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## GLOSSARY

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**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, Lakeland, Largo, Sarasota, St. Petersburg, Tampa and Orlando; Counties of Hillsborough, Manatee, Marion, Orange and Palm Beach; Pasco, Sarasota, Seminole, and Volusia; 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 ten 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 2016 is the year ending September 30, 2016.

**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 FY16 budget documents, the Revised FY15 Budget includes changes through May 31, 2015.

**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 \*
  - The total amount budgeted shall not exceed the statutory maximum of 20% of operating expenditures.
- For annual financial reporting purposes, specific amounts for each category in the Reserve - Fund Balance will be determined by the County Administrator based on fiscal year end data.

# BUDGET POLICIES

## *Use of Reserves:*

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

## *Restoration of General Fund Reserves:*

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

## **General Fund – Unrestricted Unassigned Fund Balance**

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

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

# BUDGET POLICIES

## 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 six years and should be regularly monitored and periodically updated. \*
- The forecast should include fund forecasts for all significant governmental funds.
- The forecast, along with its underlying assumptions and methodology, should be clearly stated and made available to participants in the budget process.
- Variances between previous forecast and actual amounts should be analyzed and identification made of the factors that influence revenue collections, expenditure levels, and forecast assumptions.

## Physical Asset Inventory

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

# BUDGET POLICIES

## Asset Preservation

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

## Revenue Diversification

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

## Fees and Charges

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

# BUDGET POLICIES

## 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.

*\* For FY16, several budget policies have been revised to reflect current practice:*

- *The definition of the Disaster Response Reserve eliminates the reference to a minimum amount, since the calculation of this reserve is based on the amount not designated for other purposes in line with GASB criteria.*
- *The discussion of Unrestricted Unassigned Fund Balance removes a reference to the Service Level Stabilization Account, which is no longer used.*
- *In the Long-range Planning section, the length of the financial forecast has been reduced from ten years to six years, which is the current time horizon for the fund forecasts in the Budget Message. The timeframe was changed since assumptions for the outer years were highly speculative and not useful for present-day decision making purposes.*

## **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.

Article IV, Section 4.01c(5) of the County Charter, approved by referendum in 2004, designates the County Administrator as the county budget officer. F.S.129.03(3) specifies that the county budget officer must submit a recommended budget to the Board of County Commissioners after estimated taxable values are certified 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.



## FY2016 BUDGET CALENDAR

DATE	ACTIVITY	PARTICIPANTS
FEBRUARY		
Tuesday, February 3	County Administrator presents FY16-FY21 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 6	FY16 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		
Monday, March 16	FY16 Operating Budget Submissions due to OMB	Departments
Friday, March 27	FY16 Capital Improvement Program (CIP) Budget submissions due to OMB	
MAY		
Friday, 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
Tuesday, May 5	BCC Meeting - 1st Public Hearing for Water and Sewer Rate Changes	Citizens BCC & County Administrator OMB
Thursday, May 7	Budget Information Session - Independent Agencies	BCC & County Administrator OMB Independent Agencies
Tuesday, May 12	Budget Information Session –Constitutional Officers & Independent Agencies	BCC & County Administrator OMB Constitutional Officers & Independent Agencies
Tuesday, May 19	BCC Meeting – 2nd Public Hearing for Water and Sewer Rate Changes	Citizens BCC & County Administrator OMB
Wednesday, May 20	FY16 Community Conversation St. Petersburg College - Seminole Campus	Citizens BCC & County Administrator
Thursday, May 21	Budget Information Session - Constitutional Officers & Independent Agencies	BCC & County Administrator OMB Constitutional Officers & Independent Agencies
JUNE		
Monday, June 1	Property Appraiser Delivers Preliminary Estimates of Taxable Values	BCC OMB Property Appraiser
Thursday, June 4	Budget Information Session – Finalize Funding Options for FY16 Budget	BCC & County Administrator OMB Departments & Independent Agencies
Tuesday, June 9	Budget Information Session – Capital Improvement Program Review of User Fees	BCC & County Administrator OMB Departments & Independent Agencies
Tuesday, June 23	BCC Meeting – Initial Surface Water Rate Resolution	Citizens BCC & County Administrator OMB

## FY2016 BUDGET CALENDAR

DATE	ACTIVITY	PARTICIPANTS
<b>JULY</b>		
Wednesday, 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 21	County Administrator presents FY16 Proposed Budget including proposed millage rates to the Board of County Commissioners. [129.03 (3)]	BCC County Administrator OMB
<b>AUGUST</b>		
Tuesday, 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 21	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
<b>SEPTEMBER</b>		
Thursday, September 10	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] Final Surface Water Rate Resolution	BCC & County Administrator OMB Departments Constitutional Officers Public
Sunday, 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
Thursday, September 24	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 25	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
<b>OCTOBER</b>		
Monday, October 1	Beginning of New Fiscal Year	
Wednesday, October 7	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 9	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

## FUND ACCOUNTING AND FUND TYPES

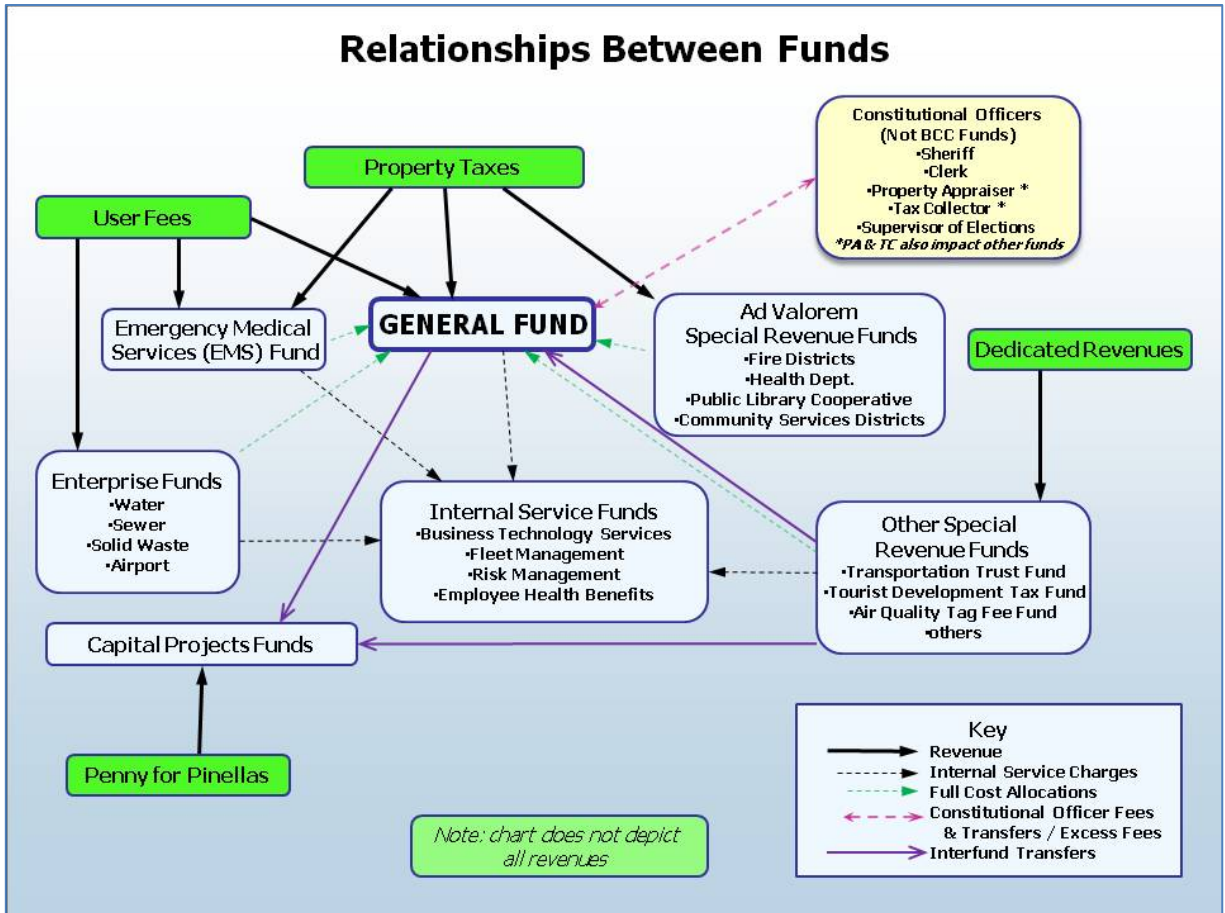
To track financial activity, governments and non-profit organizations use **Fund Accounting** systems which emphasize accountability in contrast to accounting systems for private business, which focus on profitability. In a fund accounting system, a **Fund** is an entity with a complete set of self balancing accounts established to monitor financing 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. There are two primary types of funds. **Governmental Funds** are 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, and Capital Project Funds. **Proprietary Funds** 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.

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). **Special Revenue Funds** 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. **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; in the County’s definition, these are improvements 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.

Pinellas County does not currently have any Governmental **Debt Service Funds** for the payment of debt service requirements (i.e., principal and interest) since there are no bond issues outstanding that are supported by property taxes, utility taxes, or other general (non-enterprise) revenue.

**Enterprise Funds** 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 of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. **Internal Service Funds** are established to finance and account for services and commodities furnished by one department to other departments on a cost reimbursement basis.

