
APPENDIX

This section includes supplementary information to assist in understanding the budget: a Glossary of terms used in the budget documents; the Budget Policies approved by the Board of County Commissioners; and discussions of Strategic Planning, Performance Management, the Basis of Accounting and Budgeting, the Budget Process, the Budget Calendar, and Budget Control and Adjustments. Also presented here are a Community Profile, an analysis of Departmental Budgets by Program and an Index to the fund and department information in the budget documents.

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.

Annual Market Survey or Market Survey - The Unified Personnel System (UPS) conducts an annual review of County pay in comparison to that of selected external organizations and formulates recommendations for compensation and range adjustments for the next fiscal year. Organizations included are generally those that are within the local labor market and/or are comparable in terms of the size of the jurisdiction, organizational structure, per capita income, etc. Whenever possible, the same jurisdictions are included in order to maintain a consistent database and insure equitable treatment of all County employees. Jurisdictions generally contacted include: Cities of Clearwater, Largo, St. Petersburg, Tampa and Orlando; Counties of Hillsborough, Orange and Palm Beach; Pinellas County School Board; Southwest Florida Water Management District (SWFWMD); and West Coast Regional Water Supply Authority (WCRWSA). Implementation of recommendations is subject to approval by the UPS board and the individual Appointing Authorities. The Sheriff maintains an independent personnel system.

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.

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 2008 is the year ending September 30, 2008.

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.

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.

Homestead Exemption – Floridians are eligible for a constitutional benefit of a \$25,000 reduction in the assessed value of their permanent residence (see Assessed Value).

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 originally approved for a ten-year period by the voters of Pinellas County in 1989. The Penny has been extended for two additional ten year periods, through 2020, by a 1997 referendum and a 2007 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 FY07 budget documents, the Revised FY07 Budget includes changes through January 31, 2007.

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.

Unified Personnel System (UPS) - A program of public personnel administration for its members. The UPS was established in 1975 by a special legislative act to provide equal employment opportunities, efficiency, and economy in County employment practices. The UPS is composed of 11 different members or Appointing Authorities, including most of the Constitutional Officers with the exception of the Sheriff, who maintains an independent personnel system.

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).

BUDGET POLICIES

The following policy guidelines are based upon prudent fiscal management and reflect best practices as adopted by the Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting Practice:

Balanced budget

- Recurring expenditures should be equal to or less than, recurring revenues.
- Annual operating expenditures should be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year.
- Provide disclosure when deviation from a balanced operating budget is planned or when it occurs.
- Anticipate actions to be made to bring the budget into balance if adjustments are needed in the course of a fiscal period.
- Develop a structurally balanced operating budget that requires a balance be maintained between recurring expenditures and revenues over the long term, not just the during the current operating period.

Long-range planning

- Develop a financial planning process that assesses long-term financial implications of current and proposed policies, programs, and assumptions and develop appropriate strategies to achieve its goals.
- The forecast should extend at least 3-5 years beyond the budget period and should be regularly monitored and periodically updated.
- The forecast should include fund forecasts for all significant governmental funds.
- The forecast, along with its underlying assumptions and methodology, should be clearly stated and made available to participants in the budget process.
- Variances between previous forecast and actual amounts should be analyzed and identification made of the factors that influence revenue collections, expenditure levels, and forecast assumptions.

Asset inventory

- Create and maintain accurate inventories of all physical assets, their condition, life spans, and cost should be maintained to ensure proper stewardship of public property.
- Maintain assets at an acceptable level to protect the County's capital investment and to minimize future maintenance and replacement costs.

Revenue Diversification

- Encourage revenue diversification to the extent feasible; enhance flexibility within the constraints of available revenue sources (ex. property tax--diversify the tax base on which the tax is levied).
- Whenever possible pay general operating expenses from sources other than ad valorem taxes.
- Increase the level of self-support for new program initiatives and enhancements.
- The use of concession and licensing agreements (i.e. naming rights) should be encouraged so long as these measures are consistent with the public good.

Fees and Charges

- A formal policy regarding charges and fees should be adopted; the policy should identify what facts are to be taken into account when pricing goods and services.
- Where appropriate, fees should be set to recover the direct and indirect costs associated with the service provided.
- County services that provide private benefit should be supported by fees and charges in order to provide maximum flexibility in the use of general revenues to meet the cost of services of broader public benefit.
- State whether the intention is to recover full or partial costs of providing goods and services.
- If the cost of a good or service is not recovered, then an explanation of the rationale should be provided.
- Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
- Information on charges and fees should be available to the public.
- Enterprise Operating Funds should contribute to the General Fund their proportionate share of the cost of general administrative departments and a payment-in-lieu-of-taxes and other accepted reimbursement approaches as limited by outstanding Bonds or Bond resolutions.
- A review of cost of service and rate structures for Enterprise operations should be performed on an annual basis.

Use of One-time (Non-Recurring) Revenues

- One-time resources should be applied to reserves or to fund one-time expenditures; they should not be used to fund ongoing programs.
- Define allowable uses of one-time revenue (ex. acquisition of fixed assets, retirement of outstanding debt, or extraordinary major maintenance needs).

- Unpredictable revenues should be identified and a set of tentative actions should be decided on in advance if one or more of these sources generates revenues substantially higher or lower than projected.

Use of Grants

- To the degree that grant funds are relied upon to support recurring expenses, provision should be made to make expenditure reductions should the grant funding be reduced or eliminated.
- Revenues and expenditures associated with grants should only be budgeted after grant awards or letters of commitment have been received.
- Overhead or indirect costs should be included in all grant proposals where permitted.
- Local discretionary funds should not be relied upon to automatically replace lost grant funds.

Debt Capacity, Issuance, and Management

- Minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- Define appropriate uses for debt.
- Define the maximum amount of debt and debt service that should be outstanding at any one time (target financial ratios).
- Maintain a high credit rating while making attempts to strengthen credit rating; identify factors and strategies to address them.
- Consider investment in equipment, land or facilities, and other expenditure actions, in the present, to reduce or avoid costs in the future.
- Capital project proposals should include cost estimates that are as complete, reliable, and attainable as possible.
- Prior to undertaking a capital project, all ongoing O&M costs should be identified and considered as part of the policy discussion.

