

OVERVIEW OF THE FY2014 BUDGET PROCESS

The *Overview of the FY2014 Budget Process* portion of the [FY2014 Budget Message](#) provides an overview of the budget process including:

- FY2014-2023 Forecast
- Department Strategic Plans
- Balancing the FY2014 Budget
- Citizen Engagement
- Future Fiscal Issues

Sustainability

The overall strategy employed in building the FY2014 Annual Operating & Capital Budget is to provide a balanced budget that is consistent with the Board's strategic direction and to "stay the course" with our multi-year budget plan that is intended to maintain a consistent and reliable set of services. The Board has engaged the citizens through a diverse set of tools and used this input during vigorous strategic planning sessions and "deep dive" discussions with individual departments and agencies in recent years. The strategic direction focuses on the core services identified by the Board, services valued by the citizens (based on statistically valid surveys and other inputs), and maintaining a vibrant community within the parameters of the new economic norm.

A multi-year budget strategy has been developed based on the 10-year budget forecast. That strategy recognized and reconciled the new reality Pinellas County government faces as a result of the real estate market correction, "Great Recession", voter initiatives, and state legislative actions, which reduced revenue streams in the short term and will limit revenue growth in the long term. As a result of these factors, Board departments reduced staffing levels by 35% (nearly 1,000 positions) FY2007 to FY2013. This represented the lowest position count since FY1985. Property tax revenue, which represents approximately 2/3 of the General Fund budget, dropped 35% or \$151M since FY2007 and is below the FY2003 level.

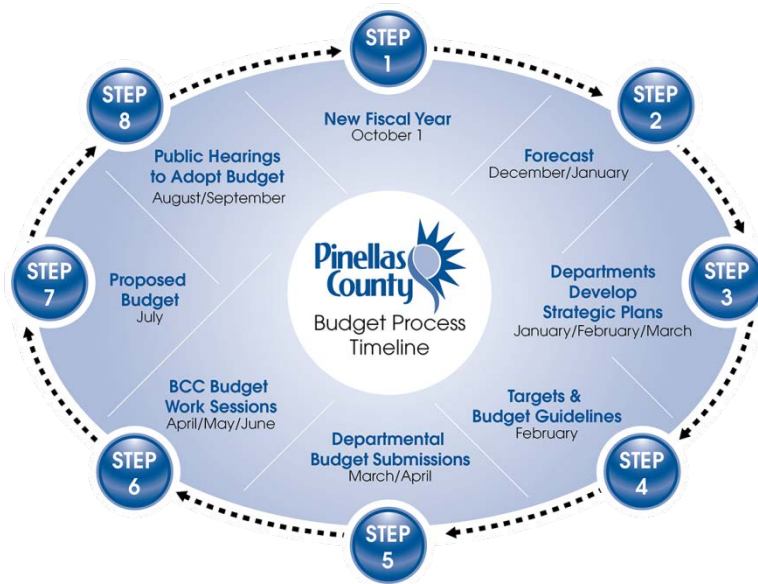
It would be easy to relent to desires to slowly return service and staffing levels to previous levels, as the economy improves. However, it is understood that revenue growth is going to be moderate for the foreseeable future. Therefore, as the organization must try to operate efficiently at the current service levels. The Board's strategic direction is to sustain the services provided by the County and deliver them in a consistent and reliable manner. As a result, the Proposed FY2014 Budget does not include service level reductions. Any savings represented in the balanced budget are the direct result of efficiencies and business process improvements.

FY2014-2023 Forecast

Forecasting and the Annual Budget Process

After the fiscal year starts, the initial step in the annual budget process is to update the Forecast in order to develop the budget guidelines for the upcoming budget process.

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The Forecast is built upon an individual assessment of ten of the County's major funds: the General Fund, Tourist Development Fund, Transportation Trust Fund, Capital Projects Fund, Emergency Medical Services Fund, Fire Districts Fund, Airport Fund, and Utilities Water, Sewer, and Solid Waste Funds.

The process for developing the Forecast includes updating the projections for the prior fiscal year, FY2012, with actual revenue and expenditure information following the year-end closeout of the fiscal year. At the same time, current FY2013 revenues and expenditures are projected on a preliminary basis by analyzing the actual year to date numbers and projecting the remaining months left in the fiscal year. These projections are further refined later in the process as departments provide their projections. The forecast for the upcoming budget year, FY2014, is based on available information and forms the underlying basis for developing the strategy to balance the budget. In addition to focusing on the upcoming fiscal year, the Forecast's ten-year horizon helps determine the long-term financial position of the County's funds as well as the impact of today's budget decisions on the future. The out-years through FY2023 are forecasted using various projection methods such as trend analysis, linear regression, and moving averages.

