



THE BUDGET DEVELOPMENT AND ADOPTION PROCESS

The budgeting process is ongoing but the preliminary preparation and forecasting for each year begins in January. The majority of the estimating and forecasting functions occur between the month of March and the formal adoption date of late September. The Pasco County fiscal year runs from October 1st through September 30th. The County prepares an operating budget document as well as a five-year CIP (Capital Improvement Program) document. The development of the budget can be divided into three phases: Formulation and Review of Department Requests, Administrative Review and Proposal, and County Commission Review and Adoption

Formulation and Review of Department Budgets

- Early in January, the Office of Management and Budget projects preliminary revenue estimates and establishes targets for departments through discussions with the County Administrator.
- In late January, the Office of Management and Budget prepares guidelines and instructions for the upcoming budget process and a “Budget Kickoff” meeting is held to deliver the information to the departments.
- Between January and March, departments build their budgets with the assistance of their budget analyst. This includes building business cases for Budget Issues (supplemental requests) and Business Plan Initiatives (new or expanded processes, services, and business models), generating justifications for their budgets, preparing revenue projections for the revenue sources associated with their departments, planning capital projects, estimating the current year end expenditures, and addressing the fiscal and operational needs for the coming year. In addition, requests for interdepartmental services, new vehicles and upgrades, and personnel changes are also generated.
- At the end of March, Business Plan Initiatives are forwarded to a group of Goal Owners that have been assigned specific Goals from the County’s Strategic Plan and the Leadership Group (County Administrator and Assistant County Administrators) for prioritization.
- Between March and April, the Budget Analysts finalize their analysis of the department budgets.
- At the beginning of April, the Budget Director conducts preliminary budget review meetings with departments in order to verify the work of the Budget Analysts and discuss budget requests with Department staff.

Administrative Review and Proposal

- Mid-May through Mid-June the County Administrator conducts departmental meetings to determine specific funding levels to be presented to the Board.
- During this meeting, a high level overview of the current and proposed levels of service offered to citizens are discussed in order to allocate limited resources (funding) to each Department.
- Budget Issues and Business Plan Initiatives are further reviewed to ensure accuracy and alignment with the Strategic Plan.
- At the beginning of July, the Proposed Budget is presented to the Board of County Commissioners, as well as the Business Plan Initiatives that have been prioritized by the Goal Owners and the Leadership Group.



County Commission Review and Adoption

- During July and August BCC workshops are held to discuss various budget topics, including the Capital Improvement Plan and Business Plan Initiatives.
- During September, the final budget is adopted.

Budget Schedule

The budget process and schedule is governed by Florida Statutes 129 and 200. The proposed budget is submitted to the Board of County Commissioners no later than 35 days after certification of assessed values (or August 4, whichever is later) and includes the proposed tax rate based on the net assessed taxable value of all property in the County. The tax millage rate is derived by dividing the tax revenue by the net taxable value of property.

- June 1 - Submission of budget request to the Board of County Commissioners by the Sheriff, Supervisor of Elections and Clerk of the Circuit Court.
- June 1 - Submission of budget request to the Florida Department of Revenue by the Property Appraiser.
- By July 1 - Certification of the County's net taxable value of property by the Property Appraiser.
- August 1 - Submission of budget request to the Florida Department of Revenue by the Tax Collector and a copy to the Board of County Commissioners.
- By August 4 (or 35 days after certification, whichever is later) - Submission of proposed budget by the County Administrator to the Board of County Commissioners.
- August 4 - September 20 - The Board of County Commissioners may hold work sessions on various sections of the County budget.
- By August 4 (or 35 days after certification, whichever is later) - The Board of County Commissioners must notify the Property Appraiser of the proposed millage rate, rolled-back rate, and the date, time and place of the first public hearing.
- By August 24 - Property Appraiser mails TRIM (TRuth In Millage) Notices, which are notices of proposed property taxes.
- Approximately September 3 - 18 - The Board of County Commissioners holds the first of two public hearings to adopt the proposed budget.
- Approximately September 18—21 - The Board of County Commissioners holds the final public hearing and adopts the budget (must be held within 15 days of the first proposed public hearing).
- October 1 - Effective date of the Pasco County budget.

The budget, as adopted by the Board of County Commissioners, is an estimate of probable income and expenditures for the ensuing fiscal year, with a program or organizational plan for maintaining a proper balance between actual income and expenditures. In accordance with Florida Statute 129, it controls the levy of taxes and the expenditures of money for all County purposes.

The budget may be amended with Board approval if the amount of revenue changes or the appropriation to a particular program changes. (Amendments changing the amount of revenues are controlled by state law for a specific purpose, including, but not limited to, grants, donations, gifts or reimbursement for damages.) Amendments of cost categories within a division budget may be made with the approval of the County Administrator.



