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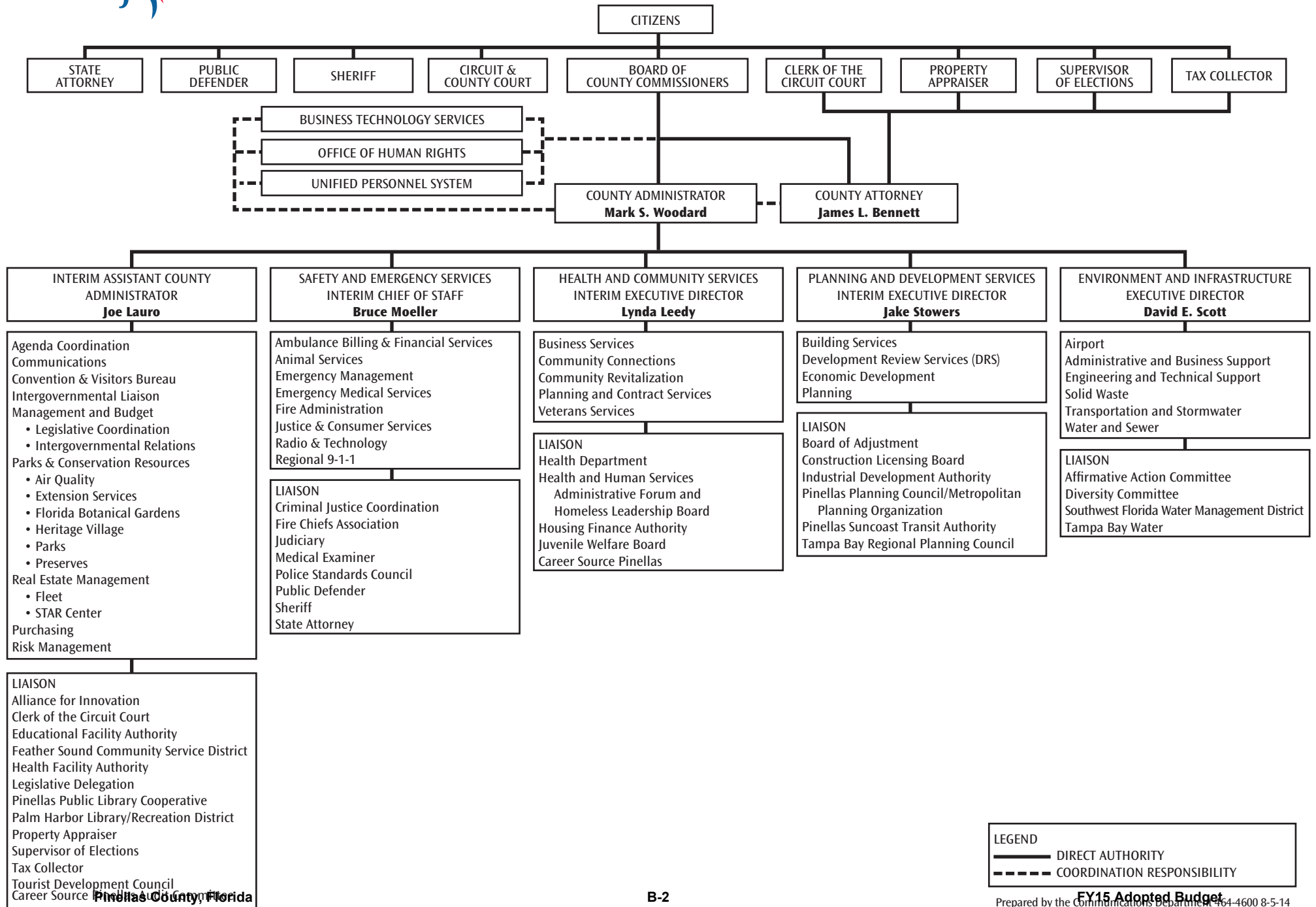
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# Government Organizational Chart



LEGEND	
	DIRECT AUTHORITY
	COORDINATION RESPONSIBILITY

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# A DESCRIPTION OF PINELLAS COUNTY GOVERNMENT

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Pinellas County was established in 1912 and is located at the approximate midpoint of the west coast of Florida, bounded on the east by Tampa Bay and on the west by the Gulf of Mexico. The County contains a total area of 439 square miles, of which approximately 280 square miles are land and the balance is water area. With a 2013 estimated permanent population of 926,610, Pinellas County ranks sixth in terms of county population. With the second smallest total land area, Pinellas County is the most densely populated county in Florida with 3,287 people per square land mile. There are 24 incorporated municipalities in Pinellas County. St. Petersburg is the largest city in the County with a 2013 estimated population of 249,704. Clearwater, the County seat, is the second largest city, with a 2013 estimated population of 109,065. Approximately 271,227 people reside within unincorporated Pinellas County.

## **Seven-Member Commission Elected to Govern County**

Pinellas County is a political subdivision of the State of Florida. In October 1980, the voters approved a Home Rule Charter for Pinellas County. In accordance with this Charter, the Board of County Commissioners is the legislative body of county government responsible for the formulation of policy. The County Administrator, a professional appointed by the Board, and his staff are responsible for the implementation of those policies. On November 2, 1999, Pinellas County voters changed the composition of the Board from five at large members to a seven member Commission. Four of the members are elected from single member districts and three are elected at large.

## **Commissioners Serve on Other Boards**

The Board of County Commissioners also serves as the Emergency Medical Services Authority, Fire Protection Authority, Economic Development Authority and the Water and Navigation Authority. Individual Board members serve on various other boards, authorities, and commissions, including: Tampa Bay Regional Planning Council, Tampa Bay Water, Business Technology Services Board, Metropolitan Planning Organization, Pinellas County Cultural Council, Pinellas Suncoast Transit Authority, Election Canvassing Board, Juvenile Welfare Board, and the Tourist Development Council.

## **Elected Officials**

Elected Officials include the Board of County Commissioners, the Judiciary, the State Attorney, 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. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all or, in some cases, a portion of the operating budgets of the Elected Officials. The Constitutional Officers maintain separate accounting systems and budgets.

## **Other Government Agencies**

Based on the degree of budgetary authority, taxing authority, and reporting and alignments with independent boards/councils, several other governmental entities also have their budget reviewed and approved by the Board of County Commissioners. These independent agencies include: Business Technology Services, Construction Licensing Board, Human Resources, and the Office of Human Rights. The budgets of these agencies and the Constitutional Officers, as well as the County portion of support for Courts, are included in this document.

## **Role of the County Administrator**

In 1964, Pinellas was the first Florida County to adopt the Commission/Administrator form of Government. The County Administrator is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners in accordance with section 4.01 of the Pinellas County Charter.

# PINELLAS COUNTY BUDGET FY2015     \$1,955,111,360

APPROPRIATIONS	ORGANIZATION COST SUMMARY (In Millions)						
	Board of County Commissioners \$1,275.0 – 65.2%			Constitutional Officers \$317.3 – 16.2%			Others \$362.8 – 18.6%
	<u>Budget Summary</u>	<u>Operating Costs</u>	<u>CIP Costs</u>	<u>Budget Summary</u>	<u>Operating Costs</u>	<u>CIP Costs</u>	<u>Budget Summary</u>
	* Board County Comm.	\$ 1.7		* Clerk of the Court	\$ 9.9		Operating costs: \$356.8
	* County Attorney	4.6		* Property Appraiser	9.7		CIP Costs: \$ 6.0
	* County Administrator:			* Sheriff	248.7	\$ 26.1	Includes Independent and
	Enterprise Services	336.8	\$ 288.1	* Supervisor of Elections	5.7		Special purpose agencies
	(Self-supporting			* Tax Collector	17.2		such as:
	Services for Water,						* Court Support
	Sewer, Solid Waste and						* General Government
	Airport)						* Voted Fire Districts
	Governmental Services	479.8	164.0				* Risk Financing
	( Parks, Road Maintenance,						* Unified Personnel System
	EMS, etc.)						* Business Technology
	Total	\$822.9	\$452.1	Total	\$291.2	\$ 26.1	Services
							* Other Voted Districts

## MAJOR COUNTY SERVICES COST SUMMARY (Including Reserves)

Physical Environment	Governmental Support	Public Safety	Transportation	Economic Environment	Human Services	Culture & Recreation
\$624.7 32.0%	\$490.1 25.1%	\$469.7 24.0%	\$178.8 9.1%	\$79.6 4.1%	\$73.1 3.7%	\$39.1 2.0%

SOURCES	ANTICIPATED COUNTY RESOURCES (Including Fund Balances)				
	Intergovernmental (including State & Federal)	Fees & Charges	Other Revenues	Property Taxes	Designated Funds
	\$118.1 6.0%	\$470.2 24.1%	\$258.3 13.2%	\$404.7 20.7%	\$703.8 36.0%
	Examples:	Examples:	Examples:	Major Millages:	Examples:
	* State Revenue Sharing	* Enterprises Charges	* Local Option Taxes	* County-wide 6.2535	* Bond Proceeds
	* Grants	* Government Charges	* Judgments, Fines and Forfeitures	* Municipal Services 2.0857	* "Pay as you go" Reserves
	* State Gas Taxes	* Miscellaneous Fees	* Interest and Rents	* Library Cooperative 0.5000	* Reserve – Fund Balance

## AD VALOREM AND MILLAGES

	FY14				FY15			
	Millage	Taxable Value of 1 Mill	Budgeted Ad Valorem	Projected Ad Valorem @ 95%	Millage	Taxable Value of 1 Mill	Budgeted Ad Valorem	Projected Ad Valorem @ 95%
<b><u>County-Wide</u></b>								
General Fund	5.2755	56,092,698	295,917,030	281,121,180	5.2755	59,761,191	315,270,161	299,506,660
Special Revenue								
Health	0.0622	56,092,698	3,488,966	3,314,520	0.0622	59,761,191	3,717,146	3,531,290
Emergency Medical Services	<u>0.9158</u>	<u>51,944,015</u>	<u>47,570,329</u>	<u>45,191,820</u>	<u>0.9158</u>	<u>55,502,015</u>	<u>50,828,745</u>	<u>48,287,310</u>
<b>Total B.C.C. County-Wide</b>	6.2535	n/a	346,976,324	329,627,520	6.2535	n/a	369,816,053	351,325,260
<b><u>Dependent MSTU Special Dsts</u></b>								
Municipal Service Taxing Unit	2.0857	14,260,542	29,743,213	28,256,060	2.0857	15,050,555	31,390,943	29,821,400
Public Library Cooperative-MSTU	0.5000	8,760,009	4,380,004	4,161,010	0.5000	9,213,644	4,606,822	4,376,490
Palm Harbor Rec. & Library Dst	0.5000	3,262,790	1,631,395	1,549,830	0.5000	3,459,897	1,729,948	1,643,460
Feather Sound Community Svcs Dst	0.5000	240,133	120,067	114,070	0.5000	257,175	128,588	122,160
East Lake Library Svcs District	0.2500	2,335,059	583,765	554,580	0.2500	2,470,859	617,715	586,830
East Lake Recreation Svcs District	-	-	-	-	0.2500	2,470,859	617,715	586,830
<b><u>Fire Protection Districts</u></b>								
Belleair Bluffs	1.7320	284,521	492,791	468,160	1.7320	300,206	519,957	493,960
Clearwater	3.2092	839,166	2,693,052	2,558,400	3.2092	904,673	2,903,277	2,758,120
Dunedin	3.5525	285,262	1,013,392	962,730	2.9222	301,825	881,992	837,900
Gandy	2.2977	46,719	107,345	101,980	2.2977	50,894	116,939	111,100
Largo	3.5609	509,479	1,814,204	1,723,500	3.5609	552,186	1,966,278	1,867,970
Pinellas Park	3.0163	258,999	781,218	742,160	3.0163	269,506	812,910	772,270
Safety Harbor	2.8118	63,644	178,953	170,010	2.8118	68,251	191,909	182,320
Tarpon Springs	2.3745	165,644	393,323	373,660	2.3745	171,181	406,470	386,150
Seminole	1.9581	2,174,904	4,258,680	4,045,750	1.9581	2,318,582	4,540,016	4,313,020
High Point	2.6700	659,946	1,762,057	1,673,960	2.6700	693,894	1,852,697	1,760,070
Tierra Verde	1.9118	760,260	1,453,466	1,380,800	1.9118	799,906	1,529,261	1,452,800
South Pasadena	0.9137	106,813	97,595	92,720	0.9137	114,962	105,040	99,790

# SOURCES & USES

## FY2015 Sources: \$1,955,111,360

Designated Funds \$703.8 36.0%	Fees & Charges \$470.2 24.1%	Property Taxes \$404.7 20.7%	Other Revenues \$258.3 13.2%	State & Federal \$118.1 6.0%
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## FY2015 Uses: \$1,955,111,360

Physical Environment \$624.7 32.0%	Governmental Support \$490.1 25.1%	Public Safety \$469.7 24.0%	Transportation \$178.8 9.1%	Human Services \$73.1 3.7%	Economic Environment \$79.6 4.1%	Culture & Recreation \$39.1 2.0%
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(chart values in Millions)

# PINELLAS COUNTY

## SUMMARY OF BUDGETS - FISCAL YEAR 2015

DESCRIPTION	General County-wide & MSTU Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	TOTAL
<b>SOURCES</b>							
Ad Valorem Taxes *	330,572,820	74,169,840	0	0	0	0	404,742,660
Sales and Use Taxes	10,499,990	50,664,890	0	83,173,490	0	0	144,338,370
Licenses and Permits	1,146,600	26,990,420	0	0	169,900	0	28,306,920
Intergovernmental Revenue	65,991,790	26,311,430	0	25,762,000	570	0	118,065,790
Charges for Services	43,517,670	46,314,590	0	0	240,175,240	11,133,270	341,140,770
Fines & Forfeitures	1,105,990	1,030,410	0	0	0	0	2,136,400
Miscellaneous Revenue	31,901,430	15,434,520	0	375,820	23,402,360	3,267,600	74,381,730
Internal Service Charges	0	0	0	0	0	119,185,650	119,185,650
<b>RECEIPTS (@ 95%)</b>	484,736,290	240,916,100	0	109,311,310	263,748,070	133,586,520	1,232,298,290
Transfers In	1,000,000	2,639,120	0	9,474,030	62,778,380	2,000,000	77,891,530
Debt Proceeds	0	0	0	0	0	0	0
Nonoperating Sources	0	0	0	770,000	18,281,550	0	19,051,550
Balances Brought Forward	110,403,440	96,110,350		73,632,120	342,908,840	80,706,770	703,761,520
<b>TOTAL</b>	<b>596,139,730</b>	<b>339,665,570</b>	<b>0</b>	<b>193,187,460</b>	<b>687,716,840</b>	<b>216,293,290</b>	<b>2,033,002,890</b>
<i>* Including Delinquent Taxes &amp; Redemptions</i>							
<b>APPROPRIATIONS</b>							
General Government	124,470,780	7,658,510	0	37,831,000	14,385,980	138,530,190	322,876,460
Public Safety	273,769,830	122,181,640	0	28,882,000	0	0	424,833,470
Physical Environment	9,851,770	22,004,300	0	23,136,700	293,053,420	0	348,046,190
Transportation	135,540	27,611,370	0	41,029,790	30,285,080	0	99,061,780
Economic Environment	11,663,620	55,038,030	0	5,000,000	0	0	71,701,650
Human Services	61,854,200	7,516,750	0	3,490,100	0	0	72,861,050
Culture/Recreation	17,825,720	7,513,260	0	13,007,000	0	0	38,345,980
Transfers Out	7,089,120	6,429,860	0	1,594,170	62,778,380	0	77,891,530
Reserves	89,479,150	83,711,850	0	39,216,700	287,213,980	77,763,100	577,384,780
<b>TOTAL</b>	<b>596,139,730</b>	<b>339,665,570</b>	<b>0</b>	<b>193,187,460</b>	<b>687,716,840</b>	<b>216,293,290</b>	<b>2,033,002,890</b>

Total of All Budgets **2,033,002,890**

Less Transfers **(77,891,530)**

Total of All Budgets Net of Transfers **1,955,111,360**

## APPROPRIATIONS BY FUNCTION & ACTIVITY

	FY14 Budget	FY15 Request	Change	+/- %
<b>Court-Related Expenditures</b>				
Court Administration - Circuit Juvenile	434,640	447,940	13,300	
Court Administration - Probate	574,710	601,680	26,970	
Courthouse Facilities	25,561,000	6,038,000	(19,523,000)	
Drug Court-Circuit Criminal	600,000	600,000	0	
Guardian Ad Litem-Circuit Juvenile	35,000	35,000	0	
Information Systems	7,431,980	7,800,580	368,600	
Legal Aid	360,770	360,770	0	
Pre-Filing Alternative Dispute Resolution Programs	668,640	628,110	(40,530)	
Public Defender Administration	518,150	836,000	317,850	
Public Law Library	275,490	279,260	3,770	
Trial Court Law Clerks/Legal Support	759,210	746,240	(12,970)	
<b>Total Court-Related Expenditures</b>	<b>37,219,590</b>	<b>18,373,580</b>	<b>(18,846,010)</b>	<b>-50.6%</b>
<b>Culture/Recreation</b>				
Cultural Services	402,030	410,770	8,740	
Libraries	5,755,810	6,159,290	403,480	
Parks and Recreation	25,709,040	32,207,060	6,498,020	
Special Recreation Facilities	288,770	319,240	30,470	
<b>Total Culture/Recreation</b>	<b>32,155,650</b>	<b>39,096,360</b>	<b>6,940,710</b>	<b>21.6%</b>
<b>Economic Environment</b>				
Employment Opportunity and Development	833,800	724,340	(109,460)	
Housing and Urban Development	24,889,870	26,412,070	1,522,200	
Industry Development	46,266,480	51,826,040	5,559,560	
Veteran's Services	449,480	663,720	214,240	
<b>Total Economic Environment</b>	<b>72,439,630</b>	<b>79,626,170</b>	<b>7,186,540</b>	<b>9.9%</b>
<b>General Government</b>				
Comprehensive Planning	4,966,960	4,352,300	(614,660)	
Debt Service Payments	23,144,200	37,044,490	13,900,290	
Executive	1,069,880	1,017,420	(52,460)	
Financial and Administrative	50,314,790	64,346,840	14,032,050	
Legal Counsel	4,591,120	4,548,430	(42,690)	
Legislative	97,273,850	91,212,300	(6,061,550)	
Non-Court Information Systems	49,412,440	47,449,840	(1,962,600)	
Other General Governmental Services	211,027,960	221,773,510	10,745,550	
<b>Total General Government</b>	<b>441,801,200</b>	<b>471,745,130</b>	<b>29,943,930</b>	<b>6.8%</b>
<b>Human Services</b>				
Health Services	58,521,100	57,866,210	(654,890)	
Mental Health Services	3,340,250	510,840	(2,829,410)	
Other Human Services	6,422,640	8,416,800	1,994,160	
Public Assistance Services	6,504,350	6,286,650	(217,700)	
<b>Total Human Services</b>	<b>74,788,340</b>	<b>73,080,500</b>	<b>(1,707,840)</b>	<b>-2.3%</b>
<b>Physical Environment</b>				
Conservation and Resource Management	40,117,320	23,739,450	(16,377,870)	
Flood Control/Stormwater Management	36,502,540	34,759,090	(1,743,450)	
Garbage/Solid Waste Control Services	246,788,710	325,881,050	79,092,340	
Sewer/Wastewater Services	82,605,870	114,278,050	31,672,180	
Water Utility Services	116,492,230	126,037,040	9,544,810	
<b>Total Physical Environment</b>	<b>522,506,670</b>	<b>624,694,680</b>	<b>102,188,010</b>	<b>19.6%</b>