Reserve or Stabilization Accounts

- At a minimum, no less than 5 to 15% of regular general fund operating revenues, or no less than one to two months of regular general fund operating expenditures.
- Similar reserve amounts should be budgeted in other types of governmental funds (i.e. 1 - 2 months of operating expenditures, excluding capital).
- Maintain a reserve in each of the principal funds at a level sufficient to provide for an adequate working capital reserve (i.e. equal to 10% of budgeted revenue for the fund).
- Fund reserve policy should be linked to a potential increase or decrease of rates/fees if reserve levels reach certain thresholds.

Operating/Capital Expenditure Accountability

- Institute meaningful performance measures linked to strategic objectives and analyze results.
- Conduct reviews of prior year expenditure and revenue estimates to actuals and analyze variances.
- Seek expenditure reductions whenever possible through efficiencies, reorganization of services, and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness.
- Encourage productivity improvements through training, technology, or incentives (i.e. gainsharing).
- Seek inter-agency opportunities to improve efficiency and productivity.

Internal Service Funds

- Internal Service Funds may be used for allocating the costs of central service functions and for risk financing.
- Cost allocations of central service functions are charged ratably to other funds, departments, and agencies of the primary government. The goals are to measure the full cost of providing the central service and to fully recover that cost through fees and charges.
- Risk financing internal service funds are used to account for all risks of a given type in individual funds of each type. Interfund premiums are charged to other funds to cover both current costs and provide a reserve for anticipated future losses.

Lease/Purchase

- Identify and evaluate lease vs. purchase options wherever applicable to serve the best fiscal interests of the organization (i.e. Buildings, PC's, copiers).
- Assess the potential use of lease buy-back agreements and other revenue generating alternatives for County facilities.

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 **N-13**.

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 FY09 BUDGET CALENDAR

DATE	ACTIVITY	PARTICIPANTS
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DECEMBER 2007

Tuesday, December 11	County Administrator presents preliminary Budget Forecast to Board of County Commissioners.	County Administrator Board of County Commissioners (BCC) OMB
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FEBRUARY 2008

Thursday, February 7	FY09 Budget development process begins with a Budget Kickoff Meeting, activation of the Budget Software and budget instructions sent to departments and agencies.	Office of Management and Budget (OMB) Departments Constitutional Officers
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MARCH

Friday, March 14	FY09 department budget requests are due to the Office of Management and Budget.	Departments
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APRIL

Tuesday, April 29 – Thursday, June 12	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

Tuesday, 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

Friday, June 27	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

Tuesday, July 15	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
Thursday, July 31	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 FY09 BUDGET CALENDAR N

DATE	ACTIVITY	PARTICIPANTS
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AUGUST

Monday, August 18	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 2	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 12	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 16	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
Friday, September 19	Pre-Filing of Certification of Compliance [218.23, 218.63 and Rule 12DER07-09] Within 3 days of final hearing, County Administrator certifies pre-filing of the Certificate of Compliance to the Department of Revenue.	BCC County Administrator OMB

OCTOBER

Friday, October 1	Beginning of new Fiscal Year	
Friday, October 10	Certification of final taxable values. [200.065 (5)] allows administrative adjustment if the change from the June certification is greater than 1%]	Property Appraiser County Administrator OMB
Wednesday, October 15	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

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 FY08 Executive Budget document will continue to reflect 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. Through this membership our organization is able to compare performance in certain service delivery areas with approximately 150 other jurisdictions across the country, including four other Florida counties and six Florida cities. Program participants can also access information regarding the smartest and most competitive "best practices" in the marketplace.

The County is a founding member of the Florida Benchmarking Consortium (FBC) which is a collaboration of Florida local governments seeking to improve upon or implement performance measurement programs. Founded in 2004 by a handful of local government performance managers, the FBC consists of over 40 cities and counties around the state.

Since 2006, the County has benchmarked itself against the private sector through a gain-sharing program called the Employee Incentive Program (EIP). Through this program a private sector cost for a given service is established and compared to the County's existing costs. During the course of a specific project, employees propose ideas for improving efficiency and effectiveness in order to meet or beat the established cost target. In the latter case, eligible employees can share in the verifiable savings achieved by the project. The program encourages employees to think "like a business" and incentivize efficiencies and accountability while producing ongoing savings to the taxpayer.

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.

Strategic Planning: Vision Pinellas

In 2005, the County contracted with the firm of Arrington-Marlowe, LLC to develop a formal strategic plan for the organization. The result of that effort was the Board of County Commissioner's Strategic Plan, also called **Vision Pinellas**, which was adopted by the Board on February 14, 2006. The Strategic Plan is a high-level document that provides overall Board direction on a number of priority issues.

The Strategic Plan is organized into six strategic focus areas (SFA): Effective Government; Economic Development, Redevelopment, & Housing; Environment, Open Space, Recreation & Culture; Health & Human Services; Public Safety; and Transportation, Utilities, & Stormwater. Many strategic goals & strategies often impact more than one department in the organization and sometimes include other agencies.

To facilitate implementation of the strategic goals & strategies six cross-departmental teams were established. Team leads were named for each team and team members were selected. Each SFA team has representation from related departments. For example, the Economic Development, Redevelopment, & Housing team features members from Economic Development, Community Development, Building, Development Review Services, and Planning, as well as ad-hoc participation from Human Services, Communications, Convention & Visitors Bureau, Airport, Public Works, and STAR Center.

During FY06 the SFA teams worked to develop business plans for each SFA that provide detail and specificity regarding implementation of the goals and strategies in the Strategic Plan. This detail includes identifying the department(s) tasked with the strategy, a time frame for implementation, deliverable(s) if any, and related performance measures.

The Effective Government SFA team was established to serve as the coordinating body for the ongoing work of all of the Strategic Focus Area Teams. This team is also charged with guiding the County's overarching strategies that affect all of the strategic focus areas and the county's services overall. The composition of this team includes the team leads from the Strategic Focus Area teams, each of the Assistant County Administrators, and other key leaders.

The SFA team concept has become a cornerstone to the County's strategic planning approach and has already produced several benefits such as enhancing collaboration and networking, better understanding of other people's roles and responsibilities, and a big picture perspective towards meeting challenges.