FUND STRUCTURE

The County uses fund accounting to organize and account for County funds, which emphasizes accountability rather than profitability. A fund is a self-balancing set of accounts with its own revenues, expenditures, and financial reports. Funds are segregated for specific purposes in accordance with laws, regulations, special restrictions or limitations, and provide a tool to demonstrate compliance with finance-related legal and contractual provisions.

Funds can be categorized into three areas: Governmental Funds, Proprietary Funds, and Fiduciary Funds (see the table on the next page).



PASCO COUNTY FISCAL YEAR 2016 OTHER

Fund	Fund Name	Cat.	Fund Type	Note	Fund	Fund Name	Cat.	Fund Type	Note
B001	General	Govt	General	Gen. Government	B163	Trans Impact Fee - Central	Govt	Special Rev.	Impact Fees
B102	Municipal Service	Govt	Special Rev.	Other Special Rev.	B165	Trans Impact Fee - East	Govt	Special Rev.	Impact Fees
B103	Local Option Gas Tax	Govt	Special Rev.	Other Special Rev.	B168	Impact Fee - Schools	Govt	Special Rev.	Impact Fees
B104	Bldg Insp's & Permittings	Govt	Special Rev.	Other Special Rev.	B170	Ct.Costs For Ct.Fac. Fs 939.18	Govt	Special Rev.	Capital Projects
B105	West Pasco Law Library	Govt	Special Rev.	Other Special Rev.	B171	Cnty Alcohol & Oth Drug Abuse	Govt	Special Rev.	Other Special Rev.
B106	East Pasco Law Library	Govt	Special Rev.	Other Special Rev.	B172	Teen Court	Govt	Special Rev.	Other Special Rev.
B107	Road And Bridge	Govt	Special Rev.	Other Special Rev.	B178	Multi-Modal Transportation	Govt	Special Rev.	Capital Projects
B108	Law Enforcement	Govt	Special Rev.	Other Special Rev.	B179	Lacoochee/Tribby Redevelopment	Govt	Special Rev.	Capital Projects
B113	Tourist Development Tax	Govt	Special Rev.	Other Special Rev.	B180	Combat Impact Fee	Govt	Special Rev.	Impact Fees
B114	Paving Assessment	Govt	Special Rev.	Other Special Rev.	B181	Park Impact Fee-West	Govt	Special Rev.	Impact Fees
B115	Intergovernmental Radio Comm	Govt	Special Rev.	Other Special Rev.	B182	Park Impact Fee-Central	Govt	Special Rev.	Impact Fees
B116	Restore Act	Govt	Special Rev.	Other Special Rev.	B183	Park Impact Fee-East	Govt	Special Rev.	Impact Fees
B118	Quail Hollow Village MSBU	Govt	Special Rev.	Spec. Assess. Dist.	B184	Rescue Impact Fee	Govt	Special Rev.	Impact Fees
B119	Municipal Fire Service Unit	Govt	Special Rev.	MFSU	B185	Library Impact Fee	Govt	Special Rev.	Impact Fees
B123	Hud Housing & Recovery-NSP II	Govt	Special Rev.	Other Special Rev.	B188	Hurricane Mitigation Fee	Govt	Special Rev.	Capital Projects
B125	Hud Housing & Recovery	Govt	Special Rev.	Other Special Rev.	B193	Stormwater Management	Govt	Special Rev.	Other Special Rev.
B126	Department Of Hud	Govt	Special Rev.	Other Special Rev.	B194	Pasco Heights R&B Dist MSBU	Govt	Special Rev.	Spec. Assess. Dist.
B127	Dept Community Affairs Grant	Govt	Special Rev.	Other Special Rev.	B195	Tree	Govt	Special Rev.	Capital Projects
B128	Dept Of Transportation Grant	Govt	Special Rev.	Other Special Rev.	B226	Section 108 Debit Service	Govt	Special Rev.	Debt Service
B129	Home Program - Hud	Govt	Special Rev.	Other Special Rev.	B233	Guar Ent Int&Sink Ser '13	Govt	Special Rev.	Debt Service
B130	Hud-Housing&Recovery-Nsp3	Govt	Special Rev.	Other Special Rev.	B234	1/2 Cent Sales Tax Series '13	Govt	Special Rev.	Debt Service
B131	U.S. Dept. Health & Human Serv	Govt	Special Rev.	Other Special Rev.	B235	Guaranteed Entitlement Loan 14	Govt	Special Rev.	Debt Service
B134	Division Of Library Services	Govt	Special Rev.	Other Special Rev.	B236	Penny For Pasco Public Safety	Govt	Special Rev.	Capital Projects
B135	Library Cooperative Grant	Govt	Special Rev.	Other Special Rev.	B300	Penny For Pasco	Govt	Special Rev.	Capital Projects
B136	Rural Economic & Dev. Admin.	Govt	Special Rev.	Other Special Rev.	B301	Capital Improvement	Govt	Special Rev.	Capital Projects
B138	Dept. Of Elder Affairs	Govt	Special Rev.	Other Special Rev.	B311	Mobility Fee District 1-West	Govt	Special Rev.	Capital Projects
B141	Public Transportation	Govt	Special Rev.	Other Special Rev.	B312	Mobility Fee District 2-Centrl	Govt	Special Rev.	Capital Projects
B142	Title III-B Transporation	Govt	Special Rev.	Other Special Rev.	B313	Mobility Fee District 3-East	Govt	Special Rev.	Capital Projects
B143	Dept. Of Children & Families	Govt	Special Rev.	Other Special Rev.	B314	Voph Transportation	Govt	Special Rev.	Capital Projects
B144	Elderly Nutrition	Govt	Special Rev.	Other Special Rev.	B326	Section 108 Capital	Govt	Special Rev.	Capital Projects
B147	Dept Environ Protection	Govt	Special Rev.	Other Special Rev.	B331	1/2 Cent Sales Tax Cip	Govt	Special Rev.	Capital Projects
B150	Park Development	Govt	Special Rev.	Other Special Rev.	B401	Pasco Water And Sewer	Prop.	Enterprise	Enterprise
B153	Environmental Lands Management	Govt	Special Rev.	Other Special Rev.	B404	Pasco Water And Sewer CIP	Prop.	Enterprise	Capital Projects
B154	Affordable Housing	Govt	Special Rev.	Other Special Rev.	B431	Water & Sewer Bonds 2009	Prop.	Enterprise	Capital Projects
B155	Williamsburg West - Mstu	Govt	Special Rev.	Spec. Assess. Dist.	B432	Water And Sewer Rev Bonds 2014	Prop.	Enterprise	Capital Projects
B156	E911 Emergency Services	Govt	Special Rev.	Other Special Rev.	B450	Solid Waste System	Prop.	Enterprise	Enterprise
B157	St Housing Initiatives Part.	Govt	Special Rev.	Other Special Rev.	B454	Solid Waste System CIP	Prop.	Enterprise	Capital Projects
B158	Pasco Co. Housing Finance Auth	Govt	Special Rev.	Other Special Rev.	B501	Equipment Service	Prop.	Internal Serv.	Funded by Other
B159	Florida Boating & Improvement	Govt	Special Rev.	Other Special Rev.	B504	County Insurance	Prop.	Internal Serv.	Funded by Other
B160	Us 19 Concurrency	Govt	Special Rev.	Capital Projects	B505	Health Self Insurance	Prop.	Internal Serv.	Funded by Other
B161	Trans Impact Fee - West	Govt	Special Rev.	Impact Fees	B701	Street Lighting Assessment Frnd	Govt	Special Rev.	Other Special Rev.