While activities are accounted for within each fund, which must balance resources with requirements, the funds interact with each other in various ways. The chart on the following page illustrates some of the key relationships between funds.



This chart illustrates the relationships between the funds included in the budget, which are supported by a variety of revenue sources. Property taxes are a key source of revenue for the General Fund, the EMS Fund, and the ad valorem funds such as Fire Districts. User fees are the primary revenue source for the self-supporting Enterprise Funds, and are also important to the General Fund and the EMS Fund. Other funds have revenue sources that are specifically designated for certain types of expenditures, such as fuel taxes for the Transportation Trust Fund and Penny for Pinellas revenues for capital projects.

The Internal Service Funds are supported by charges to the various operating funds for information technology, fleet maintenance, and other services they provide. The General Fund receives Full Cost Allocation revenues from the Enterprise and other funds to ensure that these funds pay their fair share of administrative costs such as purchasing and building maintenance. In some cases, transfers between funds are made for specific purposes, as in the case of beach renourishment projects that are supported by transfers from the Tourist Development Tax Fund to the Capital Projects Fund.

The independently elected Constitutional Officers maintain their own accounting systems which are not part of the County Budget. The Sheriff, Clerk of the Circuit Court & Comptroller, and Supervisor of Elections receive payments from the General Fund to support their operations based on budget requests. The Tax Collector and Property Appraiser, whose budgets are approved by the State Department of Revenue, receive fees and commissions from the General Fund and other funds based on statutory formulas. At the end of each fiscal year, revenues that were not needed to support the Constitutional Officers' expenditures are returned to the County's funds in the form of excess fees.

## **CAPITAL IMPROVEMENT PROGRAM (CIP) IMPACT ON FORECAST OPERATING FUNDS**

In addition to the projection of revenues and expenditures for implementation of projects reflected in the Capital Projects Fund forecast, the ongoing operations and maintenance costs resulting from these projects are considered as part of the process of preparing the multi-year Capital Improvement Program. Because Pinellas County is largely built out, many of the projects involve replacement or upgrading of existing infrastructure (e.g., roads, bridges, park buildings, wastewater treatment facilities). The result is often minimal increases or decreases in maintenance costs that are absorbed within departmental budgets. Exceptions encompassed in the FY16 Budget include the construction of the new Public Safety Complex which increased expenditures due to expanded square footage for Sheriff's administration, emergency operations, and emergency communications (although in a more energy-efficient building), and the construction of the Centralized Chiller Facility which will significantly reduce energy consumption for the County's Clearwater Campus.

The following table identifies the projects anticipated to affect the operating funds in the forecast for FY17 through FY21 presented in the Budget Message (Section A ) of this document. Where these impacts are not shown as a separate line in the pro-forma, they are expected to be absorbed within the normal operating cost projections. Section I of this document includes a 10-year projection of operating impacts for the entire CIP.

		Operating Budget Impact by Fund by Year				
Proj #	Project Name	FY17	FY18	FY19	FY20	FY21
<b>GENERAL FUND 0001</b>						
<b>Function: General Government Services</b>		<b>Activity: Court Support</b>				
000880A	2300 CJC Parking Garage	16,980	0	0	0	0
<b>Function: General Government Services</b>		<b>Activity: Other General Government</b>				
000019A	2188 Centralized Chiller Facility	(800,000)	(800,000)	0	0	0
<b>Function: Human Services</b>		<b>Activity: Health</b>				
001475A	Pinellas County Health Campus	151,000	155,530	160,196	165,000	169,950
<b>Function: Public Safety</b>		<b>Activity: Detention &amp;/Or Correction</b>				
000895A	2331 Detention Support Improvements	0	0	0	0	0
<b>Function: Public Safety</b>		<b>Activity: Law Enforcement</b>				
000007A	1635 Public Safety Facilities & CCC	975,000	0	0	0	0
<b>TOTAL GENERAL FUND</b>		<b>342,980</b>	<b>(644,470)</b>	<b>160,196</b>	<b>165,000</b>	<b>169,950</b>
<b>TRANSPORTATION TRUST FUND 1001</b>						
<b>Function: Transportation</b>		<b>Activity: Road &amp; Street Facilities</b>				
001022A	102nd Avenue N at Antilles Drive Intersection Improvements	0	0	0	0	0
001019A	113th Street N at 86th Avenue N Intersection Improvements	0	0	0	0	5,000
000096A	1146 54th Avenue North at 28th Street North	0	0	5,000	0	0
001023A	131st Street N at 82nd Avenue N and 86th Avenue N Intersection Improvements	0	0	0	0	0
000126A	2182 Bryan Dairy Rd @ Starkey Rd Intersection Improvements	3,000	3,000	3,000	3,000	3,000
000325A	2265 Nursery Rd SRTS Sidewalk Improvements-Phase 2	1,000	1,000	1,000	1,000	1,000
000329A	2269 Union St SRTS Sidewalk Improvements	1,500	1,500	1,500	1,500	1,500
000328A	2298 Pinellas Trail Rehabilitation Phase II	25,000	25,000	25,000	25,000	25,000
001025A	38th Avenue N at 49th Street N Intersection Improvements	0	0	0	0	0
000168A	817 McMullen Booth Rd @ Drew St	0	0	5,000	5,000	5,000
000154A	920522 Keystone Road - US19 to East Lake Rd	80,000	80,000	80,000	0	0
000127A	920588 Bryan Dairy Road - Starkey to 72nd St	3,000	3,000	3,000	3,000	3,000
000213A	922380 Traffic Safety Study / Improvements	2,000	2,000	2,000	2,000	2,000
000088A	922493 46th Ave N - 80th St N to 62nd St N	50,000	50,000	55,000	50,000	50,000
000116A	ATMS Belcher Road	200,000	200,000	200,000	200,000	200,000
001031A	ATMS Gulf Boulevard	0	0	0	0	75,000
000175A	ATMS Park Boulevard Project	200,000	200,000	200,000	0	0
000197A	ATMS SR 580 / 584	200,000	200,000	200,000	0	200,000
000198A	ATMS SR 60 - Stage 2	50,000	50,000	50,000	0	50,000
001030A	ATMS South Belcher Road - Druid to Park Blvd	0	0	0	60,000	60,000
000196A	ATMS South Fiber Loop Project	100,000	100,000	100,000	0	100,000
001021A	Belcher Road at Belleair Road Intersection Improvements	0	0	0	0	5,000
001018A	Betty Lane at Sunset Point Road - Intersection Improvements	0	0	0	0	0
001029A	Hercules Avenue Sidewalk from Sunset Point Road to Belcher Road	0	1,500	1,500	1,500	1,500
000151A	Indian Rocks Road Sidewalk from Walsingham Road to Wilcox Road	0	1,000	1,000	1,000	1,000
000152A	Intersection Improvements	0	0	0	10,000	10,000
001020A	N.E. Coachman Road at Coachman Road Intersection Improvements	0	0	0	0	0
<b>Total For Function: Transportation</b>		<b>915,500</b>	<b>918,000</b>	<b>933,000</b>	<b>363,000</b>	<b>798,000</b>
<b>Activity: Road &amp; Street Facilities</b>						
<b>TOTAL TRANSPORTATION TRUST FUND</b>		<b>915,500</b>	<b>918,000</b>	<b>933,000</b>	<b>363,000</b>	<b>798,000</b>