The Power of the Forecast

Developing a multi-year forecast provides decision-makers with at least three key benefits: (1) assessing the long-term financial sustainability of the County's Funds; (2) understanding the impact of today's decisions on the future; and (3) providing a holistic financial picture.

Long-Term Fiscal Sustainability

One of the key benefits of developing a multi-year fund forecast is to identify potential actions necessary to balance revenues and expenditures over the long-term to ensure fiscal sustainability. Forecasting over a ten-year horizon can serve as a window into the future to warn of potential future challenges. For example, if a major capital project (i.e. jail expansion) will have a significant impact on the operating budget, that impact can be anticipated several years in advance and strategies can be developed and implemented to manage the impact to the

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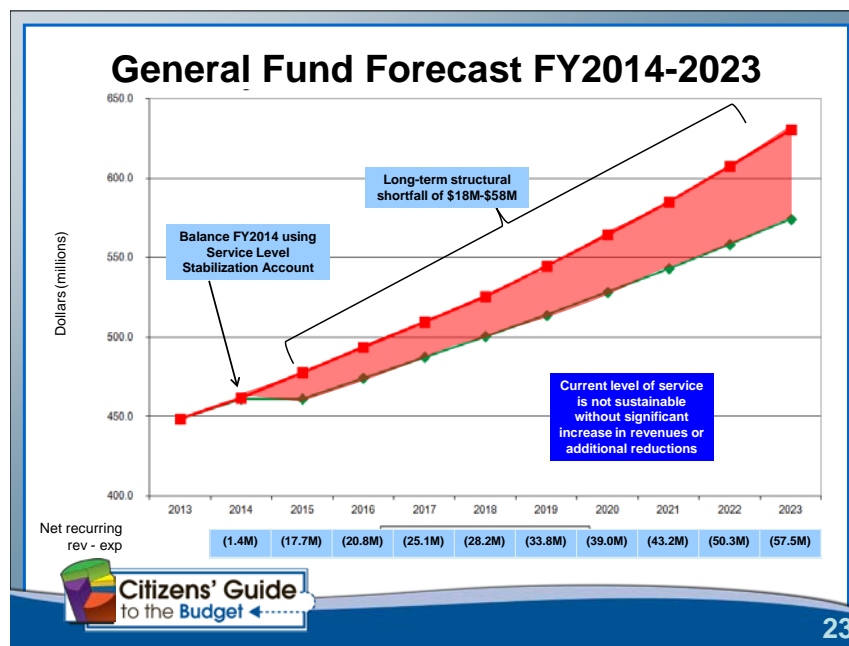
budget. Conversely, if debt service on a bond is due to expire in the near future, additional funds may become available to increase service levels to certain programs or bolster reserves.

Enhanced Decision-Making

Another advantage of long-term forecasting is the ability to assess the impact that decisions made in the present can have on future fiscal capacity. If the Board is considering funding a new or enhancing an existing program, the Forecast can demonstrate the long-term impact to the budget. Similarly, if the Board is considering a new revenue source, the Forecast can show how much revenue could be anticipated over the years. Implementing cost-saving initiatives can also be forecasted and evaluated over time. In summary, the Forecast can be a powerful tool to understand how policy changes have real consequences that last far beyond a one-year budget solution.

Results of the FY2014-23 Forecast

The ten-year forecast for the General Fund presented in February showed a long-term structural imbalance (where projected recurring expenditures exceed recurring revenues) of \$17.7 million in FY2015, escalating to \$57.5 million in FY2023. The deficit for FY2014 would have been \$12.1 million if not for the expected use, at the time, of funds from the Service Level Stabilization Account.



Source: February 5, 2013 Presentation to BCC

Based on this forecast, individual expenditure targets were identified for each fund. There was no formal expenditure target set for the current fiscal year since budgets have been tightened significantly over the last several years. The Forecast assumes a 99% spending rate consistent with the historical average. Any amount below 99% helps make non-recurring funds available that can be used for non-recurring (one-time) purposes or to strengthen reserves. Although no formal target was set, departments and agencies were encouraged to spend less wherever possible.

