
TABLE OF CONTENTS

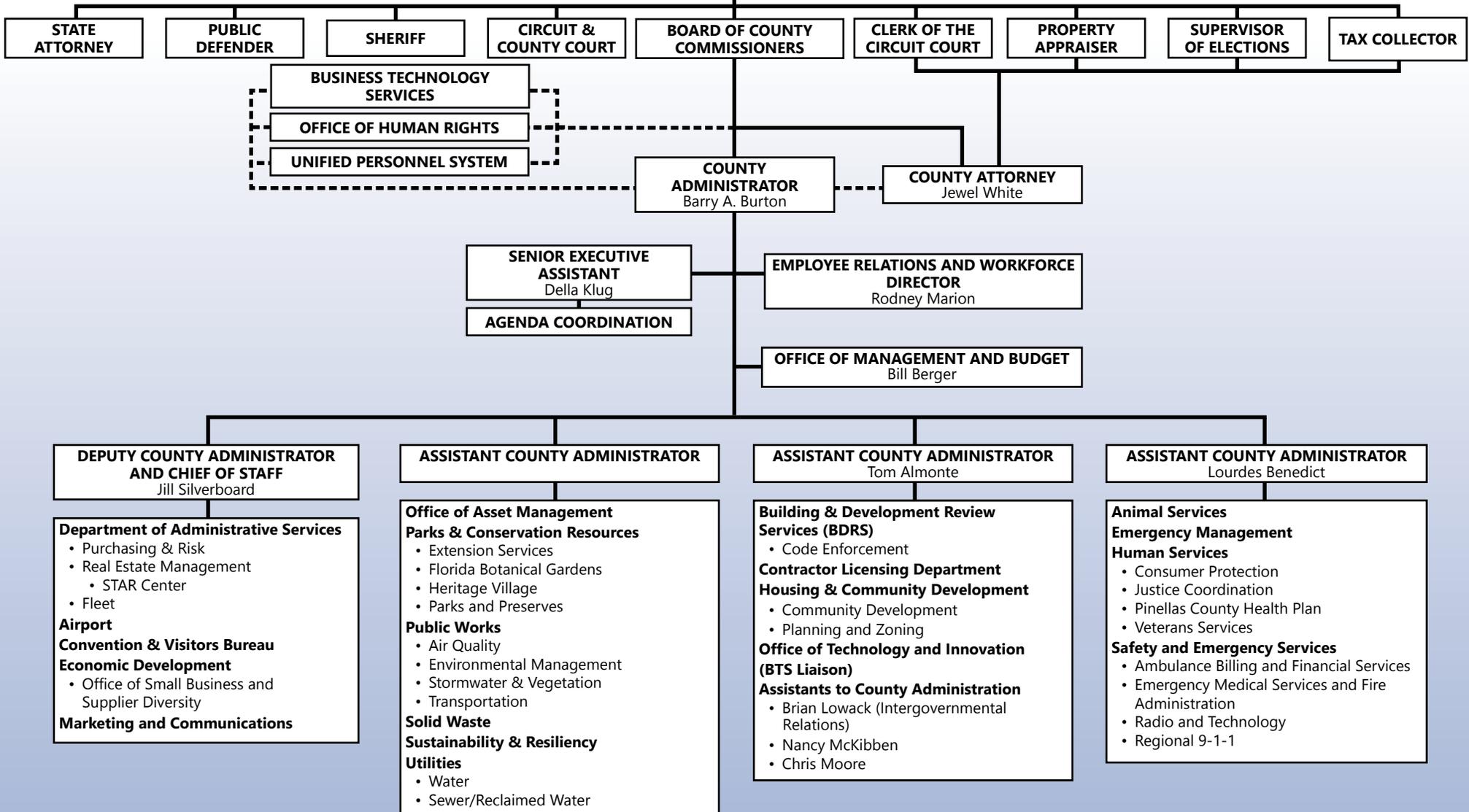
SECTION B – FY21 BUDGET SUMMARY

PINELLAS COUNTY ORGANIZATION CHART	B-OrgChart
DESCRIPTION OF PINELLAS COUNTY GOVERNMENT	B-1
BUDGET AT A GLANCE	B-2
PROPERTY TAX RATES AND REVENUE	B-3
SOURCES AND USES GRAPHICS	B-4
APPROPRIATIONS BY FUNCTION AND ACTIVITY.....	B-5
OPERATING BUDGET COMPARISON	B-7
CAPITAL BUDGET COMPARISON	B-9
OPERATING AND CAPITAL SUMMARY	B-9
OPERATING AND CAPITAL GRAPHICS	B-10
RESOURCES AND BALANCES	B-11
TOTAL FUND BUDGETS	B-13
DEPARTMENT / AGENCY BUDGETS BY FUND TYPES.....	B-15
SCHEDULE OF BUDGET TRANSFERS.....	B-17
LONG-TERM DEBT STRUCTURE FOR PINELLAS COUNTY	B-18
DEBT SERVICE SUMMARY.....	B-19
PERSONNEL POSITION COMPARISON	B-23
PERSONNEL POSITION COMPARISON SUMMARY.....	B-25
ECONOMIC TRENDS AND MAJOR REVENUES.....	B-27
POPULATION	B-27
TOURISM: AVERAGE DAILY RATE AND OCCUPANCY.....	B-28
UNEMPLOYMENT STATISTICS.....	B-29
TOTAL LABOR FORCE	B-30
HOUSING UNITS PERMITTED	B-31
TAXABLE VALUE: NEW CONSTRUCTION	B-32
TAXABLE VALUE: COUNTYWIDE	B-33
COUNTYWIDE PROPERTY TAX COLLECTIONS AND PROPERTY TAX RATES	B-34
TAXABLE VALUE: MSTU.....	B-35
MSTU PROPERTY TAX COLLECTIONS AND PROPERTY TAX RATES	B-36
TAXABLE SALES.....	B-37
½ CENT SALES TAX AND STATE REVENUE SHARING.....	B-38
PENNY FOR PINELLAS.....	B-39
LOCAL OPTION GAS TAX	B-40
TOURIST DEVELOPMENT TAX.....	B-41
GENERAL FUND BEGINNING FUND BALANCE.....	B-43



Government Organizational Chart

CITIZENS



LEGEND
 ——— DIRECT AUTHORITY
 - - - - - COORDINATION RESPONSIBILITY

DESCRIPTION OF PINELLAS COUNTY GOVERNMENT

Pinellas County was established in 1912 and is located at the approximate midpoint of the west coast of Florida, bounded on the east by Tampa Bay and on the west by the Gulf of Mexico. The County contains a total area of 608 square miles, of which approximately 274 square miles are land and the balance is water area. With a 2019 estimated population of 977,060, Pinellas County ranks sixth in terms of county population. With the second smallest total land area, Pinellas County is the most densely populated county in Florida with 3,566 people per square land mile. There are 24 incorporated municipalities in Pinellas County. St. Petersburg is the largest city in the County with a 2019 estimated population of 268,908. Clearwater, the County seat, is the second largest city, with an estimated 2019 population of 116,585. Approximately 277,035 people reside within unincorporated Pinellas County.

Seven-Member Commission Elected to Govern County

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

Commissioners Serve on Other Boards

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

Elected Officials

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

Other Government Agencies

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

Role of the County Administrator

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

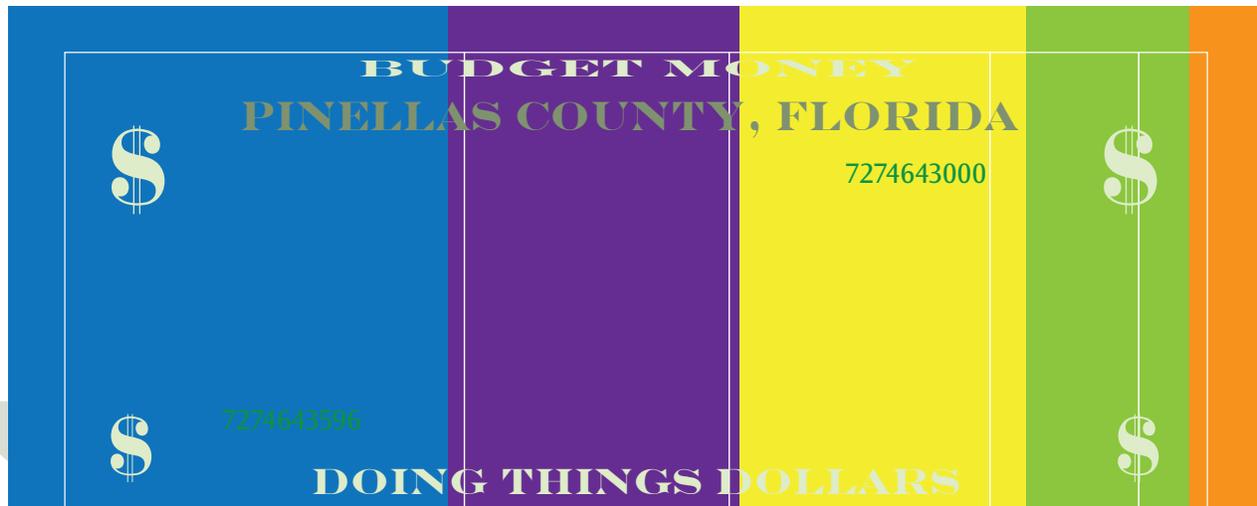


Budget FY21

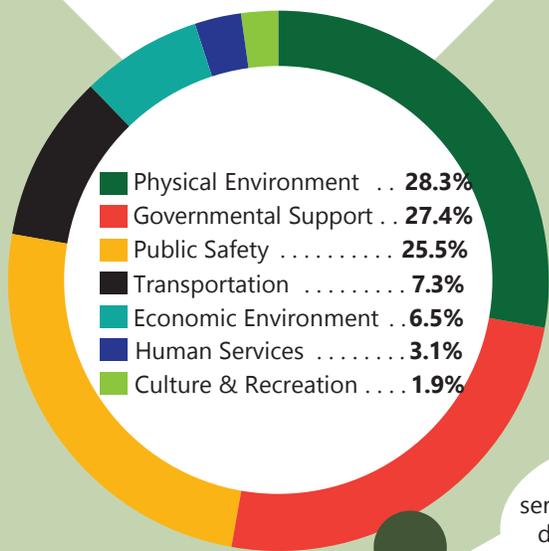
Proposed \$2,561,204,990

Anticipated County Resources (Including Fund Balances)

Designated Funds	Fees & Charges	Property Taxes	Other Revenues	Intergovernmental
37.2%	22.2%	24.1%	11.1%	5.4%

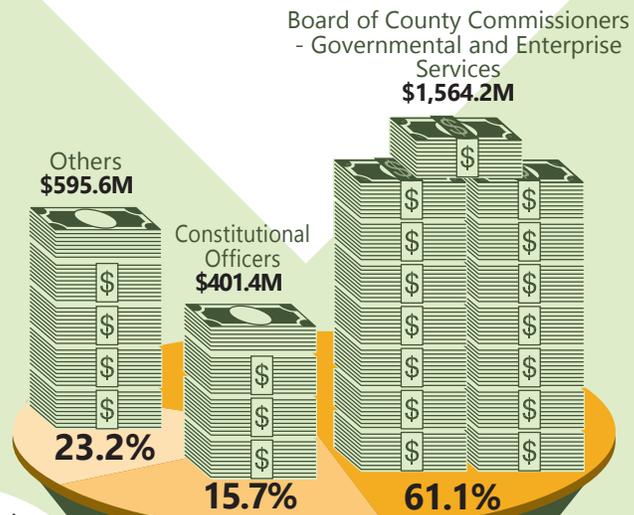


Major County Services Cost Summary (Including Reserves)



Pinellas County is serving its citizens every day through prudent management of the County budget.

How Funding is Distributed (In Millions)



PROPERTY TAX RATES AND REVENUE

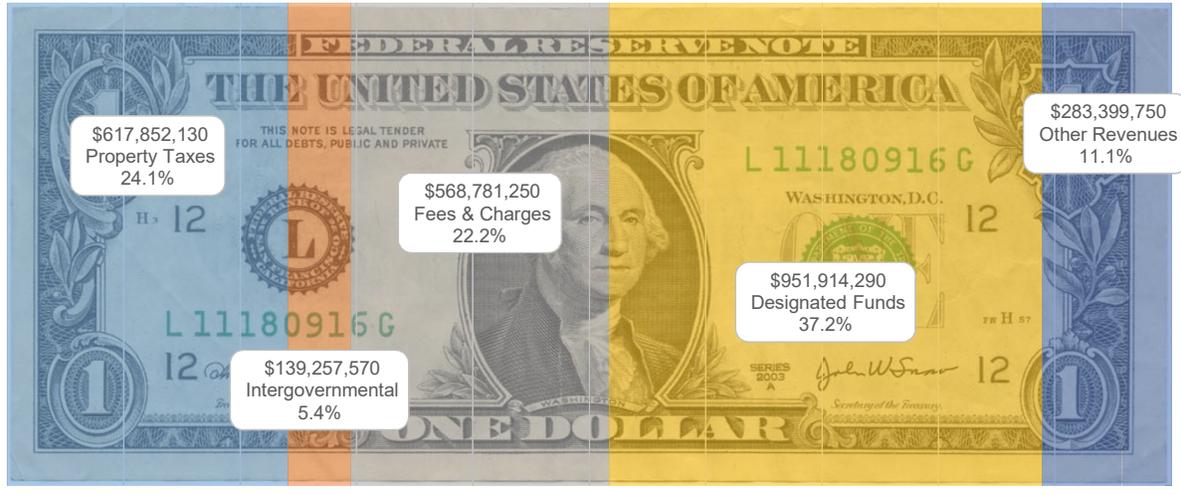
Taxing District	FY20 Tax Rate (Millage)	FY20 Final Taxable Value of 1 Mill	FY20 Ad Valorem Calculated @ 100%	FY20 Estimated Revenue @ 96%	FY21 Tax Rate (Millage)	FY21 Taxable Value of 1 Mill	FY21 Ad Valorem Calculated @ 100%	FY21 Budgeted Revenue @ 95%
Countywide- General Fund	5.2755	85,468,864	450,890,992	432,855,360	5.2755	91,679,473	483,655,058	459,472,310
Countywide- Special Revenue- Health	0.0835	85,468,864	7,136,650	6,851,190	0.0835	91,679,473	7,655,236	7,272,480
Countywide- Special Revenue- Emergency Medical Services	<u>0.9158</u>	<u>80,523,324</u>	<u>73,743,261</u>	<u>70,793,540</u>	<u>0.9158</u>	<u>86,781,250</u>	<u>79,474,269</u>	<u>75,500,560</u>
Total B.C.C. Countywide	6.2748	n/a	531,770,903	510,500,090	6.2748	n/a	570,784,563	542,245,350
Dependent MSTU Special District- Municipal Service Taxing Unit	2.0857	19,997,262	41,708,289	40,039,960	2.0857	21,081,675	43,970,049	41,771,550
Dependent MSTU Special District- Public Library Cooperative-MSTU	0.5000	12,284,558	6,142,279	5,896,590	0.5000	12,917,138	6,458,569	6,135,650
Dependent MSTU Special District- Palm Harbor Recreation & Library District	0.5000	4,742,852	2,371,426	2,276,570	0.5000	5,067,945	2,533,973	2,407,280
Dependent MSTU Special District- Feather Sound Community Services District	0.7000	343,220	240,254	230,650	0.7000	359,592	251,715	239,130
Dependent MSTU Special District- East Lake Library Services District	0.2500	3,067,390	766,848	736,180	0.2500	3,195,312	798,828	758,890
Dependent MSTU Special District- East Lake Recreation Svcs District	0.2500	3,067,390	766,848	736,180	0.2500	3,195,312	798,828	758,890
Dependent MSTU Special District- Fire Protection District- Belleair Bluffs	1.6227	393,527	638,576	613,040	1.6227	409,364	664,275	631,070
Dependent MSTU Special District- Fire Protection District- Clearwater	2.9775	1,256,896	3,742,408	3,592,720	2.9775	1,342,020	3,995,864	3,796,080
Dependent MSTU Special District- Fire Protection District- Dunedin	2.7031	421,670	1,139,815	1,094,230	2.7031	452,367	1,222,792	1,161,660
Dependent MSTU Special District- Fire Protection District- Gandy	1.2000	64,729	77,675	74,570	1.2000	67,487	80,985	76,940
Dependent MSTU Special District- Fire Protection District- High Point	2.6700	882,667	2,356,721	2,262,460	2.6700	940,775	2,511,870	2,386,280
Dependent MSTU Special District- Fire Protection District- Largo	3.3179	724,673	2,404,391	2,308,220	3.3179	782,846	2,597,406	2,467,540
Dependent MSTU Special District- Fire Protection District- Pinellas Park	3.1976	304,406	973,368	934,440	3.1976	324,415	1,037,349	985,490
Dependent MSTU Special District- Fire Protection District- Safety Harbor	2.6743	89,504	239,360	229,790	2.6743	96,918	259,189	246,230
Dependent MSTU Special District- Fire Protection District- Seminole	1.9581	3,219,504	6,304,110	6,051,950	1.9581	3,418,663	6,694,084	6,359,380
Dependent MSTU Special District- Fire Protection District- South Pasadena	0.4500	169,550	76,298	73,250	0.4500	181,801	81,811	77,720
Dependent MSTU Special District- Fire Protection District- Tarpon Springs	2.3745	230,624	547,616	525,720	2.3745	241,994	574,616	545,890
Dependent MSTU Special District- Fire Protection District- Tierra Verde	1.9118	1,042,676	1,993,388	1,913,660	1.9118	1,121,527	2,144,136	2,036,930