		Operating Budget Impact by Fund by Year				
Proj #	Project Name	FY17	FY18	FY19	FY20	FY21
SURFACE WATER UTILITY FUND 1094						
Function: Physical Environment      Activity: Flood Contr ol						
000212A	1615 The Glades Drainage Improvements	10,000	10,000	10,000	10,000	10,000
000164A	1628 Lealman Area Drainage Improvements	3,000	3,000	3,000	3,000	3,000
000105A	1820 Antilles & Oakhurst Drainage Improvements	0	15,000	15,000	15,000	15,000
000131A	1821 Cross Bayou Channel 2 - Rena Dr	0	0	20,000	20,000	20,000
000222A	2297 Bear Creek Channel Improvements - Phase III	10,000	10,000	10,000	10,000	10,000
000108A	922306 Bear Creek Channel Improvements Phase II	20,000	20,000	20,000	20,000	20,000
000111A	Bee Branch Drainage Improvements	35,000	35,000	35,000	35,000	35,000
000133A	Curlew Creek Channel A Improvements - Republic Dr to Belcher Rd	45,000	45,000	45,000	45,000	45,000
001026A	Curlew M Drainage Improvements	35,000	35,000	35,000	35,000	35,000
000156A	Lake Seminole Alum Injection	500,000	500,000	500,000	500,000	500,000
001027A	Tarpon Woods Blvd. Drainage Outfall System	5,000	5,000	5,000	5,000	5,000
Total For Function: Physical Environment Activity: Flood Control		663,000	678,000	698,000	698,000	698,000
TOTAL SURFACE WATER UTILITY FUND		663,000	678,000	698,000	698,000	698,000
AIRPORT REVENUE AND OPERATING FUND 400 I						
Function: Transportation      Activity: Airports						
000023A	1205 Airfield Drainage Rehabilitation Airport	500	550	550	600	600
000035A	2020 Runway 18/36 Rehabilitation Airport	550	600	1,000	1,050	1,075
000029A	2132 Terminal Ramp Rehabilitation Airport	1,050	1,050	1,100	1,100	1,150
000034A	2133 Construct New GA Taxiways and Roads Airport	0	0	0	500	550
000031A	2134 New Maintenance Facility	0	0	0	500	550
000026A	2273 Taxiway Rehabilitation Phase 1	2,025	2,050	2,075	2,100	2,125
000036A	2274Taxiway Rehabilitation - Phase II	0	500	550	600	650
000321A	2276 Road & Pkg Lot Imprvmnts Airport	0	0	500	500	750
000028A	2277 Terminal Rehabilitation Baggage Conveyor	5,000	5,000	5,000	5,000	5,000
000315A	2278 Terminal Improvements - Phase II	5,050	6,000	6,050	7,000	7,050
000316A	2279 Terminal Generator Airport	0	0	0	0	2,000
000317A	2280 New T-Hangers Airport	0	0	1,500	1,600	1,700
000024A	671 Parking Lot Rehabilitation Airport	2,500	2,500	2,500	2,500	2,500
000022A	673 Runway 4/22 Rehabilitation Airport	1,050	1,100	1,150	1,200	1,250
000025A	824 Security Upgrades Airport	500	500	500	500	500
000032A	925 Runway Conversion Airport	0	0	0	0	250
001065A	AIRCO Site Development	0	0	0	1,000	1,000
000037A	Acquire Airport Rescue and Fire-Fighting Vehicles Airport	0	1,200	1,300	1,400	1,500
001063A	Air Rescue and Fire Fighting (ARFF) Building	0	0	0	1,000	1,500
001547A	Airfield Lighting Rehabilitation	2,500	2,500	2,500	3,500	3,500
002111A	Installation of Checked Baggage System	500	500	500	500	500
001545A	Parking Lot Pavement	0	0	0	0	0
001064A	Relocate Airfield Electric Vault	0	0	0	0	0
001583A	Security System Upgrades	1,000	1,000	1,000	1,500	1,500
002514A	Taxiway "T" Expansion	500	500	500	500	500
001543A	Taxiway T Rehabilitation	0	0	500	500	500
001544A	Terminal Improvements Phase III	1,000	1,000	750	750	750
Total For Function: Transportation Activity: Airports		23,725	26,550	29,525	35,400	38,950
TOTAL AIRPORT R&O FUND		23,725	26,550	29,525	35,400	38,950
SEWER REVENUE AND OPERATING FUND 4051						
Function: Physical Environment      Activity: Sewer Servic es						
000847A	SOUTH CROSS BAYOU WASTEWATER TREATMENT FACILITY UPGRADES AND REPAIR & REPLACEMENT	63,000	63,000	63,000	63,000	63,000
000852A	W.E. DUNN WASTEWATER TREATMENT FACILITY UPGRADES AND REPAIR & REPLACEMENT	(43,375)	(43,375)	(43,375)	(43,375)	(43,375)
Total For Function: Physical Environment Activity: Sewer Services		19,625	19,625	19,625	19,625	19,625
TOTAL SEWER R&O FUND		19,625	19,625	19,625	19,625	19,625
TOTAL ALL OPERATING FUNDS		1,964,830	997,705	1,840,346	1,281,025	1,724,525





## SUMMARY OF USER FEE CHANGES

Department / Description	FY15 Rate	FY16 Rate	Net Revenue Impact	Reason for Change
<b>NEW FEES</b>				
<b><u>GENERAL FUND 0001</u></b>				
<b><u>Animal Services</u></b>				
<i><u>1. Proposed new fee for minimum Medical Therapy for Impounded/Reclaimed Animals</u></i>				Additional lower level category to recoup the cost of services for medical therapy (e.g. ear or eye medications) required by animals while at the shelter; for pets reclaimed by their owners.
<i>a. Minimum Veterinary Service</i>	<i>None</i>	<i><u>\$25.00</u></i>	<i>\$2,500</i>	
<i><u>2. Proposed new fee for late payment of license fees</u></i>	<i>None</i>	<i><u>\$10.00</u></i>	<i>\$15,000</i>	New fee to offset the cost of additional compliance measures
<i><u>3. Proposed new fee Heartworm and Flea Treatment</u></i>	<i>None</i>	<i><u>Market Value</u></i>	<i>\$16,980</i>	New fee to provide 6-month supply of preventive medicine to allow time for the new pet owner to select a veterinarian. Estimate based on market.
<b>TOTAL - Animal Services</b>			<b>\$34,480</b>	
<b><u>Parks and Conservation Resources</u></b>				
<i><u>1. Proposed new fee for a Six (6) Month Pass for Fort DeSoto Park, Sand Key Park and Fred Howard Park (beach) Parking Fee.</u></i>	<i>None</i>	<i><u>\$45.00</u></i>	<i>\$5,000</i>	The availability of a 6-month pass may appeal to part-time residents. Proposed fee is 60% of the \$75 Annual Pass.
<i><u>2. Proposed new fee for a Senior Citizen Six (6) Month Pass for Fort DeSoto Park, Sand Key Park and Fred Howard Park (beach) Parking Fee.</u></i>	<i>None</i>	<i><u>\$30.00</u></i>	<i>\$2,500</i>	The availability of a 6-month pass may appeal to part-time residents. Proposed fee is 55% of the \$55 Senior Citizen Annual Pass.
<i><u>3. Proposed new fee for a Military Six (6) Month Pass for Fort DeSoto Park, Sand Key Park and Fred Howard Park (beach) Parking Fee.</u></i>	<i>None</i>	<i><u>\$30.00</u></i>	<i>\$500</i>	The availability of a 6-month pass may appeal to part-time residents. Proposed fee is 55% of the \$55 Military Annual Pass.
<b>TOTAL - Parks and Conservation Resources</b>			<b>\$8,000</b>	
<b>TOTAL - General Fund</b>			<b>\$42,480</b>	
<b><u>BUILDING SERVICES FUND 1030</u></b>				
<b><u>Building Services</u></b>				
<i><u>1. Proposed new fee for Contract Community Board of Adjustment variance advisory process</u></i>		<i><u>\$83.00 per staff hour</u></i>	<i>\$500</i>	New fee referred to in the revised contract community interlocal agreement ( <i>delegated item May 19, 2015 Belleair Beach</i> )
<b>TOTAL - Building Services (Fund 1030)</b>			<b>\$500</b>	

## SUMMARY OF USER FEE CHANGES

Department / Description	FY15 Rate	FY16 Rate	Net Revenue Impact	Reason for Change
<b>CHANGES TO EXISTING FEES</b>				
<b><u>GENERAL FUND 0001</u></b>				
<b>Animal Services</b>				
1. Proposed increase to the Euthanasia/Cremation Fee	\$40	<u>\$50</u>	\$7,160	Increased to offset cost.
2. Proposed increase to the Cremation Only Fee	\$20	<u>\$30</u>	\$1,050	Increased to offset cost.
<b>TOTAL - Animal Services</b>			<b>\$8,210</b>	
<b>Parks and Conservation Resources</b>				
1. Proposed increase to the cap of the parking fee at beach access parks to allow for future flexibility. The current fee remains unchanged.	Up to \$1.50 per Hour	Up to <u>\$2.00</u> per Hour	\$0	Increased to allow for future flexibility if market conditions and circumstances warrant
<b>TOTAL - Parks and Conservation Resources</b>			<b>\$0</b>	
<b>Real Estate Management</b>				
1. Proposed increase to the Petition to Vacate Fee	\$690 Plus Actual Cost of Legal Advertising and Clerk of Court Fees	<u>\$750</u> Plus Actual Cost of Legal Advertising and Clerk of Court Fees	\$9,000	Increased to offset the costs of application and service
2. Proposed increase to the Release of Property Interest Fee	\$690 Plus Actual Cost of Legal Advertising and Clerk of Court Fees	<u>\$750</u> Plus Actual Cost of Legal Advertising and Clerk of Court Fees	\$2,250	Increased to offset the costs of application and service
<b>TOTAL - Real Estate Management</b>			<b>\$11,250</b>	
<b>TOTAL - General Fund</b>			<b>\$19,460</b>	
<b><u>EMERGENCY MEDICAL SERVICE FUND 1006</u></b>				
<b>Emergency Medical Services and Fire Administration</b>				
1. Proposed fee increase to Sunstar Ambulance Membership Program effective January 1, 2015 in accordance with Resolution 01-330.				Per Resolution 01-330 fees may be adjusted administratively by an amount not to exceed the increase in the Medical Consumer Price Index (2.64% as of 3/11/2015). Revenues generated must equal or exceed cost of membership program to avoid potential interpretations that the program conflicts with federal regulations.
a. Family Membership	\$92.98	<u>\$95.43</u>	\$6,140	
b. Single Membership	\$59.77	<u>\$61.35</u>	\$7,360	
<b>TOTAL - Emergency Medical Service and Fire Administration (Fund 1006)</b>			<b>\$13,500</b>	

