

## Summary of Changes to FY18 Proposed Budget

The following is provided to disclose and assist in understanding the revisions to the FY18 Proposed Budget (delivered on July 18). The revisions capture those directed by the BCC as Decision Packages, technical corrections, and updates related to carry over accounts caused by timing differences. They will be reflected in the Tentative Budget, which will be delivered prior to the first public hearing to adopt the FY18 budget on September 14. These changes will be reflected in detail via revised pages that will be inserted into the FY18 Proposed Budget documents (<http://www.pinellascounty.org/budget>).

This summary is intended to help orient the reader to the changes from a functional perspective. The granular detail captured in our financial system will be reflected in the revised pages referenced above. It is organized by fund to retain correlation with the budget document and statutory budgeting requirements. Following this summary is a report titled "Total Funds Budget – Changes from Proposed Budget" reflecting all totals for each fund for the Proposed Budget and Tentative Budget, as revised.

### I. General – Fund 0001

**(Increase by \$3,829,630, from \$681,268,040 to \$685,097,670)**

- a. FY18 Revenue increased by \$734,630 due to the following adjustments:
  - i. Increase of \$215,000 for additional interest earnings based on revised assumptions per recommendation from the Clerk of the Circuit Court
  - ii. Additional revenue of \$519,630 from the Airport to offset the cost of additional Sheriff law enforcement patrols (see # I.d. below)
- b. FY18 Beginning Fund Balance increased by \$3,095,000 resulting from the reduction in estimated FY17 expenditures and carrying forward appropriation into FY18
  - i. \$2,971,500 increase in British Petroleum (BP) Settlement Funds for the continuation of projects approved by the Board in December 2016
  - ii. \$123,500 due to updating FY17 expenditure projections across various departments and carrying forward appropriation
- c. Decision Packages added per Board direction at August 3 Budget Information Session:
  - i. Consolidated Case Management System (CCMS) –\$180,000 to support prioritized enhancements for the Odyssey CCMS
  - ii. Clerk of the Circuit Court –\$75,000 for investment advisory services and \$68,000 for Board reporter
  - iii. Parks & Conservation Resources –\$72,400 for Heritage Village Museum educator
  - iv. Human Services –\$200,000 for Neighborly Care Network Meals on Wheels program, increasing total FY18 appropriation to \$296,000 for Meals on Wheels
  - v. Medical Examiner –\$400,000 for Liquid Chromatography/Mass Spectrometry System
  - vi. Public Defender –\$125,000 for two (2) full-time Crossover Case Managers
- d. Sheriff – increase appropriation by \$519,630 for five (5) additional deputies to support increased law enforcement patrols at the Airport (see #I.a.ii. above)
- e. Transfers- \$350,000 increase to Capital Projects Fund in BP funding for the East Lake Library Parking Lot Expansion and the East Lake Library Phase 1 Expansion project, as per Board approval on July 18 (Granicus 17-961A)

## Summary of Changes to FY18 Proposed Budget (cont.)

- f. Technical corrections for Economic Development, Human Services, Human Resources, and the Clerk of the Circuit Court
- g. Various carry forwards for Human Services grants, as well as appropriations for ongoing projects such as BP and MSTU projects
- h. Reserves – decrease to support Board Decision Packages (see # I.c. above) while maintaining 15% target reserve level

### **II. Health Department – Fund 1002**

**(Increase by \$1,489,400, from \$4,657,710 to \$6,147,110)**

- a. \$1,489,400 revenue generated by increase of 0.0213 to the Health Department millage to support increased funding of same amount for school nurses to provide full-time nurse in every Pinellas County School, as per Board direction at August 3 Budget Information Session

### **III. Pinellas County Health Program – Fund 1003**

**(No net change)**

- a. \$476,080 appropriation for Community Health Centers of Pinellas, as per Board direction at August 1 Board meeting (Granicus 17-1265A) and August 3 Budget Information Session

### **IV. Emergency Medical Service – Fund 1006**

**(Increase by \$140,030, from \$148,103,440 to \$148,243,470)**

- a. Carry forward funds from FY17 due to changes in timing for capital project

### **V. Community Development Grant – Fund 1009**

**(Increase by \$914,270, from \$14,639,270 to \$15,553,540)**

- a. Carry forward funds from FY17 based on updated estimates for grants

### **VI. Surface Water Utility – Fund 1094**

**(Increase by \$316,140, from \$29,017,150 to \$29,333,290)**

- a. \$316,140 additional revenue based on the final, certified roll for total number of equivalent residential units (ERU) to be assessed in FY18

## Summary of Changes to FY18 Proposed Budget (cont.)

### **VII. Capital Projects – Fund 3001**

**(Decrease by \$15,412,500, from \$243,064,720 to \$227,652,220)**

- a. \$18,000,000 reduction in carry forward for the Jail Infrastructure Upgrade project due to updated projections and accelerated project schedule, as per resolution 17-55 adopted August 15 (Granicus 17-1147A)
- b. \$237,500 match from the City of Safety Harbor for the Pedestrian/Bicycle Bridge at Philippe Park BP project
- c. See # I.e. under General Fund