Property taxes, also known as, "Ad Valorem" (according to value) taxes, are assessed on real property and on tangible personal (business) property. The tax rate is expressed in "mills". One mill is one dollar of taxes for each thousand dollars of taxable value. For example, a tax rate of 5.9 mills on a taxable value of \$100,000 yields \$590 in taxes. The taxable values as of January 1 are established annually by the County Property Appraiser and certified for budget purposes in June. Final taxable values are certified following the appeal and adjustment process. The FY19 final taxable value of one mill reflects post-Value Adjustment Board values. Estimated revenue is calculated at 96% and represents the expected collection amounts for FY20 based on historical trends. Budgeted revenue for FY21 reflects anticipated collection amounts in eTRIM and may slightly differ from amounts in the budget software.

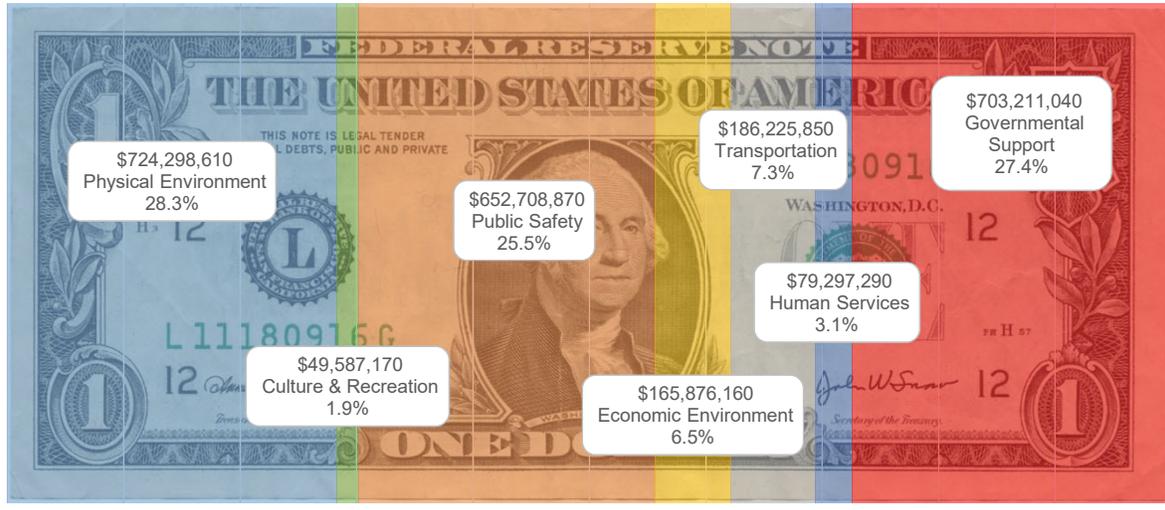
The millage rate is approved annually by the Board of County Commissioners by resolution as part of the budget process. This process must follow the "Truth in Millage" (TRIM) law (Ch. 200.065 F.S.), regarding timing, advertisement, and conduct of public hearings. By Florida Law, local governments must budget at least 95% of the calculated revenue for property taxes. The difference from 100% allows for collection fees, discounts, and revenue that is not received during the fiscal year.

SOURCES & USES

FY21 Sources: \$2,561,204,990



FY21 Uses: \$2,561,204,990



APPROPRIATIONS BY FUNCTION & ACTIVITY

Function-Activity	FY20 Revised Budget	FY21 Budget	Change	+/- %
Court-Related Expenditures				
Court Administration - Circuit Juvenile	753,420	757,270	3,850	
Court Administration - Probate	364,350	366,280	1,930	
Courthouse Facilities	37,341,200	32,700,000	(4,641,200)	
Drug Court - Circuit Criminal	715,000	715,000	0	
Guardian Ad Litem - Circuit Juvenile	42,310	42,310	0	
Information Systems	11,442,850	12,220,470	777,620	
Legal Aid	379,430	385,130	5,700	
Pre-Filing Alternative Dispute Resolution Programs	810,640	834,760	24,120	
Public Defender Administration	1,348,840	1,337,400	(11,440)	
Public Law Library	239,350	256,470	17,120	
Trial Court Law Clerks/Legal Support	773,100	831,610	58,510	
Total Court-Related Expenditures	54,210,490	50,446,700	(3,763,790)	(6.9%)
Culture/Recreation				
Cultural Services	611,760	662,660	50,900	
Libraries	7,809,170	8,341,830	532,660	
Parks and Recreation	43,364,920	40,548,990	(2,815,930)	
Special Recreation Facilities	12,480	33,690	21,210	
Total Culture/Recreation	51,798,330	49,587,170	(2,211,160)	(4.3%)
Economic Environment				
Employment Opportunity and Development	769,190	757,950	(11,240)	
Housing and Urban Development	55,779,270	66,095,870	10,316,600	
Industry Development	124,280,350	97,606,580	(26,673,770)	
Other Economic Environment	1,852,740	729,600	(1,123,140)	
Veteran's Services	732,480	686,160	(46,320)	
Total Economic Environment	183,414,030	165,876,160	(17,537,870)	(9.6%)
General Government				
Comprehensive Planning	5,904,820	5,829,780	(75,040)	
Debt Service Payments	14,963,890	14,998,900	35,010	
Executive	2,974,460	3,206,000	231,540	
Financial and Administrative	77,476,660	79,973,700	2,497,040	
Legal Counsel	5,330,330	5,557,240	226,910	
Legislative	107,931,290	160,603,890	52,672,600	
Non-Court Information Systems	76,416,500	67,883,870	(8,532,630)	
Other General Governmental Services	288,074,860	314,710,960	26,636,100	
Total General Government	579,072,810	652,764,340	73,691,530	12.7%
Human Services				
Health Services	54,655,780	56,535,230	1,879,450	
Mental Health Services	7,507,630	7,171,790	(335,840)	
Other Human Services	5,882,500	5,706,970	(175,530)	
Public Assistance Services	10,002,230	9,883,300	(118,930)	
Total Human Services	78,048,140	79,297,290	1,249,150	1.6%

APPROPRIATIONS BY FUNCTION & ACTIVITY

Function-Activity	FY20 Revised Budget	FY21 Budget	Change	+/- %
Physical Environment				
Conservation and Resource Management	22,787,050	13,961,080	(8,825,970)	
Flood Control/Stormwater Management	51,785,230	51,034,540	(750,690)	
Garbage/Solid Waste Control Services	300,849,510	340,133,420	39,283,910	
Sewer/Wastewater Services	127,534,750	126,794,280	(740,470)	
Water Utility Services	181,309,990	192,375,290	11,065,300	
Total Physical Environment	684,266,530	724,298,610	40,032,080	5.9%
Public Safety				
Ambulance and Rescue Services	165,488,110	182,612,660	17,124,550	
Consumer Affairs	1,297,660	1,342,740	45,080	
Detention and/or Correction	14,122,750	16,122,180	1,999,430	
Emergency and Disaster Relief Services	201,933,670	31,875,830	(170,057,840)	
Fire Control	43,491,360	47,719,370	4,228,010	
Law Enforcement	319,449,910	331,581,490	12,131,580	
Medical Examiners	7,091,650	7,155,620	63,970	
Other Public Safety	16,473,760	22,325,920	5,852,160	
Protective Inspections	12,999,130	11,973,060	(1,026,070)	
Total Public Safety	782,348,000	652,708,870	(129,639,130)	(16.6%)
Transportation				
Airports	66,444,810	70,197,760	3,752,950	
Road and Street Facilities	159,288,260	116,028,090	(43,260,170)	
Total Transportation	225,733,070	186,225,850	(39,507,220)	(17.5%)
Total all Functions & Activities	2,638,891,400	2,561,204,990	(77,686,410)	(2.9%)

OPERATING AND CAPITAL BUDGET COMPARISON

OPERATING BUDGET COMPARISON

Department/Agency	FY20 @5/31/20	FY21 Budget	Change	+/-%
Board of County Commissioners				
Board of County Commissioners	2,210,570	2,256,720	46,150	2.1%
County Attorney	5,330,330	5,557,240	226,910	4.3%
County Administrator - Governmental				
County Administrator	2,974,460	3,206,000	231,540	
Administrative Services	89,023,940	93,988,280	4,964,340	
Animal Services	6,513,200	6,516,240	3,040	
Asset Management	1,014,610	795,250	(219,360)	
Building & Development Review Services	13,378,650	11,811,530	(1,567,120)	
Contractor Licensing Department	2,374,610	2,746,730	372,120	
Convention & Visitors Bureau	62,423,020	57,402,830	(5,020,190)	
Economic Development	3,110,530	3,206,920	96,390	
Emergency Management	1,730,900	2,002,900	272,000	
Housing and Community Development	29,309,650	37,904,050	8,594,400	
Human Services	68,978,840	67,937,100	(1,041,740)	
Management and Budget	4,275,460	4,001,130	(274,330)	
Marketing & Communications	3,003,870	2,945,240	(58,630)	
Parks and Conservation Resources	22,593,540	23,064,580	471,040	
Public Works	90,980,050	88,530,230	(2,449,820)	
Safety & Emergency Services	193,001,410	207,724,500	14,723,090	
Technology and Innovation	19,166,470	10,930,950	(8,235,520)	
Total County Administrator Governmental	613,853,210	624,714,460	10,861,250	1.8%
County Administrator - Enterprise				
Airport	41,181,810	55,729,760	14,547,950	
Sewer System	91,241,440	86,821,720	(4,419,720)	
Solid Waste Management	198,382,190	228,124,930	29,742,740	
Water System	103,420,010	99,337,190	(4,082,820)	
Total County Administrator - Enterprise	434,225,450	470,013,600	35,788,150	8.2%
Total County Administrator	1,048,078,660	1,094,728,060	46,649,400	4.5%
Total Board of County Commissioners	1,055,619,560	1,102,542,020	46,922,460	4.4%

NOTE: Effective FY20, Purchasing, Real Estate Management, and Risk Financing Administration fall within the newly created Department of Administrative Services.

OPERATING BUDGET COMPARISON

Department/Agency	FY20 @5/31/20	FY21 Budget	Change	+/-%
Constitutional Officers				
Clerk of the Circuit Court	13,151,160	14,190,210	1,039,050	
Property Appraiser	11,673,050	12,081,900	408,850	
Sheriff	318,220,090	330,217,200	11,997,110	
Supervisor of Elections	9,160,390	9,411,040	250,650	
Tax Collector	21,938,910	23,220,630	1,281,720	
Total Constitutional Officers	374,143,600	389,120,980	14,977,380	4.0%
Other				
Court Support Services				
Criminal Justice Information System	4,483,300	5,241,560	758,260	
Judiciary (including Law Libraries)	4,874,560	5,126,340	251,780	
Public Defender	1,644,980	1,517,880	(127,100)	
State Attorney	353,330	287,020	(66,310)	
Total Court Support Services	11,356,170	12,172,800	816,630	7.2%
Independent Agencies				
Business Technology Services	39,417,020	43,659,490	4,242,470	
Human Resources	4,440,410	4,417,960	(22,450)	
Office of Human Rights	1,237,420	1,283,830	46,410	
Total Independent Agencies	45,094,850	49,361,280	4,266,430	9.5%
Support Funding				
Drug Abuse Trust	92,840	56,640	(36,200)	
East Lake Library Services District	780,310	814,990	34,680	
East Lake Recreation Services District	779,970	816,650	36,680	
Employee Health Benefits	149,816,870	170,586,570	20,769,700	
Feather Sound Community Services District	308,120	271,540	(36,580)	
Fire Protection Districts	42,560,570	46,835,840	4,275,270	
General Government	331,509,130	212,570,750	(118,938,380)	
Health Department	7,891,560	9,023,280	1,131,720	
Lealman CRA Trust	1,979,540	3,016,700	1,037,160	
Lealman Solid Waste Collection and Disposal	1,876,950	1,895,330	18,380	
Medical Examiner	6,901,980	6,934,130	32,150	
Palm Harbor Community Services District	2,418,980	2,584,130	165,150	
Public Library Cooperative	6,048,040	6,474,500	426,460	
Risk Financing Liability/Workers Compensation	36,868,030	38,016,680	1,148,650	
Street Lighting Districts	1,555,610	1,466,400	(89,210)	
Total Support Funding	591,388,500	501,364,130	(90,024,370)	(15.2%)
Total Other	647,839,520	562,898,210	(84,941,310)	(13.1%)
TOTAL OPERATING BUDGET	2,077,602,680	2,054,561,210	(23,041,470)	(1.1%)