In order to facilitate understanding and track implementation of the Strategic Plan, a one-page summary of the two key structural elements of the Plan, Strategic Focus Areas and Strategic Goals & Strategies, was developed (Figure 1).

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 through the Strategic Plan. The six Strategic Focus areas for the Board of County Commissioners are Effective Government; Economic Development, Redevelopment, & Housing; Environment, Open Space, Recreation & Culture; Health & Human Services; Public Safety; and Transportation, Utilities, & Stormwater.

Strategic Goals & Strategies are more specific initiatives or actions needed to achieve success in each of the Strategic Focus Areas, and they are grouped by the Strategic Focus Area to which they relate best.

The Strategic Goals & Strategies reflect the key priorities of the BCC and the organization and change over time as organizational goals change or are achieved.

Figure 1

Vision Pinellas - BCC Strategic Plan

Strategic Focus Areas		Strategic Goals and Strategies				
Effective Government	Enhance community engagement	Improve key processes	Develop workforce of the future	High quality customer service	Competitive programs & services	Maximize best practices & technology
Environment, Recreation & Culture	Promote sustainability & environmental stewardship		Enhance public access to water and beaches		Enhance parks & recreational partnerships	
	Protect and preserve environmental and park lands		Promote arts, culture & historic preservation	Enhance air quality	Enhance water quality & coastal resources	
Public Safety	Reduce crime & jail population	Enhance law enforcement services		Improve emergency preparedness	Enhance EMS & fire services	
Transportation, Utilities & Stormwater	Properly maintain roads & bridges	Increase airport utilization	Improve traffic flow, safety & enhance roadways	Enhance public transit services & availability	Expand alternative transportation modes	
	Form regional transportation partnerships	Enhance solid waste mgmt.	Expand sanitary sewer systems	Improve stormwater drainage systems	Provide high quality drinking water	
Economic Development, Redevelopment, & Housing	Attract & retain high quality jobs	Ensure adequate sites for business & industry	Maximize investment from state, federal, and private sources		Preserve & revitalize neighborhoods	
	Preserve & enhance tourism industry	Match redevelopment to community priorities	Ensure adequate housing supply for ownership & rental at all income levels		Promote home ownership opportunities & education	
Health & Human Services	Eliminate barriers to accessing services		Better coordination of services		Promote & strengthen data-driven decision making and funding	
	Reduce homelessness		Increase access to affordable health and behavioral health care		Maximize opportunities to achieve self-sufficiency	

A third element of the Strategic Plan is the Strategic Action Items that support each of the Strategic Focus Areas and Strategic Goals & Strategies. These action items can be found in the SFA business plans and are the specific activities or initiatives that need to be achieved in order to achieve the goals & strategies. The relationship between these elements is illustrated in Figure 2.

Figure 2



Each of the SFA teams is tasked with implementation of the Strategic Action Items in their business plans. Reporting will be done on a quarterly basis to track progress related to implementation. A work session with the BCC will be scheduled at least once a year to make any clarifications or necessary course corrections of the Goals & Strategies as well as the individual action items.

Balanced Scorecard: A Framework for Performance Measurement

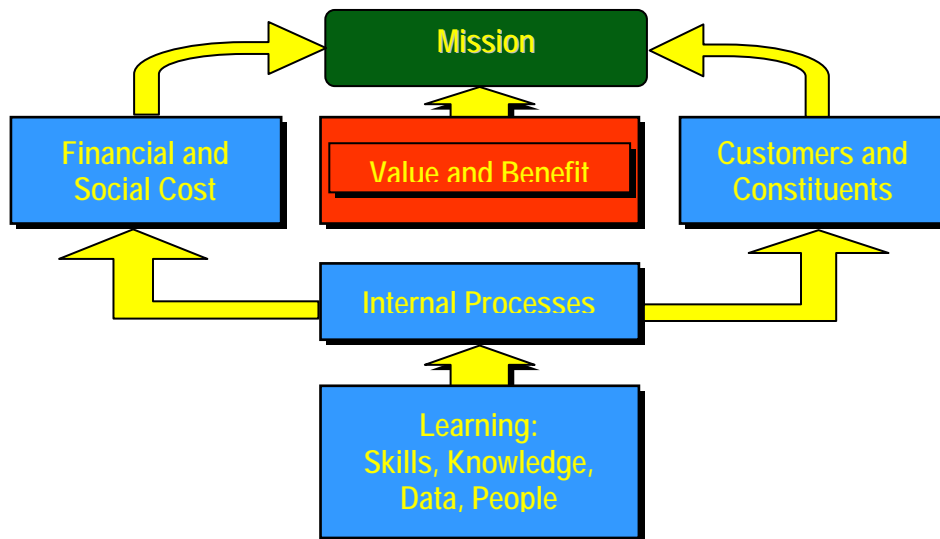
Pinellas County Government is attempting to enhance its use of performance measurement by applying a strategic framework called the **Balanced Scorecard** to its performance measurement efforts. The Balanced Scorecard links individual performance measures to the overall goals of the organization using 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 Goals & Strategies. At this time, each department under the BCC is required to submit performance measures on the department level in the balanced scorecard format as part of the annual budget process.

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 3 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.

