

---

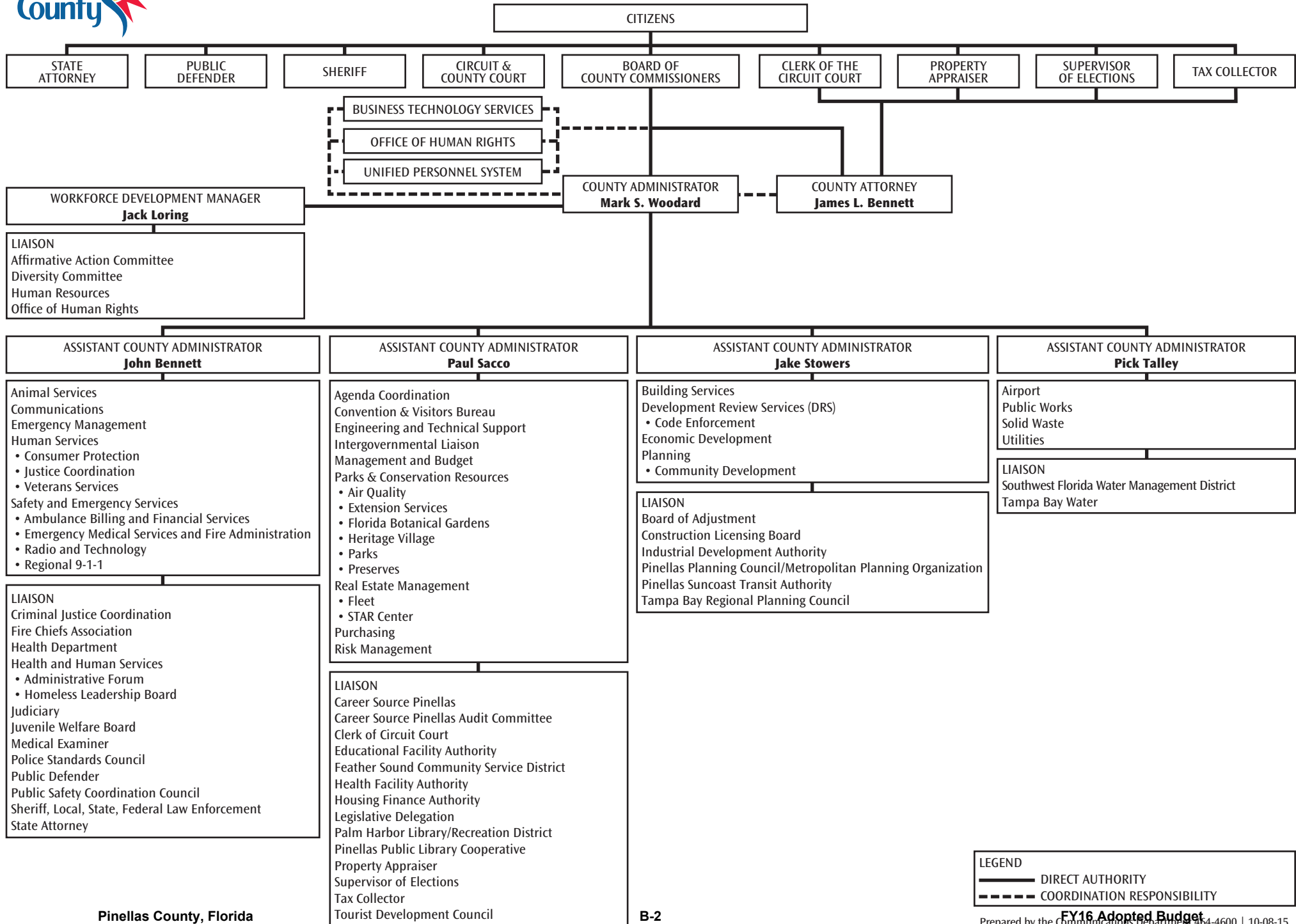
## BUDGET SUMMARY TABLE OF CONTENTS

---

Pinellas County Organization Chart.....	B-2
Description of Pinellas County Government.....	B-3
Appropriations and Sources Table .....	B-4
Ad Valorem and Millages Table.....	B-5
Sources and Uses Graphics.....	B-6
Summary of Budgets – FY16 .....	B-7
Appropriations by Function and Activity.....	B-8
Operating Budget Comparison .....	B-10
Capital Budget Comparison.....	B-12
Operating and Capital Summary .....	B-12
Operating and Capital Graphics .....	B-13
Resources and Balances.....	B-14
Total Fund Budgets .....	B-16
Department/Agency Budgets by Fund Types .....	B-18
Summary of Changes in Fund Balance .....	B-20
Schedule of Budget Transfers.....	B-21
Three-Year Financial Summary.....	B-22
Long Term Debt Structure for Pinellas County.....	B-27
Debt Service Summary.....	B-28
Personnel Position Comparison .....	B-31
Personnel Position Comparison Summary .....	B-32
Economic Trends and Major Revenues .....	B-33
Population .....	B-37
Number of Visitors - St. Petersburg/Clearwater .....	B-37
Unemployment Statistics .....	B-38
Total Labor Force .....	B-38
Housing Units Permitted .....	B-39
Taxable Sales .....	B-39
Taxable Value: Countywide .....	B-40
Taxable Value: Countywide New Construction .....	B-40
Taxable Value: MSTU.....	B-41
Taxable Value: MSTU New Construction .....	B-41
County-wide Aggregate Property Tax Rates.....	B-42
County-wide Property Tax Collections .....	B-42
MSTU Property Tax Rate.....	B-43
MSTU Property Tax Collections.....	B-43
Penny for Pinellas.....	B-44
Local Option Gas Tax .....	B-44
1/2 Cent Sales Tax .....	B-45
State Revenue Sharing.....	B-45
Tourist Development Tax.....	B-46
General Fund Beginning Fund Balance.....	B-46



# Government Organizational Chart



---

# A DESCRIPTION OF PINELLAS COUNTY GOVERNMENT

---

Pinellas County was established in 1912 and is located at the approximate midpoint of the west coast of Florida, bounded on the east by Tampa Bay and on the west by the Gulf of Mexico. The County contains a total area of 439 square miles, of which approximately 280 square miles are land and the balance is water area. With a 2014 estimated permanent population of 933,258, Pinellas County ranks sixth in terms of county population. With the second smallest total land area, Pinellas County is the most densely populated county in Florida with 3,287 people per square land mile. There are 24 incorporated municipalities in Pinellas County. St. Petersburg is the largest city in the County with a 2014 estimated population of 252,372. Clearwater, the County seat, is the second largest city, with a 2014 estimated population of 109,340. Approximately 272,348 people reside within unincorporated Pinellas County.

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

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

## **Commissioners Serve on Other Boards**

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

## **Elected Officials**

Elected Officials include the Board of County Commissioners, the Judiciary, the State Attorney, Public Defender and five Constitutional Officers: the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all or, in some cases, a portion of the operating budgets of the Elected Officials. The Constitutional Officers maintain separate accounting systems and budgets.

## **Other Government Agencies**

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

## **Role of the County Administrator**

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

# PINELLAS COUNTY BUDGET FY16 \$2,061,154,040

APPROPRIATIONS	ORGANIZATION COST SUMMARY (In Millions)						
	Board of County Commissioners \$1,359.5 – 66.0%			Constitutional Officers \$323.7 – 15.7%			Others \$377.9 – 18.3%
	<u>Budget Summary</u>	<u>Operating Costs</u>	<u>CIP Costs</u>	<u>Budget Summary</u>	<u>Operating Costs</u>	<u>CIP Costs</u>	<u>Budget Summary</u>
	* Board County Comm.	\$ 1.8		* Clerk of the Court	\$ 10.7		Operating costs: \$375.1
	* County Attorney	4.6		* Property Appraiser	10.2		CIP Costs: \$ 2.8
	* County Administrator:			* Sheriff	265.2	\$ 12.2	Includes Independent and
	Enterprise Services	343.5	\$ 306.6	* Supervisor of Elections	7.4		Special purpose agencies
	(Self-supporting			* Tax Collector	18.1		such as:
	Services for Water,						* Court Support
	Sewer, Solid Waste and						* General Government
	Airport)						* Voted Fire Districts
	Governmental Services	515.8	187.2				* Other Voted Districts
	( Parks, Road Maintenance,						* Unified Personnel System
	EMS, etc.)						* Business Technology
	Total	\$865.7	\$493.8	Total	\$311.6	\$ 12.2	Services
							* Risk Financing
MAJOR COUNTY SERVICES COST SUMMARY (Including Reserves)							
Physical Environment	Governmental Support	Public Safety	Transportation	Economic Environment	Human Services	Culture & Recreation	
\$633.8 30.8%	\$478.5 23.2%	\$489.5 23.7%	\$234.5 11.4%	\$107.3 5.2%	\$74.6 3.6%	\$42.9 2.1%	
SOURCES	ANTICIPATED COUNTY RESOURCES (Including Fund Balances)						
	Intergovernmental (including State & Federal)	Fees & Charges	Other Revenues	Property Taxes	Designated Funds		
	\$120.8 5.9%	\$471.5 22.9%	\$270.4 13.1%	\$430.5 20.9%	\$767.9 37.2%		
	Examples:	Examples:	Examples:	Major Millages:	Examples:		
	* State Revenue Sharing	* Enterprises Charges	* Local Option Taxes	* County-wide 6.2535	* Bond Proceeds		
	* Grants	* Government Charges	* Judgments, Fines and Forfeitures	* Municipal Services 2.0857	* "Pay as you go" Reserves		
	* State Gas Taxes	* Miscellaneous Fees	* Interest and Rents	* Library Cooperative 0.5000	* Reserve – Fund Balance		

## AD VALOREM AND MILLAGES

	FY15				FY16			
	Millage	Taxable Value of 1 Mill	Budgeted Ad Valorem	Projected Ad Valorem @ 95%	Millage	Taxable Value of 1 Mill	Budgeted Ad Valorem	Projected Ad Valorem @ 95%
<b><u>County-Wide</u></b>								
General Fund	5.2755	59,650,850	314,688,058	298,953,660	5.2755	63,693,961	336,017,490	319,216,620
<i>Special Revenue</i>								
Health	0.0622	59,650,850	3,710,283	3,524,770	0.0622	63,693,961	3,961,764	3,763,680
Emergency Medical Services	<u>0.9158</u>	<u>55,402,977</u>	<u>50,738,047</u>	<u>48,201,150</u>	<u>0.9158</u>	<u>59,352,977</u>	<u>54,355,457</u>	<u>51,637,690</u>
<b>Total B.C.C. County-Wide</b>	6.2535	n/a	369,136,388	350,679,580	6.2535	n/a	394,334,711	374,617,990
<b><u>Dependent MSTU Special Dsts</u></b>								
Municipal Service Taxing Unit	2.0857	15,026,224	31,340,196	29,773,190	2.0857	15,774,699	32,901,290	31,256,230
Public Library Cooperative-MSTU	0.5000	9,197,578	4,598,789	4,368,850	0.5000	9,615,728	4,807,864	4,567,480
Palm Harbor Rec. & Library Dst	0.5000	3,457,176	1,728,588	1,642,160	0.5000	3,666,879	1,833,440	1,741,770
Feather Sound Community Svs Dst	0.5000	256,949	128,474	122,060	0.5000	273,378	136,689	129,860
East Lake Library Svcs District	0.2500	2,466,774	616,694	585,860	0.2500	2,585,631	646,408	614,090
East Lake Recreation Svcs District	0.2500	2,466,774	616,694	-	0.2500	2,585,631	646,408	614,090
<i>Fire Protection Districts</i>								
Belleair Bluffs	1.7320	300,082	519,742	493,760	1.7320	314,146	544,101	516,900
Clearwater	3.2092	903,239	2,898,674	2,753,750	3.2092	953,641	3,060,426	2,907,410
Dunedin	2.9222	301,424	880,822	836,790	2.9222	317,643	928,216	881,810
Gandy	2.2977	50,894	116,939	111,100	2.2977	54,331	124,837	118,600
Largo	3.5609	549,685	1,957,374	1,859,510	3.5609	567,490	2,020,774	1,919,740
Pinellas Park	3.0163	267,228	806,039	765,740	3.0163	273,213	824,093	782,890
Safety Harbor	2.8118	67,990	191,173	181,620	2.8118	72,148	202,865	192,730
Tarpon Springs	2.3745	171,046	406,150	385,850	2.3745	183,453	435,609	413,830
Seminole	1.9581	2,315,647	4,534,268	4,307,560	1.9581	2,446,651	4,790,788	4,551,250
High Point	2.6700	691,764	1,847,010	1,754,660	2.6700	706,084	1,885,245	1,790,990
Tierra Verde	1.9118	799,130	1,527,776	1,451,390	1.9118	838,801	1,603,620	1,523,440
South Pasadena	0.9137	114,822	104,913	99,670	0.9137	123,455	112,801	107,170

# SOURCES & USES

## FY2016 Sources: \$2,061,154,040

Designated Funds \$767.9 37.2%	Fees & Charges \$471.5 22.9%	Property Taxes \$430.5 20.9%	Other Revenues \$270.4 13.1%	State & Federal \$120.8 5.9%
---	---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------



## FY2016 Uses: \$2,061,154,040

Physical Environment \$633.8 30.8%	Governmental Support \$478.5 23.2%	Public Safety \$489.5 23.7%	Transportation \$234.5 11.4%	Human Services \$74.6 3.6%	Economic Environment \$107.3 5.2%	Culture & Recreation \$42.9 2.1%
---	---	--------------------------------------	------------------------------------	-------------------------------------	--	---



(chart values in Millions)

# PINELLAS COUNTY SUMMARY OF BUDGETS - FISCAL YEAR 2016

DESCRIPTION	General County-wide & MSTU Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	TOTAL
<b>SOURCES</b>							
Ad Valorem Taxes *	351,717,630	78,775,430	0	0	0	0	430,493,060
Sales and Use Taxes	10,000,000	60,917,440	0	89,650,550	0	0	160,567,990
Licenses and Permits	1,096,350	25,826,340	0	0	137,310	0	27,060,000
Intergovernmental Revenue	70,370,580	24,777,900	0	25,689,200	570	0	120,838,250
Charges for Services	44,642,420	47,903,110	0	0	244,941,170	9,732,550	347,219,250
Fines & Forfeitures	1,048,850	1,102,310	0	0	0	0	2,151,160
Miscellaneous Revenue	33,591,880	15,120,790	0	1,234,140	11,214,900	3,143,100	64,304,810
Internal Service Charges	3,633,680	0	0	0	0	112,420,570	116,054,250
<b>RECEIPTS (@ 95%)</b>	516,101,390	254,423,320	0	116,573,890	256,293,950	125,296,220	1,268,688,770
Transfers In	3,113,120	3,839,120	0	6,839,890	80,651,120	2,000,000	96,443,250
Debt Proceeds	0	0	0	0	0	0	0
Nonoperating Sources	0	0	0	0	24,588,780	0	24,588,780
Balances Brought Forward	120,387,200	116,611,160	0	76,693,790	369,253,040	84,931,300	767,876,490
<b>TOTAL</b>	<b>639,601,710</b>	<b>374,873,600</b>	<b>0</b>	<b>200,107,570</b>	<b>730,786,890</b>	<b>212,227,520</b>	<b>2,157,597,290</b>
<i>* Including Delinquent Taxes &amp; Redemptions</i>							
<b>APPROPRIATIONS</b>							
General Government	136,813,430	1,341,800	0	9,214,800	18,302,590	135,856,430	301,529,050
Public Safety	291,358,540	137,331,570	0	15,468,530	0	0	444,158,640
Physical Environment	9,337,280	23,032,780	0	27,602,220	342,780,980	0	402,753,260
Transportation	36,100	31,033,330	0	67,815,010	36,908,030	0	135,792,470
Economic Environment	12,968,050	57,432,340	0	10,000,000	0	0	80,400,390
Human Services	63,585,150	9,216,880	0	1,538,000	0	0	74,340,030
Culture/Recreation	19,074,650	7,863,250	0	15,542,000	0	0	42,479,900
Transfers Out	5,839,120	8,367,370	0	1,585,640	80,651,120	0	96,443,250
Reserves	100,589,390	99,254,280	0	51,341,370	252,144,170	76,371,090	579,700,300
<b>TOTAL</b>	<b>639,601,710</b>	<b>374,873,600</b>	<b>0</b>	<b>200,107,570</b>	<b>730,786,890</b>	<b>212,227,520</b>	<b>2,157,597,290</b>