Governmental	73	General	1	General	1
		Special Revenue	72	Special Assessment Districts	3
				Debt Service Funds	4
				Other Special Revenue Funds	39
				Municipal Fire Service Unit Fund	1
				Capital Projects Fund	15
Impact Fees	10				
Fiduciary	0		0		0
Proprietary	9	Enterprise Funds	6	Enterprise	2
		Internal Service Fund	3	Capital Projects Fund	4
		Funded by Other Funds	3		3
Total Fund Category	82	Total Fund Type	82	Total Fund Type	82



PASCO COUNTY FISCAL YEAR 2016 OTHER

Governmental Funds are generally supported by tax or grant revenues that go to the delivery of public goods and services. They are accounted for on a current financial resources measurement focus, meaning the focus is on cash and/or assets that are expected to be converted to cash within the accounting period, or shortly thereafter. The County has the following Governmental funds:

- General Fund – The General Fund accounts for all financial resources of the County that are not required to be accounted for in other funds.
- Special Revenue Funds- Special Revenue Funds are established for revenue sources that are legally restricted to expenditures for a specific purpose (State Statutes or local ordinances). The following funds are considered special revenue funds for Pasco County:

- Special Assessment Districts - these funds account for road paving, private road construction and maintenance, and other activities financed by a levy of property owners.
- Impact Fees - these funds account for the receipt and expenditure of transportation, parks, school, law enforcement, and library impact fees.
- Municipal Fire Service Unit Fund – this fund accounts for fire prevention and suppression services within the municipal fire service area
- Other Special Revenue Funds – Funds associated with special fees, grants, or taxes.
- Capital Projects Funds – These funds are established to account for the accumulation and use of resources for the acquisition or construction of major capital facilities.
- Debt Service Funds – These funds are used to account for the accumulation of resources for, and payment of, principal, interest and other costs of long-term debt
- Permanent Funds – These funds are used to account for resources that are legally restricted such that earnings, not principal, may be used to fund county programs. The county does not include any of these funds in their budget.

Proprietary Funds – These funds account for external and internal business-type activities that are provided on a basis consistent with private enterprise. The flow of economic resources measurement focus is used, which means all assets that are available to the entity are measured, not only cash or soon to be cash assets. Proprietary funds include Enterprise Funds and Internal Service Funds.

