97
Largo	1,803,972.83	0.152782%	16,071.06	4,017.77
Pinellas Park	598,970.29	0.050728%	5,336.05	1,334.01
Safety Harbor	177,131.75	0.015002%	1,578.01	394.50
Seminole	4,123,565.26	0.349233%	36,735.62	9,183.91
South Pasadena	92,632.94	0.007845%	825.24	206.31
Tarpon Springs	390,540.27	0.033076%	3,479.21	869.80
Tierra Verde	1,407,388.30	0.119194%	12,538.01	3,134.50
SUB TOTAL	15,544,568.14	1.316500%	138,481.96	34,620.49

GRAND TOTAL B.C.C.	1,059,703,374.98	89.748366%	9,440,584.01	2,360,146.01
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OTHER TAXING AUTHORITIES

Clearwater Dwntrn Devl. Board	229,266.46	0.019417%	2,042.47	510.62
East Lake Tarpon Fire Dist	3,837,428.07	0.324999%	34,186.51	8,546.63
Juvenile Welfare Board	48,817,702.78	4.134467%	434,902.48	108,725.62
Lealman Fire & Rescue	3,525,348.85	0.298569%	31,406.29	7,851.57
Palm Harbor Fire Dist	6,382,422.23	0.540540%	56,859.11	14,214.78
Pinellas Park Wtr Mngt Dist	2,838,749.30	0.240419%	25,289.58	6,322.39
Pinellas Planning Council	679,331.47	0.057534%	6,051.96	1,512.99
Pinellas Suncoast Transit	33,384,541.22	2.827403%	297,413.01	74,353.25
Southwest Fla Wtr Mngt Dist	21,351,320.07	1.808285%	190,212.60	47,553.15

GRAND TOTAL OTHERS	121,046,110.45	10.251634%	1,078,364.00	269,591.00
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GRAND TOTAL FEES	1,180,749,485.43	100%	10,518,948.01	2,629,737.00
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Pam Dubov, CFA, CAE

Pinellas County Property

Appraiser

2013-2014

Budget Presentation

2014 General Fund Budget Target

FY14 Budget Target: \$8,867,700

FY14 Property Appraiser

Request (Gen Fund): \$8,803,847

Amount UNDER Target: \$ 63,853

*This assumes 10% increase in health insurance costs, no increase in salaries, and no change to FRS rates.

No FRS Rate Increase & NO Raises

PROPERTY APPRAISER'S SUMMARY OF THE 2013-14 BUDGET BY APPROPRIATION CATEGORY							
PINELLAS COUNTY							EXHIBIT A
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2011-12	APPROVED BUDGET 2012-13	ACTUAL EXPENDITURES 3/31/2013	REQUEST 2013-14	(INCREASE/(DECREASE))		AMOUNT APPROVED 2013-14
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES (Sch. 1-1A)	8,969,835	9,328,319	4,512,283	9,606,301	277,982	2.98	0
OPERATING EXPENSES (Sch. II)	981,656	939,324	513,332	887,147	(52,177)	(5.55)	0
OPERATING CAPITAL OUTLAY (Sch. III)	2,600	51,000	49,965	25,500	(25,500)	(50.00)	0
NON-OPERATING (Sch. IV)		0		0	0	0.00	0
TOTAL EXPENDITURES	9,954,091	10,318,643	5,075,580	10,518,948	200,305	1.94	0
NUMBER OF POSITIONS	123	123		123	0	0.00	123
COL (5) - (3) COL (6) / (3)							

This budget includes the following Personnel Service items:

NO Increase in FRS Rates

10% Increase in Health Insurance.

No Increase in Salaries.

