
GLOSSARY AND APPENDIX

This section includes a Glossary of terms used in the budget documents, and supplementary information on the following topics: Performance Management, Basis of Accounting and Budgeting, Budget Process, Budget Calendar, and Budget Control and Adjustments.

GLOSSARY

Ad Valorem Tax - A tax levied in proportion to the value of the property against which it is levied.

Adopted Budget - The financial plan for the fiscal year beginning October 1. Required by law to be approved by the Board of County Commissioners at the second of two public hearings.

Appropriation - The legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and as to the time when it may be expended. It is the act of appropriation that funds the budget.

Assessed Value - A valuation set upon real estate or other property by a government as basis for levying taxes. Taxable value is then calculated based on the assessed value. The assessed value is set by the County Property Appraiser, an independent elected official. See *also* Taxable Value

Balanced Scorecard - A strategic framework that links individual performance measures to the overall goals of the County using an approach that balances various organizational perspectives.

Board of County Commissioners (BCC) - The Board of County Commissioners is the seven member legislative and governing body for Pinellas County.

Bond - Written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

Budget - A financial plan containing an estimate of proposed revenues and expenditures for a given period (typically a fiscal year).

Budget Amendment - A change to the adopted budget that does not increase or decrease the total amount of appropriations in a fund. The change must be approved by the BCC, although authority for some changes (e.g., within a department) has been delegated to the County Administrator. See *also* Budget Supplement.

Budget Calendar - Schedule of key dates in adopting and executing the annual County budget.

Budget Hearings - Public hearings conducted by the BCC to consider and adopt the County budget as required by Florida Statutes.

Budget Supplement - A change to the adopted budget that increases the total amount of appropriations in a fund. The change must be approved by the BCC, generally in a resolution. See *also* Budget Amendment.

Capital Budget - The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six year Capital Improvements Program (CIP), and any anticipated unspent appropriation balances from the previous fiscal year. The Capital Budget is adopted by the Board of County Commissioners as a part of the annual County Budget.

Capital Improvement Program (CIP) - A proposed plan, covering each year of a fixed period of years, for financing long-term work projects that lead to the physical development of the County.

Capital Outlay or Capital Equipment - Items such as office furniture, fleet equipment, data processing equipment, and other operating equipment with a unit cost greater than a prescribed amount. Effective July 1, 2004, the capital outlay threshold was increased from \$750 to \$1,000 by the State of Florida.

Capital Project - An improvement or acquisition of major facilities, roads, bridges, buildings, or land with a useful life of at least five years and a projected cost of \$50,000 or more.

Charge for Services - Charges for a specific governmental service which cover all or part the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

Constitutional Officers - Persons elected to administer a specific function of County government and are directly accountable to the public for its proper operation. Constitutional Officers include the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector.

Funding Sources - The type or origination of funds to finance ongoing or one-time expenditures. Examples are ad valorem taxes, user fees, licenses, permits, and grants.

General Fund - This fund accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Pinellas County. Revenues and expenditures for the Countywide MSTU are also included in the General Fund.

Grants & Aids – Contributions of assets (usually cash) for a specified purpose from one governmental unit or other organization to another.

Independent Agencies - A variety of agencies, councils, and other organizational entities responsible for administering public policy functions independently of the Constitutional Officers and County Administrator. These entities are subject to Board of County Commissioner appropriation, but operate under the purview of a legislative/policy making body other than the Board of County Commissioners.

Infrastructure - Infrastructure is a permanent installation such as a building, road, or water transmission system that provides public services.

Interfund Transfers – See Transfers

Intergovernmental Revenue - Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government.

Internal Service Fund - A fund established to finance and account for services and commodities furnished by one department to other departments on a cost reimbursement basis.

Levy – To impose taxes, special assessments, or service charges for the support of County activities.

Line Item – A specific sub-category of expenditure which is identified within an object category of a cost center for the purpose of providing additional detailed justification (e.g., Fuel).

Mandate - A requirement imposed by a legal act of the federal, state, or local government.

Millage Rate - A rate applied to a property's taxable value to determine property tax due. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable value (i.e., a 5 mill tax on \$1,000 equals \$5.00).

