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GLOSSARY

AD VALOREM TAX - A tax levied in proportion to the value of the property against which it is levied.

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

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

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

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

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

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

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

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

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

BUDGET CALENDAR – Schedule of key dates in adopting and executing the annual County budget.

BUDGET HEARINGS – Public hearings conducted by the BCC to consider and adopt the County budget as required by Florida Statutes.

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

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

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

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

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

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

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

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

CONVENTION VISITORS BUREAU (CVB) - Another name for the Tourist Development Council (TDC).

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

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

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

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

DEPENDENT SPECIAL DISTRICT - A special district, whose governing body or whose budget is established by the governing body of the County or municipality to which it is dependent.

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

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

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

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

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

FISCAL YEAR - A twelve-month period of time to which the annual budget applies. At the end of this time, a governmental unit determines its financial position and the results of its operations. The Pinellas County fiscal year begins on October 1 and ends on September 30 of the subsequent calendar year. Fiscal Years are generally referred to by the year in which they end; therefore, FY 2009 is the year ending September 30, 2009.

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

FULL TIME POSITION – An authorization to employ a staff member for an entire year. In most cases, this consists of 40 hours per week for 52 weeks, or 2,080 hours per year.

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

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

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

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

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

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

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

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

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

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

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

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

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

INTERFUND TRANSFERS – See Transfers.

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

INTERNAL SERVICE FUND - A fund established to finance and account for services and commodities furnished by one department to other departments on a cost reimbursement basis.

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

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

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

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

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

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

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

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

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

PENNY FOR PINELLAS – The one cent Local Option Sales Surtax for infrastructure originally approved for a ten-year period by the voters of Pinellas County in 1989. The Penny has been extended for two additional ten year periods, through 2020, by a 1997 referendum and a 2007 referendum.

PERFORMANCE MEASUREMENT – A process of systematically collecting data about an organization's efficiency and effectiveness in delivering a program or service.

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

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

PROPERTY TAX – See Ad Valorem Tax

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

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

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

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

REVISED BUDGET - The current year adopted budget adjusted to reflect all budget amendments and supplements approved by the Board of County Commissioners. In the FY07 budget documents, the Revised FY07 Budget includes changes through January 31, 2007.

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

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

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

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

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

SUPPLEMENTAL APPROPRIATION – See Budget Supplement.

SUPPORT FUNDING - Support funding is provided by the Board of County Commissioners for those activities for which costs do not apply solely to any specific county department's function, but are either applicable to the operation of county government as a whole, or are provided for the public good.

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

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

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

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

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

TRUTH IN MILLAGE LAW (TRIM) – A 1980 Florida Law which provides specific requirements for local government budget and millage rate approval, including dates, times, and content of public hearings. The law was intended to keep the public informed about the taxing intentions of the various local taxing authorities.

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

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

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

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

General Fund Reserve (Ending Balance)

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

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

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

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

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

General Fund Reserves (Committed and Assigned Fund Balance)

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

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

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

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

Use of Reserves:

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

Restoration of General Fund Reserves:

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

General Fund – Unrestricted Unassigned Fund Balance

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

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

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

Other Operating Funds Reserves

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

Balanced budget

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

Long-range planning

- Develop a financial planning process that assesses long-term financial implications of current and proposed policies, programs, and assumptions and develop appropriate strategies to achieve its goals.
- The forecast should extend at least 10 years and should be regularly monitored and periodically updated.
- The forecast should include fund forecasts for all significant governmental funds.
- The forecast, along with its underlying assumptions and methodology, should be clearly stated and made available to participants in the budget process.
- Variances between previous forecast and actual amounts should be analyzed and identification made of the factors that influence revenue collections, expenditure levels, and forecast assumptions.

Physical Asset Inventory

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

Asset Preservation

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

Revenue Diversification

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

Fees and Charges

- Where appropriate, fees should be set to recover the direct and indirect costs associated with the service provided.
- County services that provide private benefit should be supported by fees and charges in order to provide maximum flexibility in the use of general revenues to meet the cost of services of broader public benefit.
- State whether the intention is to recover full or partial costs of providing goods and services.
- If the cost of a good or service is not recovered, then an explanation of the rationale should be provided.
- Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
- Information on charges and fees should be available to the public.
- Enterprise Operating Funds should contribute to the General Fund their proportionate share of the cost of general administrative departments and a

payment-in-lieu-of-taxes and other accepted reimbursement approaches as limited by outstanding Bonds or Bond resolutions.

- A review of cost of service and rate structures for Enterprise operations should be performed on an annual basis.

Use of Grants

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

Debt Capacity, Issuance, and Management

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

Operating/Capital Expenditure Accountability

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

Internal Service Funds

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

BASIS OF ACCOUNTING – FINANCIAL STATEMENTS

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

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

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

BASIS OF ACCOUNTING – BUDGET

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

BUDGET PROCESS AND CALENDAR

Budget Process

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

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

result in no additional property tax revenue (for comparison purposes), and the percentage change in property tax revenue from the prior year resulting from the actual proposed millage rate. Finally, the County must document its compliance with the TRIM rules and submit this documentation to the State for review and approval.

By referendum (11-2-2004), the County Administrator is the designated budget officer. F.S. 129.03(3) specifies that the County Administrator submit a recommended budget to the Board no later than 15 days after certification of value by the property appraiser. This budget must contain information outlined in F.S. 129.02. In addition to the budget document, supplemental detail and other information is provided to the Board and public and posted on the County's website.

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

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

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

The **Budget Calendar** is presented beginning on page **K-17**.

Budgetary Control and Adjustments

The operating funds are subject to budgetary control by combined major object expenditure categories (e.g., Personal Services + Operating Expenses + Capital Outlay + Grants & Aids) on a cost center basis. The cost center structure was modified in FY2012 and FY2013 to accommodate program budgeting. The Board of County Commissioners approves supplemental appropriations by Resolution and Board Budget Amendments between departments during the fiscal year. The County Administrator is authorized to execute Budget Amendments between cost centers within individual departments provided that the amendment does not realign more than 50% of the department's total budget. These amendments are reported quarterly to the Board.

Major capital facilities and improvements are accounted for within the Capital Projects Funds and are subject to budgetary control on a cost center basis. Appropriations not expended lapse at the end of the fiscal year. The County Administrator is authorized to execute Budget Amendments between cost centers within functional categories (e.g., Transportation) if the amendment does not realign more than 50% of the total functional category budget. As with administrative operating amendments, these are reported quarterly to the Board. Reallocations between functional categories require Board Budget Amendments.

Any budgetary action that involves the Reserve for Contingencies in a fund requires a Board Budget Amendment. A budgetary action that involves the Reserve for Future Years requires a Board resolution. A budgetary action that involves the Reserve - Fund Balance and transfers between funds requires a public hearing in conjunction with a Board resolution.

DATE	ACTIVITY	PARTICIPANTS
FEBRUARY		
Tuesday, January 21	County Administrator presents FY15-FY24 Budget Forecast to Board of County Commissioners Capital Improvement Program Project Update / BCC Reprioritization	Board of County Commissioners (BCC) County Administrator Office of Management & Budget (OMB)
Friday, February 7	FY15 Budget development process begins with a Budget Kickoff Meeting, activation of the Budget Software and budget instructions sent to departments and agencies.	OMB Departments Constitutional Officers
MARCH		
Friday, March 21	FY15 Operating and Capital Improvement Program (CIP) Budget submissions are due to the Office of Management and Budget.	Departments
APRIL		
Wednesday, April 9	FY15 Budget Community Forum St. Petersburg College Seminole Campus eTownHall	Citizens BCC & County Administrator
Thursday, April 24	Budget Information Session - Independent Agencies	BCC & County Administrator OMB Independent Agencies
MAY		
Tuesday, May 1	Tentative Budgets of Constitutionals due [129.03 (2) requires submission by 5/1 if a resolution to this effect has been adopted by the BCC.].	OMB Constitutional Officers
Thursday, May 15	Budget Information Session - Constitutional Officers & Independent Agencies	BCC & County Administrator OMB Constitutional Officers & Independent Agencies
Thursday, May 22	Budget Information Session - Constitutional Officers & Independent Agencies	BCC & County Administrator OMB Constitutional Officers & Independent Agencies
JUNE		
Friday, May 30 Due June 1	Property Appraiser Delivers Preliminary Estimates of Taxable Values	BCC OMB Property Appraiser
Tuesday, June 10	Budget Information Session – Capital Improvement Program Review of User Fees Update on Water & Sewer Rates Surface Water Fees	BCC & County Administrator OMB Departments & Independent Agencies
JULY		
Tuesday, July 1	Property Appraiser certifies taxable values to the Board of County Commissioners. [200.065 (1); 200.065 (11)]	BCC OMB Property Appraiser
Tuesday, July 15	County Administrator transmits FY15 Proposed Budget including proposed millage rates to the Board of County Commissioners. [129.03 (3) No later than 15 days after certification.]	BCC County Administrator OMB

AUGUST

Monday, August 4	County Administrator notifies Property Appraiser of proposed millage rates, rolled-back rates, date / time / place of First Public Hearing. [200.065 (2)b Must be done within 35 days of certification.]	County Administrator Property Appraiser
Friday, August 22	Property Appraiser mails Notice of Proposed Property Taxes (TRIM Notices) [200.065 (2)b and 200.065 (11) Deadline for mailing is 55 days after certification or after July 1, whichever date is later, as day 1. (Note: According to the Department of Revenue, taxing authorities have the option at any point in the process of using either date as the starting point, which could allow for later hearing dates.)]	Property Appraiser

