

Summary of Changes to FY20 Proposed Budget

The following is provided to disclose and assist in understanding the revisions to the FY20 Proposed Budget (delivered on July 23). The revisions capture those directed by the BCC, technical adjustments and corrections, and updates including those related to carrying forward appropriations due to timing differences. These changes will be reflected in the Tentative Budget, which will be delivered prior to the first public hearing to adopt the FY20 budget on September 12. These changes will be reflected in detail via revised pages that will be inserted into the FY20 Proposed Budget documents (see link at <http://intraweb.co.pinellas.fl.us/omb/>).

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. This summary is organized by fund to retain correlation with the budget document and statutory budgeting requirements. Attached to this summary is a report titled "Total Fund Budgets – Changes from Proposed Budget" reflecting the fund totals for all funds for the Proposed Budget and Tentative Budget, as revised.

I. General – Fund 0001

(Increase by \$3,700,740, from \$756,393,750 to \$760,094,490)

- a. FY20 Revenue increased by \$1,504,130 due to the following adjustments:
 - i. Increase \$142,120 for the Public Defender's share of the Assisted Outpatient Treatment grant
 - ii. Increase \$51,300 for transfer of Trust and Agency funds
 - a. \$47,500 to support the County's contribution to the Tampa Bay Estuary Program's Environmental Restoration Fund (Granicus #17-1147D)
 - b. \$3,800 to support the Annual Employee Art Show
 - iii. Net increase of \$1,307,710 for the Sheriff
 - a. \$1,845,000 increase for anticipated grants and contracts mistakenly omitted from Proposed Budget (see I. j.)
 - b. \$537,290 decrease for technical corrections
 - iv. Increase \$3,000 for Air Quality EPA Grant (see I. h. iii.)
- b. FY20 Beginning Fund Balance increased by \$2,196,610 resulting from reductions in estimated FY19 expenditures
 - i. \$848,500 carry forward in the General Government budget for the continuation of MSTU and BP Settlement Fund projects (see I. k. ii.)
 - ii. \$300,000 carry forward in the Public Works budget for the Anclote dredging project (see I. h. ii.)
 - iii. \$24,000 carry forward in the Marketing & Communications budget for equipment purchases (see I. f.)
 - iv. \$1,024,110 carry forward due to updating FY19 expenditure projections across various departments
- c. Building and Development Review Services -- \$44,820 decrease due to technical correction
- d. County Administration -- \$283,260 increase to support an ICMA Fellowship position and Employee Relations and Workforce Director position realigned from Real Estate Management (see I. i.)

Summary of Changes to FY20 Proposed Budget (continued)

- e. Human Services – \$866,170 decrease in the County’s estimated share of state-mandated Department of Juvenile Justice costs
- f. Marketing and Communications -- \$24,000 increase due to carry forward (see I. b. iii.)
- g. Medical Examiner – \$224,700 increase
 - i. \$98,700 increase to support testing for THC, based on new Florida statute 581.27
 - ii. \$126,000 increase for Justice Trax II implementation; appropriation realigned from Business Technology Services Fund (see XIII. a.)
- h. Public Works -- \$143,410 increase
 - i. \$100,000 decrease for Philippe Park Living Shoreline project as the project will be accounted for in the Capital Projects Fund (see VI. c.)
 - ii. \$300,000 increase to carry forward funding for Anclote dredging project (see I. b. ii.)
 - iii. \$3,000 increase due to additional Air Quality EPA Grant (see I. a. iv.)
 - iv. \$59,590 decrease due to technical correction
- i. Real Estate Management -- \$74,170 decrease as one position is realigned to County Administration and repurposed as Employee Relations and Workforce Director (see I. c.)
- j. Sheriff -- \$2,250,000 increase for anticipated grants and contracts omitted from Proposed Budget (see I. a. iii. a.) and realigning appropriation between programs (no net change to appropriation)
- k. General Government -- \$1,760,530 increase
 - i. \$25,000 increase to support signage for naming EMS building after John Morroni
 - ii. \$1,076,500 increase for continuation of MSTU and BP Settlement Fund projects (see I. b. i.)
 - iii. \$126,000 decrease due to technical adjustment
 - iv. \$785,030 increase in fund reserves resulting from net impact of changes above