## APPROPRIATIONS BY FUNCTION & ACTIVITY

	FY14 Budget	FY15 Request	Change	+/- %
<b>Public Safety</b>				
Ambulance and Rescue Services	113,286,010	119,222,220	5,936,210	
Consumer Affairs	1,079,750	1,242,960	163,210	
Detention and/or Correction	13,609,590	29,593,590	15,984,000	
Emergency and Disaster Relief Services	21,090,380	19,184,300	(1,906,080)	
Fire Control	23,840,030	26,257,150	2,417,120	
Law Enforcement	232,495,130	252,089,550	19,594,420	
Medical Examiners	5,058,260	4,987,810	(70,450)	
Other Public Safety	35,928,000	4,921,010	(31,006,990)	
Protective Inspections	12,684,600	12,183,110	(501,490)	
<b>Total Public Safety</b>	<b>459,071,750</b>	<b>469,681,700</b>	<b>10,609,950</b>	<b>2.3%</b>
<b>Transportation</b>				
Airports	33,565,600	46,028,490	12,462,890	
Road and Street Facilities	99,383,220	132,631,920	33,248,700	
Water Transportation Systems	152,500	152,830	330	
<b>Total Transportation</b>	<b>133,101,320</b>	<b>178,813,240</b>	<b>45,711,920</b>	<b>34.3%</b>
<b>Total all Functions &amp; Activities</b>	<b>1,773,084,150</b>	<b>1,955,111,360</b>	<b>182,027,210</b>	<b>10.3%</b>

## OPERATING BUDGET COMPARISON

	FY14 @5/31/14	FY15 Request	Change	+/-%
<b>Board of County Commissioners</b>				
Board of County Commissioners	1,576,330	1,733,150	156,820	9.9%
County Attorney	4,591,120	4,548,430	(42,690)	-0.9%
<b>County Administrator - Governmental</b>				
County Administrator	1,069,880	1,017,420	(52,460)	
<i>Environment and Infrastructure</i>	<i>70,710,170</i>	<i>93,916,420</i>	<i>23,206,250</i>	
Administration and Business Support	16,749,420	39,768,660	23,019,240	
Engineering and Technical Support	2,087,690	3,585,570	1,497,880	
Special Assessments	3,170	2,260	(910)	
Transportation and Stormwater	51,869,890	50,559,930	(1,309,960)	
<i>Health and Community Services</i>	<i>78,940,250</i>	<i>80,555,170</i>	<i>1,614,920</i>	
Community Revitalization	21,101,660	22,642,660	1,541,000	
Department Support Services	2,872,590	5,084,000	2,211,410	
Health Program	21,760,080	21,282,620	(477,460)	
Homelessness Prevention	6,352,050	6,286,650	(65,400)	
Outside Funding	2,929,790	2,910,500	(19,290)	
State Mandates	23,474,600	21,685,020	(1,789,580)	
Veterans Services	449,480	663,720	214,240	
<i>Planning and Development Services</i>	<i>16,311,480</i>	<i>15,037,390</i>	<i>(1,274,090)</i>	
Building Inspection	9,427,680	8,700,710	(726,970)	
Development Review	2,089,980	1,969,240	(120,740)	
Economic Development	1,916,840	2,139,380	222,540	
Planning	2,876,980	2,228,060	(648,920)	
<i>Safety and Emergency Services</i>	<i>143,412,230</i>	<i>151,301,350</i>	<i>7,889,120</i>	
Animal Services	4,579,740	4,915,070	335,330	
Emergency Management	1,054,980	977,840	(77,140)	
Justice and Consumer Services	10,422,920	8,891,750	(1,531,170)	
Safety and Emergency Services	127,354,590	136,516,690	9,162,100	
<i>Tourism, Parks &amp; Government Support Services</i>	<i>129,348,550</i>	<i>137,952,010</i>	<i>8,603,460</i>	
Communications	2,243,600	2,283,100	39,500	
Office of Management and Budget	3,227,350	3,223,670	(3,680)	
Parks and Conservation Resources	21,046,030	22,393,690	1,347,660	
Purchasing	1,376,060	1,573,850	197,790	
Real Estate Management	57,649,910	57,689,800	39,890	
Risk Financing Administration	8,007,880	10,097,770	2,089,890	
Tourist Development	<u>35,797,720</u>	<u>40,690,130</u>	<u>4,892,410</u>	
<b>Total County Administrator Governmental</b>	439,792,560	479,779,760	39,987,200	9.1%
<b>County Administrator - Enterprise</b>				
Airport	24,675,600	25,758,190	1,082,590	
Administration and Business Support	24,937,960	41,132,800	16,194,840	
Engineering and Technical Support	2,513,720	991,780	(1,521,940)	
Sewer System	49,806,380	51,380,670	1,574,290	
Solid Waste Management	104,767,430	131,887,480	27,120,050	
Water System	<u>85,403,330</u>	<u>85,688,610</u>	<u>285,280</u>	
<b>Total County Administrator - Enterprise</b>	292,104,420	336,839,530	44,735,110	15.3%
<b>Total County Administrator</b>	731,896,980	816,619,290	84,722,310	11.6%
<b>Total Board of County Commissioners</b>	738,064,430	822,900,870	84,836,440	11.5%

## OPERATING BUDGET COMPARISON

<b>Constitutional Officers</b>				
Clerk of the Circuit Court	9,588,630	9,929,240	340,610	
Property Appraiser	9,206,190	9,698,820	492,630	
Sheriff	229,843,660	248,734,950	18,891,290	
Supervisor of Elections	7,818,760	5,695,890	(2,122,870)	
Tax Collector	<u>16,192,540</u>	<u>17,159,330</u>	<u>966,790</u>	
<b>Total Constitutional Officers</b>	<b>272,649,780</b>	<b>291,218,230</b>	<b>18,568,450</b>	<b>6.8%</b>
<b>Other</b>				
<b>Court Support Services</b>				
Criminal Justice Information System	4,614,380	4,872,110	257,730	
Judiciary (including Law Libraries)	4,104,200	4,203,670	99,470	
Public Defender	929,970	1,092,100	162,130	
State Attorney	<u>258,230</u>	<u>268,610</u>	<u>10,380</u>	
<b>Total Court Support Services</b>	<b>9,906,780</b>	<b>10,436,490</b>	<b>271,980</b>	<b>2.7%</b>
<b>Independent Agencies</b>				
Business Technology Services	42,440,220	39,404,870	(3,035,350)	
Construction Licensing Board	1,710,190	1,809,760	99,570	
Human Resources	3,497,280	3,695,160	197,880	
Office of Human Rights	<u>970,730</u>	<u>1,003,530</u>	<u>32,800</u>	
<b>Total Independent Agencies</b>	<b>48,618,420</b>	<b>45,913,320</b>	<b>(2,705,100)</b>	<b>-5.6%</b>
<b>Support Funding</b>				
Drug Abuse Trust	105,790	110,840	5,050	
East Lake Library Services District	555,470	637,430	81,960	
East Lake Recreation Services District	0	586,830	586,830	
Employee Health Benefits	89,528,850	99,501,090	9,972,240	
Feather Sound Community Services District	298,760	303,230	4,470	
Fire Protection Districts	23,207,050	25,413,520	2,206,470	
General Government	121,754,270	119,356,430	(2,397,840)	
Health Department	3,639,290	3,753,910	114,620	
Lealman Solid Waste Collection and Disposal	1,661,610	1,672,150	10,540	
Medical Examiner	4,960,130	4,845,260	(114,870)	
Palm Harbor Community Services District	1,674,620	1,789,770	115,150	
Public Library Cooperative	4,363,440	4,627,140	263,700	
Risk Financing Liability/Workers Compensation	34,971,210	36,216,510	1,245,300	
Street Lighting Districts	<u>1,487,220</u>	<u>1,567,620</u>	<u>80,400</u>	
<b>Total Support Funding</b>	<b>288,207,710</b>	<b>300,381,730</b>	<b>12,174,020</b>	<b>4.2%</b>
<b>Total Other</b>	<b>346,732,910</b>	<b>356,731,540</b>	<b>9,998,630</b>	<b>2.9%</b>
<b>TOTAL OPERATING BUDGET</b>	<b>1,357,447,120</b>	<b>1,470,850,640</b>	<b>113,403,520</b>	<b>8.4%</b>

## CAPITAL BUDGET COMPARISON

	FY14 @5/31/14	FY15 Request	Change	+/- %
<b>Board of County Commissioners</b>				
<b>County Administrator - Governmental</b>				
Physical Environment	44,960,600	23,373,700		
Culture & Recreation	7,267,700	12,155,000		
Economic Environment	620,000	1,569,000		
General Government	18,244,000	16,793,000		
Human Services	9,850,000	8,490,100		
Public Safety	38,490,200	3,100,000		
Transportation	44,894,000	41,624,790		
Reserves	14,982,930	41,796,200		
Other Non Project Items	<u>1,715,000</u>	<u>15,140,000</u>		
<b>Total County Administrator - Governmental</b>	181,024,430	164,041,790	(16,982,640)	-9.0%
<b>County Administrator - Enterprise</b>				
Airport	8,890,000	20,270,300		
Solid Waste Management	138,109,370	185,982,940		
Water System	26,301,610	32,188,560		
Sewer System	<u>26,854,620</u>	<u>49,657,130</u>		
<b>Total County Administrator - Enterprise</b>	200,155,600	288,098,930	87,943,330	43.9%
<b>Total Board of County Commissioners</b>	381,180,030	452,140,720	70,960,690	18.8%
<b>Courts &amp; Jails</b>				
Courts & Jails - General Government Services	25,561,000	6,038,000		
Courts & Jails - Public Safety	<u>8,896,000</u>	<u>26,082,000</u>		
<b>Total Courts &amp; Jails</b>	34,457,000	32,120,000	(2,337,000)	-8.8%
<b>TOTAL CAPITAL</b>	<b>415,637,030</b>	<b>484,260,720</b>	<b>68,623,690</b>	<b>16.5%</b>

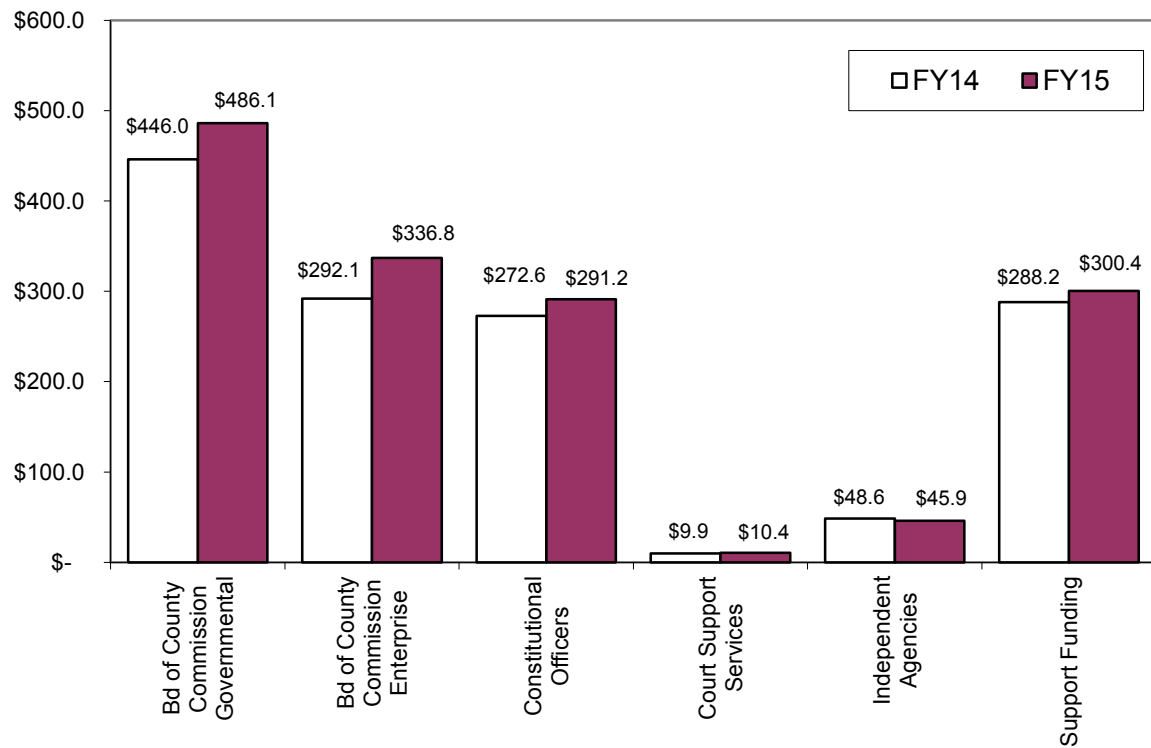
## OPERATING & CAPITAL SUMMARY

	FY14 @5/31/14	FY15 Request	Change	+/- %
Board of County Commissioners - Governmental	626,984,440	650,803,600	23,819,160	3.8%
Board of County Commissioners - Enterprise	492,260,020	624,937,990	132,677,970	27.0%
Constitutional Officers *	281,545,780	316,600,230	35,054,450	12.5%
Court Support Services *	35,467,780	16,474,490	(18,993,290)	-53.6%
Independent Agencies	48,618,420	45,913,320	(2,705,100)	-5.6%
Support Funding	288,207,710	300,381,730	12,174,020	4.2%
<b>TOTAL OPERATING &amp; CAPITAL</b>	<b>1,773,084,150</b>	<b>1,955,111,360</b>	<b>182,027,210</b>	<b>10.3%</b>

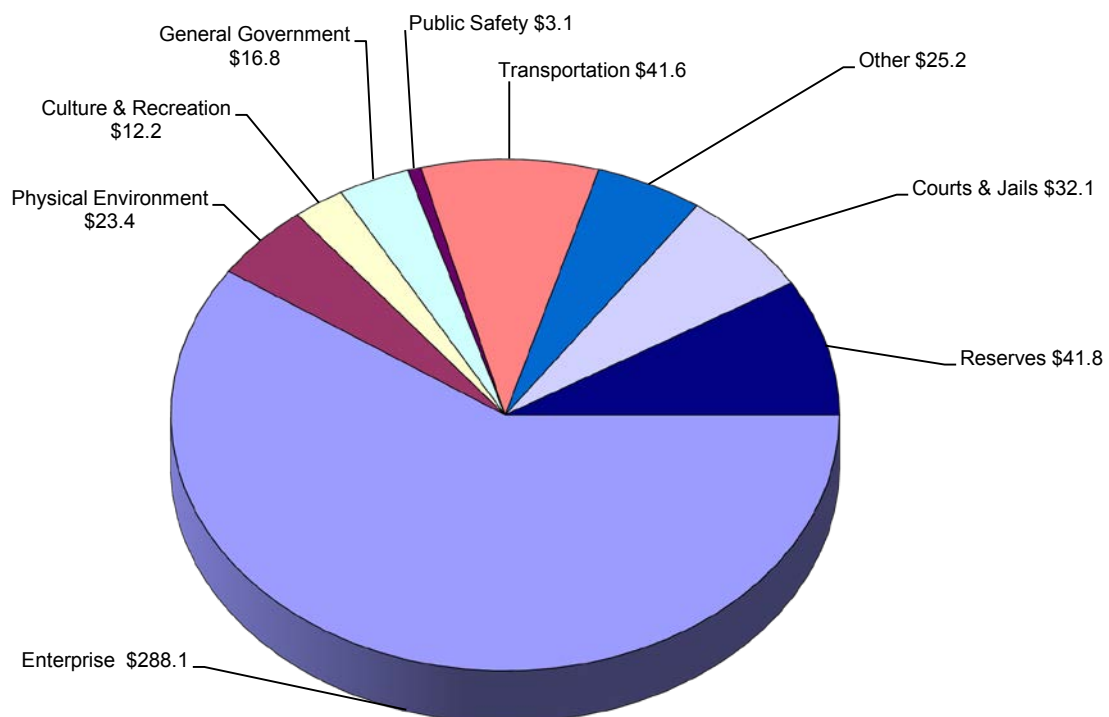
\* Constitutional Officers includes Courts & Jails (Public Safety) capital. Court Support includes Courts & Jails (General Government Services) capital.