SEPTEMBER

Thursday, September 11	First Public Hearing on tentative budget. [200.065 (2)c Within 80 days of certification, but not earlier than 65 days, the Board of County Commissioners shall hold a Public Hearing on the tentative budget and proposed millage rate. 200.065 (11)a No public hearing preceded by a mailed notice shall occur earlier than 10 days following the mailing. See also 129.03 (3)c]	BCC & County Administrator OMB Departments Constitutional Officers Public
Saturday, September 20	BCC advertisement of intent to adopt final millage rates and budgets at second public hearing [200.065 (2)d Within 15 days of the first public hearing the notice must be published. See also 129.03 (3)b]	BCC OMB
Tuesday, September 23	Final Public Hearing on tentative budget. [200.065 (2)d Not less than 2 days or more than 5 days after the TRIM advertisement is published, the Board of County Commissioners shall hold a Public Hearing to finalize the budget and adopt a millage rate. See also 129.03 (3)c]	BCC & County Administrator OMB Departments Constitutional Officers Public
Friday, September 26	Distribution of resolution or ordinance shall be forwarded to the Property Appraiser and Tax Collector within 3 days of final hearing [200.065(4)]	BCC County Administrator OMB Property Appraiser Tax Collector

OCTOBER

Monday, October 1	Beginning of New Fiscal Year	
Wednesday, October 8	Certification of final taxable values [200.065 (5) allows administrative adjustment if the change from the June certification is greater than 1%]	BCC County Administrator OMB
Friday, October 10	County Administrator certifies compliance with 200.065 and 200.068, Florida Statutes, to the Department of Revenue within 30 days of final millage and budget adoption.	County Administrator OMB

Department / Description	FY2014 Rate	FY2015 Rate	Net Revenue Impact	Reason for Change
NEW FEES				
Animal Services (General Fund 0001) <u>1. Proposed new fee for Medical Therapy for Impounded/Reclaimed Animals</u> <u>a. Limited Veterinary Service</u> <u>b. Extensive Veterinary Service</u> <u>c. Emergency Veterinary Service</u>	None None None	<u>\$50.00</u> <u>\$100.00</u> <u>\$150.00</u>	\$5,000 \$7,500 \$7,500	New fee to recoup the cost of services for medical therapy required by animals while at the shelter; for pets reclaimed by their owners.
TOTAL - Animal Services			\$20,000	
TOTAL - General Fund			\$20,000	
Building and Development Review Services Building Services (Fund 1030) <u>1. Proposed new fee to verify wind loading compliance and Florida product certification for window and/or exterior door replacement permits</u> <u>2. Proposed new fee for Certification of Completion requests that are more than 15 days after final inspection</u>	None None	<u>\$12.00 per floor/story</u> <u>\$15.00 Each</u>	\$35,290 \$2,500	New fee to offset cost. New fee to offset cost.
TOTAL - Building and Development Review Services			\$37,790	
CHANGES TO EXISTING FEES				
Animal Services (General Fund 0001) 1. Proposed to increase the Guard Dog Registration fee and change to an annual fee	\$75	<u>\$100</u>	\$14,200	Fee has been a one time charge; it now will be a yearly charge.
TOTAL - Animal Services			\$14,200	
Environment & Infrastructure - Transportation & Stormwater (General Fund 0001) 1. Proposed increase to the Subdivision Plat Review fees 2. Proposed increase to the Monument Inspection Fee 3. Proposed increase to the Monument Re-inspection Fee 4. Proposed increase to the Subdivision Inspection fees a. Subdivision Initial Inspection Fee b. Subdivision Re-Inspection Fee	\$1,950.00 Plus \$16.00 per Lot \$215.00 \$120.00 \$365.00 \$185.00	<u>\$2,185.00</u> Plus <u>\$18.00 per Lot</u> <u>\$240.00</u> <u>\$135.00</u> <u>\$410.00</u> <u>\$210.00</u>	Minimal Minimal Minimal Minimal	Proposed increase to cover the costs of the service; fees have not increased since FY11. Requests are sporadic and dependent of the number of lots, so revenue impact can't be determined
TOTAL - Environment & Infrastructure - Public Works			\$0	
TOTAL - General Fund			\$14,200	
Safety and Emergency Services Emergency Medical Service (Fund 1006) 1. Proposed fee increase to Sunstar Ambulance Transports and Services - Transport a. Advanced Life Support b. Advanced Life Support 2 c. Critical Care Transport d. Mental Health Transport e. Mileage per Loaded Mile 2. Proposed fee increase to Sunstar Ambulance Transports and Services - Standby a. Waiting Time per Half Hour b. Dedicated Standby per Hour (3 Hour Minimum) c. Non-Dedicated Standby per Hour	\$577.69 \$686.50 \$987.05 \$129.32 \$13.05 \$63.95 \$115.78 \$57.82	<u>\$589.94</u> <u>\$701.05</u> <u>\$1,007.98</u> <u>\$132.06</u> <u>\$13.33</u> <u>\$65.32</u> <u>\$118.23</u> <u>\$59.05</u>	\$281,950	Per Board Resolution 89-208 there is an automatic increase in the fees by an amount equal to the increase in the Medical Consumer Price Index (MCPI) for the previous year, until such time as prudent reserve level is reached. Prudent reserve level has been set at 25% per ordinance # 11-52.

Department / Description	FY2014 Rate	FY2015 Rate	Net Revenue Impact	Reason for Change
<p>3. Proposed fee increase to Sunstar Ambulance Membership Program effective January 1, 2015 in accordance with Resolution 01-330.</p> <p>a. Family Membership b. Single Membership</p>	<p>\$91.05 \$58.53</p>	<p><u>\$92.98</u> <u>\$59.77</u></p>	<p>\$3,040 \$3,710</p>	<p>Per Resolution 01-330 fees may be adjusted administratively by an amount not to exceed the increase in the Medical Consumer Price Index (2.12% as of 3/6/2014). Revenues generated must equal or exceed cost of membership program to avoid potential interpretations that the program conflicts with federal regulations. Due to increased patient deductibles and copayments (membership write-offs have increased) and reduced number of memberships (revenues have decreased), the program has taken a loss. Rates remained the same from 2001 - 2011.</p>
TOTAL - Emergency Medical Service Fund			\$288,700	
Building and Development Review Services (Fund 1030)				
Building Services				
1. Proposed fee for Expedited Plan Review				
a. Incentive for Economic Development Approved Projects	Various	<u>No Charge</u>	(\$42,000)	Incentive for Sustainable Economic Development.
2. Proposed Combination Permit fee for the Commercial Buildings valuation portion over \$1 Million	\$7.00 per \$1,000; Min. \$90.00	<u>\$6.00 per \$1,000; Min. \$90.00</u>	(\$58,630)	Costs adjusted to align closer with local peer jurisdictions and economy of scale associated with large projects.
3. Proposed fees indentifying Miscellaneous Building Trade fees that were charged under the minimum permit fee	\$91.00			
a. Multi-unit apartment/condo and commercial Window and/or Exterior door replacement permits		<u>\$91.00 per 5 units</u>		
b. Each Additional 5 units or fraction thereof		<u>\$68.00 per 5 add'l units</u>	No Change	Clarify fees to facilitate offering these permits on-line with electronic plan review; via e-mail submission and approval.
c. 1 and 2 Family Window and/or Door replacement permits up to 20 openings or fraction thereof		<u>\$91.00 per 20 Openings</u>		
d. Each additional 20 openings or fraction thereof.		<u>\$68.00 per add'l 20 openings</u>		
4. T.U.G* and PrePower Inspections Commercial and Residential (*Temporary Underground Service)	\$68.00	<u>\$91.00</u>	Minimal	Consolidation of similar tasks.
5. Proposed fee decrease to Commercial Alarm Systems and Low Voltage permit	\$0.07 per Sq. Ft.; \$124.00 Min.	\$0.07 per Sq. Ft.; <u>\$110.00 Min.</u>	(\$350)	Costs adjusted to align closer with local peer jurisdictions.
6. Proposed fee to clarify the Residential Low Voltage Alarm and CCTV Systems Sticker Program as defined by Sec. 553.793: Stand Alone Alarm Systems in Existing Residential Structures	\$91.00	<u>\$91.00 Each</u> <u>\$55.00 Each Effective 1/1/15</u>	(\$4,860)	Fee added to clarify the residential alarm system sticker program. Reduced fee effective date is mandatory per statute 1/1/15.

Department / Description	FY2014 Rate	FY2015 Rate	Net Revenue Impact	Reason for Change
7. Proposed fee decrease to Miscellaneous Electric fees				
a. Sales Trailer, Office Trailer, Construction Trailer	\$120.00 Each	<u>\$110.00</u> Each		
b. Mobile Home	\$114.00 Each	<u>\$110.00</u> Each		
c. Saw Pole, Well Pump	\$114.00 Each	<u>\$110.00</u> Each		
d. Power Pole, or Single/Double Pedestal	\$114.00 Each	<u>\$110.00</u> Each		
e. Residential Service Change	\$114.00 Each	<u>\$110.00</u> Each	(\$16,680)	Costs adjusted to align closer with local peer jurisdictions.
f. Commercial Service Change	\$167.00 Each	<u>\$140.00</u> Each		
g. Re-certification of Residential Electric Service	\$146.00 Each	<u>\$140.00</u> Each		
h. Re-certification of Commercial Electric Service	\$167.00 Each	<u>\$140.00</u> Each		
TOTAL - Building and Development Review Services			(\$122,520)	
Environment & Infrastructure -St. Petersburg-Clearwater International Airport (Fund 4001)				
1. Proposed fee increase to Terminal Service Charge (per flight)				
a. Category B	\$15.00	<u>\$50.00</u>	\$83,800	Rate change was part of the Allegiant contract 10/22/2013, proposed for all airlines.
b. Category C	\$25.00	<u>\$50.00</u>		
2. Proposed fee increase to Passenger Screening Fees (per passenger), Flexible Response for all enplaned passengers per month	\$0.30	<u>\$0.50</u>	\$103,900	Rate change was part of the Allegiant contract 10/22/2013, proposed for all airlines.
TOTAL - Airport Revenue and Operating Fund			\$187,700	
Environment & Infrastructure - Sewer System (Fund 4051)				
1. Proposed to combine the Biochemical Oxygen Demand (BOD) Discharge fee and the Total Suspended Solids (TSS) Discharge fee into a High Strength Wastewater Surcharge.	BOD \$0.9745/lb TSS \$0.8998/lb	Sewer Base Rate Charge multiplied by the total of the Load ERU minus one and multiplied by the Flow ERU	(\$43,000)	Methodology changed for calculating BOD and TSS surcharge fees. New calculations are based on the evaluation conducted by Metzger & Willard, Inc. May 2014.
TOTAL - Sewer Revenue and Operating Fund			(\$43,000)	
Environment & Infrastructure -Utility Collections (Funds Water, Sewer and Reclaimed Water)				
1. Proposed text change in Service Charge's NOTE on how the late fee is assessed and the ability to wave the charge			(\$90,000)	The late payment fee was established to change behavior of our customers who continually paid late and have them pay their bill on time. However, with new customers to the area, the late payment fee does catch some of them off-guard. In providing this waiver we also are being provided an opportunity to educate our customer as to why we have a late payment fee and the impact when bills are not paid on time. Being able to provide a one time waiver is one way of educating as well as providing customer service that helps out our new customers to the area.
TOTAL - Water, Sewer and Reclaimed Water Revenue and Operating Funds			(\$90,000)	