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Departments Strategic Plans

A new step in this year's budget process was the development of departmental strategic plans. The departments were asked to identify the major challenges (*near term* for budgeting and *long term* for planning) that they are facing and to develop initiatives to address those challenges.



This year the concept was not to develop a complete plan, but to start the strategic thinking process and understand how it is linked to the development of a budget. In addition, it was a tool to begin implementation of a high performance organization “culture” through staff involvement with plan development and ownership of the plan.

Balancing the FY2014 Budget

Balancing Strategy

As the County sustained reductions over the past several years as a result of the Great Recession and state-mandated revenue caps, the Forecast has been utilized to predict when a recovery in revenues would be realized. The Board set a strategy to stabilize the services provided by the County until the time at which growth in revenues and expenditures are aligned.

One of the key financial strategies employed over the past four years has been the creation of a Service Level Stabilization Account (SLSA) in the General Fund. The SLSA represents non-recurring funds generated by taking reductions in FY2010, FY2011, and FY2012 over and above what was necessary to balance the budget. The SLSA is intended to bridge the gap between the final years of reductions and the recovery, thereby providing the organization with a “glide path for a soft landing.” The initial plan was to use these funds to offset shortfalls in FY2012, FY2013 and FY2014. The new strategy is to save the existing SLSA funds (\$10.7 million) for the future.

General Fund Budget Targets

The Forecast included key assumptions related to inflation of expenditures, including employee benefits, commodities, fuel, and utilities. Therefore, departments under the County Administrator were instructed to submit FY2014 budgets that were consistent with FY2013

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recurring budget appropriations. While the Forecast did assume salary increases, that amount was not included with the targets. This translated into no net changes in staffing levels and a 1.7% increase in non-personal services expenditures. This increase is consistent with the forecast revenues and reserve target, and it accommodates the forecast for inflation.

Constitutional officers and independent agencies dependent upon General Fund appropriations were also provided budget targets reflecting a 1.7% increase in appropriation requests, and to include adjustments for changes in revenues generated by each.

Targets for Other Funds

Targets for other funds were also developed depending on the circumstances for each fund. The funds most affected by current economic conditions include the property tax (ad valorem) supported funds and the Water and Sewer funds.

Ad valorem supported funds with separate property tax levies, such as the Health Department, the Feather Sound Community Services District, the Palm Harbor Recreation & Library District, and the Public Library Cooperative, were asked to submit budgets that can be supported by their revenue streams at the current millage rate. Changes in the taxable values for each entity between the current year and the certified taxable values provided by the Property Appraiser are noted in the *Independent and Support Funded Agencies* section.

In Utilities, the Water and Sewer systems were directed to meet expenditure targets that were consistent with the four-year rate plan approved by the Board in September, 2011.

Forecast Updates

In balancing the FY2014 Budget, the forecast has been revised to reflect new and updated information. The significant changes are summarized below and detailed in the "General Fund Forecast" section of the Budget Message.

Taxable Values

Per statutory guidelines, the Property Appraiser releases certified taxable values for all taxing authorities no later than July 1 each year. The General Fund county-wide taxable values for 2013 are utilized to determine the tax bill that provides revenue to support FY2014 General Fund expenditures. While the forecast released in February predicted a 2.5% increase in taxable values from 2012 to 2013, the Property Appraiser certified taxable values reflected a 3.4% increase.

Senate Bill 1520 – Medicaid

On May 20, 2013, the Governor approved Senate Bill 1520. In an effort to reduce administrative costs and streamline the process of collecting county funds to help offset the state cost of Medicaid, Senate Bill 1520 was passed. This shift from usage to enrollment will save Pinellas County a significant amount of money yearly for our Medicaid contributions over time. As enrollment becomes more of a factor each year, the county will pay significantly less to the state for Medicaid contributions.

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Please see the discussions of Medicaid expenditures in the “Key Assumptions” and “General Fund Forecast” sections of the Budget Message for additional details regarding background and impacts.

Senate Bill 1810 – Florida Retirement System (FRS)

On May 20, 2013, the Governor approved Senate Bill 1810. The employer-paid contribution rates to pay the normal costs and amortization of the unfunded actuarial liability of the FRS are increased effective July 1, 2013. These rates are based on the rates recommended in the “Blended Rate Study” associated with the 2012 Actuarial Valuation of the FRS. In addition, the employer-paid contribution for the Retiree Health Insurance Subsidy program is increased from 1.11 percent of the employer’s payroll to 1.20 percent of the employer’s payroll.

