
APPENDIX TABLE OF CONTENTS

Glossary.....	K-3
Budget Policies	K-9
Basis of Accounting – Financial Statements.....	K-15
Basis of Accounting – Budget.....	K-15
Budget Process	K-15
Budgetary Control and Adjustments	K-16
Budget Calendar.....	K-17
Summary of User Fee Changes	K-19
Pinellas Planning Council Budget	K-25
Community Profile	K-27
Bonded Debt Comparisons.....	K-42
Index	K-45
Location Map	K-50



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 there from 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 2009 is the year ending September 30, 2009.

FULL TIME EQUIVALENT (FTE) – Full time equivalent positions listed in the budget documents equal the number of full-time positions (see following definition) plus the number of employees on part-time or seasonal schedules converted to a full-time basis. For example, if the standard work week is 40 hours, a position authorized for 20 hours a week would equal 0.5 FTE.

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.

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.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) – An independent, private-sector, not-for-profit organization that establishes and improves standards of state and local governmental accounting and financial reporting. The federal government does not fund GASB, and its standards are not federal laws or rules. The GASB does not have enforcement authority to require governments to comply with its standards. However, Section 218.39(2) Florida Statutes requires the County to submit audited financial statements following rules established by the State Auditor General. The Auditor General's rules include generally accepted accounting principles (GAAP) compliance, and designate GASB standards as GAAP.

GASB 34 – A Statement issued by the Governmental Accounting Standards Board in 1999. A significant provision of this standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing-requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GASB 45 – A Statement issued by the Governmental Accounting Standards Board in 2004. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

GASB 54 - A Statement issued by the Governmental Accounting Standards Board in 2009. This standard redefined how Reserves (Fund Balances) are to be reported, and changed the definition of Special Revenue funds and other fund types.

GOVERNMENTAL FUNDS - Funds generally used to account for "governmental" activities that are not fully supported by charges for the services received. Pinellas' governmental funds include the General Fund, Special Revenue funds, Debt Service funds and Capital Projects funds.

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.

PERMANENT POSITIONS – Full time staff positions listed in the budget. Permanent positions do not include part-time or seasonal positions. Partially funded full time positions are included.

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

PROPRIETARY FUND - funds that are used to account for “business-like” activities that are supported by charges for the services received. Pinellas has two types of proprietary funds: Enterprise funds and Internal Service funds.

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:

General Fund Reserve (Ending Balance)

The Governmental Accounting Standards Board (GASB) has defined the following categories for fund balances:

Non-spendable fund balance – amounts that are not in a spendable form (such as inventory and prepaid expenses) or are required to be maintained intact.

Restricted fund balance – amounts constrained to specific purposes by external providers (such as grantors, bondholders, and higher levels of government).

Unrestricted fund balance – amounts that are not Nonspendable or Restricted are divided into three categories: Committed, Assigned, and Unassigned. In the County's budget, the Committed and Assigned amounts are shown as Reserves.

- The General Fund Reserve (Ending Balance) should be budgeted at a level of no less than 15% of total resources.

General Fund Reserves (Committed and Assigned Fund Balance)

Committed fund balance – amounts constrained to specific purposes by the BCC. To be reported as committed, amounts cannot be used for any other purpose unless the BCC approves a change by Board Budget Amendment.

Assigned fund balance – amounts the County **intends to use** for a specific purpose. Intent can be expressed by the BCC or recommended by the County Administrator. There are two essential differences between committed fund balance and assigned fund balance. First, committed fund balance requires action by the BCC, whereas assigned fund balance allows that authority to be delegated to the County Administrator. Second, formal action by the BCC is necessary to impose, remove, or modify a constraint reflected in committed fund balance, whereas less formality is necessary in the case of assigned fund balance.

- The Reserve for Contingencies (Unrestricted – Committed Fund Balance) shall be budgeted at a minimum of 5% operating expenditures. The total amount shall not exceed the statutory maximum of 10% of operating expenditures.
- The Reserve - Fund Balance (Unrestricted – Assigned Fund Balance) shall be budgeted in the following categories.
 - Cash Flow Reserve – a minimum of one-twelfth of budgeted revenue
 - Encumbered Contracts Reserve – the average month-end value of outstanding encumbrances over a preceding twelve-month period
 - Disaster Response Reserve – a minimum of \$20 million
 - The total amount budgeted shall not exceed the statutory maximum of 20% of operating expenditures.

Budget Policies

- For annual financial reporting purposes, specific amounts for each category in the Reserve - Fund Balance will be determined by the County Administrator based on fiscal year end data.

Use of Reserves:

- The Reserve for Contingencies (Unrestricted – Committed Fund Balance) may be used for unanticipated expenditures or to address revenue shortfalls.
- The Reserve - Fund Balance (Unrestricted – Assigned Fund Balance) may be used as follows:
 - Cash Flow Reserve and Encumbered Contracts Reserve – for any authorized expenditure
 - Disaster Response Reserve – for any expenditures incurred as the result of an emergency event
 - The Cash Flow Reserve and Encumbered Contracts Reserve may be used to supplement the Disaster Response Reserve

Restoration of General Fund Reserves:

- If General Fund Reserves are depleted below the levels established by policy, the County Administrator will develop a plan to restore the balances over time for Board approval.
- The restoration plan should include such recommendations for rate/fee adjustments and/or expenditure reductions as may be appropriate.
- The plan for restoration should be reviewed and updated on an annual basis until the policy level guidelines are achieved.

General Fund – Unrestricted Unassigned Fund Balance

Unassigned fund balance – The General Fund, as the principal operating fund of the government, often will have net resources in excess of the categories already described. One reason for this is that Florida Statutes require most revenues to be budgeted at 95% of the total estimated amount. If there are additional net resources, the surplus is presented as unassigned fund balance. Other funds, by their nature, are established to account for revenues that are expended for specific purposes and therefore do not have unassigned fund balances.

- General Fund Balance in excess of that which is Non-spendable, Restricted, Committed and Assigned at the end of the fiscal year shall be designated as Unassigned.
 - Unassigned Fund Balance should be used for non-recurring purposes whenever possible.
 - Preference should be given to expenditures that will result in future efficiencies or other cost savings.
 - In the event of severe financial stress resulting from unanticipated revenue decreases or expenditure increases, Unassigned Fund Balance may be used to mitigate the negative impact on public services on a short term basis.

Budget Policies

- In addition to the Reserves and Fund Balance, a Service Level Stabilization Account may be appropriated in the General Fund to mitigate future revenue shortfalls or expenditure increases.

Other Operating Funds Reserves

- At a minimum, the Reserves (Unrestricted Balance) of Enterprise Funds should be budgeted at a level of 5 to 15% of regular operating revenues, or no less than one to two months of operating expenditures.
- Similar Reserve (Unrestricted Balance) amounts should be budgeted in other funds (i.e. 1 - 2 months of operating expenditures or an adequate working capital reserve) on a case-by-case basis.
- Fund reserve policy should be linked to a potential increase or decrease of rates/fees if reserve levels reach certain thresholds.

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 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 10 years 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.

Budget Policies

Physical Asset Inventory

- Accurate inventories of all physical assets, their condition, life spans, and cost should be created and 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.

Asset Preservation

- Ensure asset preservation encompasses supportive infrastructure (processes and databases), intellectual capacity and effective use of human capital, as well as physical capital assets.
- Prioritize the inclusion of physical and non-physical asset maintenance in the budget process.

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. vendors operating in County parks) should be encouraged so long as these measures are consistent with the public good.

Fees and Charges

- 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

Budget Policies

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 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.

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.
- Seek inter-agency opportunities to improve efficiency and productivity.

Budget Policies

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.

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 referendum (11-2-2004), 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. In addition to the budget document, supplemental detail and other information is provided to the Board and public and posted on the County's website.

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, and the Social Action Funding Committee.

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 **K-17**.

Budgetary Control and Adjustments

The operating funds are subject to budgetary control by combined major object expenditure categories (e.g., Personal Services + Operating Expenses + Capital Outlay + Grants & Aids) on a cost center basis. The cost center structure was modified in FY2012 and FY2013 to accommodate program budgeting. 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 cost centers within individual departments provided that the amendment does not realign more than 50% of the department's total budget. 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 cost center basis. Appropriations not expended lapse at the end of the fiscal year. The County Administrator is authorized to execute Budget Amendments between cost centers within functional categories (e.g., Transportation) if the amendment does not realign more than 50% of the total functional category budget. 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 Board resolution. A budgetary action that involves the Reserve - Fund Balance and transfers between funds requires a public hearing in conjunction with a Board resolution.

FY2014 BUDGET CALENDAR

DATE	ACTIVITY	PARTICIPANTS
FEBRUARY		
Tuesday, February 5	County Administrator presents FY14-FY23 Budget Forecast to Board of County Commissioners	Board of County Commissioners (BCC) County Administrator Office of Management & Budget (OMB)
Tuesday, February 19	Capital Improvement Program Project Update / BCC Reprioritization	BCC County Administrator OMB
Thursday, February 21	FY14 Budget development process begins with a Budget Kickoff Meeting, activation of the Budget Software and budget instructions sent to departments and agencies.	OMB Departments Constitutional Officers
MARCH		
Friday, March 29	FY14 Capital Improvement Program (CIP) Budget submissions are due to the Office of Management and Budget.	Departments
APRIL		
Wednesday, April 10	2014 Budget Community Forum St. Petersburg College Seminole Campus eTownHall	Citizens BCC & County Administrator
Monday, April 15	FY14 Department budget requests are due to the Office of Management and Budget, except for Constitutional Officers.	Departments Independent Agencies
Thursday, April 18	Future Fiscal Issues Work Session	BCC County Administrator OMB
Wednesday, April 30	Budget Information Session Independent Agencies	BCC & County Administrator OMB Independent Agencies
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
Thursday, May 9	Financial Forecast Summary Update Constitutional Officers & Independent Agencies	BCC & County Administrator OMB Constitutional Officers & Independent Agencies
Tuesday, May 14	Financial Forecast Summary Update Constitutional Officers & Independent Agencies	BCC & County Administrator OMB Constitutional Officers & Independent Agencies
JUNE		
Friday, June 1	Property Appraiser Delivers Preliminary Estimates of Taxable Values	BCC OMB Property Appraiser
Thursday, June 6	Budget Information Session – Independent Agencies Capital Improvement Program Review of User Fees Update on Water and Sewer Rates	BCC & County Administrator OMB Departments & Independent Agencies

JULY

Sunday, July 1	Property Appraiser certifies taxable values to the Board of County Commissioners. [200.065 (1); 200.065 (11)]	BCC OMB Property Appraiser
Tuesday, July 9	County Administrator transmits FY14 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

AUGUST

Friday, August 2	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
Monday, August 19	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