Total of All Budgets **2,157,597,290**

Less Transfers **(96,443,250)**

Total of All Budgets Net of Transfers **2,061,154,040**

## APPROPRIATIONS BY FUNCTION & ACTIVITY

	FY15 Budget	FY16 Request	Change	+/- %
<b>Court-Related Expenditures</b>				
Court Administration - Circuit Juvenile	447,940	465,890	17,950	
Court Administration - Probate	601,680	503,200	(98,480)	
Courthouse Facilities	6,038,000	2,772,000	(3,266,000)	
Drug Court-Circuit Criminal	600,000	600,000	0	
Guardian Ad Litem-Circuit Juvenile	35,000	55,260	20,260	
Information Systems	7,800,580	7,543,980	(256,600)	
Legal Aid	360,770	360,770	0	
Pre-Filing Alternative Dispute Resolution Programs	628,110	663,850	35,740	
Public Defender Administration	836,000	838,770	2,770	
Public Law Library	279,260	261,860	(17,400)	
Trial Court Law Clerks/Legal Support	867,120	662,090	(205,030)	
<b>Total Court-Related Expenditures</b>	<b>18,494,460</b>	<b>14,727,670</b>	<b>(3,766,790)</b>	<b>-20.4%</b>
<b>Culture/Recreation</b>				
Cultural Services	412,300	523,690	111,390	
Libraries	6,159,290	6,398,150	238,860	
Parks and Recreation	32,207,060	35,987,630	3,780,570	
Special Recreation Facilities	319,240	20,930	(298,310)	
<b>Total Culture/Recreation</b>	<b>39,097,890</b>	<b>42,930,400</b>	<b>3,832,510</b>	<b>9.8%</b>
<b>Economic Environment</b>				
Employment Opportunity and Development	724,340	801,370	77,030	
Housing and Urban Development	26,412,070	30,945,940	4,533,870	
Industry Development	51,876,040	74,933,870	23,057,830	
Veteran's Services	663,720	645,500	(18,220)	
<b>Total Economic Environment</b>	<b>79,676,170</b>	<b>107,326,680</b>	<b>27,650,510</b>	<b>34.7%</b>
<b>General Government</b>				
Comprehensive Planning	4,352,300	4,837,350	485,050	
Debt Service Payments	37,044,490	19,188,220	(17,856,270)	
Executive	1,017,420	1,681,370	663,950	
Financial and Administrative	64,346,840	60,318,990	(4,027,850)	
Legal Counsel	4,608,430	4,601,520	(6,910)	
Legislative	90,972,300	102,416,850	11,444,550	
Non-Court Information Systems	47,449,840	48,410,650	960,810	
Other General Governmental Services	224,780,800	222,306,910	(2,473,890)	
<b>Total General Government</b>	<b>474,572,420</b>	<b>463,761,860</b>	<b>(10,810,560)</b>	<b>-2.3%</b>
<b>Human Services</b>				
Health Services	58,410,650	58,410,690	40	
Mental Health Services	610,840	1,689,180	1,078,340	
Other Human Services	8,416,800	6,604,070	(1,812,730)	
Public Assistance Services	6,286,650	7,915,560	1,628,910	
<b>Total Human Services</b>	<b>73,724,940</b>	<b>74,619,500</b>	<b>894,560</b>	<b>1.2%</b>
<b>Physical Environment</b>				
Conservation and Resource Management	24,182,250	27,649,710	3,467,460	
Flood Control/Stormwater Management	34,470,590	34,310,640	(159,950)	
Garbage/Solid Waste Control Services	326,954,040	317,795,630	(9,158,410)	
Sewer/Wastewater Services	114,399,840	122,971,380	8,571,540	
Water Utility Services	126,167,450	131,111,100	4,943,650	
<b>Total Physical Environment</b>	<b>626,174,170</b>	<b>633,838,460</b>	<b>7,664,290</b>	<b>1.2%</b>

## APPROPRIATIONS BY FUNCTION & ACTIVITY

	FY15 Budget	FY16 Request	Change	+/- %
<b>Public Safety</b>				
Ambulance and Rescue Services	119,263,520	131,774,440	12,510,920	
Consumer Affairs	1,242,960	1,228,800	(14,160)	
Detention and/or Correction	29,593,590	15,335,260	(14,258,330)	
Emergency and Disaster Relief Services	19,204,300	21,610,150	2,405,850	
Fire Control	26,257,150	27,473,600	1,216,450	
Law Enforcement	252,722,880	268,788,580	16,065,700	
Medical Examiners	5,345,790	5,514,080	168,290	
Other Public Safety	5,490,040	5,331,410	(158,630)	
Protective Inspections	12,262,260	12,392,390	130,130	
<b>Total Public Safety</b>	<b>471,382,490</b>	<b>489,448,710</b>	<b>18,066,220</b>	<b>3.8%</b>
<b>Transportation</b>				
Airports	46,028,490	61,530,400	15,501,910	
Road and Street Facilities	132,631,920	172,970,360	40,338,440	
Water Transportation Systems	152,830	0	(152,830)	
<b>Total Transportation</b>	<b>178,813,240</b>	<b>234,500,760</b>	<b>55,687,520</b>	<b>31.1%</b>
<b>Total all Functions &amp; Activities</b>	<b>1,961,935,780</b>	<b>2,061,154,040</b>	<b>99,218,260</b>	<b>5.1%</b>

## OPERATING BUDGET COMPARISON

	FY15 @5/31/15	FY16 Request	Change	+/-%
<b>Board of County Commissioners</b>				
Board of County Commissioners	1,733,150	1,827,460	94,310	5.4%
County Attorney	4,608,430	4,601,520	(6,910)	-0.1%
<b>County Administrator - Governmental</b>				
County Administrator	1,017,420	1,681,370	663,950	
Ambulance Billing and Financial Services	4,489,350	5,141,730	652,380	
Animal Services	4,915,070	5,442,270	527,200	
Building Services	8,700,710	8,625,240	(75,470)	
Communications	2,283,100	2,546,770	263,670	
Development Review Services	3,721,030	4,290,500	569,470	
Economic Development	2,189,380	2,706,530	517,150	
Emergency Management	997,840	1,218,070	220,230	
Emergency Medical Services and Fire Administration	115,412,010	127,307,930	11,895,920	
Engineering and Technical Support	3,585,570	4,295,340	709,770	
Human Services	58,556,950	60,183,750	1,626,800	
Justice and Consumer Services	9,460,780	7,932,250	(1,528,530)	
Office of Business Support	39,768,660	0	(39,768,660)	
Office of Management and Budget	3,223,670	4,039,090	815,420	
Parks and Conservation Resources	22,549,520	23,381,230	831,710	
Planning	23,198,080	22,801,710	(396,370)	
Public Works	50,559,930	83,820,320	33,260,390	
Purchasing	1,573,850	1,862,630	288,780	
Radio and Technology	2,690,980	3,280,300	589,320	
Real Estate Management	60,627,090	63,271,550	2,644,460	
Regional 911	13,965,650	16,391,630	2,425,980	
Risk Financing Administration	10,097,770	10,322,620	224,850	
Special Assessments	2,260	0	(2,260)	
Tourist Development	40,690,130	55,243,280	14,553,150	
<b>Total County Administrator Governmental</b>	484,276,800	515,786,110	31,509,310	6.5%
<b>County Administrator - Enterprise</b>				
Airport	25,758,190	35,611,690	9,853,500	
Engineering and Technical Support	275,340	0	(275,340)	
Office of Business Support	20,950,600	0	(20,950,600)	
Sewer System	71,708,310	85,178,430	13,470,120	
Solid Waste Management	132,842,490	131,899,810	(942,680)	
Water System	86,629,790	90,845,610	4,215,820	
<b>Total County Administrator - Enterprise</b>	338,164,720	343,535,540	5,370,820	1.6%
<b>Total County Administrator</b>	822,441,520	859,321,650	36,880,130	4.5%
<b>Total Board of County Commissioners</b>	828,783,100	865,750,630	36,967,530	4.5%

## OPERATING BUDGET COMPARISON

<b>Constitutional Officers</b>				
Clerk of the Circuit Court	9,929,240	10,664,670	735,430	
Property Appraiser	9,698,820	10,206,200	507,380	
Sheriff	249,368,280	265,197,400	15,829,120	
Supervisor of Elections	5,765,890	7,426,700	1,660,810	
Tax Collector	<u>17,159,330</u>	<u>18,054,180</u>	<u>894,850</u>	
<b>Total Constitutional Officers</b>	291,921,560	311,549,150	19,627,590	6.7%
<b>Other</b>				
<b>Court Support Services</b>				
Criminal Justice Information System	4,872,110	4,437,240	(434,870)	
Judiciary (including Law Libraries)	4,324,550	4,084,420	(240,130)	
Public Defender	1,092,100	999,410	(92,690)	
State Attorney	<u>268,610</u>	<u>255,990</u>	<u>(12,620)</u>	
<b>Total Court Support Services</b>	10,557,370	9,777,060	(345,440)	-3.3%
<b>Independent Agencies</b>				
Business Technology Services	39,404,870	40,007,240	602,370	
Construction Licensing Board	1,809,760	1,953,790	144,030	
Human Resources	3,695,160	3,595,100	(100,060)	
Office of Human Rights	<u>1,003,530</u>	<u>1,101,340</u>	<u>97,810</u>	
<b>Total Independent Agencies</b>	45,913,320	46,657,470	744,150	1.6%
<b>Support Funding</b>				
Drug Abuse Trust	110,840	110,170	(670)	
East Lake Library Services District	637,430	662,600	25,170	
East Lake Recreation Services District	586,830	661,040	74,210	
Employee Health Benefits	99,501,090	103,590,910	4,089,820	
Feather Sound Community Services District	303,230	316,430	13,200	
Fire Protection Districts	25,413,520	26,791,950	1,378,430	
General Government	119,116,430	131,616,510	12,500,080	
Health Department	3,753,910	4,050,090	296,180	
Lealman Solid Waste Collection and Disposal	1,672,150	1,575,330	(96,820)	
Medical Examiner	5,203,240	5,401,810	198,570	
Palm Harbor Community Services District	1,789,770	1,876,290	86,520	
Public Library Cooperative	4,627,140	4,797,390	170,250	
Risk Financing Liability/Workers Compensation	36,216,510	35,821,120	(395,390)	
Street Lighting Districts	<u>1,567,620</u>	<u>1,375,930</u>	<u>(191,690)</u>	
<b>Total Support Funding</b>	300,499,710	318,647,570	18,147,860	6.0%
<b>Total Other</b>	356,970,400	375,082,100	18,111,700	5.1%
<b>TOTAL OPERATING BUDGET</b>	1,477,675,060	1,552,381,880	74,706,820	5.1%

## CAPITAL BUDGET COMPARISON

	FY15 @5/31/15	FY16 Request	Change	+/- %
<b>Board of County Commissioners</b>				
<b>County Administrator - Governmental</b>				
Physical Environment	23,373,700	30,366,220	6,992,520	
Culture & Recreation	12,155,000	12,745,000	590,000	
Economic Environment	1,569,000	3,050,000	1,481,000	
General Government	16,793,000	6,442,800	(10,350,200)	
Human Services	8,490,100	9,538,000	1,047,900	
Public Safety	3,100,000	3,278,530	178,530	
Transportation	41,624,790	70,328,010	28,703,220	
Reserves	41,796,200	51,341,370	9,545,170	
Other Non Project Items	<u>15,140,000</u>	<u>120,000</u>	<u>(15,020,000)</u>	
<b>Total County Administrator - Governmental</b>	164,041,790	187,209,930	23,168,140	14.1%
<b>County Administrator - Enterprise</b>				
Airport	20,270,300	25,918,710	5,648,410	
Solid Waste Management	185,982,940	184,320,490	(1,662,450)	
Water System	32,188,560	40,265,490	8,076,930	
Sewer System	<u>49,657,130</u>	<u>56,095,540</u>	<u>6,438,410</u>	
<b>Total County Administrator - Enterprise</b>	288,098,930	306,600,230	18,501,300	6.4%
<b>Total Board of County Commissioners</b>	452,140,720	493,810,160	41,669,440	9.2%
<b>Courts &amp; Jails</b>				
Courts & Jails - General Government Services	6,038,000	2,772,000	(3,266,000)	
Courts & Jails - Public Safety	<u>26,082,000</u>	<u>12,190,000</u>	<u>(13,892,000)</u>	
<b>Total Courts &amp; Jails</b>	32,120,000	14,962,000	(17,158,000)	-53.4%
<b>TOTAL CAPITAL</b>	<b>484,260,720</b>	<b>508,772,160</b>	<b>24,511,440</b>	<b>5.1%</b>

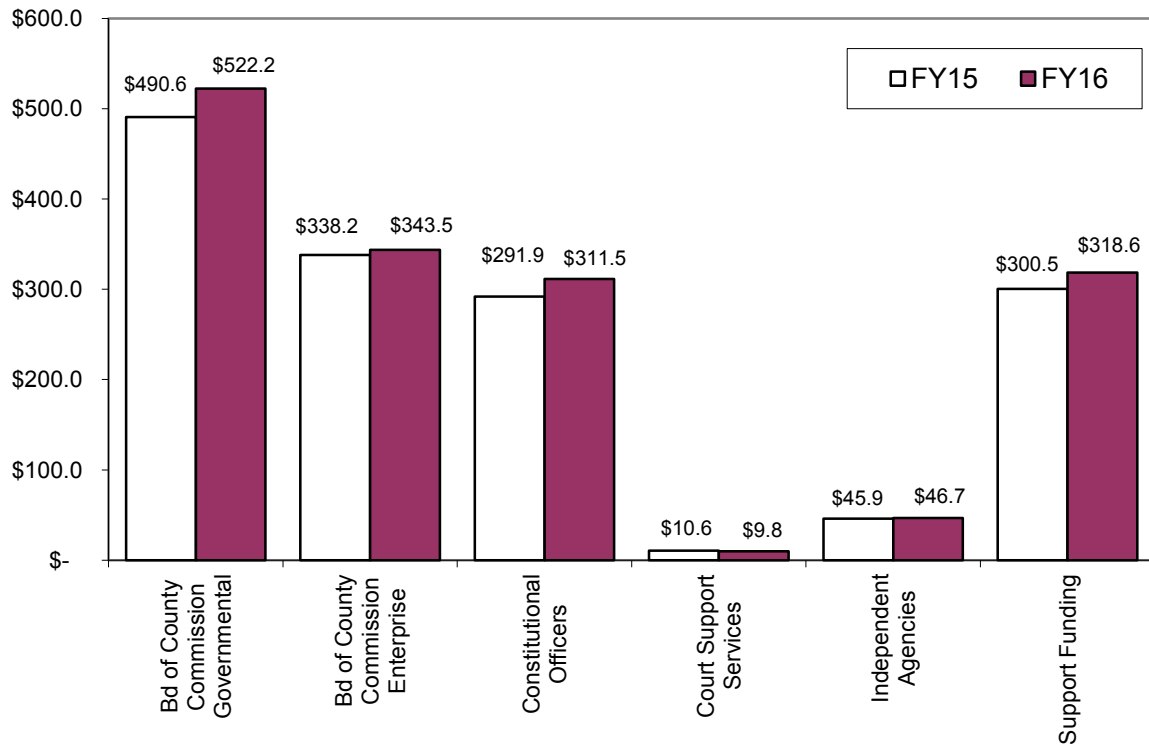
## OPERATING & CAPITAL SUMMARY

	FY15 @5/31/15	FY16 Request	Change	+/- %
Board of County Commissioners - Governmental	654,660,170	709,425,020	54,764,850	8.4%
Board of County Commissioners - Enterprise	626,263,650	650,135,770	23,872,120	3.8%
Constitutional Officers *	318,003,560	323,739,150	5,735,590	1.8%
Court Support Services *	16,595,370	12,549,060	(4,046,310)	-24.4%
Independent Agencies	45,913,320	46,657,470	744,150	1.6%
Support Funding	300,499,710	318,647,570	18,147,860	6.0%
<b>TOTAL OPERATING &amp; CAPITAL</b>	<b>1,961,935,780</b>	<b>2,061,154,040</b>	<b>99,218,260</b>	<b>5.1%</b>

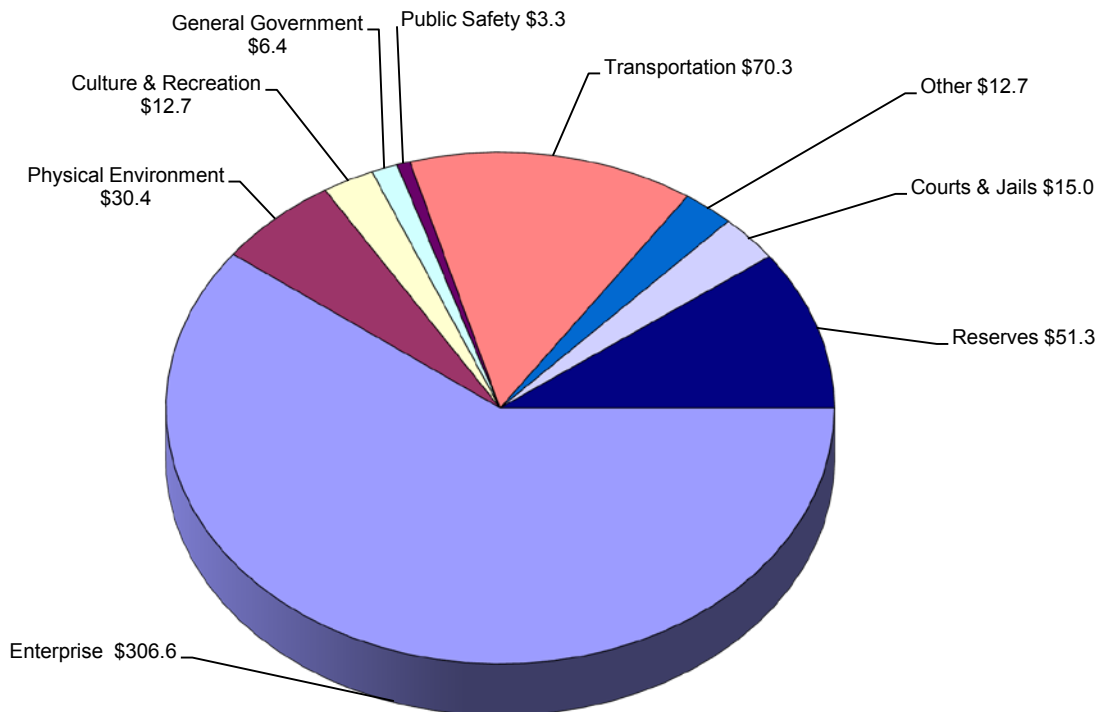
\* Constitutional Officers includes Courts & Jails (Public Safety) capital. Court Support includes Courts & Jails (General Government Services) capital.

