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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).

Budget Policies

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

General Fund Reserve (Ending Balance)

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

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

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

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

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

General Fund Reserves (Committed and Assigned Fund Balance)

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

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

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

Budget Policies

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

Use of Reserves:

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

Restoration of General Fund Reserves:

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

General Fund – Unrestricted Unassigned Fund Balance

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

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

Budget Policies

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

Other Operating Funds Reserves

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

Balanced budget

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

Long-range planning

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

Budget Policies

Physical Asset Inventory

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

Asset Preservation

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

Revenue Diversification

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

Fees and Charges

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

Budget Policies

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

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

Use of Grants

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

Debt Capacity, Issuance, and Management

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

Operating/Capital Expenditure Accountability

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

Budget Policies

Internal Service Funds

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

BASIS OF ACCOUNTING – FINANCIAL STATEMENTS

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

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

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

BASIS OF ACCOUNTING – BUDGET

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

BUDGET PROCESS AND CALENDAR

Budget Process

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

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

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

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

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

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

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

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

Budgetary Control and Adjustments

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

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

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

FY2015 BUDGET CALENDAR

| 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 |

FY2015 BUDGET CALENDAR

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 |

**FY2015 BUDGET
SUMMARY OF FEE CHANGES**

| 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> a. Limited Veterinary Service b. Extensive Veterinary Service c. Emergency Veterinary Service | 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. |

**FY2015 BUDGET
SUMMARY OF FEE CHANGES**

| 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 | \$91.00 Each <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. |

**FY2015 BUDGET
SUMMARY OF FEE CHANGES**

| 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) | |

**FY2015 BUDGET
SUMMARY OF FEE CHANGES**

| 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 | | |
| 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> <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. |

**FY2015 BUDGET
SUMMARY OF FEE CHANGES**

| 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 Proposed 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 Proposed 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 | | | \$ 150,000 | | |
| Total Revenues | | | \$ 2,160,480 | | |
| TOTAL RESOURCES | | | | | |
| | | | | | \$2,316,530 |
| 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 | | \$432,160 | | | |
| Total Reserves | | | \$432,160 | | |
| Total Expenditures + Reserves | | | | | \$ 2,316,530 |