SEPTEMBER

Thursday, September 5	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
Saturday, September 14	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 17	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
Thursday, September 19	Distribution of resolution or ordinance shall be forwarded to the Property Appraiser and Tax Collector within 3 days of final hearing [200.065(4)]	BCC County Administrator OMB Property Appraiser Tax Collector

OCTOBER

Monday, October 1	Beginning of New Fiscal Year	
Wednesday, October 9	Certification of final taxable values [200.065 (5) allows administrative adjustment if the change from the June certification is greater than 1%]	BCC County Administrator OMB
Friday, October 11	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

**FY2014 BUDGET
SUMMARY OF FEE CHANGES**

Department / Description	FY2013 Rate	FY2014 Rate	Net Revenue Impact	Reason for Change
NEW FEES				
Animal Services (General Fund 0001) <u>1. Proposed new trap rental fee for the first three days of the rental.</u>	None	<u>\$25.00</u>	\$7,500	New fee for the first three days of rental to offset cost of processing requests for service.
TOTAL - Animal Services			\$7,500	
Communications (General Fund 0001) <u>1. Proposed new Studio A Room Rental Fee (does not include equipment).</u>	None	<u>\$100 per hour Plus Overtime</u>	\$4,000	Communications requests to establish a fee due to the number of inquiries received to rent Studio Space.
TOTAL - Communications			\$4,000	
Parks and Conservation Resources (General Fund 0001) Parks and Preserves <u>1. Proposed new Campground Cancellation Fee within 48 hours.</u>	None	<u>\$30.00-\$40.50 per reservation</u>	\$3,670	New fee to discourage late cancellations that result in lost revenue.
Air Quality <u>1. Proposed fee for Planned Renovation (annual notification) asbestos removal projects that are individually under the threshold but cumulatively in a calendar year are at or above the threshold and subject to notification requirements.</u>	None	<u>\$360</u>	Minimal	New fee allows a facility the option to perform small unregulated maintenance projects through a year, that in total may become regulated which could create noncompliance. Only one or two projects per year.
TOTAL - Parks and Conservation Resources			\$3,670	
TOTAL - General Fund			\$15,170	
Building and Development Review Services Building Services (Fund 1030) <u>1. Proposed new fee for Tankless Water Heaters Permit for Corded Electric which includes plumbing only.</u> <u>2. Proposed new fee for Tankless Water Heaters Permit for Corded Gas which includes plumbing and gas.</u> <u>3. Proposed new Technology Fee that is an additional issuance fee on various permits.</u> <u>a. Re-Roofing, Web Permits, Window and Door Replacements, A/C, Water Heater replacements.</u> <u>b. Alterations up to 5,000 square feet</u> <u>c. New & Additions up to 5,000 sq. ft.</u> <u>Alterations 5,001 to 10,000 sq. ft.</u> <u>d. New & Additions 5,001 to 10,000 sq. ft.</u> <u>Alterations over 10,000 sq. ft.</u> <u>e. New and Alterations over 10,000 sq. ft.</u>	None	<u>\$136.00 Each</u>	No Change	New fee accommodates the use of existing electrical circuit.
	None	<u>\$136.00 Each</u>	No Change	New fee accommodates the use of existing electrical circuit.
	None	<u>\$0.50</u>		
		<u>\$2.00</u>		
		<u>\$3.00</u>	\$40,375	New fee to offset the continuing cost of upgrading and maintaining Building Inspections Division's technology.
		<u>\$5.00</u>		
		<u>\$10.00</u>		
TOTAL - Building and Development Review Services			\$40,375	
Environmental & Infrastructure - Solid Waste (Fund 4021) <u>1. Proposed new fee for Proximity Cards (pre-programmed destination card for Scalehouse). Pass thru the cost of the card.</u>	None	<u>\$5.00</u>	\$0	Proposed fee to collect the actual cost of the device. Without the fee the expense will be absorbed by the County.
TOTAL - Environmental & Infrastructure			\$0	

**FY2014 BUDGET
SUMMARY OF FEE CHANGES**

Department / Description	FY2013 Rate	FY2014 Rate	Net Revenue Impact	Reason for Change
CHANGES TO EXISTING FEES				
Animal Services (General Fund 0001)				
1. Proposed increase to the Impoundment Fee for Sterilized dogs.	\$50	<u>\$60</u>	\$8,210	The increased fee will include microchipping the animal prior to the animal being reclaimed.
2. Proposed increase to the Impoundment Fee for Intact dogs.	\$80	<u>\$100</u>	\$4,880	The increased fee will include microchipping the animal prior to the animal being reclaimed and a greater incentive for the animal to be spayed/neutered.
3. Proposed increase to the Spay/Neuter Fees.				
a. Spay Fee for dogs.	\$45	<u>\$55</u>	\$9,500	The increased fee will include microchipping the animal.
b. Spay Fee for cats.	\$35	<u>\$45</u>	\$9,500	
c. Neuter Fee for dogs.	\$35	<u>\$45</u>	\$9,500	
d. Neuter Fee for cats.	\$25	<u>\$35</u>	\$9,500	
7. Proposed increase to the Adoption Fee for dogs 4 months or younger.	\$40	<u>\$75</u>	\$3,500	The increased fee is due to the animal being more desirable to adopt.
8. Proposed increase to the Adoption Fee for Small Breed dogs 25lbs or less .	\$40	<u>\$75</u>	\$3,500	The increased fee is due to the animal being more desirable to adopt.
9. Proposed increase to the Trap Rental Fee.	\$5 per Day after 3 days	<u>\$10</u> per Day after 3 days	\$1,500	Provides a greater incentive to return the trap in a timely manner.
10. Proposed increase to the Dangerous Dog Registration fee.	\$250 Annually includes two inspections	\$250 Annually includes <u>one</u> inspections	No Change	Decreased the number of inspections.
TOTAL - Animal Services			\$59,590	
TOTAL - General Fund			\$59,590	
Public Safety Services				
Emergency Medical Service (Fund 1006)				
1. Proposed fee increase to Sunstar Ambulance Transports and Services - Transport				
a. Advanced Life Support	\$560.32	<u>\$577.69</u>	\$392,490	Per Board Resolution 89-208 there is an automatic increase in the fees by an amount equal to the increase in the Medical Consumer Price Index (MCPI) for the previous year, until such time as prudent reserve level is reached. Prudent reserve level has been set at 25% per ordinance # 11-52.
b. Advanced Life Support 2	\$665.86	<u>\$686.50</u>		
c. Critical Care Transport	\$957.37	<u>\$987.05</u>		
d. Mental Health Transport	\$125.43	<u>\$129.32</u>		
e. Mileage per Loaded Mile	\$12.66	<u>\$13.05</u>		
2. Proposed fee increase to Sunstar Ambulance Transports and Services - Standby				
a. Waiting Time per Half Hour	\$62.04	<u>\$63.95</u>		
b. Dedicated Standby per Hour (3 Hour Minimum)	\$112.30	<u>\$115.78</u>		
c. Non-Dedicated Standby per Hour	\$56.08	<u>\$57.82</u>		
3. Proposed fee increase to Sunstar Ambulance Membership Program effective January 1, 2014 in accordance with Resolution 01-330.				
<u>a. Family Membership</u>	\$72.84	<u>\$91.05</u>	\$75,150	Revenues generated must equal or exceed cost of program to avoid potential interpretations that the program conflicts with federal regulations. Due to increased patient deductibles and copayments (membership write-offs have increased) and reduced number of memberships (revenues have decreased), the program has taken a loss. Rates remained the same from 2001 - 2011. Added to the fee schedule but was an existing fee.
<u>b. Single Membership</u>	\$46.82	<u>\$58.53</u>		
TOTAL - Emergency Medical Service Fund			\$467,640	

**FY2014 BUDGET
SUMMARY OF FEE CHANGES**

Department / Description	FY2013 Rate	FY2014 Rate	Net Revenue Impact	Reason for Change
Building and Development Review Services (Fund 1030)				
<u>Building Services</u>				
1. Proposed fee increase to Building Permits				
a. For the first 5,000 sq. ft. of conditioned space to Residential one and two family units	\$9.00 per \$1,000; Min. \$85.00	\$10.00 per \$1,000; Min. \$85.00	(\$8,000)	Decrease in the rate is due to revision in the methodology of calculating the two fees.
b. For conditioned space 5,001 Sq. Ft. and over to Commercial and one and two family units	\$7.00 per \$1,000; Min. \$85.00	\$7.00 per \$1,000; Min. \$85.00		
2. Proposed fee decrease to Domestic Water Heating Permit which includes Building, Plan Review, Plumbing and Electric	\$308.00	<u>\$261.00</u>	(\$2,115)	Costs adjusted to align closer with local peer jurisdictions.
3. Proposed fee decrease to Photovoltaic Systems Permit which includes Building, Plan Review and Electric	\$385.00	<u>\$193.00</u>	(\$4,235)	Costs adjusted to align closer with local peer jurisdictions.
4. Proposed fee decrease to Pool/Spa Heating System Permit which includes Building, Plan Review and Electric	\$229.00	<u>\$193.00</u>	(\$2,770)	Costs adjusted to align closer with local peer jurisdictions.
5. Proposed fee decrease to Space Heating Permit which includes Building, Plan Review, Mechanical, Plumbing and Electric	\$385.00	<u>\$329.00</u>	Minimal	Costs adjusted to align closer with local peer jurisdictions.
6. Proposed fee decrease to Residential Alarm Systems and Low Voltage Permit.	\$124.00	<u>\$91.00</u>	(\$11,250)	Costs adjusted to align closer with local peer jurisdictions.
7. Proposed fee decrease to Miscellaneous Electric Power Pole, or Single/Double Pedestal Permit.	\$146.00	<u>\$114.00</u>	(\$2,210)	Costs adjusted to align closer with local peer jurisdictions.
8. Proposed fee decrease to Miscellaneous Electric Residential Service Change Permit.	\$146.00	<u>\$114.00</u>	(\$11,170)	Costs adjusted to align closer with local peer jurisdictions.
9. Proposed fee decrease to Water Heater Replacement - Electric or Gas Reconnect, same locations Permit.	\$78.00 Each	<u>\$68.00</u> Each	(\$6,660)	Costs adjusted to align closer with local peer jurisdictions.
10. Proposed fee decrease to Miscellaneous Plumbing Water Conditioner Replacement Permit at the same location.	\$78.00 Each	<u>\$68.00</u> Each	(\$180)	Costs adjusted to match Economy Permit fee.
11. Proposed fee decrease to Miscellaneous Plumbing Residential Water Service or Sewer Replacement Permit per 100 feet or fraction thereof.	\$78.00 Each	<u>\$68.00</u> Each	(\$680)	Costs adjusted to match Economy Permit fee.
12. Proposed fee decrease to Gas Trade Residential Permit.	\$68.00 per appliance; Min. \$157.00	\$157.00	(\$1,500)	Eliminated the per appliance fee capping new residential gas systems at the minimum fee.
13. Proposed fee decrease to Gas Appliance Replacement Permit.	\$78.00 Each	<u>\$68.00</u> Each	(\$200)	Costs adjusted to match Economy Permit fee.
14. Proposed fee decrease to Change of Supplier LPG (Liquefied Petroleum Gas) Permit per 100 feet or fraction thereof.	\$78.00 Each	<u>\$68.00</u> Each	(\$240)	Costs adjusted to match Economy Permit fee.
TOTAL - Building and Development Review Services			(\$51,210)	