# OPERATING AND CAPITAL

Operating Budget Comparison (shown in millions)



FY16 Capital Projects (shown in millions)



Note: "Other" includes Economic Environment.

# Pinellas County Resources and Balances

Title	FY15 Budget	FY16 Budget	Change	+/- %
<b>Taxes</b>				
Ad Valorem Taxes	404,742,660	430,493,060	25,750,400	6.4%
Communication Svcs	10,499,990	10,000,000	(499,990)	(4.8)%
Local Business Taxes	690,650	702,710	12,060	1.7%
Sales, Use & Fuel Taxes	133,147,730	149,865,280	16,717,550	12.6%
<b>Taxes Total</b>	<b>549,081,030</b>	<b>591,061,050</b>	<b>41,980,020</b>	<b>7.6%</b>
<b>License and Permits</b>				
Licenses	63,860	60,650	(3,210)	(5.0)%
Permits, Fees, Spec Assessments	28,243,060	26,999,350	(1,243,710)	(4.4)%
<b>License and Permits Total</b>	<b>28,306,920</b>	<b>27,060,000</b>	<b>(1,246,920)</b>	<b>(4.4)%</b>
<b>Intergovernmental Revenue</b>				
Federal Grants	19,313,600	16,100,070	(3,213,530)	(16.6)%
Grants from Local Governments	5,731,200	5,656,280	(74,920)	(1.3)%
Shared Revenue-Local	610,500	595,650	(14,850)	(2.4)%
State Grants	20,718,040	20,993,200	275,160	1.3%
State Share Revenue	74,161,510	77,493,050	3,331,540	4.5%
<b>Intergovernmental Revenue Total</b>	<b>120,534,850</b>	<b>120,838,250</b>	<b>303,400</b>	<b>0.3%</b>
<b>Charges for Services</b>				
Charges for Svc-Gen Govt	1,140,010	1,270,520	130,510	11.4%
Chg for Svc-Culture/Recreation	4,863,580	5,027,760	164,180	3.4%
Chg for Svc-Economic Environment	7,600	9,500	1,900	25.0%
Chg for Svc-Gen Govt	539,660	536,590	(3,070)	(0.6)%
Chg for Svc-Human Svc	2,218,370	2,106,870	(111,500)	(5.0)%
Chg for Svc-Other	11,138,270	9,742,050	(1,396,220)	(12.5)%
Chg for Svc-Physical Environment	237,656,680	242,606,760	4,950,080	2.1%
Chg for Svc-Public Safety	75,610,460	78,261,530	2,651,070	3.5%
Chg for Svc-Transportation	3,070,010	3,497,320	427,310	13.9%
Court Related Revenue	4,966,750	4,160,350	(806,400)	(16.2)%
Internal Svc Chgs	119,185,650	116,054,250	(3,131,400)	(2.6)%
<b>Charges for Services Total</b>	<b>460,397,040</b>	<b>463,273,500</b>	<b>2,876,460</b>	<b>0.6%</b>
<b>Excess Fees - Constitutional Officers</b>				
County Officer Fees	9,907,500	8,223,120	(1,684,380)	(17.0)%
<b>Excess Fees - Constitutional Officers Total</b>	<b>9,907,500</b>	<b>8,223,120</b>	<b>(1,684,380)</b>	<b>(17.0)%</b>
<b>Fines and Forfeitures</b>				
Judgements and Fines	2,136,400	2,151,160	14,760	0.7%
<b>Fines and Forfeitures Total</b>	<b>2,136,400</b>	<b>2,151,160</b>	<b>14,760</b>	<b>0.7%</b>
<b>Interest Earnings</b>				
Interest & Other Earnings	2,726,910	2,506,120	(220,790)	(8.1)%

# Pinellas County Resources and Balances

Title	FY15 Budget	FY16 Budget	Change	+/- %
<b>Interest Earnings Total</b>	2,726,910	2,506,120	(220,790)	(8.1)%
<b>Rents, Surplus and Refunds</b>				
Contributions-Private Sources	3,486,770	2,926,190	(560,580)	(16.1)%
Rents & Royalties	13,523,100	15,307,800	1,784,700	13.2%
Sale & Disp of Assets	440,520	1,548,060	1,107,540	251.4%
Sales of Surplus Materials	1,038,020	877,740	(160,280)	(15.4)%
<b>Rents, Surplus and Refunds Total</b>	18,488,410	20,659,790	2,171,380	11.7%
<b>Other Misc. Revenue</b>				
Other Miscellaneous Revenues	43,269,190	32,915,780	(10,353,410)	(23.9)%
<b>Other Misc. Revenue Total</b>	43,269,190	32,915,780	(10,353,410)	(23.9)%
<b>Non-Operating Revenue</b>				
Capital Contribution-Federal	14,617,000	14,850,840	233,840	1.6%
Capital Contribution-Other	2,372,150	6,498,440	4,126,290	173.9%
Capital Contribution-Private	826,500	864,500	38,000	4.6%
Capital Contribution-State	378,300	2,287,400	1,909,100	504.7%
Compensation for loss of General Capital Assets	770,000	0	(770,000)	(100.0)%
Grants&Donations-Federal	87,600	87,600	0	0
<b>Non-Operating Revenue Total</b>	19,051,550	24,588,780	5,537,230	29.1%
<b>Beginning Fund Balance</b>				
O2477001 FB-Otr Rsv-Housing Pr	1,208,000	2,633,490	1,425,490	118.0%
O2710201 FB-Unrsv-Cntywide-Beg	696,064,230	678,731,470	(17,332,760)	(2.5)%
O2710202 FB-Unrsv-Mstu-Beg	10,615,600	11,359,550	743,950	7.0%
O2810001 Fund Balance-Restricted	0	75,038,150	75,038,150	0
O2820001 Fund Balance-Committed	148,150	113,830	(34,320)	(23.2)%
<b>Beginning Fund Balance Total</b>	708,035,980	767,876,490	59,840,510	8.5%
<b>Report Total</b>	<b>1,961,935,780</b>	<b>2,061,154,040</b>	<b>99,218,260</b>	<b>5.1%</b>

## Total Fund Budgets

FUND	FY15 Budget	FY16 Request	Change	+/- %
<b>GENERAL FUND</b>	<b>598,770,370</b>	<b>639,601,710</b>	<b>40,831,340</b>	<b>6.8%</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
County Transportation Trust	51,091,660	54,452,750	3,361,090	6.6%
Health Department	3,753,910	4,050,090	296,180	7.9%
Pinellas County Health Program	3,400,000	4,700,000	1,300,000	38.2%
Emergency Medical Service	119,263,520	131,933,710	12,670,190	10.6%
Mosquito Control - State	26,280	0	(26,280)	(100.0)%
Community Development Grant	16,006,110	14,031,220	(1,974,890)	(12.3)%
State Housing Initiatives Partnership (SHIP)	4,138,130	5,173,130	1,035,000	25.0%
Gifts for Animal Welfare Trust	445,170	636,090	190,920	42.9%
Tree Bank	196,220	94,880	(101,340)	(51.6)%
Public Library Cooperative	4,627,140	4,797,390	170,250	3.7%
School Crossing Guard Trust	100,250	98,350	(1,900)	(1.9)%
Intergovernmental Radio Communication	767,960	855,620	87,660	11.4%
STAR Center	8,860,910	9,409,630	548,720	6.2%
Marina Operations	319,240	0	(319,240)	(100.0)%
Emergency Communications 911 System	11,015,450	12,522,250	1,506,800	13.7%
Community Housing Trust	925,780	1,387,000	461,220	49.8%
Building Services	9,700,710	8,701,670	(999,040)	(10.3)%
Tourist Development Council	44,335,790	59,093,630	14,757,840	33.3%
Fire Districts	25,413,520	26,791,950	1,378,430	5.4%
Construction Licensing Board	1,809,760	1,998,870	189,110	10.4%
Air Quality - Tag Fee	1,831,760	1,935,140	103,380	5.6%
Palm Harbor Community Services District	1,789,770	1,876,290	86,520	4.8%
Feather Sound Community Services District	303,230	316,430	13,200	4.4%
East Lake Library Services District	637,430	662,600	25,170	3.9%
East Lake Recreation Services District	586,830	661,040	74,210	12.6%
Drug Abuse Trust	110,840	110,170	(670)	(0.6)%
Street Lighting District	1,567,620	1,375,930	(191,690)	(12.2)%
Special Assessment - Paving	1,374,810	1,391,080	16,270	1.2%
Special Assessments - Dredging	152,830	173,930	21,100	13.8%
Lealman Solid Waste Collection & Disposal District	1,672,150	1,575,330	(96,820)	(5.8)%
Surface Water Utility Fund	22,407,970	22,990,830	582,860	2.6%
Special Assessment - Drainage	1,074,120	1,076,600	2,480	0.2%
<b>Subtotal</b>	<b>339,706,870</b>	<b>374,873,600</b>	<b>35,166,730</b>	<b>10.4%</b>

## Total Fund Budgets

FUND	FY15 Budget	FY16 Request	Change	+/- %
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>				
Capital Projects	191,473,290	198,451,930	6,978,640	3.6%
Transportation Impact Fee	1,714,170	1,655,640	(58,530)	(3.4)%
<b>Subtotal</b>	<b>193,187,460</b>	<b>200,107,570</b>	<b>6,920,110</b>	<b>3.6%</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>				
Business Technology Services	39,404,870	40,007,240	602,370	1.5%
Fleet Management	22,919,960	22,485,630	(434,330)	(1.9)%
Risk Financing	46,314,280	46,143,740	(170,540)	(0.4)%
Employee Health Benefits	99,501,090	103,590,910	4,089,820	4.1%
Internal Support Services	10,980,380	0	(10,980,380)	(100.0)%
<b>Subtotal</b>	<b>219,120,580</b>	<b>212,227,520</b>	<b>(6,893,060)</b>	<b>(3.1)%</b>
<b><u>ENTERPRISE FUNDS</u></b>				
Airport Funds	46,028,490	61,530,400	15,501,910	33.7%
Water Funds	147,069,690	153,190,950	6,121,260	4.2%
Sewer Funds	170,661,960	174,845,240	4,183,280	2.5%
Solid Waste Funds	325,281,890	341,220,300	15,938,410	4.9%
<b>Subtotal</b>	<b>689,042,030</b>	<b>730,786,890</b>	<b>41,744,860</b>	<b>6.1%</b>
<b>Total Budget All Funds</b>	<b>2,039,827,310</b>	<b>2,157,597,290</b>	<b>117,769,980</b>	<b>5.8%</b>
less Budgeted Transfers	(77,891,530)	(96,443,250)	(18,551,720)	23.8%
<b>TOTAL NET BUDGET FOR ALL FUNDS</b>	<b>1,961,935,780</b>	<b>2,061,154,040</b>	<b>99,218,260</b>	<b>5.1%</b>

# FY2016 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

Department / Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
<b>Board of County Commissioners</b>					
<b>Board of County Commissioers (Section C)</b>					
Board of County Commissioners	1,827,460				1,827,460
County Attorney	4,601,520				4,601,520
<b>Total</b>	<b>6,428,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,428,980</b>
<b>County Administrator Departments (Section D)</b>					
Airport			61,530,400		61,530,400
Ambulance Billing & Financial Services		5,141,730			5,141,730
Animal Services	4,806,180	636,090			5,442,270
Building Services		8,701,670			8,701,670
Communications	2,546,770				2,546,770
County Administrator	1,225,200	456,170			1,681,370
Development Review Services	4,290,500				4,290,500
Economic Development	2,706,530				2,706,530
Emergency Management	1,218,070				1,218,070
Emergency Medical Services & Fire Administration	675,220	126,632,710			127,307,930
Human Services	55,483,750	4,700,000			60,183,750
Justice & Consumer Services	7,932,250				7,932,250
Office of Business Support					0
Office of Engineering and Technical Support	4,295,340		279,941,950		284,237,290
Office of Management & Budget	4,039,090				4,039,090
Parks and Conservation Resources	21,351,210	2,030,020			23,381,230
Planning	2,310,360	20,591,350			22,901,710
Public Works	10,927,540	77,146,680			88,074,220
Purchasing	1,862,630				1,862,630
Radio & Technology	2,424,680	855,620			3,280,300
Real Estate Management	32,426,290	9,409,630		22,485,630	64,321,550
Regional 911	3,869,380	12,522,250			16,391,630
Risk Financing Administration				10,322,620	10,322,620
Solid Waste			156,010,480		156,010,480
Tourist Development Council		59,093,630			59,093,630
Utilities Department			233,304,060		233,304,060
<b>Total</b>	<b>164,390,990</b>	<b>327,917,550</b>	<b>730,786,890</b>	<b>32,808,250</b>	<b>1,255,903,680</b>
<b>Constitutional Officers</b>					
Clerk of the Circuit Court and Comptroller	10,664,670				10,664,670
Property Appraiser	10,206,200				10,206,200
Sheriff	265,099,050	98,350			265,197,400
Supervisor of Elections	7,426,700				7,426,700
Tax Collector	18,054,180				18,054,180
<b>Total</b>	<b>311,450,800</b>	<b>98,350</b>	<b>0</b>	<b>0</b>	<b>311,549,150</b>

# FY2016 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

Department / Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
<b>Other Departments and Agencies</b>					
<b>Court Support Services (Section F)</b>					
Consolidated Case Management System	4,437,240				4,437,240
Judiciary	4,084,420				4,084,420
Public Defender	999,410				999,410
State Attorney	255,990				255,990
<b>Total</b>	<b>9,777,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,777,060</b>
<b>Independent Agencies (Section G)</b>					
Business Technology Services				40,007,240	40,007,240
Construction Licensing Board		1,998,870			1,998,870
Human Resources	3,595,100				3,595,100
Office of Human Rights	1,101,340				1,101,340
<b>Total</b>	<b>4,696,440</b>	<b>1,998,870</b>	<b>0</b>	<b>40,007,240</b>	<b>46,702,550</b>
<b>Support Funding (Section H)</b>					
Drug Abuse Trust		110,170			110,170
East Lake Library District		662,600			662,600
East Lake Recreation District		661,040			661,040
Employee Health Benefits				103,590,910	103,590,910
Feather Sound Community Services District		316,430			316,430
Fire Protection Districts		26,791,950			26,791,950
General Government	137,455,630				137,455,630
Health Department		4,050,090			4,050,090
Lealman Solid Waste		1,575,330			1,575,330
Medical Examiner	5,401,810				5,401,810
Palm Harbor Community Services District		1,876,290			1,876,290
Public Library Cooperative		4,797,390			4,797,390
Risk Financing Liability / Workers Compensation				35,821,120	35,821,120
Street Lighting Districts		1,375,930			1,375,930
<b>Total</b>	<b>142,857,440</b>	<b>42,217,220</b>	<b>0</b>	<b>139,412,030</b>	<b>324,486,690</b>
<b>Governmental Capital (Section I)</b>					
	0	2,641,610	201,093,450	0	203,735,060
<b>Grand Total</b>	<b>639,601,710</b>	<b>374,873,600</b>	<b>931,880,340</b>	<b>212,227,520</b>	<b>2,157,597,290</b>

*Note: Budgets in this schedule include Interfund Transfers*

**PINELLAS COUNTY - GOVERNMENTAL FUNDS  
CHANGES IN FUND BALANCE - BUDGET FY16**

	<b>Major Governmental Funds</b>		<b>Other Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General Fund (0001)</b>	<b>Capital Projects Fund (3001)</b>		
Total Revenues & Other Sources	519,214,510	123,413,780	258,262,440	900,890,730
Total Expenditures & Other Uses	539,012,320	147,110,560	277,274,960	963,397,840
Revenues & Other Sources over (under) Expenditures & Other Uses	(19,797,810)	(23,696,780)	(19,012,520)	(62,507,110)
Beginning Fund Balance - October 1, 2015	120,387,200	75,038,150	118,266,800	313,692,150
Ending Fund Balance - September 30, 2016	100,589,390	51,341,370	99,254,280	251,185,040
Increase (decline) % vs Beginning Fund Balance	-16.4% (a)	-31.6% (b)	-16.1% (c)	-19.9%

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

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

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

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

**EXPLANATION OF VARIANCES:**

a) The budgeted General Fund balance decrease reflects revenue assumptions as noted above. The anticipated actual decrease in reserves is approximately \$6.1M, or 5.2%, due to non-recurring expenditures. The remaining fund balance is expected to exceed the policy target of 15% of fund resources. Recurring revenues are projected to balance with recurring expenditures (see General Fund forecast in the Budget Message).

b) The Capital Projects Fund budget reflects revenue budgeted at 95% of estimate. The actual ending fund balance is expected to be approximately \$18.9M lower than the beginning fund balance due to timing of non-recurring project expenditures supported by funds accumulated in prior fiscal years.

c) Other Governmental Funds reflect revenue assumptions as noted above. The primary budgeted reductions in fund balance are \$8.5M in the Transportation Impact Fee, Community Development and SHIP Funds, which appropriate all anticipated resources; \$5.6 million in the Transportation Trust Fund to spend down accumulated fund balance over the next several years; \$2.6M in the Special Assessment Funds, where balances are being transferred to the General Fund; \$2.1M in the Fire Districts Fund for non-recurring capital expenditures; and \$1.1 million in the Community Housing Trust Fund for non-recurring project expenditures. The Tourist Development Council Fund balance is budgeted to increase by \$11.9M as a result of enactment of the sixth cent of "bed tax", the end of requirements to support debt on Tropicana Field, and better than expected FY15 revenues. Decisions on the use of these resources will be discussed during FY16. The projected ending balances for all funds will be within acceptable policy limits.