CAPITAL BUDGET COMPARISON

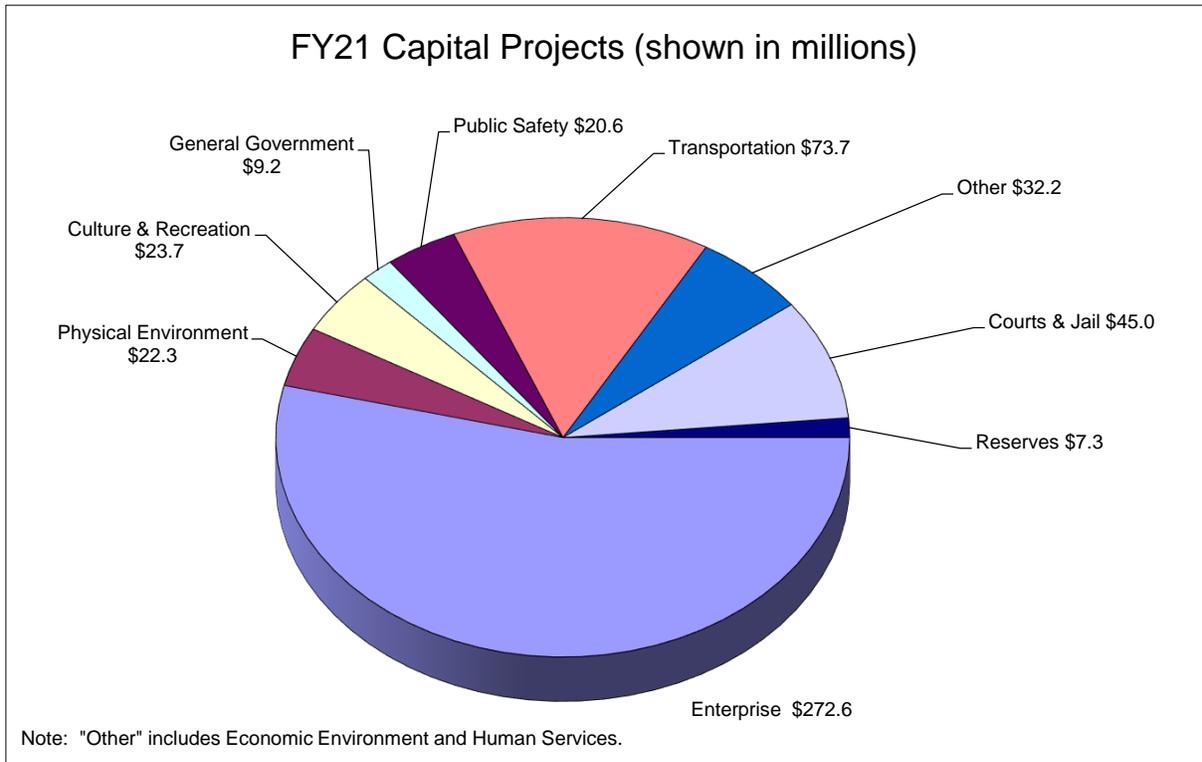
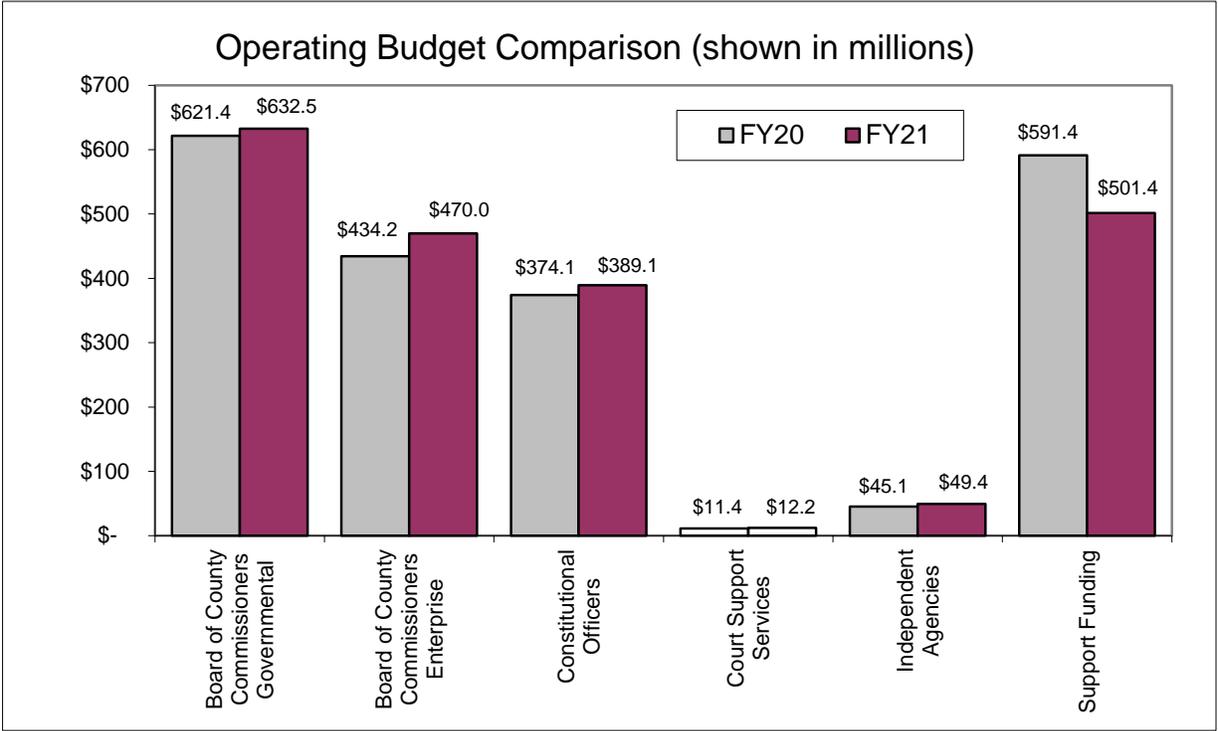
Capital Program/Function	FY20 @5/31/20	FY21 Budget	Change	+/- %
Board of County Commissioners				
County Administrator - Governmental				
Physical Environment	34,370,400	22,313,000	(12,057,400)	
Culture & Recreation	55,673,500	23,697,480	(31,976,020)	
Economic Environment	6,992,800	18,143,000	11,150,200	
General Government	10,479,800	9,225,000	(1,254,800)	
Human Services	11,926,550	14,015,150	2,088,600	
Public Safety	16,241,550	20,607,450	4,365,900	
Transportation	89,640,170	73,700,980	(15,939,190)	
Reserves	32,960,280	7,289,230	(25,671,050)	
Other Non-Project Items	4,450	7,300	2,850	
Total County Administrator - Governmental	258,289,500	188,998,590	(69,290,910)	(26.8%)
County Administrator - Enterprise				
Airport	25,263,000	14,468,000	(10,795,000)	
Solid Waste Management	100,617,840	110,140,630	9,522,790	
Water System	77,889,980	93,038,100	15,148,120	
Sewer System	51,257,200	54,971,460	3,714,260	
Total County Administrator - Enterprise	255,028,020	272,618,190	17,590,170	6.9%
Total Board of County Commissioners	513,317,520	461,616,780	(51,700,740)	(10.1%)
Courts & Jail				
Courts & Jail - General Government Services	37,341,200	32,700,000	(4,641,200)	
Courts & Jail - Public Safety	10,630,000	12,327,000	1,697,000	
Total Courts & Jail	47,971,200	45,027,000	(2,944,200)	(6.1%)
TOTAL CAPITAL	561,288,720	506,643,780	(54,644,940)	(9.7%)

OPERATING & CAPITAL SUMMARY

Department/Agency Grouping	FY20 @5/31/20	FY21 Budget	Change	+/- %
Board of County Commissioners - Governmental	879,683,610	821,527,010	(58,156,600)	(6.6%)
Board of County Commissioners - Enterprise	689,253,470	742,631,790	53,378,320	7.7%
Constitutional Officers *	384,773,600	401,447,980	16,674,380	4.3%
Court Support Services *	48,697,370	44,872,800	(3,824,570)	(7.9%)
Independent Agencies	45,094,850	49,361,280	4,266,430	9.5%
Support Funding	591,388,500	501,364,130	(90,024,370)	(15.2%)
TOTAL OPERATING & CAPITAL	2,638,891,400	2,561,204,990	(77,686,410)	(2.9%)

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

OPERATING AND CAPITAL



Pinellas County
Resources and Balances

Taxes	FY20 Budget	FY21 Request	Change	+/- %
Ad Valorem Taxes	575,756,950	617,852,130	42,095,180	7.3%
Communication Svcs	8,188,520	7,447,180	-741,340	-9.1%
Sales Use&Fuel Taxes	180,223,020	160,993,520	-19,229,500	-10.7%
Taxes Total	764,168,490	786,292,830	22,124,340	2.9%
Licenses and Permits	FY20 Budget	FY21 Request	Change	+/- %
Licenses	874,170	904,400	30,230	3.5%
Permits Fees Spec Assessments	29,943,930	29,381,480	-562,450	-1.9%
Licenses and Permits Total	30,818,100	30,285,880	-532,220	-1.7%
Intergovernmental Revenue	FY20 Budget	FY21 Request	Change	+/- %
Federal Grants	200,191,550	40,756,410	-159,435,140	-79.6%
Grants from Local Governments	6,611,060	3,013,100	-3,597,960	-54.4%
Shared Revenue-Local	665,000	679,250	14,250	2.1%
State Grants	12,500,780	12,581,430	80,650	0.6%
State Share Revenue	83,378,040	82,227,380	-1,150,660	-1.4%
Intergovernmental Revenue Total	303,346,430	139,257,570	-164,088,860	-54.1%
Charges for Services	FY20 Budget	FY21 Request	Change	+/- %
Charges for Svc-Gen Govt	1,463,850	1,531,720	67,870	4.6%
Chg for Svc-Culture/Recreation	5,698,050	5,673,230	-24,820	-0.4%
Chg for Svc-Economic Environment	38,000	38,000	0	0.0%
Chg for Svc-Gen Govt	557,770	849,640	291,870	52.3%
Chg for Svc-Human Svc	3,923,160	3,950,620	27,460	0.7%
Chg for Svc-Other	13,733,580	13,410,520	-323,060	-2.4%
Chg for Svc-Physical Environment	281,467,000	297,575,930	16,108,930	5.7%
Chg for Svc-Public Safety	88,402,210	93,337,470	4,935,260	5.6%
Chg for Svc-Transportation	3,811,870	2,536,010	-1,275,860	-33.5%
Court Related Revenue	3,850,730	3,959,800	109,070	2.8%
Internal Svc Chgs	138,172,970	136,767,000	-1,405,970	-1.0%
Charges for Services Total	541,119,190	559,629,940	18,510,750	3.4%
Excess Fees	FY20 Budget	FY21 Request	Change	+/- %
County Officer Fees	8,731,430	9,151,310	419,880	4.8%
Excess Fees Total	8,731,430	9,151,310	419,880	4.8%
Fines and Forfeitures	FY20 Budget	FY21 Request	Change	+/- %
Judgements and Fines	2,574,310	2,548,470	-25,840	-1.0%
Fines and Forfeitures Total	2,574,310	2,548,470	-25,840	-1.0%
Interest Earnings	FY20 Budget	FY21 Request	Change	+/- %
Interest & Other Earnings	16,323,540	12,840,460	-3,483,080	-21.3%
Interest Earnings Total	16,323,540	12,840,460	-3,483,080	-21.3%
Rents, Surplus and Refunds	FY20 Budget	FY21 Request	Change	+/- %
Contributions-Private Sources	1,293,700	1,515,420	221,720	17.1%
Rents & Royalties	20,286,770	17,624,880	-2,661,890	-13.1%
Sale & Disp of Assets	643,290	586,620	-56,670	-8.8%

Pinellas County
Resources and Balances

Rents, Surplus and Refunds	FY20 Budget	FY21 Request	Change	+/- %
Sales of Surplus Materials	414,100	261,530	-152,570	-36.8%
Rents, Surplus and Refunds Total	22,637,860	19,988,450	-2,649,410	-11.7%
Other Miscellaneous Revenues	FY20 Budget	FY21 Request	Change	+/- %
Other Miscellaneous Revenues	31,246,460	36,897,890	5,651,430	18.1%
Other Miscellaneous Revenues Total	31,246,460	36,897,890	5,651,430	18.1%
Non-Operating Revenue Sources	FY20 Budget	FY21 Request	Change	+/- %
Capital Contribution-Federal	12,084,100	7,966,100	-4,118,000	-34.1%
Capital Contribution-Other	4,429,850	2,359,800	-2,070,050	-46.7%
Capital Contribution-Private	1,453,500	1,501,000	47,500	3.3%
Capital Contribution-State	1,491,000	450,000	-1,041,000	-69.8%
Grants&Donations-Federal	87,600	0	-87,600	-100.0%
Grants&Donations-Private	0	121,000	121,000	
Non-Operating Revenue Sources Total	19,546,050	12,397,900	-7,148,150	-36.6%
Beginning Fund Balance	FY20 Budget	FY21 Request	Change	+/- %
O2710201 FB-Unrsv-Cntywide-Beg	863,973,780	687,408,650	-176,565,130	-20.4%
O2810001 Fund Balance-Restricted	31,766,100	114,835,080	83,068,980	261.5%
O2820001 Fund Balance-Committed	2,639,660	1,616,820	-1,022,840	-38.7%
O2840001 Fund Balance-Unassigned	0	148,053,740	148,053,740	100.0%
Beginning Fund Balance Total	898,379,540	951,914,290	53,534,750	-20.4%
Report Total	2,638,891,400	2,561,204,990	-77,686,410	-2.9%

Total Fund Budgets

FUND	FY20 Budget	FY21 Request	Change	+/- %
GENERAL FUND	932,601,720	827,263,870	(105,337,850)	(11.3)%
SPECIAL REVENUE FUNDS				
County Transportation Trust	47,328,000	39,348,590	(7,979,410)	(16.9)%
Health Department	7,891,560	9,023,280	1,131,720	14.3%
Pinellas County Health Program	1,850,000	1,850,000	0	0
Emergency Medical Service	169,170,290	184,830,470	15,660,180	9.3%
Community Development Grant	19,337,560	22,894,610	3,557,050	18.4%
State Housing Initiatives Partnership (SHIP)	5,424,240	11,074,780	5,650,540	104.2%
Gifts for Animal Welfare Trust	564,210	650,250	86,040	15.2%
Tree Bank	185,840	257,170	71,330	38.4%
Public Library Cooperative	6,048,040	6,474,500	426,460	7.1%
School Crossing Guard Trust	107,830	125,070	17,240	16.0%
Intergovernmental Radio Communication	862,020	860,180	(1,840)	(0.2)%
STAR Center	10,371,630	10,307,680	(63,950)	(0.6)%
Emergency Communications 911 System	14,042,760	12,178,710	(1,864,050)	(13.3)%
Community Housing Trust	1,497,110	1,175,080	(322,030)	(21.5)%
Building Services	8,437,670	7,060,680	(1,376,990)	(16.3)%
Tourist Development Tax	110,806,450	73,224,940	(37,581,510)	(33.9)%
Fire Districts	42,560,570	46,835,840	4,275,270	10.0%
Construction Licensing Board	2,374,610	3,035,730	661,120	27.8%
Air Quality - Tag Fee	1,942,580	2,363,390	420,810	21.7%
Palm Harbor Community Services District	2,418,980	2,584,130	165,150	6.8%
Feather Sound Community Services District	308,120	271,540	(36,580)	(11.9)%
East Lake Library Services District	780,310	814,990	34,680	4.4%
East Lake Recreation Services District	779,970	816,650	36,680	4.7%
Drug Abuse Trust	92,840	56,640	(36,200)	(39.0)%
Lealman Community Redevelopment Area Trust	1,979,540	3,016,700	1,037,160	52.4%
Street Lighting District	1,555,610	1,466,400	(89,210)	(5.7)%
Special Assessment - Paving	312,950	0	(312,950)	(100.0)%
Lealman Solid Waste Collection & Disposal District	1,876,950	1,895,330	18,380	1.0%
Surface Water Utility Fund	30,475,650	31,974,950	1,499,300	4.9%
Subtotal	491,383,890	476,468,280	(14,915,610)	(3.0)%

Total Fund Budgets

FUND	FY20 Budget	FY21 Request	Change	+/- %
<u>CAPITAL IMPROVEMENT FUNDS</u>				
Capital Projects	258,459,800	217,350,810	(41,108,990)	(15.9)%
Multimodal Impact Fees	2,231,150	2,111,290	(119,860)	(5.4)%
Subtotal	260,690,950	219,462,100	(41,228,850)	(15.8)%
<u>INTERNAL SERVICE FUNDS</u>				
Business Technology Services	58,583,490	54,590,440	(3,993,050)	(6.8)%
Fleet Management	28,299,110	33,019,000	4,719,890	16.7%
Risk Financing	49,397,180	50,823,500	1,426,320	2.9%
Employee Health Benefits	149,816,870	170,586,570	20,769,700	13.9%
Subtotal	286,096,650	309,019,510	22,922,860	8.0%
<u>ENTERPRISE FUNDS</u>				
Airport Funds	66,444,810	70,197,760	3,752,950	5.6%
Water Funds	195,707,930	222,554,510	26,846,580	13.7%
Sewer Funds	181,307,780	195,297,670	13,989,890	7.7%
Solid Waste Funds	329,000,030	368,265,560	39,265,530	11.9%
Subtotal	772,460,550	856,315,500	83,854,950	10.9%
Total Budget All Funds	2,743,233,760	2,688,529,260	(54,704,500)	(2.0)%
less Budgeted Transfers	(104,342,360)	(127,324,270)	(22,981,910)	22.0%
TOTAL NET BUDGET FOR ALL FUNDS	2,638,891,400	2,561,204,990	(77,686,410)	(2.9)%