# OPERATING AND CAPITAL

Operating Budget Comparison (shown in millions)



FY15 Capital Projects (shown in millions)



Note: "Other" includes Economic Environment.

# Resources and Balances

Title	FY14 Budget	FY15 Budget	Change	+/- %
<b>Taxes</b>				
Ad Valorem Taxes	380,592,890	404,742,660	24,149,770	6.3%
Communication Svcs	10,600,000	10,499,990	(100,010)	(0.9)%
Local Business Taxes	690,650	690,650	0	0
<u>Sales, Use &amp; Fuel Taxes</u>	<u>125,461,090</u>	<u>133,147,730</u>	<u>7,686,640</u>	<u>6.1%</u>
<b>Taxes Total</b>	<b>517,344,630</b>	<b>549,081,030</b>	<b>31,736,400</b>	<b>6.1%</b>
<b>License and Permits</b>				
Licenses	67,230	63,860	(3,370)	(5.0)%
<u>Permits, Fees, Spec Assessments</u>	<u>28,523,120</u>	<u>28,243,060</u>	<u>(280,060)</u>	<u>(1.0)%</u>
<b>License and Permits Total</b>	<b>28,590,350</b>	<b>28,306,920</b>	<b>(283,430)</b>	<b>(1.0)%</b>
<b>Intergovernmental Revenue</b>				
Federal Grants	21,494,750	17,082,440	(4,412,310)	(20.5)%
Grants from Local Governments	7,541,900	5,731,200	(1,810,700)	(24.0)%
Shared Revenue-Local	609,640	610,500	860	0.1%
State Grants	22,884,690	20,480,140	(2,404,550)	(10.5)%
<u>State Share Revenue</u>	<u>71,192,440</u>	<u>74,161,510</u>	<u>2,969,070</u>	<u>4.2%</u>
<b>Intergovernmental Revenue Total</b>	<b>123,723,420</b>	<b>118,065,790</b>	<b>(5,657,630)</b>	<b>(4.6)%</b>
<b>Charges for Services</b>				
Charges for Svc-Gen Govt	2,743,190	1,140,010	(1,603,180)	(58.4)%
Chg for Svc-Culture/Recreation	4,794,210	4,863,580	69,370	1.4%
Chg for Svc-Economic Environment	7,600	7,600	0	0
Chg for Svc-Gen Govt	575,700	539,660	(36,040)	(6.3)%
Chg for Svc-Human Svc	1,906,170	2,162,200	256,030	13.4%
Chg for Svc-Other	10,596,530	11,138,270	541,740	5.1%
Chg for Svc-Physical Environment	224,286,250	237,656,680	13,370,430	6.0%
Chg for Svc-Public Safety	70,909,460	75,596,010	4,686,550	6.6%
Chg for Svc-Transportation	2,966,960	3,070,010	103,050	3.5%
Court Related Revenue	5,140,850	4,966,750	(174,100)	(3.4)%
<u>Internal Svc Chgs</u>	<u>96,475,610</u>	<u>119,185,650</u>	<u>22,710,040</u>	<u>23.5%</u>
<b>Charges for Services Total</b>	<b>420,402,530</b>	<b>460,326,420</b>	<b>39,923,890</b>	<b>9.5%</b>
<b>Excess Fees - Constitutional Officers</b>				
<u>County Officer Fees</u>	<u>9,855,920</u>	<u>9,907,500</u>	<u>51,580</u>	<u>0.5%</u>
<b>Excess Fees - Constitutional Officers Total</b>	<b>9,855,920</b>	<b>9,907,500</b>	<b>51,580</b>	<b>0.5%</b>
<b>Fines and Forfeitures</b>				
<u>Judgements and Fines</u>	<u>2,315,280</u>	<u>2,136,400</u>	<u>(178,880)</u>	<u>(7.7)%</u>
<b>Fines and Forfeitures Total</b>	<b>2,315,280</b>	<b>2,136,400</b>	<b>(178,880)</b>	<b>(7.7)%</b>

## Resources and Balances

<b>Title</b>	<b>FY14 Budget</b>	<b>FY15 Budget</b>	<b>Change</b>	<b>+/- %</b>
<b>Interest Earnings</b>				
Interest & Other Earnings	4,068,600	2,726,910	(1,341,690)	(33.0)%
<b>Interest Earnings Total</b>	4,068,600	2,726,910	(1,341,690)	(33.0)%
<b>Rents, Surplus and Refunds</b>				
Contributions-Private Sources	5,203,300	3,486,770	(1,716,530)	(33.0)%
Rents & Royalties	12,286,100	13,523,100	1,237,000	10.1%
Sale & Disp of Assets	767,520	440,520	(327,000)	(42.6)%
Sales of Surplus Materials	818,370	1,038,020	219,650	26.8%
<b>Rents, Surplus and Refunds Total</b>	19,075,290	18,488,410	(586,880)	(3.1)%
<b>Other Misc. Revenue</b>				
Other Miscellaneous Revenues	34,230,890	43,258,910	9,028,020	26.4%
<b>Other Misc. Revenue Total</b>	34,230,890	43,258,910	9,028,020	26.4%
<b>Non-Operating Revenue</b>				
Capital Contribution-Federal	3,311,000	14,617,000	11,306,000	341.5%
Capital Contribution-Other	1,856,490	2,372,150	515,660	27.8%
Capital Contribution-Private	641,250	826,500	185,250	28.9%
Capital Contribution-State	2,062,000	378,300	(1,683,700)	(81.7)%
Grants&Donations-Federal	87,600	87,600	0	0
Proceeds of General Capital Asset Dispositions	0	770,000	770,000	0
<b>Non-Operating Revenue Total</b>	7,958,340	19,051,550	11,093,210	139.4%
<b>Beginning Fund Balance</b>				
O2477001 FB-Otr Rsv-Housing Pr	2,199,350	1,208,000	(991,350)	(45.1)%
O2710201 FB-Unrsv-Cntywide-Beg	594,303,490	691,789,770	97,486,280	16.4%
O2710202 FB-Unrsv-Mstu-Beg	9,016,060	10,615,600	1,599,540	17.7%
O2820001 Fund Balance-Committed	0	148,150	148,150	0
<b>Beginning Fund Balance Total</b>	605,518,900	703,761,520	98,242,620	16.2%
<b>Report Total</b>	<b>1,773,084,150</b>	<b>1,955,111,360</b>	<b>182,027,210</b>	<b>10.3%</b>

## Total Fund Budgets

FUND	FY14 Budget	FY15 Request	Change	+/- %
<b>GENERAL FUND</b>	<b>576,020,840</b>	<b>596,139,730</b>	<b>20,118,890</b>	<b>3.4%</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
County Transportation Trust	41,812,560	51,091,660	9,279,100	18.2%
Health Department	3,639,290	3,753,910	114,620	3.1%
Pinellas County Health Program	5,066,480	3,400,000	(1,666,480)	(49.0)%
Emergency Medical Service	113,286,010	119,222,220	5,936,210	5.0%
Mosquito Control - State	46,490	26,280	(20,210)	(76.9)%
Community Development Grant	15,848,480	16,006,110	157,630	1.0%
State Housing Initiatives Partnership (SHIP)	2,484,350	4,138,130	1,653,780	40.0%
Gifts for Animal Welfare Trust	448,410	445,170	(3,240)	(0.7)%
Tree Bank	233,680	196,220	(37,460)	(19.1)%
Public Library Cooperative	4,363,440	4,627,140	263,700	5.7%
School Crossing Guard Trust	101,260	100,250	(1,010)	(1.0)%
Intergovernmental Radio Communication	1,247,900	767,960	(479,940)	(62.5)%
STAR Center	8,622,200	8,860,910	238,710	2.7%
Marina Operations	288,770	319,240	30,470	9.5%
Emergency Communications 911 System	14,393,190	11,015,450	(3,377,740)	(30.7)%
Community Housing Trust	1,377,400	925,780	(451,620)	(48.8)%
Building & Development Review Services	12,316,550	9,700,710	(2,615,840)	(27.0)%
Tourist Development Council	39,084,410	44,335,790	5,251,380	11.8%
Fire Districts	23,207,050	25,413,520	2,206,470	8.7%
Construction Licensing Board	1,710,190	1,809,760	99,570	5.5%
Air Quality - Tag Fee	1,551,680	1,831,760	280,080	15.3%
Palm Harbor Community Services District	1,674,620	1,789,770	115,150	6.4%
Feather Sound Community Services District	298,760	303,230	4,470	1.5%
East Lake Library Services District	555,470	637,430	81,960	12.9%
East Lake Recreation Services District	0	586,830	586,830	100.0%
Drug Abuse Trust	105,790	110,840	5,050	4.6%
Street Lighting District	1,487,220	1,567,620	80,400	5.1%
Special Assessment - Paving	1,364,150	1,374,810	10,660	0.8%
Special Assessments - Dredging	152,500	152,830	330	0.2%
Lealman Solid Waste Collection & Disposal District	1,661,610	1,672,150	10,540	0.6%
Surface Water Utility Fund	19,469,030	22,407,970	2,938,940	13.1%
Special Assessment - Drainage	1,072,260	1,074,120	1,860	0.2%
<b>Subtotal</b>	<b>318,971,200</b>	<b>339,665,570</b>	<b>20,694,370</b>	<b>6.1%</b>



## Total Fund Budgets

<b>FUND</b>	<b>FY14 Budget</b>	<b>FY15 Request</b>	<b>Change</b>	<b>+/- %</b>
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>				
Capital Projects	205,287,690	191,473,290	(13,814,400)	(7.2)%
Transportation Impact Fee	1,465,440	1,714,170	248,730	14.5%
<b>Subtotal</b>	<b>206,753,130</b>	<b>193,187,460</b>	<b>(13,565,670)</b>	<b>(7.0)%</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>				
Business Technology Services	42,440,220	39,404,870	(3,035,350)	(7.7)%
Fleet Management	20,188,250	20,092,670	(95,580)	(0.5)%
Risk Financing	42,979,090	46,314,280	3,335,190	7.2%
Employee Health Benefits	89,528,850	99,501,090	9,972,240	10.0%
DEI Support Services	0	10,980,380	10,980,380	100.0%
<b>Subtotal</b>	<b>195,136,410</b>	<b>216,293,290</b>	<b>21,156,880</b>	<b>9.8%</b>
<b><u>ENTERPRISE FUNDS</u></b>				
Airport Funds	33,565,600	46,028,490	12,462,890	27.1%
Water Funds	123,701,040	146,939,280	23,238,240	15.8%
Sewer Funds	122,900,240	170,540,170	47,639,930	27.9%
Solid Waste Funds	281,837,200	324,208,900	42,371,700	13.1%
<b>Subtotal</b>	<b>562,004,080</b>	<b>687,716,840</b>	<b>125,712,760</b>	<b>18.3%</b>
<b>Total Budget All Funds</b>	<b>1,858,885,660</b>	<b>2,033,002,890</b>	<b>174,117,230</b>	<b>8.6%</b>
less Budgeted Transfers	(85,801,510)	(77,891,530)	7,909,980	(9.2)%
<b>TOTAL NET BUDGET FOR ALL FUNDS</b>	<b>1,773,084,150</b>	<b>1,955,111,360</b>	<b>182,027,210</b>	<b>10.3%</b>

## FY2015 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

This list presents the relationship between the departments and the funds in which they are budgeted.

Department / Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
<b>BOARD OF COUNTY COMMISSIONERS</b>					
<b>BOARD OF COUNTY COMMISSIONERS (Section C)</b>					
Board of County Commissioners	1,733,150	-	-	-	1,733,150
County Attorney	4,548,430	-	-	-	4,548,430
<b>COUNTY ADMINISTRATOR DEPARTMENTS (Section D)</b>					
County Administrator	1,017,420	-	-	-	1,017,420
Environment & Infrastructure					
Airport	-	-	46,028,490	-	46,028,490
Administration and Business Support	2,384,930	29,915,920	41,930,570	7,467,810	81,699,230
Engineering and Technical Support	28,500	44,500	268,022,640	3,512,570	271,608,210
Special Assessments	-	2,601,760	-	-	2,601,760
Solid Waste	-	-	131,265,100	-	131,265,100
Transportation & Stormwater	8,778,640	43,565,490	-	-	52,344,130
Water & Sewer	-	-	200,470,040	-	200,470,040
Health & Community Services					
Community Revitalization	1,672,640	21,070,020	-	-	22,742,660
Department Support Services	5,084,000	-	-	-	5,084,000
Health Program	17,882,620	3,400,000	-	-	21,282,620
Homelessness Prevention	6,286,650	-	-	-	6,286,650
Outside Funding	2,910,500	-	-	-	2,910,500
State Mandates	21,685,020	-	-	-	21,685,020
Veterans Services	663,720	-	-	-	663,720
Planning & Development Services					
Building Services	-	9,700,710	-	-	9,700,710
Development Review	1,969,240	-	-	-	1,969,240
Economic Development	2,139,380	-	-	-	2,139,380
Planning	2,228,060	-	-	-	2,228,060
Safety & Emergency Services					
Animal Services	4,469,900	445,170	-	-	4,915,070
Emergency Management	977,840	-	-	-	977,840
Justice & Consumer Services	8,891,750	-	-	-	8,891,750
Safety and Emergency Services	5,811,060	131,005,630	-	-	136,816,690
Tourism, Parks and Government Support Services					
Communications	2,283,100	-	-	-	2,283,100
Management and Budget	3,223,670	-	-	-	3,223,670
Parks and Conservation Resources	20,046,470	2,347,220	-	-	22,393,690
Purchasing	1,573,850	-	-	-	1,573,850
Real Estate Management	30,305,220	8,860,910	-	20,092,670	59,258,800
Risk Financing Administration	-	-	-	10,097,770	10,097,770
Tourist Development Council	-	44,335,790	-	-	44,335,790
<b>Total</b>	<b>152,314,180</b>	<b>297,293,120</b>	<b>687,716,840</b>	<b>41,170,820</b>	<b>1,178,494,960</b>
<b>CONSTITUTIONAL OFFICERS (Section E)</b>					
Clerk of The Circuit Court	9,929,240	-	-	-	9,929,240
Property Appraiser	9,698,820	-	-	-	9,698,820
Sheriff	248,634,700	100,250	-	-	248,734,950
Supervisor of Elections	5,695,890	-	-	-	5,695,890
Tax Collector	17,159,330	-	-	-	17,159,330
<b>Total</b>	<b>291,117,980</b>	<b>100,250</b>	<b>-</b>	<b>-</b>	<b>291,218,230</b>

## FY2015 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

Department / Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
<b>OTHER DEPARTMENTS &amp; AGENCIES</b>					
<b>COURT SUPPORT SERVICES (Section F)</b>					
Criminal Justice Information System	4,872,110	-	-	-	4,872,110
Judiciary	4,203,670	-	-	-	4,203,670
Public Defender	1,092,100	-	-	-	1,092,100
State Attorney	268,610	-	-	-	268,610
<b>Total</b>	<b>10,436,490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,436,490</b>
<b>INDEPENDENT AGENCIES (Section G)</b>					
Business Technology Services	-	-	-	39,404,870	39,404,870
Construction Licensing Board	-	1,809,760	-	-	1,809,760
Human Resources	3,695,160	-	-	-	3,695,160
Office of Human Rights	1,003,530	-	-	-	1,003,530
<b>Total</b>	<b>4,698,690</b>	<b>1,809,760</b>	<b>-</b>	<b>39,404,870</b>	<b>45,913,320</b>
<b>SUPPORT FUNDING (Section H)</b>					
Drug Abuse Trust	-	110,840	-	-	110,840
East Lake Library Services District	-	637,430	-	-	637,430
East Lake Recreation Services District	-	586,830	-	-	586,830
Employee Health Benefits	-	-	-	99,501,090	99,501,090
Feather Sound Community Services District	-	303,230	-	-	303,230
Fire Protection Districts	-	25,413,520	-	-	25,413,520
General Government	126,445,550	-	-	-	126,445,550
Health Department	-	3,753,910	-	-	3,753,910
Lealman Solid Waste Collection and Disposal District	-	1,672,150	-	-	1,672,150
Medical Examiner	4,845,260	-	-	-	4,845,260
Palm Harbor Community Services District	-	1,789,770	-	-	1,789,770
Public Library Cooperative	-	4,627,140	-	-	4,627,140
Risk Financing Liability / Workers Compensation	-	-	-	36,216,510	36,216,510
Street Lighting Districts	-	1,567,620	-	-	1,567,620
<b>Total</b>	<b>131,290,810</b>	<b>40,462,440</b>	<b>-</b>	<b>135,717,600</b>	<b>307,470,850</b>
<b>GOVERNMENTAL CAPITAL (Section I)</b>					
	-	-	193,187,460	-	193,187,460
<b>Grand Total</b>	<b>596,139,730</b>	<b>339,665,570</b>	<b>880,904,300</b>	<b>216,293,290</b>	<b>2,033,002,890</b>

**PINELLAS COUNTY - GOVERNMENTAL FUNDS  
CHANGES IN FUND BALANCE - BUDGET FY 2015**

	<b>Major Governmental Funds</b>		<b>Other Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General Fund (0001)</b>	<b>Capital Projects Fund (3001)</b>		
Total Revenues & Other Sources	485,736,290	119,555,340	243,555,220	848,846,850
Total Expenditures & Other Uses	506,660,580	152,256,590	257,667,890	916,585,060
Revenues & Other Sources over (under) Expenditures & Other Uses	(20,924,290)	(32,701,250)	(14,112,670)	(67,738,210)
Beginning Fund Balance - October 1, 2014	110,403,440	71,917,950	97,824,520	280,145,910
Ending Fund Balance - September 30, 2015	89,479,150	39,216,700	83,711,850	212,407,700
Increase (decline) % vs Beginning Fund Balance	-19.0% (a)	-45.5% (b)	-14.4% (c)	-24.2%

Notes: Per Florida Statutes 200.065(2)(a), ad valorem revenues are budgeted based on 95% of taxable value.