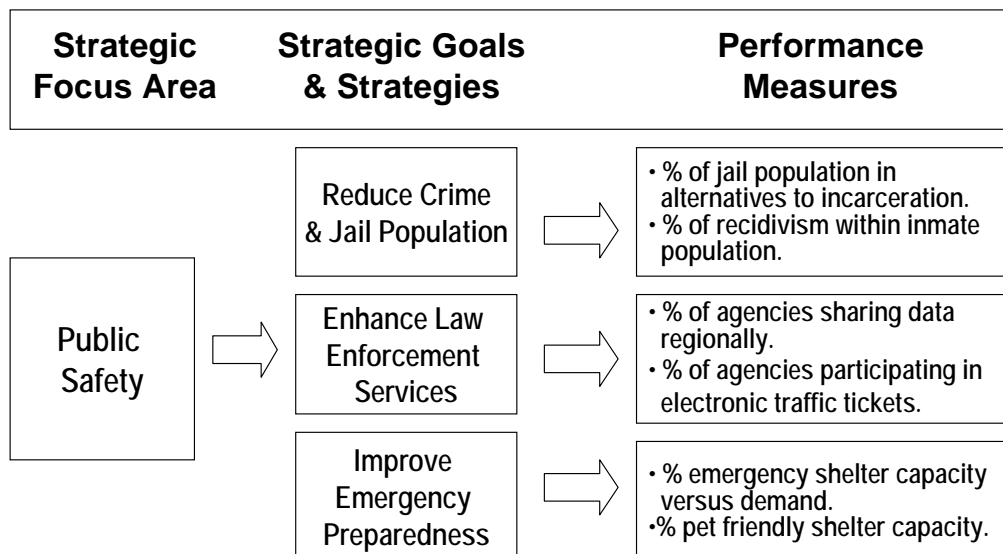
Figure 3



To assess the efficiency and effectiveness of a specific program, it is helpful to have performance measures in each perspective. For example, one might want to track the professional development hours to measure the skills of the staff, the number of people helped in a given time frame to measure productivity, the unit cost of providing the service to measure cost-effective service, and a customer service feedback loop to measure the quality of service provided.

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 the Strategic Plan as shown in Figure 4.

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.

Improving Our Performance

The new fiscal realities make it even more important that we continue to use all the tools at our disposal to make government more effective, efficient, and customer-focused. We will continue to integrate strategic planning and performance management with our business processes.

A suite of training courses has been created to help reinforce this effort including Performance Measurement, Process Mapping & Improvements, Comparing Local Government Performance, Facilitation Skills, Intro to Strategic Planning, and Building a Strategic Plan. In addition, Pinellas County has conducted citizen surveys in 2007 and 2005 to get valuable feedback from its citizens and to benchmark its performance.

A BRIEF PROFILE OF PINELLAS COUNTY, FLORIDA

Pinellas County is the second smallest of Florida's 67 counties in land area, and the sixth largest in population (2007 estimates). It was established in 1912, with the County seat in Clearwater. The following is an overview of the physical area, people and institutions within the county.

1. FORM OF GOVERNMENT

Pinellas County is a political subdivision of the State of Florida. The County operates under a Home Rule Charter originally approved by referendum in 1980. The Board of County Commissioners is the legislative body of county government responsible for the formulation of policy. The County Administrator is a professional appointed by the Board who is responsible for implementing the Board's policies.

The Board is composed of seven Commissioners, four from single member districts and three elected at large. The Commissioners elect a Chairman and Vice Chairman from among their members. The current Commissioners are:

District 1 (at-large):	Ronnie E. Duncan, Commissioner
District 3 (at-large):	Robert B. Stewart, 2008 Chairman
District 2 (at-large):	Calvin D. Harris, 2008 Vice Chairman
District 4:	Susan Latvala, Commissioner
District 5:	Karen Williams Seel, Commissioner
District 6:	John Morroni, Commissioner
District 7:	Kenneth T. Welch, Commissioner

The appointed Interim County Administrator is Fred E. Marquis.

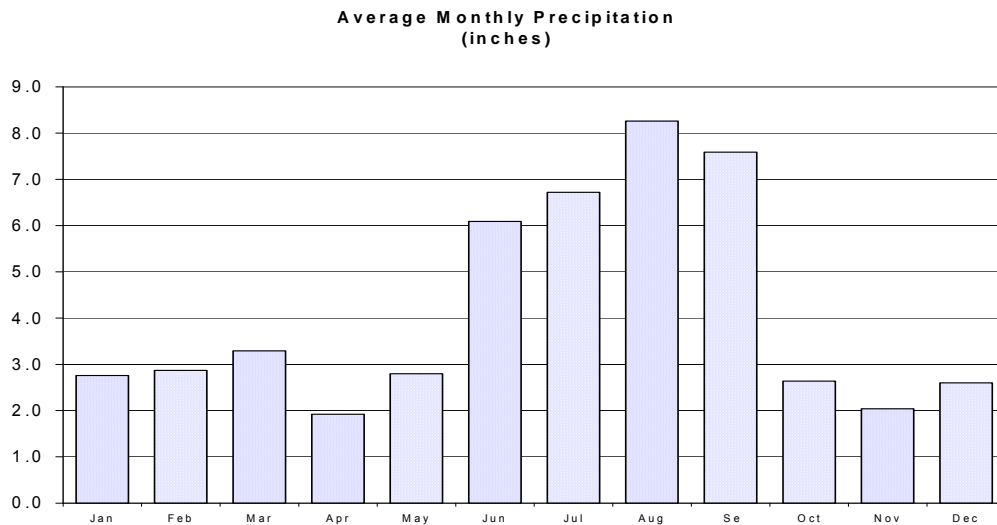
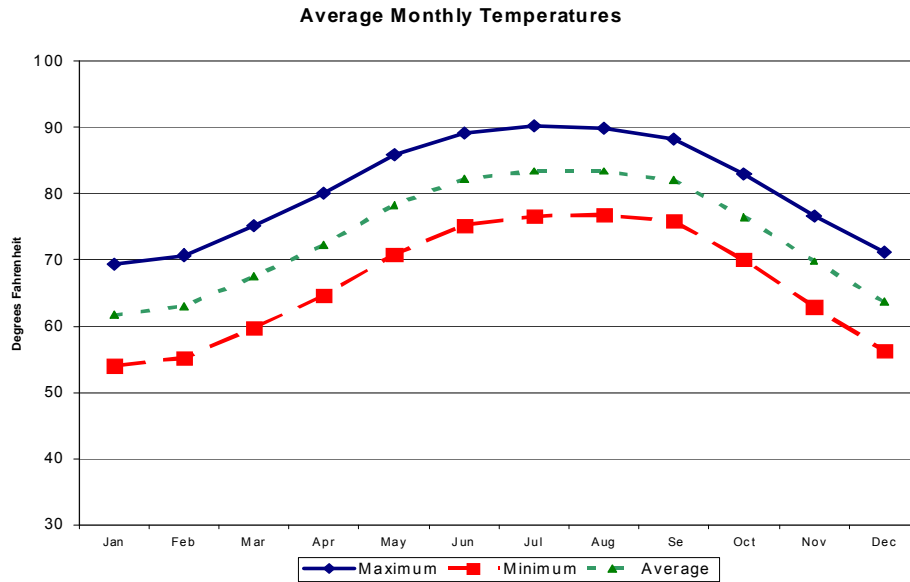
Maps of the Board districts are presented in the Elected Officials section of this document.