**G7 < 98I @ C: 6I 8; 9H HF5 BG: 9FG**

HC		: M% 6I 8; 9H	: M% F9EI 9GH
	: FCA		
General Fund	Building Services	1,000,000	76,430
General Fund	Tourist Development Council	-	300,000
General Fund	Construction Licensing Board	-	45,080
General Fund	Special Assessments-Paving	-	1,391,080
General Fund	Special Assessments-Dredging	-	173,930
General Fund	Special Assessments-Drainage	-	1,076,600
General Fund	Capital Projects	-	50,000
Subtotal		1,000,000	3,113,120
Community Development	General Fund	739,120	739,120
Emergency Communications 911 System	General Fund	1,900,000	2,900,000
Community Housing Trust	General Fund	-	200,000
Capital Projects	General Fund	2,450,000	-
Capital Projects	Tourist Development Council	3,645,660	3,550,350
Capital Projects	County Transportation Trust	1,784,200	1,753,900
Capital Projects	Transportation Impact Fee	1,594,170	1,535,640
Subtotal		9,474,030	6,839,890
Solid Waste Renewal & Replacement	Solid Waste Revenue & Operating	-	25,000,000
Water Renewal & Replacement	Water Revenue & Operating	20,902,240	21,729,850
Water Renewal & Replacement	Water Impact Fees	0	350,000
Subtotal		20,902,240	22,079,850
Sewer Renewal & Replacement	Sewer Revenue & Operating	27,454,370	23,474,150
Sewer Interest & Sinking	Sewer Revenue & Operating	14,421,770	10,097,120
Subtotal		41,876,140	33,571,270
Employee Health Benefits	General Fund	2,000,000	2,000,000
<b>HCH5 @5 @@HF5 BG: 9FG</b>		<b>++Z - %2' \$</b>	<b>.. *Z (' Z8) \$</b>

## **PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY**

This exhibit is a summary of resources and requirements for Fiscal Years 2014 through 2016. The first table includes totals for all funds. The following four tables present the three funds or fund groups which represent 10% or more of the total budget, followed by a combined summary of all other funds. Under Actual FY14 Requirements, "Reserves" are not shown, consistent with the presentation of funds in the Fund Resources section of this document. Ending Fund Balances for FY14 may be calculated by subtracting FY14 Actual Expenditures for FY14 Total Resources. FY15 and FY16 Revenues are budgeted at 95% of estimated amounts, consistent with Florida Statutes. Ad valorem revenue is budgeted assuming a 95% collection rate per Florida Statutes; the actual collection rate has generally been 96% or greater. FY15 is the Revised Budget as of May 31, 2015.

<b>TOTAL - All Funds</b>			
	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY16 Budget</b>
<b>RESOURCES</b>			
Beginning Fund Balance	712,866,107	708,035,980	767,876,490
<b>REVENUE</b>			
Taxes	533,589,792	549,081,030	591,061,050
Licenses and Permits	27,239,780	28,306,920	27,060,000
Intergovernmental Revenue	107,353,632	120,534,850	120,838,250
Charges for Services	450,628,466	460,397,040	463,273,500
Excess Fees - Constitutional Officers	11,318,889	9,907,500	8,223,120
Fines and Forfeitures	4,070,146	2,136,400	2,151,160
Interest Earnings	1,774,896	2,726,910	2,506,120
Rents, Surplus and Refunds	16,546,485	18,488,410	20,659,790
Other Misc Revenue	34,100,822	43,269,190	32,915,780
Transfers From Other Funds	60,301,510	77,891,530	96,443,250
Non-Operating Revenue Sources	8,453,180	19,051,550	24,588,780
<b>TOTAL REVENUE</b>	<b>1,255,377,598</b>	<b>1,331,791,330</b>	<b>1,389,720,800</b>
<b>TOTAL RESOURCES</b>	<b>1,968,243,705</b>	<b>2,039,827,310</b>	<b>2,157,597,290</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	206,337,971	230,026,390	238,612,820
Operating Expenses	393,271,958	461,772,370	467,390,670
Capital Outlay	164,683,757	250,090,440	304,173,440
Debt Service Exp	18,472,392	37,047,780	19,195,520
Grants and Aids	89,271,031	113,094,760	138,331,960
Transfers to Other Funds	60,301,510	77,891,530	96,443,250
Constitutional Officers Transfers	275,379,639	294,991,650	314,783,600
Pro Rate Clearing	(274,038)	(1,813,270)	(1,034,270)
<b>TOTAL EXPENDITURES</b>	<b>1,207,444,220</b>	<b>1,463,101,650</b>	<b>1,577,896,990</b>
<b>RESERVES</b>	<b>0</b>	<b>576,725,660</b>	<b>579,700,300</b>
<b>TOTAL REQUIREMENTS</b>	<b>1,207,444,220</b>	<b>2,039,827,310</b>	<b>2,157,597,290</b>
<b>Reconciliation with Budget:</b>			
Total All Funds	1,207,444,220	2,039,827,310	2,157,597,290
less Transfers	60,301,510	77,891,530	96,443,250
<b>Total All Funds Net of Transfers</b>	<b>1,147,142,710</b>	<b>1,961,935,780</b>	<b>2,061,154,040</b>

# **PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY**

The General 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 as well as specific revenues and expenditures for the unincorporated area also known as the Countywide Municipal Services Taxing Unit (MSTU).

<b>General Fund</b>			
	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY16 Budget</b>
<b>RESOURCES</b>			
Beginning Fund Balance	111,191,607	110,484,120	120,387,200
<b>REVENUE</b>			
Taxes	325,708,273	341,072,810	361,717,630
Licenses and Permits	960,438	1,146,600	1,096,350
Intergovernmental Revenue	66,605,784	68,460,850	70,370,580
Charges for Services	43,692,127	43,588,290	48,276,100
Excess Fees - Constitutional Officers	10,750,743	9,467,690	7,734,760
Fines and Forfeitures	2,894,088	1,105,990	1,048,850
Interest Earnings	369,251	537,840	496,640
Rents, Surplus and Refunds	1,733,274	1,620,400	1,725,580
Other Misc Revenue	19,748,778	20,285,780	23,634,900
Transfers From Other Funds	798,890	1,000,000	3,113,120
Non-Operating Revenue Sources	0	0	0
<b>TOTAL REVENUE</b>	<b>473,261,646</b>	<b>488,286,250</b>	<b>519,214,510</b>
<b>TOTAL RESOURCES</b>	<b>584,453,253</b>	<b>598,770,370</b>	<b>639,601,710</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	65,223,284	72,803,940	78,896,280
Operating Expenses	107,290,023	116,217,590	119,454,280
Capital Outlay	988,680	1,976,570	3,085,110
Debt Service Exp	0	0	0
Grants and Aids	12,710,319	19,910,370	20,286,730
Transfers to Other Funds	8,470,430	7,089,120	5,839,120
Constitutional Officers Transfers	272,497,094	291,821,310	311,450,800
Pro Rate Clearing	0	(287,680)	0
<b>TOTAL EXPENDITURES</b>	<b>467,179,830</b>	<b>509,531,220</b>	<b>539,012,320</b>
<b>RESERVES</b>	<b>0</b>	<b>89,239,150</b>	<b>100,589,390</b>
<b>TOTAL REQUIREMENTS</b>	<b>467,179,830</b>	<b>598,770,370</b>	<b>639,601,710</b>

## **PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY**

These are Enterprise Funds that are financed and operated in a manner similar to private business enterprises--where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. These funds account for operations and capital projects for the Utilities (Water and Sewer) and Solid Waste departments.

<b>Utilities and Solid Waste Funds</b>			
	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY16 Budget</b>
<b>RESOURCES</b>			
Beginning Fund Balance	317,252,923	325,935,550	343,695,390
<b>REVENUE</b>			
Taxes	0	0	0
Licenses and Permits	148,020	169,900	137,310
Intergovernmental Revenue	0	0	0
Charges for Services	250,389,383	237,105,230	241,443,850
Excess Fees - Constitutional Officers	0	0	0
Fines and Forfeitures	0	0	0
Interest Earnings	685,548	1,229,390	1,124,450
Rents, Surplus and Refunds	1,640,734	1,339,750	1,202,660
Other Misc Revenue	720,820	13,628,840	137,210
Transfers From Other Funds	44,244,060	62,778,380	80,651,120
Non-Operating Revenue Sources	1,713,792	826,500	864,500
<b>TOTAL REVENUE</b>	<b>299,542,357</b>	<b>317,077,990</b>	<b>325,561,100</b>
<b>TOTAL RESOURCES</b>	<b>616,795,280</b>	<b>643,013,540</b>	<b>669,256,490</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	33,649,505	33,731,480	34,939,870
Operating Expenses	145,283,500	177,676,470	171,233,370
Capital Outlay	31,674,939	81,547,880	136,100,740
Debt Service Exp	10,645,493	14,388,980	18,309,590
Grants and Aids	1,464,338	1,419,780	500,000
Transfers to Other Funds	44,244,060	62,778,380	80,651,120
Constitutional Officers Transfers	0	0	0
Pro Rate Clearing	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>266,961,835</b>	<b>371,542,970</b>	<b>441,734,690</b>
<b>RESERVES</b>	<b>0</b>	<b>271,470,570</b>	<b>227,521,800</b>
<b>TOTAL REQUIREMENTS</b>	<b>266,961,835</b>	<b>643,013,540</b>	<b>669,256,490</b>

# **PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY**

Capital Project Funds account for revenues and expenditures related to the Capital Improvement Program (CIP) which is a plan for financing long-term work projects.

<b>Capital Funds</b>			
	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY16 Budget</b>
<b>RESOURCES</b>			
Beginning Fund Balance	77,201,691	73,632,120	76,693,790
<b>REVENUE</b>			
Taxes	84,788,734	83,173,490	89,650,550
Licenses and Permits	1,789,141	0	0
Intergovernmental Revenue	19,468,043	25,762,000	25,689,200
Charges for Services	1,248	0	0
Excess Fees - Constitutional Officers	0	0	0
Fines and Forfeitures	0	0	0
Interest Earnings	171,501	367,840	276,450
Rents, Surplus and Refunds	102,140	0	950,000
Other Misc Revenue	17,632	7,980	7,690
Transfers From Other Funds	9,238,130	9,474,030	6,839,890
Non-Operating Revenue Sources	711,957	770,000	0
<b>TOTAL REVENUE</b>	<b>116,288,526</b>	<b>119,555,340</b>	<b>123,413,780</b>
<b>TOTAL RESOURCES</b>	<b>193,490,217</b>	<b>193,187,460</b>	<b>200,107,570</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	(11,942)	0	0
Operating Expenses	280,340	120,000	120,000
Capital Outlay	108,966,793	130,524,700	121,126,820
Debt Service Exp	25,952	15,000,000	0
Grants and Aids	4,824,244	6,731,890	25,933,740
Transfers to Other Funds	1,345,440	1,594,170	1,585,640
Constitutional Officers Transfers	0	0	0
Pro Rate Clearing	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>115,430,827</b>	<b>153,970,760</b>	<b>148,766,200</b>
<b>RESERVES</b>	<b>0</b>	<b>39,216,700</b>	<b>51,341,370</b>
<b>TOTAL REQUIREMENTS</b>	<b>115,430,827</b>	<b>193,187,460</b>	<b>200,107,570</b>

## **PINELLAS COUNTY THREE-YEAR FINANCIAL SUMMARY**

The table below includes all funds other than the General, Capital Projects, Water, Sewer , and Solid Waste Funds.

<b>Other Funds</b>			
	<b>FY14 Actual</b>	<b>FY15 Budget</b>	<b>FY16 Budget</b>
<b>RESOURCES</b>			
Beginning Fund Balance	207,219,886	197,984,190	227,100,110
<b>REVENUE</b>			
Taxes	123,092,785	124,834,730	139,692,870
Licenses and Permits	24,342,181	26,990,420	25,826,340
Intergovernmental Revenue	21,279,805	26,312,000	24,778,470
Charges for Services	156,545,708	179,703,520	173,553,550
Excess Fees - Constitutional Officers	568,146	439,810	488,360
Fines and Forfeitures	1,176,058	1,030,410	1,102,310
Interest Earnings	548,596	591,840	608,580
Rents, Surplus and Refunds	13,070,337	15,528,260	16,781,550
Other Misc Revenue	13,613,592	9,346,590	9,135,980
Transfers From Other Funds	6,020,430	4,639,120	5,839,120
Non-Operating Revenue Sources	6,027,431	17,455,050	23,724,280
<b>TOTAL REVENUE</b>	<b>366,285,069</b>	<b>406,871,750</b>	<b>421,531,410</b>
<b>TOTAL RESOURCES</b>	<b>573,504,955</b>	<b>604,855,940</b>	<b>648,631,520</b>
<b>REQUIREMENTS</b>			
<b>EXPENDITURES</b>			
Personal Services	107,477,124	123,490,970	124,776,670
Operating Expenses	140,418,095	167,758,310	176,583,020
Capital Outlay	23,053,345	36,041,290	43,860,770
Debt Service Exp	7,800,947	7,658,800	885,930
Grants and Aids	70,272,130	85,032,720	91,611,490
Transfers to Other Funds	6,241,580	6,429,860	8,367,370
Constitutional Officers Transfers	2,882,545	3,170,340	3,332,800
Pro Rate Clearing	(274,038)	(1,525,590)	(1,034,270)
<b>TOTAL EXPENDITURES</b>	<b>357,871,728</b>	<b>428,056,700</b>	<b>448,383,780</b>
<b>RESERVES</b>	<b>0</b>	<b>176,799,240</b>	<b>200,247,740</b>
<b>TOTAL REQUIREMENTS</b>	<b>357,871,728</b>	<b>604,855,940</b>	<b>648,631,520</b>

## LONG-TERM DEBT STRUCTURE FOR PINELLAS COUNTY

Description	Purpose	Principal Outstanding As of 10/01/15	Pledge/ Security	FY16 Principal
<b>GENERAL OBLIGATION BONDS</b>				
No outstanding issues				
<b>NON SELF-SUPPORTING REVENUE DEBT</b>				
No outstanding issues				
<b>SELF-SUPPORTING REVENUE DEBT</b>				
\$42,005,000 Sewer Revenue Bonds, Series 2008A	Expansion of North and South County Reclaimed Water Systems and improvements to W.E. Dunn Water Reclamation Facility and South Cross Water Reclamation Facility	\$39,505,000	Sewer system revenues	\$420,000
\$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B-1	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	32,195,000	Sewer system revenues	85,000
\$25,205,000 Sewer Revenue Refunding Bonds, Series 2006	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	16,015,000	Sewer system revenues	1,495,000
\$86,580,000 Sewer Revenue Bonds, Series 2003	Sewer system improvement projects and reclaimed water projects	5,215,000	Sewer system revenues	0
\$20,870,000 Sewer Revenue Refunding Bonds, Series 2011	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	7,020,000	Sewer system revenues	3,475,000
\$59,510,000 Sewer Revenue Refunding Bonds, Series 2012	Refund a portion of outstanding Sewer Revenue Bonds, Series 2003	54,770,000	Sewer system revenues	2,460,000
<b>SUBTOTAL SELF-SUPPORTING REVENUE DEBT</b>		<b>\$154,720,000</b>		<b>\$7,935,000</b>
<b>TOTAL DEBT ISSUES</b>		<b>\$154,720,000</b>		<b>\$7,935,000</b>

---

## DEBT SERVICE SUMMARY

---

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

### Categories of Debt

There are several categories of governmental debt:

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

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

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

NOTE: The FY15 Estimate includes CIP repayment to Solid Waste Fund for prior year **short-term loans** to provide liquidity on an interim basis. There are currently no plans for similar loans in FY16.

