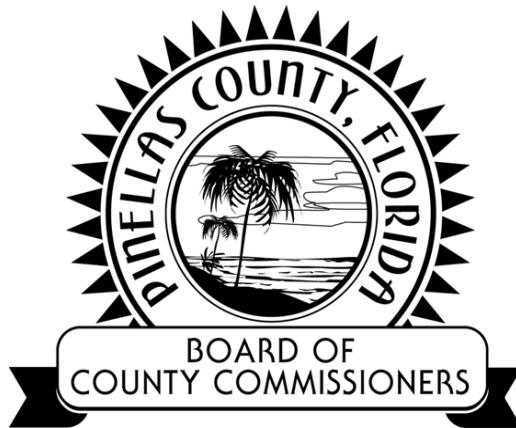


PINELLAS COUNTY, FLORIDA

FY23 OPERATING AND CAPITAL BUDGET

BOARD OF COUNTY COMMISSIONERS

Charlie Justice, Chairman
Janet C. Long, Vice-Chair
Dave Eggers, Chairman
Kathleen Peters, Commissioner
Karen Williams Seel, Commissioner
Pat Gerard, Commissioner
René Flowers, Commissioner



COUNTY ADMINISTRATOR

Barry Burton

PINELLAS COUNTY CONSTITUTIONAL OFFICERS

Kenneth Burke, Clerk of the Circuit Court
Mike Twitty, Property Appraiser
Sara B. Mollo, Public Defender
Bob Gualtieri, Sheriff
Bruce Bartlett, State Attorney
Julie Marcus, Supervisor of Elections
Charles W. Thomas, Tax Collector



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pinellas County
Florida**

For the Fiscal Year Beginning

October 1, 2021

A handwritten signature in black ink that reads "Jeffrey P. Evans".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Pinellas County, Florida for its annual budget for the fiscal year beginning October 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting to GFOA to determine its eligibility for another award.

TABLE OF CONTENTS.

	PAGE
Introduction to the Document	i
Budget MessageA	
Letter of Transmittal.....	A
Pinellas County Mission, Vision, and Values.....	A-5
Strategic Plan.....	A-7
Overview of the Fiscal Year 2023 Budget.....	A-9
Fund Reserves.....	A-24
Municipal Services Taxing Unit (MSTU) Budget.....	A-27
Fund Forecasts Update.....	A-29
Summaries.....	B
Pinellas County Organizational Chart.....	B-1
Description of Pinellas County Government.....	B-3
Property Tax Rates and Revenue.....	B-4
Appropriations by Function and Activity	B-5
Operating and Capital Budget Comparison.....	B-7
Resources and Balances.....	B-11
Total Fund Budgets.....	B-13
Department/ Agency Budgets by Fund Types.....	B-14
Changes in Fund Balance.....	B-16
Schedule of Budget Transfers.....	B-17
Three Year Financial Summary.....	B-18
Long-term Debt Structure for Pinellas County.....	B-23
Debt Service Summary.....	B-24
Personnel Position Comparison.....	B-27
Economic Trends and Major Revenues.....	B29
Board of County Commissioners Departments.....	C
Board of County Commissioners Departments Summary	C-1
Board of County Commissioners.....	C-2
County Attorney	C-3
County Administrator Departments.....	D
County Administrator Departments Summary.....	D-1
County Administrator.....	D-2
Administrative Services.....	D-4
Airport.....	D-8

Animal Services	D-11
Building and Development Review Services.....	D-14
Communications.....	D-18
Contractor Licensing Department.....	D-20
Convention & Visitors Bureau.....	D-23
Economic Development.....	D-27
Emergency Management.....	D-30
Housing & Community Development.....	D-32
Human Services.....	D-35
Office of Asset Management.....	D-39
Office of Management & Budget.....	D-41
Parks & Conservation Resources.....	D-44
Public Works.....	D-48
Safety and Emergency Services.....	D-53
Solid Waste.....	D-57
Utilities.....	D-60
Constitutional Officers Agencies.....	E
Constitutional Officers Summary.....	E-1
Clerk of the Circuit Court and Comptroller.....	E-2
Property Appraiser.....	E-8
Sheriff.....	E-9
Supervisor of Elections.....	E-11
Tax Collector.....	E-12
Court Support.....	F
Court Support Summary.....	F-1
Consolidated Case Management System.....	F-2
Judiciary	F-3
Public Defender.....	F-6
State Attorney.....	F-8
Independent Agencies.....	G
Independent Agencies Summary.....	G-1
Business Technology Services.....	G-2
Human Resources.....	G-6
Office of Human Rights.....	G-9
Support Funding.....	H
Support Funding Summary.....	H-1
Drug Abuse Trust.....	H-2
East Lake Library Services District.....	H-3
East Lake Recreation Services District.....	H-5