For a more complete description of the structure of Pinellas County government, please see page B-3. In addition to the County, municipal, and special district authorities, the Pinellas School Board is a separately elected governmental unit which is responsible for K-12 public education in the school district, which has the same jurisdictional boundaries as the County. The School Board administrative headquarters is located in the city of Largo.

Tarpon Springs was the first incorporated city in Pinellas County (1887). Included within the Unincorporated Area (MSTU) are the Census Designated Places (CDP) of Bay Pines, East Lake, Feather Sound, Gandy, Harbor Bluffs, Lealman, Palm Harbor, Ridgecrest, South Highpoint, and Tierra Verde.

2. GEOGRAPHY AND CLIMATE

- Land Area: 280 square miles
- 587.77 miles of coastline
- Highest natural elevation: 110 Feet NGVD (near State Rd. 580 and Countryside Blvd.)
- Average annual temperatures: high 80.8 °F, low 66.5 °F, average 73.7 °F
- Average annual precipitation: 49.58 inches



Source: National Weather Service (temperature and precipitation for St. Petersburg)

3. COMMUNITY PROFILE

HISTORY*

Pinellas is a small peninsula roughly 34.5 miles in length and 5.2 to 15 miles in width. This fact of geography has had a tremendous influence on the history of the County. First of all there are few counties or cities in the United States that are located on a peninsula. Portland, Maine; Charleston, South Carolina; and San Francisco may come to mind, but there are few others. This small fraternity of peninsular counties and cities means that their defining characteristics are shared by few others. For example the surrounding shoreline helps to physically define, and at the same time separate, the peninsula from surrounding areas. The proximity to the Gulf of Mexico beaches and Tampa Bay has made Pinellas County a popular destination for tourists, retirees, and others who value ready accessibility to gulf beaches and coastal waters, or at least a view of these amenities.

Initially, the peninsula was occupied for centuries by Native Americans. The initial European settlers, however, found the Pinellas peninsula to be extremely remote and access was difficult. Farming sustained the pioneers of Pinellas, and water was their only link with what little civilization existed elsewhere in Florida. The first communities in Pinellas, therefore, were located on sites conducive to agriculture and on sheltered coastal areas convenient to boats.

It wasn't until 1887 that the Orange Belt Railroad arrived to end the isolation of the Pinellas peninsula from the rest of Florida. Until that time, the easiest way to enter or leave the peninsula was by boat. The arrival of the Orange Belt Railway, and later the Tampa and Gulf Coast Railroad, along with the dissemination of a leading doctor's conclusion in 1885 that the Pinellas peninsula was the healthiest place on earth, precipitated a movement of people from colder climes to the Pinellas peninsula. Most of these people settled in St. Petersburg, which was at the terminus of the railroad. But in addition to St. Petersburg, other small settlements were established in the peninsula. These were located, with few exceptions, on the coast reflecting their primary means of outside contact prior to the railroads. Examples of these communities include Gulfport (then Disston City), Clearwater, Anona, Dunedin, Ozona, Tarpon Springs, Bayview, and Safety Harbor. After the arrival of the railroads, these communities continued to grow, albeit slowly, and a few small towns were established away from the coast along one of the railroads, often serving as centers for the local citrus industry (Largo is an example).

It is important to understand that, unlike development on the east side of Tampa Bay, which was concentrated around the Port of Tampa, settlement in the Pinellas peninsula was more dispersed since there was no single economic catalyst such as a major port that focused and concentrated settlement in one area. In Pinellas County the economic catalysts at the end of the Nineteenth Century and in the early Twentieth Century were the citrus industry, tourism, and the sponge industry (the latter focused on the community of Tarpon Springs), which allowed for a dispersed settlement pattern among small towns throughout the peninsula. These three elements of the local economy did not depend on access to the urban services provided by large towns and cities resulting in a settlement pattern of dispersed small towns and villages in Pinellas by the beginning of the Twentieth Century. There was no city whose direct or indirect influence was felt through the length and breadth of the peninsula. By the 1920s, the barrier islands began to be settled, their narrow linear geography encouraging several discrete communities including Pass-a-Grille, Indian Shores, and Clearwater Beach. It was this dispersed settlement pattern that has had such a marked impact on the County's existing urban environment and system of governance. The diversity is seen not only in the variety of communities but in the large number of local governments.

* From A Short History of Urban Development in Pinellas County, Florida (Pinellas County Planning Department, 2003)

The lack of an adequate road system was a principal cause for the creation of Pinellas County when it split away from Hillsborough County in 1912. The deficient road system was one consequence of having politicians in Tampa making decisions on how to spend tax dollars collected across the Bay. After secession was effected, a road building program during the 1910s and 1920s further connected the numerous Pinellas communities and helped enable them to grow until the 1926 land bust and the Great Depression put a stop to economic growth and noticeably slowed development. By the time growth resumed after World War II, the economic underpinnings of the local economy had changed. While tourism was still important, the citrus industry was declining and being replaced by retirees and manufacturing as major components of the local economy. A surge of development occurred throughout the County as the numerous small towns and cities established in the late 19th and early 20th centuries began to expand outward eventually coalescing into a large urban area covering almost four fifths of the County at the end of the 20th Century. The residential development consisted primarily of single-family dwellings on separate lots, while commercial development eschewed the historic downtown areas for the new and upgraded roadway corridors. In these respects Pinellas County's development followed a pattern similar to other urbanizing areas around the country. Primarily shaped by the requirements and demands of an automobile-oriented society, Pinellas County's growth and development exhibited characteristics that have come to exemplify Post-WW II urban areas throughout the United States.

The significant number of retirees who moved to Pinellas County in the decades following World War II have had a tremendous impact on local demographics and the local economy. Those sixty-five years of age and older have represented twenty-five percent or more of the County's population since at least 1960, resulting in Pinellas County having a median age that ranks as one of the highest in the nation. For example, in 1960, 1970, 1980, and 1990 the median age of the County's population was 44.9, 48.1, 45.8, and 42.0, respectively. This large retiree population in combination with a healthy tourist industry helped to make retail and services the dominant sectors of the local economy.