### Debt Limitations

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

### Debt Capacity, Issuance, and Management Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Anticipated Debt**

No new debt issues are included in the FY16 Budget.

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

<b>Debt Issue</b>		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>Final Fiscal Year of Debt Payments</b>
Sewer Revenue Bonds, Series 2003	Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	FY32
	Interest	\$ 261	\$ 261	\$ 261	\$ 261	\$ 261	
	<b>Total</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	
Sewer Revenue Refunding Bonds, Series 2006	Principal	\$ 1,495	\$ 1,550	\$ 1,625	\$ 1,710	\$ 1,780	FY24
	Interest	\$ 677	\$ 618	\$ 540	\$ 459	\$ 391	
	<b>Total</b>	<b>\$ 2,172</b>	<b>\$ 2,168</b>	<b>\$ 2,165</b>	<b>\$ 2,169</b>	<b>\$ 2,171</b>	
Sewer Revenue Bonds, Series 2008A	Principal	\$ 420	\$ 445	\$ 465	\$ 485	\$ 505	FY28
	Interest	\$ 1,771	\$ 1,748	\$ 1,728	\$ 1,707	\$ 1,690	
	<b>Total</b>	<b>\$ 2,191</b>	<b>\$ 2,193</b>	<b>\$ 2,193</b>	<b>\$ 2,192</b>	<b>\$ 2,195</b>	
Sewer Revenue Refunding Bonds, Series 2008B	Principal	\$ 85	\$ 85	\$ 4,025	\$ 4,195	\$ 4,375	FY24
	Interest	\$ 1,388	\$ 1,380	\$ 1,377	\$ 1,204	\$ 1,026	
	<b>Total</b>	<b>\$ 1,473</b>	<b>\$ 1,465</b>	<b>\$ 5,402</b>	<b>\$ 5,399</b>	<b>\$ 5,401</b>	
Sewer Revenue Refunding Bonds, Series 2011	Principal	\$ 3,475	\$ 3,545	\$ 0	\$ 0	\$ 0	FY17
	Interest	\$ 134	\$ 67	\$ 0	\$ 0	\$ 0	
	<b>Total</b>	<b>\$ 3,609</b>	<b>\$ 3,612</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
Sewer Revenue Refunding Bonds, Series 2012	Principal	\$ 2,460	\$ 2,535	\$ 2,635	\$ 2,740	\$ 2,850	FY31
	Interest	\$ 2,292	\$ 2,218	\$ 2,116	\$ 2,011	\$ 1,901	
	<b>Total</b>	<b>\$ 4,752</b>	<b>\$ 4,753</b>	<b>\$ 4,751</b>	<b>\$ 4,751</b>	<b>\$ 4,751</b>	

# PERSONNEL POSITION COMPARISON\*

	FY14 Budget	FY15 Budget	Incr/(Decr) FY16 vs FY15	FY16 Budget
<b>Board of County Commissioners</b>				
Board of County Commissioners	14.0	14.0	0.0	14.0
County Attorney	31.6	33.0	0.0	33.0
<b>County Administrator</b>				
Airport	55.0	56.0	4.5	60.5
Ambulance Billing & Financial Services	34.6	34.8	0.0	34.8
Animal Services	48.6	52.5	0.5	53.0
Building Services	39.5	44.3	4.9	49.2
Communications	22.6	22.6	1.4	24.0
County Administrator	6.0	5.3	5.4	10.7
Development Review Services	21.0	38.1	5.2	43.3
Economic Development	15.9	17.0	0.0	17.0
Emergency Management	11.1	11.1	2.0	13.1
Emergency Medical Services & Fire Administration	11.5	12.9	(0.2)	12.7
Human Services	91.7	102.3	(16.6)	85.7
Justice & Consumer Services	22.1	21.9	(0.2)	21.7
Office of Business Support	0.0	32.0	(32.0)	0.0
Office of Engineering and Technical Support	0.0	114.0	(1.0)	113.0
Office of Management & Budget	25.7	28.7	7.9	36.6
Parks and Conservation Resources	198.8	200.7	1.3	202.0
Planning	29.1	33.0	6.0	39.0
Public Works	358.4	286.0	18.0	304.0
Purchasing	17.0	18.0	3.0	21.0
Radio & Technology	13.8	13.0	0.0	13.0
Real Estate Management	152.7	155.9	1.0	156.9
Regional 911	70.0	79.7	17.2	96.9
Risk Financing Administration	13.0	13.0	3.0	16.0
Solid Waste	87.9	73.5	2.1	75.6
Tourist Development Council	42.0	43.6	2.4	46.0
Utilities Department	<u>428.7</u>	<u>366.9</u>	<u>3.1</u>	<u>370.0</u>
<b>Total County Administrator</b>	<b>1,816.7</b>	<b>1,876.8</b>	<b>38.9</b>	<b>1,915.7</b>
<b>Total Board of County Commissioners</b>	<b>1,862.3</b>	<b>1,923.8</b>	<b>38.9</b>	<b>1,962.7</b>

\* Full-Time Equivalent Positions

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

(2) Previously named Strategic Planning and Initiatives.

## PERSONNEL POSITION COMPARISON\*

	FY14 Budget	FY15 Budget	Incr/(Decr) FY16 vs FY15	FY16 Budget
<b><i>Constitutional Officers</i></b>				
Clerk of the Circuit Court and Comptroller	110.5	112.6	2.8	115.4
Property Appraiser	123.0	123.0	6.0	129.0
Sheriff	2,325.0	2,325.0	0.0	2,325.0
Supervisor of Elections	33.0	35.0	1.0	36.0
Tax Collector	<u>268.0</u>	<u>268.0</u>	<u>0.0</u>	<u>268.0</u>
<b><i>Total Constitutional Officers</i></b>	2,859.5	2,863.6	9.8	2,873.4
<b><i>Other</i></b>				
<b><i>Court Support</i></b>				
Judiciary	<u>42.3</u>	<u>40.3</u>	<u>(0.6)</u>	<u>39.7</u>
<b><i>Total Court Support</i></b>	42.3	40.3	(0.6)	39.7
<b><i>Independent Agencies</i></b>				
Business Technology Services	164.0	163.1	0.9	164.0
Construction Licensing Board	11.0	10.0	1.0	11.0
Employee Health Benefits	1.0	2.0	0.0	2.0
Fire Protection Districts	1.0	1.3	0.0	1.3
Human Resources	34.2	33.1	(1.2)	31.9
Medical Examiner	2.0	2.0	0.0	2.0
Office of Human Rights	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>	<u>10.0</u>
<b><i>Total Independent Agencies</i></b>	223.2	221.5	0.7	222.2
<b><i>Total Other</i></b>	265.5	261.8	0.1	261.9

<b><i>TOTAL POSITIONS</i></b>	<b>4,987.3</b>	<b>5,049.2</b>	<b>48.8</b>	<b>5,098.0</b>
-------------------------------	----------------	----------------	-------------	----------------

## PERSONNEL POSITION COMPARISON SUMMARY\*\*

	FY14 Budget	FY15 Budget	Incr/ (Decr) FY16 vs FY15	FY16 Budget
<b><i>Board of County Commissioners</i></b>	1,862.3	1,923.8	38.9	1,962.7
<b><i>Constitutional Officers</i></b>	2,859.5	2,863.6	9.8	2,873.4
<b><i>Court Support</i></b>	42.3	40.3	(0.6)	39.7
<b><i>Independent Agencies</i></b>	223.2	221.5	0.7	222.2

<b><i>TOTAL POSITIONS</i></b>	<b>4,987.3</b>	<b>5,049.2</b>	<b>48.8</b>	<b>5,098.0</b>
-------------------------------	----------------	----------------	-------------	----------------

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

---

## ECONOMIC TRENDS & MAJOR REVENUES

---

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

**Population: Unincorporated and Incorporated:** Pinellas County's estimated 2014 population of 933,258 represents a 1.1% decrease over the 2005 estimate of 943,640. During this time, the unincorporated population decreased 4.2% versus a 0.2% increase in the incorporated population. Pinellas County was one of two Florida counties to lose population between the 2000 Census and the 2010 Census. The 2014 population estimate reflects a 1.8% increase or 16,716 residents more than the 2010 Census low of 916,542

From 2013 to 2014, total county population estimates increased by 0.7%, the same percentage growth as the previous year. The unincorporated residents of the County increased from 2013 to 2014 by 1,121 individuals, 271,227 to 272,348. During the same period, the incorporated resident numbers increased by 0.8%, from 655,383 to 660,910. The unincorporated population as a percentage of the total County population has decreased from 30.1% in 2005 to 29.3% in 2014. This trend is a result of voluntary annexation of the unincorporated area; and the municipal residential building activity shown in the chart "Housing Units Permitted."

**Number of Visitors - St. Petersburg/ Clearwater Area:** Tourism is a key indicator to the economic growth and strength of Pinellas County. Tourism data assists in pointing the direction of County's revenues. The number of people visiting Pinellas County in 2014 totaled 5,885,800, a 12.9% increase over the 2005 number of 5,212,435. Over the same period, the number of foreign visitors increased by 26.2% from 1,251,836 to 1,580,123, as the number of domestic visitors increased by 8.7% from 3,960,599 to 4,305,677. Within the past three (3) years, domestic visitors increased annually by 3.5% versus a 6.1% annual increase for foreign visitors. Total visitors increased annually by 4.1% over the 3 year period. The County obtained the "high impact" designation for tourism communities in 2013 and again in 2014 as defined by State law.

**Unemployment Statistics:** Starting in 2007 and during the Great Recession (12/2007-6/2009), Pinellas County's unemployment rate was higher than the United States rate and the State of Florida. The County's adjusted unemployment rate in 2009 was 10.8%, which was the highest rate in the decade; and higher than both the State and the nation. In 2014, the County at 5.8% unemployment rate was slightly lower than both the State rate at 6.3% and the nation at 6.2% for unemployment.

**Total Labor Force:** The labor force declined from 2005 to the low of 440,723 participating workers in 2009. Since 2009, the County's labor force has increased modestly due to workers rejoining and/or new workers entering the labor force. An increase of 1.3% or 6,159 workers joined the work force in 2014.

**Housing Units Permitted:** In 2014, housing units permitted in Pinellas County totaled 1,686, a decrease of 44.8% from the 2013 reported number of 3,055. The majority of permitting activity in 2014 occurred in the incorporated area of the County, 89.7%, versus the activity in the unincorporated area, 10.3% of the total units permitted. In 2013, permitting activity was at its highest since the 2008 economic downturn. Housing permits precede construction, and indicates the strength of a prominent industry with high employment; and may indicate the level of new construction added to future tax rolls. The decrease in housing units permitted may just due the timing of the data collection, and not an "omen" of future industry trends.

**Taxable Sales:** Taxable sales are those sales subject to Chapter 212, F.S. such as sales of goods, but not services (there are exceptions). Taxable sales indicates how strong consumer durable business is in the County. It also gives an indication of current tourism strength. In Pinellas County, taxable sales increased 5.3% to \$14.0B in 2014, from \$13.3B in 2013. Prior to the Great Recession, taxable sales increased every year to a high of \$14.1B in 2007. In 2010, taxable sales were at its lowest in the ten year period. The chart shows that Pinellas County's sales growth is less volatile when compared to the State. This primarily is due to the population growth of which the County is challenged given its land size, current density, limited available undeveloped acreage, and its cost of living.

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

**Taxable Value - County-wide (including new construction):** In 2007, county-wide taxable values were \$75.5B. This was two years before the start of declining taxable values in 2009. It appears county-wide taxable values are slowly recovering from its low point in 2013, \$54.4B. The estimated increase of 6.8% between 2015 and 2016 is the third year of increased taxable values since 2008. The first occurred between 2013 and 2014 with an actual increase of 3.2%. The 2009-2012 decreases in taxable values are due to several factors: the approval of the State's Constitution Amendment 1 increasing the Homestead Exemption in January 2008; the real estate environment; and new guidelines regarding short sales and foreclosures being used by the Property Appraiser.

**Taxable Value - County-wide New Construction:** The 2016 estimated new construction value of \$643.1M represents an increase of \$333.4M or 107.7% more than 2015. The new construction taxable value estimate for 2016 is 1.0% of the total taxable value. The 89.7% of the new construction taxable value occurred in the incorporated area of the County.

**Taxable Value - MSTU (including new construction):** Taxable value for Municipal Services Taxing Unit (MSTU) has increased in the unincorporated area of the County from \$15.0B in 2015 to an estimate of \$15.8B in 2016, an increase of 4.9%. The unincorporated taxable value as a percentage of the total county-wide taxable value has decreased from 25.7% in 2007 to 24.8% in 2016.

**Taxable Value - MSTU New Construction:** Unincorporated area new construction taxable value shows a decrease of 8.4% between the 2015 value of \$72.6M and the 2016 value of \$66.5M. New construction 2016 estimate is 65.1% decrease or \$123.8M when compared to 2007.

**County-wide Collective Property Tax Rate:** The proposed 2016 county-wide property tax rate of 6.2535 mills is the same as the millage since 2014. This aggregate millage rate includes the following: General Fund, 5.2755; Health, 0.0622; and Emergency Medical Services (EMS), 0.9158. Please note that all of the millage rates, with the exception of EMS, are levied on all taxable property. The EMS millage is levied on only real property. The taxable value estimate for all taxable property (real and tangible property) is \$63.7B versus the taxable value estimate of \$59.4B for real property only.

**County-wide Collective Property Tax Collections:** County-wide property tax collections peaked in 2007 with \$442.3M in receipts. The decrease of the 2008 receipts reflected the impact of the State's 2007 Property Tax Reform and the County's millage rate reduction. The

decrease in 2009 collections primarily resulted from approval of the State's Constitution Amendment 1 in January 2008 allowing for an increased Homestead Exemption up to \$50,000. Due to the aforementioned regulations and the impact of the Great Recession on housing values, the decline in tax collections continued through 2011. The 2016 property tax collections are projected to be 5.5% greater than the 2015 estimates and slightly lower than the 2009 actual receipts.

**MSTU Property Tax Rate:** The proposed 2016 MSTU property tax rate of 2.0857 mills is the same as the 2015 adopted rate. The taxable value estimated for all MSTU taxable property is \$15.8B.

**MSTU Property Tax Collections:** The MSTU property tax collections are a direct result of the MSTU property tax rate and the MSTU taxable value. The 2016 property tax collections are projected to be 3.7% greater than the 2015 estimates and slightly lower than the 2010 actual receipts. The MSTU property tax collections are used to fund a variety of services benefiting only the unincorporated area of the County.

**Penny for Pinellas - County Share:** The Penny for Pinellas (Local Infrastructure Sales Tax) was established as a result of a county-wide referendum in November 1989, extended until 2010 by a referendum passed in March 1997, and extended again to year 2020 by a referendum passed in March 2007. The surtax is a 1.0% levy on sales up to \$5,000. The County uses this sales tax revenue for capital projects in the areas of transportation, public safety, parks, environmental protection, storm water management, and government facilities. Of the tax revenue from February 2000 through January 2010, \$80.0M was earmarked for the jail facility and related improvements. The latest 10 year extension started with collections in February 2010 and earmarks \$225.0M for jail and criminal justice related facilities. The remaining sales tax revenue is divided between the County's 24 municipalities and the County, pursuant to an interlocal agreement. The chart reflects the County's share of these proceeds. Between 2007 and 2010, the County's receipts have fluctuated between a high in 2007 of \$75.5M to a low of \$66.9M in 2009. The impact of 2010 agreement change appears in 2012 when actual receipts exceeded 2007 receipts. The upward collection trend continues in 2015 with an estimated collection exceeding 2014 actual receipts. The 2015 estimate yields a 6.0% increase in collections from 2014. The 2016 projected amount is slightly lower than 2015 estimate due to the projection being 95.0% of the anticipated 2016 total.

**Local Option Gas Tax:** In accordance with Section 336.025(7) Florida Statutes, Pinellas County levies six (6) cents per gallon tax on motor fuel sold. The tax is in effect through year 2017. Pursuant to a revised interlocal agreement, the County retains 60.0% of the proceeds from the local option gas tax and the remaining 40.0% is allocated to the municipalities within the County. Prior to year 2007, the proceeds were distributed as 75.0% County and 25.0% municipalities. The chart reflects the County share of the proceeds. The County uses the proceeds to fund operations and maintenance of the County's transportation system and transportation capital projects.

**1/2 Cent Sales Tax:** The State of Florida levies a sales tax of 6.0% on the purchase of consumer goods, with a variety of exemptions for non-prepared food items, prescription drugs, services, etc. The state returns "8.814 percent" to the local governments. This allocation to the counties and municipalities is determined by a state-mandated distribution formula, which considers taxable sales and population. The chart reflects the County share of the proceeds. Pinellas County uses this revenue in support of general fund operations. Receipts declined from 2006 through 2010. Receipts in 2011 increased 3.2% from 2010 receipts. This growth trend is expected to continue. The 2015 estimated increase from 2014 receipts is 7.7%. The 2015 projection is a 2.5% increase from 2015 estimates.