Department / Description	FY2014 Rate	FY2015 Rate	Net Revenue Impact	Reason for Change
CURRENT FEES TO BE DELETED				
Building and Development Review Services (Fund 1030) <u>Building Services</u> 1. Fee deleted for T.U.G.* Inspection (*Temporary Underground Service) Residential Only 2. Fee deleted for Temporary Power Release, Commercial and Residential	\$68.00 Each \$108.00 Each	Delete Delete		Consolidated both fees with VI. 1. Fee on the Building Services Fee Schedule.
Environment & Infrastructure - Sewer System (Fund 4051) 1. Biochemical Oxygen Demand (BOD) Discharge Allowable Discharge is 450 mg/L 2. Total Suspended Solids (TSS) Discharge Allowable Discharge is 650 mg/L	\$0.9745/lb \$0.8998/lb	Delete Delete		Consolidated both fees with II. 3. Fee on the Sewer System Fee Schedule
TOTAL - GENERAL FUND			\$34,200	
INCREASED REVENUES - EXISTING FEES			\$14,200	
INCREASED REVENUES - NEW FEES			\$20,000	
TOTAL - OTHER FUNDS EXCLUDING HEALTH DEPARTMENT			\$258,670	
INCREASED REVENUES - EXISTING FEES			\$220,880	
INCREASED REVENUES - NEW FEES			\$37,790	
HEALTH DEPARTMENT FUNDS				
Florida Department of Health in Pinellas County (Health Dept. Funds) <u>1. New fee for Notary Services</u> <u>2. New fee for Laboratory Services</u> <u>3. New fee for Nursing Services at Charter Schools</u> 4. Proposed increase in fee for Certified Copy of Death Record and separate fee for additional copies 5. Proposed increase fee for Clinical Services Pharmaceuticals, Immunizations & Other Maternity Services - office visit 6. Proposed increase fee for Clinical Services Pharmaceuticals, Immunizations & Other Maternity Services - group visit 7. Fee deleted for Clinical Services, Pharmaceuticals, Immunizations & Other PHAR- Prescription Drugs 8. Fee deleted for Clinical Services, Pharmaceuticals, Immunizations & Other FP- Paragard IUD 9. Fee deleted for Clinical Services, Pharmaceuticals, Immunizations & Other FP- Mirena IUD 10. Fee deleted for Clinical Services, Pharmaceuticals, Immunizations & Other FP - Vasectomy	None None None \$8 per Copy \$10 per encounter \$5 per encounter Cost to PCHD Plus \$5.30 Dispensing Fee \$137.49 \$291.44 \$350	<u>\$10 per Request</u> <u>Cost Plus Draw Fee</u> <u>\$85 per Student</u> <u>\$9 per First Copy</u> <u>\$8 Each Add'l Copy</u> <u>\$20 per encounter</u> <u>\$10 per encounter</u> <u>delete</u> <u>delete</u> <u>delete</u>	\$300 \$0 \$4,250 \$8,000 \$5,000 \$8,000 \$0 \$0 \$0	New fee to provide additional services to clients. Itemized for clarity. Nursing services for charter schools to meet charter school health requirements. Proposed fees similar to other certified copies fees. Increase will partially make up the loss of the Medicaid reimbursement. Increase will partially make up the loss of the Medicaid reimbursement. No longer provide prescription drugs with a charge. Will be charged the Medicaid Rate per Clinical Services introduction text. Will be charged the Medicaid Rate per Clinical Services introduction text. Will be combined with III. Clinical Services 1.

Department / Description	FY2014 Rate	FY2015 Rate	Net Revenue Impact	Reason for Change
11. Fee deleted for Clinical Services, Pharmaceuticals, Immunizations & Other FP - Tubal Ligation	Contracted Cost	<u>delete</u>	\$0	Moved to III. Clinical Services 1.
12. Fee deleted for Clinical Services, Pharmaceuticals, Immunizations & Other Blood Lead Test - Screening Only	\$16.25	<u>delete</u>		Combined with III. Clinical Services 2.
13. Unit change to RR-Health Education Classes	\$10 per Hour	\$10 per <u>Class</u>	\$0	Unit change to reflect actual charge.
14. Unit change to RR-Risk Reduction Session	\$10 per Hour	\$10 per <u>Session</u>	\$0	Unit change to reflect actual charge.
15. Administrative Fee removed from individual fees and added to Clinical introduction text				
a. Clinical Services, Pharmaceuticals, Immunizations & Other IMM – Influenza	Cost to PCHD Plus \$15 Administration Fee, Rounded to the Nearest \$5 Increment	Cost Plus Administration Fee, Rounded to the Nearest \$5 Increment	\$0	Text Changes only.
b. Clinical Services, Pharmaceuticals, Immunizations & Other IMM – Adult & Other Immunizations – Foreign Travel	Cost to PCHD Plus \$15 Administration Fee	Cost Plus Administration Fee		
16. Removed the * on all Clinical Services fees due to deleting the footnote and adding the information to the Clinical Services introduction text			\$0	Text Changes only.
TOTAL - HEALTH DEPARTMENT FUNDS			\$25,550	
INCREASED REVENUES - EXISTING FEES			\$21,000	
INCREASED REVENUES - NEW FEES			\$4,550	



Pinellas Planning Council
FY15 Adopted Budget Outline

REVENUES					
INCOME ACCOUNT					
Projected Fund Balance	\$	335,960			
Interest		\$	1,150		
Tax Revenue		\$	908,380		
Local Assistance Contract Services		\$	15,000		
Total Revenues			\$ 924,530		
TOTAL RESOURCES					\$1,260,490
EXPENDITURES					
PAYROLL ACCOUNT					
Salaries		\$	474,000		
Benefits		\$	200,000		
Sub-total			\$ 674,000		
OPERATING ACCOUNT					
Contractual Support Services		\$	75,000		
Legal Services		\$	5,000		
Rent		\$	43,000		
Equipment & Furnishings		\$	15,000		
Telephone		\$	4,000		
Mail		\$	4,000		
Advertising Notice		\$	40,000		
Printing/Reproduction		\$	17,000		
Office Supplies/Materials		\$	9,000		
Property Appraiser & Tax Collector		\$	38,000		
Risk Management		\$	2,000		
Travel		\$	9,000		
Reference & Education		\$	5,000		
Audit		\$	15,000		
Administrative Hearing		\$	4,000		
Council Activities		\$	2,000		
Contingency		\$	3,000		
Sub-total			\$ 290,000		
TOTAL EXPENDITURES					\$ 964,000
RESERVES					
RESERVE ACCOUNT					
10% of Expenditures (Budgeted Contingency)		\$	96,400	\$ 96,400	
Unassigned Fund Balance	\$200,090				
Total Reserves	\$296,490				
Total Expenditures + Reserves					\$ 1,260,490
MILLAGE RATE 0.0160					

Pinellas County Metropolitan Planning Organization
FY15 Approved Budget Outline

REVENUES					
INCOME ACCOUNT					
Estimated Fund Balance	\$	443,550			
Adjustment (County Staff Services FY14)	\$	(287,500)			
Grants			\$	1,916,700	
PL	\$	866,470			
5305	\$	636,540			
STP	\$	350,000			
TD	\$	38,690			
JARC/NF	\$	25,000			
Local Match for 5305			\$	50,670	
Interest			\$	810	
Local Assistance Contract Services			\$	42,300	
Working Capital - One Time			\$	155,000	
Total Revenues				\$	2,165,480
TOTAL RESOURCES					\$2,321,530
EXPENDITURES					
PAYROLL ACCOUNT					
Salaries			\$	920,190	
Benefits			\$	369,370	
Sub-total				\$	1,289,560
OPERATING ACCOUNT					
Contractual Support Services			\$	362,000	
Planning Consultant	\$	277,000			
PSTA	\$	80,000			
CCC Services	\$	5,000			
Legal Services			\$	5,450	
Rent			\$	42,340	
Equipment & Furnishings			\$	10,990	
Telephone			\$	4,560	
Mail			\$	2,420	
Advertising Notice			\$	8,050	
Printing/Reproduction			\$	15,470	
Office Supplies/Materials			\$	4,670	
Risk Management			\$	6,470	
Travel			\$	8,000	
Vehicle Replacement			\$	6,000	
Fleet O&M			\$	1,300	
BTS Charges			\$	6,000	
Cost Allocation			\$	78,510	
Reference & Education			\$	700	
Audit			\$	30,000	
Council Activities			\$	1,880	
Sub-total				\$	594,810
TOTAL EXPENDITURES					\$ 1,884,370
RESERVES					
RESERVE ACCOUNT					
Reserves		\$437,160			
Total Reserves			\$437,160		
Total Expenditures + Reserves					\$ 2,321,530

A BRIEF PROFILE OF PINELLAS COUNTY, FLORIDA

Pinellas County is the second smallest of Florida's 67 counties in land area, and the sixth largest in population (2013 estimates). It was established in 1912, with the county seat in Clearwater. The following is an overview of the history, physical area, people and institutions within the county.