Per Florida Statutes 129.01(b), other revenues are budgeted at 95% of estimate.

Ending Fund Balances are reflected as "reserves" in individual fund summaries.

Constitutional Officers' Operating Funds, included in CAFR summaries, are not appropriated BCC Funds.

**EXPLANATION OF VARIANCES:**

a) The budgeted General Fund balance decrease reflects revenue assumptions as noted above. The anticipated actual decrease in reserves is approximately \$11.5 million, or 10.4%, due to non-recurring expenditures. The remaining fund balance is expected to exceed the policy target of 15% of fund resources. Recurring revenues are projected to balance with recurring expenditures (see General Fund forecast in the Budget Message).

b) The Capital Projects Fund budget reflects revenue budgeted at 95% of estimate. The actual ending fund balance is expected to be approximately \$17.3 million lower than the beginning fund balance due to repayment of loans from the Solid Waste funds which were used to accelerate projects, and non-recurring project expenditures.

c) Other Governmental Funds reflect revenue assumptions as noted above. The primary budgeted reductions in fund balance are \$7.7 million in the Transportation Impact Fee, Community Development and SHIP Funds, which appropriate all anticipated resources; and \$0.8 million in the Housing Trust Fund for non-recurring project expenditures. The BDRS Fund balance will decrease \$1.0 million due to the transfer of Development Review Services resources to the General Fund. The Tourist Development Council Fund balance is budgeted to decrease by \$2.9 million as better than expected FY2014 revenues are available for expenditure in FY2015. The projected ending balances for these funds will be within acceptable policy limits.

## SCHEDULE OF BUDGET TRANSFERS

TO		FROM	FY14 BUDGET	FY15 REQUEST
General Fund		Building & Development Review Svcs	798,890	1,000,000
Community Development		General Fund	939,120	739,120
Emergency Communications 911 System		General Fund	1,900,000	1,900,000
Building & Development Review Services		General Fund	1,181,310	0
Capital Projects		General Fund	2,450,000	2,450,000
Capital Projects		Tourist Development Council	3,286,690	3,645,660
Capital Projects		County Transportation Trust	2,156,000	1,784,200
Capital Projects		Transportation Impact Fee	1,345,440	1,594,170
Capital Projects		Solid Waste Renewal & Replacement	<u>25,500,000</u>	<u>0</u>
Subtotal			34,738,130	9,474,030
Solid Waste Renewal & Replacement		Solid Waste Revenue & Operating	11,210,100	0
Water Renewal & Replacement		Water Revenue & Operating	4,664,140	20,902,240
Water Renewal & Replacement		Water Certificate	2,464,670	0
Water Renewal & Replacement		Water Impact Fees	<u>80,000</u>	<u>0</u>
Subtotal			7,208,810	20,902,240
Sewer Renewal & Replacement		Sewer Revenue & Operating	11,355,930	27,454,370
Sewer Interest & Sinking		Sewer Revenue & Operating	<u>14,469,220</u>	<u>14,421,770</u>
Subtotal			25,825,150	41,876,140
Employee Health Benefits		General Fund	2,000,000	2,000,000
<b>TOTAL ALL TRANSFERS</b>			<b>85,801,510</b>	<b>77,891,530</b>

## PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY

This exhibit is a summary of resources and requirements for Fiscal Years 2013 through 2015. The first table includes totals for all funds. The following four tables present the three funds or fund groups which represent 10% or more of the total budget, followed by a combined summary of all other funds.

Under Actual FY2013 Requirements, "Reserves" represent ending fund balances, including year-end adjustments. This differs from the summaries in the Fund Resources section of this document, which show only actual expenditures in the FY2013 Requirements column.

FY2014 and FY2015 Revenues are budgeted at 95% of estimated amounts per Florida Statutes. Ad valorem revenue is budgeted assuming a 95% collection rate per Florida Statutes; the actual collection rate has generally been 96% or greater.

FY2014 is the Revised Budget as of May 31, 2014.

### TOTAL - ALL FUNDS

	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>RESOURCES</b>			
Beginning Fund Balance	681,026,269	605,518,900	703,761,520
<b>REVENUE</b>			
Taxes	500,859,213	517,344,630	549,081,030
License and Permits	10,298,338	28,590,350	28,306,920
Intergovernmental Revenue	98,273,106	123,723,420	118,065,790
Charges for Services	429,755,432	420,402,530	460,326,420
Excess Fees - Constitutional Officers	10,540,547	9,855,920	9,907,500
Fines and Forfeitures	2,695,908	2,315,280	2,136,400
Interest Earnings	3,274,643	4,068,600	2,726,910
Rents, Surplus and Refunds	17,742,694	19,075,290	18,488,410
Other Misc Revenue	34,155,712	34,230,890	43,258,910
Reimbursements	-	-	-
Transfers from Other Funds	98,202,654	85,801,510	77,891,530
Debt Proceeds	-	-	-
Non-Operating Revenue Sources	4,884,849	7,958,340	19,051,550
<b>TOTAL REVENUE</b>	<b>1,210,683,097</b>	<b>1,253,366,760</b>	<b>1,329,241,370</b>
<b>TOTAL RESOURCES</b>	<b>1,891,709,365</b>	<b>1,858,885,660</b>	<b>2,033,002,890</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	194,726,064	219,656,350	229,953,130
Operating Expenses	364,162,866	414,849,510	459,884,650
Capital Outlay	162,990,663	309,376,580	245,694,470
Debt Service	21,040,135	21,654,890	37,047,780
Grants & Aids	88,636,194	101,379,570	112,675,640
Transfers to Other Funds	98,202,654	85,801,510	77,891,530
Constitutional Officers Transfers	262,017,905	275,545,140	294,284,180
Pro Rate Clearing	(257,290)	(2,264,670)	(1,813,270)
<b>TOTAL EXPENDITURES</b>	<b>1,191,519,192</b>	<b>1,425,998,880</b>	<b>1,455,618,110</b>
Reserves	700,190,173	432,886,780	577,384,780
<b>TOTAL REQUIREMENTS</b>	<b>1,891,709,365</b>	<b>1,858,885,660</b>	<b>2,033,002,890</b>
<b>Reconciliation with Budget:</b>			
Total All Funds	1,891,709,365	1,858,885,660	2,033,002,890
less Transfers	98,202,654	85,801,510	77,891,530
<b>Total All Funds Net of Transfers</b>	<b>1,793,506,711</b>	<b>1,773,084,150</b>	<b>1,955,111,360</b>

## PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY

### GENERAL FUND

	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>RESOURCES</b>			
Beginning Fund Balance	128,182,813	109,307,340	110,403,440
<b>REVENUE</b>			
Taxes	302,185,334	321,766,970	341,072,810
License and Permits	1,119,671	902,590	1,146,600
Intergovernmental Revenue	62,061,006	65,314,640	65,991,790
Charges for Services	40,607,335	42,155,800	43,517,670
Excess Fees - Constitutional Officers	10,091,065	9,463,860	9,467,690
Fines and Forfeitures	1,544,070	1,247,770	1,105,990
Interest Earnings	464,509	1,018,990	537,840
Rents, Surplus and Refunds	1,834,763	1,597,720	1,620,400
Other Misc Revenue	18,900,606	22,446,270	20,275,500
Transfers from Other Funds	90,024	798,890	1,000,000
<b>TOTAL REVENUE</b>	<b>438,898,381</b>	<b>466,713,500</b>	<b>485,736,290</b>
<b>TOTAL RESOURCES</b>	<b>567,081,194</b>	<b>576,020,840</b>	<b>596,139,730</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	64,780,687	67,649,480	72,730,680
Operating Expenses	108,304,529	115,768,610	114,508,420
Capital Outlay	1,119,400	6,589,170	1,591,690
Debt Service	-	-	-
Grants & Aids	14,072,231	19,997,110	19,910,370
Transfers to Other Funds	8,076,460	8,470,430	7,089,120
Constitutional Officers Transfers	259,579,592	272,548,520	291,117,980
Pro Rate Clearing	-	-	(287,680)
<b>TOTAL EXPENDITURES</b>	<b>455,932,899</b>	<b>491,023,320</b>	<b>506,660,580</b>
Reserves	111,148,295	84,997,520	89,479,150
<b>TOTAL REQUIREMENTS</b>	<b>567,081,194</b>	<b>576,020,840</b>	<b>596,139,730</b>

## PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY

### UTILITIES FUNDS (SEWER, SOLID WASTE, WATER)

	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>RESOURCES</b>			
Beginning Fund Balance	289,721,390	254,906,310	324,610,360
<b>REVENUE</b>			
License and Permits	98,815	169,900	169,900
Charges for Services	236,088,566	223,762,010	237,105,230
Interest Earnings	803,673	1,984,180	1,229,390
Rents, Surplus and Refunds	1,695,778	1,123,200	1,339,750
Other Misc Revenue	307,540	1,607,570	13,628,840
Reimbursements	-	-	-
Transfers from Other Funds	82,997,110	44,244,060	62,778,380
Debt Proceeds	-	-	-
Non-Operating Revenue Sources	1,409,427	641,250	826,500
<b>TOTAL REVENUE</b>	<b>323,400,908</b>	<b>273,532,170</b>	<b>317,077,990</b>
<b>TOTAL RESOURCES</b>	<b>613,122,298</b>	<b>528,438,480</b>	<b>641,688,350</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	32,328,890	35,748,480	33,731,480
Operating Expenses	129,709,716	140,940,630	177,577,470
Capital Outlay	36,095,174	77,184,620	80,321,690
Debt Service	14,004,226	14,479,220	14,388,980
Grants & Aids	1,409,085	1,459,290	1,419,780
Transfers to Other Funds	82,997,110	69,744,060	62,778,380
<b>TOTAL EXPENDITURES</b>	<b>296,544,201</b>	<b>339,556,300</b>	<b>370,217,780</b>
Reserves	316,578,097	188,882,180	271,470,570
<b>TOTAL REQUIREMENTS</b>	<b>613,122,298</b>	<b>528,438,480</b>	<b>641,688,350</b>



# PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY

## CAPITAL PROJECTS FUNDS

	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>RESOURCES</b>			
Beginning Fund Balance	70,348,394	57,570,470	73,632,120
<b>REVENUE</b>			
Taxes	80,876,495	79,515,000	83,173,490
License and Permits	1,348,630	-	-
Intergovernmental Revenue	10,453,596	34,563,650	25,762,000
Charges for Services	9,732	-	-
Interest Earnings	1,452,813	357,900	367,840
Rents, Surplus and Refunds	9,000	-	-
Other Misc Revenue	4,020,958	7,980	7,980
Transfers from Other Funds	8,839,060	34,738,130	9,474,030
Non-Operating Revenue Sources	-	-	770,000
<b>TOTAL REVENUE</b>	<b>107,010,284</b>	<b>149,182,660</b>	<b>119,555,340</b>
<b>TOTAL RESOURCES</b>	<b>177,358,678</b>	<b>206,753,130</b>	<b>193,187,460</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	4,880	-	-
Operating Expenses	81,726	120,000	120,000
Capital Outlay	112,077,295	192,795,500	130,524,700
Debt Service	26,275	75,000	15,000,000
Grants & Aids	1,336,110	-	6,731,890
Transfers to Other Funds	1,640,700	1,345,440	1,594,170
<b>TOTAL EXPENDITURES</b>	<b>115,166,986</b>	<b>194,335,940</b>	<b>153,970,760</b>
Reserves	62,191,693	12,417,190	39,216,700
<b>TOTAL REQUIREMENTS</b>	<b>177,358,678</b>	<b>206,753,130</b>	<b>193,187,460</b>

## PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY

### OTHER FUNDS

	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>RESOURCES</b>			
Beginning Fund Balance	192,773,672	183,734,780	195,115,600
<b>REVENUE</b>			
Taxes	117,797,385	116,062,660	124,834,730
License and Permits	7,731,221	27,517,860	26,990,420
Intergovernmental Revenue	25,758,504	23,845,130	26,312,000
Charges for Services	153,049,799	154,484,720	179,703,520
Excess Fees - Constitutional Officers	449,483	392,060	439,810
Fines and Forfeitures	1,151,838	1,067,510	1,030,410
Interest Earnings	553,649	707,530	591,840
Rents, Surplus and Refunds	14,203,153	16,354,370	15,528,260
Other Misc Revenue	10,926,609	10,169,070	9,346,590
Reimbursements	-	-	-
Transfers from Other Funds	6,276,460	6,020,430	4,639,120
Debt Proceeds	-	-	-
Non-Operating Revenue Sources	3,475,422	7,317,090	17,455,050
<b>TOTAL REVENUE</b>	<b>341,373,522</b>	<b>363,938,430</b>	<b>406,871,750</b>
<b>TOTAL RESOURCES</b>	<b>534,147,194</b>	<b>547,673,210</b>	<b>601,987,350</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	79,471,464	116,258,390	123,490,970
Operating Expenses	107,787,812	158,020,270	167,678,760
Capital Outlay	7,214,997	32,807,290	33,256,390
Debt Service	7,009,634	7,100,670	7,658,800
Grants & Aids	71,818,768	79,923,170	84,613,600
Transfers to Other Funds	5,488,384	6,241,580	6,429,860
Constitutional Officers Transfers	2,438,314	2,996,620	3,166,200
Pro Rate Clearing	(257,290)	(2,264,670)	(1,525,590)
<b>TOTAL EXPENDITURES</b>	<b>280,972,082</b>	<b>401,083,320</b>	<b>424,768,990</b>
Reserves	253,175,112	146,589,890	177,218,360
<b>TOTAL REQUIREMENTS</b>	<b>534,147,194</b>	<b>547,673,210</b>	<b>601,987,350</b>

## LONG-TERM DEBT STRUCTURE FOR PINELLAS COUNTY

Description	Purpose	Principal Outstanding As of 10/1/14	Pledge/ Security	FY15 Principal
<b>GENERAL OBLIGATION BONDS</b>				
No outstanding issues				
<b>NON SELF-SUPPORTING REVENUE DEBT</b>				
No outstanding issues				
<b>SELF-SUPPORTING REVENUE DEBT</b>				
\$42,005,000 Sewer Revenue Bonds, Series 2008A	Expansion of North and South County Reclaimed Water Systems and improvements to W.E. Dunn Water Reclamation Facility and South Cross Water Reclamation Facility	\$39,910,000	Sewer system revenues	\$405,000
\$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B-1	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	32,280,000	Sewer system revenues	85,000
\$25,205,000 Sewer Revenue Refunding Bonds, Series 2006	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	17,455,000	Sewer system revenues	1,440,000
\$86,580,000 Sewer Revenue Bonds, Series 2003	Sewer system improvement projects and reclaimed water projects	5,215,000	Sewer system revenues	0
\$20,870,000 Sewer Revenue Refunding Bonds, Series 2011	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	10,430,000	Sewer system revenues	3,410,000
\$59,510,000 Sewer Revenue Refunding Bonds, Series 2012	Refund a portion of outstanding Sewer Revenue Bonds, Series 2003	57,160,000	Sewer system revenues	2,390,000
<b>SUBTOTAL SELF-SUPPORTING REVENUE DEBT</b>		<b>\$162,450,000</b>		<b>\$7,730,000</b>
<b>TOTAL DEBT ISSUES</b>		<b>\$162,450,000</b>		<b>\$7,730,000</b>

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## DEBT SERVICE SUMMARY

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The County has historically assumed a "pay-as-you-go" philosophy in the funding of infrastructure. However, when circumstances have dictated that this is not a viable approach, the County has utilized the bond market to generate additional capital.

### Categories of Debt

There are several categories of governmental debt:

**General obligation bonds** are backed by the full faith and credit of the local government, and they are required to be approved by voter referenda. Revenues collected from the ad-valorem taxes on real estate and other sources of general revenue are used to service the government's debt. Pinellas County has no general obligation bond issues outstanding at this time.

**Self-supporting revenue bonds**, unlike general obligation bonds, are financed by those directly benefiting from the capital improvement. Revenue obtained from the issuance of these bonds is used to finance publicly owned facilities, such as water, sewer, and solid waste systems. Charges collected from the users of these facilities are used, in turn, to retire the bond obligations. In this respect, the capital project is self-supporting. The debt service payments for the County's enterprise activities are budgeted in their respective funds.

**Non-self-supporting revenue bonds**, which pledge specific sources of revenue other than ad valorem taxes, are used to fund non-enterprise infrastructure needs. Pinellas County has no bond issues supported from general revenues at this time.

NOTE: The FY14 Budget includes **short-term loans** from the Solid Waste Reserves to the Capital Projects Fund to provide liquidity on an interim basis. The loans will be repaid with interest and will not negatively impact the Solid Waste operations or capital improvement program.

### Debt Limitations

The Florida Constitution (Article VII, Section 12) requires County bonds supported by ad valorem taxes to be approved by public referendum. Chapter 130 of the Florida Statutes defines the purposes for which County debt may be issued and also procedural restrictions. There are no statutory limitations on the amount of debt that may be issued in terms of total dollars, millage rates, or percentage of assessed values. Self-supporting revenue bonds are limited by the requirement to maintain adequate revenue streams to cover debt in ratios prescribed by the authorizing Bond Resolutions.

### Debt Capacity, Issuance, and Management Policies

The County has established the following budget policies related to debt:

- 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 Operating & Maintenance (O&M) costs should be identified and considered as part of the policy discussion.

## **Summary of Existing and Anticipated Debt**

There are presently six outstanding debt issues for Pinellas County: the \$86,580,000 Sewer Revenue Bonds, Series 2003; the \$25,205,000 Sewer Revenue Refunding Bonds, Series 2006; the \$42,005,000 Sewer Revenue Bonds, Series 2008A; the \$32,700,000 Sewer Revenue and Refunding Bonds, Series 2008B-1; the \$20,870,000 Sewer Revenue Refunding Bonds, Series 2011; and the \$59,510,000 Sewer Revenue Refunding Bonds, Series 2012. The Sewer 2008A and Sewer 2008B were issued in 2008 as bank loans as was the Series 2011 issued in 2011.