BOCC Commission for this request: 8,803,847

BOCC current target: 8,867,700

UNDER Target: -63,853

FRS Rate Increase & NO Raises

<div> <div>PROPERTY APPRAISER'S</div> <div>SUMMARY OF THE 2013-14 BUDGET BY APPROPRIATION CATEGORY</div> <div> <div>PINELLAS COUNTY</div> <div>EXHIBIT A</div> </div> </div>							
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2011-12	APPROVED BUDGET 2012-13	ACTUAL EXPENDITURES 3/31/2013	REQUEST 2013-14	(INCREASE/(DECREASE))		AMOUNT APPROVED 2013-14
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES (Sch. 1-1A)	8,969,835	9,328,319	4,512,283	9,831,369	503,050	5.39	0
OPERATING EXPENSES (Sch. II)	981,656	939,324	513,332	887,147	(52,177)	(5.55)	0
OPERATING CAPITAL OUTLAY (Sch. III)	2,600	51,000	49,965	25,500	(25,500)	(50.00)	0
NON-OPERATING (Sch. IV)		0		0	0	0.00	0
TOTAL EXPENDITURES	9,954,091	10,318,643	5,075,580	10,744,016	425,373	4.12	0
NUMBER OF POSITIONS	123	123		123	0	0.00	123
COL (5) - (3) COL (6) / (3)							

This budget includes the following Personnel Service items:

Increase in FRS Rates to: Elected Official 33.03%, Employee 6.95%, Senior Management 18.31%, DROP 12.84%.
10% Increase in Health Insurance.
No Increase in Salaries.

BOCC Commission for this request: 8,992,219

BOCC current target: 8,867,700

Over Target: 124,519

FRS Rate Increase & Raises

PROPERTY APPRAISER'S SUMMARY OF THE 2013-14 BUDGET BY APPROPRIATION CATEGORY							EXHIBIT A
PINELLAS COUNTY							
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2011-12	APPROVED BUDGET 2012-13	ACTUAL EXPENDITURES 3/31/2013	REQUEST 2013-14	(INCREASE/(DECREASE))		AMOUNT APPROVED 2013-14
(1)	(2)	(3)	(4)	(5)	AMOUNT (6)	% (6a)	(7)
PERSONNEL SERVICES (Sch. 1-1A)	8,969,835	9,328,319	4,512,283	9,831,369	503,050	5.39	0
OPERATING EXPENSES (Sch. II)	981,656	939,324	513,332	887,147	(52,177)	(5.55)	0
OPERATING CAPITAL OUTLAY (Sch. III)	2,600	51,000	49,965	25,500	(25,500)	(50.00)	0
NON-OPERATING (Sch. IV)		0		211,528	211,528	100.00	0
TOTAL EXPENDITURES	9,954,091	10,318,643	5,075,580	10,955,544	636,901	6.17	0
NUMBER OF POSITIONS	123	123		123	0	0.00	123
COL (5) - (3) COL (6) / (3)							

This budget includes the following Personnel Service items:

**Increase in FRS Rates to: Elected Official 33.03%, Employee 6.95%, Senior Management 18.31%, DROP 12.84%.
10% Increase in Health Insurance.
2.8% Increase in Salaries**

BOCC Commission for this request:	9,169,257
BOCC current target:	8,867,700
Over Target:	301,557

2012 Constitutional Amendments Implemented

- **Expansion of Veterans' Disability Discount (High Impact/Labor Intensive)**
- **Additional Homestead for Seniors Option (Low to No Impact)**
- **Fallen Hero's Family Tax Relief Act (Low to No Impact)**

Budget Challenges

30% of PAO Staff Eligible to Retire or in DROP in FY13/14 or FY14/15

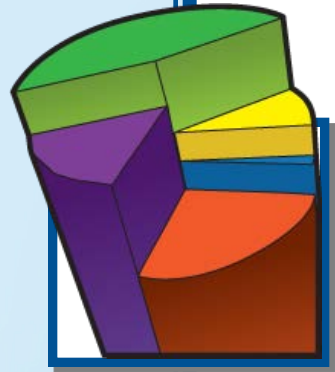
- **7 are Senior Managers**
- **38 Positions Total**
- **\$\$\$ for Training**
- **Loss of Institutional Knowledge**

Budget Challenges Cont.