- Enterprise Funds – These funds account for operations that provide goods or services to the general public are supported primarily through user charges
- Internal Service Funds – These funds account for the financing of goods or services provided by one department to another department within the county or to other governments on a cost reimbursement basis.

Fiduciary Funds – These funds account for assets that belong to others which are under county control but cannot be used to fund county programs. Types of fiduciary funds would include pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds. Pasco County does not budget for these types of funds.

BASIS OF ACCOUNTING AND BUDGETING

The County follows Generally Accepted Accounting Principles (GAAP) for accounting and financial reporting. Governmental GAAP requires the use of modified accrual basis of accounting for governmental funds and the accrual basis of accounting for proprietary funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance current expenditures. Expenditures are generally recognized when a liability is



Elements of the Budget

This is a representation of a typical department; the figures shown here are examples only and are not part of the budget.



1 Legislative/Administrative
2 County Administration

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3 Impact Statement

The County Administrator's office provides leadership in the administration and execution of County policies; develops and recommends solutions for the County Commission's consideration; and plans and develops programs to meet the future needs of the County. The County Administrator's office directs and supervises the administration and function of all County departments, offices and agencies; and oversees the enforcement of all ordinances, resolutions and policies of the County Commission.

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4 Programs

Financial Analysis and General Support (AD0001): This program includes the administrative and support service activities that allow Pasco County departments/divisions to effectively carry out program related functions and associated activities. Program activities include, but are not limited to, budgeting, purchasing, accounts payable, and accounts receivable.

Workforce Development (AD0002): This program includes employee performance evaluation, professional certification and continuing education, training, and other workforce development initiatives aimed at increasing the capability of employees to participate effectively in the workforce throughout their entire career while simultaneously increasing the County's capacity to adopt high performance work practices.

Performance Management (AD0003): This program includes all activities related to Pasco County's ongoing LEAP initiative, program budgeting, performance measurement, and other improvement initiatives. Performance management will benefit the County by aligning government services, service delivery methods, and the effective use of County funds with citizen expectations.

Board Policy and Support (LA0020): Prepare the Board of County Commissioners (BCC) agenda, interact with Board members, research & discuss issues, implement policy, and facilitate BCC workshops.

Department/Division Support (LA0021): Provide appropriate guidance and support for department and division operations.

Elements of the Budget Item Descriptions

1 Pasco County government is organized along functional responsibilities. The business center represents an organizational grouping in which business units (departments and divisions) are assigned. County government includes seven business centers: Constitutional Officers; Judicial; Legislative; Development Services; Public Safety and Administration; Public Services; and Utilities/Solid Waste.

2 The division is an operational unit of County government that is designated to provide specific services. Division names are generally descriptive of the unit's assigned roles and responsibilities.

3 The Impact Statement provides a brief description of division responsibilities and includes, but is not limited, to core services.

4 The Program section provides a list of division programs. These programs represent division responsibilities. Identifying and monitoring the financial and operational goals associated with these programs allows the County to assess its overall organizational performance.



Elements of the Budget

This is a representation of a typical department; the figures shown here are examples only and are not part of the budget.

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Budgetary Cost Summary	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected
Personal Services	536,562	511,180	556,740	563,703	563,703	563,053
Other Services & Charges	141,905	145,271	139,837	140,137	140,137	140,137
Materials & Supplies	12,794	10,128	12,752	12,777	12,777	12,777
Total Budget	691,262	666,579	709,129	716,617	716,617	715,967

6

Funding Sources	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected
General Fund	691,262	666,579	709,129	716,617	716,617	715,967
Total Funding	691,262	666,579	709,129	716,617	716,617	715,967

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Position Summary	FY 2011 Adopted	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Budget	FY 2015 Projected	FY 2016 Projected
Accounting Clerk	-	-	11.00	-	-	-
Secretary	-	-	1.00	-	-	-
Ambulance Billing Supervisor	-	-	1.00	-	-	-
Total FT FTE	-	-	13.00	-	-	-
Accounting Clerk	11.00	11.00	-	11.00	11.00	11.00
Secretary	1.00	1.00	-	1.00	1.00	1.00
Ambulance Billing Supervisor	1.00	1.00	-	1.00	1.00	1.00
Total Full-Time FTE	13.00	13.00	-	13.00	13.00	13.00
Total FTE	13.00	13.00	13.00	13.00	13.00	13.00

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Elements of the Budget Item Descriptions

5 The Budgetary Cost Summary section appears on all budgets. This section contains the budgeted expenditure detail for the provided historical, budgeted and future fiscal years. The section provides a summary of related expenditures by object code. For example, the Personal Services amount sums the following line items: Salaries and Wages, Overtime, FICA, Group Health Insurance, Retirement, etc.