2. HISTORY

- 200-1000 Weeden Island culture
- 1517 Spanish explorer Ponce de Leon arrives in Florida
- 1528 Spanish explorer Pánfilo de Narváez lands on the Pinellas peninsula
- 1763 Spain cedes Florida to England at the end of the French and Indian War
- 1783 England cedes Florida to Spain at the end of the American Revolutionary War
- 1821 Spain cedes Florida to United States
- 1834 Hillsborough County is formed, includes the Pinellas peninsula
- 1887 Tarpon Springs became the first incorporated city on the Pinellas peninsula
- 1891 Clearwater incorporates
- 1892 St. Petersburg incorporates
- 1899 Dunedin incorporates
- 1910 Gulfport incorporates
- 1912 Pinellas County officially separates from Hillsborough County



During the last Ice Age, sea levels were much lower than in modern times, and the land mass we know as Florida extended far westward onto the continental shelf. The area that eventually became Pinellas County was well inland. As the climate became warmer and wetter, the water level rose and formed a region of islands, bays, and bayous along the Gulf coast. There is strong evidence of habitation of the Pinellas peninsula during the Middle Archaic period (5000 – 3000 BCE). Later ancient peoples including the Weeden Island and Safety Harbor cultures called the peninsula home. The Manasota established a small coastal hamlet known as *Yate Kitischee* and an extensive ceremonial complex, which is now on the National Register of Historic Places. Until the arrival of Europeans, the area continued to be occupied by Native Americans at various times. Following this contact, disease, warfare, and social turmoil had a devastating effect on the native peoples, and by the early 1700's much of Florida was uninhabited.

In the early 16th century, Spanish adventurers had explored the Tampa Bay area and named the peninsula *Punta Piñal* (Point of Pines), which eventually became “Pinellas”. The initial European settlers found the Pinellas peninsula to be extremely remote, and access was difficult. Farming sustained the pioneers, and water transport was their only link with what little civilization existed elsewhere in Florida. The first communities, therefore, were located on sites conducive to agriculture and on sheltered coastal areas convenient to boats.

During the colonial and revolutionary war periods, control of the region alternated between Spain and England. In 1819, Secretary of State John Quincy Adams completed negotiation of the Florida Purchase Treaty. Spain ceded Florida to the United States for \$5 million, and Florida became a territory in 1821. In 1843, the US Legislative Council for the Florida Territory established Hillsborough County, which included the Pinellas peninsula, and shortly thereafter in 1845 Florida was granted statehood.

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

It is important to understand that, unlike development on the east side of Tampa Bay, which was concentrated around the Port of Tampa, settlement in the Pinellas peninsula was more dispersed since there was no single economic center that focused and concentrated settlement in one area. In Pinellas County the economic catalysts at the end of the 19th century and in the early 20th century were the citrus industry, tourism, and the sponge industry (the latter focused on the community of Tarpon Springs), which allowed for a dispersed settlement pattern of small towns. These three elements of the local economy did not depend on access to the urban services provided by large towns and cities, and there was no city whose direct or indirect influence was felt through the length and breadth of the peninsula. By the 1920s, the barrier islands began to be settled, their narrow linear geography encouraging several discrete communities including Pass-a-Grille, Indian Shores and Clearwater Beach. It was this dispersed settlement pattern that has had such a marked impact on the county's existing urban environment and system of governance. The diversity is seen not only in the variety of communities but in the large number of local governments.

The lack of an adequate road system was a principal cause for the creation of Pinellas County when it split away from Hillsborough County in 1912. The deficient road system was one consequence of having politicians in Tampa making decisions on how to spend tax dollars collected across the bay. After secession was effected, a road building program during the 1910s and 1920s further connected the numerous Pinellas communities and helped enable them to grow until the 1926 Florida real estate bubble burst and the Great Depression put a stop to economic growth and noticeably slowed development. By the time growth resumed after World War II, the economic underpinnings of the local economy had changed. While tourism was still important, the citrus industry was declining and being replaced by retirees and manufacturing as major components of the local economy. A surge of development occurred throughout the county as the numerous small towns and cities established in the late 19th and early 20th centuries began to expand outward eventually coalescing into a large urban area covering almost four fifths of the county by the end of the 20th century. The residential development consisted primarily of single-family dwellings on separate lots, while commercial development eschewed the historic

downtown areas for the new and upgraded roadway corridors. In these respects, Pinellas County's development followed a pattern similar to other urbanizing areas around the country. Primarily shaped by the requirements and demands of an automobile-oriented society, Pinellas County's growth and development exhibited characteristics that have come to exemplify Post-WW II urban areas throughout the United States.

3. GEOGRAPHY AND CLIMATE

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

Most of the area of Pinellas County is a small peninsula roughly 24 miles in length and 5 to 15 miles in width situated west and north of the large natural harbor and estuary along the Gulf of Mexico known today as Tampa Bay. Geologically, Pinellas is underlain by limestone formations. The limestone is porous and stores a large quantity of water; it also forms a prominent ridge down the spine of the county. The highest natural elevation of the County is along this formation.

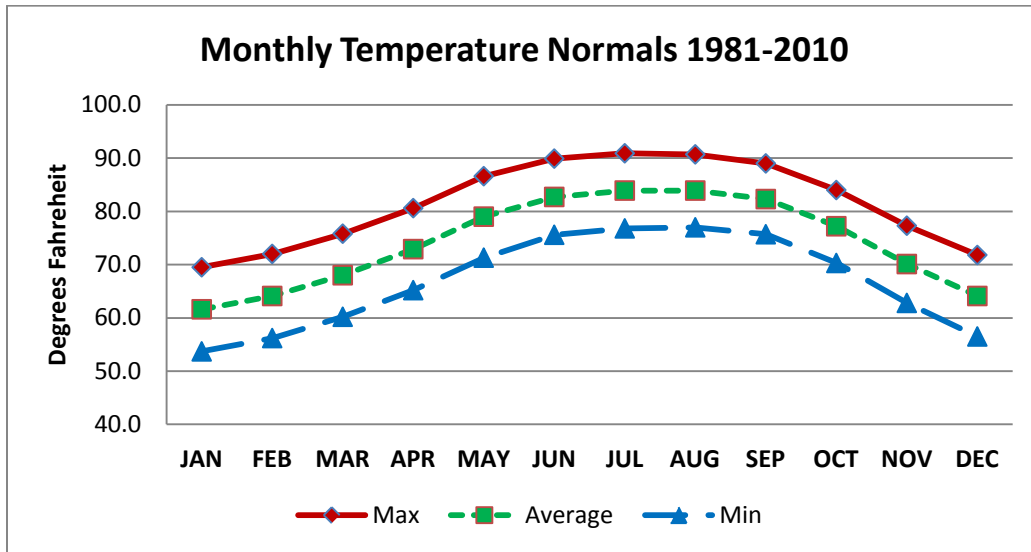
The Gulf Intracoastal Waterway divides the mainland peninsula from the county's eleven barrier islands. The 35 miles of beautiful white sand beaches are what attracted many residents to move here, and they continue to attract visitors from around the world. The beaches are vital to the quality of life for ecological as well as economic reasons.

Natural dune systems used to extend throughout the length of Pinellas County's barrier islands. However, most of the primary dunes, which under natural conditions provide sand to the beaches, have been covered or destroyed by development. Natural primary dunes of significance are found only on Caladesi Island, north Clearwater Beach and portions of Treasure Island, Long Key and Mullet Key. Artificial dunes have been created on Clearwater Beach, on the northern portion of Sand Key, throughout Treasure Island, on the southern tip of Long Key, and in the Madeira Beach portion of Sand Key. Renourishment of the beaches is an ongoing component of the County's capital improvement program.

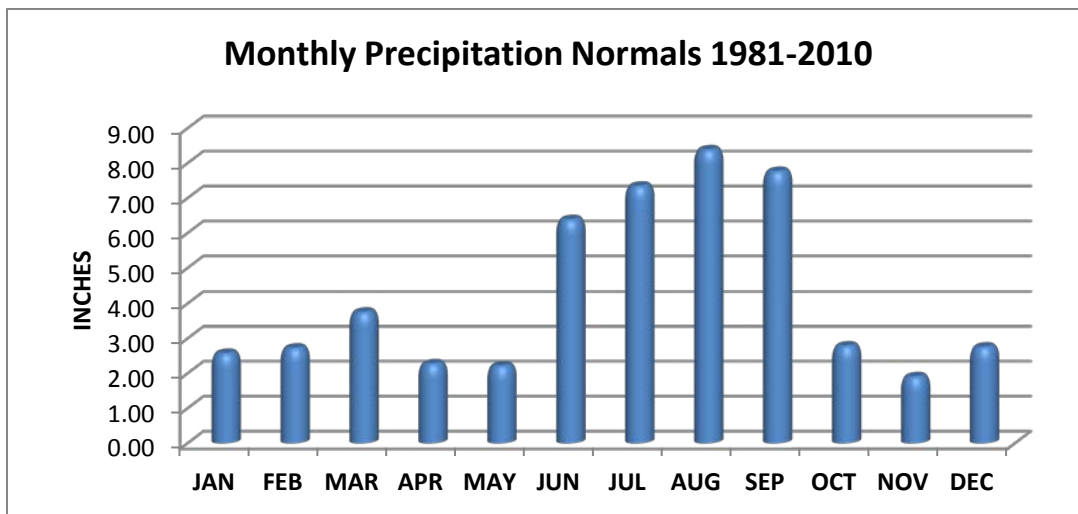
Pinellas County Barrier Islands



Pinellas, like the rest of the Tampa Bay area, has a humid subtropical climate, resulting in warm, humid summers with frequent thunderstorms, and drier mild to cool winters. Pinellas County's peninsular location between Tampa Bay and the Gulf of Mexico introduces large amounts of humidity into the atmosphere and serves to moderate temperatures.



The geography of the peninsula also causes some variance in the county's average temperatures. Southern Pinellas tends to have warmer daily average lows (by about 3 degrees) than areas further north, though daily highs are very close.



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

The Pinellas peninsula receives on average 52 inches of rain per year. Precipitation as snowfall is zero. The peninsula experiences daily patterns of sea breeze associated rainfall mainly during the summer months of June through August. On average there are 244 sunny days per year.