## SUMMARY OF USER FEE CHANGES

Department / Description	FY15 Rate	FY16 Rate	Net Revenue Impact	Reason for Change
<b><u>BUILDING SERVICES FUND 1030</u></b>				
<b>Building Services</b>				
1. Proposed reduction to the Shed Building permit fee for frame built on site - shell only	\$300.00	<u>\$200.00</u>	(\$1,200)	Number of required inspections decreased from 5 to 3, reduced fee reflects the change Legislative action reduced the amount allowed to be charged for a permit.
1. Proposed reduction to the Residential Low Voltage Alarm and CCTV Systems permit fee.	\$55.00	<u>\$40.00</u>	(\$2,250)	
<b>TOTAL - Building Services (Fund 1030)</b>			<b>(\$3,450)</b>	
<b><u>AIRPORT REVENUE AND OPERATING FUND 4001</u></b>				
<b>St. Pete-Clearwater International Airport</b>				
1. Increase to the Daily (24 Hours) Maximum Rate for short-term parking.	<u>\$18.00</u>	\$18.00		Effective June 26, 2015 per Resolution 15-56. Added new fee structure to Schedule of User Fees
2. Parking fees for future parking lots: Overflow Remote and Cell Phone Lot.			Minimal	
Overflow Remote Parking Lot (Daily Maximum Rate)	<u>\$6.00</u>	\$6.00		
Cell Phone Lot	<u>Free</u>	Free		
<b>TOTAL - Airport Revenue and Operating (Fund 4001)</b>			<b>Minimal</b>	
<b>CURRENT FEES TO BE DELETED</b>				
<b><u>GENERAL FUND 1001</u></b>				
<b>Real Estate Management</b>				
1. Access and Use Permits for County Property (excludes Right-of-Way)				No Longer Required - Fees are collected by Public Works using their Fee Schedule
a. Trail Access Permit	\$100.00	Delete		
b. Landscape Permit				
i. Residential	No Charge	Delete		
ii. Commercial	\$132.00	Delete	No Impact	
c. Monitoring Well Permit	\$100.00	Delete		
d. Inter-Department Coordination, Walk-through	\$65.00 per Each Additional Department Review	Delete		
2. After the Fact Applications (For all permits, petitions, etc.)	Double the Normal Fee	Delete	No Impact	No Longer Required - Fees are collected by Public Works using their Fee Schedule
<b>TOTAL - Real Estate Management (Fund 0001)</b>			<b>\$0</b>	

## SUMMARY OF USER FEE CHANGES

Department / Description	FY15 Rate	FY16 Rate	Net Revenue Impact	Reason for Change
<b><u>BUILDING SERVICES FUND 1030</u></b>				
<b>Building Services</b>				
1. Appeal Fees deleted for:				
Building Materials and Codes	\$121.00 Each	Delete	No Impact	No Longer Required - Pinellas County Construction Licensing Board performs the function
Electrical Materials and Codes	\$121.00 Each	Delete		
Plumbing Materials and Codes	\$121.00 Each	Delete		
Gas Materials and Codes	\$121.00 Each	Delete		
Swimming Pool Material and Codes	\$121.00 Each	Delete		
Mechanical Materials and Codes	\$121.00 Each	Delete		
<b>TOTAL - Building Services (Fund 1030)</b>			<b>\$0</b>	
<b>TOTAL - GENERAL FUND</b>			<b>\$61,940</b>	
INCREASED REVENUES - EXISTING FEES			\$19,460	
INCREASED REVENUES - NEW FEES			\$42,480	
<b>TOTAL - OTHER FUNDS</b>			<b>\$10,550</b>	
INCREASED REVENUES - EXISTING FEES			\$10,050	
INCREASED REVENUES - NEW FEES			\$500	

**FY16 Pinellas Planning Council Budget  
(Revised August 28, 2015)**

REVENUES				
<b>INCOME ACCOUNT</b>				
Projected Fund Balance		\$	452,040	
Interest		\$	1,150	
Tax Revenue		\$	968,150	
Local Assistance Contract Services		\$	20,000	
Intergovernmental Revenue (from MPO)		\$	1,599,300	
<b>Total Revenues</b>			<b>\$ 3,040,640</b>	
<b>TOTAL RESOURCES</b>			<b>\$ 3,040,640</b>	
EXPENDITURES				
<b>PAYROLL ACCOUNT</b>				
	<b>MPO*</b>	<b>PPC</b>		<b>Total</b>
Salaries	\$ 1,106,000	\$ 512,000	\$	1,618,000
Benefits	\$ 365,000	\$ 165,000	\$	530,000
<b>Subtotals</b>	<b>\$ 1,471,000</b>	<b>\$ 677,000</b>	<b>\$</b>	<b>2,148,000</b>
<b>OPERATING ACCOUNT</b>				
	<b>MPO*</b>	<b>PPC</b>		<b>Total</b>
Contractual Support Services		\$ 55,000	\$	55,000
Legal Services		\$ 5,000	\$	5,000
Rent	\$ 50,000	\$ 50,000	\$	100,000
Equipment & Furnishings		\$ 10,000	\$	10,000
Telephone		\$ 3,000	\$	3,000
Mail		\$ 2,000	\$	2,000
Advertising Notice		\$ 25,000	\$	25,000
Printing/Reproduction		\$ 15,000	\$	15,000
Office Supplies/Materials		\$ 7,000	\$	7,000
Prop. App. & Tax Coll. Commissions		\$ 30,000	\$	30,000
Intergovernmental Services (*New*)	\$ 75,000	\$ 22,000	\$	97,000
Risk Management		\$ 2,200	\$	2,200
Travel		\$ 8,000	\$	8,000
Fleet O&M	\$ 3,300	\$ -	\$	3,300
Reference & Education		\$ 5,000	\$	5,000
Audit		\$ 15,000	\$	15,000
Administrative Hearing		\$ 4,500	\$	4,500
Council Activities		\$ 1,000	\$	1,000
Contingency		\$ 3,000	\$	3,000
<b>Subtotals</b>	<b>\$ 128,300</b>	<b>\$ 262,700</b>	<b>\$</b>	<b>391,000</b>
	<b>MPO*</b>	<b>PPC</b>		<b>Total</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,599,300</b>	<b>\$ 939,700</b>	<b>\$</b>	<b>2,539,000</b>
* includes MPO costs via PPC/MPO Staff Services agreement				
RESERVES				
<b>RESERVE ACCOUNT</b>				
10% of Expenditures (PPC Budgeted Contingency)		\$	93,970	
Ending Unassigned Fund Balance		\$	407,670	
<b>Total Reserves</b>			<b>\$ 501,640</b>	
<b>TOTAL EXPENDITURES + RESERVES</b>			<b>\$</b>	<b>3,040,640</b>
<b>MILLAGE RATE 0.0160</b>				

Revised by OMB to match DOR calculations. Budget increased \$3,150.



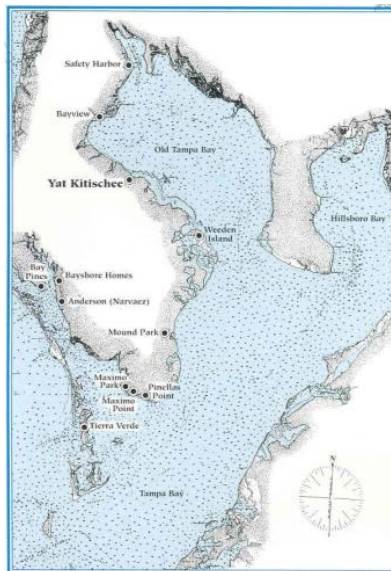
## A BRIEF PROFILE OF PINELLAS COUNTY, FLORIDA

Pinellas County is the second smallest of Florida's 67 counties in land area, and the sixth largest in population (2014 estimates). It was established in 1912, with the county seat in Clearwater. The following is an overview of the history, physical area, people and institutions within the county.

### HISTORY\*

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

Prehistoric Sites in Pinellas County



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

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

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

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

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

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



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

## GEOGRAPHY AND CLIMATE

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

Pinellas is a small peninsula roughly 24 miles in length and 5.2 to 15 miles in width situated west and north of a large, natural harbor and estuary along the Gulf of Mexico called Tampa Bay. This fact of geography has had a tremendous influence on the establishment of the County.\*

Geologically, Pinellas is underlain by limestone formations. The limestone is porous and stores a large quantity of water; it also forms a prominent ridge down the spine of the county. The highest natural elevation of the County is along this formation.\*

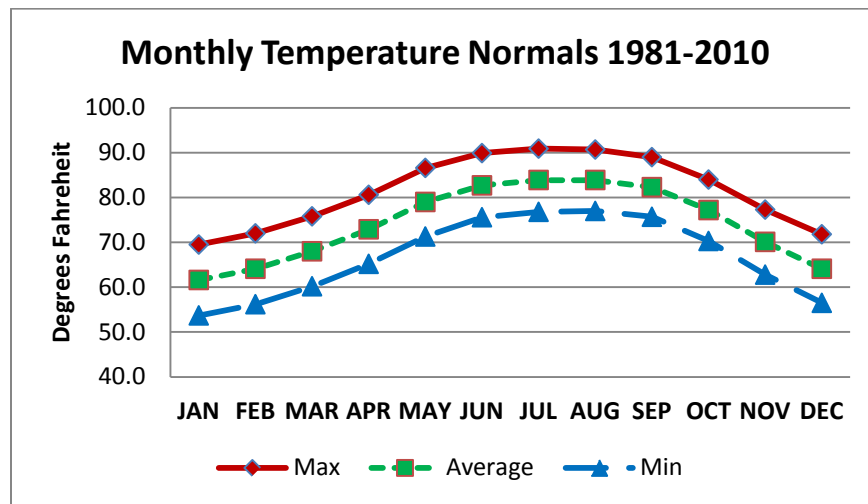
The Gulf Intracoastal Waterway, divides the mainland peninsula from the county's barrier islands. There are 35 miles of sandy beaches on 11 barrier islands. The beaches are what attracted many residents to move here, and they attracts visitors from throughout the world. The beaches are vital to our way of life and the quality of our life because of the economic support it provides. It is essential to the sea life that depends on it for its existence: sea turtles and nearshore hardbottoms (reef positions).\*