**FY2014 BUDGET
SUMMARY OF FEE CHANGES**

Department / Description	FY2013 Rate	FY2014 Rate	Net Revenue Impact	Reason for Change
Environmental & Infrastructure - Water System (Fund 4031)				
1. Proposed fee decrease to Backflow Prevention Devices, Reduced Pressure Device - Single.				
a. Installed by County Single 3/4"	\$815.00	<u>\$615.00</u>	(\$800)	Reduction due to recalculation of labor and materials
b. Installed by County Single 1"	\$850.00	<u>\$615.00</u>	(\$705)	
2. Proposed fee decrease to Backflow Prevention Devices, Reduced Pressure Device - Parallel.				
a. Installed by County Parallel 3/4"	\$1,075.00	<u>\$1,030.00</u>	(\$360)	Reduction due to recalculation of labor and materials
b. Installed by County Parallel 1"	\$1,325.00	<u>\$1,030.00</u>	(\$2,950)	
3. Proposed fee decrease to Backflow Prevention Devices, Double Check Valve Device - Single.				
a. Installed by County Single 3/4"	\$790.00	<u>\$565.00</u>	(\$1,800)	Reduction due to recalculation of labor and materials
b. Installed by County Single 1"	\$860.00	<u>\$565.00</u>	(\$5,900)	
4. Proposed fee decrease to Backflow Prevention Devices, Double Check Valve Device - Parallel.				
a. Installed by County Parallel 3/4"	\$1,085.00	<u>\$930.00</u>	(\$310)	Reduction due to recalculation of labor and materials
b. Installed by County Parallel 1"	\$1,345.00	<u>\$930.00</u>	(\$830)	
TOTAL - Water Revenue and Operating Fund			(\$13,655)	
Environmental & Infrastructure - Sewer System (Fund 4051)				
1. Proposed increase to the Biochemical Oxygen Demand (BOD) Discharge fee. This is an addition to the Fee Schedule.	\$0.6495/lb	<u>\$0.8998/lb</u>	\$22,000	Processing fees have not been updated since 1996. This increase is the second year of a three year plan to bring the discharge fee in alignment with the treatment costs to handle these types of excess discharge at the waste water facilities
2. Proposed increase to the Total Suspended Solids (TSS) Discharge fee. This is an addition to the Fee Schedule.	\$0.6990/lb	<u>\$0.9745/lb</u>	\$25,000	
TOTAL - Sewer Revenue and Operating Fund			\$47,000	
CURRENT FEES TO BE DELETED				
Animal Services (General Fund 0001)				
1. Fee deleted for Item Sales (leashed, collars, urns, etc.)	Priced to recover direct and indirect costs	Delete	No Change	Redundant - Costs are listed in another part of the Fee Schedule
Building and Development Review Services (Fund 1030)				
Building Inspections				
1. Administrative Fee deleted for Contracted Plan Review plus Actual Costs.	\$286	Delete	No Change	Redundant - Costs are listed in another part of the Fee Schedule
TOTAL - GENERAL FUND			\$74,760	
INCREASED REVENUES - EXISTING FEES			\$59,590	
INCREASED REVENUES - NEW FEES			\$15,170	
TOTAL - OTHER FUNDS EXCLUDING HEALTH DEPARTMENT			\$490,150	
INCREASED REVENUES - EXISTING FEES			\$449,775	
INCREASED REVENUES - NEW FEES			\$40,375	

**FY2014 BUDGET
SUMMARY OF FEE CHANGES**

Department / Description	FY2013 Rate	FY2014 Rate	Net Revenue Impact	Reason for Change
HEALTH DEPARTMENT FUNDS				
Pinellas County Health Department (Health Dept. Funds)				
<u>1. New fee for Satellite Food Service and Limited Food Operations.</u>	None	<u>\$ 75</u> <u>Annual Permit</u>	\$1,125	New fee in order to reduce fees to clients that operate multiple food service operations at the same location.
<u>2. New fee for Fingerprinting</u>	None	<u>Cost to PCHD</u> <u>plus \$5</u> <u>Administration</u> <u>Fee, Rounded to</u> <u>the Nearest \$1</u> <u>Increment</u>	\$8,145	New fee to cover administrative costs of processing electronic fingerprint records for child care homes and centers.
<u>3. New fee for TB Blood Testing</u>	None	<u>Cost to PCHD</u> <u>plus \$10</u> <u>Administration</u> <u>Fee</u>	\$4,000	Due to the shortage of purified protein derivative (PPD) used in the TB skin test, a TB Blood Test will be performed. The new fee covers the cost of the test.
<u>4. New fee for Dental Services to low income children (under 21 year old) with no dental insurance</u>	None	<u>\$25</u> <u>per encounter</u>	\$35,000	New fee to cover costs for dental services for low income uninsured children.
<u>5. New fee for maternity office visits</u>	None	<u>\$10</u> <u>per visit</u>	\$18,000	New fee to cover the cost of providing maternity services
<u>6. New fee for maternity group visits</u>	None	<u>\$5</u> <u>per visit per</u> <u>client</u>	\$6,900	New fee to cover costs of providing maternity services in a group setting.
TOTAL - HEALTH DEPARTMENT FUNDS			\$73,170	
INCREASED REVENUES - EXISTING FEES			\$0	
INCREASED REVENUES - NEW FEES			\$73,170	



Pinellas Planning Council
FY14 Budget Outline

REVENUES				
INCOME ACCOUNT				
Projected Fund Balance	\$ 254,340			
Interest		\$ 1,500		
Tax Revenue		\$ 854,060		
Total Revenues			\$ 855,560	
TOTAL RESOURCES				\$1,109,900
EXPENDITURES				
PAYROLL ACCOUNT				
Salaries		\$ 492,000		
Benefits		\$ 201,000		
Sub-total			\$ 693,000	
OPERATING ACCOUNT				
Contractual Support Services		\$ 70,000		
Legal Services		\$ 5,000		
Rent		\$ 75,000		
Equipment & Furnishings		\$ 15,000		
Telephone		\$ 4,000		
Mail		\$ 4,000		
Advertising Notice		\$ 42,000		
Printing/Reproduction		\$ 17,000		
Office Supplies/Materials		\$ 9,000		
Property Appraiser & Tax Collector		\$ 38,000		
Travel		\$ 9,000		
Reference & Education		\$ 5,000		
Audit		\$ 14,000		
Administrative Hearing		\$ 4,000		
Council Activities		\$ 2,000		
Contingency		\$ 3,000		
Sub-total			\$ 316,000	
TOTAL EXPENDITURES				\$ 1,009,000
RESERVES				
RESERVE ACCOUNT				
10% of Expenditures (Budgeted Contingency)		\$ 100,900	\$ 100,900	
Fund Balance Reserves	\$0			
Total Reserves	\$ 100,900			
Total Expenditures + Reserves				\$ 1,109,900
MILLAGE RATE 0.0160				



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 (2012 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):	Janet C. Long, Commissioner
District 2 (at-large):	Norm Roche, Commissioner
District 3 (at-large):	Charlie Justice, Commissioner
District 4:	Susan Latvala, Commissioner
District 5:	Karen Williams Seel, 2013 Vice-Chair Commissioner
District 6:	John Morroni, Commissioner
District 7:	Kenneth T. Welch, 2013 Chair.

The appointed county administrator is Robert S. LaSala.

Maps of the Board of County Commissioners districts are presented on page C-3 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, and the Pinellas School Board are separately elected governmental units. The Pinellas School Board 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). The county currently has 24 incorporated municipalities, and 13 census designated places (CDP) within the unincorporated area (MSTU): Bardmoor*, Bay Pines, Bear Creek*, East Lake, Feather Sound, Greenbriar*, Harbor Bluffs, Lealman*, Palm Harbor, Ridgecrest, South Highpoint, Tierra Verde, and West Lealman*. The CDP marked with a '*' were newly designated in 2010.

2. 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 19th century and in the early 20th 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 20th 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.

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 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. 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 was that the county's median age decreased by 3.8 years between 1980 and 1990.

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

3. GEOGRAPHY AND CLIMATE

- Land Area: 274 square miles (US Census 2010)
- 587.77 miles of coastline
- 20% (56 square miles) of the County is wetlands (2006 NOAA land cover)
- 35% (101 square miles) of the County is in a floodplain (2010 FEMA Flood Zones)
- Highest natural elevation: 110 Feet NGVD (near State Rd. 580 and Countryside Blvd.)
- Average annual temperatures: high 81.6 °F, low 66.8 °F, average 74.2 °F
- Average annual precipitation: 50.81 inches

Geologically, Pinellas is underlain by limestone formations. The limestone is porous and stores a large quantity of water; it also forms a prominent ridge down the spine of the county. The highest natural elevation of the County is along this formation.

The Gulf Intracoastal Waterway, divides the mainland peninsula from the county's barrier islands. There are 35 miles of sandy beaches on 11 barrier islands. The beaches are what attracted many residents to move here, and they attracts visitors from throughout the world. The beaches are vital to our way of life and the quality of our life because of the economic support it provides. It is essential to the sea life that depends on it for its existence: sea turtles and nearshore hardbottoms (reef positions).