4. FORM OF GOVERNMENT

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

The board is composed of seven commissioners, four from single member districts and three elected at large. The commissioners elect a chairman and vice chairman from among their members. The current commissioners are:

District 1 (at-large):	Janet C. Long, Commissioner
District 2 (at-large):	Norm Roche, Commissioner
District 3 (at-large):	Charlie Justice, Commissioner
District 4:	Susan Latvala, 2014 Vice-Chair
District 5:	Karen Williams Seel, 2014 Chair
District 6:	John Morroni, Commissioner
District 7:	Kenneth T. Welch, Commissioner

The appointed county administrator is Mark S. Woodard.

Maps of the Board of County Commissioners districts are presented on page C-2 of this document.

For a more complete description of the structure of Pinellas County government, please see pages B2 and B-3. In addition to the county, municipal and special district authorities, and the Pinellas School Board and Pinellas Suncoast Transit Authority are separately elected governmental units. The Pinellas School Board is responsible for K-12 public education in the school district, which has the same jurisdictional boundaries as the County. The School Board administrative headquarters is located in the City of Largo.

The County currently has 24 incorporated municipalities, and 13 census designated places (CDP) within the unincorporated area: Bardmoor, Bay Pines, Bear Creek, East Lake, Feather Sound, Greenbriar, Harbor Bluffs, Lealman, Palm Harbor, Ridgecrest, South Highpoint, Tierra Verde, and West Lealman.

5. DEMOGRAPHICS AND ECONOMY

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

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

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

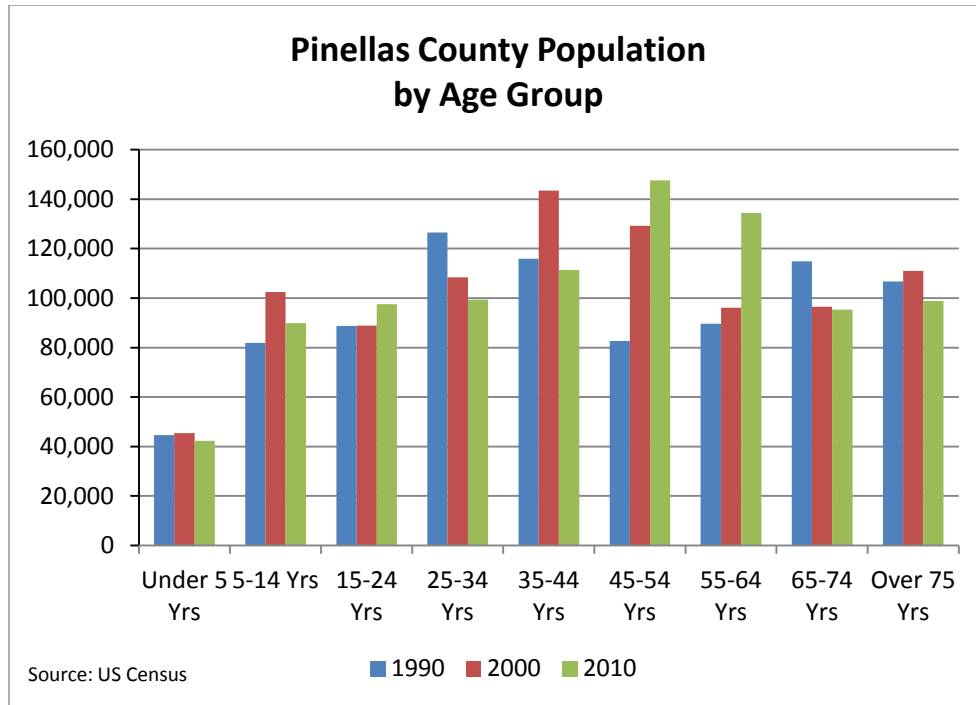
POPULATION

- The County's permanent population estimate, as of April 1, 2013, was 926,610.
- Pinellas County is the most densely populated county in Florida.
- The unincorporated permanent population estimate, as of April 1, 2013, was 271,227.
- The number of housing units estimated in 2013 is 501,099.
- In 2010, the average household size in Pinellas County was 2.16 persons, slightly smaller than both the statewide and the national averages.

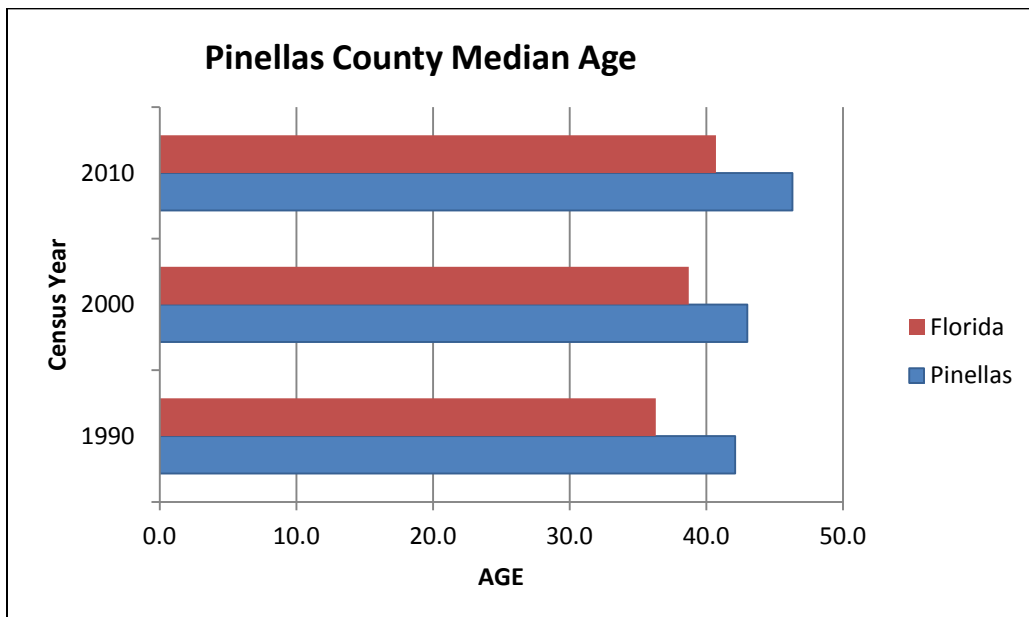
The 2013 population estimates for the county, the unincorporated area, and the 24 municipalities are listed below. Municipal and unincorporated area population estimates have increased slightly since 2010, with the exception of the municipalities of Seminole, Kenneth City, and Belleair Shore.

County/Municipality	April 1, 2013 Population*	2010 Census
<i>Pinellas County</i>	926,610	916,542
Unincorporated	271,227	270,494
St. Petersburg	249,704	244,769
Clearwater	109,065	107,685
Largo	78,488	77,648
Pinellas Park	49,939	49,079
Dunedin	35,558	35,321
Tarpon Springs	23,935	23,484
Seminole	17,202	17,233
Safety Harbor	16,944	16,884
Oldsmar	13,725	13,591
Gulfport	12,071	12,029
St. Pete Beach	9,363	9,346
Treasure Island	6,787	6,705
South Pasadena	5,081	4,964
Kenneth City	4,975	4,980
Madeira Beach	4,313	4,263
Indian Rocks Beach	4,172	4,113
Belleair	3,900	3,869
Redington Shores	2,144	2,121
Belleair Bluffs	2,037	2,031
Belleair Beach	1,572	1,560
North Redington Beach	1,441	1,427
Redington Beach	1,437	1,417
Indian Shores	1,423	1,420
Belleair Shore	107	109

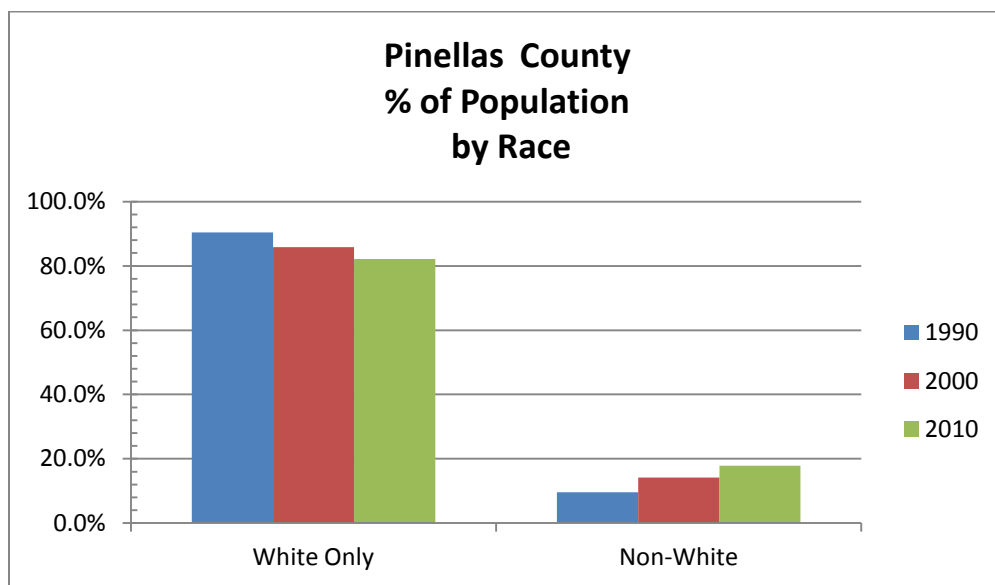
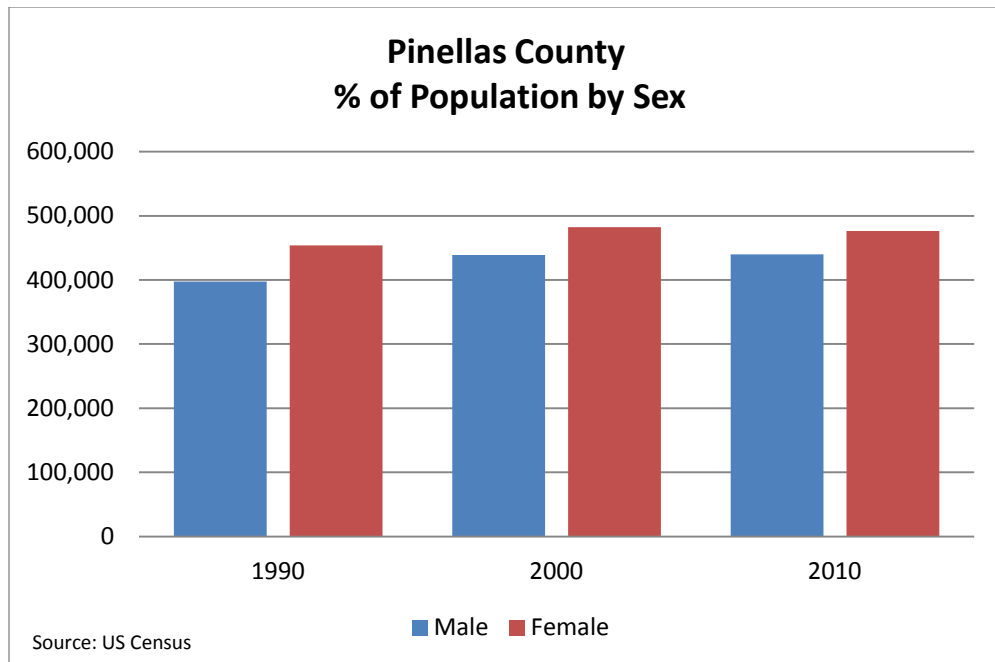
*Bureau of Economic and Business Research, UF