Please see the discussion of Florida Retirement System expenditures in the “Key Assumptions” section of the Budget Message for additional details regarding background and impacts.

Surface Water Utility Fee

The past decade has brought increased awareness of the detrimental environmental impacts associated with stormwater runoff from developed property; including degradation of surface waters, land erosion, flooding and collection of standing water on streets and property. In response to public demand and increased federal regulations imposed by the US Environmental Protection Agency's National Pollution Discharge Elimination System stormwater permitting program, as implemented by the Florida Department of Environmental Protection, Pinellas County has been mandated to improve stormwater management services, which require a dedicated funding source for these services by creating a surface water assessment program to generate revenues. This will directly benefit the General Fund and Transportation Trust Fund which have been the funding sources.

Please see the “Surface Water Utility Fee” section of the Budget Message for additional details regarding background and impacts.

Citizen Engagement

Community Input

The County incorporates considerable public and employee input into each year’s budget process. Outreach this year included a Community Forum event, which consisted of an open house and live eTownHall, a statistically valid citizen’s values phone survey, an online survey, citizen suggestions through the County’s website, employee suggestions through the “**A Better Way**” website and budget information sessions.

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Community Forum – April 10, 2013 @ St. Petersburg College, Seminole Campus

For the second year, the Pinellas County Community Forum fused traditional and virtual outreach in an open house and eTownHall format for the convenience of all citizens. Presented in partnership with the Seminole campus of St. Petersburg College, the overall event afforded the commissioners the opportunity to personally connect and interact with residents, and to hear their concerns and ideas about developing the budget.

Residents were provided the opportunity to learn about the budget via Commission Chairman Kenneth Welch's State of the County Address video that was simultaneously broadcast during the open house on two monitors in the reception area, on the Digitorium presentation screen, on the eTownHall webpage, YouTube and on PCC-TV cable channels. The State of the County Address on YouTube has been viewed 551 times as of June 2013. The open house preceded the eTownHall.

During the live eTownHall event, the Board of County Commissioners and the County Administrator answered citizen questions posed by moderator Al Ruechel. Questions were received via various avenues of communication, including the live audience, the eTownHall website blog, telephone outreach, viewers of PCC-TV, the city of St. Petersburg's television station, St. Petersburg College's cable channel and Twitter.

Your Online County Connection



2014 Budget Community Forum
Replay from Wednesday, April 10, 2013.

Recorded Live
April 10, 2013
Digitorium
St. Petersburg College

Links:

- ▶ [How to Participate](#)
- ▶ [Terms of Participation](#)
- ▶ [Contact Us](#)
- ▶ [Citizens Guide to the Budget](#)
- ▶ [Participate in Our Online Survey](#)
- ▶ [Replay past eTownHall events.](#)

Welcome to the Pinellas County 2014 Budget Community Forum Blog
The blog is now open! Please submit your comments or questions about the budget and strategies for our future in Pinellas County. The LIVE video event with the Pinellas County Board of County Commissioners and County Administrator Bob LaSala will begin Wednesday, Apr. 10 at 7 p.m. eastern standard time. *Please join us!!*

Monday April 8, 2013 9:01

The Pinellas County 2014 Budget Community Forum Blog
Blog entries are limited to 1000 characters, including spaces. Blog entries received with embedded active hyperlinks will be edited to remove hyperlink capability before posting to the blog. For more blog participation information, please see link to the left, *Terms of Participation*.

Monday April 8, 2013 9:25

The Community Forum has Ended

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The online engagement component generated more than 1,100 contacts. The eTownHall website had 1,100 total hits with the blog reporting 513 total readers during the three-day event.

The telephone outreach component initiated 65,000 calls to Pinellas County-based land lines and cell phones resulting in more than 9,100 calls accepted to listen and/or participate by asking a question.