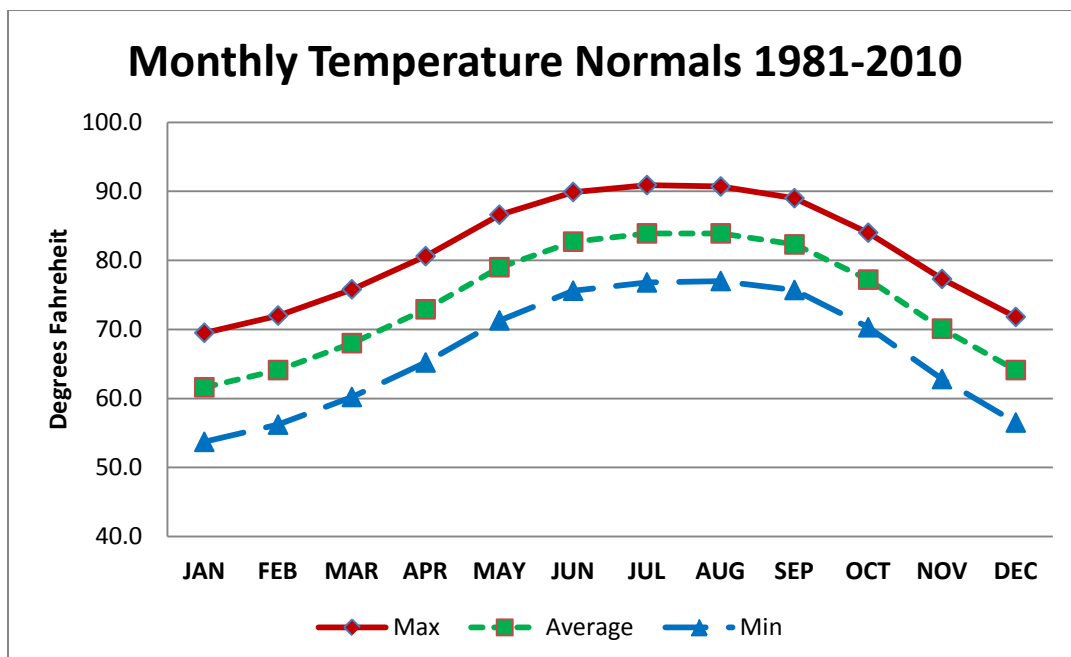
Natural dune systems used to extend throughout the length of Pinellas County's barrier islands. However, the primary dunes, which under natural conditions provide sand to the beaches, have been covered or destroyed along much of Pinellas County's barrier islands, and natural primary dunes of significance are found only on Caladesi Island, north Clearwater Beach and portions of

Treasure Island, Long Key and Mullet Key. Artificial dunes have been created on Clearwater Beach, on the northern portion of Sand Key, throughout Treasure Island, on the southern tip of Long Key, and in the Madeira Beach portion of Sand Key.

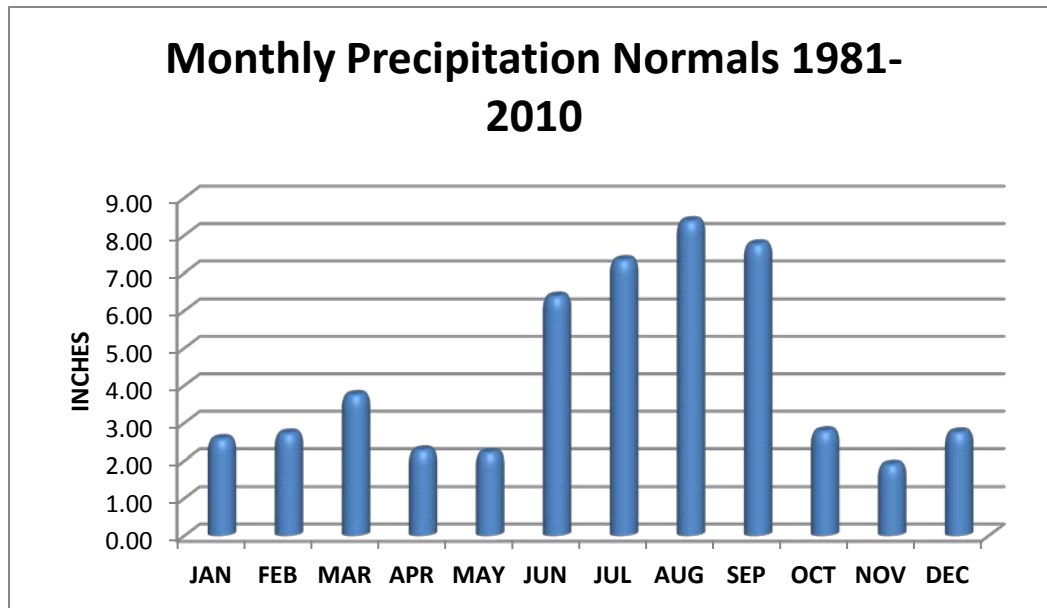
Pinellas County Barrier Islands



Secondary dune systems can be found only on Caladesi Island and northern Clearwater Beach Island. Artificial dunes have been created on Clearwater Beach, on the northern portion of Sand Key, throughout Treasure Island, on the southern tip of Long Key, and in the Madeira Beach portion of Sand Key.



Pinellas, like the rest of the Tampa Bay area, has a humid subtropical climate, resulting in warm, humid summers with frequent thunderstorms, and drier mild to cool winters. Pinellas County's geographic position, lying on a peninsula between Tampa Bay and the Gulf of Mexico introduces large amounts of humidity into the atmosphere and serves to moderate temperatures. The geography of the peninsula also causes some variance in the county's average temperatures. St. Petersburg, further south on the peninsula, tends to have warmer daily average lows (by about 3 degrees) than areas such as Dunedin and Palm Harbor further north, though daily highs are very close.



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

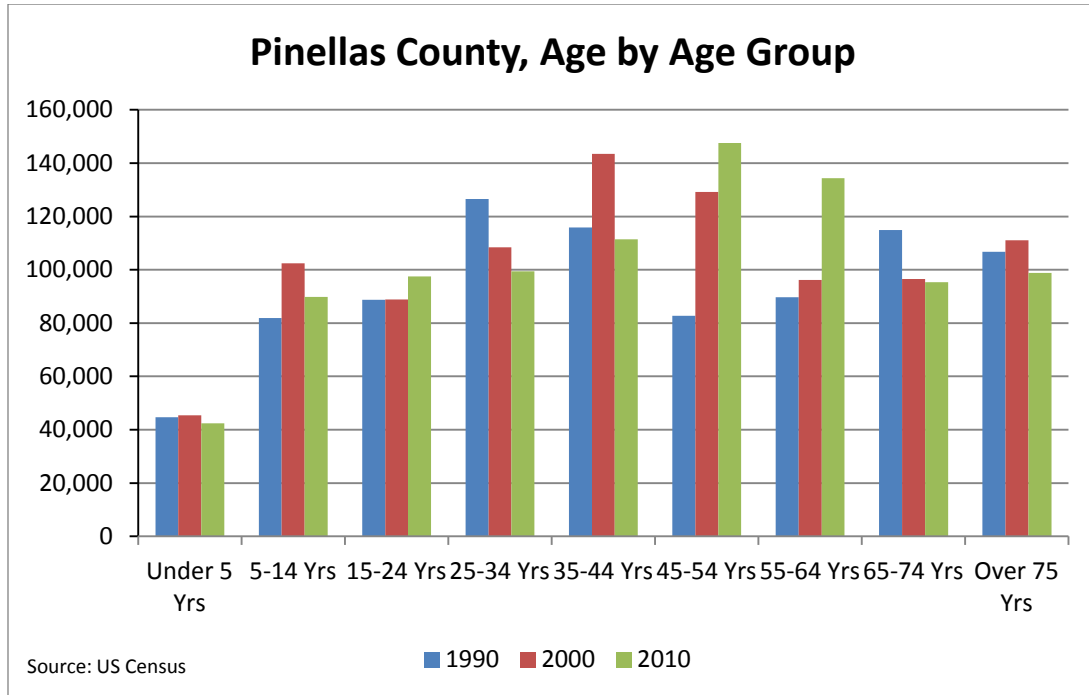
4. DEMOGRAPHICS AND ECONOMICS

POPULATION

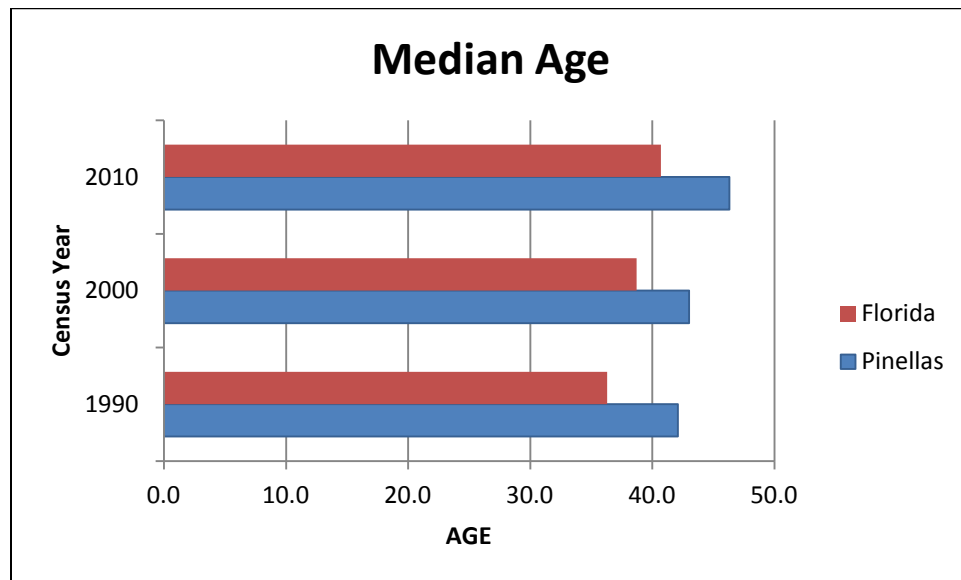
- The County's permanent population estimate, as of April 1, 2010, was 916,542. This represented a 0.5 percent decrease from 2000 estimates. Final 2010 census figures indicate that Pinellas County is one of two counties in the state that lost permanent residents in the past decade. Pinellas County remains the most densely populated county in Florida.
- Unincorporated Pinellas County's permanent population estimate, as of April 1, 2010, was 270,494. This represented a 6.1 percent decrease between 2000 and 2010. The incorporated population estimates during this same time period increased by 2.0 percent. This trend is primarily the result of annexations performed by the county's municipalities.
- Permanent residents between the ages of 45 and 64 years accounted for 30.8 percent of the county's 2010 permanent population. This group was the largest single age group within the County. Permanent residents 65 years of age or older accounted for 21.2 percent of the 2010 permanent population.
- Since 1960 the median age of Pinellas County residents has always been greater than the national median age. Pinellas County's median age was 15.4 years older than the national median age in 1960. However, in 2010 the difference was only 9.1 years; however, the difference between the county's and the nation's median ages increased by 1.4 percent over the past decade. The median age of Pinellas County population is approximately 46.3 years according to the 2010 census.

- In 2010, the average household size in Pinellas County was 2.16 persons, slightly smaller than both the statewide and the national averages.
- The total number of households in Pinellas County in the 2010 census was 415,876.