6 The Funding Sources section appears on all budgets. This section contains the budgeted revenue detail for the provided historical, budgeted and future fiscal years. The section provides a summary of related revenues by source.

7 The Position Summary section details the number of budgeted positions as full-time equivalents (FTEs) for the division. Positions shown in the decimal form (i.e., 7.4) normally represent full-time positions for which funding is split between multiple divisions or represent part-time employees.

8 The page numbering system used for the budget document presents the fiscal year, section and page number and budget section.



Glossary of Terms

AD VALOREM TAX:	A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as "Property Tax."
ADOPTED BUDGET:	The financial plan of revenues and expenditures as approved by the Board of County Commissioners at the beginning of the fiscal year (October 1).
ADMINISTRATIVE PROGRAMS:	Programs comprised of activities that are conducted by all or most business units within an organization. These programs generally support department specified core services.
AGGREGATE MILLAGE RATE:	A weighted average millage rate for the tax-supported funds including countywide municipal services taxing funds. Voted debt service millages are not included in the aggregate millage.
AMENDMENT:	A change to an adopted budget which may increase or decrease a division total. The change must be approved by the Board of County Commissioners.
ASSESSED VALUATION:	The valuation of real property established by the Property Appraiser as a basis for levying taxes.
BOARD OF COUNTY COMMISSIONERS:	The governing body of Pasco County, composed of five persons elected Countywide from districts.
BOND:	A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.
BUDGET:	A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.
BUDGET ADJUSTMENT:	A revision to the adopted budget occurring during the effective fiscal year as approved by the Board of County Commissioners via an amendment or transfer.
BUDGET CALENDAR:	The schedule of key dates involved in the process of adopting and executing the annual budget.
BUDGET HEARING:	The public hearing conducted by the Board of County Commissioners to consider and adopt an annual budget.
BUDGET MESSAGE:	A brief, written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.
CAPITAL IMPROVEMENT PLAN:	A document that identifies the costs, scheduling and funding of various large capital items; i.e., buildings, roads, bridges, and water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity available for growth.



PASCO COUNTY

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CAPITAL OUTLAY:	Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$1,000.
CHARGEBACKS:	Charges originally incurred in one fund or program for the benefit of another fund or program. See "Less Charges".
CONSTITUTIONAL OFFICERS:	Elected officials that are funded in part or in total by the Board of County Commissioners, but maintain autonomy of their own offices. The constitutional officers are the Clerk & Comptroller, the Property Appraiser, the Tax Collector, the Supervisor of Elections and the Sheriff.
CONTINGENCIES:	A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year.
COUNTY ADMINISTRATOR:	The Chief Executive Officer of the County, appointed by the Board of County Commissioners.
DEBT SERVICE:	Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.
DEFICIT:	The excess of expenditures over revenues during the fiscal year.
DEPARTMENT PROGRAMS	Programs comprised of activities conducted by a specific business unit (department or division) in order to address core services.
ENTERPRISE FUND:	A fund which pays for its costs of operations from user fees and does not generally receive property tax support. County enterprise funds include Water and Sewer and the Solid Waste/Resource Recovery System.
EXEMPT, EXEMPTION, NONEXEMPT:	Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. Prior to 2008 homesteaded properties in Florida received a \$25,000 exemption on the value of their property. In 2008, as a result of Amendment 1 to the Florida Constitution, an additional amount <u>up to</u> \$25,000 was granted to homesteaded properties. This additional exemption does not apply to the value for School taxes. Other exemptions apply to agricultural land and property owned by widows, the blind, and permanently and totally disabled persons who must meet income requirements. Another provision "Save Our Homes" portability allows property owners to transfer the benefits recognized under "Save our Homes" to another property. Visit the Property Appraiser's website at http://appraiser.pascogov.com for additional information on exemptions.
EXPENDITURES:	Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.
FINAL MILLAGE:	The tax rate adopted in the final public budget hearing of a taxing authority.
FISCAL YEAR:	The annual accounting period for the County, which runs from October 1 through September 30.
FUND:	Money set aside and accounted for separately in order to ensure that the money is spent for a specific purpose.
FUND BALANCE:	The amount available within a fund at the close of a fiscal period which can be carried over as a source of available funding for the succeeding fiscal period.
GENERAL FUND:	The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges, and other general revenue to provide Countywide operating services. This may be referred to as the operating fund.