FY21 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

Department/Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
Board of County Commissioners (Section C)					
County Attorney	5,557,240				5,557,240
Board of County Commissioners	2,256,720				2,256,720
Total	7,813,960	0	0	0	7,813,960

Department/Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
County Administrator Departments (Section D)					
County Administrator	3,206,000				3,206,000
Administrative Services	40,099,780	10,307,680		45,825,820	96,233,280
Airport			70,197,760		70,197,760
Animal Services	5,865,990	650,250			6,516,240
Building & Developmt Review Serv Dept	4,750,850	7,060,680			11,811,530
Contractor Licensing Department		3,035,730			3,035,730
Convention & Visitors Bureau		73,224,940			73,224,940
Economic Development	3,206,920				3,206,920
Emergency Management	2,002,900				2,002,900
Human Services	66,087,100	1,850,000			67,937,100
Marketing and Communications Department	2,945,240				2,945,240
Office of Asset Management	795,250				795,250
Office of Management & Budget	4,001,130				4,001,130
Office of Technology and Innovation				10,930,950	10,930,950
Parks & Conservation Resources	22,807,410	257,170			23,064,580
Housing and Community Development	3,189,580	35,144,470			38,334,050
Public Works Dept	17,343,300	73,686,930			91,030,230
Safety and Emergency Services	9,855,140	197,869,360			207,724,500
Solid Waste Department			257,385,040		257,385,040
Utilities Department			271,182,250		271,182,250
Utilities and Solid Waste Capital			257,550,450		257,550,450
Total	186,156,590	403,087,210	856,315,500	56,756,770	1,502,316,070

Department/Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
Constitutional Officers (Section E)					
Clerk of the Circuit Court and Comptroller	14,190,210				14,190,210
Property Appraiser	12,081,900				12,081,900
Sheriff	330,092,130	125,070			330,217,200
Supervisor of Elections	9,411,040				9,411,040
Tax Collector	23,220,630				23,220,630
Total	388,995,910	125,070	0	0	389,120,980

Department/Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
Court Support Services (Section F)					
Consolidated Case Management System	5,241,560				5,241,560
Judiciary	5,126,340				5,126,340
Public Defender	1,517,880				1,517,880
State Attorney	287,020				287,020
Total	12,172,800	0	0	0	12,172,800

FY21 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

Department/Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
Independent Agencies (Section G)					
Business Technology Services				43,659,490	43,659,490
Human Resources	4,417,960				4,417,960
Office of Human Rights	1,283,830				1,283,830
Total	5,701,790	0	0	43,659,490	49,361,280
Support Funding (Section H)					
Drug Abuse Trust		56,640			56,640
East Lake Library District		814,990			814,990
East Lake Recreation District		816,650			816,650
Employee Health Benefits				170,586,570	170,586,570
Feather Sound Community Services District		271,540			271,540
Fire Protection Districts		46,835,840			46,835,840
General Government	219,488,690				219,488,690
Health Department		9,023,280			9,023,280
Lealman CRA Trust		3,016,700			3,016,700
Lealman Solid Waste		1,895,330			1,895,330
Medical Examiner	6,934,130				6,934,130
Palm Harbor Community Services District		2,584,130			2,584,130
Public Library Cooperative		6,474,500			6,474,500
Risk Management Liability / Workers Compensation				38,016,680	38,016,680
Street Lighting Districts		1,466,400			1,466,400
Total	226,422,820	73,256,000	0	208,603,250	508,282,070
Governmental Capital (Section I)	0	0	219,462,100	0	219,462,100
Grand Total	827,263,870	476,468,280	1,075,777,600	309,019,510	2,688,529,260

SCHEDULE OF BUDGET TRANSFERS

TO	FROM	FY20 BUDGET	FY21 REQUEST
Community Development	General Fund	\$739,120	\$0
General Fund	Special Assessment Paving	\$312,950	\$0
General Fund	Construction Licensing Board	\$0	\$217,490
Business Technology Services	Construction Licensing Board	\$0	\$71,510
Intergovernmental Radio Communication	General Fund	\$164,850	\$686,860
Emergency Communications 911 System	General Fund	\$5,575,830	\$2,657,520
Capital Projects	General Fund	\$1,300,000	\$1,573,560
Capital Projects	Tourist Development Tax	\$5,115,830	\$4,329,630
Capital Projects	County Transportation Trust	\$3,700,000	\$0
Capital Projects	Multimodal Impact Fees	\$2,226,700	\$2,103,990
Subtotal Capital Projects		\$12,342,530	\$8,007,180
Solid Waste Renewal & Replacement	Solid Waste Revenue & Operating	\$30,000,000	\$30,000,000
Water Renewal & Replacement	Water Revenue & Operating	\$14,397,940	\$30,179,220
Sewer Renewal & Replacement	Sewer Revenue & Operating	\$25,504,250	\$38,880,740
Sewer Interest & Sinking	Sewer Revenue & Operating	\$13,304,890	\$14,623,750
Employee Health Benefits	General Fund	\$2,000,000	\$2,000,000
TOTAL ALL TRANSFERS		\$104,342,360	\$127,324,270

LONG-TERM DEBT STRUCTURE FOR PINELLAS COUNTY				
Description	Purpose	Principal Outstanding As of 10/01/20	Pledge/ Security	FY21 Principal
GENERAL OBLIGATION BONDS: No outstanding issues	Not applicable	\$0	Not applicable	\$0
NON SELF-SUPPORTING REVENUE DEBT: No outstanding issues	Not applicable	\$0	Not applicable	\$0
SELF-SUPPORTING REVENUE DEBT: \$86,580,000 Sewer Revenue Bonds, Series 2003	Sewer system improvement projects and reclaimed water projects	\$5,215,000	Sewer system revenues	\$0
SELF-SUPPORTING REVENUE DEBT: \$42,005,000 Sewer Revenue Bonds, Series 2008A	Expansion of North and South County Reclaimed Water Systems and improvements to W. E. Dunn Water Reclamation Facility and South Cross Water Reclamation Facility	\$37,185,000	Sewer system revenues	\$525,000
SELF-SUPPORTING REVENUE DEBT: \$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	\$19,430,000	Sewer system revenues	\$4,560,000
SELF-SUPPORTING REVENUE DEBT: \$59,510,000 Sewer Revenue Refunding Bonds, Series 2012	Refund a portion of outstanding Sewer Revenue Bonds, Series 2003	\$41,550,000	Sewer system revenues	\$2,990,000
SELF-SUPPORTING REVENUE DEBT: \$14,733,000 Sewer Revenue Refunding Note, Series 2016	Refund the outstanding Sewer Revenue Refunding Bonds, Series 2006	\$7,686,000	Sewer system revenues	\$1,862,000
SUBTOTAL SELF-SUPPORTING REVENUE DEBT		\$111,066,000		\$9,937,000
TOTAL DEBT ISSUES		\$111,066,000		\$9,937,000

DEBT SERVICE SUMMARY

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

Categories of Debt

There are several categories of governmental debt:

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

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

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

Debt Limitations

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

Debt Capacity, Issuance, and Management Policies

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

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

Summary of Existing and Anticipated Debt

There are presently five outstanding debt issues for Pinellas County: the \$86,580,000 Sewer Revenue Bonds, Series 2003; the \$42,005,000 Sewer Revenue Bonds, Series 2008A; the \$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B; the \$59,510,000 Sewer Revenue Refunding Bonds, Series 2012; and the \$14,733,000 Sewer Revenue Refunding Note, Series 2016. The Series 2008A, Series 2008B, and Series 2016 were issued as bank loans.

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

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

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

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

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

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

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

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

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

\$14,733,000 Sewer Revenue Refunding Note, Series 2016*

This note was issued in the form of a bank loan to refund the outstanding principal amount of the County's Sewer Revenue Refunding Bonds, Series 2006, maturing on and after October 1, 2017. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

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

Anticipated Debt

No new debt issues are included in the FY21 Budget.

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

Debt Issue		FY21	FY22	FY23	FY24	FY25	Final Fiscal Year of Debt Payments
Sewer Revenue Bonds, Series 2003	Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Sewer Revenue Bonds, Series 2003	Interest	\$ 261	\$ 261	\$ 261	\$ 261	\$ 261	
Sewer Revenue Bonds, Series 2003	Total	\$ 261	FY32				
Sewer Revenue Bonds, Series 2008A	Principal	\$ 525	\$ 555	\$ 575	\$ 595	\$ 8,175	
Sewer Revenue Bonds, Series 2008A	Interest	\$ 1,663	\$ 1,639	\$ 1,614	\$ 1,593	\$ 1,562	
Sewer Revenue Bonds, Series 2008A	Total	\$ 2,188	\$ 2,194	\$ 2,189	\$ 2,188	\$ 9,737	FY28
Sewer Revenue Refunding Bonds, Series 2008B	Principal	\$ 4,560	\$ 4,750	\$ 4,955	\$ 5,165		
Sewer Revenue Refunding Bonds, Series 2008B	Interest	\$ 835	\$ 639	\$ 435	\$ 223		
Sewer Revenue Refunding Bonds, Series 2008B	Total	\$ 5,395	\$ 5,389	\$ 5,390	\$ 5,388		FY24
Sewer Revenue Refunding Bonds, Series 2012	Principal	\$ 2,990	\$ 3,140	\$ 3,295	\$ 3,465	\$ 3,635	
Sewer Revenue Refunding Bonds, Series 2012	Interest	\$ 1,759	\$ 1,609	\$ 1,452	\$ 1,288	\$ 1,114	

Debt Issue		FY21	FY22	FY23	FY24	FY25	Final Fiscal Year of Debt Payments
Sewer Revenue Refunding Bonds, Series 2012	Total	\$ 4,749	\$ 4,749	\$ 4,747	\$ 4,753	\$ 4,749	FY31
Sewer Revenue Refunding Note, Series 2016	Principal	\$ 1,862	\$ 1,898	\$ 1,941	\$ 1,985		
Sewer Revenue Refunding Note, Series 2016	Interest	\$ 169	\$ 128	\$ 86	\$ 44		
Sewer Revenue Refunding Note, Series 2016	Total	\$ 2,031	\$ 2,026	\$ 2,027	\$ 2,029		FY24

Personnel Position Comparison

Board of County Commissioners					
	FY18	FY19	FY20	Incr/Decr	FY21
	Budget	Budget	Budget	FY20 vs FY21	Request
Board of County Commissioners					
Board of County Commissioners	33.0	33.0	33.2	-0.2	33.0
County Attorney	14.0	15.0	15.0	0.0	15.0
Total Board of County Commissioners	47.0	48.0	48.2	-0.2	48.0
County Administrator					
	FY18	FY19	FY20	Incr/Decr	FY21
	Budget	Budget	Budget	FY20 vs FY21	Request
Administrative Services	192.0	196.9	196.9	3.1	200.0
Airport	61.6	62.5	64.5	-3.5	61.0
Animal Services	57.0	58.0	58.0	0.0	58.0
Building & Developmt Review Serv Dept	102.0	103.8	104.8	0.0	104.8
Contractor Licensing Department	11.0	12.0	12.0	0.0	12.0
Convention & Visitors Bureau	49.0	52.0	52.0	-4.0	48.0
County Administrator	10.5	13.3	16.2	3.8	20.0
Economic Development	17.0	19.0	20.0	1.0	21.0
Emergency Management	13.5	13.5	15.5	0.0	15.5
Housing and Community Development	37.0	37.0	37.5	-2.0	35.5
Human Services	105.8	104.0	105.0	-7.0	98.0
Marketing and Communications Department	26.0	26.0	27.0	-1.0	26.0
Office of Asset Management	0.0	9.0	7.0	-1.0	6.0
Office of Management & Budget	36.0	35.0	35.0	-4.0	31.0
Office of Technology and Innovation	0.0	23.0	30.0	1.0	31.0
Parks & Conservation Resources	179.0	181.0	181.0	2.1	183.1
Public Works Dept	477.1	487.1	490.6	-2.2	488.4
Safety and Emergency Services	197.7	198.7	198.7	-1.2	197.5
Solid Waste Department	79.0	80.0	80.0	-2.0	78.0
Utilities Department	414.4	423.0	428.5	0.4	428.9
Total County Administrator	2,065.6	2,134.8	2,160.2	-16.5	2,143.7
Board of County Commissioners	2,112.6	2,182.8	2,208.4	-16.7	2,191.7
Constitutional Officers					
	FY18	FY19	FY20	Incr/Decr	FY21
	Budget	Budget	Budget	FY20 vs FY21	Request
Constitutional Officers					
Clerk of Circuit Court and Comptroller	119.4	122.2	122.7	5.5	128.2
Property Appraiser	130.0	130.0	130.0	0.0	130.0
Sheriff	2,353.0	2,362.0	2,389.0	27.0	2,416.0
Supervisor of Elections	40.0	40.0	44.0	1.0	45.0
Tax Collector	272.0	277.0	281.0	0.0	281.0
Total Constitutional Officers	2,914.4	2,931.2	2,966.7	33.5	3,000.2
Constitutional Officers	2,914.4	2,931.2	2,966.7	33.5	3,000.2

Personnel Position Comparison

Other					
	FY18	FY19	FY20	Incr/Decr	FY21
	Budget	Budget	Budget	FY20 vs FY21	Request
Court Support					
Judiciary	41.0	43.0	43.3	0.9	44.2
Total Court Support	41.0	43.0	43.3	0.9	44.2
Independent Agencies					
	FY18	FY19	FY20	Incr/Decr	FY21
	Budget	Budget	Budget	FY20 vs FY21	Request
Business Technology Services	165.0	146.0	146.0	0.0	146.0
Employee Health Benefits	2.0	2.0	2.0	0.0	2.0
Fire Protection Districts Department	1.4	1.4	1.4	0.1	1.5
Human Resources	35.6	35.4	35.5	-1.1	34.4
Lealman CRA Trust	0.0	2.0	2.5	0.0	2.5
Medical Examiner	2.0	2.0	2.0	0.0	2.0
Office of Human Rights	10.0	10.0	10.0	0.0	10.0
Total Independent Agencies	216.0	198.8	199.4	-1.0	198.4
Other	257.0	241.8	242.7	-0.1	242.6
Total Positions	5,284.0	5,355.8	5,417.8	16.7	5,434.5

Personnel Position Comparison

Personnel Position Comparison Summary

Agency	FY18 Budget	FY19 Budget	FY20 Budget	Incr/Decr FY20 vs FY21	FY21 Request
Board of County Commissioners	2,112.6	2,182.8	2,208.4	-16.7	2,191.7
Constitutional Officers	2,914.4	2,931.2	2,966.7	33.5	3,000.2
Court Support	41.0	43.0	43.3	0.9	44.2
Independent Agencies	216.0	198.8	199.4	-1.0	198.4
<i>Total Positions</i>	5,284.0	5,355.8	5,417.8	16.7	5,434.5