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

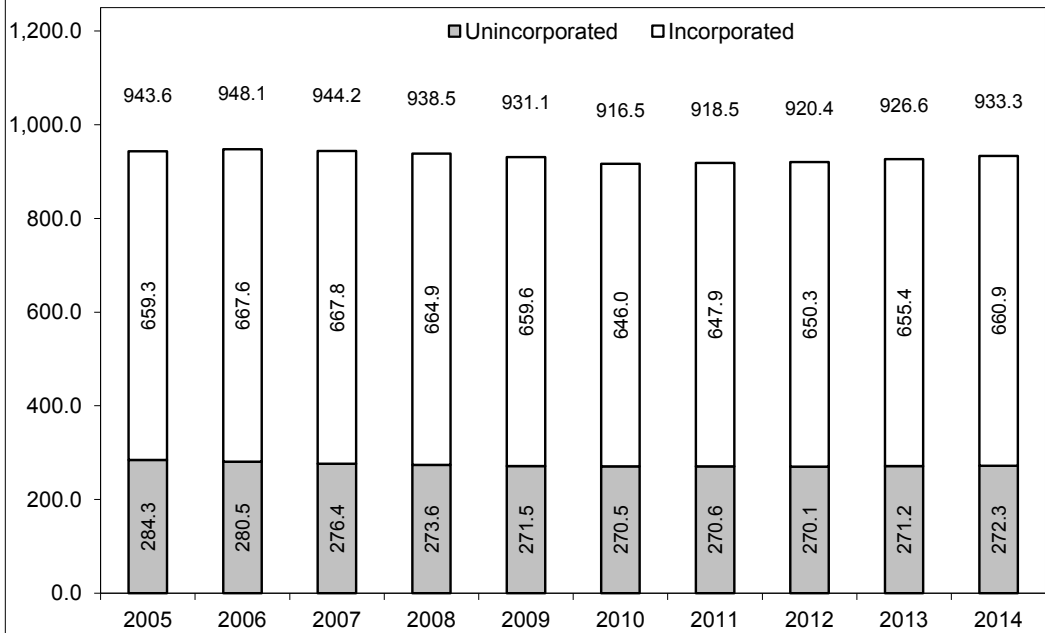
**Tourist Development Tax:** The County imposes a Local Option Resort/Tourist Tax, also known as the Tourist Development Tax of 5.0% on most rents, leases, or lets which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, and mobile home parks. In FY88, the Tourist Development Tax was increased from the initial 2.0% to 2.0% to provide additional revenue for tourist development activity. Of this, one-half of the additional 1.0% is earmarked for the Pinellas County Beach Re-nourishment program. In FY96 (effective January 1, 1996), the tax was increased from 3.0% to 4.0%. Prior to FY16, the fourth percent was restricted to debt service on the City of St. Petersburg's Excise Tax Bond, Series 1993, in accordance with the provisions of Section 125.0104(3)(1), Florida Statutes and an agreement with the City of St. Petersburg. The imposition of the fourth percent provided for the release of proceeds to provide additional revenue for increased promotional activity and beach re-nourishment. In FY06 (effective December 1, 2005), the tax was increased from 4.0% to 5.0%. The fifth percent is exclusively for promoting and advertising tourism internationally, nationally, and in the State of Florida. 2009 was the first year-over-year decline since the impacts of the terrorist attacks on September 11, 2001, resulted in a downturn in 2002. Collections recovered in 2011 from the 2010 decline; and increased 7.7%. Growth has continued; and the 2015 estimated collections reflect an increase of 10.1% from 2014 actual. The 2016 receipts shown include the addition of the sixth percent local option for high tourism impact counties which was approved by the BCC on August 4, 2015.

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



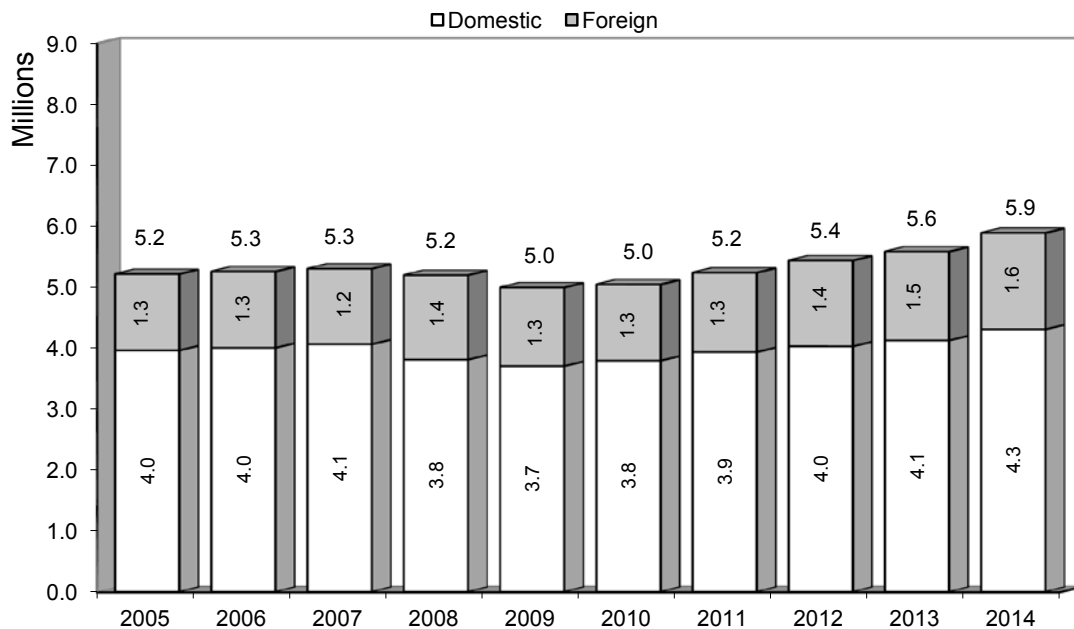
# ECONOMIC TRENDS

Population: Unincorporated and Incorporated, 2005-2014



Sources: Bureau of Economic & Business Research, University of Florida  
 Note: 2010 Figure based on the 2010 Census.

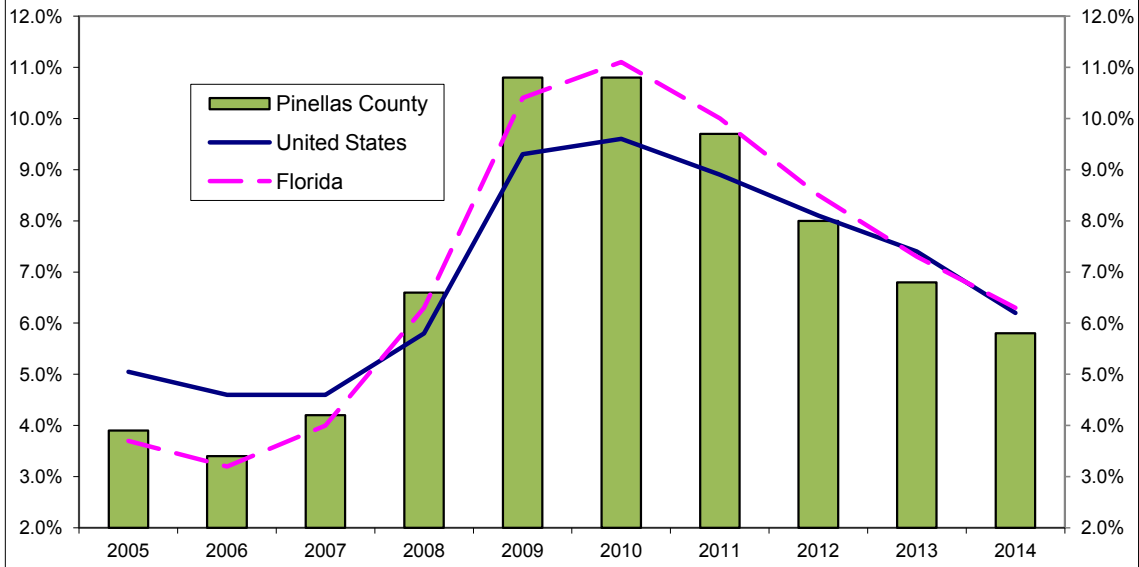
Number of Visitors-St. Petersburg/Clearwater Area, 2005-2014



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

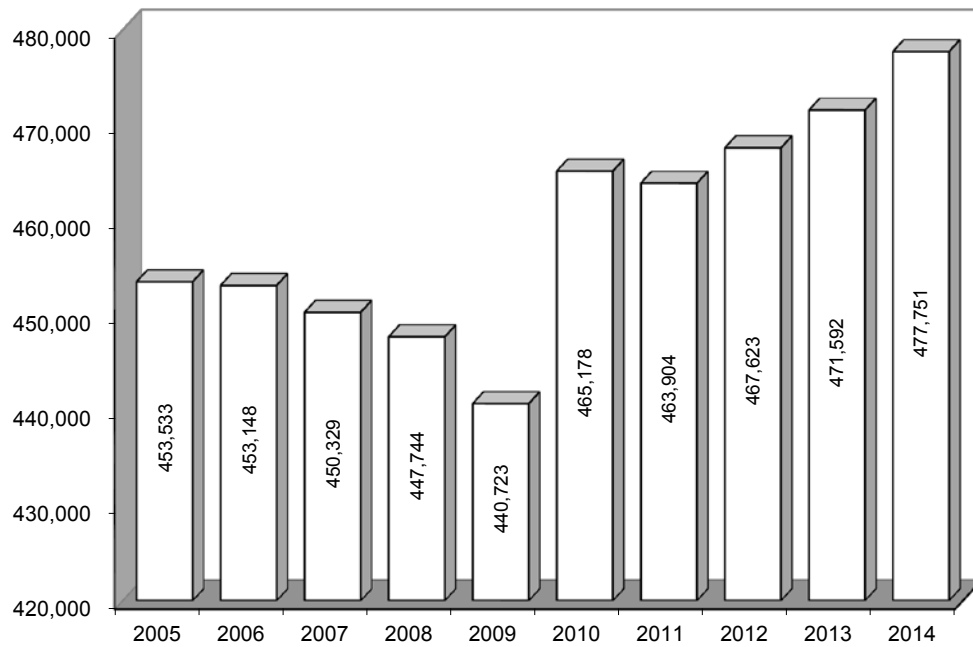
# ECONOMIC TRENDS

## Unemployment Statistics, 2005-2014



Source: 2005-2014 Florida Research & Economic Information Database

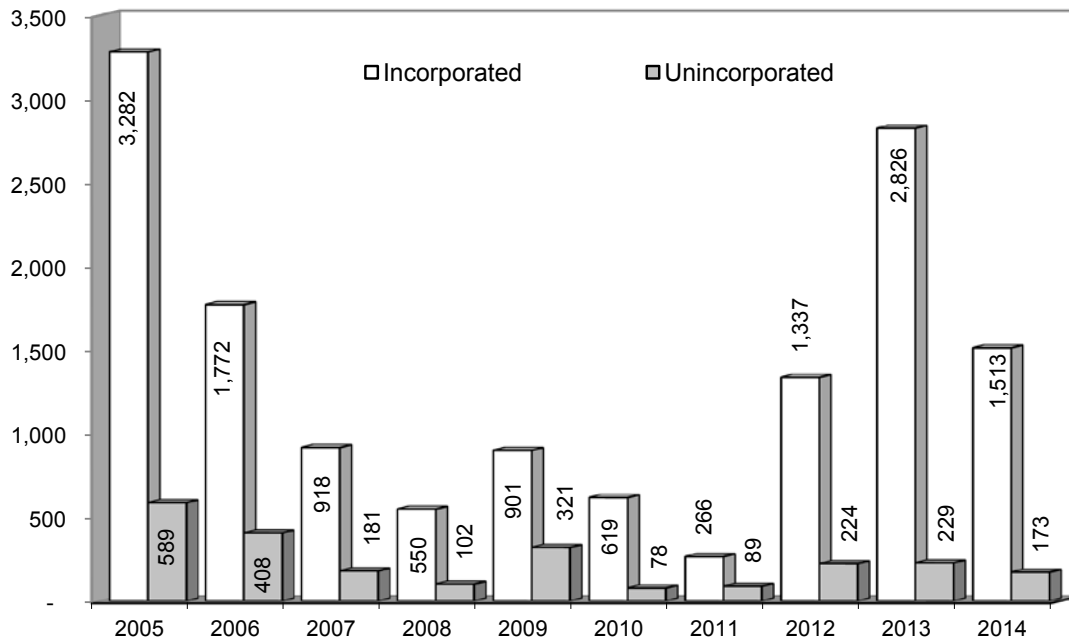
## Total Labor Force of Pinellas County, 2005-2014



Source: Florida Research & Economic Information Database, Updated 2005-2014

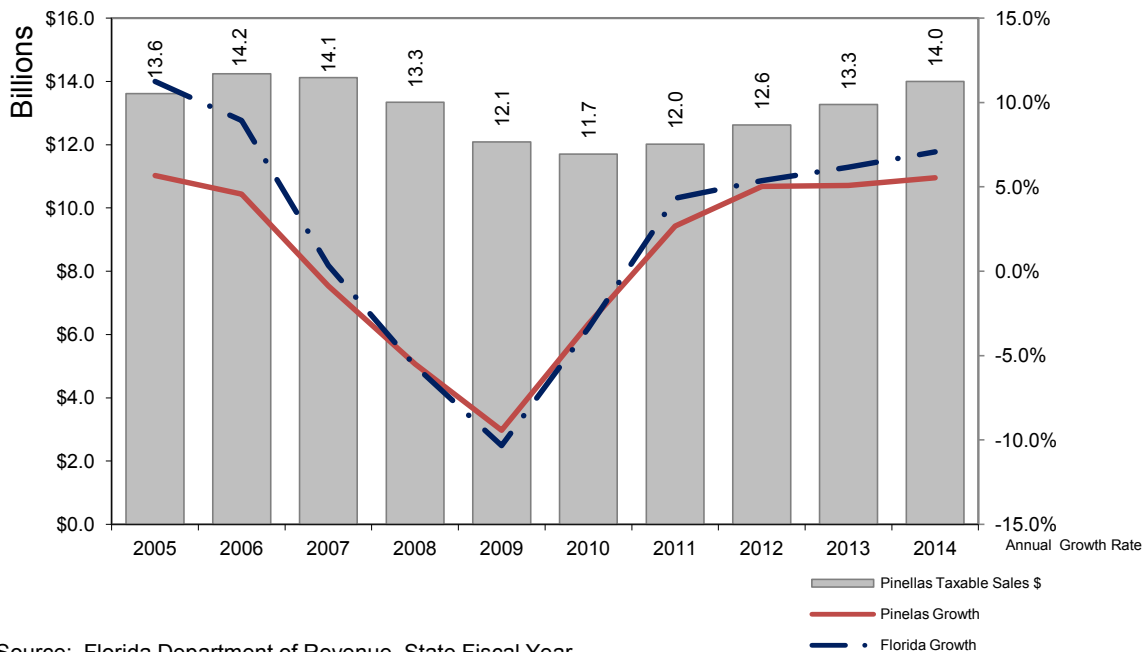
# ECONOMIC TRENDS

## Housing Units Permitted, 2005-2014



Sources: Bureau of Economic and Business Research, University of Florida, Table 11.15. Statistical Abstract; US Census Bureau, Building Permits 2011 - 2014

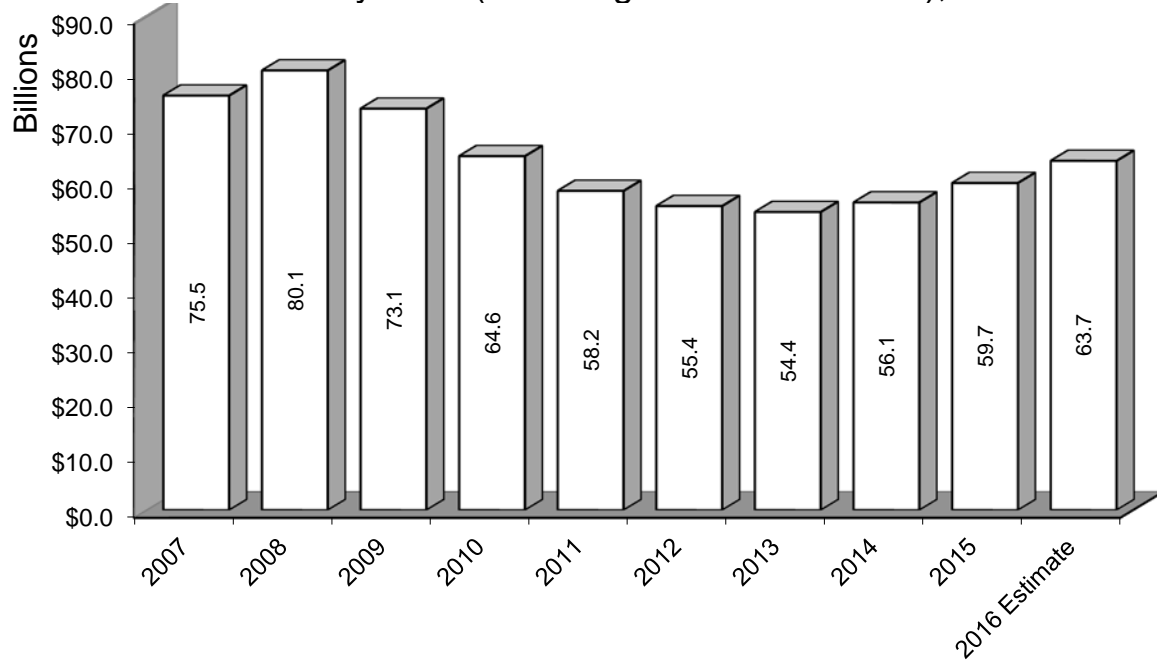
## Taxable Sales, 2005-2014 Florida vs Pinellas Taxable Sales Growth