Mission Statement - A broad statement of purpose which is derived from organization and/or community values and goals.

Municipal Services Taxing Unit (MSTU) - A special district authorized by the State Constitution Article VII and Florida Statutes 125.01. The MSTU is the legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. An MSTU may levy ad valorem taxes without a referendum. An MSTU may also use assessments, service charges, or other revenue to provide its sources of income. In Pinellas County, the MSTU includes all of the unincorporated areas of the County.

Object or Object Category – An expenditure classification, such as Personal Services, defined by the State Uniform Chart of Accounts for accounting and budgeting purposes. The Object Category is the level of budgetary control for the Pinellas County Operating Budget. Within certain defined limits, departments have the flexibility to expend dollars within a cost center's object category total without amending their budget.

Operating Budget - The operating budget includes appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g., salaries and related benefits; operating supplies; contractual services; and equipment).

Operating Expenses – Services provided to the County by private firms or other County departments (e.g., utilities, maintenance, legal services). Also includes purchase of materials and supplies (other than Capital Outlay).

Penny for Pinellas – The one cent Local Option Sales Surtax for infrastructure approved for a ten-year period by the voters of Pinellas County in 1989 and extended for an additional ten years by a 1997 referendum.

Performance Measurement – A process of systematically collecting data about an

organization's efficiency and effectiveness in delivering a program or service.

Personal Services - Expenses for salaries, wages and related employee benefits provided for all persons, whether full-time, part-time, temporary, or seasonal.

Property Tax – See Ad Valorem Tax

Pro-rate - A budgetary convention (used in Community Development and Fire Administration) that allows for centralized departmental services to be budgeted for in one cost center, with the actual costs being allocated to the specific users of the service in other cost centers. This is technically accomplished by appropriating a negative amount for the total central departmental service. An allocation of the central service's total appropriation is then budgeted in each of the user cost centers, thereby reflecting the total cost to that particular function.

Reserves - Included in this category are funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; those required to be set aside by bond covenants, and accumulated funds set aside to finance capital construction on a pay-as-you-go basis.

Revenue - The amount estimated to be received from taxes, fees, permits, or other sources during a fiscal year.

Revised Budget - The current year adopted budget adjusted to reflect all budget amendments and supplements approved by the Board of County Commissioners. In the FY05 budget documents, the Revised FY04 Budget includes changes through January 31, 2004.

Rolled-Back Rate – As specified by the TRIM Law, the "rolled-back rate" is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), would produce the same amount of tax dollars as the previous year.

School District – The Pinellas School District is an independent taxing authority which encompasses the same geographic area as Pinellas County. The District is governed by an independently elected School Board.

Special Assessment Fund - A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Statute - A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation – See Budget Supplement.

Support Funding - 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.

SWFWMD or Swiftmud – The Southwest Florida Water Management District, an independent taxing authority which encompasses the geographic area of Pinellas and several other counties.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Taxable Value - The assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of property (ad valorem) tax to be levied.

TIF – An acronym which, depending on the context, refers to either *Transportation Impact Fees* or *Tax Increment Financing*.

Transfers - Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. This is accomplished through Transfer-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Interfund Transfer.

Truth in Millage Law (TRIM) – A 1980 Florida Law which provides specific requirements for local government budget and millage rate approval,

including dates, times, and content of public hearings. The law was intended to keep the public informed about the taxing intentions of the various local taxing authorities.

Unincorporated Area - That portion of the County which is not within the boundaries of any municipality. *See also* Municipal Services Taxing Unit

Workload Measure – An indicator of the amount of resources used to produce a service or program (input) or the amount of work completed or effort expended (output).

Contingency – Sometimes referred to as “Rainy Day Funds,” these reserves are set aside for emergency or unanticipated events during the fiscal year.

Convention Visitors Bureau (CVB) - Another name for the Tourist Development Council (TDC).

Cost Center - A budgeting entity which encompasses object level accounts (appropriations) that are used to monitor organization or program level expenditures.

Debt Service - The dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

Debt Service Fund - An account into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements (i.e., principal and interest). The revenues to be deposited into the debt service fund and payments therefrom are determined by terms of the bond covenants.