A replay of the eTownHall can be found at:

<http://www.pinellascounty.org/etownhall/etownhall-budget-04-10-13.htm>

Telephone Citizen Values Survey

This is the third consecutive year that Pinellas County has conducted a statistically valid citizen survey (+/- 3.5 percent at 95-percent confidence level), with the first year used to collect feedback on residents' priorities in the midst of budget reductions. Last year, as the Board of County Commissioners continued to move forward and plan for the future, residents were asked what they most value in the community. This year's survey builds on that initiative as the commission continues to set the direction for the county and define the elements that citizens envision as enhancements to their overall quality of life. To collect this year's results, HCP & Associates conducted 200 telephone interviews in each of the county's regions: north, mid, south and beaches. The survey was designed to ensure representation from various age groups, genders, unincorporated residents and other demographic factors. The calls were made from Feb. 4 to Feb. 24. The survey results can be found at:

http://www.pinellascounty.org/budget/pdf/2013_Citizen_Telephonic.pdf

On-line Survey of Citizen Values

Another input mechanism enabled citizens to participate in an on-line survey, which was posted on the county website following the telephone survey and remained open for five days, Feb. 25 to March 1. There were 707 respondents. The online survey is not considered statistically valid but results closely mirrored the results of the phone survey. Residents learned about the survey via Facebook and Twitter postings, a website story and coverage by local media. The online survey was closed to non-residents. Business owners and other shareholders were directed to a submittal form so that they could offer input. Participation was limited to one submittal per computer (tracked by IP address; county-owned computers excluded). The survey results can be found at:

http://www.pinellascounty.org/budget/pdf/2013_Citizen_Online.pdf

Citizen Suggestions

Citizens are encouraged to provide input throughout the budget process by submitting ideas through the county's "**Citizens' Guide to the Budget**" website at www.pinellascounty.org/budget. This website includes helpful information on the Pinellas County budget including video, presentations and handouts for all budget development meetings as well as useful information such as the budget timeline, the budget document, opportunities for citizen input, how the budget process works and other budget-related topics.

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Earlier this year, the citizen suggestion box was re-activated and one dozen suggestions have been received to date. Since January 2009, more than 1,819 people have signed up to receive budget news via email.

Employee Input

In 2009, the County created an internal website called "**A Better Way**" to communicate with employees regarding the budget process and set up a suggestion box to tap the wisdom of our employees. Since then, over 1,000 cost-saving and revenue ideas have been submitted, leading to many initiatives to generate savings, optimize business processes, and identify new or enhanced revenues. All ideas that have been submitted to date can be accessed on the **A Better Way** website.



Budget Information Sessions

Citizens also have an opportunity to participate in multiple budget information sessions throughout the budget cycle, which will conclude with public hearings in September, 2013. In addition to the budget information sessions, this year the Sheriff presented his Strategic Plan.



An ongoing schedule of key dates in the annual budget process can be found at:
http://www.pinellascounty.org/budget/date_schedule.htm#timetable

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Independent and Support Funded Agencies

Independent and Support Funded Agencies in the County include the Construction Licensing Board, the East Lake Library Services District, the Feather Sound Community Services District, the Health Department, Human Resources, Medical Examiner, Office of Human Rights, Palm Harbor Community Services District, Pinellas Planning Council, and Business Technology Services.

The **Construction Licensing Board (CLB)** regulates the construction and home improvement industry through uniform contractor competency licensing, code adoption, and code interpretations. The programs and activities of the CLB are 100% funded by license renewal fees, fines, and citations, with no impact to the General Fund. The CLB has no reductions in the FY2014 budget as expenditures will be covered by fee revenue.

The **Feather Sound Community Services District (FSCSD)** is a special taxing district within unincorporated Pinellas County. This special taxing district was created by a vote of the residents of Feather Sound. The activities of this district are supported by ad valorem taxes and subject to a 1.0 mill cap. In FY2014, the taxable value of the district increased by 3.89% resulting in a \$4.2K increase in ad valorem revenue. The FSCSD will continue to support necessary ongoing operational requirements totaling \$178K by drawing down reserves (\$63K) accumulated by the FSCSD non-profit organization. This is consistent with the multi-year plan for drawing down FSCSD reserves approved during the FY2010 budget process. FSCSD has no paid staff members.

The **Health Department** promotes and protects the health of citizens and visitors to Pinellas County through programs of disease prevention, diagnosis and treatment of disease, and environmental monitoring. County funding to the Health Department is supported by ad valorem revenue and is in addition to State and other revenues. In FY2014, the taxable value of the district increased by 2.98% resulting in a \$92K increase in ad valorem revenue.

Human Resources provides a central personnel servicing function for the following Appointing Authorities: Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Supervisor of Elections, Tax Collector, Office of Human Rights, Pinellas Planning Council, Business Technology Services, and the Construction Licensing Board. Human Resources is governed by the Personnel Board and is funded by the General Fund. Human Resources' additional funding request is reflected in the "Additional Funding Requests" section of the Budget Message.