- **Hiring Appraisers**
 - **21 of 38 Staff Losses**
 - **Market is Very Competitive**
 - **Private Sector Lost Appraisal Professionals**
 - **Career Ladder Changes Implemented**
- **Hiring IT Professionals**

Legal Requirements for PAO Departments

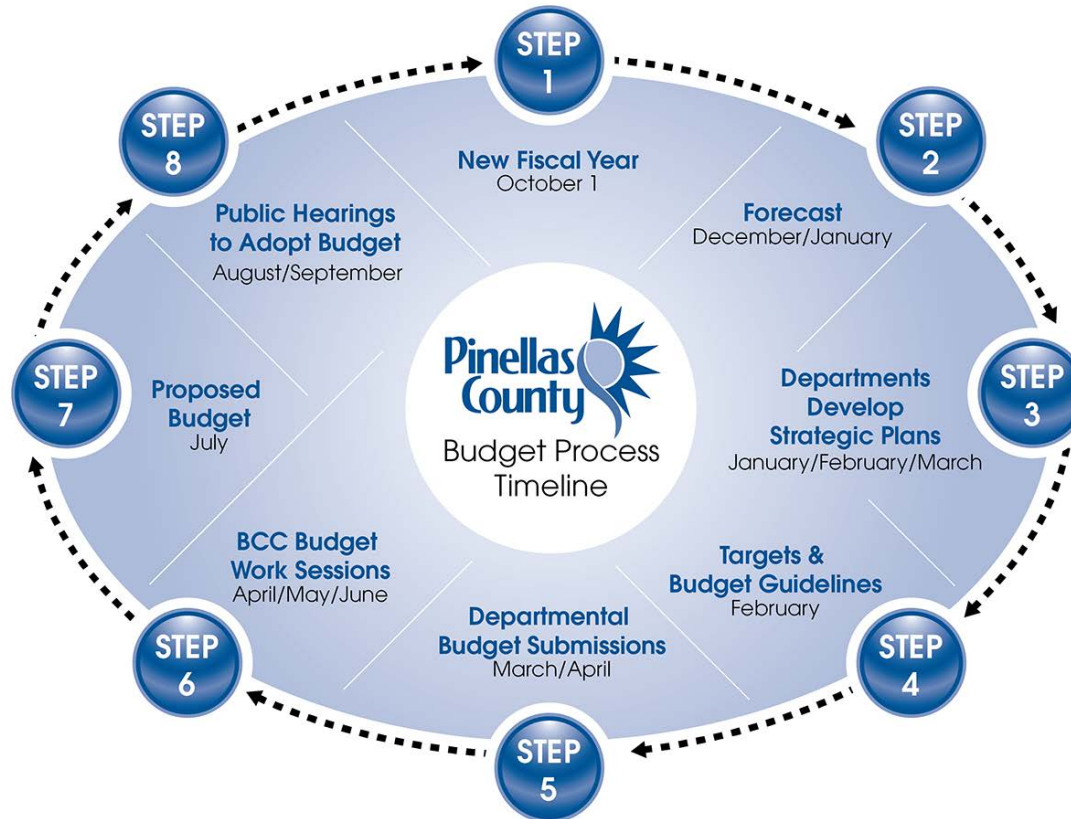
Department	Duties	Authority
Appraisal: Real Property	<ul style="list-style-type: none"> Value all real property as of January 1st each year Physically inspect all property every 5 years Discuss values informally with customers Present values at VAB Verify Sales/Permits Administer special use classifications: Agricultural, working waterfront, conservations. Value Adjustment Board Process 	<ul style="list-style-type: none"> Fla. Const. Art. VII Fla. Stat. §§ 192, 193, 194, 195, 197 Taxpayer “Bill of Rights” (Fla. Stat. § 192.0105) F.A.C. 12D
Appraisal: Tangible Personal Property	<ul style="list-style-type: none"> Process TPP Returns Assess TPP 	<ul style="list-style-type: none"> Fla. Const. Art. VII Fla. Stat. §§ 193.052,
Customer Service	<ul style="list-style-type: none"> Public Records Right to informal conference 	<ul style="list-style-type: none"> Fla. Const. Art. I Sec 24, 25 Fla. Stat. §§ 119.07, 192.0105
Deeds	<ul style="list-style-type: none"> Evaluate title for property ownership/exemption status Qualify sales for roll 	<ul style="list-style-type: none"> Fla. Stat. §§ 196.012, 196.041, 193.114
Exemptions	Administer: <ul style="list-style-type: none"> Homestead Exemption Save Our Homes Cap & portability Disability Exemptions Senior Exemptions Veterans Exemptions (expanded) Total & Permanent Exemptions Surviving Spouse Exemptions Exemption Denials Blind Exemptions Widow/Widower Exemptions Institutional/Gov’t Exemptions Exemption Petitions/VAB hearings Senior Exemption (Different per Jurisdiction) New Senior Exemption <i>Online Homestead</i> Value Adjustment Board Process 	<ul style="list-style-type: none"> Fla. Stat. § 196 Fla. Const. Art. VII F.A.C. 12D
Investigations	<ul style="list-style-type: none"> Locate, investigate, and pursue homestead fraud Administer tax liens 	<ul style="list-style-type: none"> Fla. Stat. §§196, 196.011, 197.122
IT	<ul style="list-style-type: none"> Produce Property Tax Roll Calculate assessment caps, add caps, etc. Protect classified & exempt records Deliver public records 	<ul style="list-style-type: none"> Fla. Stat. § 193 Fla. Stat. §119 F.A.C. 12D
Mapping	<ul style="list-style-type: none"> Identify/List all Property Submit Roll to DOR 	<ul style="list-style-type: none"> Fla. Stat. §§ 193.085, 193.114