Department – Organizational unit that is responsible for carrying out specific governmental functions or services, such as Emergency Communications.

Dependent Special District - A special district, whose governing body or whose budget is established by the governing body of the County or municipality to which it is dependent.

Designated Funds – Funds that are set apart for a specific purpose to fund on-going or one-time expenditures. Examples are bond proceeds, reserves for fund balance, reserve for contingencies (“Rainy Day Fund”) and “pay as you go” reserves for future facility renewal & replacement found mostly in the Enterprise Funds.

Elected Officials - Elected Officials include the Board of County Commissioners, the Judiciary, the State Attorney, the Public Defender and five Constitutional Officers: the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections and the Tax Collector.

Enterprise Fund - A fund used to account for operations that are financed and operated in a manner similar to private business enterprises-- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditure – Decreases in fund financial resources for the cost of goods received or services rendered.

Fire Protection District - A designated area in the County where ad valorem revenues are collected from property owners and distributed to local cities and other agencies to finance fire suppression services to the area.

Fiscal Year - A twelve-month period of time to which the annual budget applies. At the end of this time, a governmental unit determines its financial position and the results of its operations. The Pinellas County fiscal year begins on October 1 and ends on September 30 of the subsequent calendar year. Fiscal Years are generally referred to by the year in which they end; therefore, FY 2005 is the year ending September 30, 2005.

Full Time Position – An authorization to employ a staff member for an entire year. In most cases, this consists of 40 hours per week for 52 weeks, or 2,080 hours per year. Full time positions listed in the budget documents do not include part-time or seasonal positions, but may include partial year funding if the position is not expected to be filled for the entire year (e.g., for a facility scheduled to open in March).

Fund - An accounting entity with a complete set of self balancing accounts established to account for finances of a specific function or activity. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - Within a fund, the resources on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses, equals ending fund balance. The **Ending Fund Balance** of one fiscal year becomes the **Beginning Fund Balance** in the next fiscal year.

PERFORMANCE MANAGEMENT

Pinellas County's Transition to Outcome-Based Performance Measures

Performance measurement is a process of systematically collecting data about an organization's efficiency and effectiveness in delivering a program or service. This data ties back to the goals of the individual department as well as the County as a whole, and provides stakeholders such as elected officials, managers, and citizens with information regarding the performance of the organization.

Performance measurement in Pinellas County is not a new activity. Since the 1970s, County budget documents have included output-based performance measures detailing information regarding inputs such as the number of employees and the size of the budget, as well as outputs that show the volume of workload accomplished. A review of the performance measures included in the FY02 Executive Budget reveals that 97% of the measures were output-based. These output measures provide good information on what we have done, however, they are limited as they do not provide information as to how *well* those services are being provided.

Over the last few years, many local governments have recognized a need to reflect information regarding the efficiency, effectiveness, and outcomes of their service delivery. During their FY2002 Vision Session, the Board of County Commissioners (BCC) requested that the organization "develop performance measures that improve the efficiency and accountability of County service delivery." As a result, departments under the BCC were asked to transition from output-based to outcome-based performance measures during the FY04 budget process. The FY05 Executive Budget document reflects outcome-based performance measures using the Balanced Scorecard framework for the County organizations that participated in this effort.

As County organizations make a successful transition from output-based to outcome-based performance measures that track how well services are being provided, they can begin to benchmark themselves against past performance as well as other public and private service providers. The County joined the International City/County Management Association's (ICMA) Comparative Performance Measurement Program in FY04. Now our organization will be able to compare performance in certain service delivery areas with approximately 135 other jurisdictions across the country, including four other Florida counties. Program participants can also access information regarding the smartest and most competitive "best practices" in the marketplace.

Performance measurement is a practice that has permeated all levels of government from the Federal Government's Government Performance and Results Act (GPRA) of 1993, to numerous state and local programs. Rather than being a passing fad, performance measurement is a practice that is gradually being integrated into all aspects of government management. Governments measure performance to:

- Strengthen accountability
- Enhance decision-making
- Improve customer service
- Support strategic planning and goal setting
- Assist governments in determining effective resource use

The most powerful reason for measuring performance is that citizens are continually demanding more responsive and cost-effective government. In Pinellas County, revenue growth has been limited, while citizen expectations for top quality services have remained high. An enhanced

performance measurement system can help increase the quality of government services offered to the public and the efficiency with which they are performed.