ECONOMIC TRENDS & MAJOR REVENUES

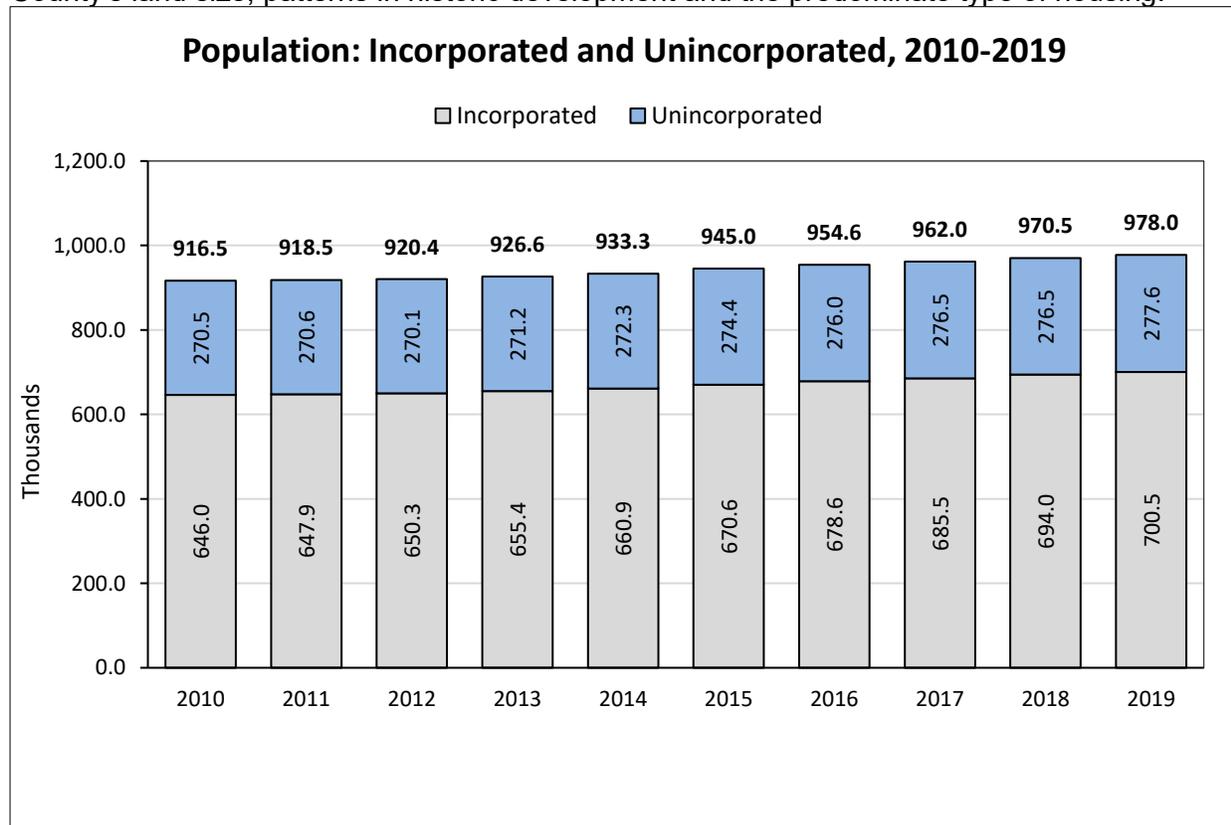
ECONOMIC TRENDS & MAJOR REVENUES

The following section briefly discusses the economic trends and major revenue statistics related to Pinellas County.

For all of the graphics and charts relating to the County's taxable value, the data is presented on a budget year basis. Therefore, the data reflects actual activity occurring through December 31 of the preceding year. However, the 2021 County taxable value is the official 2020 Tax Year estimate from the Pinellas County Property Appraiser. All other data through 2019 is actual annual information.

Population: Unincorporated and Incorporated: Pinellas County's estimated 2019 population of 978,045 reflects a 0.8% increase from the County's 2018 population estimate. Although the population of the County dropped between the 2000 and 2010 Censuses, population growth has returned in the past ten years.

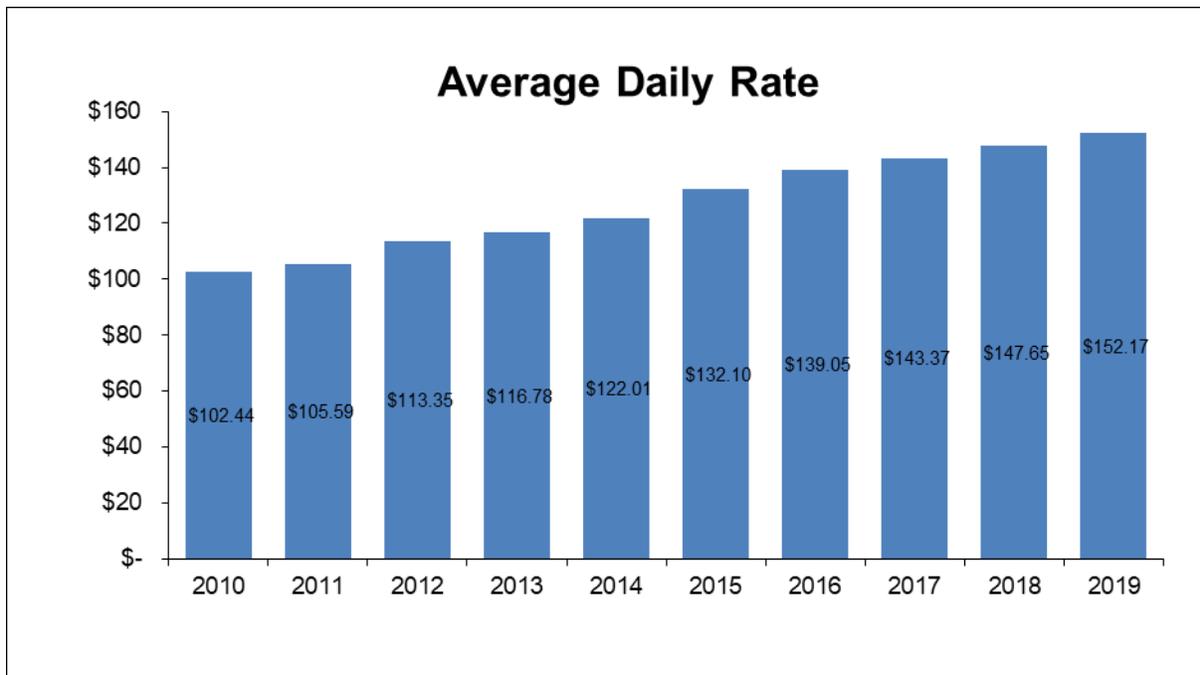
The 2019 population estimate reflects a 6.7% increase, or 61,503 residents, from the 2010 Census' low of 916,542. Total population continues to grow slowly. This trend relates to the County's land size, patterns in historic development and the predominate type of housing.



ECONOMIC TRENDS & MAJOR REVENUES

The growth of unincorporated residents between 2018 and 2019 is positive, from 276,490 residents to 277,559. During the same period, the incorporated residents increased by 0.9%, from 694,042 residents to 700,486. The incorporated population as a percentage of the total County population over 10 years, has increased from 70.5% of the total in 2010 to 71.6% in 2019. This trend of increasing percentages of incorporated population, is a result of voluntary annexation of the unincorporated area; and the municipalities' residential building activity that is shown in the subsequent chart: Housing Units Permitted.

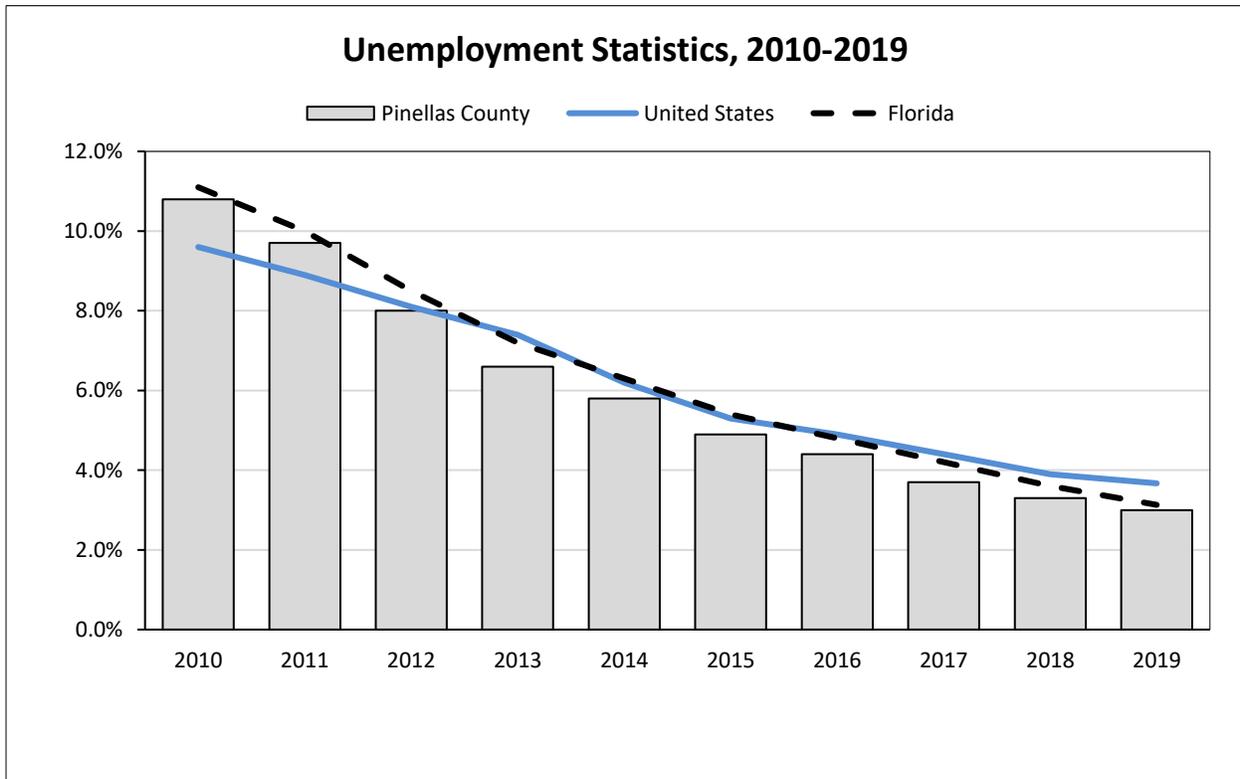
Average Daily Rate and Occupancy Rate: Tourism is a key indicator of the economic growth and strength of Pinellas County. Overnight visitors stay in a variety of hotels throughout Pinellas County. From the high-rise hotels on Clearwater Beach to the low-rise hotels up and down U.S. Highway 19, prices paid by visitors vary as much as the hotels themselves. Since 2010, the average daily rate (ADR) has increased an average of 4.5% per year through 2019 to \$152.17 per night. The increase in ADR, which measures the rate paid per occupied room, has led to record setting collection of Tourist Development Tax (TDT) revenue for the last eight years. However, due to the COVID-19 pandemic that virtually shut down the tourism industry in March and April 2020 throughout Pinellas County, ADR fell by 13.6% in March, 59.8% in April, and 21.8% in May 2020. Occupancy rate, which measures the percentage of all available room nights filled, fell at an even greater rate during the same three-month period. In March, occupancy fell by 40.6%, coinciding with the COVID-19 related shutdown that began mid-month, and decreased by 73.8% in April, before recovering slightly to a 44.3% decrease in May.



Source: STR/CVB

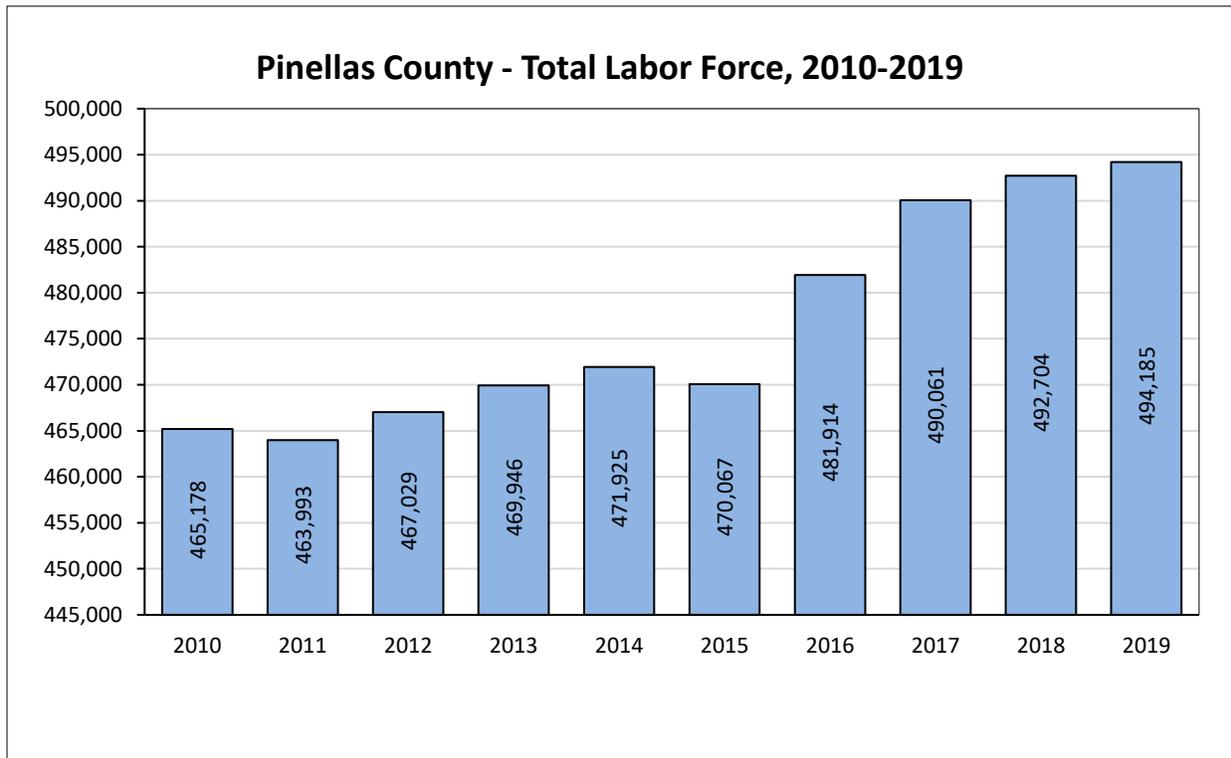
ECONOMIC TRENDS & MAJOR REVENUES

Unemployment Statistics: The County's unemployment rate in 2010 was 10.8%, which was the highest rate in the decade. Since 2011 the County's unemployment rate has slowly been decreasing. In 2019, the County's unemployment rate of 3.0%, was lower than both Florida at 3.1% and the US at 3.7%.