II. County Transportation Trust – Fund 1001

(Increase by \$1,900, from \$47,326,100 to \$47,328,000)

- a. FY20 Revenue increase by \$1,900 in Pollution Recovery funds to support tree mitigation
- b. \$149,020 for Cross Bay Ferry service per Board direction at August 6 meeting (Granicus #19-1036A) offset by decrease in reserves
- c. \$111,680 for long-line striping program due to increased budget
- d. \$258,800 decrease in fund reserves resulting from net impact of changes above

III. Fire Districts — Fund 1050

(Decrease of \$236,120, from \$42,785,690 to \$42,549,570)

- a. FY20 Beginning Fund Balance decrease of \$108,080 in Largo, Tierra Verde, and Clearwater Fire Districts due to additional expenditures in FY19 related to capital purchases (Granicus #19-1378A)
- b. FY20 Revenue decrease of \$128,040 due to millage reductions for the Gandy and South Pasadena Fire Districts

Summary of Changes to FY20 Proposed Budget (continued)

IV. Construction Licensing Board – Fund 1071

(Increase by \$520,580, from 1,854,030 to \$2,374,610)

- a. FY20 Beginning Fund Balance increase of \$630,840 resulting from increased revenue collections in FY19 for citations and fees (Granicus# 19-1438A)
- b. FY20 Revenue decrease of \$110,260 due to increasing revenue projections (\$389,070) and eliminating anticipated loan from General Fund (\$499,330)
- c. FY20 Expenditure decrease of \$70,330 based on revisions to various expenditure line items
- d. \$590,910 increase in fund reserves resulting from net impact of changes above

V. Surface Water Utility Fund – Fund 1094

(Increase by \$150,000, from \$29,525,650 to \$29,675,650)

- a. FY20 Beginning Fund Balance and reserve increase of \$150,000 due to reducing FY19 expenditure projections

VI. Capital Projects – Fund 3001

(Increase by \$6,485,700, from \$225,040,200 to \$231,525,900)

- a. FY20 Beginning Fund Balance increase of \$4,211,500 due to the following adjustments:
 - i. Carry forward \$3,000,000 in tax savings resulting from the Jail Infrastructure Upgrade project and appropriate for the F-Wing Cell Doors Jail project (see VI. e.)
 - ii. Carry forward \$1,211,500 due to updating FY19 expenditure projections across various projects
- b. FY20 Revenue increase of \$2,274,200 due to the following adjustments:
 - i. Increase \$99,510 from RESTORE Act grant funding for Fort De Soto Dune Walkover project omitted from Proposed Budget (see VI. c.)
 - ii. Increase \$265,500 to support the Philippe Park Living Shoreline project (see VI. c.)
 - i. \$180,000 from Tampa Bay Estuary Program grant (Granicus #19-609D)
 - ii. \$85,500 from Pollution Recovery Trust and Agency funds
 - iii. Decrease of \$49,500 in grant revenue from the Florida Department of Transportation (FDOT) for the 62nd Avenue N. (58th Street N. to 62nd Street N) sidewalk project (Granicus #19-1415A) and the ATMS Gulf Boulevard project due to revising project timelines
 - iv. Increase \$438,690 to account for revenues associated with the Tax Collector's lease of Mid-County (Starkey Lakes) building purchased by County; over multiple years, the lease revenue will offset the cost of purchase (Granicus #19-278A)
 - v. Increase \$1,520,000 for transfer of Trust and Agency funds to reimburse expenditures from past projects
- c. \$619,510 net increase in various Parks projects including the Philippe Park Living Shoreline project (see I. h. i. and VI. b. ii.), Philippe Park Pedestrian Bridge project (Granicus #19-740D), and Fort De Soto Dune Walkovers project (see VI. b. i.)
- d. \$799,000 net increase in Public Works projects including the Beckett Bridge Replacement, ATMS Gulf Boulevard, Pinellas/ Duke Energy Trail Phase II, Lakeshore Estates Phase 2 Drainage, and multiple sidewalk projects due to revising project timelines
- e. \$3,000,000 for F-Wing Cell Doors Jail project (see VI. a. i.)