### Pinellas County Barrier Islands

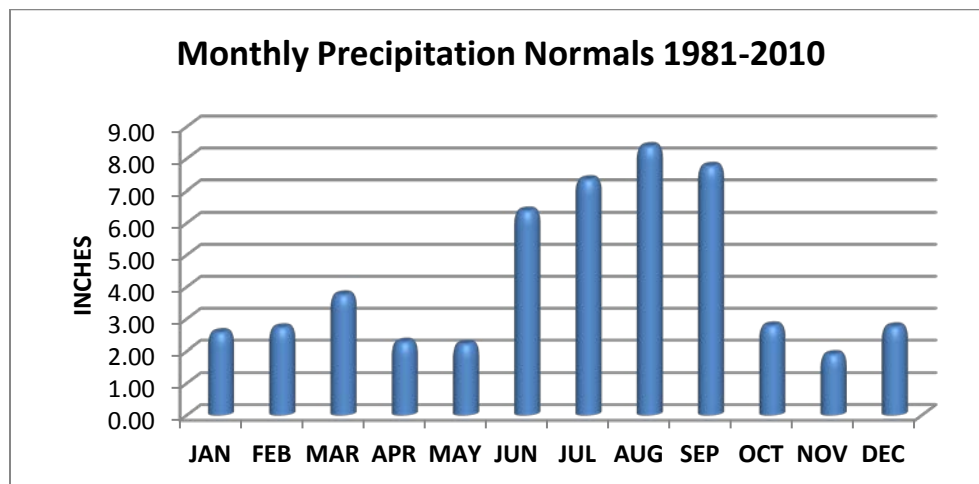


Natural dune systems used to extend throughout the length of Pinellas County's barrier islands. However, the primary dunes, which under natural conditions provide sand to the beaches, have been covered or destroyed along much of Pinellas County's barrier islands, and natural primary dunes of significance are found only on Caladesi Island, north Clearwater Beach and portions of Treasure Island, Long Key and Mullet Key. Artificial dunes have been created on Clearwater Beach, on the northern portion of Sand Key, throughout Treasure Island, on the southern tip of Long Key, and in the Madeira Beach portion of Sand Key.\*

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



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



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

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

## **FORM OF GOVERNMENT**

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

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

District 1 (at-large):	Janet C. Long, Commissioner
District 2 (at-large):	Pat Gerard, Commissioner
District 3 (at-large):	Charlie Justice, 2015 Vice-Chair
District 4:	Dave Eggers, Commissioner
District 5:	Karen Williams Seel, Commissioner
District 6:	John Morroni, 2015 Chair
District 7:	Kenneth T. Welch, Commissioner

The appointed County Administrator is Mark S. Woodard.

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

For a more complete description of the structure of Pinellas County government, please see pages B-2 and B-3. In addition to the county, municipal and special district authorities, and the Pinellas School Board are separately elected governmental units. The Pinellas School Board is responsible for K-12 public education in the school district, which has the same jurisdictional boundaries as the County. The School Board administrative headquarters is located in the City of Largo.

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

## **DEMOGRAPHICS AND ECONOMY**

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

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

The local economy maintained a similar pattern of development throughout the 1970s and into the 1980s. Many new companies, including high technology firms, were established in Pinellas

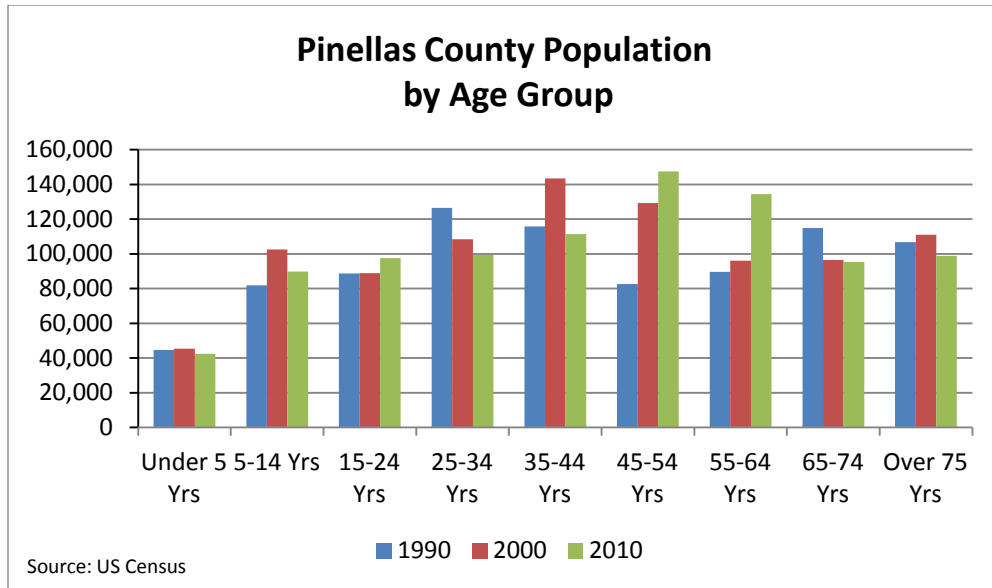
County or relocated here from other areas. The financial sector, including the insurance and real estate industry, grew to meet the demands resulting from this economic growth and development. The transition from an economic base dominated by the tourism industry and retirees has helped strengthen and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

## POPULATION

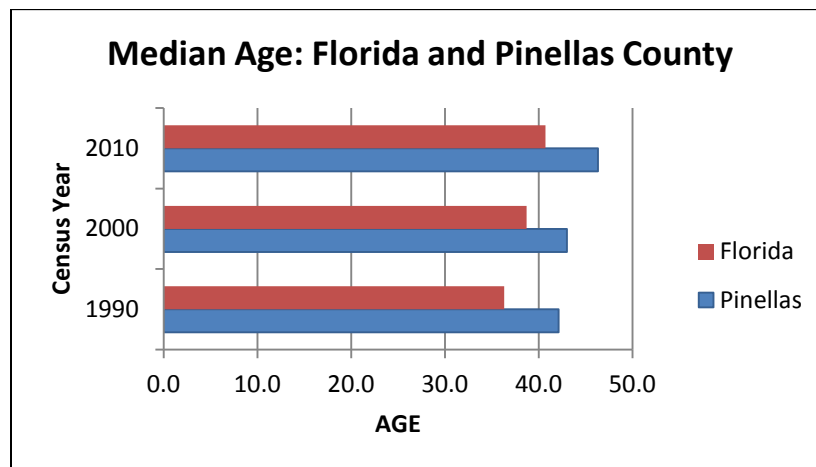
- The County's permanent population estimate, as of April 1, 2014, was 933,258.
- Pinellas County is the most densely populated county in Florida, 3,473.5 persons per sq. mile.
- The unincorporated permanent population estimate, as of April 1, 2014, was 272,348.
- The number of housing units estimated in 2014 is 504,674.
- In 2010, the average household size in Pinellas County was 2.16 persons, slightly smaller than both the statewide and the national averages.
- Pinellas County in population size is rank number six in the State after Miami-Dade (City of Miami), Broward (Fort Lauderdale), Palm Beach (West Palm Beach), Hillsborough (Tampa) and Orange (Orlando) Counties.

The 2014 population estimates for Pinellas are listed in the following table with the 24 municipalities within the county as well as the cities' incorporation dates. Municipal and unincorporated areas population estimates have slightly increased since 2010 with one exception, Belleair Shore. Five of the cities were incorporated prior to the County being established in 1912.