Source: Florida Department of Revenue, State Fiscal Year

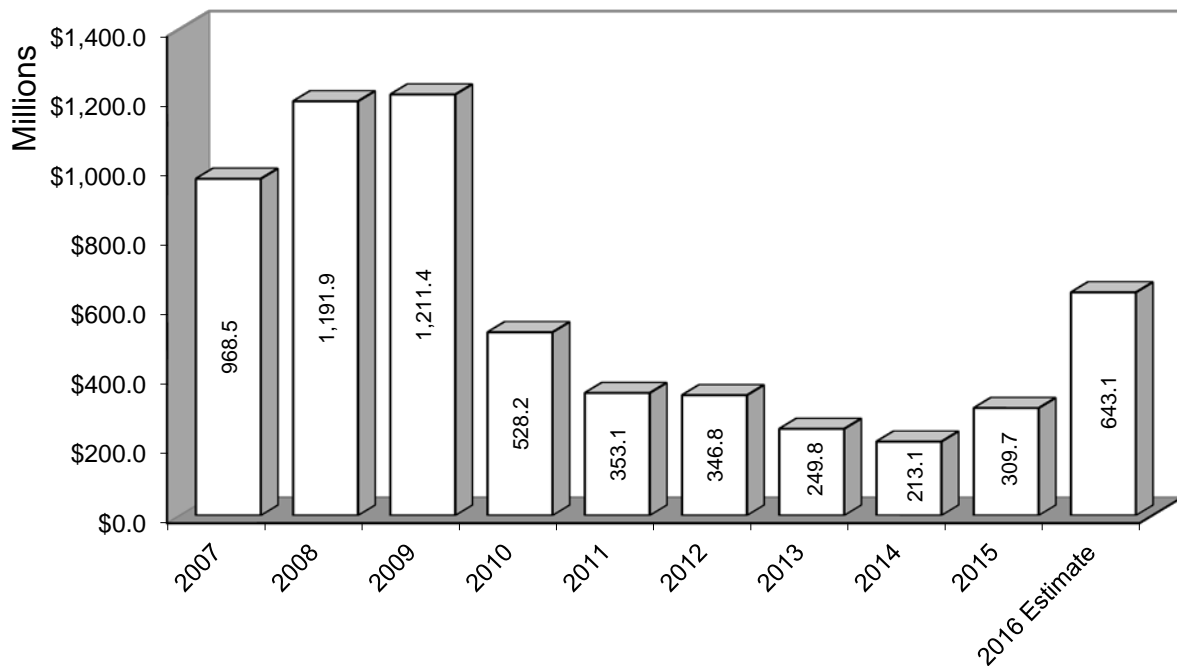
# ECONOMIC TRENDS

Taxable Value: County-wide (including new construction), 2007-2016



Source: Pinellas County Property Appraiser, July 1, 2014

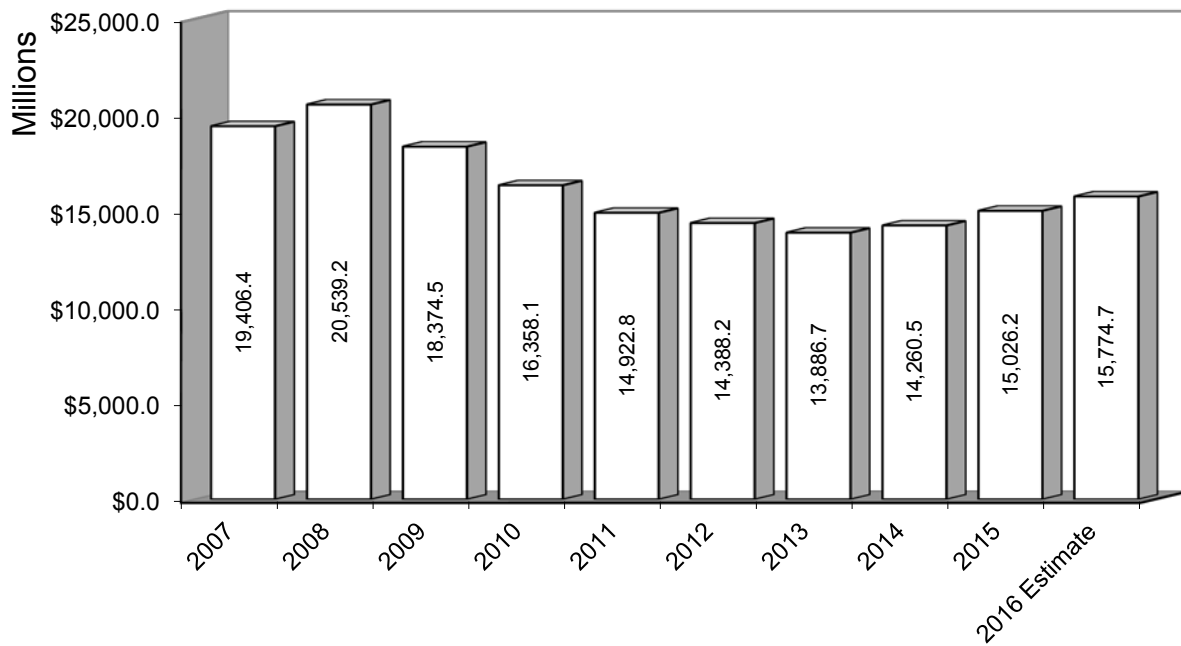
Taxable Value: County-wide New Construction, 2007-2016



Sources: Florida Department of Revenue 2000-2006;  
Pinellas County Property Appraiser, 2007- July 1, 2015

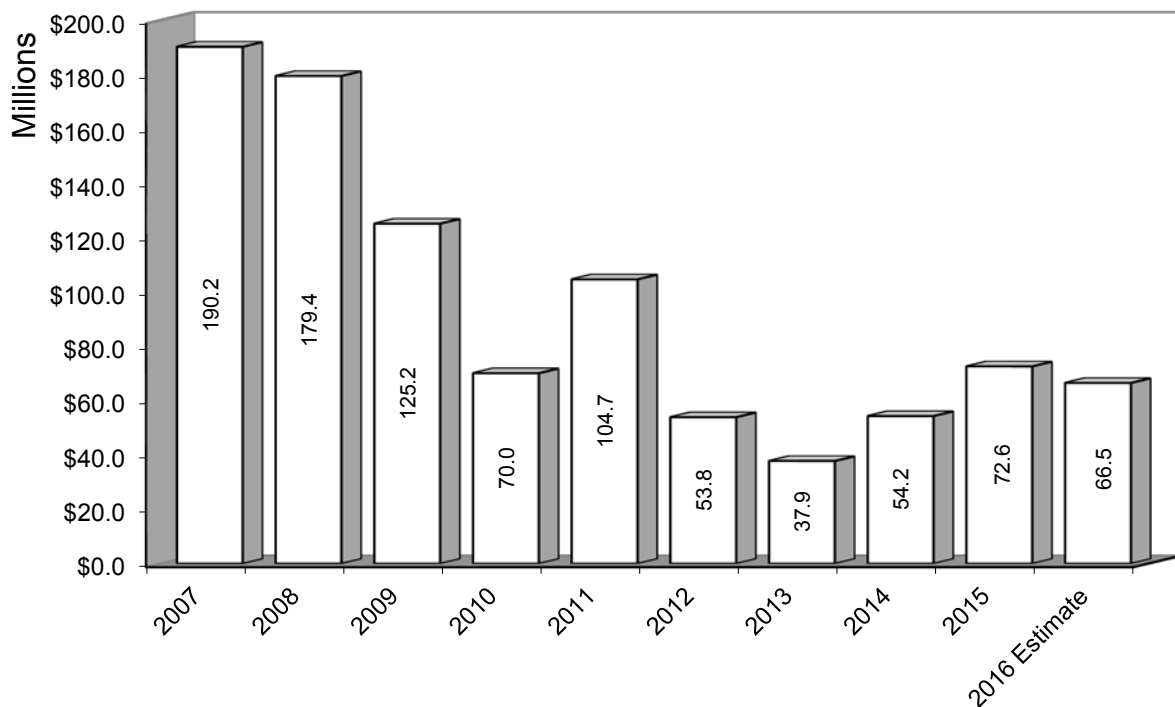
## ECONOMIC TRENDS

Taxable Value: MSTU (including new construction), 2007-2016



Source: Pinellas County Property Appraiser July 1, 2014

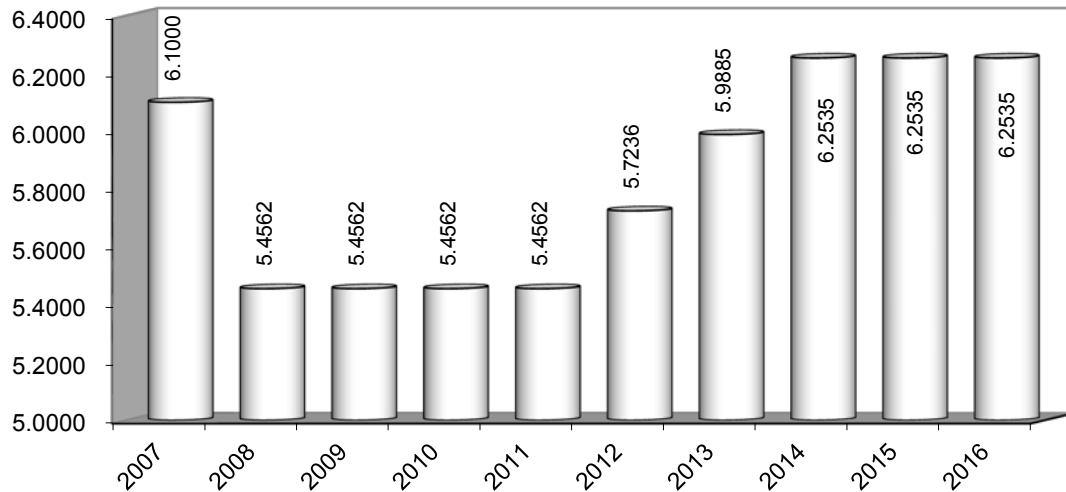
Taxable Value: MSTU New Construction, 2007-2016



Source: Pinellas County Property Appraiser, July 1, 2014

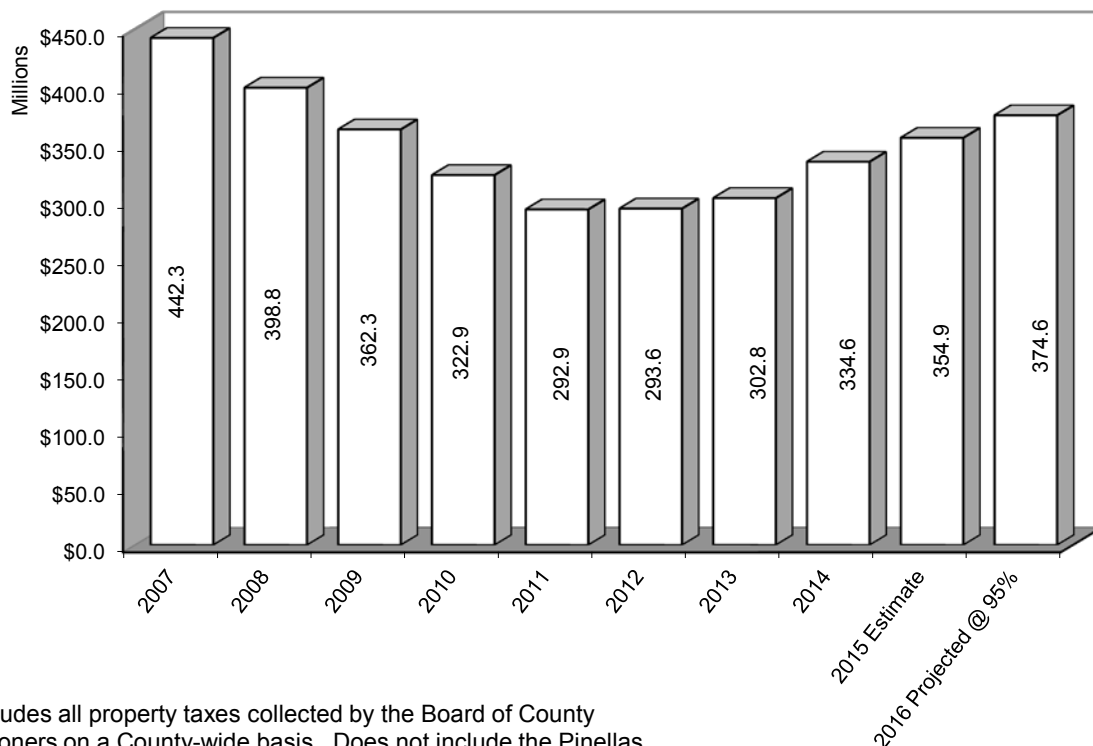
# MAJOR REVENUES

## County-wide Collective Property Tax Rate, 2007-2016



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

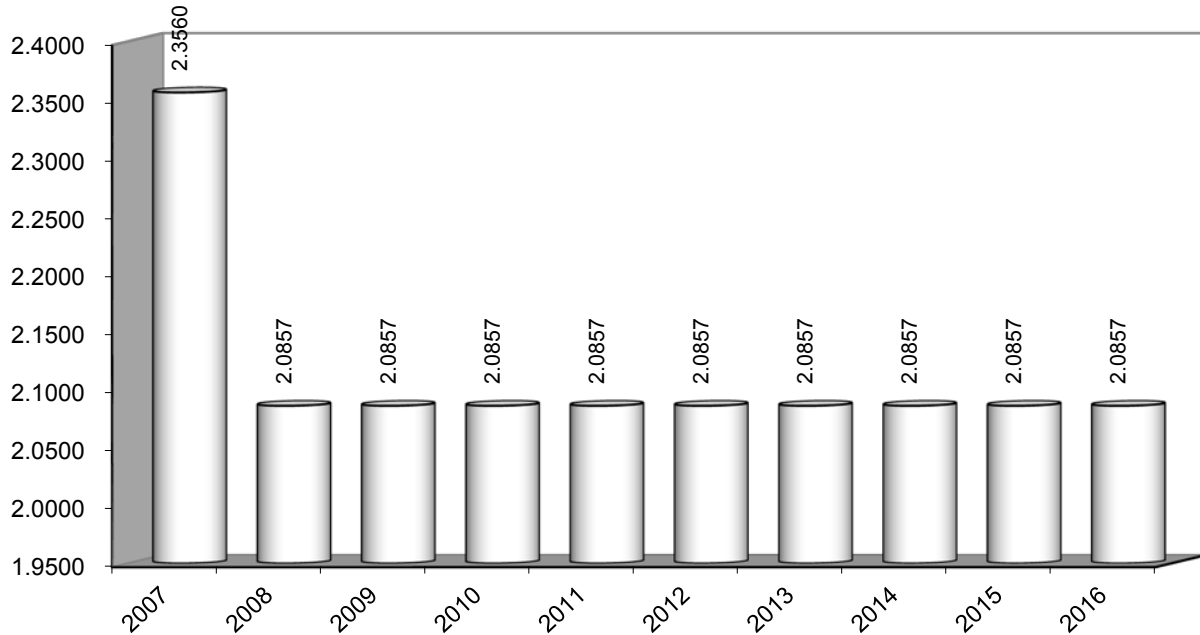
## County-wide Property Tax Collections, 2007-2016