The manufacturing sector of the Pinellas economy did not develop to any great extent until the advent of the space program in the late 1950s, when new industry, primarily electronic and electronic component firms, began moving to Pinellas, helping to diversify the economy. Although the manufacturing sector grew steadily during the 1960s, the service and trade sectors continued to dominate the County's economy. The nascent electronics industry of the 1950s has matured in Pinellas County such that 17 percent of all jobs in this industry within the State of Florida were located here in the Year 2000.

The local economy maintained a similar pattern of development throughout the 1970s and into the 1980s. Many new companies, including high technology firms, were established in Pinellas County or relocated here from other areas. The financial sector, including the insurance and real estate industry, grew to meet the demands resulting from this economic growth and development. The transition from an economic base dominated by the tourism industry and retirees has helped strengthen and diversify the local economy. Additionally, expansion of the technology and services sectors of the economy in Pinellas has created job opportunities that helped attract large numbers of young working-age people. One result is that the County's median age actually decreased by 3.8 years between 1980 and 1990.

Today, more than 36,000 businesses make their home in Pinellas County. Pinellas County leads Florida's 23-County High Tech Corridor Medical Technology Sector with 51 companies and 24% of all medical technology companies in the corridor. Within the High Tech Corridor, 17% of the aerospace companies; 24% of the microelectronic companies; 11% of the optics and photonics companies and 16% of the financial services companies are based in Pinellas County.

Pinellas County is #2 in manufacturing employment and #3 in manufacturing firms in the state of Florida, according to University of Florida 2003 data. Over \$734 million in wages was paid to

Pinellas county employees in the financial service industry in 2003. In 2007, Pinellas County's labor force was over 472,000 with an employment rate of 3.9%.

Pinellas County is popular tourist destination on Florida's Gulf of Mexico with over 5 million visitors in 2007. Two of the top beaches in the United States are located in Pinellas County, according to America's Best Beaches List. The County's Fort DeSoto Park, in 2005, and Caladesi Island State Park, in 2008, were named "America's Number One Beach" by Dr. Stephen Leatherman of the Laboratory for Coastal Research / National Healthy Beaches Campaign.

INFRASTRUCTURE

- Served by major highways including I-275, I-175, I-375, US 19, and US 92
- There are 115 bridges in the county
- Airports: County: St. Petersburg-Clearwater International Airport (PIE)
Others: Clearwater Executive Airpark
Albert Whitted Airport
- Aviation history was made in Pinellas County as Tony Jannus piloted the world's first scheduled airline flight from St. Petersburg to Tampa.*
- The original Gandy Bridge opened in 1924, and shortened the traveling distance between St. Petersburg and Tampa from 43 to 19 miles.*
- The first span of the Sunshine Skyway Bridge opened in 1954, linking south Pinellas County with Manatee County. The current bridge, with a four lane, cable-stayed concrete 1,200 foot main span, was completed in 1987. Vertical clearance in the shipping channel is 190 feet.*

CULTURAL, EDUCATIONAL, ENVIRONMENTAL AND RESEARCH INSTITUTIONS

County: Pinewood Cultural Park / Heritage Village / Florida Botanical Gardens

Brooker Creek and Weedon Island Environmental Education Centers

Others:

Ruth Eckerd Hall

American Stage

Mahaffey Theater

Florida Orchestra

Palladium Theater

Tarpon Springs Performing Arts Center

Largo Cultural Center

University of South Florida, St. Petersburg

St. Petersburg College

Eckerd College

Poynter Institute of Media Studies

United States Geological Survey Florida

Integrated Science Center

Pinellas National Wildlife Refuge (Bird Key)

Florida Marine Research Institute

SPORTS AND RECREATIONAL ACTIVITIES

- 31 County parks encompassing over 4,200 acres*
- 35 miles of sandy beaches*
- 43 golf courses*
- 1059 tennis courts*

Honeymoon Island State Recreational Area

Caladesi Island State Park

Egmont Key State Park

Anclote Key Preserve State Park

Skyway Fishing Pier State Park

Fred E. Marquis Pinellas Trail

Tampa Bay Devil Rays Major League Baseball (Tropicana Field, St. Petersburg)

Spring training baseball: Phillies (Clearwater), Blue Jays (Dunedin), Devil Rays (St. Petersburg)

* Source: Pinellas County Planning Department Website

4. DEMOGRAPHICS AND ECONOMICS

POPULATION

- The County's permanent population, as of April 1, 2000, was 921,495. This represented an 8.2% increase between 1990 and 2000.
- Unincorporated Pinellas County's permanent population, as of April 1, 2000, was 287,952. This represented an 11.1% increase between 1990 and 2000. The permanent population within the incorporated municipalities had increased by 6.9% to 633,543 during this same time period.
- In 2000 the average household size in Pinellas County was 2.17 persons, slightly smaller than both the statewide and the national averages.
- Pinellas County's permanent population has a lower percentage of racial minority residents than the state or the nation.
- The median age of Pinellas County residents in 2000 was 43.0 years, an increase of 0.9 year from the 1990 Census. Pinellas County's median age is 8 years older than the national median age. In 1980 the difference was 16 years.
- Permanent residents between the ages of 25 and 44 years accounted for 27.3% of the County's 2000 permanent population. That makes this group the largest single age group within the County.
- Permanent residents 65 years of age or older accounted for 22.5% of the 2000 permanent population. This represents a drop of 6.4% since 1990.
- Pinellas County is the most densely populated county in Florida.
- The total number of households in Pinellas County in the 2000 Census was 414,968.