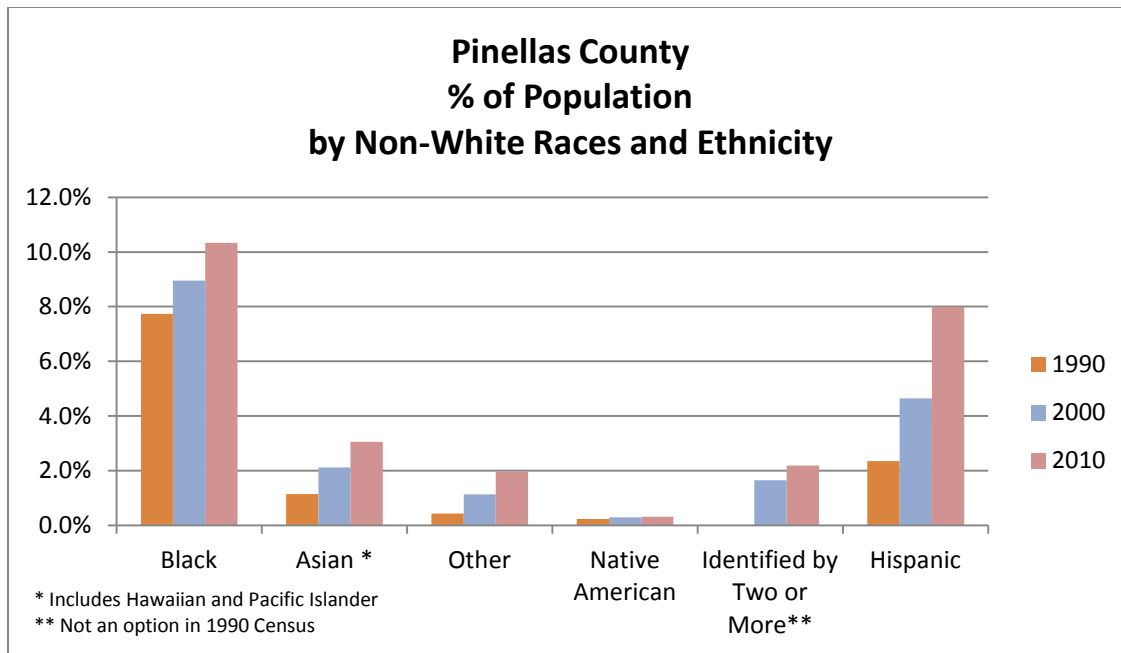
The chart above shows that the largest age group within the County has trended older over the last 30 years: 1990, 25-34 year-olds were 14.9 percent of the total population; 2000, 35-44 year-olds were 15.6 percent; and in 2010, 45-54 year-olds were 16.1 percent of the total population.



The median age of the county remains higher than the state median age. The County population's gender ratio has remained relatively consistent over the years.



The above chart indicates that the county became more race diversified over the last 30 years. This is expected to continue. The majority of the county's population remains self identified as white.



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

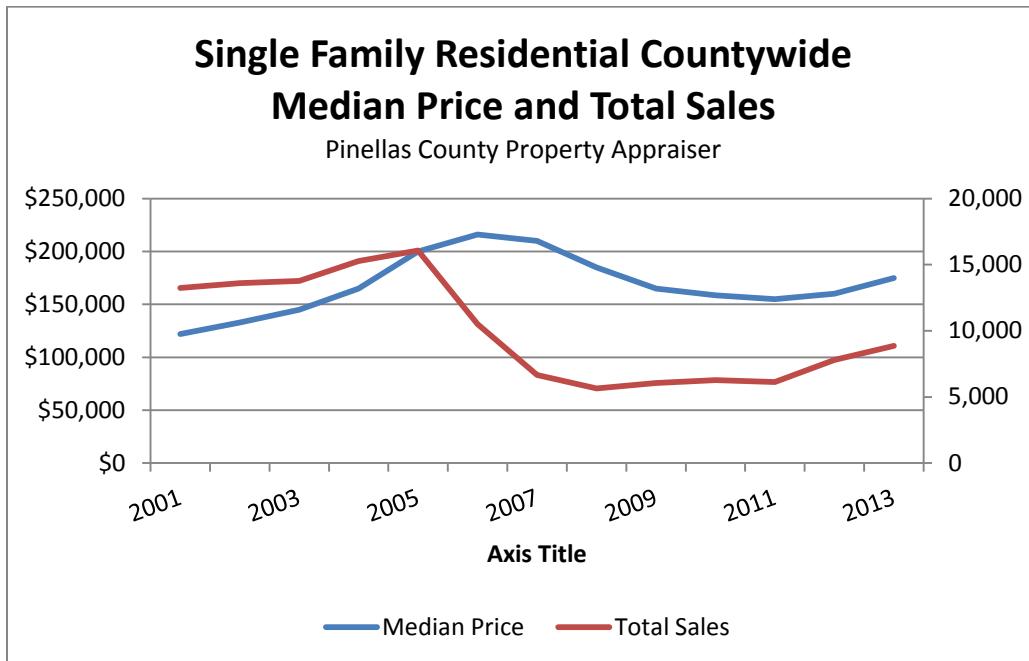
ECONOMY

- Pinellas has the second largest base of manufacturing employment in Florida, and more manufacturing employment than Hillsborough, Pasco and Hernando counties combined. This results in excellent availability of a quality workforce in engineering, production, research and management of manufacturing firms.
- The county has well-developed targeted industry clusters in medical technologies/life sciences, aviation/aerospace, defense/national security, business services, financial services, information technology and microelectronics. This means there is an extensive network of suppliers, service-providers, joint venture partners and business associations to support operations in these fields.
- Pinellas County offers excellent existing industry support programs. For each of the past eight years, Pinellas County led the state in the amount of incumbent worker training (IWT) dollars awarded to local companies.
- The total number of people employed in Pinellas County has grown by 12,041 from July 2013 to July 2014 and by 49,809 since the lowest level back in January of 2010. The County has regained a little over 97 percent of the jobs lost during the recession.
- Pinellas' July 2013 unemployment rate was 7.4 percent, lower than the state and lower than most other counties in the Tampa Bay area, except Sarasota (at 7.1 percent). The lowest pre-recession unemployment rate was 2.8 percent in December 2006. The rate peaked at 12.3 percent in January 2010.
- From 1990 to 2012, Pinellas County had a higher per capita income than the MSA, Florida, and the U.S. The average wage in Pinellas has increased from \$33,117 in 2003 to \$43,498 (preliminary) in 2013, actually continuing to rise throughout the recession. The average wage for targeted industries grew even faster – from \$52,404 to \$71,563 from 2003 to 2013.
- The most recent data show that five sectors - health care and social assistance (18%), professional, management & administrative services (15%), retail trade (13%), accommodation and food services (11%), and manufacturing (8%) - together employ about two-thirds of the Pinellas County workforce.

MAJOR EMPLOYERS	
Top Non-Government Employers	Top Government Employers
All Children's Hospital Morton Plant Hospital Raymond James HSN (Home Shopping Network) Mease Hospital FIS Management Bright House Networks St. Anthony's Hospital Tech Data Honeywell	Pinellas County School Board US Department of Veteran Affairs City of St. Petersburg St. Petersburg College Pinellas County Sheriff's Office Pinellas County Board of County Commissioners City of Clearwater US Postal Services City of Largo Pinellas County Housing Authority
Source: Pinellas County Planning and Development Services, Economic Development Division	

The 2012 median household income for the county was \$44,819, a 4.8% increase. Total employment for the county has increased from 414,673 in July 2013 to 426,714 in July 2014. The July 2014 unemployment rate was 6.4 percent. The 2013 average unemployment rate was 7.1 percent which decreased from the 8.7 percent average in 2012.

The median price of home sales indicates economic recovery in the real estate market since the Great Recession. In 2013, the median sales price was \$175,000, a 9.4% increase from the median price in 2012.



Other real property information is shown below.

PROPERTY TAXES

Top Ten Real Property Owners (2014)	
1	Bellweather Properties Florida (real estate)
2	DeBartolo (Tyrone Square, Inc.) (shopping mall)
3	Publix Super Markets (grocery)
4	Walmart Stores East LP (retail)
5	Duke Energy Florida, Inc. (electric utility)
6	Raymond James & Associates, Inc. (financial advisor)
7	Pinellas County (government – leased lands)
8	Largo Medical Center (teaching hospital)
9	301 South Gulfview LLC (investment services)
10	USA Federal National Mortgage Association (Fannie Mae)
Source: 2013 Final (post VAB) Roll, Pinellas County Property Appraiser	

ASSESSED VALUE OF REAL PROPERTY (PRELIMINARY TAX YEAR 2014 FOR FISCAL YEAR 2015 BUDGET)

Category	Number of Parcels	Just Value	Taxable Value	% Growth from 2013 Final Taxable Value
Residential	402,762	61,418,817,969	42,209,383,174	7.3%
Commercial	17,443	10,463,910,082	9,563,221,932	4.9%
Industrial	4,852	2,689,437,736	2,616,957,142	4.9%
Government	838	3,502,967,741	7,157,007	-42.4%
Institutional	1,722	3,296,032,197	841,062,368	15.4%
Other	<u>6,581</u>	<u>742,523,511</u>	<u>258,011,535</u>	<u>3.0%</u>
Total	<u>434,198</u>	<u>82,113,689,236</u>	<u>55,495,793,158</u>	<u>6.8%</u>
Source: Pinellas County Property Appraiser, Preliminary Land Use Recap Report 2014. Final (Post VAB) Roll. Certified values for 2014 will not be available 2015.				