The **Medical Examiner** provides both forensic medicine service (investigation of sudden, unexpected, or suspicious death) and forensic laboratory service (chemical and drug analyses) to Pinellas County on a contractual basis. The non-professional services contract expenses portion of the Medical Examiner's budget is funded by the General Fund and met the budget request target.

The **Office of Human Rights** provides the citizens of Pinellas County protection against discrimination pursuant to local, State, and Federal law. In particular, the office provides protection from discrimination based upon religion, political affiliation, race, color, age, sex,

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national origin, disabled/handicapped status or sexual orientation. Human Rights is funded by the General Fund and met the budget request target.

The **Palm Harbor Community Services District** is a special taxing district within unincorporated Pinellas County. This special taxing district, formed by the residents of Palm Harbor, was established for the purpose of providing recreation facilities and library facilities and services to the residents of Palm Harbor. The activities of this district are supported by ad valorem taxes and subject to a 0.5 mill cap. In FY2014, the taxable value of the district increased by 2.12% resulting in a \$31.5K increase in ad valorem revenue. Staff members of the district are not employees of Pinellas County.

The **East Lake Library Services District** serves residents of Pinellas County in the northeastern unincorporated area. The library is currently operated by an independent board, receiving monetary support from County General Fund (MSTU). On May 21, 2013, the Board of County Commissioners (BCC) approved Ordinance No. 13-11 establishing the East Lake Library Municipal Taxing District in the area comprising the East Lake Tarpon Special Fire Control District. The BCC authorized the levy of ad valorem taxes not to exceed one quarter of a mill. The Ordinance also removed the East Lake Library Services District from the boundaries of the Pinellas Public Library Cooperative. As a result, the Proposed Budget reflects a total appropriation of \$505K; an increase of \$262K (108%) from FY2013 (General Fund support). The staff members at East Lake are not Pinellas County employees.

The **Pinellas Planning Council (PPC)** is a dependent special district that acts as the advisory body to the Countywide Planning Authority. The budget for the PPC is not included in the County's budget, but the Board of County Commissioners has the right to review and adjust the PPC's approved budget and millage. The PPC's mission is to maintain and enhance a representative forum for countywide planning and provides for overall policy direction, plan consistency, interagency coordination and technical assistance in furtherance of a coherent, efficient, and effective countywide planning process. The activities of the PPC are supported by ad valorem taxes subject to a 0.1666 mill cap.

In FY2010, the Board of County Commissioners reduced the Council's millage from 0.0170 to 0.0125 because of the Council's high level of accumulated reserves. The plan was to drawdown reserves for three years, but it was extended for a fourth year and has resulted in reserves being at an insufficient level. On June 6, 2013, the PPC Executive Director presented to the Council a millage increase from the current 0.0125 mills to 0.0160 mills. A millage increase is required to align the Council's revenues with expenditure for upcoming years. In FY2014, the taxable value for the PPC millage increased by 2.98%, resulting in a \$186K increase in ad valorem revenue based on the recommended 0.0160 mills. The budget for the PPC is summarized in the Appendix.

The **Pinellas Public Library Cooperative (PPLC)** serves eligible residents of Pinellas County and its member public libraries. The Cooperative serves these groups through the management of county, state, and federal funds for library development and by facilitating the sharing of materials and resources among its members. The activities of the PPLC are supported by ad valorem taxes (0.5 mill cap) imposed exclusively in the unincorporated area excluding Palm Harbor Community Service District. On May 21, 2013, Ordinance 13-11 removed the East Lake

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Library Services District from the boundaries of the PPLC Library Services District. At the Budget Information Session on May 9th, the PPLC requested a millage increase from 0.4437 to the full 0.5000 mills to partially restore support and service reductions over the last several years.

In FY2014, the taxable value for the PPLC millage decreased by 19.2% (due to the removal of East Lake) resulting in a \$414K decrease in ad valorem revenue despite the requested increase to 0.5000 mills. Due to this reduction in revenue, the PPLC has reduced its budget for funding available to member libraries. Staff members at the Pinellas Public Library Cooperative are not Pinellas County employees.

Business Technology Services (BTS) provides a full suite of technology services to all BCC Departments, as well as the Constitutional Officers, Independent Agencies, and the Courts. BTS is governed by the Business Technology Services Board. BTS is mostly funded by the General Fund and met the budget request target that was applied to its enterprise-wide services. The agency presented several new funding requests on behalf of its customers and these are detailed in the “Additional Funding Requests” section of the Budget Message section of this budget message.