Balanced Scorecard: A Framework for Performance Measurement

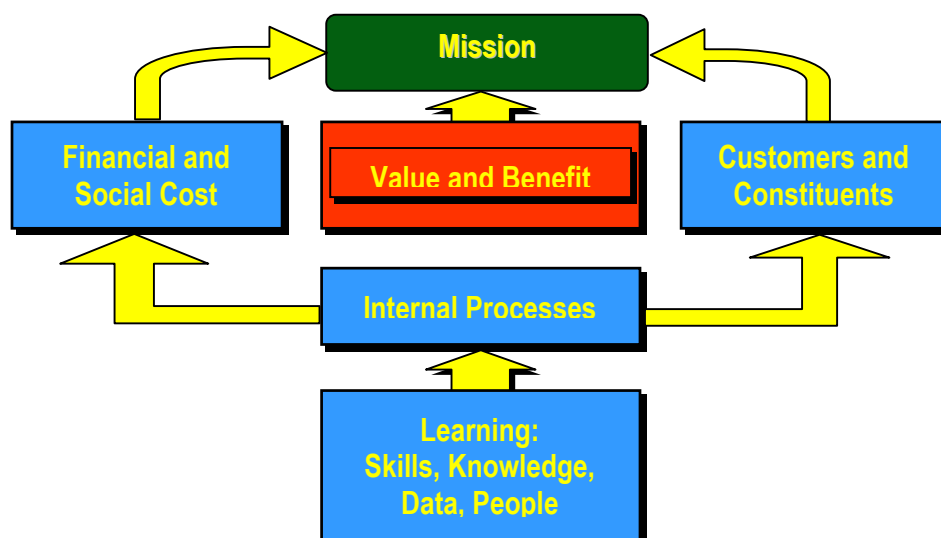
Pinellas County Government is attempting to enhance its use of performance measurement by applying a strategic framework called the **Balanced Scorecard** to its performance measurement efforts. The Balanced Scorecard links individual performance measures to the overall goals of the organization using an approach that balances various organizational perspectives. One of the primary benefits of implementing the Balanced Scorecard is that it helps an organization clarify its strategy and translate it into action by enhancing the ability of each employee to understand how his/her activity and performance relate to the priorities of the organization. Each performance measure is linked to a corresponding Balanced Scorecard Perspective, Strategic Focus Area, and a Strategic Direction.

The balance in the Balanced Scorecard comes from viewing the organization from **four key perspectives**, which have been identified as essential to organizational success, and developing performance measures that relate to each of those perspectives.

- **Learning & Growth Perspective** – The knowledge and skills of an organization's employees are the foundation for all innovation and improvements. In order to facilitate organizational improvement, employees should be continuously learning, incorporating the latest best practices and skills necessary to perform their jobs.
- **Internal Process Perspective** – Knowledgeable and skilled employees should be able to analyze their internal business processes and generate efficiencies and enhance effectiveness by implementing smarter ways of delivering services.
- **Financial Perspective** – Improved internal processes should result in more cost-effective programs that are competitive with other comparable public and private organizations thus providing an efficient use of organizational resources.
- **Customer Perspective** – High quality and value of service delivery increases citizen satisfaction with the programs and services provided by their local government.

Figure 1 helps illustrate the importance of creating outcome-based performance measures that take into account these four organizational perspectives in order to achieve mission as well as create additional value and benefit to the organization.

Figure 1



Once outcome-based measures have been created reflecting each of the four organizational perspectives of the Balanced Scorecard, the next step is to link each of the performance measures back to the overall strategy of the organization. This strategy is defined by the Board of County Commissioners through a strategic plan based on their visioning session and feedback to the County Administrator. Two structural elements of the plan are Strategic Focus Areas and Strategic Directions.