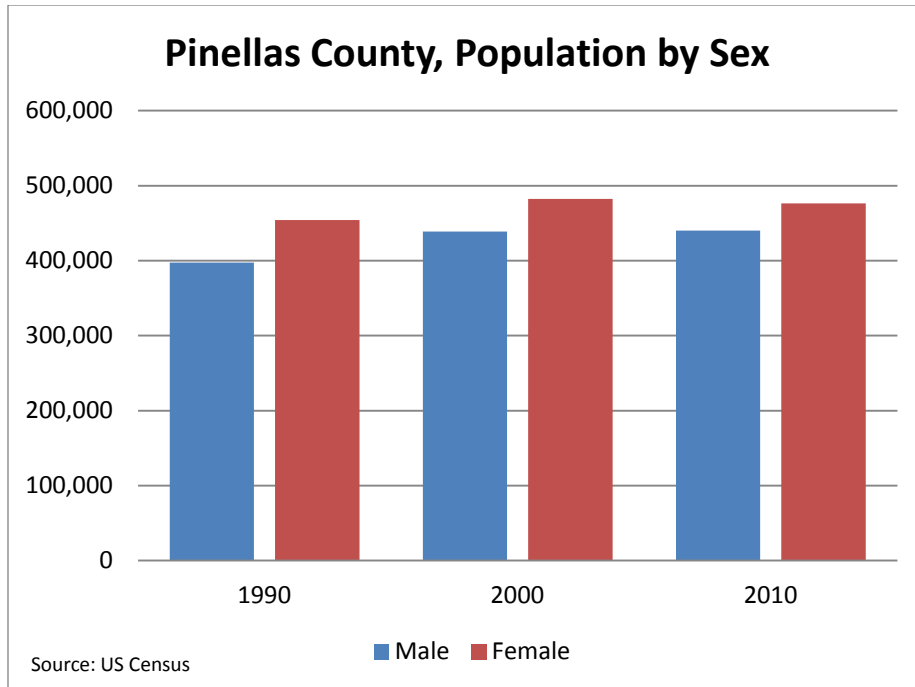
Source: Pinellas County Planning Department, 2010 Census



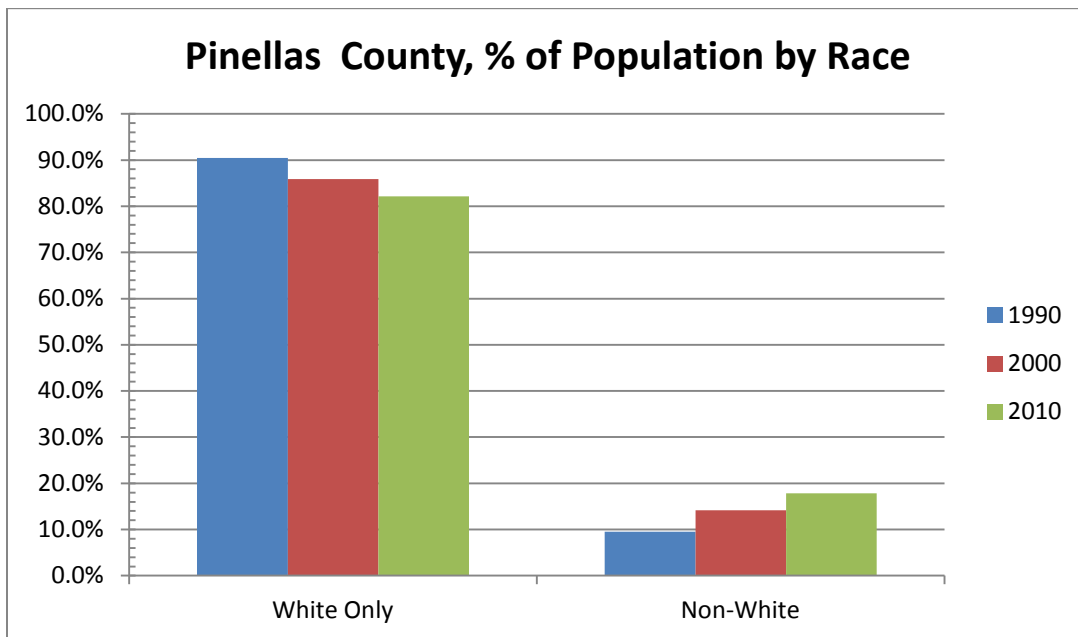
The chart above shows a trend of the largest age group is aging over the last 30 years: 1990, 25-34 year-olds were 14.9 percent of the total population; 2000, 35-44 year-olds were 15.6 percent; and in 2010, 45-54 year-olds were 16.1 percent of the total population.



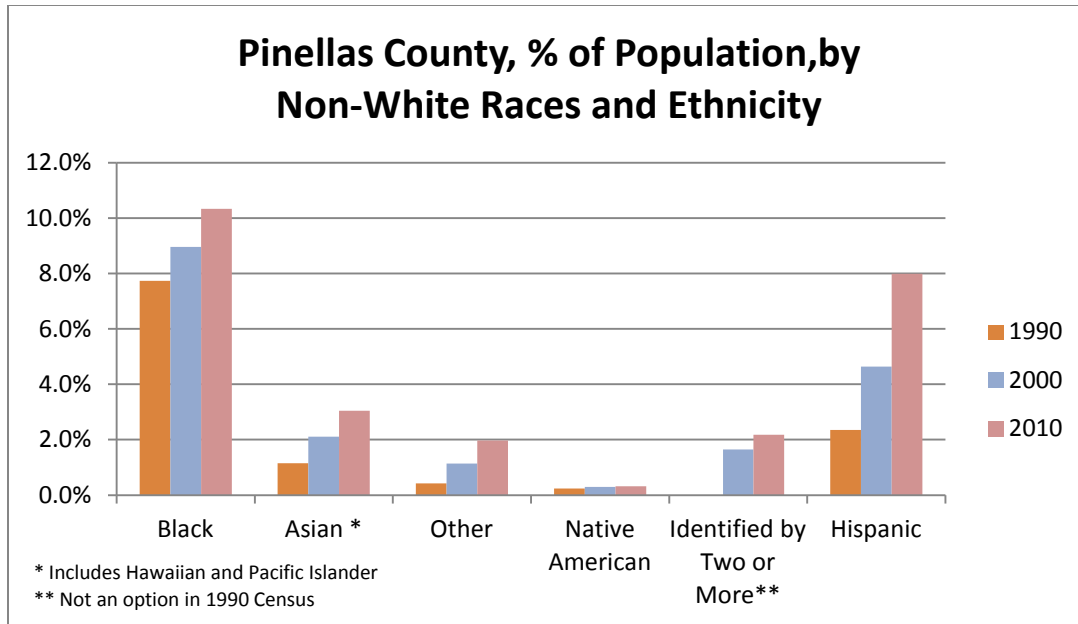
The median age of the county was 42.1 (1990), 43.0 (2000) and 46.3 (2010) while the state's median age was 36.3 (1990), 38.7 (2000) and 40.7 (2010).



The above chart shows the population of the county by gender. The percentage of males has increase by 1.3 percentage points since 1990.



The above chart indicates that the county is becoming more race diversified over the last 30 years. However the majority of the county's population self identifies as white.



The chart above shows that the county is becoming more diversified within the non-white categories.

The 2012 estimates for the county are below as well as the 24 municipalities within the county. Municipal and unincorporated areas population estimates have slightly increased since 2010.

County/Municipality	April 1, 2012 Population*
Pinellas County	920,381
Unincorporated	270,109
St. Petersburg	247,673
Clearwater	107,906
Largo	77,836
Pinellas Park	49,653
Dunedin	35,309
Tarpon Springs	23,767
Seminole	17,184
Safety Harbor	16,851
Oldsmar	13,583
Gulfport	12,016
St. Pete Beach	9,357
Treasure Island	6,707
South Pasadena	5,046
Kenneth City	4,949
Madeira Beach	4,305
Indian Rocks Beach	4,113
Belleair	3,897
Redington Shores	2,129
Belleair Bluffs	2,029
Belleair Beach	1,558
North Redington Beach	1,440
Redington Beach	1,435
Indian Shores	1,420
Belleair Shore	109

*Bureau of Economic and Business Research, UF

ECONOMY

The most recent data show that the health care and social assistance (18.0 percent), professional, management & administrative services (14.95 percent), retail trade (13.2 percent), accommodation and food services (10.1 percent), and manufacturing (8.2 percent) sectors employ 64 percent of the Pinellas County workforce. The 2011 median household income for the county was \$42,761; just slightly higher than 2010. Total employment for the county has increased from 390,962 in July 2010 to 421,291 in July 2013. The July 2013 unemployment rate was 7.0 percent. The 2012 average unemployment rate was 8.5 percent which decreased from the 10.3 average in 2011.

- Pinellas has the second largest base of manufacturing employment in Florida, and more manufacturing employment than Hillsborough, Pasco and Hernando counties combined. This results in excellent availability of a quality workforce in engineering, production, research and management of manufacturing firms.
- The county has well-developed targeted industry clusters in medical technologies/life sciences, aviation/aerospace, defense/national security, business services, financial services, information technology and microelectronics. This means there is an extensive network of suppliers, service-providers, joint venture partners and business associations to support operations in these fields.
- In addition, Pinellas has become a center for research and development in marine sciences. Marine science research is clustered around the USF-St. Petersburg campus and includes SRI St. Petersburg, USGS (United States Geological Survey), and numerous other state and federal marine institutes.
- Pinellas County offers excellent existing industry support programs. For each of the past eight years, Pinellas County led the state in the amount of incumbent worker training (IWT) dollars awarded to local companies.
- The Pinellas County unemployment rate has ranged from a high 11.5 percent in 2010 to a low of 3.3 percent in 2000. Between 2000 and 2007, the county's unemployment rates have been similar to the state and consistently lower than the national rates. In 2008 the trend reversed and the county experienced higher unemployment rates than the state and the nation. This year the county's rate has dropped below both Florida and the US.
- The total number of people employed in Pinellas County has grown by 16,500 from July 2012 to July 2013 and by 43,900 since the lowest level back in January of 2010. Still, the County has only regained a little over 70 percent of the jobs lost during the recession. Economists expect that it will take until December 2014 to fully recover.
- Pinellas' July 2013 unemployment rate was 7.0 percent, lower than the state and lower than any other county in the Tampa Bay area, except Sarasota (also at 7.0 percent). The lowest pre-recession unemployment rate was 2.8 percent in December 2006. The rate peaked at 12.3 percent in January 2010.
- From 1990 to 2011, Pinellas County had a higher per capita income than the MSA, Florida, and the U.S. The average wage in Pinellas has increased from \$33,227 in 2003 to \$43,951 in 2012, actually continuing to rise throughout the recession. The average wage for our targeted industries grew even faster – from \$54,694 to \$69,615 from 2003 to 2011.
- The largest major industry employment sector was health care & social assistance (18 percent of the employment), followed by retail trade (13 percent), and accommodation and food services (10 percent). The total number of employees located in Pinellas County averaged 403,788 in 2012.
- 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 County Economic Development Webpage

INFRASTRUCTURE

- Served by major highways including Interstate-275, Interstate-175, Interstate-375, U.S. Highway 19, and U.S. Highway 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 commercial 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

The St. Petersburg/Clearwater area is the leading destination on Florida's Gulf Coast, drawing 16.1 million* visitors in 2012 to its parks and beaches. Overnight visitors staying with friends/family or in commercial lodgings numbered over 5.4 million. 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 De Soto 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. The county has over 35 miles of sandy beaches and 588 miles of coastline*

LOCAL DESTINATIONS/INSTITUTIONS

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

Brooker Creek and Weedon Island environmental education centers

Others:

Ruth Eckerd Hall	Florida Holocaust Museum
American Stage	Leepa-Rattner Museum of Art
Mahaffey Theater	St. Petersburg College
Florida Orchestra	Eckerd College
Palladium Theater	Poynter Institute of Media Studies
Tarpon Springs Performing Arts Center	United States Geological Survey Florida
Largo Cultural Center	Integrated Science Center
University of South Florida, St. Petersburg	Pinellas National Wildlife Refuge (Bird Key)
Dali Museum	Florida Marine Research Institute

SPORTS AND RECREATIONAL ACTIVITIES

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

Spring training baseball: Phillies (Clearwater), Blue Jays (Dunedin)

Egmont Key National Wildlife Refuge access to the Refuge from Pinellas County

State Parks:

Honeymoon Island State Recreational Area	Anclote Key Preserve State Park
Caladesi Island State Park	Skyway Fishing Pier State Park
Egmont Key State Park	Pinellas County State Aquatic Preserves

THIRTY-TWO (32) COUNTY PARKS, ENCOMPASSING OVER 4,300 ACRES*

FRED E. MARQUIS PINELLAS TRAIL/PROGRESS ENERGY TRAIL – APPROXIMATELY 47 MILES

* Source: 2012 Comprehensive Annual Financial Report for the fiscal year ended September 30, 2012.
Remaining Information Source: Pinellas County Planning Department Website

MAJOR EMPLOYERS

Top Non-Government Employers

Lincare
Home Shopping Network
Raymond James & Associates
Your Ticket to Paradise (*Internet Service*)
Bayfront Medical Center
Tech Data
All Children's Hospital
Bright House Networks
Jabil Circuit
Largo Medical Center

Source: Pinellas County Economic Development, 2nd Quarter 2013

Top Government Employers

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

Source: 2012 Comprehensive Annual Financial Report

PROPERTY TAXES

Top Ten Real Property Owners (2012)

- 1 Bellweather Properties Florida (real estate)
 - 2 DeBartolo (Tyrone Square, Inc.) (shopping mall)
 - 3 Publix Super Market (grocery)
 - 4 Raymond James & Associates, Inc. (financial advisor)
 - 5 Walmart Stores East LP (retail)
 - 6 Crystal Beach Capital LLC (developer)
 - 7 Largo Medical Center (teaching hospital)
 - 8 Florida Power Corporation (electric utility)
 - 9 Pinellas County (government – leased lands)
 - 10 Franklin/Templeton Investor Svc Inc (misc intermediation)
-

Source: 2012 Final (post VAB) Roll, Pinellas County Property Appraiser

Assessed Value of Real Property (Preliminary Tax Year 2013 for Fiscal Year 2014 Budget)*

Category	Number of Parcels	Just Value	Taxable Value
Residential	402,616	54,215,454,931	39,374,804,297
Commercial	17,656	10,030,019,438	9,148,478,955
Industrial	4,832	2,579,353,706	2,510,900,564
Government	823	3,346,254,891	13,499,927
Institutional	1,708	3,114,207,221	736,546,421
Other	<u>6,476</u>	<u>710,157,702</u>	<u>249,555,060</u>
Total	<u>434,111</u>	<u>73,995,447,889</u>	<u>52,033,785,224</u>

Source: Pinellas County Property Appraiser, Preliminary Land Use Recap Report 2013. Final (Post VAB) Roll
Certified values for 2013 will not be available 2014.

Additional Information on Economic Trends may be found in Sections A and B of this document.

The following three 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 4.8% of Florida's population



Population

Census Population	Pinellas County	Florida
1980 Census	728,531	9,746,961
1990 Census	851,659	12,938,071
% change 1980-90	16.9%	32.7%
2000 Census	921,495	15,982,824
% change 1990-00	8.2%	23.5%
2010 Census	916,542	18,801,332
% change 2000-10	-0.5%	17.6%
Hispanic or Latino	73,241	4,223,806
% Hispanic or Latino	8.0%	22.5%
Under 18 years of age	162,888	4,002,113
% Under 18 years of age	17.8%	21.3%
65 years of age and over	194,099	3,259,602
% 65 years of age and over	21.2%	17.3%
Median Age	46.3	40.7
Estimates and Projections		
2012 Estimate	920,381	19,074,434
% change 2010-12	0.4%	1.5%
2015 Projection based on 2011 estimate	917,520	19,664,972
% change 2010-15	0.1%	4.6%
2020 Projection based on 2011 estimate	915,536	21,021,643
% change 2015-20	-0.2%	6.9%
Density		
Persons per square mile		
2000	3,292.0	296.4
2010	3,347.5	350.6
2012	3,361.5	355.7

Households and Family Households

Households	Pinellas County	Florida
Total households, 2000 Census	414,974	6,338,075
Family households, 2000 Census	243,339	4,210,760
% with own children under 18	37.7%	42.3%
Total households, 2010 Census	415,876	7,420,802
Family households, 2010 Census	234,268	4,835,475
% with own children under 18	35.3%	40.0%
Average Household Size, 2010 Census	2.16	2.48
Average Family Size, 2010 Census	2.79	3.01

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. Census counts may be corrected for Census Count Question Resolution (CQR).

Existing Single-Family Home Sales

Percent Change in Homes Sold	Pinellas County	Florida	Percent Change in Median Sales Price	Pinellas County	Florida
2001-02	8.9%	9.9%	2001-02	6.2%	8.8%
2002-03	17.8%	13.1%	2002-03	7.8%	11.8%
2003-04	16.6%	10.7%	2003-04	14.8%	17.1%
2004-05	11.6%	2.5%	2004-05	26.1%	29.2%
2005-06	-35.5%	-27.6%	2005-06	13.6%	5.6%
2006-07	-34.9%	-29.2%	2006-07	-7.0%	-5.5%
2007-08	-2.9%	-4.3%	2007-08	-18.9%	-19.8%
2008-09	21.2%	31.4%	2008-09	-18.9%	-24.0%
2009-10	2.7%	4.9%	2009-10	-4.1%	-4.2%
2010-11	5.7%	7.8%	2010-11	-9.3%	-3.1%

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
Renter-occupied	121,102	1,896,130
Vacant	66,605	965,018
Housing units, 2010 Census	503,634	8,989,580
Occupied	415,876	7,420,802
Owner-occupied	280,458	4,998,979
Renter-occupied	135,418	2,421,823
Vacant	87,758	1,568,778
Units Permitted		
1990	4,290	126,384
2000	2,776	155,269
% change 1990-2000	-35.3%	22.9%
2010	697	38,679
% change 2000-10	-74.9%	-75.1%
2011	355	42,360
% change 2010-11	-49.1%	9.5%

Population Characteristics

	Pinellas County	Florida
Language spoken at home other than English		
Persons aged 5 and over	13.0% +/- 0.3%	27.0% +/- 0.1%
Place of birth		
Foreign born	11.2% +/- 0.3%	19.2% +/- 0.1%
Veteran status		
Civilian population 18 and over	13.5% +/- 0.2%	11.2% +/- 0.1%

Persons aged 1 and over	Pinellas County	Florida
Same house	85.1% +/- 0.4%	83.5% +/- 0.1%
Different house in the U.S.	14.3% +/- 0.4%	15.7% +/- 0.1%
Different county in Florida	2.1% +/- 0.2%	3.0% +/- 0.1%
Different county in another state	2.6% +/- 0.2%	2.6% +/- 0.1%
Abroad	0.6% +/- 0.1%	0.8% +/- 0.1%

+/- = margin of error based on a 90% confidence level.

Employment by Industry

Average Annual Employment, % by Category, 2011	Pinellas County	Florida	Average Annual Wage, 2011	Pinellas County	Florida
Natural Resource & Mining	0.0%	1.2%	All industries	\$42,379	\$41,570
Construction	4.5%	4.6%	Natural Resource & Mining	\$32,140	\$24,287
Manufacturing	8.2%	4.3%	Construction	\$40,428	\$41,088
Trade, Transportation and Utilities	17.7%	20.7%	Manufacturing	\$54,669	\$51,847
Information	1.9%	1.9%	Trade, Transportation and Utilities	\$35,109	\$37,111
Financial Activities	7.5%	6.6%	Information	\$57,104	\$61,487
Professional & Business Services	14.9%	14.6%	Financial Activities	\$60,027	\$57,043
Education & Health Services	18.6%	14.9%	Professional & Business Services	\$49,730	\$49,155
Leisure and Hospitality	12.1%	13.3%	Education & Health Services	\$43,790	\$43,685
Other Services	3.0%	3.3%	Leisure and Hospitality	\$19,856	\$21,448
Government	11.6%	14.5%	Other Services	\$29,627	\$29,608
			Government	\$46,733	\$47,823

Labor Force

Labor Force as Percent of Population Aged 18 and Older	Pinellas County	Florida	Unemployment Rate	Pinellas County	Florida
1990	60.4%	64.3%	1990	4.7%	6.3%
2000	63.3%	63.8%	2000	3.3%	3.8%
2010	57.8%	61.7%	2010	11.5%	11.3%
2012 (preliminary)	58.8%	62.0%	2012 (preliminary)	8.5%	8.7%

Income and Financial Health

Personal Income (\$000s)	Pinellas County	Florida	Per Capita Personal Income	Pinellas County	Florida
1990	\$17,936,820	\$253,324,396	1990	\$20,950	\$19,437
2000	\$29,772,294	\$466,644,105	2000	\$32,286	\$29,079
% change 1990-2000	66.0%	84.2%	% change 1990-00	54.1%	49.6%
2010	\$38,448,216	\$719,828,478	2010	\$41,964	\$38,210
% change 2000-10	29.1%	54.3%	% change 2000-10	30.0%	31.4%
2011	\$40,936,300	\$755,357,550	2011	\$44,622	\$39,636
% change 2010-11	6.5%	4.9%	% change 2010-11	6.3%	3.7%
Earnings by Place of Work (\$000s)			Median Income		
1990	\$9,789,505	\$161,178,093	Median Household Income	\$45,891 +/- \$532	\$47,827 +/- \$164
2000	\$19,626,955	\$312,145,185	Median Family Income	\$59,094 +/- \$706	\$57,592 +/- \$258
% change 1990-2000	100.5%	93.7%	+/- = margin of error based on a 90% confidence level.		
2010	\$23,747,476	\$442,407,289	Percent in Poverty, 2011		
% change 2000-10	21.0%	41.7%	All ages in poverty	15.0%	17.0%
2011	\$24,469,728	\$459,056,456	Under age 18 in poverty	23.6%	25.1%
% change 2010-11	3.0%	3.8%	Ages 5-17 in families in poverty	22.4%	23.5%

Personal Bankruptcy Filing Rate (per 1,000 population)	Pinellas County	Florida
2000	4.62	4.45
2011	4.48	4.67
State Rank	15	NA

Note: Florida numbers exclude Miami-Dade County.