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

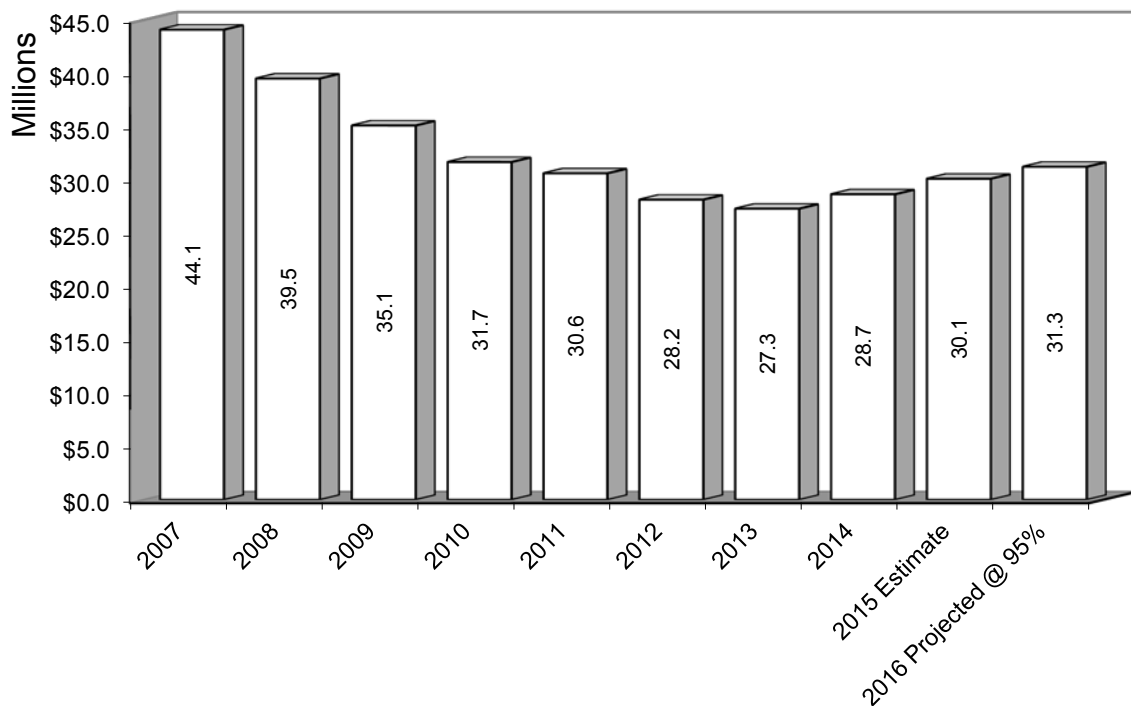
# MAJOR REVENUES

MSTU Property Tax Rate, 2007-2016



Source: Pinellas County Office of Management & Budget

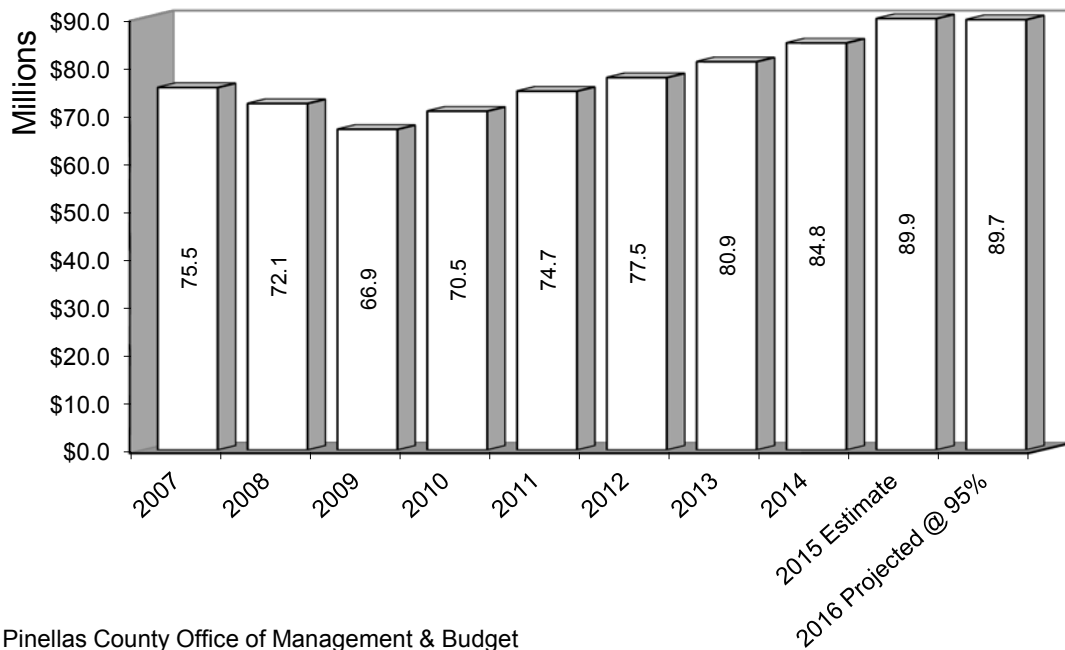
MSTU Property Tax Collections, 2007-2016



Source: Pinellas County Office of Management & Budget

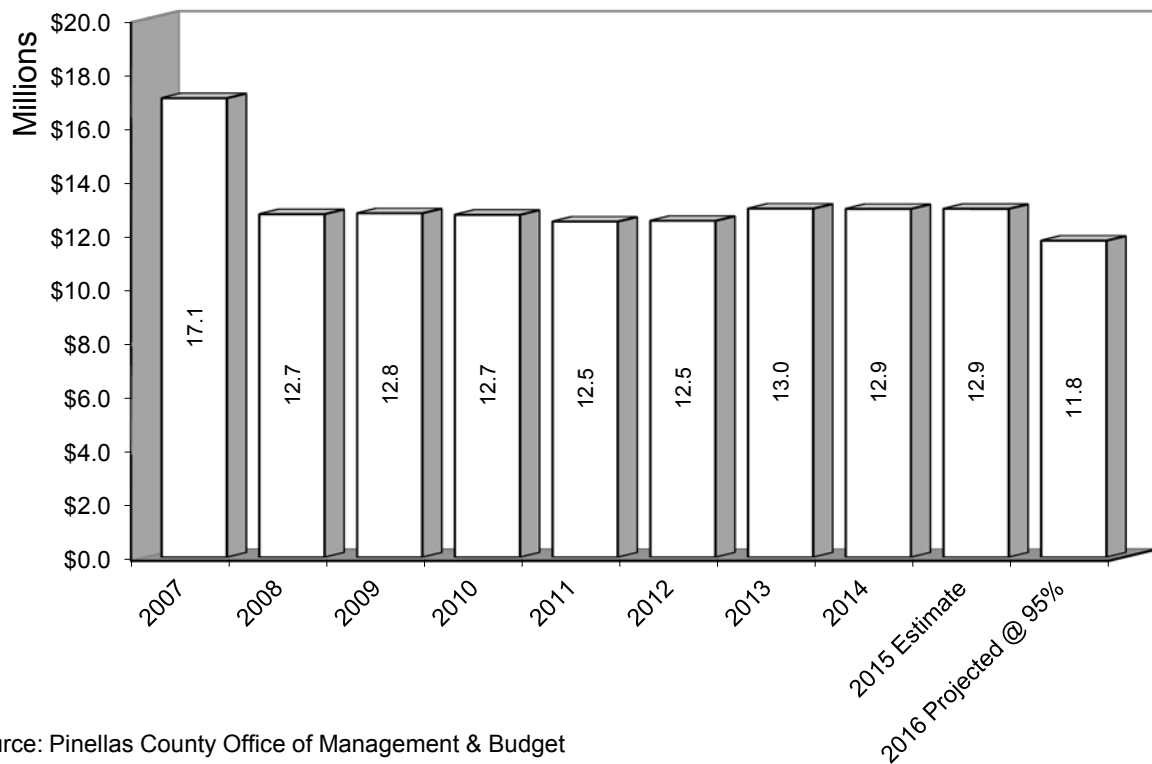
# MAJOR REVENUES

## Penny for Pinellas-County Share, 2007-2016



Source: Pinellas County Office of Management & Budget

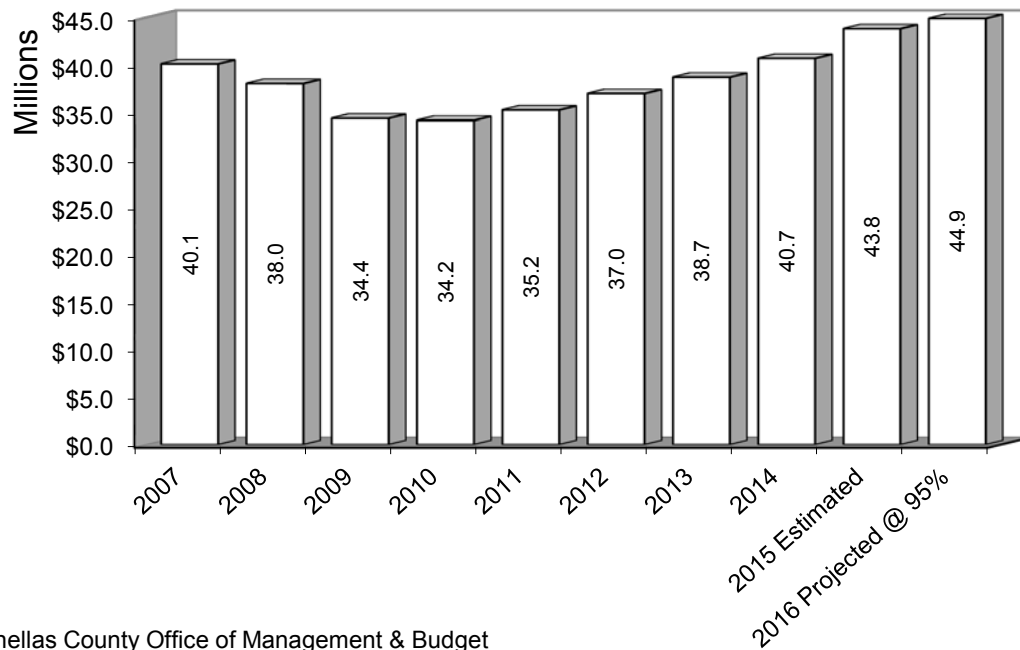
## Local Option Gas Tax, 2007-2016



Source: Pinellas County Office of Management & Budget

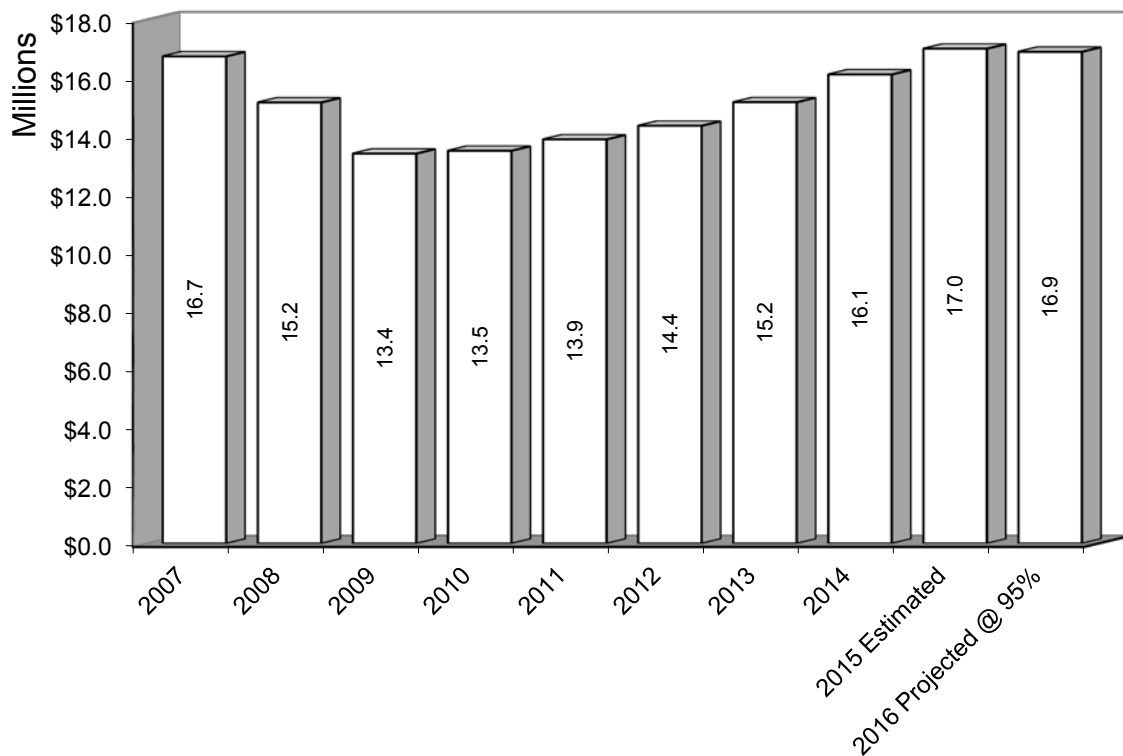
# MAJOR REVENUES

## 1/2 Cent Sales Tax, 2007-2016



Source: Pinellas County Office of Management & Budget

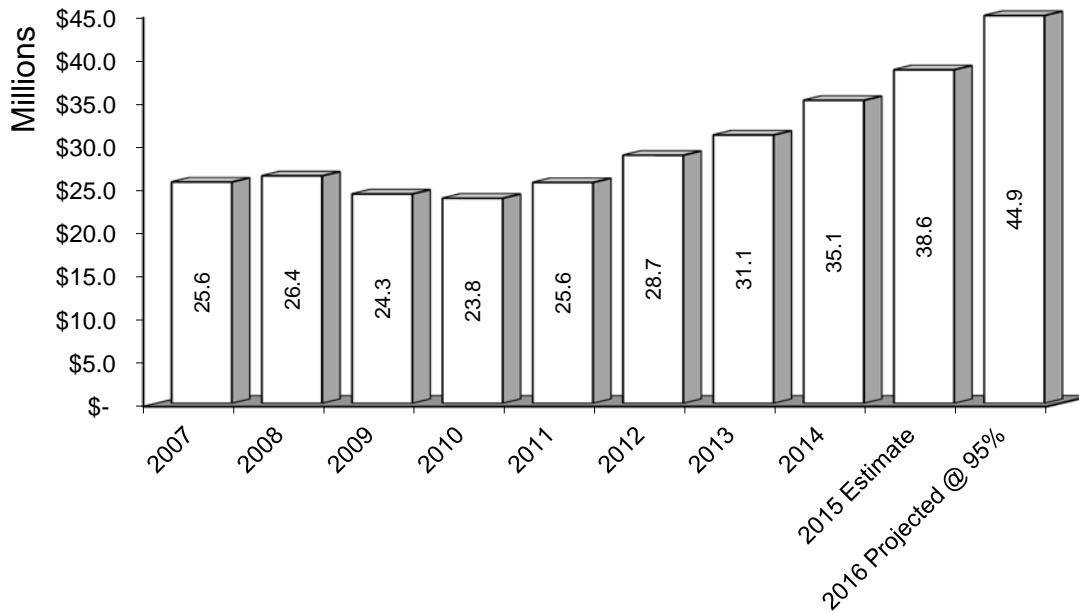
## State Revenue Sharing, 2007-2016



Source: Pinellas County Office of Management & Budget

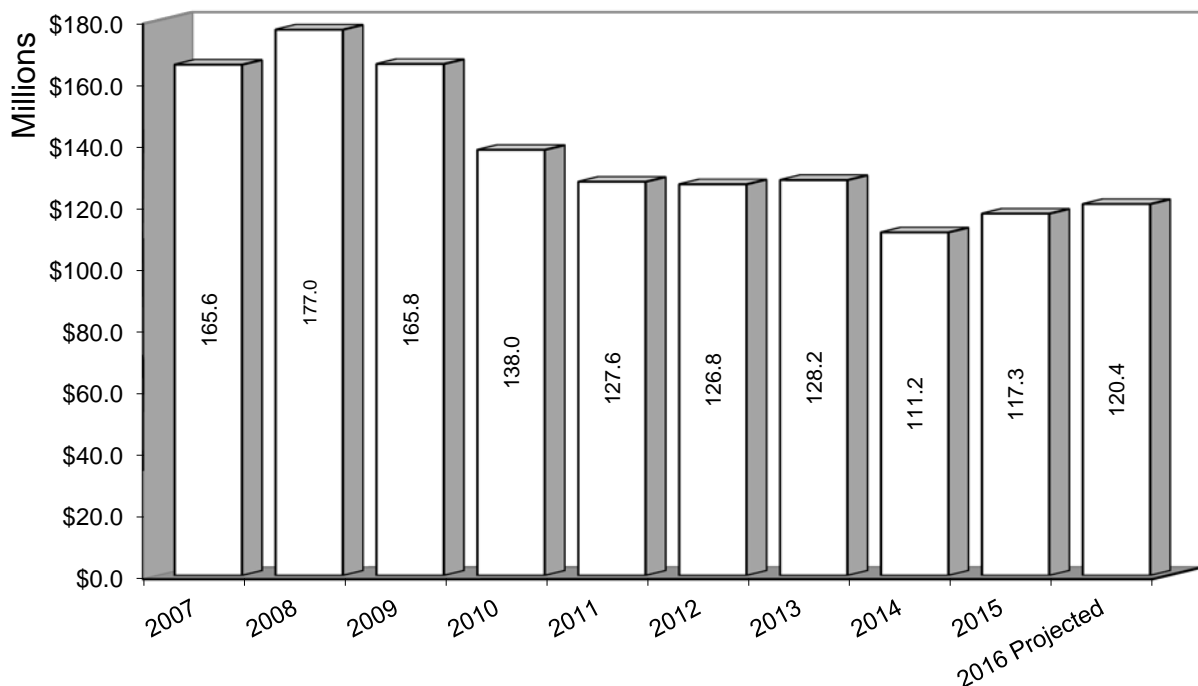
# MAJOR REVENUES

## Tourist Development Tax, 2007-2016



Source: Pinellas County Office of Management & Budget

## General Fund Beginning Fund Balance, 2007-2016



Source: Pinellas County Office of Management & Budget