Strategic Focus Areas are broadly defined key areas, which provide context for what needs to be achieved for that organization's success. In our case, this success would be areas of importance according to the citizens of Pinellas County as articulated by their elected officials. The seven Strategic Focus areas for the Board of County Commissioner's in FY2005 are Efficient Government, Effective Government, Quality of Life, Sufficient Revenue, Infrastructure/Transportation, Vital Economy, and Environmental Quality.

Strategic Directions are more specific initiatives or actions needed to achieve success in each of the Strategic Focus Areas, and they are grouped under which of the four Balanced Scorecard perspectives they impact the most. The Strategic Directions reflect the overall strategy and objectives of an organization and change over time as organizational goals change or are achieved.

The FY2005 Balanced Scorecard (**Figure 2**) was developed using Strategic Directions derived from the BCC's strategic visioning session as well as ones subsequently added in order to better adapt the Board's strategy to the Balanced Scorecard framework. These additional Strategic Directions can be differentiated by the dotted lines which outline them.


Figure 2

PINELLAS COUNTY BALANCED SCORECARD - FY 2005						
<i>Board of County Commissioners Strategic Focus Areas</i>						
Efficient Government	Effective Government	Quality of Life	Sufficient Revenue	Infrastructure/Transportation	Vital Economy	Environmental Quality
<i>Board of County Commissioners Strategic Directions</i>						
Customer Perspective						
Branding & Image for County	Quality of Service Delivery	Annexation	Meet Social Service Needs	New Tourism Events	Enhance County's Position on Quality of Life	Reduce Crime
Cultural & Heritage Assets Inventory	Enhance Public Health	Maintain Emergency Preparedness	ID Infrastr. Needed for Redevelopment	Community-Wide Communications	Clarify Roles & Develop Multi-Modal Plan	
County-Coordinated Traffic Control System	Premium Transit Services Concept	Manage Aviation Resources	Preservation of Public Infrastructure	Job Creation, Training, & Placement	Enhance Business Retention/Recruitment	
Plan for Economic Development	Diversify Economic Base	Small Business Incubator	Brownfield Redevelop.	Beach Renourishment	Stormwater Management	
	Environ. Quality to Culture/Heritage/Arts Efforts	Environ. Land Acquisition	Balance Environ. Quality w/ Recreation	Improve Air & Water Quality		
Financial Perspective						
Develop Budget/Revenue Policies & Principles	Review Revenue Structure	ID Potential New Revenues	Improve Projections & Mgmt. Information	Maximize Benefit/Cost		
Internal Process Perspective						
Consolidation of Functions	Improve Productivity	Enhance Performance Measurement	Improve Information Management			
Intergovtl Roles & Responsibilities	Planning/Redevelopment Governance Questions	Countywide Redevelopment Plan	Environ. Friendly County Practices			
Learning & Growth Perspective						
Enhance Employee Development	Enhance Pride in Public Service	Equity / Diversity				



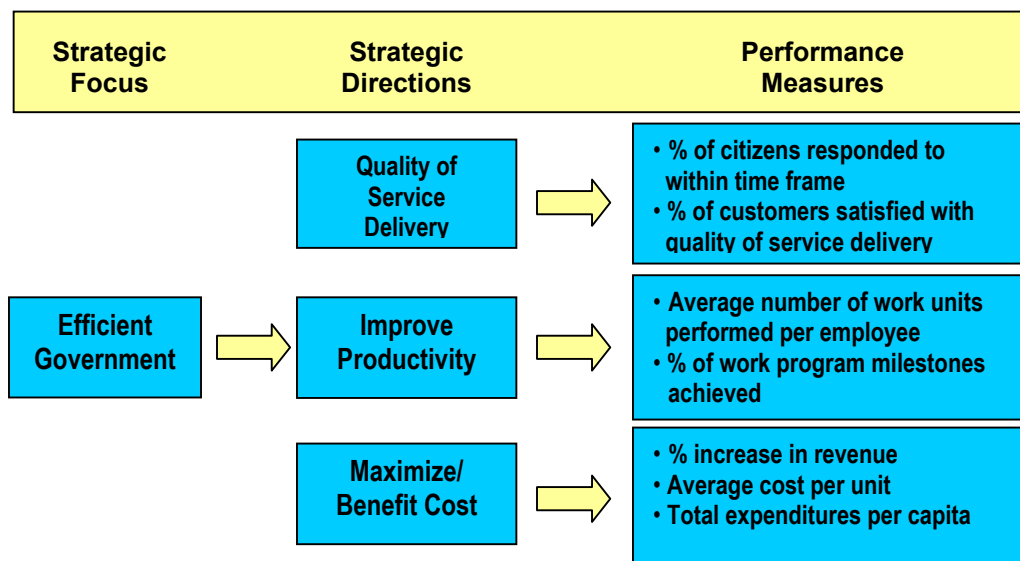
Each Strategic Direction is grouped according to its corresponding Strategic Focus Area. **Figure 3** shows all seven of the Strategic Focus Areas for FY2005 along with their corresponding Strategic Directions.