Budget Forecast FY2014-2023 Update

May 14, 2013

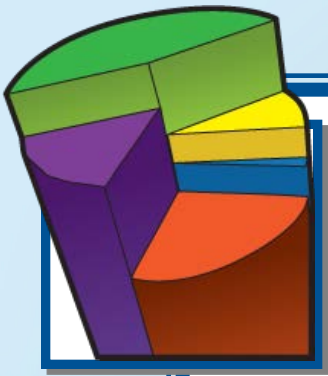
Budget Process Timeline



Meeting videos and documentation are available at
www.pinellascounty.org/budget

Outline

- **General Fund Forecast in February**
- **SB 1810 - FRS impact**
- **SB 1520 – Medicaid Impact**
- **Revised General Fund after FRS & Medicaid impact**
- **Budget Timeline**



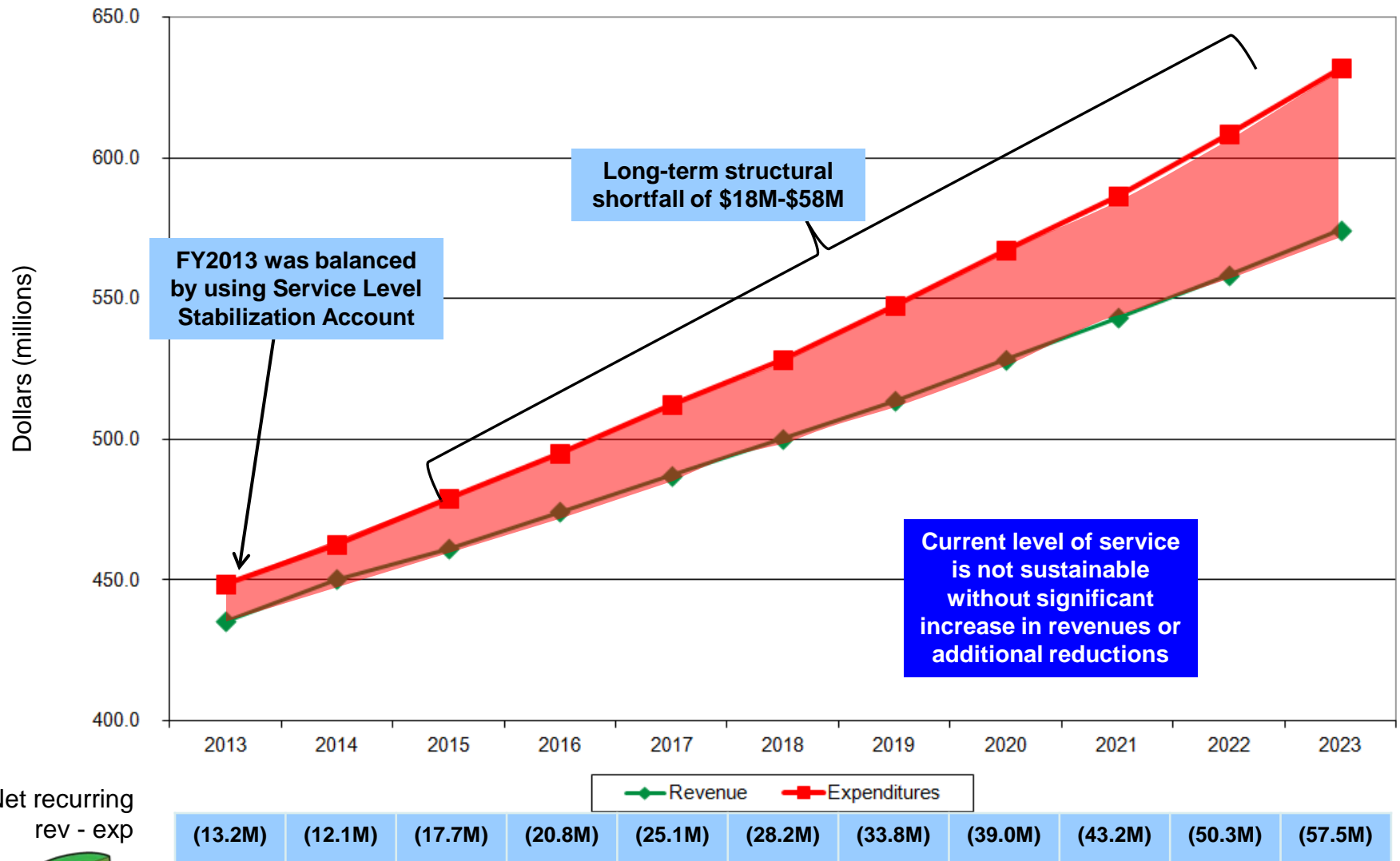
General Fund Forecast in April

General Fund Assumptions

- **Taxable values will**
 - not see same boost from new construction as other counties
 - increase by 2.5% in FY14 and FY15
 - sustain 3.0% annual growth FY16 – FY23
- **Personal Services to increase by 4%**
- **Potential Risks to the Forecast**
 - Florida Retirement System costs
 - Affordable Care Act



General Fund Forecast FY2014-2023



Citizens' Guide
to the Budget

Slide presented at April 18th Work Session

FRS Update

- SB 1810 sets the FRS employer contribution rates effective July 1, 2013
- The 2013 contribution rates are intended to fund the full normal cost as well as the full amortization payment for unfunded actuarial liabilities
- Significant increases required to fund unfunded actuarial liability (UAL)