### **Existing Debt: Current Self-Supporting (Enterprise) Revenue Bonds:**

#### ***\$86,580,000 Sewer Revenue Bonds, Series 2003\****

These bonds were issued to finance certain capital improvements to the County's Sewer System, to fund the reserve fund requirement for the Series 2003 Bonds through the purchase of a debt service reserve fund surety bond, and to pay related costs and expenses in connection with the issuance of the Series 2003 Bonds. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$25,205,000 Sewer Revenue Refunding Bonds, Series 2006\****

These bonds were issued to advance refund a portion of the County's outstanding Sewer Revenue and Revenue Refunding Bonds, Series 1998 and to pay the related costs and expenses in connection with the issuance of the Series 2006 Bonds. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$42,005,000 Sewer Revenue Bonds, Series 2008A\****

These bonds were issued to finance improvements at the South Cross and W.E. Dunn Facilities and various improvements to pump stations, force mains and the collection systems as well as the required deposit to the reserve fund and to pay related costs and expenses in connection with the issuance of the Series 2008 Bonds. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B\****

These bonds were issued to refund a portion of the County's outstanding Sewer Revenue and Revenue Refunding Bonds, Series 1998. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$20,870,000 Sewer Revenue Refunding Bonds, Series 2011\****

These bonds were issued to refund all of the outstanding \$104,795,000 Sewer Revenue and Revenue Refunding Bonds, Series 1998 that were originally issued to refund all of the County's outstanding Sewer Revenue Bonds, Series 1994, and to finance in part the improvement and rehabilitating of the County's regional wastewater treatment facilities located in west central Pinellas County. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$59,510,000 Sewer Revenue Refunding Bonds, Series 2012\****

These bonds were issued to advance refund a portion of the outstanding \$86,580,000 Sewer Revenue Bonds, Series 2003. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

\* Minimum annual debt service coverage of 115% is required by the Bond Resolution rate covenant. If net revenues together with Impact Fees are pledged and legally available to meet the Debt Service requirement, then 125% minimum annual debt service coverage is required.

### **Anticipated Debt**

No new debt issues are included in the FY15 Budget.

**Self-Supporting (Enterprise) Revenue Bonds Requirements (in thousands)**

<b>Debt Issue</b>		<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>Final Fiscal Year of Debt Payments</b>
Sewer Revenue Bonds, Series 2003	Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	FY32
	Interest	\$ 261	\$ 261	\$ 261	\$ 261	\$ 261	
	<b>Total</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	
Sewer Revenue Refunding Bonds, Series 2006	Principal	\$ 1,440	\$ 1,495	\$ 1,550	\$ 1,625	\$ 1,710	FY24
	Interest	\$ 731	\$ 677	\$ 618	\$ 540	\$ 459	
	<b>Total</b>	<b>\$ 2,171</b>	<b>\$ 2,172</b>	<b>\$ 2,168</b>	<b>\$ 2,165</b>	<b>\$ 2,169</b>	
Sewer Revenue Bonds, Series 2008A	Principal	\$ 405	\$ 420	\$ 445	\$ 465	\$ 485	FY28
	Interest	\$ 1,784	\$ 1,771	\$ 1,748	\$ 1,728	\$ 1,707	
	<b>Total</b>	<b>\$ 2,189</b>	<b>\$ 2,191</b>	<b>\$ 2,193</b>	<b>\$ 2,193</b>	<b>\$ 2,192</b>	
Sewer Revenue Refunding Bonds, Series 2008B	Principal	\$ 85	\$ 85	\$ 85	\$ 4,025	\$ 4,195	FY24
	Interest	\$ 1,388	\$ 1,388	\$ 1,380	\$ 1,377	\$ 1,204	
	<b>Total</b>	<b>\$ 1,473</b>	<b>\$ 1,473</b>	<b>\$ 1,465</b>	<b>\$ 5,402</b>	<b>\$ 5,399</b>	
Sewer Revenue Refunding Bonds, Series 2011	Principal	\$ 3,410	\$ 3,475	\$ 3,545	\$ 0	\$ 0	FY17
	Interest	\$ 198	\$ 134	\$ 67	\$ 0	\$ 0	
	<b>Total</b>	<b>\$ 3,608</b>	<b>\$ 3,609</b>	<b>\$ 3,612</b>	<b>\$ 0</b>	<b>\$ 0</b>	
Sewer Revenue Refunding Bonds, Series 2012	Principal	\$ 2,390	\$ 2,460	\$ 2,535	\$ 2,635	\$ 2,740	FY31
	Interest	\$ 2,363	\$ 2,292	\$ 2,218	\$ 2,116	\$ 2,011	
	<b>Total</b>	<b>\$ 4,753</b>	<b>\$ 4,752</b>	<b>\$ 4,753</b>	<b>\$ 4,751</b>	<b>\$ 4,751</b>	

<b>PERSONNEL POSITION COMPARISON *</b>				
	<b>FY13 Budget</b>	<b>FY14 Budget</b>	<b>Incr / (Decr) FY15 vs FY14</b>	<b>FY15 Budget</b>
<b><i>Board of County Commissioners</i></b>				
Board of County Commissioners	14.0	14.0	0.0	14.0
County Attorney	32.4	31.6	0.0	31.6
<b><i>County Administrator</i></b>				
County Administrator	7.5	6.0	(0.7)	5.3
Environment and Infrastructure				
Airport	55.0	55.0	1.0	56.0
Administration and Business Support <sup>(1)</sup>	0.0	0.0	146.0	146.0
Solid Waste	92.2	87.9	(8.2)	79.7
Transportation and Stormwater	342.1	358.4	(72.4)	286.0
Water & Sewer	419.2	428.7	(68.0)	360.7
Health & Community Services <sup>(1)</sup>	158.2			
Community Revitalization		41.0	(7.0)	34.0
Department Support Services		27.6	28.2	55.8
Health Program		21.8	(7.8)	14.0
Homelessness Prevention		36.8	(11.8)	25.0
Veterans Services		5.5	2.0	7.5
Planning and Development Services <sup>(1, 2)</sup>				
Building Inspection	53.8	39.5	4.8	44.3
Development Review Services		21.0	(0.9)	20.1
Economic Development	14.9	15.9	1.1	17.0
Planning	28.0	29.1	(12.1)	17.0
Safety and Emergency Services				
Animal Services	48.9	48.6	3.9	52.5
Emergency Management	10.8	11.1	0.0	11.1
Justice and Consumer Services <sup>(1)</sup>	n/a	22.1	(0.2)	21.9
Safety and Emergency Services	127.2	129.9	10.4	140.3
Tourism, Parks & Government Support Services				
Communications	23.6	22.6	0.2	22.8
Office of Management & Budget	10.0	25.7	3.0	28.7
Parks and Conservation Resources	198.7	198.8	1.9	200.7
Purchasing	17.0	17.0	1.0	18.0
Real Estate Management	154.3	152.7	3.2	155.9
Risk Financing Administration	12.3	13.0	0.0	13.0
Tourist Development Council	<u>37.0</u>	<u>42.0</u>	<u>1.6</u>	<u>43.6</u>
<b><i>Total County Administrator</i></b>	<b>1,810.7</b>	<b>1,857.7</b>	<b>19.2</b>	<b>1,876.9</b>
<b><i>Total Board of County Commissioners</i></b>	<b>1,857.1</b>	<b>1,903.3</b>	<b>19.2</b>	<b>1,922.5</b>

\* Full-Time Equivalent Positions.

<sup>(1)</sup> Administration and Business Support reflects staffing support in FY15 as a result of DEI's Financial Simplification Initiative. These FTEs were reflected in Solid Waste; Transportation and Stormwater; and Water and Sewer in FY13 and FY14. Code Enforcement reflected in Building Inspection in FY13 Budget and in Health & Community Services in FY14 and FY15 Budgets. Development Review reflected in Building Inspection in FY13 and FY14 Budgets and in Development Review Services in FY15 Budget. Planning reflected staffing support for Metropolitan Planning Organization in FY13 and FY14 Budgets. Justice and Consumer Services reflected in Health & Community Services in FY13 Budget.

<sup>(2)</sup> Previously named Strategic Planning and Initiatives.

PERSONNEL POSITION COMPARISON *				
	FY13 Budget	FY14 Budget	Incr / (Decr) FY15 vs FY14	FY15 Budget
<b>Constitutional Officers</b>				
Clerk of the Circuit Court	103.3	110.5	2.1	112.6
Property Appraiser	123.0	123.0	0.0	123.0
Sheriff	2,268.0	2,325.0	0.0	2,325.0
Supervisor of Elections	34.0	33.0	2.0	35.0
Tax Collector	<u>268.0</u>	<u>268.0</u>	<u>0.0</u>	<u>268.0</u>
<b>Total Constitutional Officers</b>	2,796.3	2,859.5	4.1	2,863.6
<b>Other</b>				
<b>Court Support</b>				
Judiciary	<u>42.3</u>	<u>42.3</u>	<u>(2.0)</u>	<u>40.3</u>
<b>Total Court Support</b>	42.3	42.3	(2.0)	40.3
<b>Independent Agencies</b>				
Business Technology Services	148.5	164.0	(0.9)	163.1
Construction Licensing Board	11.0	11.0	(1.0)	10.0
Employee Health Benefits	1.0	1.0	1.0	2.0
Fire Protection Districts	1.0	1.0	0.3	1.3
Human Resources	32.3	34.2	(1.0)	33.2
Medical Examiner	2.0	2.0	0.0	2.0
Office of Human Rights	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>	<u>10.0</u>
<b>Total Independent Agencies</b>	205.8	223.2	(1.6)	221.6
<b>Total Other</b>	248.1	265.5	(3.6)	261.9
<b>TOTAL POSITIONS</b>	<b>4,901.5</b>	<b>5,028.3</b>	<b>19.7</b>	<b>5,048.0</b>

PERSONNEL POSITION COMPARISON SUMMARY *				
	FY13 Budget	FY14 Budget	Incr / (Decr) FY15 vs FY14	FY15 Budget
<b>Board of County Commissioners</b>	1,857.1	1,903.3	19.2	1,922.5
<b>Constitutional Officers</b>	2,796.3	2,859.5	4.1	2,863.6
<b>Court Support</b>	42.3	42.3	(2.0)	40.3
<b>Independent Agencies</b>	205.8	223.2	(1.6)	221.6
<b>TOTAL POSITIONS</b>	<b>4,901.5</b>	<b>5,028.3</b>	<b>19.7</b>	<b>5,048.0</b>

\* Full-Time Equivalent Positions except Sheriff (Full-Time Permanent Positions).



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## ECONOMIC TRENDS & MAJOR REVENUES

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The following section briefly discusses the economic trends, major revenue statistics, and graphics that appear after this narrative section.

**Population: Unincorporated and Incorporated:** Pinellas County's estimated 2013 population of 926,610 represents a 1.4% decrease over the 2004 estimate of 939,864. During this time, the unincorporated population decreased 4.8% versus a 0.1% increase in the incorporated population. Pinellas County was one of two Florida counties to lose population between the 2000 Census and the 2010 Census.

From 2012 to 2013 total county population estimates increased by 0.7%. The unincorporated residents of the County increased from 2012 to 2013 by 1,118 individuals, 270,109 to 271,227. During the same period, the incorporated resident numbers increased by 0.8%, from 650,272 to 655,383. The unincorporated population as a percentage of the total population has decreased from 30.3% in 2004 to 29.3% in 2013. This trend is primarily a result of annexation of the unincorporated area by municipalities.

**Number of Visitors - St. Petersburg/ Clearwater Area:** Tourism is a key indicator to the economic growth and strength of Pinellas County. Tourism data assists in pointing the direction of County's revenues. The number of people visiting Pinellas County in 2013 totaled 5,579,900, a 9.9% increase over the 2004 number of 5,077,280. Over the same period, the number of foreign visitors increased by 20.5% from 1,207,836 to 1,455,844, as the number of domestic visitors increased by 6.6% from 3,869,444 to 4,124,056. Within the past three (3) years, domestic visitors increased annually by 2.4% versus a 5.9% annual increase for foreign visitors. Total visitors increased annually by 3.3% over the 3 year period. The County obtained the "high impact" designation for tourism communities in 2013 as defined by State law.

**Unemployment Statistics:** Pinellas County's unemployment rate in 2004 was lower than the United States rate and the State of Florida. After 2004, the County's unemployment rates have been similar to the State of Florida's rates; but consistently lower than the national rates. However in 2008, that trend reversed. The County's unemployment rate in 2010 was 11.5%, which was the highest rate in the decade; and higher than both the State and the nation. In 2013, the County at 7.1% unemployment was slightly lower than both the State rate at 7.2% and the nation at 7.4% for unemployment.

**Total Labor Force:** The labor force has declined from 461,879 in 2004 to 443,466 in 2013, resulting in a 4.0% decrease over the ten-year period and an average annual decrease of 0.4%. An increase of 1.0% or 4,585 individuals to the labor force occurred in 2013. The ten year Labor Force high was in 2007 prior to on start of the Great Recession (12/2007-6/2009).

**Housing Units Permitted:** In 2013, housing units permitted in Pinellas County totaled 3,055, an increase of 95.7% from the 2012 reported number of 1,561. The majority of permitting activity in 2013 occurred in the incorporated area of the County, 92.5%, versus the activity in the unincorporated area, 7.5% of the total units permitted. In 2013, permitting activity was at its highest since the 2008 economic downturn. Housing permits precede construction, and indicates the strength of a prominent industry with high employment; and may indicate the level of new construction added to future tax rolls.

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## ECONOMIC TRENDS & MAJOR REVENUES

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**Taxable Sales:** Taxable sales are those sales subject to Chapter 212, F.S. such as sales of goods, but not services (there are exceptions). Taxable sales indicates how strong consumer durable business is in the County. It also gives an indication of current tourism strength. In Pinellas County, taxable sales increased 5.6% to \$13.3 billion in 2013, from \$12.6 billion in 2012. Prior to the Great Recession taxable sales increased every year to a high of \$15.0 billion in 2007. In 2010, taxable sales were at its lowest of the ten year period.

*For all of the graphics and charts relating to the County's taxable value, the data is presented on a budget year basis. Therefore, the data reflects actual activity occurring through December 31 of the preceding year. However, the 2015 County taxable value is the official 2014 estimate from the Pinellas County Property Appraiser.*

**Taxable Value - County-wide (including new construction):** In 2006, county-wide taxable values were \$62.9 billion. This was two years before the start of declining taxable values in 2009. It appears county-wide taxable values are slowly recovering from its low point in 2013, \$54.4 billion. The estimated increase of 6.5% between 2014 and 2015 is the second increase in taxable values since 2008. The first occurred between 2013 and 2014 with an actual increase of 3.2%. The 2009-2012 decreases in taxable values are due to several factors: the approval of the State's Constitution Amendment 1 increasing the Homestead Exemption in January 2008; the real estate environment; and new guidelines regarding short sales and foreclosures being used by the Property Appraiser.

**Taxable Value - County-wide New Construction:** The 2015 estimated new construction value of \$309.7 million represents an increase of \$96.6 million or 45.3% more than 2014. The new construction taxable value estimate for 2015 is 0.5% of the total taxable value.

**Taxable Value - MSTU (including new construction):** Taxable value for Municipal Services Taxing Unit (MSTU) has increased in the unincorporated area of the County from \$14.3 billion in 2014 to an estimate of \$15.0 billion in 2015, an increase of 5.5%. The unincorporated taxable value as a percentage of the total county-wide taxable value has decreased from 26.7% in 2006 to 25.2% in 2015.

**Taxable Value - MSTU New Construction:** Unincorporated area new construction taxable value shows an increase of 33.8% between the 2014 value of \$54.2 million and the 2015 value of \$72.6 million. New construction 2015 estimate has declined 62.1% since 2006, \$118.7 million. Since 2000, the high of MSTU taxable value, \$251.8 million, occurred in 2004.

**County-wide Collective Property Tax Rate:** The proposed 2015 county-wide property tax rate of 6.2535 mills is the same as the millage in 2014. This aggregate millage rate includes the following: General Fund, 5.2755; Health, 0.0622; and Emergency Medical Services (EMS), 0.9158. Please note that all of the millage rates, with the exception of EMS, are levied on all taxable property. The EMS millage is levied on only real property. The taxable value estimate for all taxable property (real and tangible property) is \$59.8 billion versus the taxable value estimate of \$55.5 billion for real property only.

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## ECONOMIC TRENDS & MAJOR REVENUES

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**County-wide Collective Property Tax Collections:** County-wide property tax collections seemed to increase annually until 2007. The decrease of the 2008 receipts reflected the impact of the State's 2007 Property Tax Reform and the County's millage rate reduction. The decrease in 2009 collections primarily resulted from approval of the State's Constitution Amendment 1 in January 2008 allowing for an increased Homestead Exemption up to \$50,000. Due to the aforementioned regulations and the impact of the Great Recession on housing values, the decline in tax collections continued through 2011. The 2015 property tax collections are projected to be 5.3% greater than the 2014 estimates and slightly lower than the 2010 actual receipts.

**MSTU Property Tax Rate:** The proposed 2015 MSTU property tax rate of 2.0857 mills is the same as the 2014 adopted rate. The taxable value estimated for all MSTU taxable property is \$15.0 billion.

**MSTU Property Tax Collections:** The MSTU property tax collections are a direct result of the MSTU property tax rate and the MSTU taxable value. The MSTU property tax collections are used to fund a variety of services benefiting only the unincorporated area of the County.