Figure 3

PINELLAS COUNTY BALANCED SCORECARD - FY 2005									
BCC Strategic Focus Areas			BCC Strategic Directions						
Efficient Government	Branding & Image for County	Quality of Service Delivery	Maximize Benefit/Cost	Consolidation/Coordination of Functions	Improve Productivity	Enhance Performance Measurement	Improve Information Management		
Effective Government	Annexation	Intergovernmental Roles & Responsibilities		Planning/Redevelopment Governance	Enhance Employee Development	Enhance Pride in Public Service	Equity/Diversity		
Quality of Life	Meet Social Service Needs	New Tourism Events	Enhance County's Position on Quality of Life	Reduce Crime	Cultural & Heritage Assets Invent.	Enhance Public Health	Maintain Emergency Preparedness	Countywide Redevelop. Plan	
Sufficient Revenue	Develop Budget/Revenue Policies & Principles		Review Existing Revenue Structure		Identify Potential New Revenue Sources		Improve Projections & Management Information		
Infrastructure/Transportation	Identify Infrast. Needed for Redevelopment	Community-Wide Communications	Clarify Roles & Develop Multi-Modal Plan		County-Coord. Traffic Control System	Premium Transit Services	Manage Aviation Resources	Preservation of Existing Infrast.	
Vital Economy	Job Creation, Training, & Placement		Continue Business Retention/Recruitment		Plan for Economic Development	Diversify Economic Base		Small Business Incubator	
Environmental Quality	Brownfield Redevelopment		Beach Renourishment		Stormwater Management		Tie Environmental Quality to Culture/Heritage/Arts Efforts		
	Environmental Land Acquisition		Balance Environmental Quality w/ Recreation		Improve Air & Water Quality		Environmentally Friendly County Practices		

Using the Balanced Scorecard, an organization creates key outcome-based performance measures that each link back to corresponding Strategic Directions, which link to Strategic Focus Areas in one of the four perspectives of the Balanced Scorecard. **Figure 4** illustrates how this organizational linking takes place within the framework.

Figure 4



Integrating a performance measurement system with the Balanced Scorecard allows an organization to more effectively communicate to its employees the priorities of the organization and helps them align their individual activities accordingly. Identifying and tracking key performance measures that link to the strategy of organization provides citizens and elected officials with an easily understandable format to report organizational progress. The Balanced Scorecard is a dynamic framework that improves itself over time as priorities change and goals are achieved. Organizations in both the private and public sector are increasingly embracing the Balanced Scorecard concept to clarify their strategies and priorities and translate them into action.

During FY05, it is anticipated that the Board of County Commissioners will participate in a formal strategic planning process to develop a County Strategic Plan that will build upon the current Strategic Directions and become a roadmap to comprehensively guide our approach to meeting our community's future needs.

BASIS OF ACCOUNTING – FINANCIAL STATEMENTS

The **modified accrual** basis of accounting is utilized for the Governmental Funds. Under this basis, revenues are recognized when they become susceptible to accrual; i.e., when they become both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting in the period that the liability is incurred. The exception to this general rule is that expenditures for principal and interest on general long-term debt are recognized when due and expenditures for compensated absences are recorded when paid.