ECONOMIC TRENDS & MAJOR REVENUES

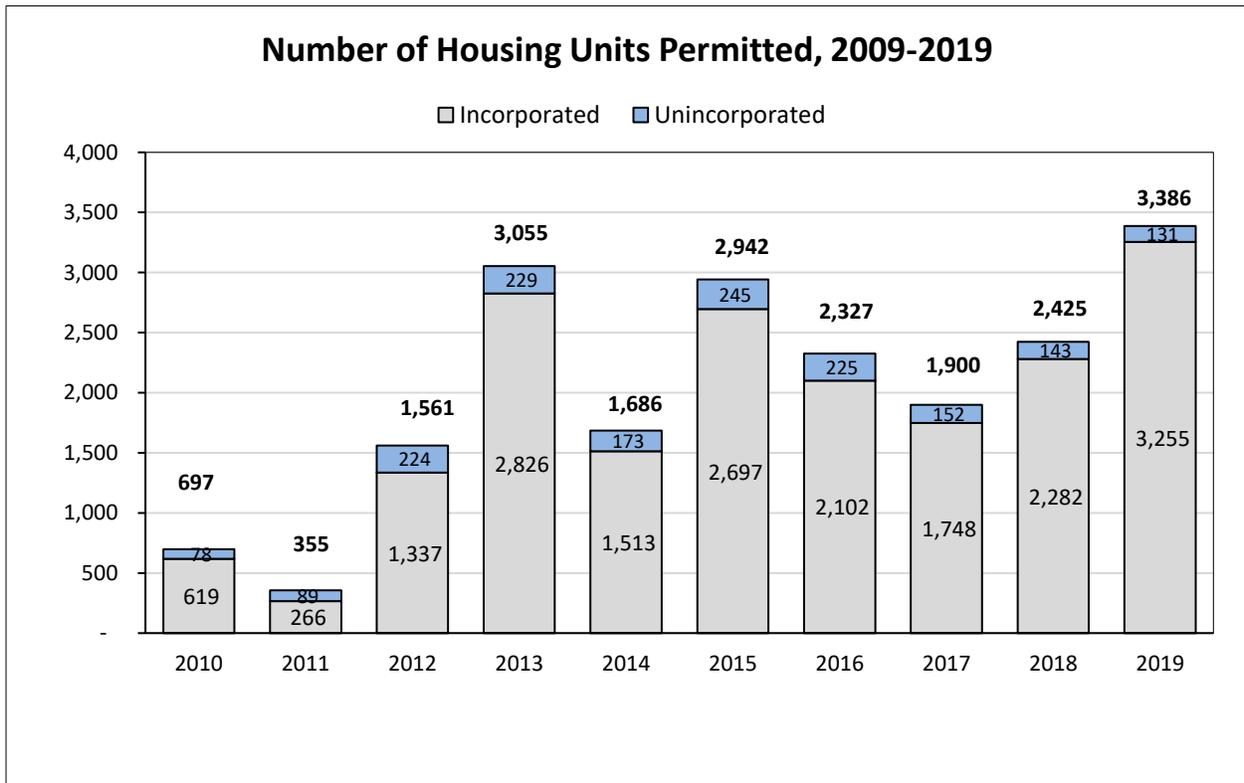
Total Labor Force: Since 2010, the County's labor force has increased modestly due to workers rejoining and/or new workers entering the labor force. In 2019, the County had the 6th largest labor force in the State behind Miami-Dade, Broward, Orange, Hillsborough, and Palm Beach counties. An increase of 0.3% or 1,481 workers joined the work force in 2019.



ECONOMIC TRENDS & MAJOR REVENUES

Housing Units Permitted: In 2019, the number of housing units permitted in Pinellas County totaled 3,386, an increase of 39.6% from the 2018 total of 2,425. The majority of permitting activity in 2019 occurred in the incorporated area of the County, 96.1% of the total. In 2019, housing permitting was at its highest since 2005.

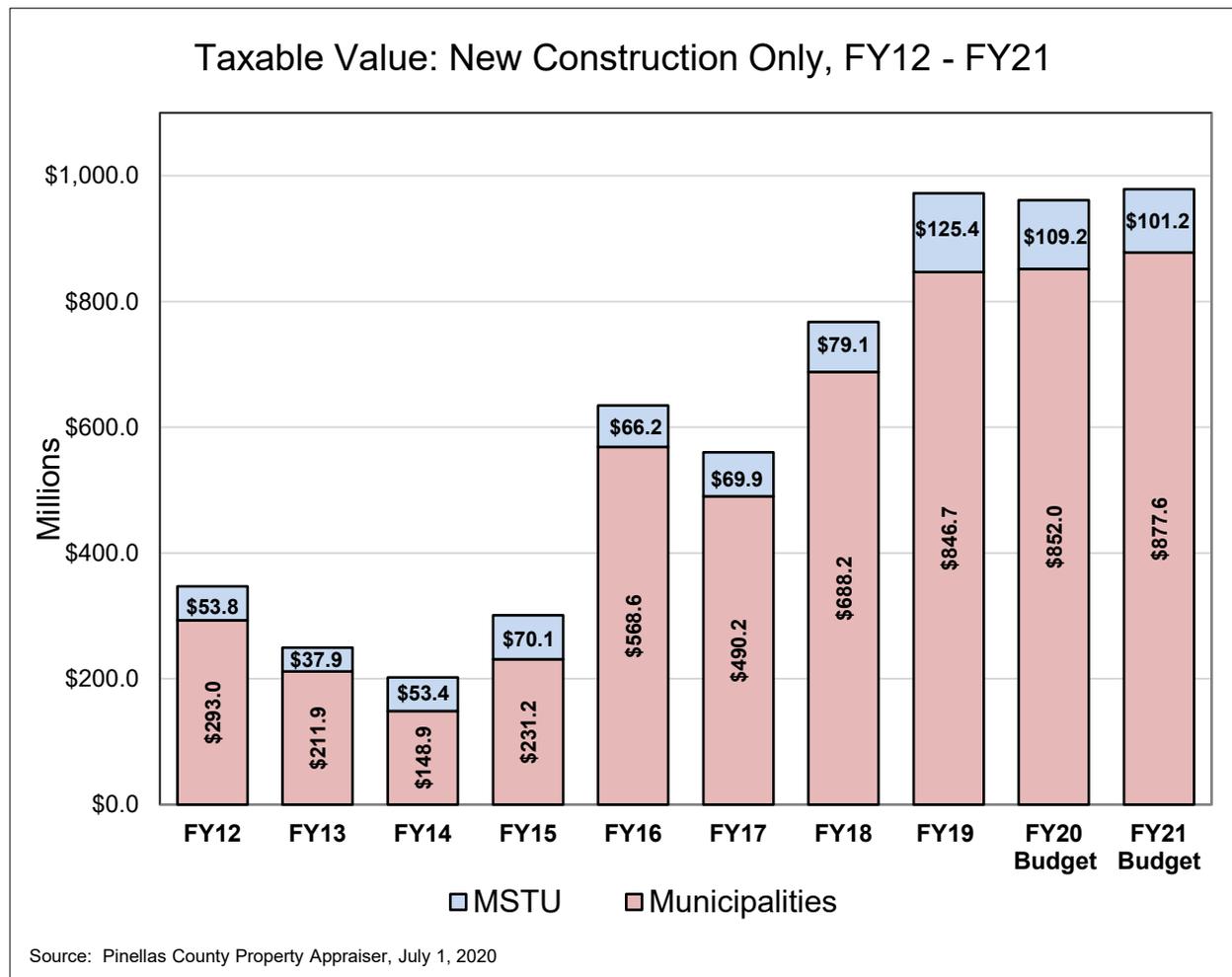
Housing unit permits precede construction and indicate the strength of a prominent industry with high employment. Permitting information could also indicate the level of new construction (square footage) added to future tax rolls. However, a decrease in housing unit permits can reflect the timing of the data collection, and not an indicator of future industry trends.



ECONOMIC TRENDS & MAJOR REVENUES

Taxable Value – New Construction: The new construction taxable values include both residential and commercial construction that was added to the County’s tax rolls. In FY21, newly completed square footage added \$978.8M of new taxable value, a 1.8% increase from FY20. New construction accounts for 1.1% of the total taxable value in the Pinellas County.

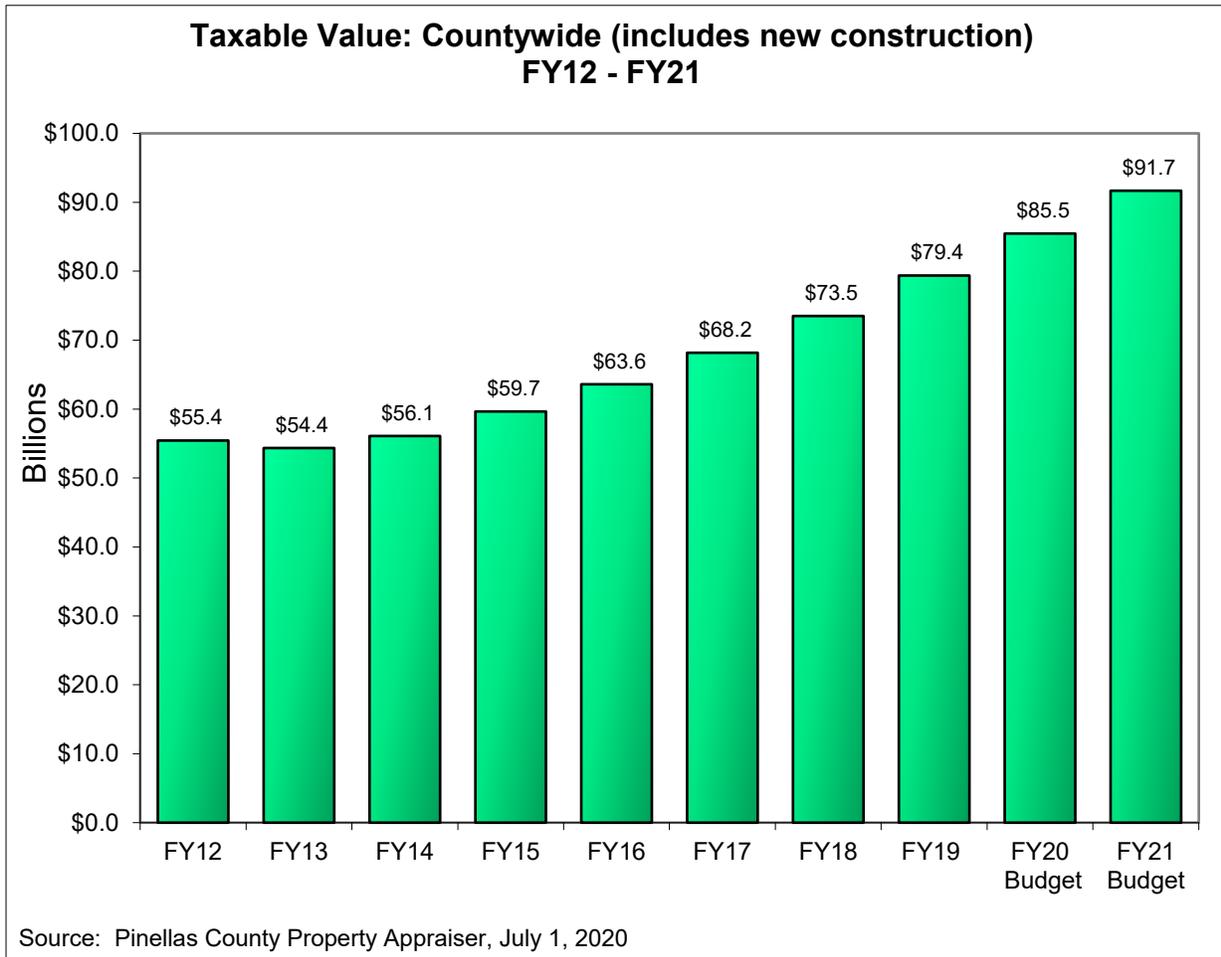
Of the total new construction, \$877.6M was added in the incorporated area (municipalities) and \$101.2M in the unincorporated area.



ECONOMIC TRENDS & MAJOR REVENUES

Taxable Value - Countywide (includes new construction): Since FY12, taxable values have increased 65.4%. Taxable values were depressed from FY09 – FY13 as the County endured the effects of the Great Recession on real estate and the addition of a second Homestead Exemption in 2008, among other factors.

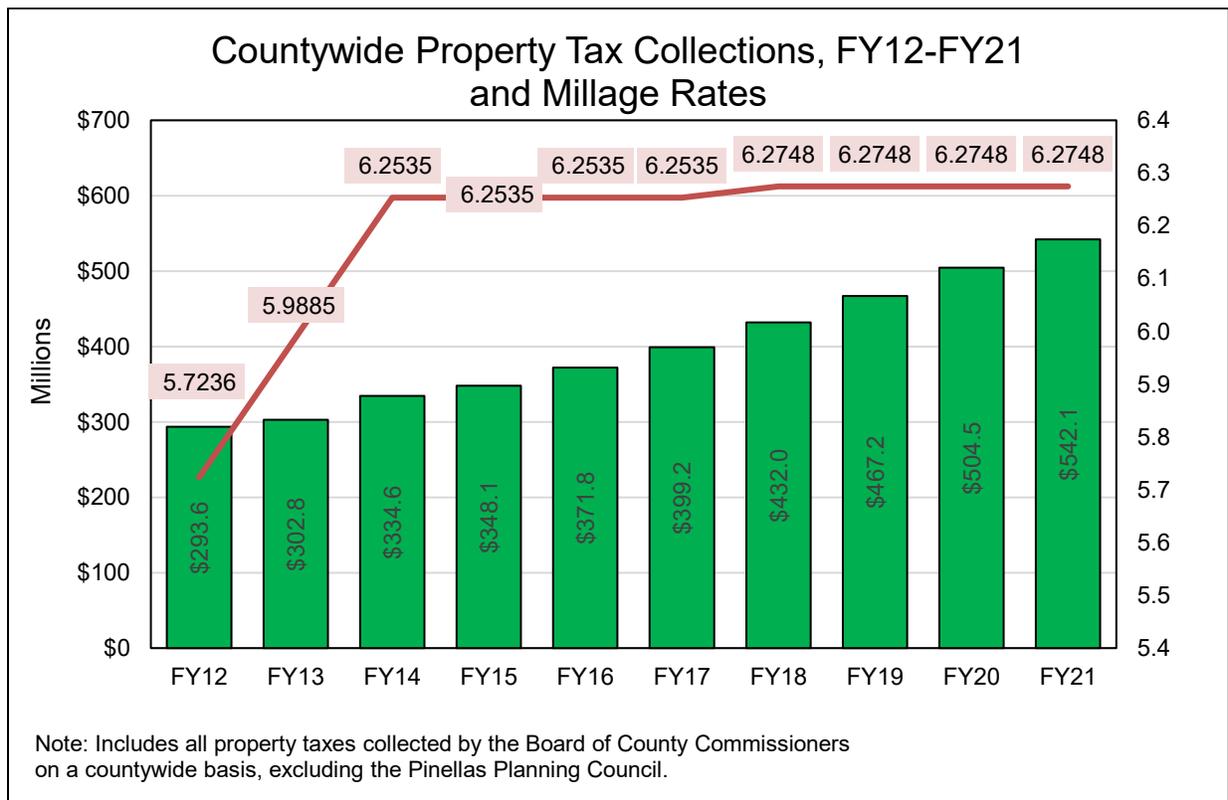
Countywide taxable values have recovered from their low point of \$54.4B in 2013, to \$91.7B for FY21. The estimated increase of 7.3% between FY20 and FY21 is the eighth year of taxable values rising since 2013.