Constitutional Officers and Court Support

Constitutional Officers in the County include the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. The County also provides Court Support to the Judiciary, the Public Defender, and the State Attorney subject to Article V requirements and local options.

The **Clerk of the Circuit Court** serves as the accountant and clerk to the Board of County Commissioners, custodian of county funds and ex-officio county auditor. The portion of the Clerk's budget that is classified as Board Support pursuant to Article V, Revision 7, is funded by the General Fund. The Clerk met the budget request target.

The **Property Appraiser** is responsible for valuing all property in Pinellas County and administering any tax exemptions for the purpose of levying taxes. The Property Appraiser's total budget is approved by the State Department of Revenue (not the Board of County Commissioners). The commissions that the Board must budget for the Property Appraiser are set by statute. Each taxing authority is billed a proportional amount based on its proportional share of total ad valorem taxes for the preceding year. The Property Appraiser met the budget request target for the portion of the budget that is funded by the General Fund.

The **Sheriff** is the chief law enforcement officer within the County and provides basic service such as law enforcement, jail operations, and court security to all citizens in Pinellas County. The Sheriff serves as the primary law enforcement agency to the unincorporated areas of Pinellas County and to 13 of the County's 24 municipalities pursuant to contract. Additionally, the Sheriff provides a variety of law enforcement services to the other municipalities and contracts with many of these departments for specialized services. The Sheriff's budget is funded by the General Fund and met the budget request target.

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The **Supervisor of Elections** is responsible for preparing and conducting all Federal, State, County, and Municipal elections in the County. The office registers, maintains changes and updates the records for all County voters and qualifies all candidates for County offices. The Supervisor of Elections recruits, trains and assigns all poll workers, locates and contracts with polling locations, surveys polling places and makes improvements to comply with ADA accessibility requirements, and purchases and maintains voting equipment and supplies. The Supervisor of Elections budget is funded by the General Fund. The FY2014 budget request includes additional funding associated with the Primary and General Elections and one-time costs associated with the implementation of Electronic Poll Books.

The **Tax Collector** is responsible for the billing, collection and distribution of all taxes for the County, Municipalities, School Board, Tourist Development Council, and all other taxing districts within Pinellas County. The Tax Collector issues licenses and titles for cars, trucks, boats and mobile homes, issues fishing and hunting licenses, and issues Drivers Licenses on behalf of the state. The County's portion of the budget reflects the Tax Collector fees related to the collection of the Countywide and Unincorporated areas (MSTU) millage. The amount the Board must budget as fees and commissions for the Tax Collector is set by statutory formula. The Tax Collector's total budget request is approved by the Florida Department of Revenue (not the Board of County Commissioners). The Tax Collector met the budget request target for the portion of the budget that is funded by the General Fund.

The **Judiciary** includes operational and administrative support for the Circuit and County Courts within Pinellas County. The Board of County Commissioners provides funding for communications and technology, facilities, maintenance, furniture, the guardianship program, an alternative sanctions coordinator, and certain local options. All other operating expenses are the financial responsibility of the State. The Judiciary's budget submission met the budget request target.

The **Public Defender** provides legal advice, counsel, and defense services to needy and financially indigent citizens accused of crimes, as required by Florida law. The County portion of the budget funds Article V related technology requirements and a jail diversion program. The Public Defender met the budget request target.

The **State Attorney** represents the State of Florida in the circuit and county courts and is responsible for conducting criminal prosecutions of all persons charged with violating state, county, and/or local laws and ordinances. The State Attorney reviews charges and complaints to determine whether they warrant prosecution and trial. The County portion of the budget funds Article V related technology requirements. The State Attorney met the budget request target.

Additional Funding Requests

While departments and agencies were provided budget targets to maintain consistency with the Forecast and facilitate the presentation of a balanced budget, several requests have been

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presented for additional funding. These requests are detailed in the “Additional Funding Requests” section of the Budget Message to provide the Board with decision points.

Future Fiscal Issues

The County employs a multi-year strategy to align the Board’s strategic direction with available resources. This multi-year approach is dependent upon the 10-year forecast. In building the forecast, several factors have been identified as potential risks that may yield future fiscal issues to the Board’s strategic direction. These threats are discussed in the “Future Fiscal Issues” section of the Budget Message.