Source: Pinellas Socioeconomic Report, Pinellas County Planning Department, June 2004

County / Municipality	April 1, 2007 Population *
Pinellas County	944,199
Unincorporated County	276,363
St. Petersburg	253,369
Clearwater	110,469
Largo	75,924
Pinellas Park	49,320
Dunedin	37,662
Tarpon Springs	24,628
Seminole	18,739
Safety Harbor	17,844
Oldsmar	13,959
Gulfport	12,814
St. Pete Beach	10,086
Treasure Island	7,597
South Pasadena	5,658
Indian Rocks Beach	5,300
Kenneth City	4,567
Madeira Beach	4,525
Belleair	4,158
Redington Shores	2,440
Belleair Bluffs	2,181
Indian Shores	1,804
Belleair Beach	1,617
Redington Beach	1,597
North Redington Beach	1,504
Belleair Shore	74

*Bureau of Economic and Business Research, UF

ECONOMY

- The Pinellas County unemployment rate has ranged from a high 6.7% in 1992 to a low of 2.6% in 2000. Pinellas County's average unemployment rate from 1990 to 2001 was consistently lower than both the state's and the nation's rates.
- From 1990 to 2000, Pinellas County had a higher per capita income than the MSA, Florida, and the US.
- For most years growth in per capita income in Pinellas County stayed ahead of inflation.
- Wholesale/retail trade and services are the major non-agricultural employment categories in Pinellas County. In 2000, services accounted for 39.1% of the total employment, and trade accounted for 18%.
- Among all employment categories, the percentage of employment in services increased from 32.4% in 1990 to 39.1% in 2000. During the same period of time, employment in manufacturing dropped from 15.4% to 11.4%. Employment in construction dropped from 6.7% to 5.0%.
- At 39.1%, services account for the highest percentage of earnings among the industries in Pinellas County in 2000 .
- Median family income in Pinellas County remained higher than the MSA and Florida, but was slightly lower than the Nation.
- The Young Rainey "STAR" center (Science Technology and Research) is the first and only Department of Energy plant in the nation to be transitioned from nuclear weapons-related production to a commercially viable high tech center.*

Source: Pinellas Socioeconomic Report, Pinellas County Planning Department, June 2004

* Source: Pinellas County Planning Department Webpage, Pinellas County Facts

MAJOR EMPLOYERS

Top Private Employers

All Children's Health System, Inc.
Barnett Recovery Systems
Bayfront Medical Center, Inc
Fidelity
Freedom Village
Home Shopping Network
Marine Max
Morton Plant Health System
Raymond James and Associates
Special Data Processing, Inc.
St. Anthony's Hospital
Tech Data Corp.
Times Publishing Corporation
Valpak
Western Reserve Life Assurance

Source: Pinellas County Economic Development Website

Top Public Employers

Pinellas School District
Pinellas County Government
City of St. Petersburg
Pinellas County Sheriff's Office
Bay Pines VA Medical Center

Source: 2007 Comprehensive Annual Financial Report

PROPERTY TAXES

Top Ten Property Taxpayers (2005)

- 1 Florida Progress Corporation (electric utility)
- 2 Verizon Florida
- 3 Bright House Networks
- 4 Raymond James & Associates
- 5 Bellweather Properties Florida (real estate)
- 6 DeBartolo (shopping mall)
- 7 Prospect-Marathon Coquina (real estate)
- 8 McRae & Stolz St. Petersburg (real estate)
- 9 Franklin Templeton
- 10 MT (2002) Statutory Trust

Source: 2007 Comprehensive Annual Financial Report

Assessed Value of Real Property (Tax Year 2007 for Fiscal Year 2008 Budget)*

Category	Number of Parcels	Just Value	Taxable Value
Residential	401,663	89,598,995,386	59,112,334,639
Commercial	15,926	12,027,459,060	11,970,373,809
Industrial	4,416	3,222,049,700	3,220,015,701
Government	4,485	5,661,447,300	40,141,463
Institutional	2,710	3,099,596,200	841,452,811
Other	4,180	708,158,300	316,503,114
Total	433,380	114,317,705,946	75,500,821,537

Source: FL Department of Revenue, Florida Property Valuations and Tax Data, 2007.
Final certified values for FY2009 will not be available until December 2008.

Additional Information on Economic Trends may be found in Section B of this document.

The following two pages are a profile of Pinellas County produced by the Florida Legislature's **Office of Economic and Demographic Research**. Similar profiles for the other sixty-six counties in the state, as well as other excellent reference materials, are available on the office's website, www.edr.state.fl.us.

Pinellas County

Florida's 6th most populous county
with 5.1% of Florida's population



Population

Population (Census, Estimates, & Projections)	Pinellas County	Florida
1980 Census	728,531	9,746,961
1990 Census	851,659	12,938,071
2000 Census	921,495	15,982,824
% change 1990-00	8.2%	23.5%
2007 Estimate	944,199	18,680,367
% change 2000-07	2.5%	16.9%
% of change due to net migration	100.0%	87.5%
2010 Projection	950,300	19,308,100
% change 2007-10	0.6%	3.4%
2015 Projection	966,900	20,955,900
% change 2010-15	1.7%	8.5%
% of 2006 population		
Under 18 years of age	19.0%	22.4%
Over 64 years of age	21.2%	17.2%
Median age (2000)	43.0	38.7
Persons per square mile (2007)	3,373	346

Households and Family Households

Households	Pinellas County	Florida
Total households, 2000 Census	414,974	6,338,075
Total households, 2007	428,525	7,443,963
% change 2000-07	3.3%	17.4%
Family households, 2000 Census	243,339	4,210,760
% with own children under 18	37.7%	42.3%

According to Census definitions, a household includes all of the people who occupy a housing unit. The occupants may be a single family, one person living alone, two or more families living together, or any other group of related or unrelated people who share living quarters. A family includes a householder and one or more other people living in the same household who are related to the householder by birth, marriage, or adoption.

Existing Single-Family Home Sales

Percent Change in Homes Sold	Pinellas County	Florida
2001-02	8.9%	9.9%
2002-03	17.8%	13.1%
2003-04	16.6%	10.7%
2004-05	11.6%	2.5%
2005-06	-35.5%	-27.6%
2006-07	-34.9%	-29.2%

Percent Change in Median Sales Price

Percent Change in Median Sales Price	Pinellas County	Florida
2001-02	6.2%	8.8%
2002-03	7.8%	11.8%
2003-04	14.8%	17.1%
2004-05	26.1%	29.2%
2005-06	13.6%	5.6%
2006-07	-7.0%	-5.5%

Note: Home sales data are calculated for Metropolitan Statistical Areas (MSAs). Data shown here reflect the value for the MSA in which the county is located.