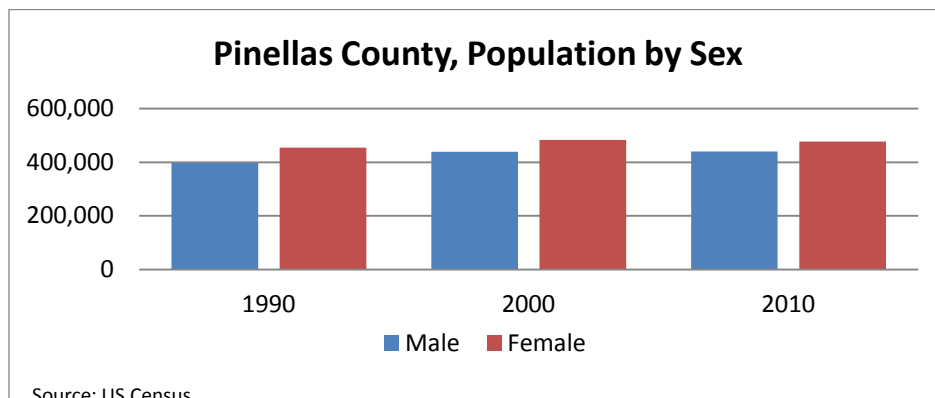
County/Municipality	April 1, 2014 Population*	2010 Census	% <input type="checkbox"/>	Year Incorporated **
<b>Pinellas County</b>	933,258	916,542	1.8%	
Unincorporated	272,348	270,494	0.7%	
St. Petersburg	252,372	244,769	3.1%	1903
Clearwater	109,340	107,685	1.5%	1915
Largo	79,431	77,648	2.3%	1905
Pinellas Park	50,352	49,079	2.6%	1915
Dunedin	35,606	35,321	0.8%	1899
Tarpon Springs	24,220	23,484	3.1%	1887
Seminole	17,754	17,233	3.0%	1970
Safety Harbor	17,011	16,884	0.8%	1917
Oldsmar	13,859	13,591	2.0%	1937
Gulfport	12,145	12,029	1.0%	1910
St. Pete Beach	9,367	9,346	0.2%	1957
Treasure Island	6,782	6,705	1.1%	1955
South Pasadena	5,106	4,964	2.9%	1955
Kenneth City	5,011	4,980	0.6%	1957
Madeira Beach	4,323	4,263	1.4%	1947
Indian Rocks Beach	4,176	4,113	1.5%	1956
Belleair	3,887	3,869	0.5%	1925
Redington Shores	2,147	2,121	1.2%	1955
Belleair Bluffs	2,052	2,031	1.0%	1963
Belleair Beach	1,571	1,560	0.7%	1950
Redington Beach	1,437	1,417	1.4%	1953
North Redington Beach	1,430	1,427	0.2%	1944
Indian Shores	1,424	1,420	0.3%	1949
Belleair Shore	107	109	-1.8%	1955
* Bureau of Economic And Business Research				
** Florida League of Cities				

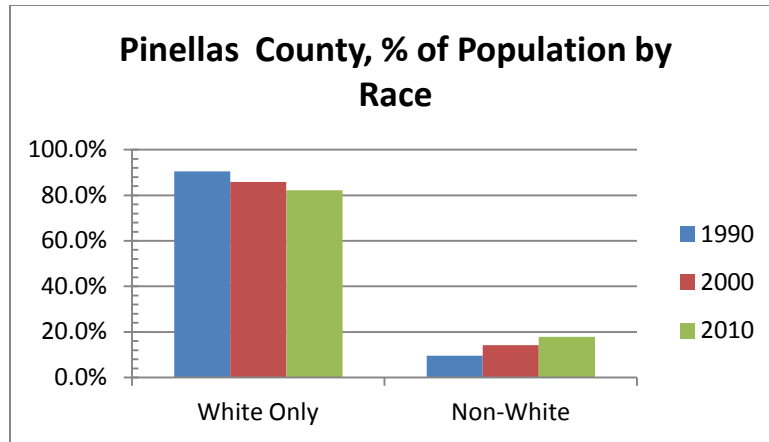


The chart above shows a trend of the largest age group with the County is aging over the last 30 years: 1990, 25-34 year-olds were 14.9 percent of the total population; 2000, 35-44 year-olds were 15.6 percent; and in 2010, 45-54 year-olds were 16.1 percent of the total population.

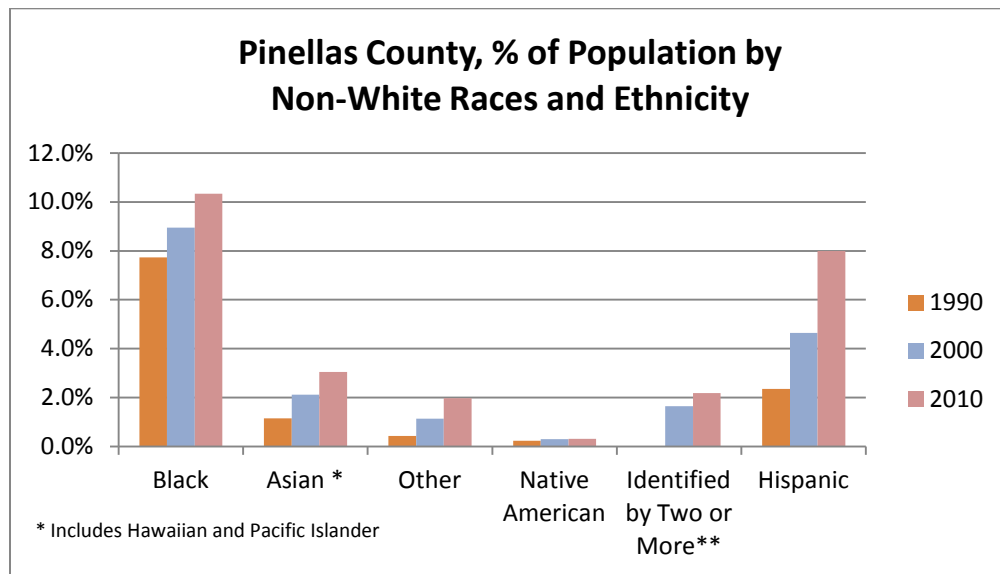


The median age of the county remains higher than the state's median age. The county population's gender ratio remains relatively consistent over the years.





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



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

## ECONOMY

- Pinellas has the second largest base of manufacturing employment in Florida, and more manufacturing employment than Hillsborough, Pasco and Hernando counties combined. This results in excellent availability of a quality workforce in engineering, production, research and management of manufacturing firms.
- The county has well-developed targeted industry clusters in medical technologies/life sciences, aviation/aerospace, defense/national security, business services, financial services, information technology and microelectronics. This means there is an extensive network of suppliers, service-providers, joint venture partners and business associations to support operations in these fields.
- Pinellas County offers excellent existing industry support programs. For each of the past eleven years, Pinellas County led the state in the amount of incumbent worker training (IWT) dollars awarded to local companies.

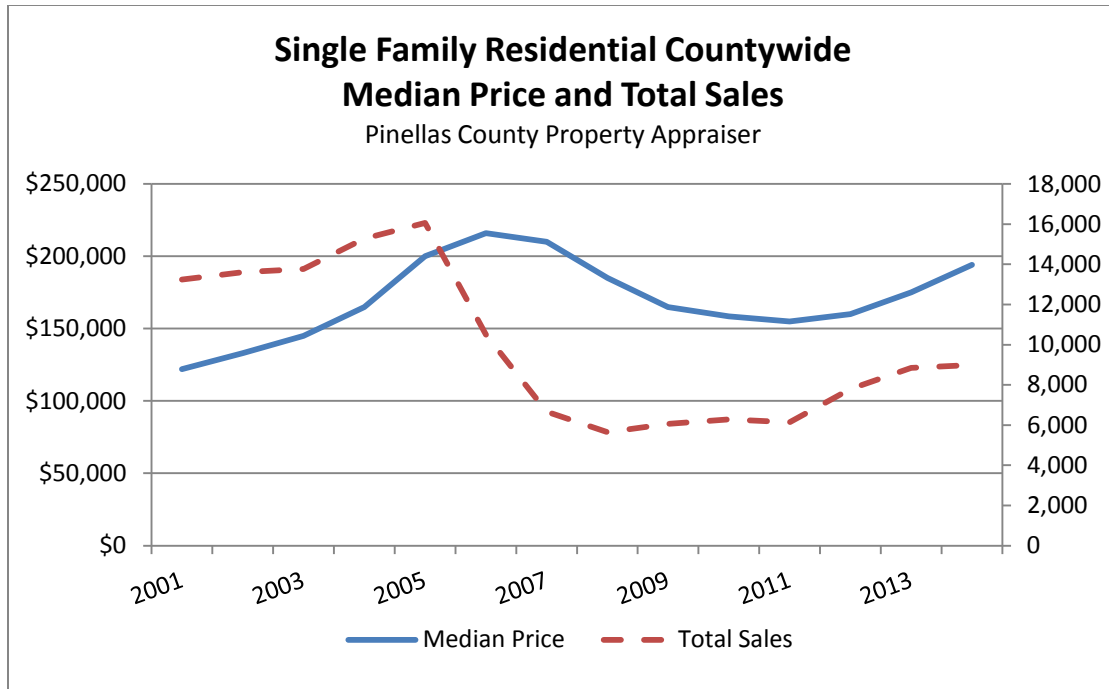
- The total number of people employed in Pinellas County has grown by 2,469 from July 2014 to July 2015 and by 68,618 since the lowest level back in December 2009.
- Pinellas' July 2015 unemployment rate was 5 percent, lower than the state and lower than all other counties in the Tampa Bay area. The lowest pre-recession unemployment rate was 3.0 percent in April 2006. The rate peaked at 11.5 percent in January 2010.
- The average wage in Pinellas has increased from \$34,311 in 2004 to \$44,772 (preliminary) in 2014. The average wage for our targeted industries grew even faster – from \$55,005 to \$73,052 from 2004 to 2014.

The most recent data show that the health care and social assistance (17.8 %), professional, management & administrative services (15.2 %), retail trade (13.3 %), accommodation and food services (10.5 %), manufacturing (8.0 %) and sectors employ 64% of the Pinellas County workforce. The total number of employees located in Pinellas County averaged 412,057 in 2013. The following table shows the major employers within the county.