Summary of Changes to FY20 Proposed Budget (continued)

- f. \$50,000 decrease to the Government Facilities Renovation project due to technical adjustment
- g. \$2,117,190 increase in fund reserves resulting from net impact of changes above

VII. Airport Revenue & Operating – Fund 4001

(Increase by \$3,943,190, from \$62,501,620 to \$66,444,810)

- a. FY20 Beginning Fund Balance increase of \$390,900 due to updating FY19 expenditures projections and revising timelines in various projects including the Airport Chiller Replacement
- b. FY20 Revenue increase of \$3,552,200 due to the following adjustments:
 - i. \$3,023,200 increase from the Federal Aviation Administration (FAA) for the Runway 18/36 Rehabilitation project (Granicus #19-1094A) (see VII. c. ii.)
 - ii. \$29,000 increase from FDOT for the Runway 18/36 Rehabilitation (Granicus #19-1094A) (see VII. c. ii.)
 - iii. \$500,000 increase from FDOT for the 1206 Cargo Apron Construction project (Granicus #19-1371A) (see VII. c. i.)
- c. FY20 Expenditure increase of \$4,963,300 for capital projects - offset by \$1,020,110 decrease in fund reserves
 - i. \$1,000,000 for the Cargo Apron Construction project (Granicus# 19-1371A) (see VII. b. iii.)
 - ii. \$3,598,300 for the Runway 18/36 Rehabilitation project (Granicus #19-1094A) (see VII. b. i. and ii.)
 - iii. \$365,000 realigned from FY19 for Airport Chiller Replacement (see VII. a.)

VIII. Solid Waste Renewal & Replacement – Fund 4023

(Increase by \$1,255,220, from \$96,802,880 to \$98,058,100)

- a. \$1,255,220 increase in FDOT reimbursement for the County's portion of the drainage outfall pipes at North County Satellite site (Granicus #19-1353A)

IX. Water Revenue & Operating — Fund 4031

(Decrease by \$40,540, from \$115,275,510 to \$115,234,970)

- a. FY20 Beginning Fund Balance decrease of \$40,540
 - i. \$8,560 increased expenditures in FY19 for project management of the Vertex SAP Upgrade (Granicus #19-168A)
 - ii. \$31,980 increased expenditures in FY19 for capital equipment purchases for Enterprise Asset Management
- b. \$94,190 increase for project management of the Vertex SAP Upgrade (see XI. b.)
- c. Technical adjustment resulting in a \$154,350 transfer decrease to the Water Renewal & Replacement Fund (see X. c.)
- d. \$19,620 increase in fund reserves resulting from net impact of changes above

Summary of Changes to FY20 Proposed Budget (continued)

X. Water Renewal & Replacement — Fund 4034

(Decrease by \$428,330, from \$80,271,040 to \$79,842,710)

- a. FY20 Beginning Fund Balance decrease of \$273,980
 - i. \$238,490 increased expenditures in FY19 and matching reduction in appropriation for FY20 for project management of the Vertex SAP Upgrade (see IX. a. i.)
 - ii. \$35,490 increased expenditures in FY19 for capital equipment purchases for Enterprise Asset Management (see IX. a. ii.)
- b. Within FY20-25 Capital Improvement Plan, \$75,000 realigned from FY20 to future years due to a revised project timeline for the Oakwood Drive relocation project
- c. Technical adjustment resulting in \$154,350 decreased transfer from Water Renewal & Operating Fund (see IX. c.)
- d. \$114,840 decrease in fund reserves resulting from net impact of changes above

XI. Sewer Revenue & Operating – Fund 4051

(Decrease by \$23,990, from \$112,004,940 to \$111,980,950)