The **accrual** basis of accounting is utilized for the Proprietary Funds. Under this basis, revenues are recognized in the period earned and expenses are recognized in the period that the liability is incurred. In contrast to Governmental Funds, depreciation is recorded.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Although encumbrances outstanding at fiscal year end are carried forward if not cancelled, the corresponding budget is not and must be re-appropriated in the following year if not anticipated in that year's approved budget.

BASIS OF ACCOUNTING – BUDGET

Budgets presented for governmental funds have been prepared in accordance with generally accepted accounting principles (GAAP), using the modified accrual basis of accounting. Budgets presented for proprietary funds have also been prepared using the modified accrual basis of accounting which is not in accordance with GAAP. Depreciation and amortization are not included in budgetary statements since these do not use spendable resources. Payments for debt service and capital outlay are also expensed under the modified accrual basis which is not in accordance with GAAP for proprietary funds.

BUDGET PROCESS AND CALENDAR

Budget Process

The County's budgetary process is governed by Florida Statutes, in particular Chapters 129 and Chapter 200. Chapter 200 details the requirements for adoption of local government ad valorem millage rates. Chapter 129 sets forth specific requirements for the form and content of county budgets and their execution and amendment.

In addition to State Statute, the County's budget approval process is defined by the County Charter and the County Code (ordinances). It also has additional steps which are designed to provide the Board of County Commissioners and the general public with opportunities for early input into budgetary decisions. State law requires that the budget be balanced. Further, there are very specific and detailed rules known collectively as the "Truth in Millage" or "TRIM" law. These rules dictate the approval process for the budget in general and property taxes in particular. The TRIM law sets the timetable for the County Property Appraiser to deliver estimated and certified tax rolls to the taxing authorities, including the County. It further requires that a tentative millage rate be approved by the County by a certain date, that the Appraiser mail notices of proposed taxes (TRIM notices) to all property owners by a certain date, that two public hearings be held within certain specific time periods, and that the County run newspaper advertisements which follow exact specifications for wording, size, and placement prior to the final public hearing. The hearings themselves must be conducted according to a prescribed format and sequence of Board

of County Commissioners actions. This includes the calculation and announcement of “rolled back” millage rates which would result in no additional property tax revenue (for comparison purposes), and the percentage change in property tax revenue from the prior year resulting from the actual proposed millage rate. Finally, the County must document its compliance with the TRIM rules and submit this documentation to the State for review and approval.

By resolution, the County Administrator is the designated budget officer. F.S. 129.03(3) specifies that the County Administrator submit a recommended budget to the Board no later than 15 days after certification of value by the property appraiser. This budget must contain information outlined in F.S. 129.02. These requirements include supplementary detail not contained in this document, but provided to the Board and public in a separate volume.

The budgets of the Constitutional Officers, while approved by the Board of County Commissioners, are subject to the control of those elected officials. Additionally, the budgets of the Tax Collector and Property Appraiser are submitted to the State Department of Revenue for approval. The Sheriff’s budget may be appealed to the State cabinet.

Special committees of County Commissioners, other elected officials, staff, or citizens recommend allocations in some programs. These include the Information Technology Board, the Unified Personnel System, the Social Action Funding Committee, and the Pinellas Arts Council.

Major planning processes which may impact the budget include the County Comprehensive Plan, which defines infrastructure requirements and levels of service according to State statutes. The Comprehensive Plan includes a Capital Improvements Element, which is updated in conjunction with the Capital Improvement Program and budget. Many of the County’s operations also have ongoing planning activities which can affect both operations and capital projects. Examples of these are the Airport Master Plan and the Information Technology Plan.

The **Budget Calendar** is presented beginning on page **M-15**.

Budgetary Control and Adjustments

The operating funds are subject to budgetary control by major object expenditure category (e.g., Personal Services) on a cost center basis, except that certain cost center groups are controlled by a combined “rolled up” cost center.

The Board of County Commissioners approves supplemental appropriations by Resolution and Board Budget Amendments between departments during the fiscal year. The County Administrator is authorized to execute Budget Amendments between expenditure object categories within individual departments. These amendments are reported quarterly to the Board.