PASCO COUNTY
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GRANT:	A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.
IMPACT FEE:	A fee implemented by a local government on a new development, which is levied for the purpose of defraying the cost to the government of expanding and/or extending public infrastructure to the development.
INDIRECT COSTS:	Costs associated with, but not directly attributed to, the provision of a product or service. These are usually costs incurred by administrative departments in support of operating departments.
INTERFUND TRANSFERS:	Budgeted amounts transferred from one fund to another fund. These represent “double counting” of expenditures. Therefore, these amounts are deducted from the total County operating budget to calculate the “net” budget.
INTERNAL SERVICE:	The revenues and expenses that are generated through internal service funds. The two main internal service funds are Equipment Service and County Insurance.
LESS CHARGES:	Short title for “Less Charges to Other Departments/Funds.” A credit given to the operating department which represents work completed on behalf of another department or fund. Its offset is a charge to the affected department or fund; the result is to show associated project costs properly allocated.
LEVEL OF SERVICE:	The product or end result of a measurable program that is provided through the available resources.
LEVY:	To impose taxes, special assessments or service charges. Another term used for millage rate.
LINE ITEM BUDGET:	A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime or capital purchases. A copy of the line item budget is available for review in the Office of Management and Budget, Suite 340, West Pasco Government Center.
LONG-TERM DEBT:	Debt with a maturity of more than one year.
MANDATED PROGRAM:	A program that Pasco County must provide according to federal law, state law or a judge’s order.
MILLAGE RATE:	The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.
MOBILITY FEE:	A transportation system charge to recoup the proportionate cost of transportation demand generated by all new development. This fee, which includes assessments for roadways, transit, and bicycle/pedestrian facilities, is designed to encourage development of specific land uses in specific locations and promote compact, mixed-use and energy efficient development.



PASCO COUNTY
FISCAL YEAR 2016 OTHER

- MUNICIPAL SERVICE BENEFIT UNIT:** Various unincorporated areas within Pasco County. Residents of the unit are assessed a special assessment by the County to provide services which would be provided by a municipality if the area were incorporated. The Quail Hollow Village is a Municipal Service Benefit Unit.
- MUNICIPAL SERVICE TAXING UNIT:** Various unincorporated areas within Pasco County. Residents of the unit are assessed a millage rate by the County to provide services which would be provided by a municipality if the area were incorporated. The Pasco County Fire Municipal Service Taxing Unit is one, as well as Williamsburg West.
- OBJECT CODE:** An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.
- OPERATING EXPENDITURES:** Also known as operating and maintenance costs, these are expenditures for day-to-day operations, such as office supplies, maintenance of equipment and travel. Capital costs are excluded.
- PROGRAM:** A grouping of closely related activities that facilitate efficient and effective management of a public service.
- PROPERTY (AD VALOREM) TAXES:** A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.
- PROPOSED MILLAGE:** The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.
- REAL PROPERTY:** Land, buildings and other structures attached to it that are taxable under Florida Law.
- RESERVE:** An account used to indicate that a portion of the budget is legally restricted for a contingency or other lawful purpose and is, therefore, not available for general appropriation.
- REVENUE BONDS:** A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.
- REVENUE ESTIMATES:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.
- ROLLED-BACK MILLAGE RATE:** A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.
- SPECIAL ASSESSMENT:** A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.



PASCO COUNTY
FISCAL YEAR 2016 OTHER

SPECIAL REVENUE FUND:	A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.
TAX BASE:	The total property valuations on which each taxing authority levies its tax rate.
TAX ROLL:	The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.
TAX YEAR:	The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2013, would be used to compute an ad valorem tax levied effective October 1, 2013.
TAXABLE VALUE:	The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.
TENTATIVE MILLAGE:	The tax rate adopted at the first public hearing of a taxing authority. Under state law, the authority may reduce, but not increase, the tentative millage during the final budget hearing without first providing written notification to all affected property owners.
TRIM:	The acronym for TR uth I n M illage which defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).
USER CHARGES (PROPRIETARY):	The payment of a fee for direct receipt of goods or services by the person benefiting from the services.
VOTED MILLAGE:	A tax levied to support a program(s) that has been approved by voter referendum.



PASCO COUNTY FISCAL YEAR 2016 OTHER

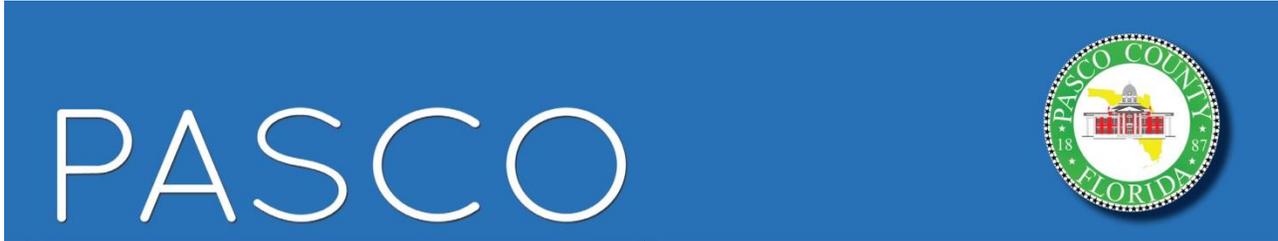
incurred. Under the accrual basis of accounting, revenues are recognized when earned and liabilities are recognized when incurred.