FRS Membership Class	Jul 1, 2012 Rates				July 1, 2013 Rates		
	Normal Cost	UAL Rate	Total		Normal Cost	UAL Rate	Total
Regular	3.55%	0.49%	4.04%		3.53%	2.19%	5.72%
Special Risk	11.01%	2.75%	13.76%		11.00%	6.83%	17.83%
Senior Mgmt.	4.84%	0.32%	5.16%		4.81%	12.27%	17.08%
Elected Officials	8.36%	0.72%	9.08%		8.44%	23.36%	31.80%

FRS Update (cont.)

- Forecast assumed that rates would gradually increase over three years to fund unfunded actuarial liability

Gen Fund Forecast Impact - \$'s in millions									
FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
\$4.7	\$3.2	\$1.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

- Sheriff is disproportionately impacted because of employees classified as Special Risk

Fund	FRS Employer Contribution		
	Forecast Est.	New Est.	Difference
General - BCC & Independents	\$ 2,825,439	\$ 3,469,400	\$ 643,961
General - Sheriff	\$ 20,353,407	\$ 24,230,852	\$ 3,877,445
General - Other Constitutionals	\$ 557,284	\$ 684,297	\$ 127,013
Subtotal - General Fund	\$ 23,736,130	\$ 28,384,548	\$ 4,648,419
Enterprise	\$ 1,742,640	\$ 2,139,814	\$ 397,174
Special Revenue	\$ 1,303,822	\$ 1,600,983	\$ 297,161
Internal Service	\$ 755,716	\$ 927,955	\$ 172,239
Total	\$ 27,538,308	\$ 33,053,300	\$ 5,514,993