ECONOMIC TRENDS & MAJOR REVENUES

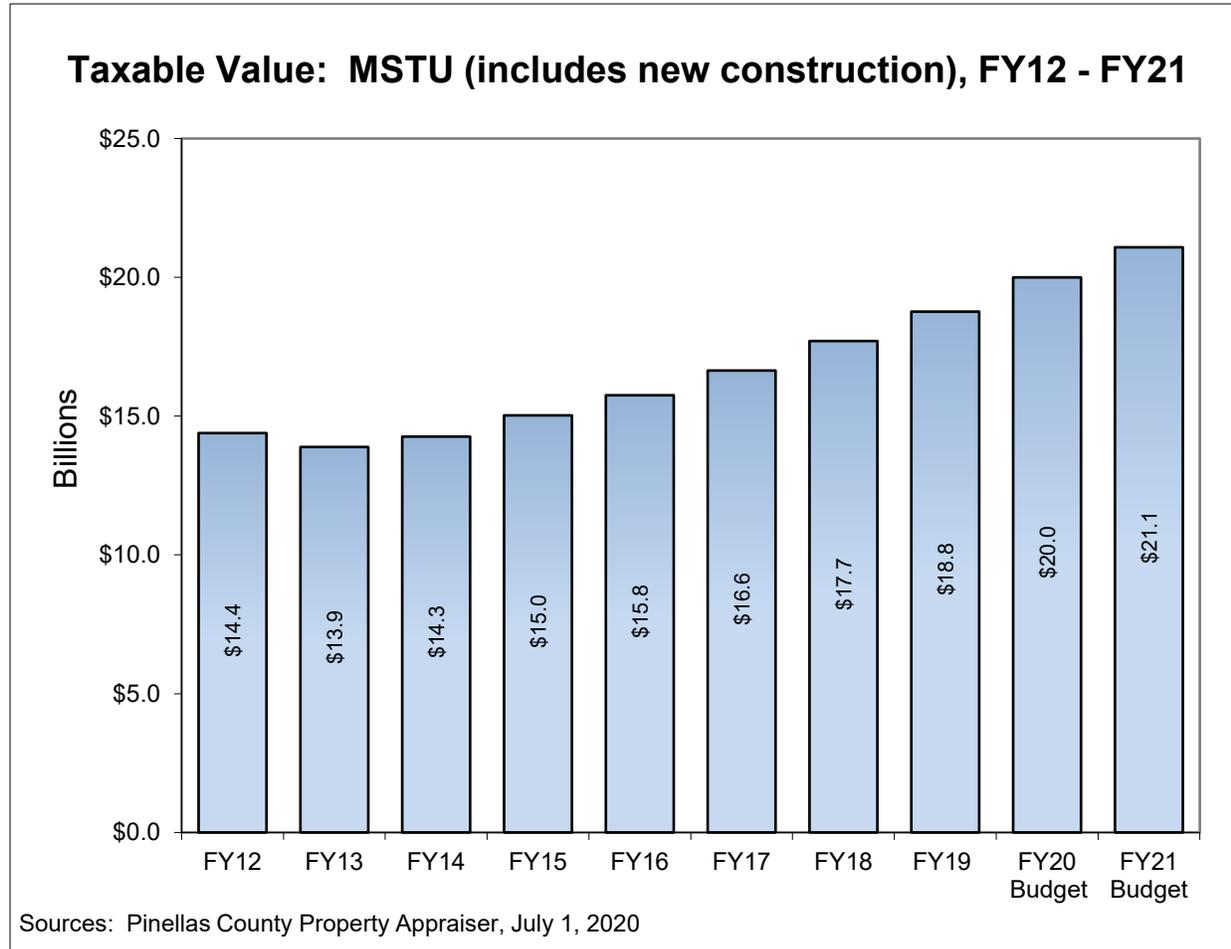
Countywide Collective Property Tax Collections and Collective Millage Rate: In FY20, property tax revenue is expected to increase for the eighth consecutive year. This run of increasing revenue follows the year-over-year decline in revenue from FY07 – FY11, due to a change in the Florida Constitution increasing the Homestead Exemption as well as a general decline in property values during the Great Recession. Countywide property revenue is projected to increase 7.5% in FY21.

The countywide collective property tax rate of 6.2748 mills remains unchanged in FY21. The three tax rates included in the countywide aggregate tax rate will remain the same: General Fund, 5.2755 mills; Health Department, 0.0835; and Emergency Medical Services (EMS), 0.9158 mills. The EMS millage is levied on only real property. The taxable value estimate for all taxable property (real and tangible property) is \$91.7B versus the taxable value estimate of \$86.8B for real property only.



ECONOMIC TRENDS & MAJOR REVENUES

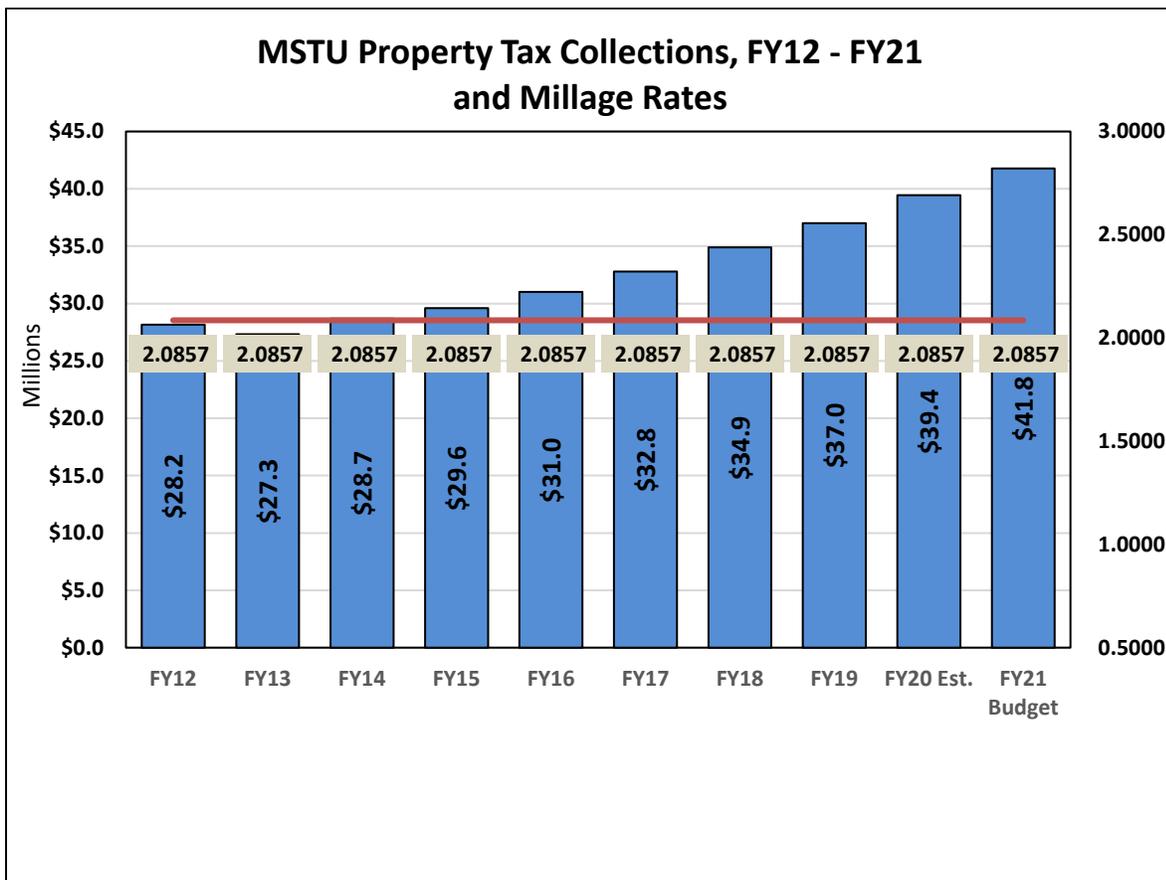
Taxable Value - MSTU (includes new construction): Taxable values within the unincorporated area of the County, also known as the Municipal Services Taxing Unit (MSTU), have increased from \$20.0B in FY20 to an estimate of \$21.1B in FY21, an increase of 5.4%. The taxable value in the MSTU as a percentage of the total countywide taxable value has decreased from 26.0% in FY12 to 23.0% in FY21. The MSTU has a separate millage collected to fund services within the MSTU.



ECONOMIC TRENDS & MAJOR REVENUES

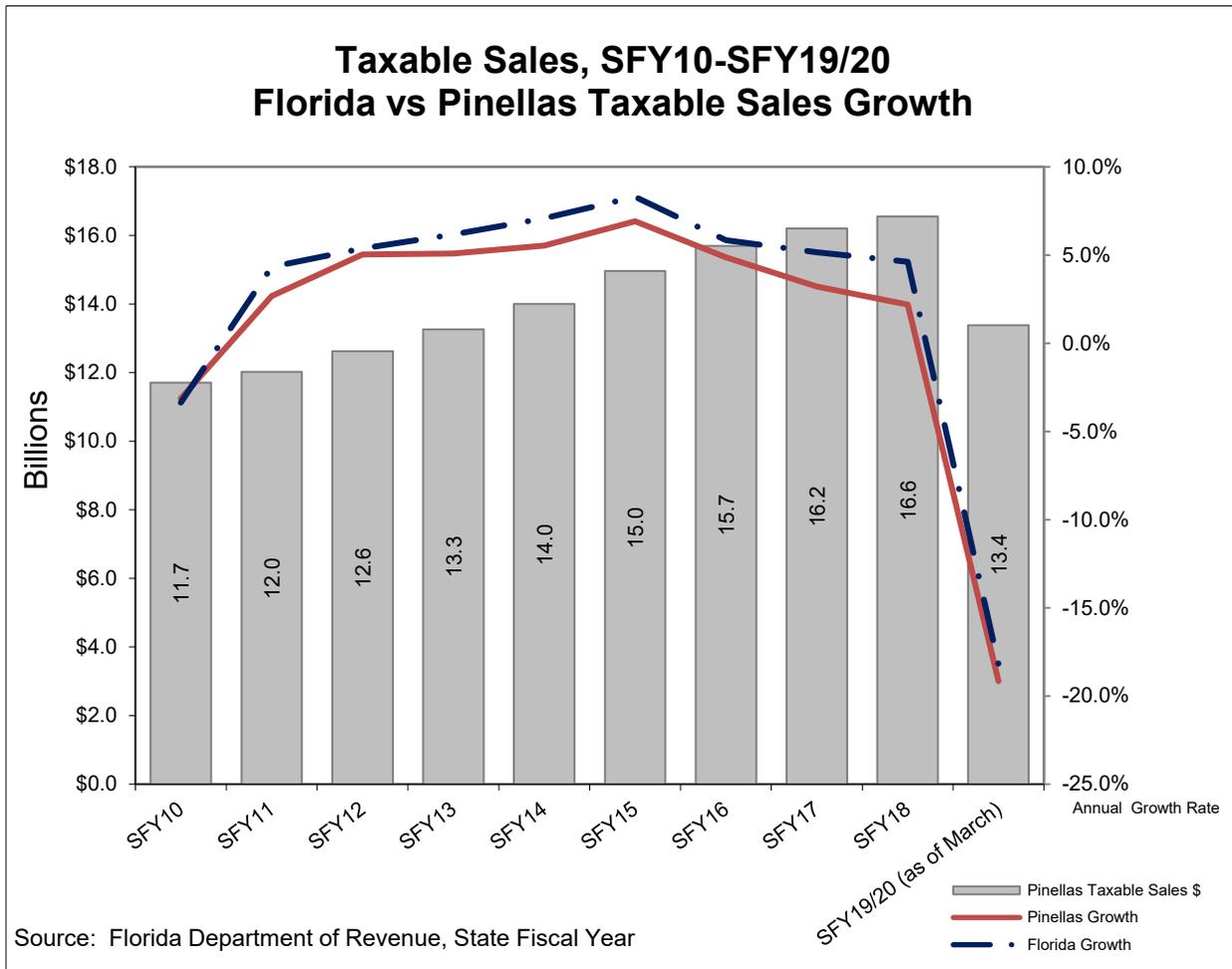
MSTU Property Tax Collections and the MSTU Property Tax Rate: The MSTU property tax collections are a direct result of the MSTU property tax rate and the MSTU taxable value. The FY21 budgeted property tax collections are 5.9% greater than the FY20. The MSTU property tax collections are used to fund a variety of services benefiting only the unincorporated area of the County. These services include, but are not limited to, community policing, development review services, and code enforcement.

The MSTU millage rate of remains 2.0857 mills in FY21.



ECONOMIC TRENDS & MAJOR REVENUES

Taxable Sales: Taxable sales are those sales subject to Chapter 212, F.S., such as sales of goods, but not services (there are exceptions). Taxable sales indicate how strong the consumer durables industry is in the County. It also gives an indication of current tourism strength. In Pinellas County, as of March 2020 taxable sales are \$13.4B for the State Fiscal Year (SFY19/20). The chart shows that Pinellas County's actual sales growth is lower but trends with State growth. The exception is in SFY10, at a time when consumer confidence was at its lowest. This observation is primarily due to the County's population growth, which is constrained given its land size, current density, limited available undeveloped acreage, and its cost of living.

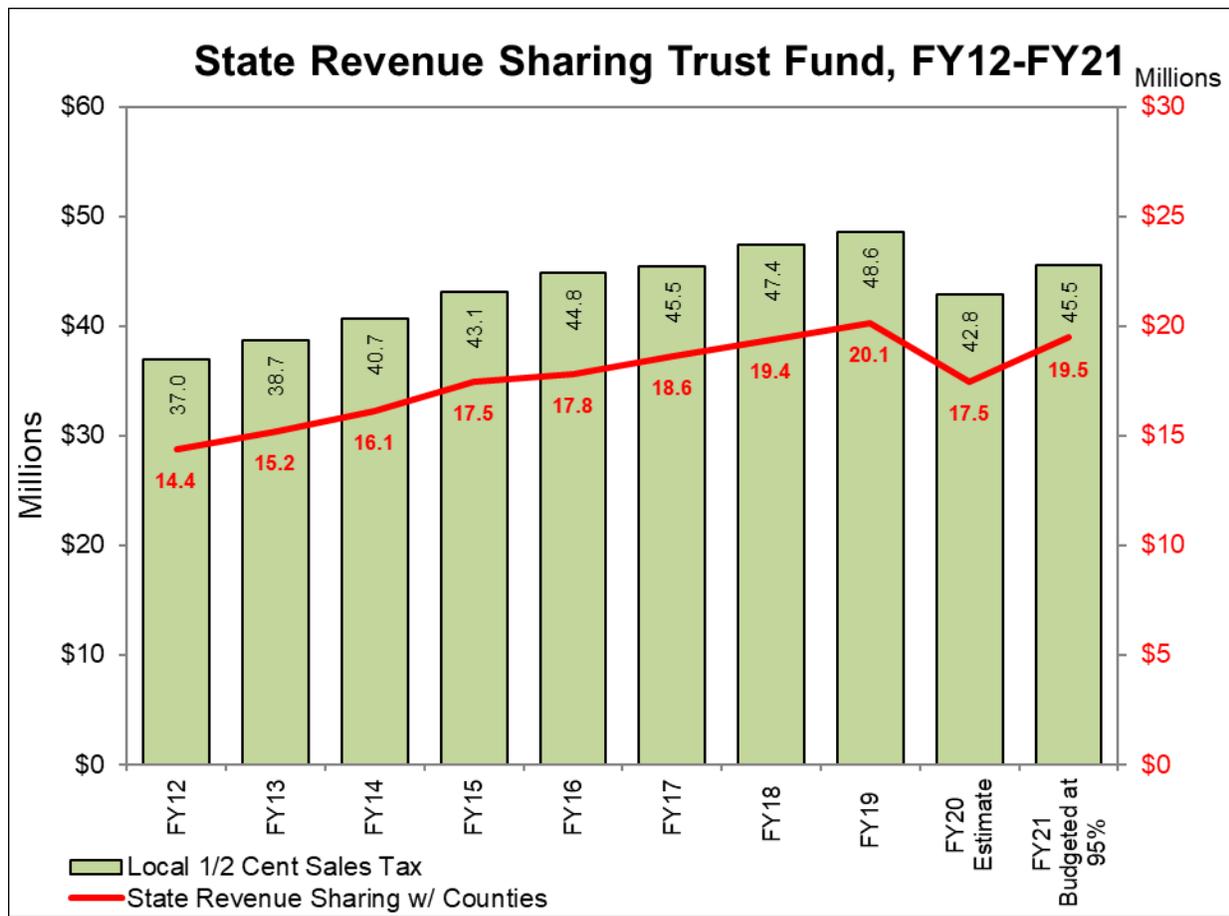


ECONOMIC TRENDS & MAJOR REVENUES

1/2 Cent Sales Tax and Revenue Sharing with Counties: Both the local half-cent sales tax and the county revenue sharing receipts are part of the Florida Revenue Sharing Act of 1972. The chart reflects the County’s share of the proceeds from both distributions that are allocated based on specific state-mandated formulas. The half-cent sales tax program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the State Legislature. The State of Florida levies a sales tax of 6.0% on the purchase of consumer goods, with a variety of exemptions for non-prepared food items, prescription drugs, services, etc. The state returns “8.9744 percent” of net sales tax proceeds to local governments. The County’s share is projected to increase 6.3% between FY20 and FY21, from \$42.8M to \$45.5M after seeing an estimated 11.8% decrease in FY20 due to the economic slowdown related to COVID-19 impacts.