Employee Health Benefits.....	H-7
Feather Sound Community Services District.....	H-9
Fire Protection Districts.....	H-11
General Government.....	H-13
Health Department Support.....	H-18
Lealman CRA Trust	H-20
Lealman Solid Waste.....	H-21
Medical Examiner.....	H-23
Palm Harbor Community Services District.....	H-24
Public Library Cooperative.....	H-26
Risk Finance Liability/ Workers Compensation.....	H-28
Street Lighting Districts.....	H-29
Capital.....	I
Capital Improvement Program Summary.....	I-1
Governmental Capital Projects Program Summary	I-17
Enterprise Capital Projects Program Summary.....	I-26
Governmental Capital Projects Report by Function and Program.....	I-31
Enterprise Capital Projects Report by Function and Program	I-44
Summary of Changes.....	I-57
Capital Improvement Program Operating Budget Impact Report.....	I-83
Fund Resources.....	J
General Fund.....	J-1
County Transportation Trust.....	J-15
Health Department Fund	J-18
Pinellas County Health Program.....	J-20
Emergency Medical Service.....	J-22
Community Development Grant.....	J-25
SHIP.....	J-28
Gifts-Animal Welfare Trust.....	J-30
Tree Bank Fund.....	J-32
Public Library Co-Op Fund.....	J-34
School Crossing Guard Trust.....	J-36
Intergovernmental Radio Communication.....	J-38
STAR Center Fund.....	J-40
Emergency Communications E911 System.....	J-42
Community Housing Trust.....	J-44
Building Services	J-46
Tourist Development Tax Fund.....	J-49
American Rescue Plan Act.....	J-51
Fire Districts.....	J-53
Construction License Board.....	J-79

Air Quality Tag Fee Fund.....	J-81
Palm Harbor Community Services District.....	J-83
Feather Sound Community Services District.....	J-89
East Lake Library Services District.....	J-91
East Lake Recreation Services District	J-93
Drug Abuse Trust Fund.....	J-95
Lealman Community Redevelopment Agency Trust.....	J-97
Street Lighting Districts Fund.....	J-99
Special Assessment Paving	J-101
Lealman Solid Waste.....	J-103
Surface Water Utility Fund.....	J-105
Capital Projects.....	J-108
Multimodal Impact Fees.....	J-111
Airport Revenue & Operating.....	J-139
Solid Waste Revenue & Operating.....	J-143
Solid Waste Renewal & Replacement.....	J-146
Water Revenue & Operating.....	J-148
Water Renewal & Replacement.....	J-151
Water Impact Fees Fund.....	J-153
Sewer Revenue & Operating.....	J-155
Sewer Renewal & Replacement.....	J-158
Sewer Interest & Sinking	J-160
Business Technology Services.....	J-162
Fleet Management Fund.....	J-165
Risk Financing Fund.....	J-167
Employee Health Benefits	J-169

Appendix.....	K
Budget Calendar	K-1
Budget Policies.....	K-3
Basis of Accounting.....	K-7
Fund Accounting / Types / Relationships.....	K-9
Bonded Debt Comparison.....	K-11
Forward Pinellas Budget.....	K-13
Community Profile.....	K-15
Countywide Grants at a Glance Report.....	K-26
User Fees.....	K-32
User Fee Summary of Changes.....	K-87
Glossary.....	K-104
Location Map.....	K-110

INTRODUCTION TO THE COUNTY BUDGET DOCUMENT FOR FY23

The FY23 Annual Operating and Capital Budget document is designed in a user-friendly fashion. The book is divided into a series of sections, with each section representing a major functional or organizational division in the budget. The first three sections are the **Table of Contents**, **Budget Message**, and **Summaries**.

The **Budget Message** from the County Administrator to the Board of County Commissioners includes a transmittal letter followed by related information that explains the significant issues and processes affecting the budget.

The **Summaries** section contains a series of charts and tables that present the budget in an aggregated fashion together with various economic and population trend data for Pinellas County.

The next series of three sections contains budgets based on organizational responsibility with dividers for sub-sections. The sections and sub-sections are as follows:

Board of County Commissioners

- *Board of County Commissioners and County Attorney*
- *County Administrator Departments*

Constitutional Officers

Other Agencies

- *Court Support*
- *Independent Agencies*
- *Support Funding*

These sections of the document present the department and agency budgets utilizing a standard format. This format was designed to present budgetary information in a clear, concise manner.

The department section begins with a ***Department Description***, which explains the nature and purpose of the department. County Administrator departments contain an additional sub-section, ***Accomplishments***. The ***Accomplishments*** sub-section provides an overview of the department's recent accomplishments. The next sub-section for all departments is the Office of Management and Budget's ***Analysis*** of the department's budget request. This is followed by the ***Department Budget Summary*** which includes ***Expenditures by Program***, ***Expenditures by Fund***, and a ***Personnel Summary***, which presents full-time equivalent positions by program and fund. The final sub-section is the ***Budget Summary by Program***. Within each program budget, funding is separated by fund for FY20, FY21, FY22, and FY23, and full-time equivalent positions are given for this same time frame.

The ***Capital*** section presents the FY23 Budget for the governmental and enterprise capital projects funds. The capital budget is grouped by program, such as flood control or intersection improvements. Additional Capital Improvement Program (CIP) information, including a summary of changes from the previous fiscal year's plan and operating budget impacts, are also included in the ***Capital*** section. Specific project detail will be contained in a separate document, the Capital Improvement Program Six-Year Work Plan.

The ***Fund Resources*** section presents information on the various types of County funds and how

they relate to the departmental budgets. For each fund, a Summary of Resources and Requirements describes the fund's purpose and summarizes the fund beginning balances, revenues, expenditures, and reserves for FY20, FY21, FY22, and FY23. This page is followed by detailed revenue information for each fund. The General Fund also includes a summary of requirements by department and agency within that fund.

The **Appendix** includes a glossary, a description of the budget policies, process and calendar, the user fee schedule, the Pinellas Planning Council budget, and other supplementary information.