

NO. 23-94

RESOLUTION ADOPTING THE TOTAL FINAL
2023-2024 COUNTY BUDGET
PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS

WHEREAS, the PROPERTY APPRAISER OF PINELLAS COUNTY, FLORIDA did certify his estimate of valuations to the PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS (BOARD), as taxing authority, on July 1, 2023; and

WHEREAS, proposed maximum millage rates were established on August 1, 2023, by certificate, and said PROPERTY APPRAISER was advised, within 35 days of his certification, of the date, time and place at which a Public Hearing would be held to consider millage rates and tentative budgets; and

WHEREAS, said PROPERTY APPRAISER did, on August 21, 2023, mail Notices of Proposed Property Taxes advising each property owner of the date, time and place at which a Public Hearing would be held to receive comments from the general public and to answer questions on any proposed tax changes and budgets prior to said BOARD adopting the tentative millages and budgets; and

WHEREAS, within 80 days of the PROPERTY APPRAISER certification of valuation, but not earlier than 65 days thereafter, a Public Hearing was held at 6:00 p.m. on September 7, 2023, at 333 CHESTNUT STREET, PALM ROOM, CLEARWATER, FLORIDA and through electronic media, via links available at <https://pinellas.gov/publichearing>, to receive opinions and comments from the general public, and to answer questions on the 2023-2024 Tentative Millage Rates and Budgets; and

WHEREAS, prior to the conclusion of said September 7, 2023 Public Hearing, said BOARD did adopt the Tentative 2023-2024 Millage Rates and Budgets, and publicly announced the percent by which the proposed aggregate millage rate increased over the rolled-back rate; and

WHEREAS, within 15 days of adopting the 2023-2024 Tentative Millage Rates and Budgets, said BOARD did, on September 17, 2023, advertise the date, time and place at which a Public Hearing would be held to receive comments from the general public and to answer questions on any proposed tax changes and budgets prior to said BOARD adopting final millage rates and budgets pursuant to Section 200.065(2)(d), Florida Statutes, and advertised a Notice of Tax Increase and summary statement of all adopted 2023-2024 Tentative Millage Rates and Budgets pursuant to Section 129.03(3)(b), Florida Statutes, in the TAMPA BAY TIMES, a newspaper of general circulation in the County; and

WHEREAS, a Public Hearing of intent to finalize and adopt the 2023-2024 Millage Rates and Budgets was held at 6:00 p.m. on September 19, 2023, in said PALM ROOM and through electronic media, via links available at <https://pinellas.gov/publichearing>, within five (5) days after newspaper publication of the advertisement of said intent to finalize and adopt; and

WHEREAS, said BOARD, during the September 19, 2023 Public Hearing did thereupon adopt the 2023-2024 Annual Budget, including the annual operating budgets, capital budgets and six-year capital program; and

WHEREAS, working-capital funding requirements for the payment of expenditures within various funds and of the Constitutional Officers are anticipated throughout Fiscal Year 2023-2024, for which short-term borrowing may be required until source revenues for these funds are received; and

WHEREAS, the FY24 Schedule of User Fees for non-proprietary departments, the Airport, the Utilities and Solid Waste departments, and the Florida Department of Health in Pinellas County, including

proposed user fee schedule changes, has been reviewed as part of the FY24 budget presentations leading up to this public hearing and is included in the Appendix to the FY24 Annual Budget; and

WHEREAS, the County is required by Section 218.39, Florida Statutes, to have an annual financial audit of its accounts and records by an independent certified public accountant and, on occasion, said audit identifies the need to revise the accounting of specific financial transactions, thereby necessitating certain budget amendments; and

WHEREAS, the BOARD desires to set aside a portion of the funds received from General Fund millage into the Transportation Trust Fund, to be used for any or all uses allowable under that fund, and a transfer from the General Fund to the Transportation Trust Fund to achieve that goal is reflected in the 2023-2024 annual operating budgets, capital budgets and six-year capital program; and

WHEREAS, the budget is the annual implementation of the Pinellas County Strategic Plan and the associated BOARD priorities.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Pinellas County, as taxing authority, in a public meeting duly assembled this 19th day of September 2023, that:

Section 1. The 2023-2024 annual operating budgets, capital budgets and six-year capital program, as may have been amended during the public hearing process, be adopted as the 2023-2024 final budgets and included in the Annual Budget document filed with Board Records and posted to the County Internet website.

Section 2. It is hereby found that the appropriations for travel, professional association memberships, education courses and awards as adopted in the attached 2023-2024 Final Budget and referenced to the detailed budget requests serve necessary public purposes benefiting Pinellas County, and such expenditures are to be hereby approved consistent with all applicable laws, rules and regulations.

Section 3. The Clerk of the Circuit Court, in consultation with the Office of Management and Budget, is hereby authorized and approved to: (i) advance Fiscal Year 2023-2024 interfund loans from the General Fund and other funds of the Board, exclusive of the monies invested under bond covenants or otherwise prohibited by law, ordinance or policy, to various funds until the principal amount and associated interest (at the average daily rate of earnings for the County's depository accounts, if applicable) can be repaid in accordance with the Board's Investment Policy as approved in Resolution 2023-70; and (ii) to provide interfund loan advances across budget years in order to meet fund cash flow needs or for other authorized purposes in accordance with the express terms and conditions for the interfund loan as approved by resolution of the Board.

Section 4. The FY24 Schedule of User Fees for non-proprietary departments, the Airport, the Utilities and Solid Waste departments, and the Florida Department of Health in Pinellas County, as set forth in the Appendix to the FY24 Budget, is hereby adopted.

Section 5. The County Administrator, as the designated budget officer pursuant to Resolution No. 86-564 and Section 129.025, Florida Statutes, may authorize those budget amendments made necessary by the annual independent financial audit. Said amendments shall be reported to the Board in this same manner as budget amendments authorized by Resolution No. 19-40.

Section 6. The fiscal year 2025-2030 strategic plan, as presented to the Board of County Commissioners on August 31, 2023, and discussed in several work sessions, be adopted as the Pinellas County Strategic Plan and posted to the County website.

Commissioner _____ Flowers _____ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner _____ Peters _____, and upon roll call the vote was:

AYES: Long, Peters, Eggers, Flowers, Justice, Latvala, and Scott.

NAYS: None.

ABSENT AND NOT VOTING: None.

APPROVED AS TO FORM

By: Donald S. Crowell
Office of the County Attorney