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

The 2013 median household income for the county was \$45,535; a 4.4% increase from 2012. Total employment for the county has decreased from 454,084 in July 2014 to 451,615 in July 2015. The July 2015 unemployment rate was 5.0 percent. The 2014 average unemployment rate was 5.8 percent which decreased from the 6.8 percent average in 2013.

The median price of home sales indicates economic recovery in the real estate market since the Great Recession. In 2014, the median sales price was \$194,000 for a single family structure. A 10.9% increase from the median price in 2013.



Other miscellaneous real property information collected by the Pinellas County Property Appraiser is shown below.

#### PROPERTY TAXES

<b>Top Ten Real Property Owners (2015)</b>	
1	Bellweather Properties Florida (real estate)
2	DeBartolo (Tyrone Square, Inc.) (shopping mall)
3	Walmart Stores East LP (retail)
4	Publix Super Market (grocery)
5	Raymond James & Associates, Inc. (financial advisor)
6	Duke Energy Florida, Inc. (electric utility)
7	Bayfront HMA Medical Center (general acute care hospital)
8	USA Federal National Mortgage Association (Fannie Mae)
9	301 South Gulfview LLC (investment services)
10	Pinellas County (government – leased lands)
Source: 2014 Final (post VAB) Roll Real Property, Pinellas County Property Appraiser	



ASSESSED VALUE OF REAL PROPERTY  
(PRELIMINARY TAX YEAR 2015 FOR FISCAL YEAR 2016 BUDGET)\*

Category	Number of Parcels	Just Value	Taxable Value	% Growth from 2013 Final Taxable Value
<b>Residential</b>	406,053	68,641,328,541	45,472,772,166	7.7%
<b>Commercial</b>	17,335	10,889,386,556	10,032,990,783	4.9%
<b>Industrial</b>	4,844	2,794,979,565	2,710,940,769	3.6%
<b>Government</b>	864	3,568,728,771	11,215,402	56.7%
<b>Institutional</b>	1,787	3,442,766,521	852,074,837	1.3%
<b>Other</b>	<u>3,906</u>	<u>769,819,408</u>	<u>267,479,722</u>	<u>3.7%</u>
<b>Total</b>	<u>434,789</u>	<u>90,107,009,362</u>	<u>59,347,473,679</u>	<u>6.9%</u>

Source: Pinellas County Property Appraiser, Preliminary Land Use Recap Report 2015. Certified values for 2015 will not be available 2016.

## INFRASTRUCTURE

- The county is served by several major highways: Interstate-275, Interstate-175, Interstate-375, U.S. Highway 19, U.S. Highway 60 and U.S. Highway 92
- There are 115 bridges in the County. The original Gandy Bridge opened in 1924, and shortened the traveling distance between St. Petersburg and Tampa from 43 to 19 miles. The spans constructed in 1975 and 1997 are currently being used for vehicle traffic. The first span of the Sunshine Skyway Bridge opened in 1954, linking south Pinellas County with Manatee County. The current bridge, with a four lane, cable-stayed concrete 1,200 foot main span, was completed in 1987. Vertical clearance in the shipping channel is 190 feet.\*
- Airports: County: St. Petersburg-Clearwater International Airport (PIE)  
Others: Clearwater Executive Airpark  
Albert Whitted Airport

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

## CULTURAL, EDUCATIONAL, ENVIRONMENTAL AND RESEARCH INSTITUTIONS

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

## LOCAL DESTINATIONS/INSTITUTIONS

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

### Others:

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

## SPORTS AND RECREATIONAL ACTIVITIES

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

### State Parks:

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

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

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

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

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

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

# Pinellas County

Florida's 6th most populous county

with 4.8% of Florida's population



## Population

Census Population	Pinellas County	Florida
1980 Census	728,531	9,746,961
1990 Census	851,659	12,938,071
% change 1980-90	16.9%	32.7%
2000 Census	921,495	15,982,824
% change 1990-00	8.2%	23.5%
2010 Census	916,542	18,801,332
% change 2000-10	-0.5%	17.6%
Age		
% Under 18 years of age	17.8%	21.3%
% 65 years of age and over	21.2%	17.3%
Race & Ethnicity		
% White alone	82.1%	75.0%
% Black or African American alone	10.3%	16.0%
% Hispanic or Latino (of any race)	8.0%	22.5%
<b>Estimates and Projections</b>		
2014 Estimate	933,258	19,507,369
% change 2010-14	1.8%	3.8%
2015 Projection based on 2014 estimate	941,195	19,789,625
% change 2010-15	2.7%	5.3%
2020 Projection based on 2014 estimate	948,798	21,236,667
% change 2015-20	0.8%	7.3%
2014 Median Age	47.5	41.3
<b>Density</b>		
Persons per square mile		
2000	3,292.0	296.4
2010	3,347.5	350.6
2014	3,408.5	363.8

## Households and Family Households

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

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

## Housing

Housing Counts	Pinellas County	Florida
Housing units, 2000 Census	481,573	7,302,947
Occupied	414,968	6,337,929
Owner-occupied	293,866	4,441,799
Renter-occupied	121,102	1,896,130
Vacant	66,605	965,018
Housing units, 2010 Census	503,634	8,989,580
Occupied	415,876	7,420,802
Owner-occupied	280,458	4,998,979
Renter-occupied	135,418	2,421,823
Vacant	87,758	1,568,778
<b>Units Permitted</b>		
1990	4,290	126,384
2000	2,776	155,269
2010	697	38,679
2011	355	42,360
2012	1,561	64,810
2013	3,055	86,752
2014	1,733	84,075

## Population Characteristics

	Pinellas County	Florida
Language spoken at home other than English		
Persons aged 5 and over	13.2% +/- 0.3%	27.4% +/- 0.1%
Place of birth		
Foreign born	11.4% +/- 0.3%	19.4% +/- 0.1%
Veteran status		
Civilian population 18 and over	12.5% +/- 0.2%	10.4% +/- 0.1%

Residence 1 Year Ago	Pinellas County	Florida
Persons aged 1 and over		
Same house	84.3% +/- 0.5%	83.7% +/- 0.1%
Different house in the U.S.	15.1% +/- 0.5%	15.4% +/- 0.1%
Different county in Florida	2.3% +/- 0.2%	3.0% +/- 0.1%
Different county in another state	2.8% +/- 0.2%	2.6% +/- 0.1%
Abroad	0.6% +/- 0.1%	0.8% +/- 0.1%

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

## Employment by Industry

Number of Establishments, 2014	Pinellas County	Florida	Percent of All Establishments, 2014	Pinellas County	Florida
All industries	31,732	646,512	All industries	31,732	646,512
Natural Resource & Mining	63	5,379	Natural Resource & Mining	0.2%	0.8%
Construction	2,949	60,576	Construction	9.3%	9.4%
Manufacturing	1,309	19,479	Manufacturing	4.1%	3.0%
Trade, Transportation and Utilities	6,195	143,090	Trade, Transportation and Utilities	19.5%	22.1%
Information	474	10,622	Information	1.5%	1.6%
Financial Activities	3,618	68,027	Financial Activities	11.4%	10.5%
Professional & Business Services	7,207	144,643	Professional & Business Services	22.7%	22.4%
Education & Health Services	3,700	67,546	Education & Health Services	11.7%	10.4%
Leisure and Hospitality	3,009	54,271	Leisure and Hospitality	9.5%	8.4%
Other Services	2,823	53,967	Other Services	8.9%	8.3%
Government	189	6,380	Government	0.6%	1.0%

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

## Employment by Industry

Average Annual Employment,  
% of All Industries, 2014

	Pinellas County	Florida
All industries	396,806	7,754,770
Natural Resource & Mining	0.0%	1.1%
Construction	4.6%	5.1%
Manufacturing	7.6%	4.3%
Trade, Transportation and Utilities	17.9%	20.9%
Information	1.8%	1.8%
Financial Activities	7.4%	6.6%
Professional & Business Services	16.0%	15.0%
Education & Health Services	18.0%	14.8%
Leisure and Hospitality	12.7%	14.0%
Other Services	3.1%	3.2%
Government	10.8%	13.2%

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

## Average Annual Wage, 2014

	Pinellas County	Florida
All industries	\$44,759	\$44,803
Natural Resource & Mining	\$23,678	\$28,626
Construction	\$41,264	\$43,690
Manufacturing	\$57,129	\$55,520
Trade, Transportation and Utilities	\$37,545	\$40,122
Information	\$57,428	\$70,634
Financial Activities	\$61,308	\$66,169
Professional & Business Services	\$56,360	\$54,245
Education & Health Services	\$45,371	\$46,571
Leisure and Hospitality	\$21,739	\$23,020
Other Services	\$32,516	\$32,244
Government	\$48,629	\$49,707

## Labor Force

Labor Force as Percent of Population  
Aged 18 and Older

	Pinellas County	Florida
1990	60.4%	64.3%
2000	63.3%	63.7%
2010	61.7%	62.2%
2014	62.1%	62.5%

## Unemployment Rate

	Pinellas County	Florida
1990	4.7%	6.1%
2000	3.3%	3.7%
2010	10.8%	11.1%
2014	5.8%	6.3%