INFRASTRUCTURE

- The County is served by major highways including Interstate-275, Interstate-175, Interstate-375, U.S. Highway 19, and U.S. Highway 92.
- There are 115 bridges in the County. The original Gandy Bridge opened in 1924, and shortened the traveling distance between St. Petersburg and Tampa from 43 to 19 miles. The first span of the Sunshine Skyway Bridge opened in 1954, linking south Pinellas County with Manatee County. The current bridge, with a four lane, cable-stayed concrete 1,200 foot main span, was completed in 1987. Vertical clearance in the shipping channel is 190 feet.
- Airports: County: St. Petersburg-Clearwater International Airport (PIE)
Others: Clearwater Executive Airpark
Albert Whitted Airport

Aviation history was made in Pinellas County when Tony Jannus piloted the world's first scheduled commercial airline flight from St. Petersburg to Tampa.

CULTURAL, EDUCATIONAL, ENVIRONMENTAL AND RESEARCH INSTITUTIONS

The St. Petersburg/Clearwater area is the leading tourist destination on Florida's Gulf Coast, drawing 16.1 million visitors in 2012 to its parks and beaches. Overnight visitors staying with friends/family or in commercial lodgings numbered over 5.4 million. Two of the top beaches in the United States are located in Pinellas County, according to America's Best Beaches list. The County's Fort De Soto Park in 2005 and Caladesi Island State Park in 2008 were named "America's Number One Beach" by Dr. Stephen Leatherman of the Laboratory for Coastal Research/National Healthy Beaches Campaign. The County has over 35 miles of sandy beaches and 588 miles of coastline.

LOCAL DESTINATIONS/INSTITUTIONS

County: Pinewood Cultural Park / Heritage Village / The Florida Botanical Gardens
Brooker Creek and Weedon Island environmental education centers

Others:

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

SPORTS AND RECREATIONAL ACTIVITIES

Tampa Bay Rays Major League Baseball (Tropicana Field, St. Petersburg)
Spring training baseball: Phillies (Clearwater), Blue Jays (Dunedin)
Egmont Key National Wildlife Refuge (accessed from Pinellas County)

State Parks:

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

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

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

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

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

Historical information in this section is adapted from *A Short History of Urban Development in Pinellas County, Florida* (Pinellas County Planning Department, 2003) and publications of the County Extension service.

Pinellas County

Florida's 6th most populous county
with 4.8% of Florida's population



Population

Census Population	Pinellas County	Florida
1980 Census	728,531	9,746,961
1990 Census	851,659	12,938,071
% change 1980-90	16.9%	32.7%
2000 Census	921,495	15,982,824
% change 1990-00	8.2%	23.5%
2010 Census	916,542	18,801,332
% change 2000-10	-0.5%	17.6%
Hispanic or Latino	73,241	4,223,806
% Hispanic or Latino	8.0%	22.5%
Under 18 years of age	162,888	4,002,113
% Under 18 years of age	17.8%	21.3%
65 years of age and over	194,099	3,259,602
% 65 years of age and over	21.2%	17.3%
Median Age	46.3	40.7
Estimates and Projections		
2013 Estimate	926,610	19,259,543
% change 2010-13	1.1%	2.4%
2015 Projection based on 2012 estimate	920,995	19,750,577
% change 2010-15	0.5%	5.0%
2020 Projection based on 2012 estimate	922,372	21,141,318
% change 2015-20	0.1%	7.0%
Density		
Persons per square mile		
2000	3,292.0	296.4
2010	3,347.5	350.6
2013	3,384.3	359.2

Households and Family Households

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

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

Employment by Industry

Number of Establishments, 2012	Pinellas County	Florida
All industries	30,941	615,137
Natural Resource & Mining	51	5,332
Construction	2,843	57,600
Manufacturing	1,269	18,370
Trade, Transportation and Utilities	6,150	139,949
Information	457	10,214
Financial Activities	3,526	65,545
Professional & Business Services	7,042	139,196
Education & Health Services	3,597	64,254
Leisure and Hospitality	3,035	52,481
Other Services	2,722	52,751
Government	192	6,723

Industries may not add to the total due to confidentiality and unclassified.

Housing

Housing Counts	Pinellas County	Florida
Housing units, 2000 Census	481,573	7,302,947
Occupied	414,968	6,337,929
Owner-occupied	293,866	4,441,799
Renter-occupied	121,102	1,896,130
Vacant	66,605	965,018
Housing units, 2010 Census	503,634	8,989,580
Occupied	415,876	7,420,802
Owner-occupied	280,458	4,998,979
Renter-occupied	135,418	2,421,823
Vacant	87,758	1,568,778
Units Permitted		
1990	4,290	126,384
2000	2,776	155,269
% change 1990-2000	-35.3%	22.9%
2010	697	38,679
% change 2000-10	-74.9%	-75.1%
2012	1,561	64,810
% change 2010-12	124.0%	67.6%

Population Characteristics

	Pinellas County	Florida
Language spoken at home other than English		
Persons aged 5 and over	13.1% +/- 0.3%	27.3% +/- 0.1%
Place of birth		
Foreign born	11.2% +/- 0.3%	19.3% +/- 0.1%
Veteran status		
Civilian population 18 and over	13.1% +/- 0.2%	10.8% +/- 0.1%

Residence 1 Year Ago

Persons aged 1 and over	Pinellas County	Florida
Same house	84.8% +/- 0.4%	83.7% +/- 0.1%
Different house in the U.S.	14.6% +/- 0.5%	15.5% +/- 0.1%
Different county in Florida	2.1% +/- 0.2%	3.0% +/- 0.1%
Different county in another state	2.6% +/- 0.2%	2.7% +/- 0.1%
Abroad	0.6% +/- 0.1%	0.8% +/- 0.1%

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

Employment by Industry

Average Annual Employment,
% of All Industries, 2012

	Pinellas County
All industries	382,486
Natural Resource & Mining	0.0%
Construction	4.4%
Manufacturing	8.0%
Trade, Transportation and Utilities	17.7%
Information	1.9%
Financial Activities	7.4%
Professional & Business Services	15.2%
Education & Health Services	18.5%
Leisure and Hospitality	12.6%
Other Services	3.0%
Government	11.2%

Industries may not add to the total due to confidentiality and unclassified.

Labor Force

Labor Force as Percent of Population
Aged 18 and Older

	Pinellas County
1990	60.4%
2000	63.3%
2010	57.8%
2013*	59.0%

*preliminary

Average Annual Wage, 2012

	Pinellas County	Florida
All industries	\$43,958	\$43,210
Natural Resource & Mining	\$31,830	\$27,002
Construction	\$40,626	\$41,561
Manufacturing	\$56,617	\$53,284
Trade, Transportation and Utilities	\$36,394	\$38,621
Information	\$57,112	\$66,822
Financial Activities	\$62,387	\$61,401
Professional & Business Services	\$54,862	\$53,128
Education & Health Services	\$44,530	\$45,165
Leisure and Hospitality	\$20,910	\$22,304
Other Services	\$31,246	\$30,377
Government	\$47,268	\$47,898

Income and Financial Health

Personal Income (\$000s)

	Pinellas County	Florida
1990	\$17,936,820	\$253,324,396
2000	\$29,772,294	\$466,644,105
% change 1990-2000	66.0%	84.2%
2010	\$39,598,328	\$725,436,258
% change 2000-10	33.0%	55.5%
2011	\$41,677,239	\$761,303,232
% change 2010-11	5.2%	4.9%
2012	\$43,784,138	\$792,255,386
% change 2011-12	5.1%	4.1%

Per Capita Personal Income

	Pinellas County	Florida
1990	\$20,950	\$19,437
2000	\$32,286	\$29,079
% change 1990-00	54.1%	49.6%
2010	\$43,211	\$38,493
% change 2000-10	33.8%	32.4%
2011	\$45,428	\$39,896
% change 2010-11	5.1%	3.6%
2012	\$47,523	\$41,012
% change 2011-12	4.6%	2.8%

Earnings by Place of Work (\$000s)

1990	\$9,789,505	\$161,178,093
2000	\$19,626,955	\$312,145,185
% change 1990-2000	100.5%	93.7%
2010	\$23,595,199	\$438,536,041
% change 2000-10	20.2%	40.5%
2011	\$23,921,100	\$449,707,599
% change 2010-11	1.4%	2.5%
2012	\$25,168,420	\$469,206,462
% change 2011-12	5.2%	4.3%

Median Income

Median Household Income	\$46,051 +/- \$671	\$47,309 +/- \$189
Median Family Income	\$59,516 +/- \$790	\$57,128 +/- \$266

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

Percent in Poverty, 2012

All ages in poverty	14.1%	17.2%
Under age 18 in poverty	21.4%	25.6%
Ages 5-17 in families in poverty	19.6%	24.1%

Education

Personal Bankruptcy Filing Rate
(per 1,000 population)

	Pinellas County	Florida
2011	4.56	4.76
2012	3.96	4.06
State Rank	15	NA

Note: Florida numbers exclude Miami-Dade County.