**Penny for Pinellas - County Share:** The Penny for Pinellas (Local Infrastructure Sales Tax) was established as a result of a county-wide referendum in November 1989, extended until 2010 by a referendum passed in March 1997, and extended again to year 2020 by a referendum passed in March 2007. The surtax is a one (1) percent levy on sales up to \$5,000. The County uses this sales tax revenue for capital projects in the areas of transportation, public safety, parks, environmental protection, storm water management, and government facilities. Of the tax revenue from February 2000 through January 2010, \$80 million was earmarked for the jail facility and related improvements. The latest 10 year extension started with collections in February 2010 and earmarks \$225 million for jail and criminal justice related facilities. The remaining sales tax revenue is divided between the County's 24 municipalities and the County, pursuant to an interlocal agreement. The chart reflects the County's share of these proceeds. Between 2006 and 2010 the County's receipts have fluctuated between a high in 2006 of \$77.5 million to a low of \$66.9 million in 2009. The 2010 agreement change results in 2012 when actual receipts exceeded 2006 receipts. The upward trend continued in 2014 with an estimated collection of actual receipts exceeding 2006 receipts. The 2014 estimate yields a 4.1% increase in collections from 2013. The 2015 amount is slightly lower than 2014 estimate. This is due to the projection being 95% of the anticipated the 2015 total.

**Local Option Gas Tax:** In accordance with Section 336.025(7) Florida Statutes, Pinellas County levies six (6) cents per gallon tax on motor fuel sold. The tax is in effect through year 2017. Pursuant to a revised interlocal agreement, the County retains 60% of the proceeds from the local option gas tax and the remaining 40% is allocated to the municipalities within the County. Prior to year 2007, the proceeds were distributed as 75% County, and 25% municipalities. The chart reflects the County share of the proceeds. The County uses the proceeds to fund operations and maintenance of the County's transportation system, and transportation capital projects.

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## ECONOMIC TRENDS & MAJOR REVENUES

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**1/2 Cent Sales Tax:** The State of Florida levies a sales tax of six (6) percent on the purchase of consumer goods, with a variety of exemptions for non-prepared food items, prescription drugs, services, etc. The state returns 8.814 percent to the local governments. This allocation to the counties and municipalities is determined by a state-mandated distribution formula, which considers taxable sales and population. The chart reflects the County share of the proceeds. Pinellas County uses this revenue in support of general fund operations. Receipts declined by 18.9% from 2006 through 2010. Receipts in 2011 increased 3.2% from 2010 receipts. This growth trend is expected to continue. The 2014 estimated increase from 2013 receipts is 4.7%. The 2015 projection predicts a continued upward trend of 4.5% increase from 2014 estimates.

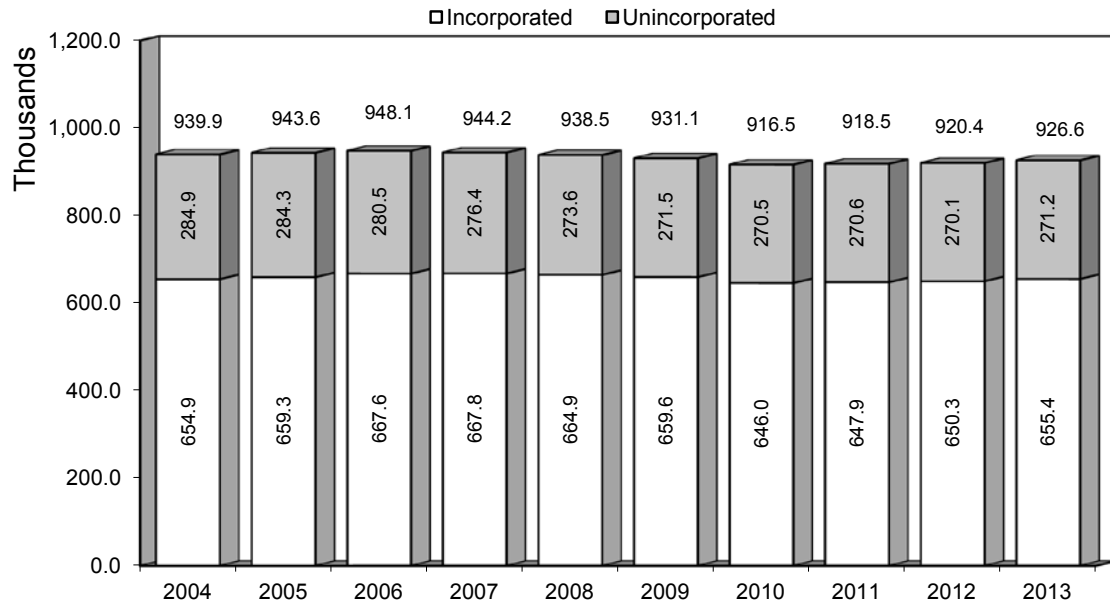
**State Revenue Sharing:** The State Revenue Sharing Act of 1972 established trust funds for certain State-levied tax monies to be shared with counties and municipalities. The Revenue Sharing Trust Fund is now funded by a portion of sales tax collection, as a result of action taken during the 2000 State legislative session. Prior to 2001, the major sources of these funds were cigarette taxes and intangible personal property taxes. The State formula for distribution is now based upon population and sales tax collections. The chart reflects the County share of the proceeds. Pinellas County uses this revenue to support general fund operations.

**Tourist Development Tax:** The County imposes a Local Option Resort/Tourist Tax, also known as the Tourist Development Tax of five (5) percent on most rents, leases, or lets which have been contracted for periods of six (6) months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, and mobile home parks. In FY1988, the Tourist Development Tax was increased from the initial two (2) percent to three (3) percent to provide additional revenue for tourist development activity. Of this, one-half (1/2) of the additional one (1) percent is earmarked for the Pinellas County Beach Re-nourishment program. In FY1996 (effective January 1, 1996), the tax was increased from three (3) percent to four (4) percent. The fourth cent is restricted to debt service on the City of St. Petersburg's Excise Tax Bond, Series 1993, in accordance with the provisions of Section 125.0104(3)(1), Florida Statutes. The imposition of the fourth cent provided for the release of proceeds to provide additional revenue for increased promotional activity and beach re-nourishment. In FY2006 (effective December 1, 2005), the tax was increased from four (4) percent to five (5) percent. The fifth cent is exclusively for promoting and advertising tourism internationally, nationally, and in the State of Florida. 2009 was the first year-over-year decline since 9/11 impacts resulted in a downturn in 2002. Collections recovered in 2011 from the 2010 decline; and increased 7.7%. Growth has continued and the 2014 estimated collections reflect an increase of 10.8% from 2013 actual. The 2015 receipts shown are slightly lower than the 2014 Estimate due to budgeting at 95% of the total projection.

**General Fund Beginning Fund Balance:** This resource reflects the amount of carry forward revenue the County has at the beginning of each fiscal year in the General Fund. The categories of fund balance are defined in the County's budget policies.

## ECONOMIC TRENDS

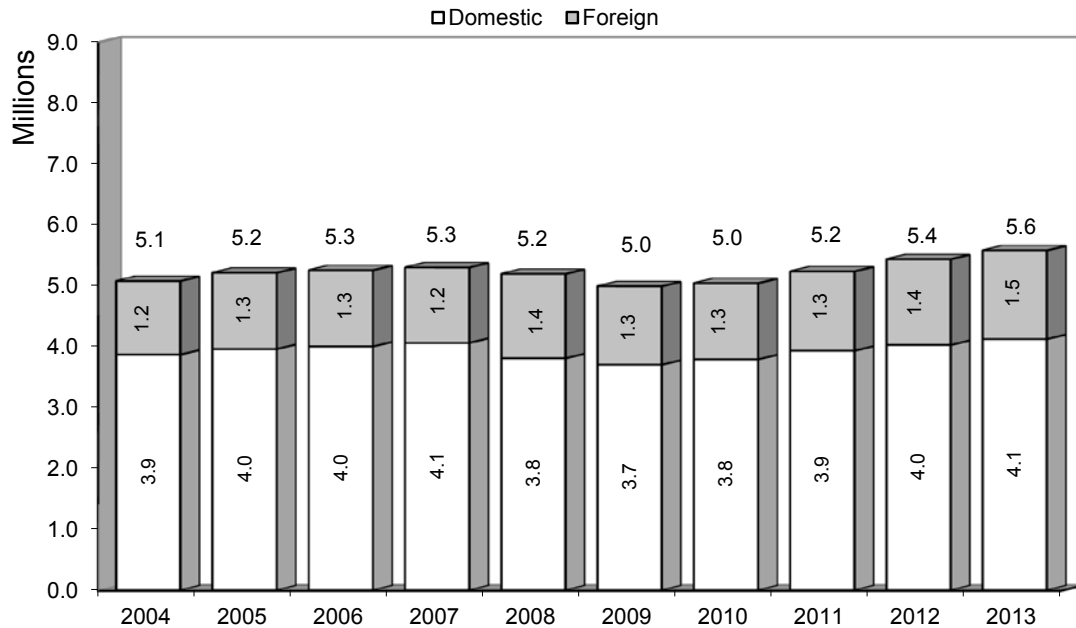
Population: Unincorporated and Incorporated, 2004-2013



Sources: Bureau of Economic & Business Research, University of Florida

Note: 2010 Figure based on the 2010 Census.

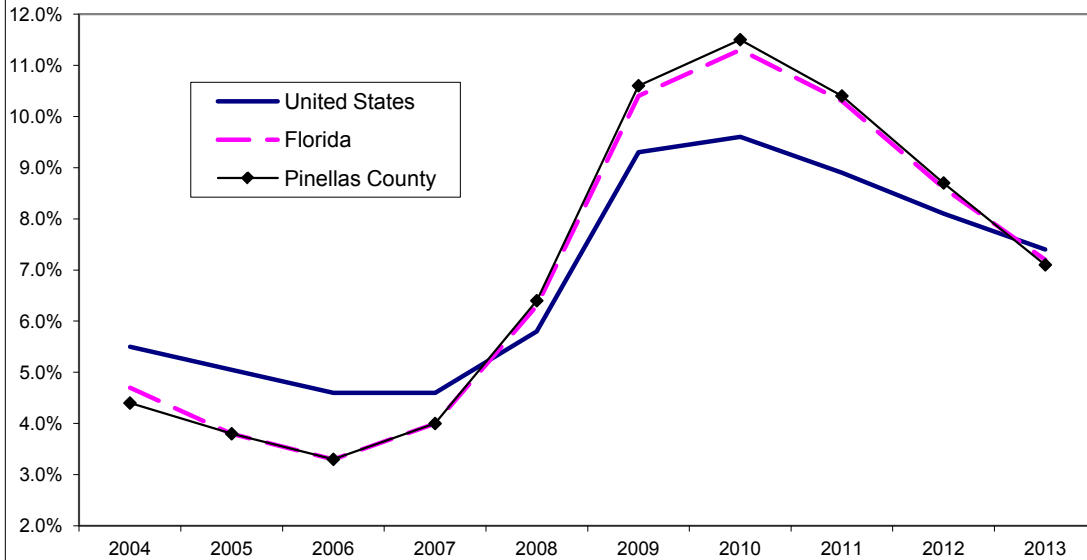
Number of Visitors-St. Petersburg/Clearwater Area, 2004-2013



Source: St. Petersburg/Clearwater Area Convention and Visitors Bureau

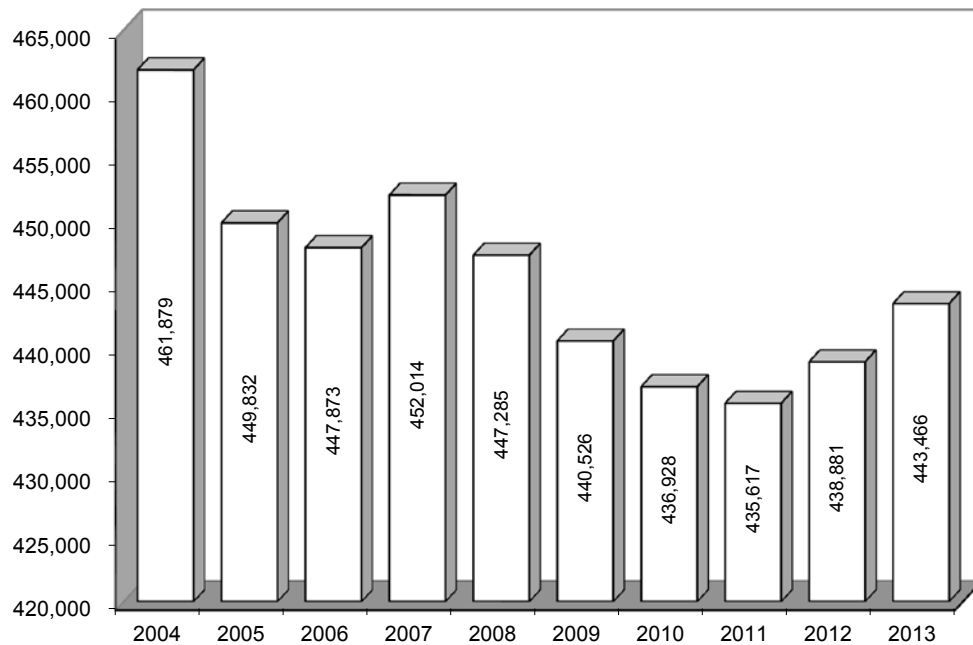
# ECONOMIC TRENDS

## Unemployment Statistics, 2004-2013



Source: 2004-2009 Florida Research & Economic Database; 2010-2011 Florida Department of Economic Opportunity

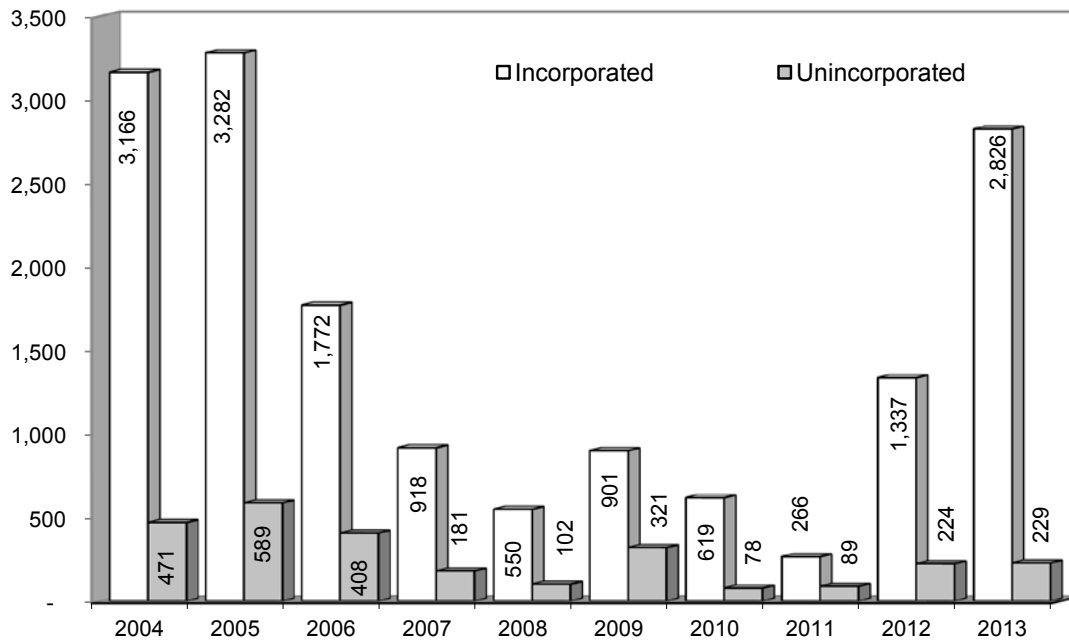
## Total Labor Force of Pinellas County, 2004-2013



Source: Florida Research & Economic Database, Updated 2004-2009; 2010-2011 Florida Department of Economic Opportunity

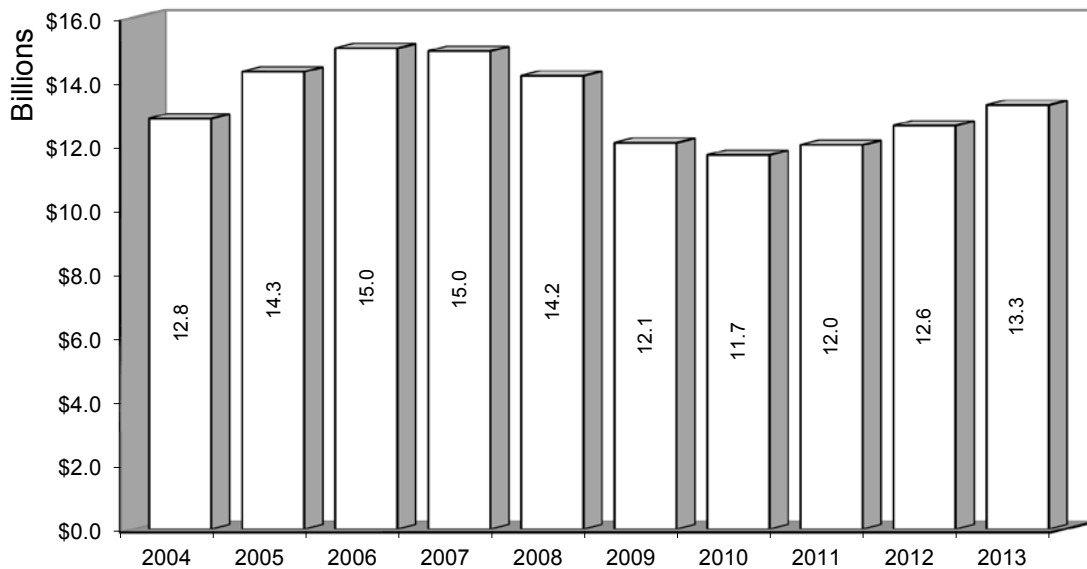
# ECONOMIC TRENDS

## Housing Units Permitted, 2004-2013



Sources: Bureau of Economic and Business Research, University of Florida, Table 11.15. Statistical Abstract; US Census Bureau, Building Permits 2011 - 2013