Governmental funds are budgeted using the modified accrual basis of accounting. Revenues that are expected to be measurable and available to finance expenditures of the current period are budgeted. Expenditures are budgeted based upon the expected fund liability to be incurred during the budget cycle.

Proprietary funds are budgeted using the full accrual basis of accounting. However, there are some exceptions. Normally, the accrual method does not recognize loan proceeds as revenue or principal payments on debt obligations as expenditures. For budgeting purposes, revenues are budgeted in the period in which they are expected to be earned and expenses are budgeted in the period in which they are expected to be incurred. Loan proceeds are budgeted as revenue and principal payments on debt obligations are budgeted as expenditures. Also, capital expenditures are budgeted as expenses, but must be capitalized under the accrual method of accounting. In addition, depreciation and amortization are not budgeted items. The change in compensated absences is not budgeted under either method.

FUND BALANCE AND RESERVES

The BCC (Board of County Commissioners) does not have a formal policy on Fund Balance. The BCC does have an informal policy for the level of reserves in four of the largest operating funds (General Fund, Municipal Service Fund, Road and Bridge Fund, and the Municipal Fire Service Unit Fund) equal to operating expenditures for two months (16.7%).



PASCO

COUNTY *fl*

Florida's **Premier County**

STRATEGIC PLAN 2013-2017



*Serving Our Community
to Create a Better Future*

Respect • Integrity • Innovation • Service Excellence • Quality



CREATE
a Thriving
Community

OBJECTIVE: Proactively pursue opportunities with public and private partners for growth and redevelopment through integrated land use and long-range planning, while enhancing, managing and maintaining current resources, services and infrastructure.

GOAL: Expand, improve, and maintain public infrastructure.

KEY MEASURES AND TARGETS:

1. Improve the ratio of preventative maintenance to corrective maintenance to meet or exceed industry standards within four (4) years.
2. Ensure 70% of all new Capital Projects in the CIP begin construction on time.

GOAL: Develop Pasco's identity as a collection of great places.

KEY MEASURES AND TARGETS:

1. Increase the positive responses (Good and Excellent) to National Citizen Survey (NCS) Q2.31 - "Overall image or reputation of Pasco County" by 20% by 2017.
2. Increase overall attendance at Pasco County supported special events by 20% by 2017.

GOAL: Enhance the transportation network and provide sustainable multi-modal transportation choices.

KEY MEASURES AND TARGETS:

1. Increase bicycle/pedestrian opportunities by adding 8 miles of new sidewalks, bicycle trails, and multi-use path facilities annually.
2. Decrease travel time to work by 5% as measured by the American Community Survey (ACS) over four (4) years.

GOAL: Promote redevelopment in commercial areas and residential neighborhoods.

KEY MEASURES AND TARGETS:

1. Increase Single-Family Home Ownership in designated redevelopment areas by 10% over the next four (4) years.
2. Increase the average property values within designated redevelopment areas to be equal to at least 75% of the countywide average property value by 2017.



ENHANCE
Quality of Life

OBJECTIVE: Create a community people want to call home that provides and promotes safety and security; essential health and human services; social, cultural, and recreational opportunities; and preserves and protects natural resources.

GOAL: Ensure a safe and secure community.

KEY MEASURES AND TARGETS:

1. Reduce aggregate response time (for all Departments/Divisions) by 2% per year over the next four (4) years (or until desired level of service is achieved).
2. Reduce the percentage of affirmative responses to the NCS Q7 "During the past 12 months were you...the victim of any crime?" from 14% to less than or equal to 10% by 2017.
3. Improve the Quality of Pasco's Drinking Water as measured by positive responses to NCS Q11.14 by 15% by 2017.

GOAL: Deliver essential services to address community needs.

KEY MEASURES AND TARGETS:

1. Reduce the aggregate ratio of services requested vs. services met by 1% per year over the next four (4) years (or until desired level of service is achieved).
2. Increase positive responses (Good and Excellent) to the NCS Q11 - "Service Quality" for all essential services by 2% per year over the next four (4) years or until a positive response rate of 70% is achieved.

GOAL: Provide social, cultural, and recreational opportunities.

KEY MEASURES AND TARGETS:

1. Increase attendance at events, activities, attractions, and educational/informational programs by 1% per year over the next four (4) years.
2. Increase the positive responses (Good and Excellent) to NCS Q11 - "Service Quality" for all Cultural, Social, and Recreational services by 1% per year over the next four (4) years or until a positive response rate of 70% is achieved.
3. Establish a baseline inventory of Pasco's cultural opportunities, as well as the Economic Impact, by 2014 to enable the County to determine if improvements are needed.

GOAL: Conserve, enhance and manage the County's natural resources.

KEY MEASURES AND TARGETS:

1. Increase inventory of Environmental Lands by 250 acres per year over the next four (4) years.
2. Increase the positive responses (Good and Excellent) to NCS Q2 - "Community Characteristics" (Q2.29 Air Quality and Q2.30 Overall Natural Environment) and Q11 - "Service Quality" (Q11.36 Open Space) by 2% per year over the next four (4) years or until a positive response rate of 70% is achieved.