### **VIII. Airport Revenue & Operating – Fund 4001**

**(Increase by \$300,000, from \$64,573,180 to \$64,873,180)**

- a. Grant award for federal assistance to create a new Master Plan for the St. Pete - Clearwater International Airport

### **IX. Solid Waste – Fund 4021**

**(Increase by \$400,000, from \$201,460,800 to \$201,860,800)**

- a. Carry forward funds from FY17 due to project delays for the Solid Waste Master Plan

### **X. Sewer Renewal & Replacement – Fund 4052**

**(Decrease by \$4,000,000, from \$65,165,290 to \$61,165,290)**

- a. FY18 Beginning Fund Balance decreased due to additional expenditures in FY17 related to sewer pipeline emergency projects, as per resolution 17-52 adopted August 15 (Granicus 17-1250A)

### **XI. Business Technology Services – Fund 5001**

**(Increase by \$1,233,910, from \$49,408,160 to \$50,642,070)**

- a. Carry forward \$359,880 from FY17 due to updated projections for the Enterprise Asset Management (EAM) project
- b. Carry forward \$694,030 from FY17 due to project delays for Justice CCMS Enhancements and telephone hardware purchases
- c. See # I.c.i. under General Fund

NOTE: Technical corrections were applied to several funds to better align the budget with desired financial reporting.

*Attachment*

## Total Fund Budgets - Changes from Proposed Budget

FUND	FY18 Proposed Budget	FY18 Tentative Budget	Variance
<b>GENERAL FUND</b>	<b>681,268,040</b>	<b>685,097,670</b>	<b>3,829,630</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>			
County Transportation Trust	64,012,960	64,012,960	0
Health Department	4,657,710	6,147,110	1,489,400
Pinellas County Health Program	2,696,300	2,696,300	0
Emergency Medical Service	148,103,440	148,243,470	140,030
Community Development Grant	14,639,270	15,553,540	914,270
State Housing Initiatives Partnership (SHIP)	9,650,710	9,650,710	0
Gifts for Animal Welfare Trust	506,910	506,910	0
Tree Bank	100,620	115,790	15,170
Public Library Cooperative	5,356,320	5,356,320	0
School Crossing Guard Trust	101,780	101,780	0
Intergovernmental Radio Communication	761,730	761,730	0
STAR Center	8,171,820	8,171,820	0
Emergency Communications 911 System	11,908,690	11,908,690	0
Community Housing Trust	1,378,180	1,378,180	0
Building Services	11,745,230	11,745,230	0
Tourist Development Council	106,390,440	106,390,440	0
Fire Districts	31,693,770	31,693,770	0
Air Quality - Tag Fee	2,185,390	2,185,390	0
Palm Harbor Community Services District	2,137,020	2,137,020	0
Feather Sound Community Services District	308,270	308,270	0
East Lake Library Services District	718,830	718,830	0
East Lake Recreation Services District	718,750	718,750	0
Drug Abuse Trust	116,960	116,960	0
Lealman Community Redevelopment Agency Trust	625,550	625,550	0
Street Lighting District	1,380,520	1,380,520	0
Lealman Solid Waste Collection & Disposal District	1,754,970	1,754,970	0
Surface Water Utility Fund	29,017,150	29,333,290	316,140
<b>Subtotal</b>	<b>460,839,290</b>	<b>463,714,300</b>	<b>2,875,010</b>

<b>FUND</b>	<b>FY18 Proposed Budget</b>	<b>FY18 Tentative Budget</b>	<b>Variance</b>
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>			
Capital Projects	243,064,720	227,652,220	(15,412,500)
Multimodal Impact Fees	1,236,130	1,236,130	0
<b>Subtotal</b>	<b>244,300,850</b>	<b>228,888,350</b>	<b>(15,412,500)</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>			
Business Technology Services	49,408,160	50,642,070	1,233,910
Fleet Management	22,747,070	22,747,070	0
Risk Financing	44,218,120	44,218,120	0
Employee Health Benefits	125,640,350	125,640,350	0
<b>Subtotal</b>	<b>242,013,700</b>	<b>243,247,610</b>	<b>1,233,910</b>
<b><u>ENTERPRISE FUNDS</u></b>			
Airport Funds	64,573,180	64,873,180	300,000
Water Funds	179,966,680	179,966,680	0
Sewer Funds	185,345,540	181,345,540	(4,000,000)
Solid Waste Funds	311,833,560	312,233,560	400,000
<b>Subtotal</b>	<b>741,718,960</b>	<b>738,418,960</b>	<b>(3,300,000)</b>
<b>Total Budget All Funds</b>	<b>2,370,140,840</b>	<b>2,359,366,890</b>	<b>(10,773,950)</b>
less Budgeted Transfers	(105,119,060)	(105,484,230)	(365,170)
<b>TOTAL NET BUDGET FOR ALL FUNDS</b>	<b>2,265,021,780</b>	<b>2,253,882,660</b>	<b>(11,139,120)</b>