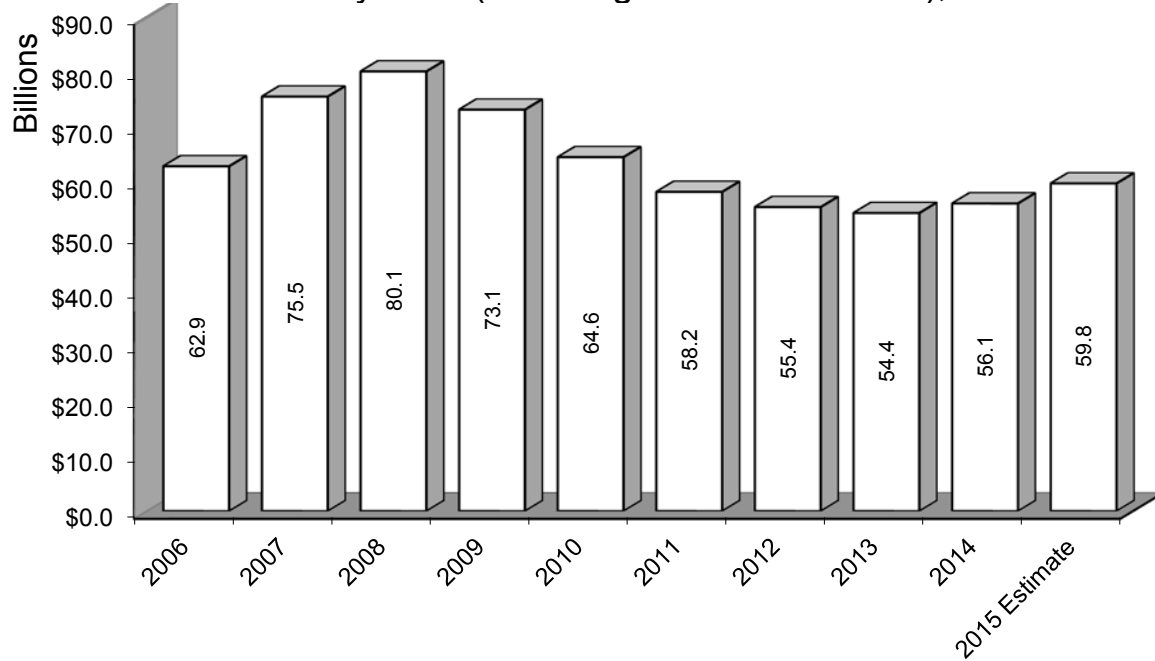
## Taxable Sales, 2004-2013



Source: Florida Department of Revenue, State Fiscal Year

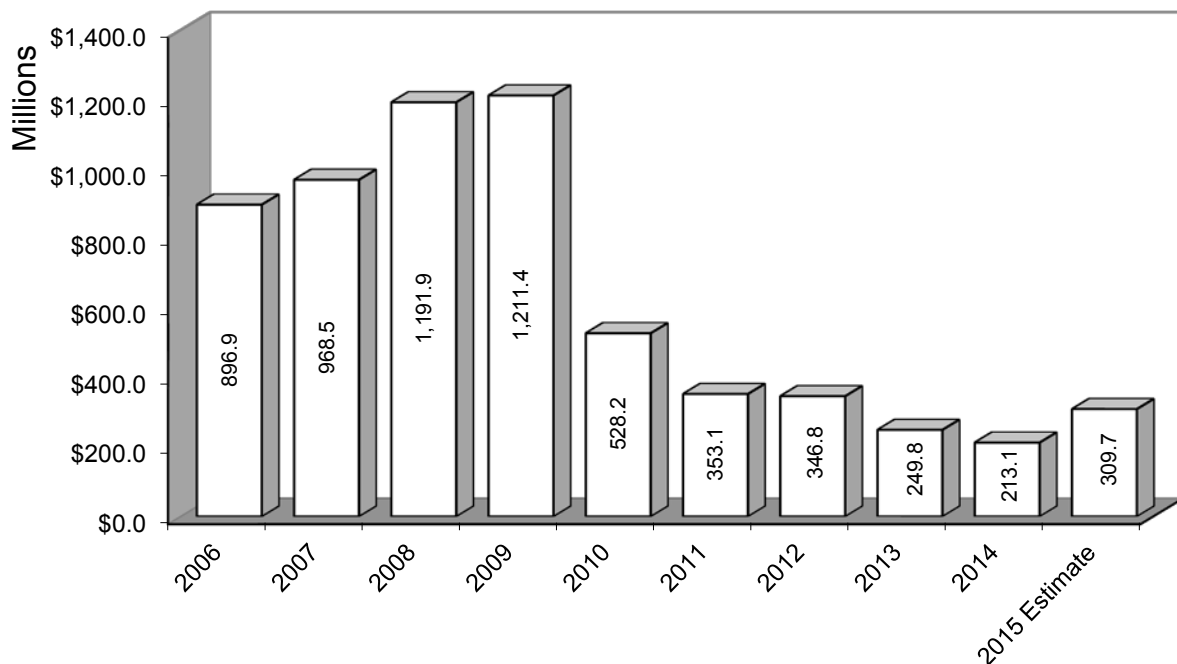
# ECONOMIC TRENDS

Taxable Value: County-wide (including new construction), 2006-2015



Source: Pinellas County Property Appraiser, July 1, 2014

Taxable Value: County-wide New Construction, 2006-2015

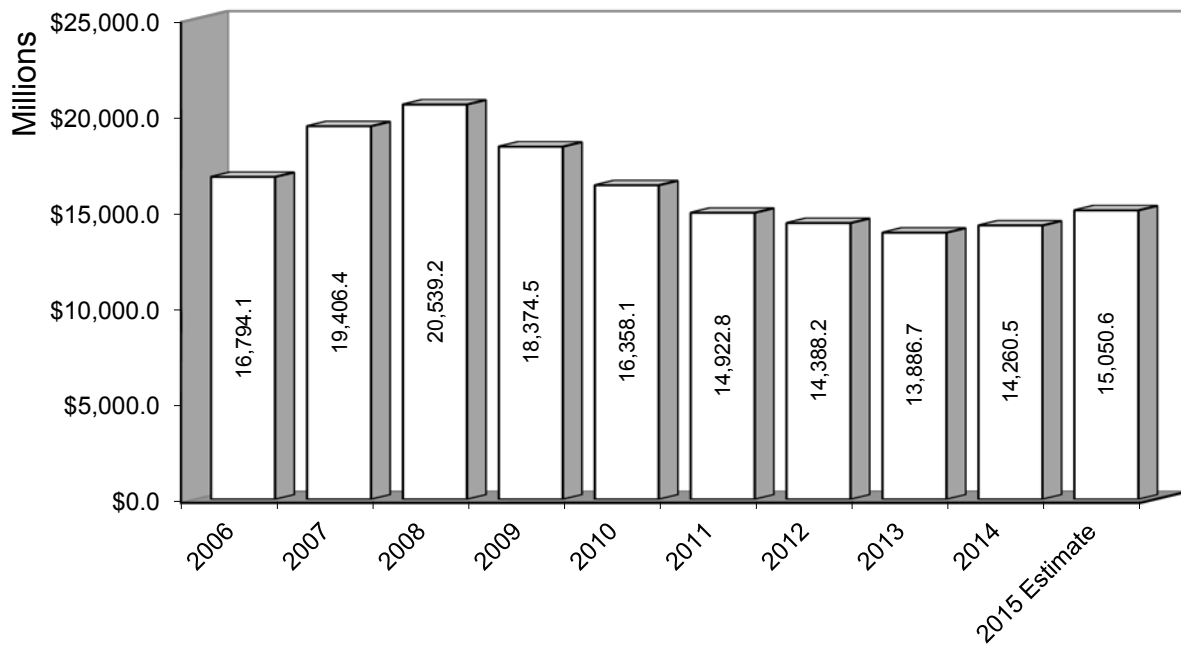


Sources: Florida Department of Revenue 2000-2006;  
Pinellas County Property Appraiser, July 1, 2014



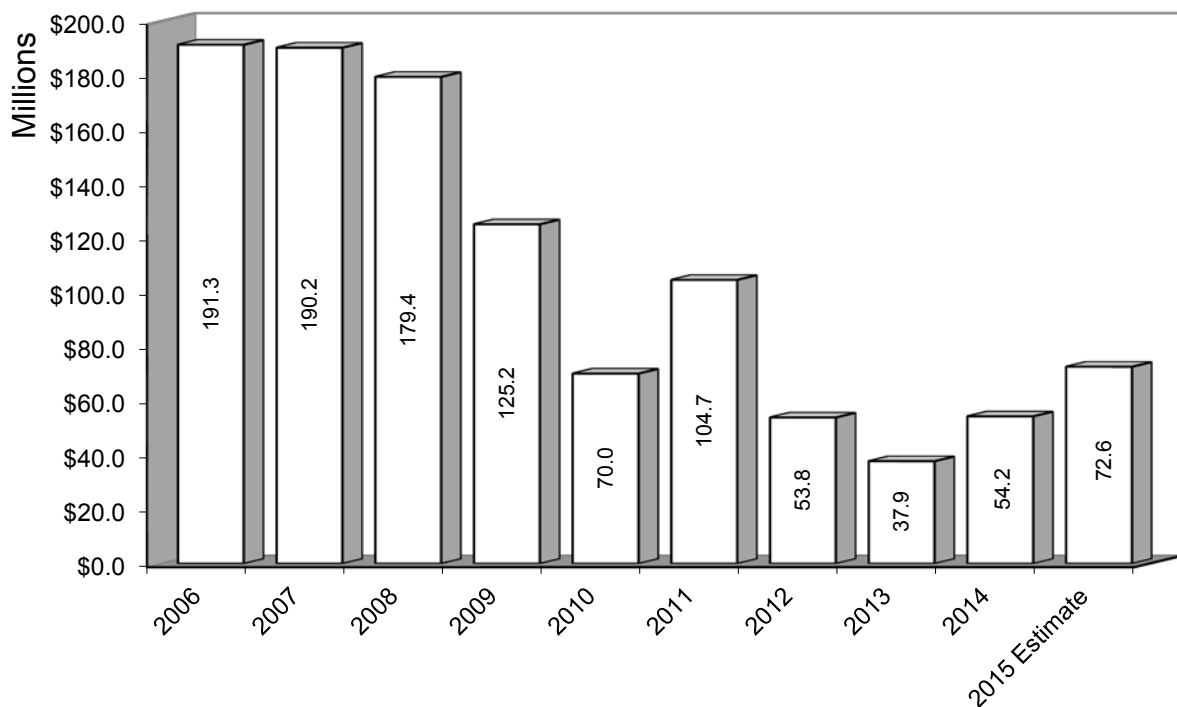
## ECONOMIC TRENDS

Taxable Value: MSTU (including new construction), 2006-2015



Source: Pinellas County Property Appraiser July 1, 2014

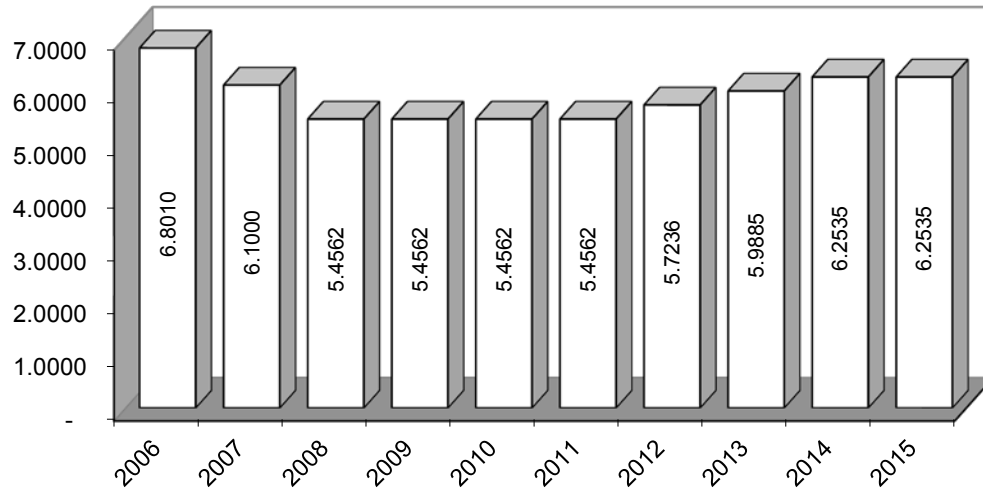
Taxable Value: MSTU New Construction, 2006-2015



Source: Pinellas County Property Appraiser, July 1, 2014

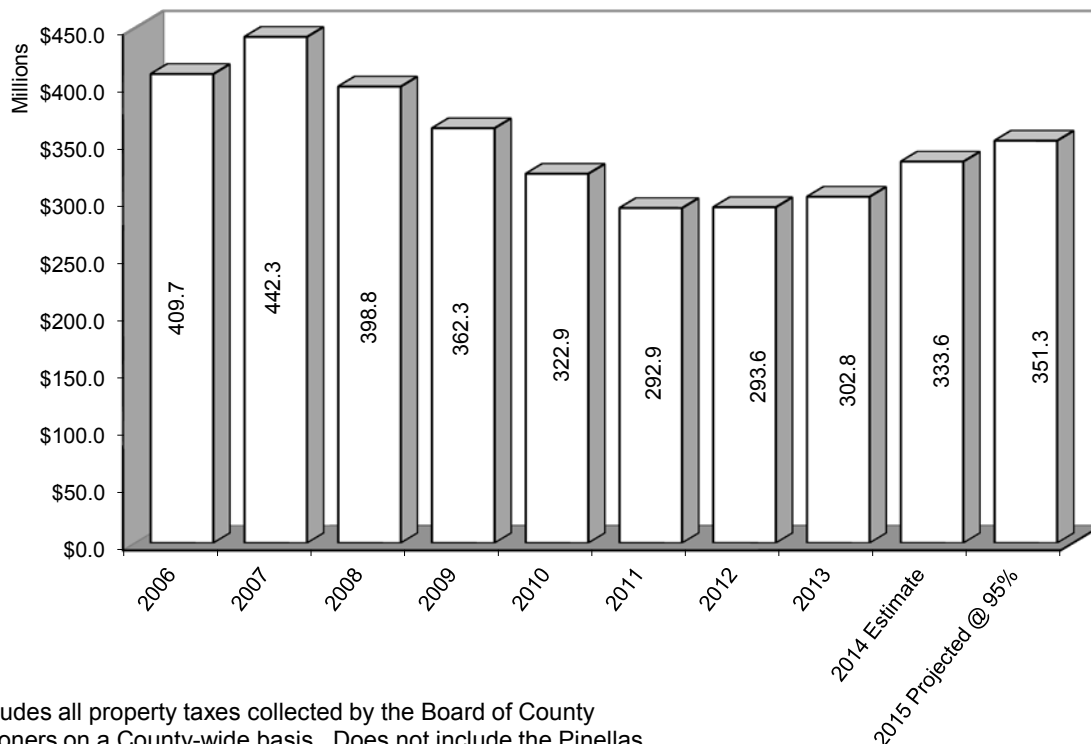
# MAJOR REVENUES

## County-wide Collective Property Tax Rate, 2006-2015



Note: Includes all millages levied by the Board of County Commissioners on a County-wide basis. Does not include the Pinellas Planning Council.

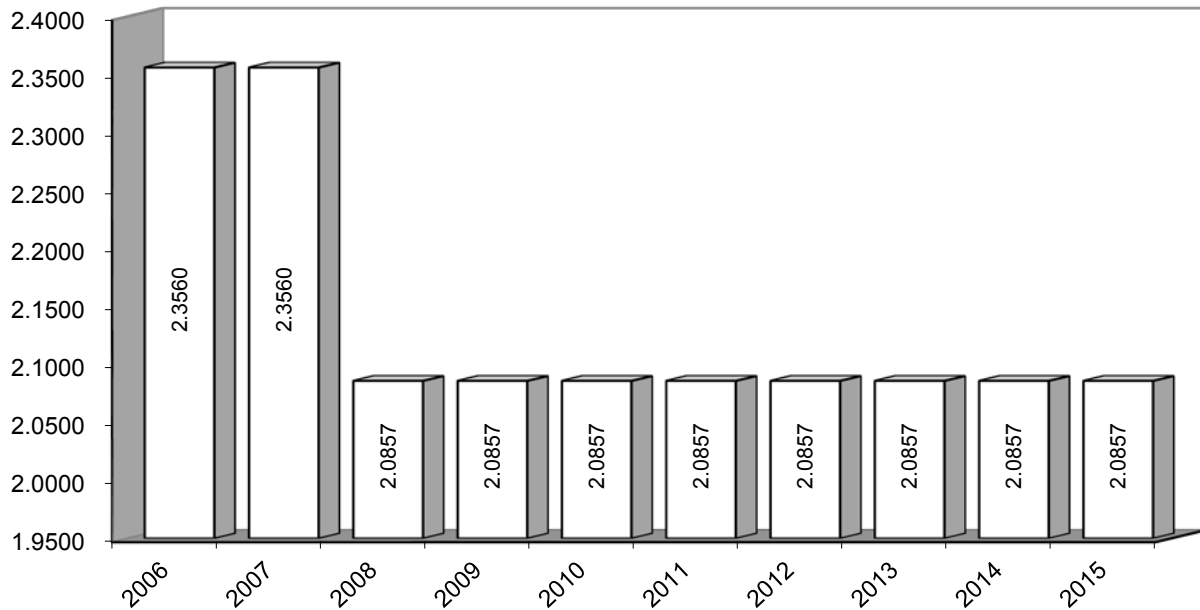
## County-wide Property Tax Collections, 2006-2015



Note: Includes all property taxes collected by the Board of County Commissioners on a County-wide basis. Does not include the Pinellas Planning Council.