Education

Public Education Institutions	Pinellas County	Florida
Total	133	3,494
Elementary	79	1,917
Middle	19	599
Senior High	20	600
Combination	15	378

Quality of Life

Crime	Pinellas County	Florida	Educational attainment		
Crime rate, 2011 (index crimes per 100,000 population)	4,448.9	4,070.2	Persons aged 25 and older		
Admissions to prison FY 2011-12	1,997	32,279	% HS graduate or higher	88.3% +/- 0.3%	85.5% +/- 0.1%
Admissions to prison per 100,000 population FY 2011-12	217.0	169.2	% bachelor's degree or higher	27.0% +/- 0.5%	26.0% +/- 0.1%

+/- = margin of error based on a 90% confidence level.

Workers Aged 16 and Over		
Place of Work		
Worked outside county of residence	12.9% +/- 0.4%	17.6% +/- 0.1%
Travel Time to Work		
Mean travel time to work (minutes)	23.1 +/-0.2	25.7 +/-0.1

+/- = margin of error based on a 90% confidence level.

Reported County Government Revenues and Expenditures

Revenue	Pinellas County	Florida*	Expenditures	Pinellas County	Florida*
Total - All Revenue Account Codes (\$000s)	\$1,338,927.8	\$36,374,756.2	Total - All Expenditure Account Codes (\$000s)	\$ 1,380,132.9	\$ 36,616,300.3
Per Capita \$	\$1,460.85	\$2,027.91	Per Capita \$	\$ 1,505.80	\$ 2,041.38
% of Total	100.0%	100.0%	% of Total	100.0%	100.0%
Taxes (\$000s)	\$517,342.4	\$11,620,845.4	General Government Services** (\$000s)	\$ 305,341.5	\$ 6,284,042.5
Per Capita \$	\$564.45	\$647.87	Per Capita \$	\$ 333.15	\$ 350.34
% of Total	38.6%	31.9%	% of Total	22.1%	17.2%
Permits, Fee, and Special Assessments (\$000s)	\$8,258.6	\$1,100,663.6	Public Safety (\$000s)	\$ 425,786.1	\$ 8,098,640.5
Per Capita \$	\$9.01	\$61.36	Per Capita \$	\$ 464.56	\$ 451.50
% of Total	0.6%	3.0%	% of Total	30.9%	22.1%
Intergovernmental Revenues (\$000s)	\$148,141.3	\$4,482,088.0	Physical Environment (\$000s)	\$ 227,590.3	\$ 4,075,797.4
Per Capita \$	\$161.63	\$249.88	Per Capita \$	\$ 248.31	\$ 227.23
% of Total	11.1%	12.3%	% of Total	16.5%	11.1%
Charges for Services (\$000s)	\$469,955.4	\$10,526,473.0	Transportation (\$000s)	\$ 84,254.7	\$ 4,454,280.8
Per Capita \$	\$512.75	\$586.86	Per Capita \$	\$ 91.93	\$ 248.33
% of Total	35.1%	28.9%	% of Total	6.1%	12.2%
Judgments, Fines, and Forfeits (\$000s)	\$3,308.0	\$120,971.0	Economic Environment (\$000s)	\$ 52,635.1	\$ 1,389,572.1
Per Capita \$	\$3.61	\$6.74	Per Capita \$	\$ 57.43	\$ 77.47
% of Total	0.2%	0.3%	% of Total	3.8%	3.8%
Miscellaneous Revenues (\$000s)	\$70,979.8	\$1,174,700.3	Human Services (\$000s)	\$ 58,603.4	\$ 3,339,215.3
Per Capita \$	\$77.44	\$65.49	Per Capita \$	\$ 63.94	\$ 186.16
% of Total	5.3%	3.2%	% of Total	4.2%	9.1%
Other Sources (\$000s)	\$120,942.4	\$7,349,014.8	Culture / Recreation (\$000s)	\$ 27,087.5	\$ 1,640,080.8
Per Capita \$	\$131.96	\$409.71	Per Capita \$	\$ 29.55	\$ 91.44
% of Total	9.0%	20.2%	% of Total	2.0%	4.5%
			Other Uses and Non-Operating (\$000s)	\$ 137,271.1	\$ 6,457,672.2
			Per Capita \$	\$ 149.77	\$ 360.02
			% of Total	9.9%	17.6%
			Court-Related Expenditures (\$000s)	\$ 61,563.3	\$ 876,998.8
			Per Capita \$	\$ 67.17	\$ 48.89
			% of Total	4.5%	2.4%

* All County Governments Except Duval - The consolidated City of Jacksonville / Duval County figures are included in municipal totals rather than county government totals.

** (Not Court-Related)

State Infrastructure

	Pinellas County	Florida
Transportation		
State Highway Centerline Miles	221.2	12,075.8
Lane Miles	1,063.6	43,138.2
State Bridges Number	179	6,661
State Facilities		
Buildings/Facilities (min. 300 Square Feet)		
Number	282	15,533
Square Footage	4,346,939	220,185,642
State Lands		
Conservation Lands		
Parcels	266	38,681
Acreage	7,144.1	3,222,919.8
Non-Conservation Lands		
Parcels	148	5,638
Acreage	1,628.9	219,836.5

State and Local Taxation

2011 Ad Valorem Millage Rates	Pinellas County
	County-Wide Not County-Wide*
County	4.8730 1.7247
School	8.3850
Municipal	
Special Districts	1.2390 0.9189

*MSTU included in Not County-Wide "County" category

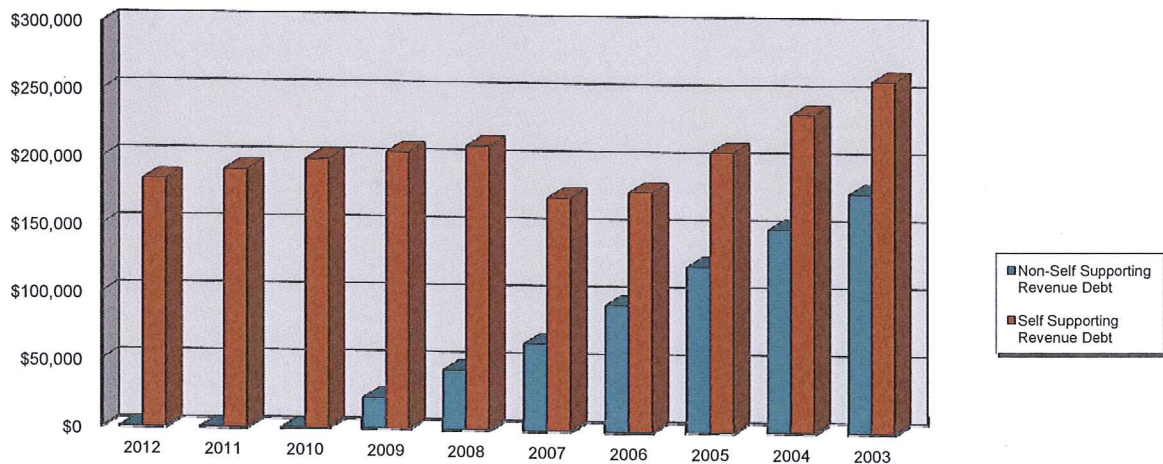
Prepared by:
Florida Legislature
Office of Economic and Demographic Research
111 W. Madison Street, Suite 574
Tallahassee, FL 32399-6588
(850) 487-1402 <http://edr.state.fl.us>



Pinellas County Bonded Debt

Last ten years
(dollars in thousands)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Non-Self Supporting										
Revenue Debt	\$ -	\$ -	\$ -	\$ 22,600	\$ 44,035	\$ 64,385	\$ 93,533	\$ 122,570	\$ 150,445	\$ 177,122
Self Supporting										
Revenue Debt	183,915	191,155	199,200	205,090	210,370	172,735	177,275	207,425	235,550	260,635
Total Debt	\$ 183,915	\$ 191,155	\$ 199,200	\$ 227,690	\$ 254,405	\$ 237,120	\$ 270,808	\$ 329,995	\$ 385,995	\$ 437,757



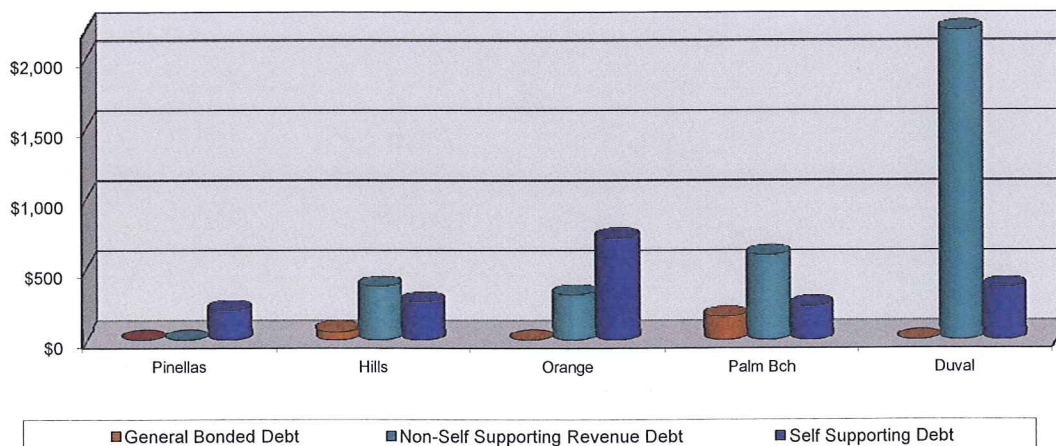
**Comparison of Outstanding Bonded Debt
and Debt Ratios with Other Florida Counties
as of September 30, 2012**

(most current data available)

	Pinellas County	Hillsborough County	Orange County	Palm Beach County	Duval County ^{c,d}
Population ^a	920,381	1,256,118	1,175,941	1,335,415	864,601
Per Capita Personal Income ^b	\$ 44,622	\$ 39,543	\$ 35,781	\$ 53,491	\$ 39,177
Taxable Assessed Property Value (000's)	\$ 55,437,302	\$ 60,583,000	\$ 81,290,439	\$ 153,032,623	\$ 49,440,991
General Bonded Debt	\$ -	\$ 70,130,000	\$ -	\$ 207,340,000	\$ -
General Bonded Debt per Capita	\$ -	\$ 55.83	\$ -	\$ 155.26	\$ -
General Bonded Debt as % of Personal Income, per Capita	0.00%	0.14%	0.00%	0.29%	0.00%
General Bonded Debt as % of Taxable Assessed Value	0.00%	0.12%	0.00%	0.14%	0.00%
Non-Self Supporting Revenue Debt	\$ 0	\$ 466,490,000	\$ 365,940,759	\$ 793,276,168	\$ 2,434,828,000
Non-Self Supporting Revenue Debt per Capita	\$ 0.00	\$ 371.37	\$ 311.19	\$ 594.03	\$ 2,816.13
Non-Self Supporting Revenue Debt as % of Personal Income, per Capita	0.00%	0.94%	0.87%	1.11%	7.19%
Non-Self Supporting Revenue Debt as % of Taxable Assessed Value	0.00%	0.77%	0.45%	0.52%	4.92%
Self Supporting Debt	\$ 183,915,000	\$ 326,790,000	\$ 844,545,000	\$ 309,625,000	\$ 313,015,000
Self Supporting, Debt per Capita	\$ 199.82	\$ 260.16	\$ 718.19	\$ 231.86	\$ 362.03
Self Supporting Debt as % of Personal Income, per Capita	0.45%	0.66%	2.01%	0.43%	0.92%
Self Supporting Debt as % of Taxable Assessed Value	0.33%	0.54%	1.04%	0.20%	0.63%

- (a) Most recent population information obtained from the Office of Economic & Demographic Research website (April 1, 2012).
 (b) Most recent Personal Income provided by the Bureau of Economic Analysis of the U.S. Department of Commerce is 2011, which was applied to 2012 population estimates.
 (c) Duval County is a consolidated city/county political entity where all municipalities (except Jacksonville Beach, Atlantic Beach, Neptune Beach and the Town of Baldwin), authorities and public agencies (except Duval County School Board) were consolidated.
 (d) Latest data available is as of September 30, 2011.