## Income and Financial Health

## Personal Income (\$000s)

	Pinellas County	Florida
1990	\$18,431,211	\$259,952,130
2000	\$30,406,415	\$474,532,877
% change 1990-2000	65.0%	82.5%
2010	\$39,590,203	\$725,160,439
% change 2000-10	30.2%	52.8%
2011	\$42,066,426	\$767,448,404
% change 2010-11	6.3%	5.8%
2012	\$41,504,810	\$792,950,493
% change 2011-12	-1.3%	3.3%
2013	\$42,340,365	\$811,376,557
% change 2012-13	2.0%	2.3%

## Per Capita Personal Income

	Pinellas County	Florida
1990	\$21,528	\$19,945
2000	\$32,973	\$29,570
% change 1990-00	53.2%	48.3%
2010	\$43,197	\$38,478
% change 2000-10	31.0%	30.1%
2011	\$45,843	\$40,215
% change 2010-11	6.1%	4.5%
2012	\$45,037	\$41,041
% change 2011-12	-1.8%	2.1%
2013	\$45,574	\$41,497
% change 2012-13	1.2%	1.1%

## Earnings by Place of Work (\$000s)

1990	\$9,846,800	\$161,317,329
2000	\$19,655,287	\$310,699,734
% change 1990-2000	99.6%	92.6%
2010	\$23,649,784	\$438,640,988
% change 2000-10	20.3%	41.2%
2011	\$23,947,698	\$449,167,809
% change 2010-11	1.3%	2.4%
2012	\$25,176,008	\$470,879,450
% change 2011-12	5.1%	4.8%
2013	\$25,631,958	\$489,019,912
% change 2012-13	1.8%	3.9%

## Median Income

Median Household Income	\$45,535 +/- \$582	\$46,956 +/- \$149
Median Family Income	\$59,491 +/- \$783	\$56,738 +/- \$247

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

## Percent in Poverty, 2013

All ages in poverty	15.1%	17.1%
Under age 18 in poverty	23.6%	24.8%
Ages 5-17 in families in poverty	22.6%	23.5%

## Education

Personal Bankruptcy Filing Rate  
(per 1,000 population)

	Pinellas County	Florida
12-Month Period Ending March 31, 2014	3.28	3.26
12-Month Period Ending March 31, 2015	2.91	3.21
State Rank	14	NA

Chapter 7 &amp; Chapter 13

## Public Education Institutions

	Pinellas School District	Florida
Total	162	4,141
Elementary	78	1,989
Middle	20	615
Senior High	36	976
Combination	28	561

## Quality of Life

## Crime

	Pinellas County	Florida
Crime rate, 2014 (index crimes per 100,000 population)	4,200.6	3,450.7
Admissions to prison FY 2013-14	1,780	32,442
Admissions to prison per 100,000 population FY 2013-14	192.1	168.4

## Educational attainment

	Pinellas County	Florida
Persons aged 25 and older		
% HS graduate or higher	88.9% +/- 0.3%	86.1% +/- 0.1%
% bachelor's degree or higher	27.5% +/- 0.4%	26.4% +/- 0.2%

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

## Workers Aged 16 and Over

	Pinellas County	Florida
Place of Work in Florida		
Worked outside county of residence	13.2 +/- 0.4	17.6 +/- 0.1
Travel Time to Work		
Mean travel time to work (minutes)	23.4 +/- 0.2	25.9 +/- 0.1

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

## Reported County Government Revenues and Expenditures

Revenue 2012-13	Pinellas County	Florida*	Expenditures 2012-13	Pinellas County	Florida*
Total - All Revenue Account Codes (\$000s)	\$1,244,632.7	\$35,293,287.4	Total - All Expenditure Account Codes (\$000s)	\$1,266,846.27	\$35,166,128.47
Per Capita \$	\$1,343.21	\$1,919.84	Per Capita \$	\$1,367.18	\$1,912.92
% of Total	100.0%	100.0%	% of Total	101.8%	99.6%
Taxes (\$000s)	\$500,816.7	\$10,693,725.3	General Government Services** (\$000s)	\$245,167.06	\$6,656,011.37
Per Capita \$	\$540.48	\$581.70	Per Capita \$	\$264.58	\$362.07
% of Total	40.2%	30.3%	% of Total	19.7%	18.9%
Permits, Fee, and Special Assessments (\$000s)	\$10,298.3	\$1,244,644.5	Public Safety (\$000s)	\$478,875.09	\$7,985,046.91
Per Capita \$	\$11.11	\$67.70	Per Capita \$	\$516.80	\$434.36
% of Total	0.8%	3.5%	% of Total	38.5%	22.6%
Intergovernmental Revenues (\$000s)	\$141,698.8	\$4,201,688.5	Physical Environment (\$000s)	\$248,536.64	\$4,010,157.73
Per Capita \$	\$152.92	\$228.56	Per Capita \$	\$268.22	\$218.14
% of Total	11.4%	11.9%	% of Total	20.0%	11.4%
Charges for Services (\$000s)	\$509,615.8	\$11,260,085.1	Transportation (\$000s)	\$71,727.51	\$4,248,314.58
Per Capita \$	\$549.98	\$612.51	Per Capita \$	\$77.41	\$231.09
% of Total	40.9%	31.9%	% of Total	5.8%	12.0%
Judgments, Fines, and Forfeits (\$000s)	\$4,771.0	\$143,277.6	Economic Environment (\$000s)	\$60,182.81	\$1,344,639.65
Per Capita \$	\$5.15	\$7.79	Per Capita \$	\$64.95	\$73.14
% of Total	0.4%	0.4%	% of Total	4.8%	3.8%
Miscellaneous Revenues (\$000s)	\$53,669.8	\$906,487.4	Human Services (\$000s)	\$64,569.46	\$2,960,257.60
Per Capita \$	\$57.92	\$49.31	Per Capita \$	\$69.68	\$161.03
% of Total	4.3%	2.6%	% of Total	5.2%	8.4%
Other Sources (\$000s)	\$23,762.3	\$6,843,378.9	Culture / Recreation (\$000s)	\$25,230.06	\$1,389,486.43
Per Capita \$	\$25.64	\$372.26	Per Capita \$	\$27.23	\$75.58
% of Total	1.9%	19.4%	% of Total	2.0%	3.9%
			Other Uses and Non-Operating (\$000s)	\$17,177.64	\$5,581,727.34
			Per Capita \$	\$18.54	\$303.63
			% of Total	1.4%	15.8%
			Court-Related Expenditures (\$000s)	\$55,380.01	\$990,486.86
			Per Capita \$	\$59.77	\$53.88
			% of Total	4.4%	2.8%

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

\*\* (Not Court-Related)

## State Infrastructure

	Pinellas County	Florida
<b>Transportation</b>		
State Highway		
Centerline Miles	221.2	12,085.9
Lane Miles	1,064.3	43,337.4
State Bridges		
Number	181	6,783

## State Facilities

Buildings/Facilities (min. 300 Square Feet)		
Number	242	15,455
Square Footage	4,378,470	218,133,686

## State Lands

Conservation Lands		
Parcels	135	38,326
Acreage	8,484.8	3,140,422.9
Non-Conservation Lands		
Parcels	316	5,880
Acreage	359.5	160,353.7

## State and Local Taxation

	Pinellas County	
<b>2014 Ad Valorem Millage Rates</b>		
County-Wide	5.3377	Not County-Wide*
County	7.8410	
School		
Municipal		3.7114
Special Districts	1.2799	0.9410

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

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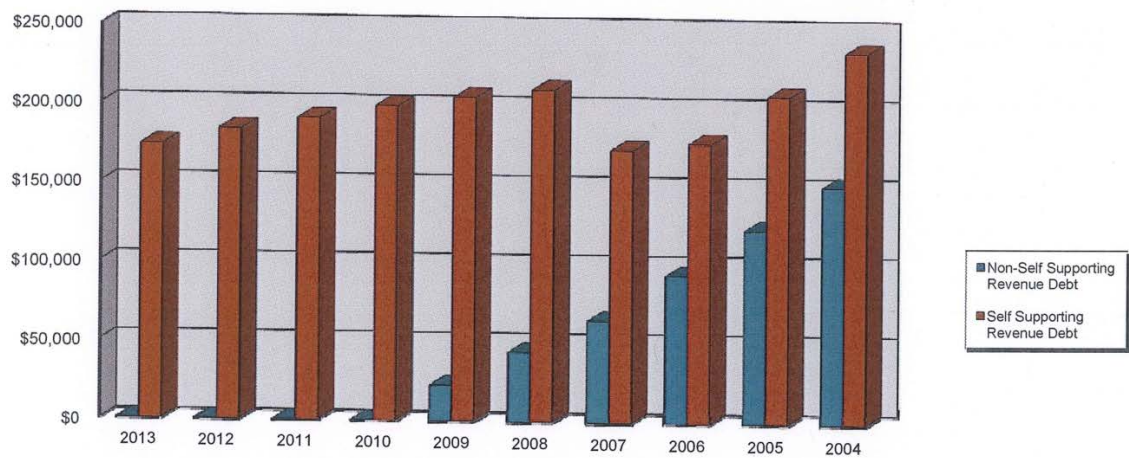


July 2015

## Pinellas County Bonded Debt

**Last ten years**  
(dollars in thousands)

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



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

(most current data available)

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

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

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

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

**Debt Per Capita**