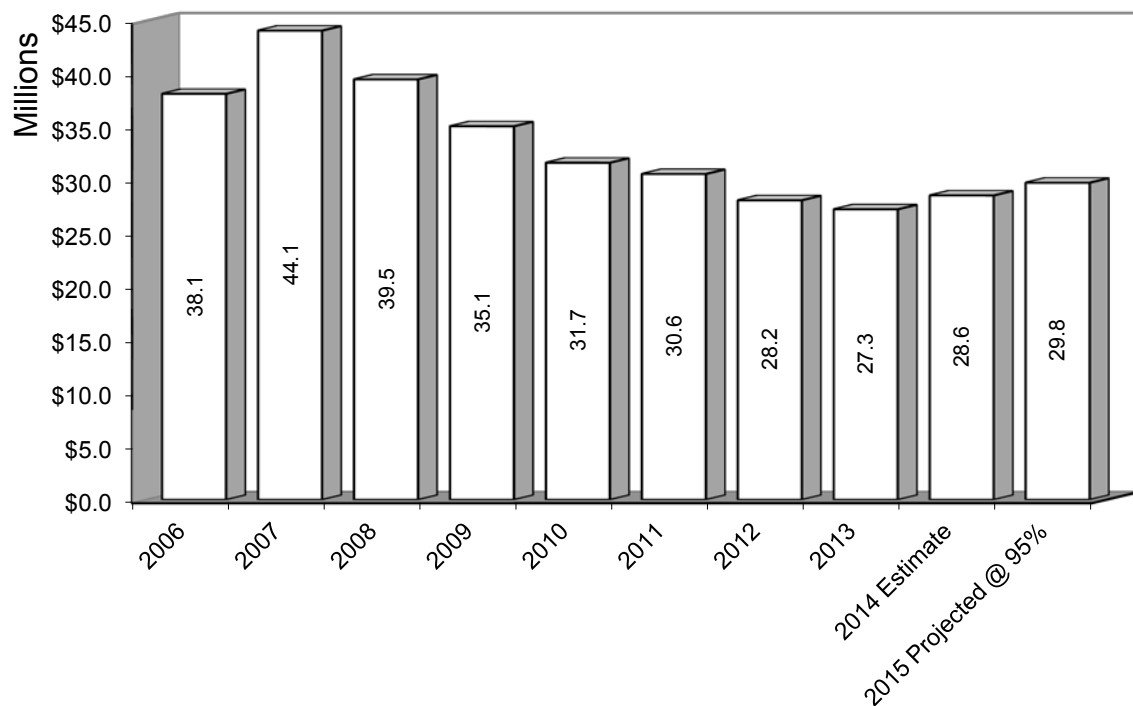
# MAJOR REVENUES

MSTU Property Tax Rate, 2006-2015



Source: Pinellas County Office of Management & Budget

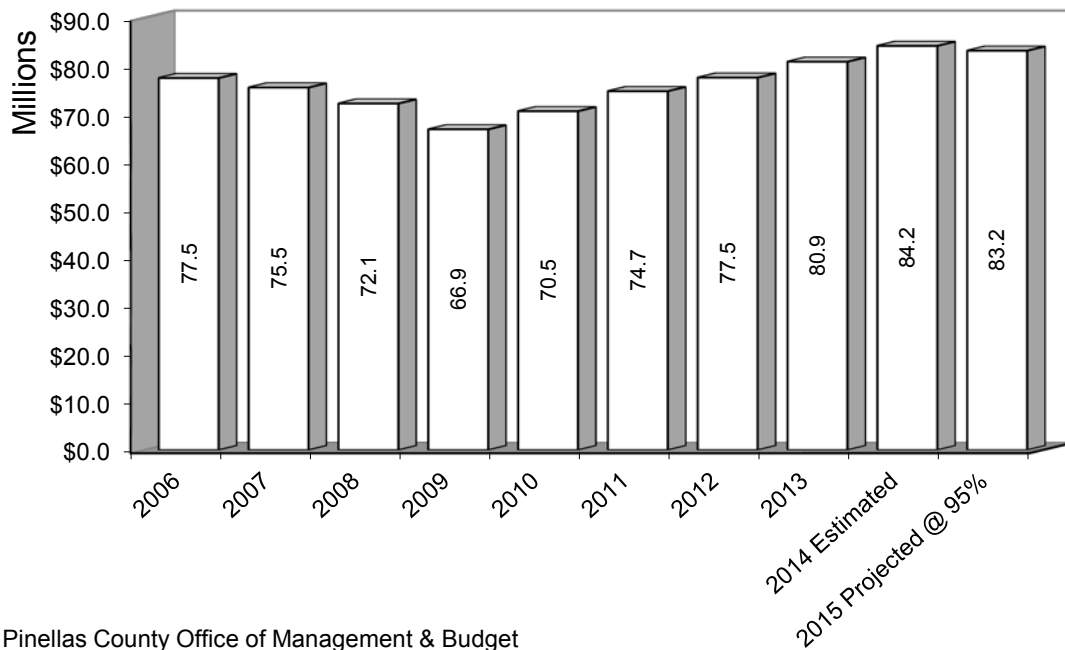
MSTU Property Tax Collections, 2006-2015



Source: Pinellas County Office of Management & Budget

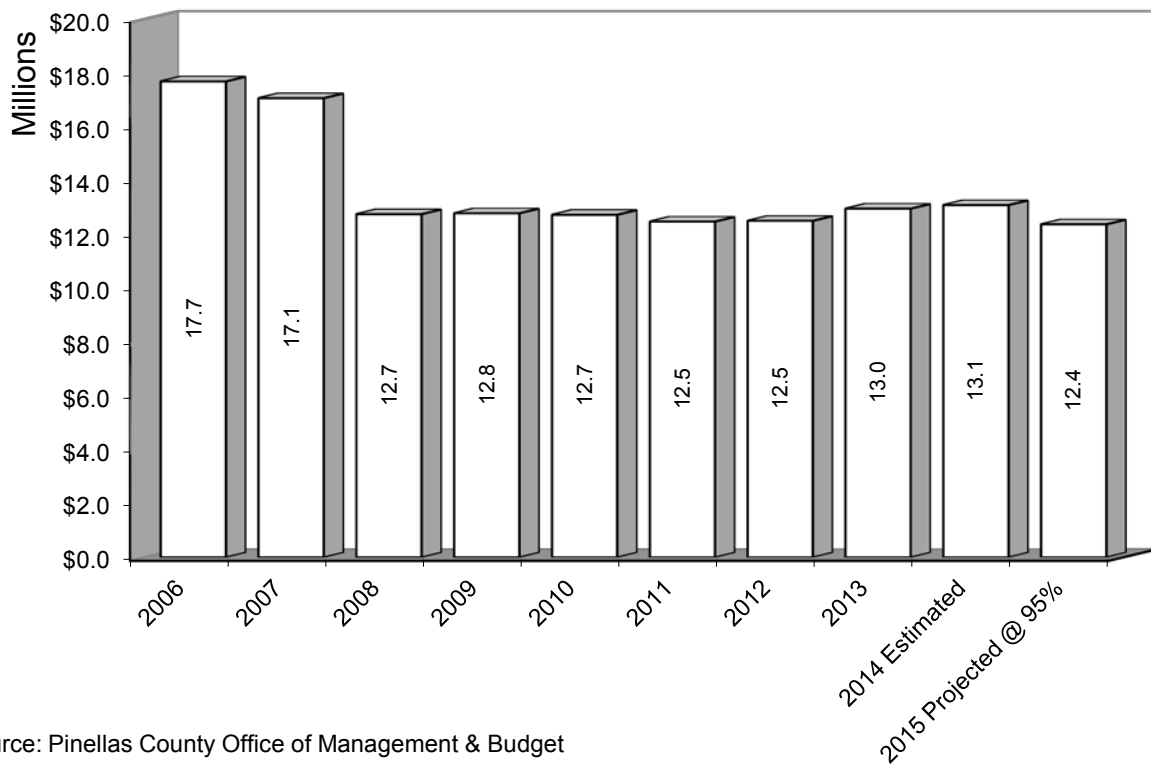
# MAJOR REVENUES

## Penny for Pinellas-County Share, 2006-2015



Source: Pinellas County Office of Management & Budget

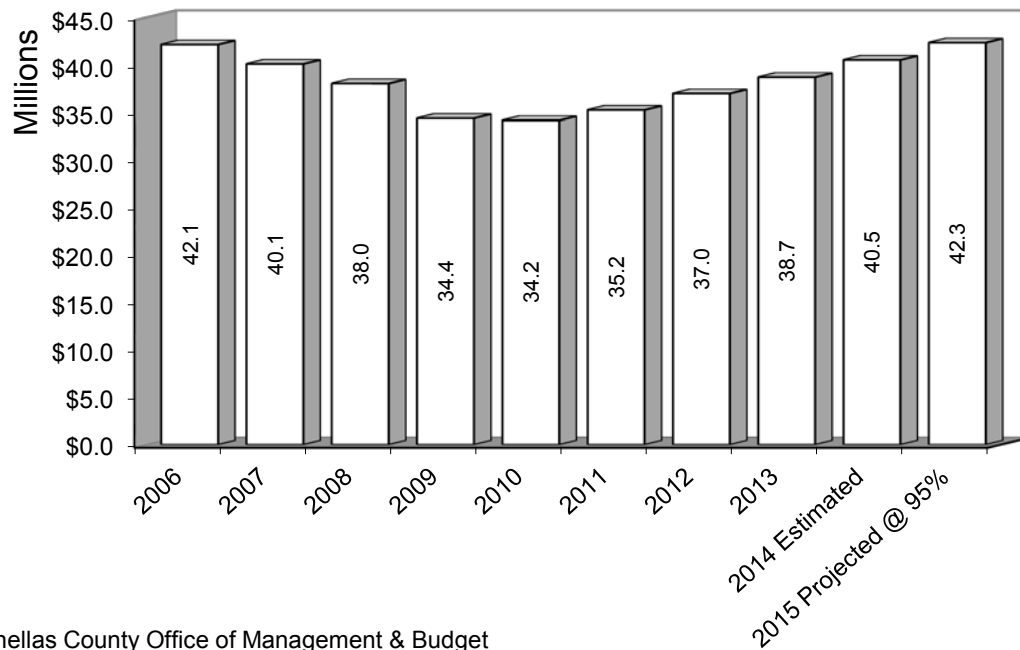
## Local Option Gas Tax, 2006-2015



Source: Pinellas County Office of Management & Budget

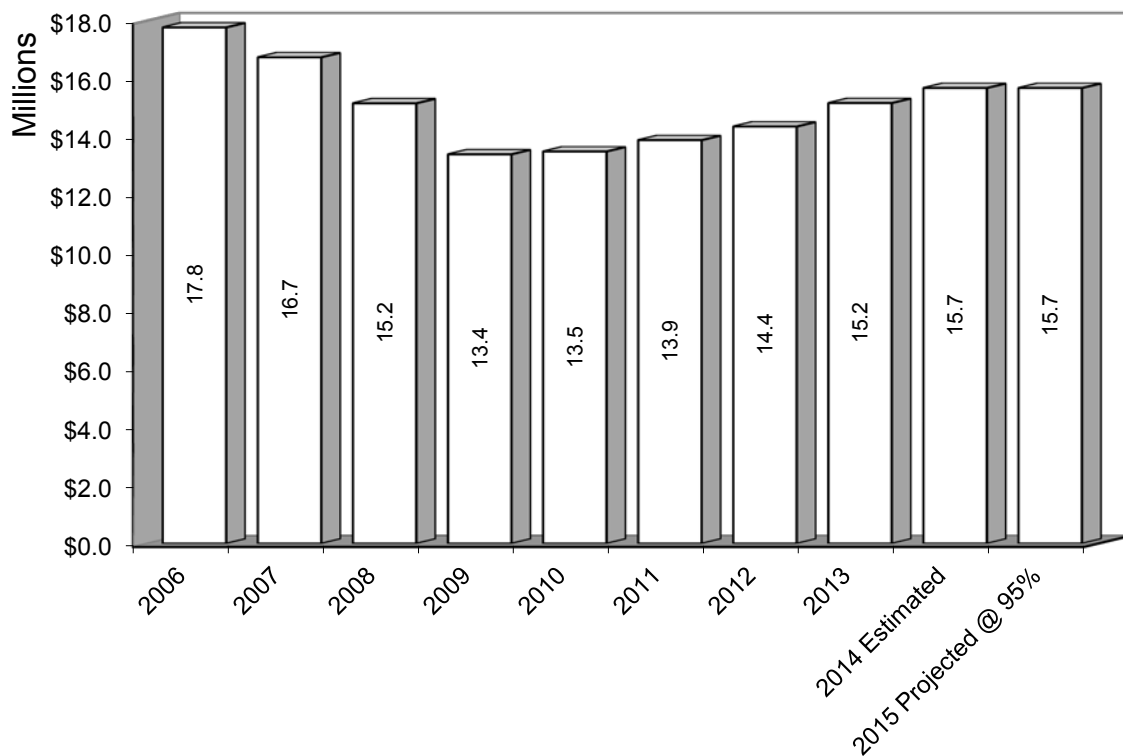
# MAJOR REVENUES

## 1/2 Cent Sales Tax, 2006-2015



Source: Pinellas County Office of Management & Budget

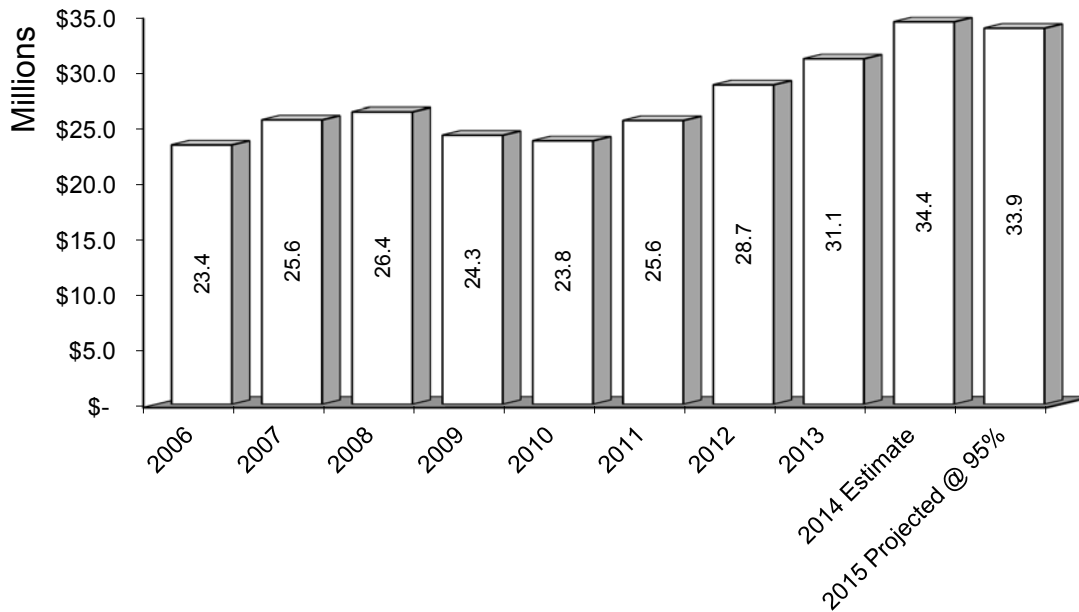
## State Revenue Sharing, 2006-2015



Source: Pinellas County Office of Management & Budget

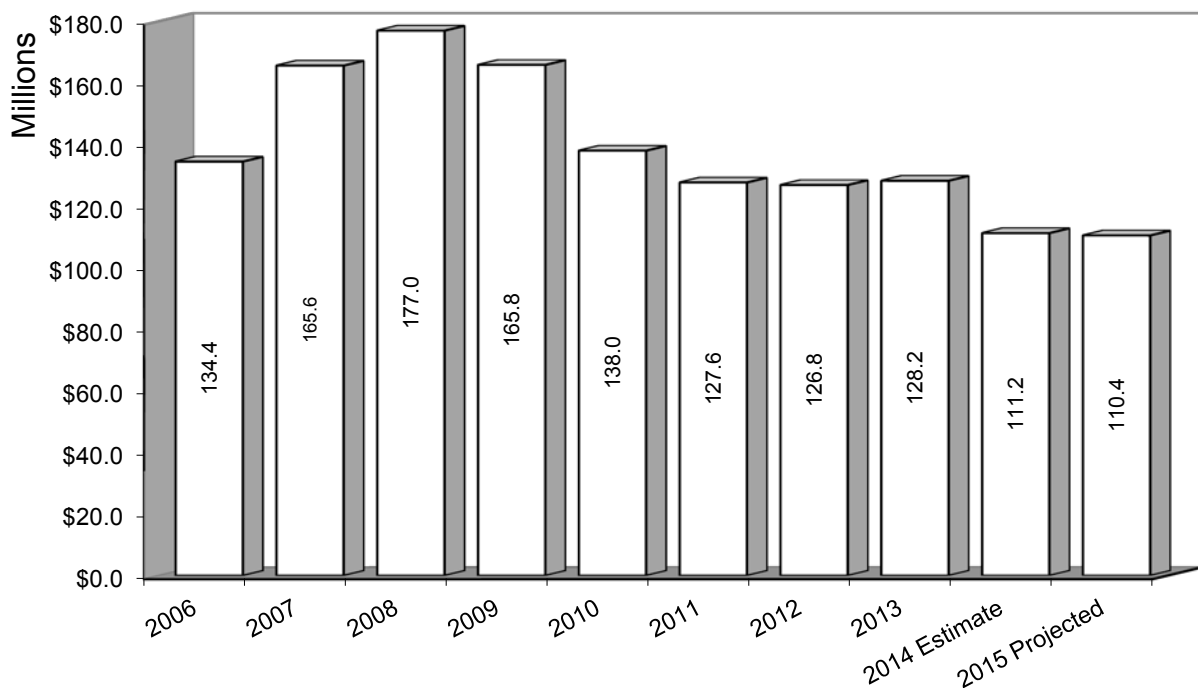
# MAJOR REVENUES

## Tourist Development Tax, 2006-2015



Source: Pinellas County Office of Management & Budget

## General Fund Beginning Fund Balance, 2006-2015



Source: Pinellas County Office of Management & Budget