Major capital facilities and improvements are accounted for within the Capital Projects Funds and are subject to budgetary control on a project cost center basis. Appropriations not expended lapse at the end of the fiscal year. The County Administrator is authorized to execute Budget Amendments between expenditure object categories and cost centers within functional categories (e.g., Transportation). As with administrative operating amendments, these are reported quarterly to the Board. Reallocations between functional categories require Board Budget Amendments.

Any budgetary action that involves the Reserve for Contingencies in a fund requires a Board Budget Amendment. A budgetary action that involves the Reserve for Future Years requires a public hearing in conjunction with the resolution.

PINELLAS COUNTY FY05 BUDGET CALENDAR

DATE	ACTIVITY	PARTICIPANTS
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FEBRUARY

Monday, February 9	FY05 Budget development process begins with activation of the Budget Software and budget instructions being sent to departments and agencies.	Office of Management and Budget (OMB) Departments Constitutional Officers
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MARCH

Tuesday, March 9	County Administrator presents Budget Forecast to Board of County Commissioners.	County Administrator Board of County Commissioners (BCC) OMB
	FY05 department budget requests are due to the Office of Management and Budget.	Departments

APRIL

Tuesday, April 6 – Thursday, June 10	County Administrator tentatively ascertains fiscal policies of the Board [129.03 (3)]. This is accomplished through Budget Information Sessions with the Board of County Commissioners.	BCC County Administrator OMB Departments Constitutional Officers
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MAY

Saturday, May 1	Tentative Budgets of Constitutionals due [129.03 (2) requires submission by 5/1 if a resolution to this effect has been adopted by the BCC.]	OMB Constitutional Officers
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JUNE

Wednesday, June 23	Property Appraiser certifies taxable values to the Board of County Commissioners. [200.065 (1); 200.065 (11)]	BCC OMB Property Appraiser
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JULY

Wednesday, July 7	County Administrator transmits Proposed Budget including proposed millage rates to the Board of County Commissioners. [129.03 (3) No later than 15 days after certification.]	BCC County Administrator OMB
Tuesday, July 27	County Administrator notifies Property Appraiser of proposed millage rates, rolled-back rates, date/time/place of First Public Hearing. [200.065 (2)b Must be done within 35 days of certification.]	County Administrator Property Appraiser

PINELLAS COUNTY FY05 BUDGET CALENDAR

DATE	ACTIVITY	PARTICIPANTS
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AUGUST

Monday, August 16	Property Appraiser mails Notice of Proposed Property Taxes (TRIM Notices). [200.065 (2)b and 200.065 (11) Deadline for mailing is 55 days after certification or after July 1, whichever date is later, as day 1. (Note: According to the Department of Revenue, taxing authorities have the option at any point in the process of using either date as the starting point, which could allow for later hearing dates.)]	Property Appraiser
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SEPTEMBER

Tuesday, September 7	First Public Hearing on tentative budget. [200.065 (2)c Within 80 days of certification, but not earlier than 65 days, the Board of County Commissioners shall hold a Public Hearing on the tentative budget and proposed millage rate. 200.065 (11)a No public hearing preceded by a mailed notice shall occur earlier than 10 days following the mailing. See also 129.03 (3)c]	BCC County Administrator OMB Departments Constitutional Officers Public
Friday, September 17	BCC advertisement of intent to adopt final millage rates and budgets at second public hearing. [200.065 (2)d Within 15 days of the first public hearing the notice must be published. See also 129.03 (3)b]	BCC OMB
Tuesday, September 21	Final Public Hearing on tentative budget. [200.065 (2)d Not less than 2 days or more than 5 days after the TRIM advertisement is published, the Board of County Commissioners shall hold a Public Hearing to finalize the budget and adopt a millage rate. See also 129.03 (3)c]	BCC County Administrator OMB Departments Constitutional Officers Public

OCTOBER

Friday, October 1	Beginning of new Fiscal Year	
Wednesday, October 13	Certification of final taxable values. [200.065 (5)] allows administrative adjustment if the change from the June certification is greater than %]	Property Appraiser County Administrator OMB
Wednesday, October 20	County Administrator certifies compliance with 200.065 and 200.068, Florida Statutes, to the Department of Revenue within 30 days of final millage and budget adoption.	County Administrator OMB

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