Medicaid Update

- **Backlog Payments remain**
 - The last backlog payment is in 2017
- **SB 1520 creates a seven-year transition period to payments based on a percentage share of Medicaid enrolled residents**
- **Years 1-2: Sets the total contribution from counties at \$269.6M in FY 2013-14, and \$277M in FY 2014-15.**
 - County allocations are based on actual collections, as a percentage of the total collections, from April 2012 through March 2013
- **Years 3-7: Beginning in FY 2015-16, the state-wide county contributions will grow at 50 percent of the growth in state Medicaid expenditures**
 - Individual county shares will transition to enrollment by FY 2019-20 using a weighted approach

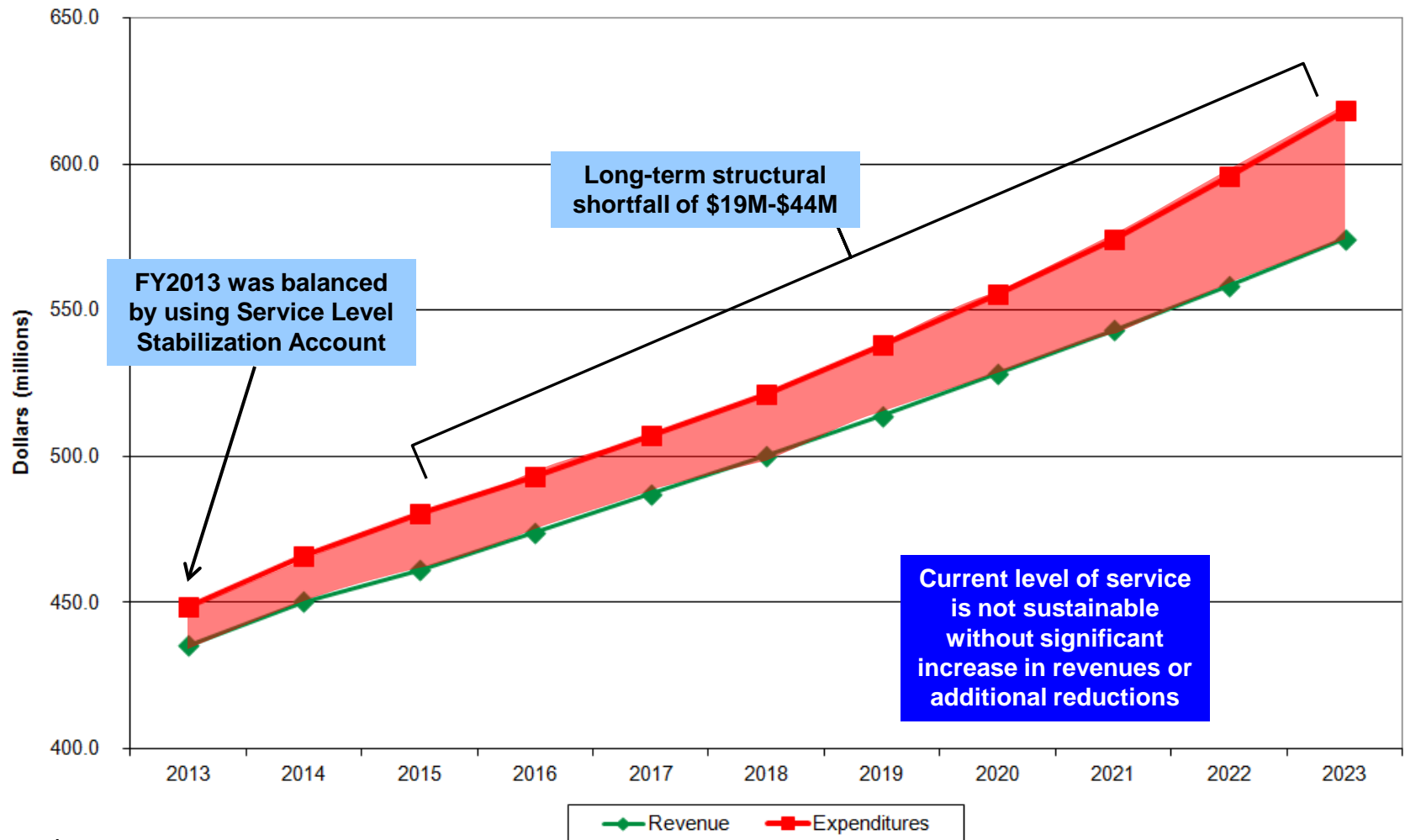
Medicaid Update (cont.)