STIMULATE
Economic
Growth

OBJECTIVE: Support a sustainable increase in community income and investment, economic diversification, and expanded opportunities for all.

GOAL: Become known as a great place to locate and operate a business.

KEY MEASURES AND TARGETS:

1. Increase media exposure (positive articles, awards, and other recognition) by 10% per year over the next four (4) years.
2. Identify timelines for streamlined licensing, permitting, and inspections of projects and meet these timelines 95% of the time.

GOAL: Develop and maintain a healthy financial environment.

KEY MEASURES AND TARGETS:

1. Maintain current percentage levels of operating reserves across targeted funds over the next four (4) years.
2. Increase the taxable value of employment generating uses (Industrial, Office, etc.) by 2% per year to achieve 40% of the total countywide tax base.
3. Maintain a Bond Rating of A or better for all County Bonds over the next four (4) years.

GOAL: Effect an increase in the size, number and diversity of the employers in Pasco County.

KEY MEASURES AND TARGETS:

1. Provide microloans through the PEDC to 12 businesses per year or a total of 20 over the next four (4) years.
2. Achieve a level of 500 new jobs announced that meet or exceed the Tampa MSA median wage; and 500 jobs retained per year over the next four (4) years.

GOAL: Influence the attraction and development of the work force necessary to support the employment base and propel the targeted economic sectors.

KEY MEASURES AND TARGETS:

1. Increase the utilization of Workforce Board services for employers (10 to 25 employees) from 5.44% to 8% by 2017.
2. Increase the percentage of population with bachelor's degrees or higher by 1.5% over the next four (4) years as measured by the ACS.



IMPROVE
Organizational
Performance

OVERARCHING GOAL:
Validate Organizational Improvement against Sterling Criteria.

KEY MEASURE AND TARGET:
Achieve a Sterling Criteria Score of >=500 out of 1000 by 2017.

OBJECTIVE: Provide the processes, procedures, and necessary resources (physical, human, and financial) to efficiently and effectively deliver services in a culture of continual improvement.

GOAL: Attract, retain, and grow a quality work force that has the proper knowledge, skills, abilities, tools, and technology.

KEY MEASURES AND TARGETS:

1. Achieve a score of 4 or higher for Q2 "I have the proper materials and equipment I need to do my work correctly" on the Employee Engagement & Satisfaction Survey by 2017.
2. Reduce the employee turnover rate to 10% by 2017.

GOAL: Cultivate a performance improvement culture that promotes and recognizes innovation, agility and collaboration.

KEY MEASURES AND TARGETS:

1. Achieve a score of 3.8 or higher score for Q7 "My opinions seem to count at work" on the Employee Engagement & Satisfaction Survey by 2017.
2. Increase quantity of employee suggestions and deployed ideas by 25% per year over the next four (4) years, as measured in the MyLEAP program.

GOAL: Deliver services that meet and exceed customer expectations in a manner that builds trust, inspires confidence, and promotes accountability.

KEY MEASURES AND TARGETS:

1. Achieve at least a 70% positive response rating (Good and Excellent) for NCS Q12 - "Overall quality of services provided by Pasco County" by 2017.
2. Ensure that 100% of departments/divisions have a defined/documented Level of Service (LOS) for their programs by 2017.
3. Ensure that 100% of departments/divisions are administering transaction surveys to determine level of customer satisfaction with their programs by 2017.

GOAL: Employ fact based decision making to ensure resource allocations (technology, human, physical, and financial) are prioritized and aligned to our strategic objectives.

KEY MEASURES AND TARGETS:

1. Achieve a level of 90% or greater for the number of Business Plan Initiatives that meet the intended results per year for the next four (4) years.



STRATEGIC PLAN 2013-2017

The Board of County Commissioners and Pasco County staff share a Vision to become "Florida's Premier County." Pasco County has been using the Florida Sterling model as the basis for our LEAP (Lean, Effective, Accountable Pasco) Initiative since 2007. As we use established best practices to become a high performing organization, we learn and adjust our plans to ensure that we are adapting to our changing environment and the needs of our customers: the citizens, businesses, and visitors who live, work and play in Pasco County. For this second strategic planning cycle we have confirmed our Core Values, and made adjustments to our Vision and Mission statements to make them easier to remember and share. Based on lessons learned from the past four years, and input from our staff and customers, the Board has established four Strategic Objectives designed to help us achieve our vision of being "Florida's Premier County." If we create a thriving community, enhance quality of life, stimulate economic growth and improve organizational performance, we are confident that we will be "Serving Our Community to Create a Better Future." We have established key measures and targets to ensure that we are achieving our goals. If you would like to review the background materials that were used in developing this Strategic Plan and/or you would like to follow our progress as we move forward, please visit our website listed below.

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District 2



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