Debt Per Capita





INDEX

Description	Budget Page
Air Quality - Tag Fee Fund	J-81
Airport	D-3
Airport Fund Forecast Pro-Forma	A-201
Airport Fund Review	A-193
Airport Revenue And Operating Fund	J-123
Animal Services	D-5
Appropriations included after Proposed Budget	A-51
Balancing Strategy, FY2014	A-10
Basis of Accounting and Budgeting	K-15
Board Of County Commissioners	C-3
Bond Principal and Interest, Five-Year Schedules	B-29
Budget Adjustments	K-15
Budget Calendar	K-17
Budget Information Sessions	A-15
Budget Message Table of Contents	follows A-6
Budget Policies	K-9
Budget Process	K-15
Budget Targets - General Fund	A-10
Budget Targets - Other Funds	A-11
Budgetary Control	K-16
Building and Development Review Services	D-9
Building and Development Review Services (BDRS) Fund	J-49
Business Technology Services (BTS)	G-3
Business Technology Services Fund	J-149
Capacity Building "Tool Box"	A-37
Capital Improvement Program	I-1
Capital Improvement Program Operating Budget Impact	I-133
Capital Improvement Program Summary of Changes	I-95
Capital Improvement Program 10-year Overview	I-11
Capital Projects Fund	J-105
Capital Projects Fund Forecast Pro-Forma	A-191
Capital Projects Fund Review	A-185
CIP Objectives, Goals, and Policies	I-1
CIP Project Definition and Criteria	I-3
Citizen Engagement	A-12
Clerk Of The Circuit Court	E-3
Communications	D-13
Community Development	D-34
Community Development Fund	J-27
Community Housing Trust Fund	J-47
Community Profile	K-27
Constitutional Officers Agencies - Department Summaries	E-1
Construction Licensing Board	G-9
Construction Licensing Board Fund	J-79
Cost-Saving Ideas	A-15
County Administration	D-15
County Administrator Agencies - Department Summaries	D-1
County Administrator's Budget Message	A-1
County Attorney	C-5
County Commission District Map	C-2
County Government Structure	B-3, K-27
County Transportation Trust Fund	J-13

INDEX

Description	Budget Page
Court Support Agencies	F-3
Criminal Justice Information System (CJIS)	F-5
Debt Service Summary	B-27
Debt Structure, Long Term	B-26
Debt, Comparison with Other Florida Counties	K-43
Debt, Ten Year History	K-42
Department Budgets by Fund Types Cross-Reference	B-17
Drug Abuse Trust	H-3
Drug Abuse Trust Fund	J-91
East Lake Library Services District	H-5
East Lake Library Services District	J-89
Economic Development	D-17
Economic Overview	A-67
Economic Trends	B-32
Emergency Communications #E911 System Fund	J-45
Emergency Management	D-21
Emergency Medical Service Fund	J-23
Emergency Medical Service Fund Forecast Pro-Forma	A-165
Emergency Medical Service Fund Review	A-157
Employee Health Benefits	H-7
Employee Health Benefits Fund	J-155
Employee Input	A-15
Employee Salary Adjustments	A-38
Enterprise Capital Projects Program Summary	I-25
Enterprise Capital Projects Report By Function and Program	I-73
Environment and Infrastructure, Dept of	D-23
Feather Sound Community Services District	H-9
Feather Sound Community Services District Fund	J-87
Financial Summary, Three-Year	B-21
Fire Districts Fund	J-53
Fire Districts Fund Forecast Pro-Forma	A-173
Fire Districts Fund Review	A-167
Fire Protection Districts	H-11
Fleet Management Fund	J-151
Florida Judicial System Diagram	F-12
Forecast, Multi-Year and Fund Reviews	A-119
Forecasting and the Annual Budget Process	A-7
Full Time Employee Positions Summary	B-31
Fund Balance Changes, Summary	B-19
Future Fiscal Issues	A-61
General Fund	J-3
General Fund Forecast Pro-Forma	A-137
General Fund Reserves	A-139
General Fund Review	A-121
General Government	H-15
General Revenue Trends	B-41
Gifts For Animal Welfare Trust Fund	J-31
Glossary	K-3
Governmental Capital Projects Program Summary	I-15
Governmental Capital Projects Report By Function and Program	I-27
Health and Community Services	D-33
Health and Human Services	D-36

INDEX

Description	Budget Page
Health Department Fund	J-17
Health Department Support	H-21
Healthy Communities	A-41
High Performing Workforce	A-34
How to Read the Budget Document	TOC-1
HPO (High Performance Organization)	A-34
Human Resources (Personnel)	G-13
Independent Agencies - Department Summaries	G-1
Intergovernmental Radio Communication Program Fund	J-39
Judiciary	F-7
Justice And Consumer Services	D-39
Key Forecast Assumptions	A-95
Lealman Solid Waste Collection & Disposal District	H-23
Lealman Solid Waste Collection & Disposal District Fund	J-99
Letter of Transmittal	A-1
Local Economy, Background and Outlook	A-86
Long-Term Fiscal Sustainability	A-8
Maps:	
County Commission Districts	C-2
Location of County and Cities	K-50
Sheriff's Law Enforcement Areas	E-14
Major Fund Reviews	A-119
Management Initiatives	A-31
Marina Operations Fund	J-43
Medicaid, 2013 State Legislation	A-11
Medical Examiner	H-25
Millage Rates (Ad Valorem Taxes)	B-5, B-39-42
Mosquito Control - State Fund	J-25
Mosquito Control, Vegetation Mgmt and Urban Forestry (DEI)	D-25
Multi-Year Budget Forecasts and Pro-Formas	A-119
Multi-Year Forecasting and the Budget Process	A-7
Municipal Services Taxing Unit (MSTU)	A-145
National Economy, Background and Outlook	A-67
Office Of Human Rights	G-19
Office Of Management & Budget	D-43
Ongoing Initiatives	A-31
Organization Chart	B-2
Organizational Restructuring	A-36
Other Agencies Groups - Department Summaries	F-1
Overview of FY 2013 Budget Process	A-7
Palm Harbor Community Services District	H-27
Palm Harbor Recreation & Library District Fund	J-83
Parks and Conservation Resources	D-45
Per Capita Debt	K-43
Performance Measurement inclusion in Program Budgets	A-33
Pinellas County Health Program Fund	J-19
Pinellas Planning Council Budget	K-25
Planning	D-65
Power of the Forecast	A-8
Program-Based Budgeting	A-33
Property Appraiser	E-9
Property Taxes (Ad Valorem Taxes)	B-5, B-39-42

INDEX

Description	Budget Page
Public Defender	F-13
Public Library Cooperative	H-31
Public Library Cooperative Fund	J-35
Public Safety Services	D-59
Purchasing	D-49
Real Estate Management	D-51
Reorganizations	A-36
Risk Financing Administration	D-57
Risk Financing Fund	J-153
Risk Financing Liability/Workers Comp	H-33
Safety and Emergency Services f/k/a Public Safety Services	D-59
School Crossing Guard Trust Fund	J-37
Service Level Continuation Account	A-39
Service Level Stabilization Account	H-20
Sewer Construction Fund Series 2008	J-147
Sewer Funds Forecast Pro-Forma	A-215
Sewer Funds Review	A-209
Sewer Interest And Sinking Fund	J-145
Sewer Renewal And Replacement Fund	J-143
Sewer Revenue And Operating Fund	J-139
Sewer System (DEI)	D-26
Sheriff	E-11
Solid Waste - Renewal And Replacement Fund	J-127
Solid Waste Funds Forecast Pro-Forma	A-223
Solid Waste Funds Review	A-217
Solid Waste Management (DEI)	D-31
Solid Waste Revenue And Operating Fund	J-125
Special Assessment Programs (DEI)	D-27
Special Assessments - Drainage Fund	J-103
Special Assessments - Navigational Dredging Fund	J-97
Special Assessments - Paving Fund	J-95
STAR Center Fund	J-41
State Attorney	F-15
State Economy, Background and Outlook	A-73
State Housing Initiative Partnership (SHIP) Fund	J-29
Strategic Planning	A-21
Strategic Planning and Initiatives f/k/a Planning	D-65
Street Lighting District Fund	J-93
Street Lighting Districts	H-35
Summary of Budgets - Sources & Appropriations by Fund Type	B-7
Summary of Changes- Capital Improvement Plan	I-95
Summer Food Program Fund	J-21
Supervisor Of Elections	E-15
Support Funding Agencies - Department Summaries	H-1
Surface Water Utility Fee	A-45
Surface Water Utility Fund	J-101
Sustainability, Fiscal	A-7
Tax Collector	E-17
Tax Increment Financing	H-18
Tool Box, Capacity Building	A-37
Tourist Development Council (TDC)	D-69
Tourist Development Council Fund	J-51

INDEX

Description	Budget Page
Tourist Development Council Fund Forecast Pro-Forma	A-183
Tourist Development Council Fund Review	A-175
Training, Achieve Global	A-34
Transportation Impact Fee Fund	J-109
Transportation Trust Fund Forecast Pro-Forma	A-155
Transportation Trust Fund Review	A-149
Tree Bank Fund	J-33
Unincorporated Area (MSTU)	A-145
User Fee Changes	K-19
Volunteerism	A-35
Water Certificate Fund	J-133
Water Funds Forecast Pro-Forma	A-207
Water Funds Review	A-203
Water Impact Fees Fund	J-137
Water Renewal And Replacement Fund	J-135
Water Revenue And Operating Fund	J-129
Water System (DEI)	D-30
Wellness Program	A-35
Young-Rainey STAR Center Fund	J-41