Public Education Institutions

	Pinellas County	Florida
Total	133	3,540
Elementary	78	1,934
Middle	20	604
Senior High	18	617
Combination	17	385

Quality of Life

Crime

	Pinellas County	Florida
Crime rate, 2012 (index crimes per 100,000 population)	4,211.5	3,805.8
Admissions to prison FY 2012-13	1,883	33,295
Admissions to prison per 100,000 population FY 2012-13	203.2	172.9

Workers Aged 16 and Over

Place of Work in Florida		
Worked outside county of residence	12.8% +/- 0.4%	17.5% +/- 0.1%
Travel Time to Work		
Mean travel time to work (minutes)	23.3 +/- 0.2	25.8 +/- 0.1

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

Educational attainment

Persons aged 25 and older		
% HS graduate or higher	88.3% +/- 0.3%	85.5% +/- 0.1%
% bachelor's degree or higher	27.0% +/- 0.5%	26.0% +/- 0.1%

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

Reported County Government Revenues and Expenditures

Revenue 2011-12	Pinellas County	Florida*	Expenditures 2011-12	Pinellas County	Florida*
Total - All Revenue Account Codes (\$000s)	\$1,227,824.8	\$34,425,008.3	Total - All Expenditure Account Codes (\$000s)	\$ 1,168,562.2	\$ 34,385,709.0
Per Capita \$	\$1,334.04	\$1,891.00	Per Capita \$	\$ 1,269.65	\$ 1,888.84
% of Total	100.0%	100.0%	% of Total	100.0%	100.0%
Taxes (\$000s)	\$489,239.1	\$10,666,412.1	General Government Services** (\$000s)	\$ 251,524.7	\$ 6,203,886.6
Per Capita \$	\$531.56	\$585.92	Per Capita \$	\$ 273.28	\$ 340.78
% of Total	39.8%	31.0%	% of Total	21.5%	18.0%
Permits, Fee, and Special Assessments (\$000s)	\$9,498.4	\$1,193,666.3	Public Safety (\$000s)	\$ 417,161.3	\$ 7,813,840.4
Per Capita \$	\$10.32	\$65.57	Per Capita \$	\$ 453.25	\$ 429.22
% of Total	0.8%	3.5%	% of Total	35.7%	22.7%
Intergovernmental Revenues (\$000s)	\$152,781.2	\$4,346,473.9	Physical Environment (\$000s)	\$ 203,542.6	\$ 4,014,821.8
Per Capita \$	\$166.00	\$238.76	Per Capita \$	\$ 221.15	\$ 220.54
% of Total	12.4%	12.6%	% of Total	17.4%	11.7%
Charges for Services (\$000s)	\$479,060.9	\$10,959,204.3	Transportation (\$000s)	\$ 79,220.5	\$ 4,159,690.0
Per Capita \$	\$520.50	\$602.00	Per Capita \$	\$ 86.07	\$ 228.50
% of Total	39.0%	31.8%	% of Total	6.8%	12.1%
Judgments, Fines, and Forfeits (\$000s)	\$4,619.2	\$141,680.8	Economic Environment (\$000s)	\$ 58,950.8	\$ 1,279,096.8
Per Capita \$	\$5.02	\$7.78	Per Capita \$	\$ 64.05	\$ 70.26
% of Total	0.4%	0.4%	% of Total	5.0%	3.7%
Miscellaneous Revenues (\$000s)	\$70,770.7	\$996,360.7	Human Services (\$000s)	\$ 64,336.9	\$ 3,027,557.9
Per Capita \$	\$76.89	\$54.73	Per Capita \$	\$ 69.90	\$ 166.31
% of Total	5.8%	2.9%	% of Total	5.5%	8.8%
Other Sources (\$000s)	\$21,855.4	\$6,121,210.3	Culture / Recreation (\$000s)	\$ 25,526.2	\$ 1,383,527.9
Per Capita \$	\$23.75	\$336.24	Per Capita \$	\$ 27.73	\$ 76.00
% of Total	1.8%	17.8%	% of Total	2.2%	4.0%
			Other Uses and Non-Operating (\$000s)	\$ 11,992.9	\$ 5,598,084.4
			Per Capita \$	\$ 13.03	\$ 307.51
			% of Total	1.0%	16.3%
			Court-Related Expenditures (\$000s)	\$ 56,306.2	\$ 905,203.2
			Per Capita \$	\$ 61.18	\$ 49.72
			% of Total	4.8%	2.6%

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

** (Not Court-Related)

State Infrastructure

Transportation	Pinellas County	Florida
State Highway		
Centerline Miles	221.2	12,085.9
Lane Miles	1,064.3	43,337.4
State Bridges		
Number	179	6,702
State Facilities		
Buildings/Facilities (min. 300 Square Feet)		
Number	242	15,493
Square Footage	4,378,538	214,003,935
State Lands		
Conservation Lands		
Parcels	113	38,277
Acreage	8,955.6	3,151,774.9
Non-Conservation Lands		
Parcels	310	5,859
Acreage	366.2	163,209.3

State and Local Taxation

2013 Ad Valorem Millage Rates	Pinellas County
	County-Wide Not County-Wide*
County	5.3377 1.7660
School	8.0600
Municipal	
Special Districts	1.2959 0.9413

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

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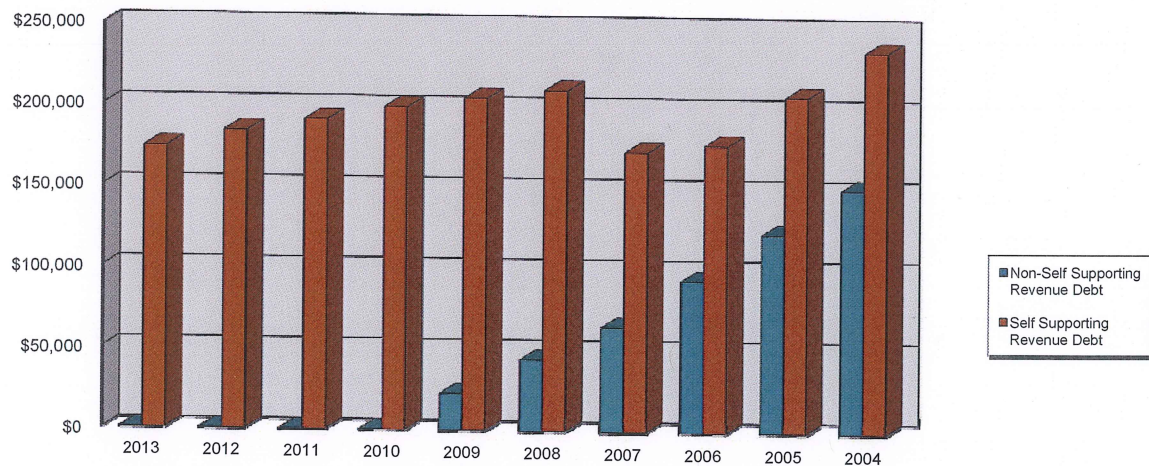
February 2014



Pinellas County Bonded Debt

Last ten years
(dollars in thousands)

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Non-Self Supporting										
Supporting	\$ -	\$ -	\$ -	\$ -	\$ 22,600	\$ 44,035	\$ 64,385	\$ 93,533	\$ 122,570	\$ 150,445
Self Supporting										
Revenue Debt	174,005	183,915	191,155	199,200	205,090	210,370	172,735	177,275	207,425	235,550
Total Debt	<u>\$ 174,005</u>	<u>\$ 183,915</u>	<u>\$ 191,155</u>	<u>\$ 199,200</u>	<u>\$ 227,690</u>	<u>\$ 254,405</u>	<u>\$ 237,120</u>	<u>\$ 270,808</u>	<u>\$ 329,995</u>	<u>\$ 385,995</u>



**Comparison of Outstanding Bonded Debt
and Debt Ratios with Other Florida Counties
as of September 30, 2013**

(most current data available)

	Pinellas County	Hillsborough County	Orange County	Palm Beach County	Duval County ^c
Population ^a	926,610	1,276,410	1,202,978	1,345,652	876,075
Per Capita Personal Income ^b	\$ 47,523	\$ 40,042	\$ 36,990	\$ 56,078	\$ 41,069
Taxable Assessed Property Value (000's)	\$ 54,350,310	\$ 63,844,000	\$ 81,060,444	\$ 158,149,856	\$ 43,739,023
General Bonded Debt	\$ -	\$ 68,045,000	\$ -	\$ 187,210,000	\$ -
General Bonded Debt per Capita	\$ -	\$ 53.31	\$ -	\$ 139.12	\$ -
General Bonded Debt as % of Personal Income, per Capita	0.00%	0.13%	0.00%	0.25%	0.00%
General Bonded Debt as % of Taxable Assessed Value	0.00%	0.11%	0.00%	0.12%	0.00%
Non-Self Supporting Revenue Debt	\$ -	\$ 442,640,000	\$ 313,525,491	\$ 736,861,034	\$ 2,304,816,000
Non-Self Supporting Revenue Debt per Capita	\$ -	\$ 346.79	\$ 260.62	\$ 547.59	\$ 2,630.84
Non-Self Supporting Revenue Debt as % of Personal Income, per Capita	0.00%	0.87%	0.70%	0.98%	6.41%
Non-Self Supporting Revenue Debt as % of Taxable Assessed Value	0.00%	0.69%	0.39%	0.47%	5.27%
Self Supporting Debt	\$ 174,005,000	\$ 338,490,000	\$ 809,345,000	\$ 298,877,733	\$ 257,674,000
Self Supporting Debt per Capita	\$ 187.79	\$ 265.19	\$ 672.78	\$ 222.11	\$ 294.12
Self Supporting Debt as % of Personal Income, per Capita	0.40%	0.66%	1.82%	0.40%	0.72%
Self Supporting Debt as % of Taxable Assessed Value	0.32%	0.53%	1.00%	0.19%	0.59%

(a) Most recent population information obtained from the Office of Economic & Demographic Research website (April 1, 2013).

(b) Most recent Personal Income provided by the Bureau of Economic Analysis of the U.S. Department of Commerce is 2012, which was applied to 2013 population estimates.

(c) Duval County is a consolidated city/county political entity where all municipalities (except Jacksonville Beach, Atlantic Beach, Neptune Beach and the Town of Baldwin), authorities and public agencies (except Duval County School Board) were consolidated.

Debt Per Capita