- **Post transition:** After FY 2020, the state-wide county contributions will grow at 100 percent of the growth in state Medicaid expenditures with allocation adjustments for changes in enrollment distribution.
 - Assuming 4.7% growth in costs starting in FY21
- Savings from SB 1520 increases as transition to enrollment based cost is phased in.

Medicaid Costs including backlog payments (\$'s in million)

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Orig. Forecast	\$23.31	\$21.55	\$22.30	\$23.12	\$24.08	\$22.56	\$23.62	\$24.73	\$25.89	\$27.10	\$28.38
New Est.	\$21.77	\$20.45	\$20.94	\$19.96	\$18.88	\$15.19	\$14.02	\$12.76	\$13.36	\$13.98	\$14.64
Difference	\$ (1.54)	\$ (1.10)	\$ (1.36)	\$ (3.16)	\$ (5.20)	\$ (7.37)	\$ (9.60)	\$ (11.97)	\$ (12.53)	\$ (13.12)	\$ (13.74)

General Fund Forecast FY2014-2023



Net recurring
rev - exp

(13.2M)	(15.7M)	(19.6M)	(19.4M)	(20.1M)	(20.9M)	(24.1M)	(27.2M)	(30.8M)	(37.3M)	(43.9M)
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Citizens' Guide
to the **Budget**

Including Impact of FRS and Medicaid

Potential Impacts to the Forecast

- New Federal or State Mandates
- Timing for recovery of property values
- Stagnant Economy
- Affordable Care Act
- Climate Change – Frequency & Intensity of Storms

FY2014 Budget Process

- **BCC focus on policy decisions regarding:**
 - ❑ **Tax policy**
 - ❑ **Funding for Constitutionals and Independent Agencies**
 - ❑ **New revenue sources**
 - ❑ **Continue to evaluate existing fee schedule**
 - ❑ **Review any proposed streamlining and efficiency reductions**
 - ❑ **Prioritize funding based on reaching North Star**

Budget Timeline

May

May 14:

**Budget Information Sessions –
Constitutional Officers and
Independent Agencies**

June

June 1:

**Property Appraiser delivers
preliminary Estimates of
Taxable Values**

June 5:

Sheriff – “Deep Dive”

June 6:

**Budget Information Session -
Capital Improvement Program**

Budget Timeline

July

July 1:

Property Appraiser certifies
Estimates of Taxable Values

July 9:

County Administrator presents
FY2014 Proposed Budget

July 16:

BCC Feedback Regarding
FY2014 Proposed Budget

July 30:

Budget Recap and Discussion to
Finalize proposed millage rates for
inclusion in the TRIM notice

August

August 2:

Property Appraiser is notified
of proposed millage rates for
development of TRIM notices

August:

Budget Information
Sessions – as needed

August 19: TRIM notices
mailed to all property owners

Budget Timeline

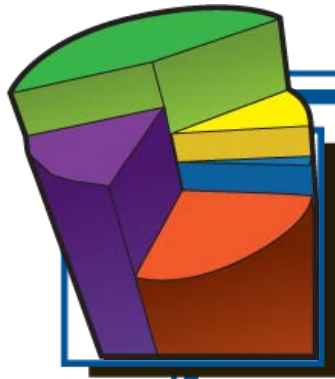
September

September 5: 1st Public Hearing – BCC adopts **tentative** FY2014 millage rates and budgets

September 17: 2nd Public Hearing – BCC adopts **final** FY2014 millage rates and budgets

October

October 1: Beginning of fiscal year 2014



Citizens' Guide to the Budget ←

www.pinellascounty.org



Budget Forecast FY2014-2023



Pinellas County, Florida
Office of Management & Budget