The State’s revenue sharing with counties is a portion of the State sales tax and the net State-levied cigarette/tobacco taxes. The County’s share of this State revenue sharing program is projected to increase 11.4% between FY20 and FY21, from \$17.5M to \$19.5M due to the economic slowdown related to COVID-19 impacts.

Pinellas County uses these revenues in support of general fund operations.

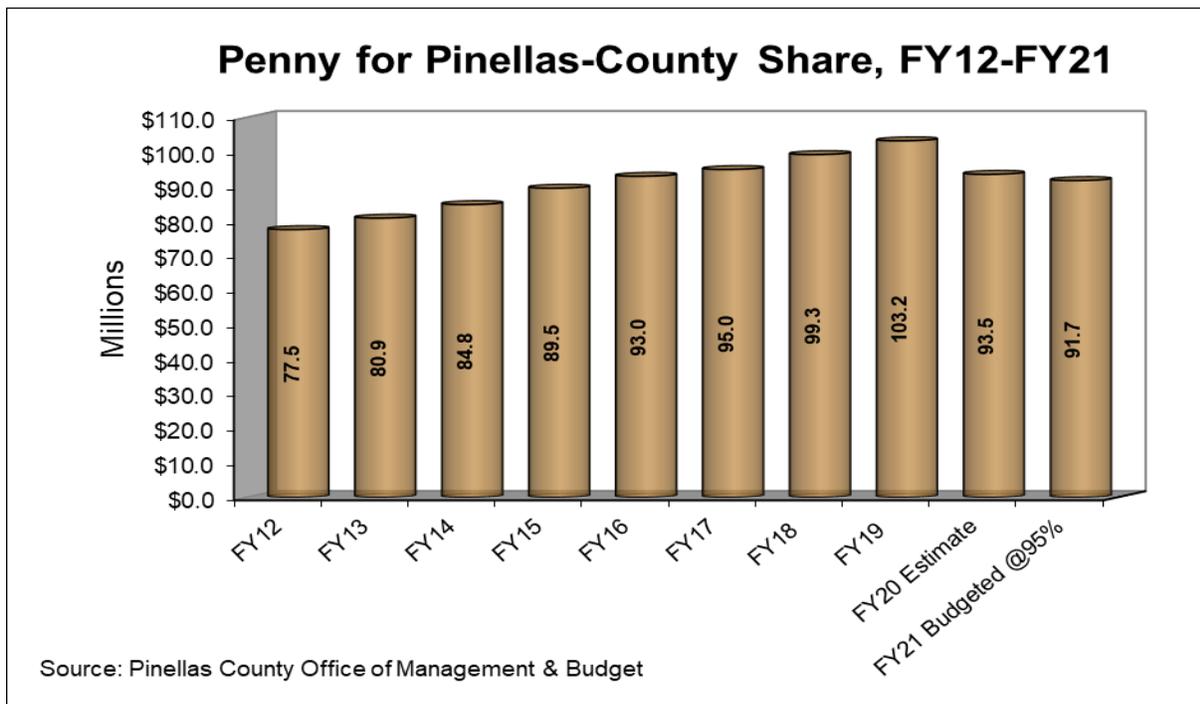


ECONOMIC TRENDS & MAJOR REVENUES

Penny for Pinellas - County Share: Penny for Pinellas (Penny) revenues are proceeds of an additional one-percent Local Government Infrastructure Surtax on Sales, pursuant to Section 212.055(2), Florida Statutes, imposed in Pinellas County. The Penny surtax is collected on the first \$5,000 of all purchases excluding groceries and medications. The authorized use of these funds is generally restricted to infrastructure projects only and cannot be used for ongoing operation or maintenance costs. Sales tax as a revenue source is highly elastic and is sensitive to local and national economic conditions, such as inflation, wage growth, unemployment, and tourism.

The Penny became effective February 1, 1990 for an initial period of ten years and has been extended by referendums in 1997, 2007, and 2017 for three additional ten-year periods (until December 31, 2029). In accordance with statutory requirements and interlocal agreements with each municipality in Pinellas County for the Penny ending December 31, 2019, the County receives approximately 52.3% of the total monthly collections generated by this tax, following the deduction of a dedicated amount to fund capital projects for Court & Jail facilities which provide a countywide benefit. Beginning January 1, 2020, the interlocal agreement for Penny IV sets aside 11.3% of net proceeds for countywide investments consisting of Economic Development Capital Projects and Housing at 8.3% and Jail and Courts Facilities at 3.0%. The County's percentage for Penny IV is 51.75%, after the countywide investment distribution.

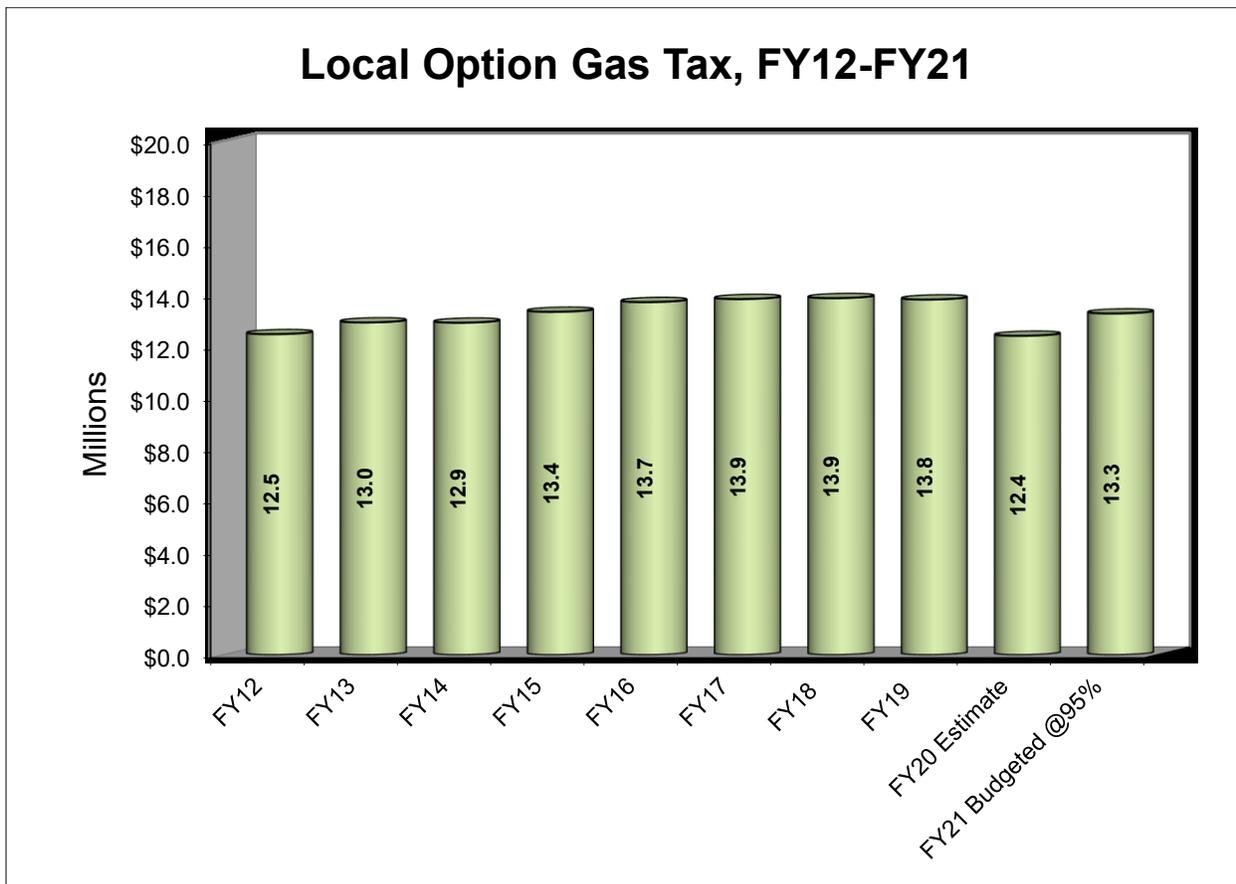
The FY20 estimate reflects a 9.4% decrease in collections from actual FY19 revenue. The FY21 budgeted amount of \$91.7M is 1.9% lower than the FY20 estimate and 11.3% decrease over actual FY19 revenue. The decrease is attributed to the COVID-19 pandemic impacts, as well as FY21 revenue being budgeted at 95%.



ECONOMIC TRENDS & MAJOR REVENUES

Local Option Gas Tax: In accordance with Section 336.025(7) Florida Statutes, Pinellas County levies a six (6) cents per gallon tax on motor fuel sold. The tax is in effect through year 2027. Pursuant to interlocal agreement, the County retains 60.0% of the proceeds from the local option gas tax and the remaining 40.0% is allocated to the municipalities within the County.

The chart reflects the County’s share of the proceeds. The County uses the proceeds to fund operations and maintenance of the County's transportation system and transportation capital projects. The chart shows that the collections from this tax has been relatively static. The FY21 budgeted amount of \$13.3M is higher than the FY20 estimate due to FY20 impacts of COVID-19. It is anticipated that the FY21 proceeds will return to the previous years’ average.

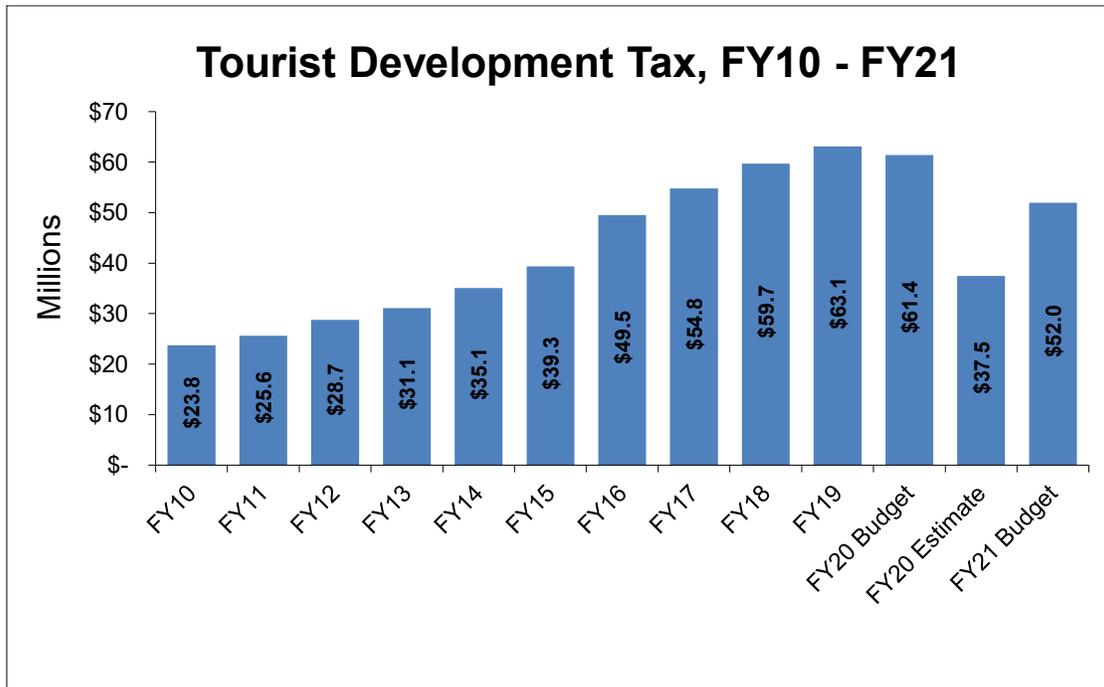


ECONOMIC TRENDS & MAJOR REVENUES

Tourist Development Tax: The County collects a Local Option Resort/Tourist Tax, also known as the Tourist Development Tax (TDT), on most rents, leases, or lets, which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, and mobile home parks. In 1988, the Tourist Development Tax was increased from the initial 2% (levied in 1978) to 3% to provide additional revenue for tourist development activity. In 1996 the tax was increased to 4%, with the additional percent restricted to debt service for the City of St. Petersburg’s Tropicana Field. In 2006, the tax was increased to 5%, which was dedicated to marketing purposes. Due to Pinellas County being designated a “high tourism impact” county pursuant to Florida Statutes, the County was allowed to increase its existing tourist tax levy to 6% in 2016.

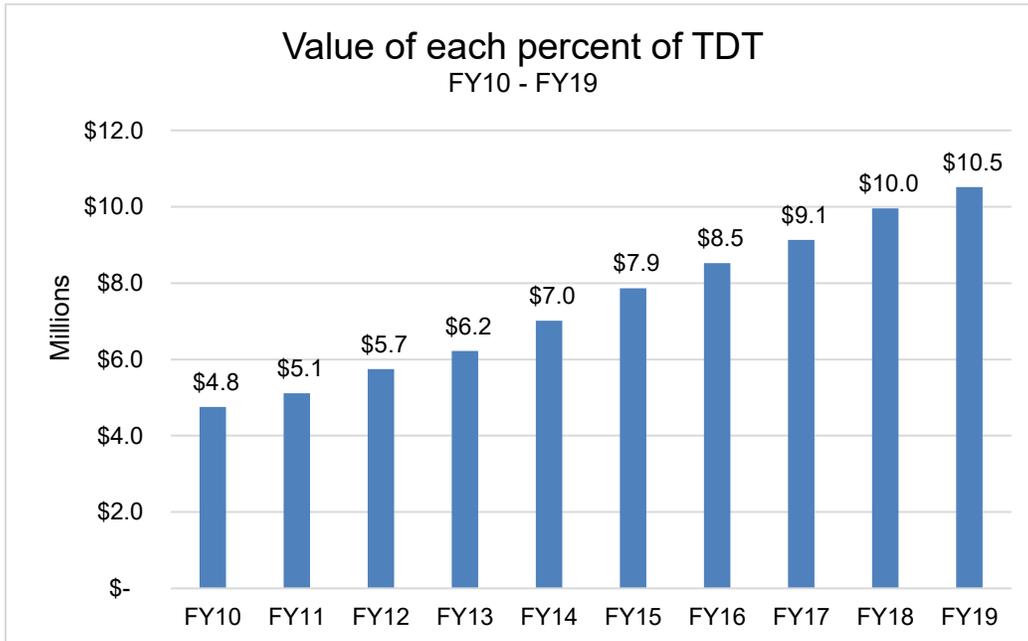
The TDT is used to fund beach renourishment, contribute to tourist related capital projects throughout the county, and provide marketing and promotion resources for the Pinellas County Convention and Visitors Bureau (CVB). The CVB advertises and promotes Pinellas County as a top tourist destination for Florida, national, and international travelers.

Total revenue collected has set records for the past eight years, with FY21 revenue coming in at \$63.1M. FY21 was on pace to make it a ninth year of exceptional collections when COVID-19 essentially closing the hotels and motels in Pinellas County in mid-March. Current estimate for FY20 is \$37.5M compared to \$61.4M budget.



ECONOMIC TRENDS & MAJOR REVENUES

Since FY10, the value of each percentage of TDT has increase an average of 8.1% per year from \$4.8M to \$10.5M each. Because the County has increased the TDT rate from 2.0% when it was first levied in 1978 to the current rate of 6.0% (January 2016), this measure is a better gauge of revenue growth over time.



ECONOMIC TRENDS & MAJOR REVENUES

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

The General Fund is the primary fund for the County. The Fund provides the resources necessary to sustain the day-to-day activities of the County and pays for all administrative and operating expenses that are not assigned to a special purpose fund.