Housing

Housing Counts	Pinellas County	Florida
Housing units, 2000 Census	481,573	7,302,947
Occupied	414,968	6,337,929
Owner-occupied	293,866	4,441,799
% owner-occupied	70.8%	70.1%
Renter-occupied	121,102	1,896,130
% renter-occupied	29.2%	29.9%
Vacant	66,605	965,018
% vacant	13.8%	13.2%

Units Permitted

Units Permitted	Pinellas County	Florida
2000	3,928	161,076
2001	4,636	169,171
% change 2000-01	18.0%	5.0%
2002	2,309	186,503
% change 2001-02	-50.2%	10.2%
2003	4,927	215,488
% change 2002-03	113.4%	15.5%
2004	4,632	254,026
% change 2003-04	-6.0%	17.9%
2005	3,788	284,120
% change 2004-05	-18.2%	11.8%
2006	4,243	219,087
% change 2005-06	12.0%	-22.9%
2007	1,200	121,603
% change 2006-07	-71.7%	-44.5%
Total Units Permitted 2000-2007	29,663	1,611,074

State Infrastructure

Transportation	Pinellas County	Florida
State Highway		
Centerline Miles	222.0	12,066.9
Lane Miles	1,059.1	42,022.1
State Bridges		
Number	167	6,503

State Facilities

State Facilities	Pinellas County	Florida
Buildings/Facilities		
Number	40	3,844
Square Footage	650,701	55,104,747

State Lands

State Lands	Pinellas County	Florida
Conservation Lands		
Parcels	157	35,931
Acreage	7,196.4	3,343,542.3
Non-Conservation Lands		
Parcels	185	6,238
Acreage	1,562.1	221,813.2

Employment by Industry

Average Annual Employment, % by Category, 2007 preliminary	Pinellas County	Florida	Average Annual Wage, 2007 preliminary	Pinellas County	Florida
Natural Resource & Mining	0.0%	1.2%	All industries	\$38,007	\$39,762
Construction	5.8%	7.5%	Natural Resource & Mining	\$25,760	\$24,198
Manufacturing	8.5%	4.9%	Construction	\$39,141	\$41,644
Trade, Transportation and Utilities	16.8%	20.2%	Manufacturing	\$47,343	\$47,490
Information	2.2%	2.0%	Trade, Transportation and Utilities	\$33,467	\$35,942
Financial Activities	7.4%	6.8%	Information	\$47,325	\$56,894
Professional & Business Services	20.2%	16.7%	Financial Activities	\$53,753	\$56,551
Education & Health Services	15.0%	12.3%	Professional & Business Services	\$37,885	\$43,807
Leisure and Hospitality	10.4%	11.7%	Education & Health Services	\$40,145	\$41,147
Other services	3.0%	3.2%	Leisure and Hospitality	\$18,757	\$20,822
Government	10.5%	13.6%	Other services	\$25,641	\$27,895
			Government	\$43,992	\$44,956

Labor Force

Labor Force as Percent of Population Aged 18 and Older	Pinellas County	Florida	Unemployment Rate	Pinellas County	Florida
1990	60.6%	64.4%	1990	4.7%	6.3%
2000	63.2%	63.4%	2000	3.3%	3.8%
2007	61.6%	62.7%	2007	3.9%	4.0%

Financial Health

Poverty	Pinellas County	Florida
% living below poverty, 2005	11.2%	12.8%
% ages 0-17 living below poverty, 2005	16.0%	18.1%

Personal Income (\$000s)	Pinellas County	Florida
2000	\$29,313,800	\$457,539,355
2001	\$30,098,956	\$478,637,023
% change 2000-01	2.7%	4.6%
2002	\$30,840,120	\$495,489,345
% change 2001-02	2.5%	3.5%
2003	\$31,078,837	\$514,377,645
% change 2002-03	0.8%	3.8%
2004	\$33,327,030	\$565,680,690
% change 2003-04	7.2%	10.0%
2005	\$35,683,047	\$617,179,386
% change 2004-05	7.1%	9.1%
2006	\$38,251,989	\$663,077,399
% change 2005-06	7.2%	7.4%

Per Capita Personal Income	Pinellas County	Florida
2000	\$31,781	\$28,508
2001	\$32,588	\$29,277
% change 2000-01	2.5%	2.7%
2002	\$33,361	\$29,727
% change 2001-02	2.4%	1.5%
2003	\$33,614	\$30,330
% change 2002-03	0.8%	2.0%
2004	\$35,990	\$32,618
% change 2003-04	7.1%	7.5%
2005	\$38,530	\$34,798
% change 2004-05	7.1%	6.7%
2006	\$41,448	\$36,720
% change 2005-06	7.6%	5.5%

Personal Bankruptcy Filing Rate (per 1,000 population)	Pinellas County	Florida
2000	4.62	4.45
2007	2.82	2.15
State Rank	5	NA

Note: Florida numbers exclude Miami-Dade County (2000).

Earnings by Place of Work

Earnings (\$000s)	Pinellas County	Florida
2000	\$19,180,300	\$303,505,288
2001	\$19,768,876	\$315,309,617
% change 2000-01	3.1%	3.9%
2002	\$20,175,337	\$328,703,245
% change 2001-02	2.1%	4.2%
2003	\$20,112,690	\$346,315,563
% change 2002-03	-0.3%	5.4%
2004	\$21,438,127	\$375,315,589
% change 2003-04	6.6%	8.4%
2005	\$22,726,925	\$408,311,534
% change 2004-05	6.0%	8.8%
2006	\$23,940,484	\$435,984,439
% change 2005-06	5.3%	6.8%

Quality of Life

Educational attainment	Pinellas County	Florida
Persons aged 25 and older		
% HS graduate or higher	84.0%	79.9%
% bachelor's degree or higher	22.9%	22.3%

Crime	Pinellas County	Florida
Crime rate, 2007 (index crimes per 100,000 population)	4,942.1	4,694.7
Admissions to prison FY 2006-07	2,265	37,864
Admissions to prison per 100,000 population FY 2006-07	239.9	202.7

State and Local Taxation

2007 Ad Valorem Millage Rates	Pinellas County
County	6.3851
School	7.7310
Other	5.3583
Total	19.4744

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