- a. FY20 Beginning Fund Balance decrease of \$23,990
 - i. \$6,770 increased expenditures in FY19 for project management of the Vertex SAP Upgrade (see IX. a. i.)
 - ii. \$17,220 increased expenditures in FY19 for capital equipment purchases for Enterprise Asset Management (see IX. a. ii.)
- b. \$88,080 increase for project management of the Vertex SAP Upgrade (see IX. b.)
- c. Technical adjustment resulting in a \$130,420 transfer decrease to the Sewer Renewal & Replacement Fund (see XII. c.)
- d. \$18,350 increase in fund reserves resulting from net impact of changes above

XII. Sewer Renewal & Replacement – Fund 4052

(Increase by \$620,320, from \$50,738,620 to \$51,358,940)

- a. FY20 Beginning Fund Balance increase of \$750,740
 - i. \$220,150 increased expenditures in FY19 and matching reduction in appropriation for FY20 for project management of the Vertex SAP Upgrade (see IX. a. i.)
 - ii. \$19,110 increased expenditures in FY19 for capital equipment purchases for Enterprise Asset Management (see IX. a. ii.)
 - iii. \$990,000 decreased expenditures in FY19 for capital improvement projects due to revising project timelines
- b. Within FY20-25 Capital Improvement Plan, \$2,320,500 realigned from FY20 to future years for various capital improvement projects due to revising project timelines
- c. Technical adjustment resulting in \$130,420 decreased transfer from Sewer Revenue & Operating Fund (see XI. c.)
- d. \$3,160,970 increase in fund reserves resulting from net impact of changes above

Summary of Changes to FY20 Proposed Budget (continued)

XIII. Business Technology Services – Fund 5001

(Decrease by \$126,000, from \$58,709,490 to \$58,583,490)

- a. Realign \$126,000 appropriation for Justice Trax II project implementation from Office of Technology & Innovation within Business Technology Services Fund to Medical Examiner in General Fund (see I. g. ii.)

XIV. User Fees: Change to Airport User Fee Schedule- Terminal Service Charge based on Airline Operating and Use Agreement with Allegiant Air, LLC (Granicus #19-1297A)

Proposed Budget:

| C. Terminal Service Charge (per flight) - Determined by number of departures | Fee |
|--|------|
| 1. Category A: 0 - 2,500 departures | \$75 |
| 2. Category B: 2,501 - 5,000 departures | \$65 |
| 3. Category C: 5,001 - 7,500 departures | \$60 |
| 4. Category D: > 7,500 - 10,000 | \$55 |
| 5. > 10,000 departures | \$50 |

Tentative Budget:

| C. Terminal Service Charge (per flight) - Determined by number of departures | Fee |
|--|------|
| 1. Category A: 0 - 2,500 departures | \$75 |
| 2. Category B: 2,501 - 5,000 departures | \$65 |
| 3. Category C: 5,001 - 7,500 departures | \$55 |
| 4. Category D: > 7,500 | \$50 |

NOTE: Technical corrections were applied to several funds to better align the budget with desired financial reporting. Those impacting fund balance are listed above.

Granicus ID may be associated with contracts/agreements that have not completed approval routing.

Attachment - Total Fund Budgets – Changes from Proposed Budget

Total Fund Budgets - Changes from Proposed Budget

| FUND | FY20 Proposed Budget | FY20 Tentative Budget | Variance |
|--|-------------------------|--------------------------|------------------|
| GENERAL FUND | 756,393,750 | 760,094,490 | 3,700,740 |
| <u>SPECIAL REVENUE FUNDS</u> | | | |
| County Transportation Trust | 47,326,100 | 47,328,000 | 1,900 |
| Health Department Fund | 7,891,560 | 7,891,560 | 0 |
| Pinellas County Health Program | 1,850,000 | 1,850,000 | 0 |
| Emergency Medical Service | 167,164,530 | 167,164,530 | 0 |
| Community Development Grant | 17,116,470 | 17,116,470 | 0 |
| State Housing Initiatives Partnership (SHIP) | 5,424,240 | 5,424,240 | 0 |
| Gifts for Animal Welfare Trust | 564,210 | 564,210 | 0 |
| Tree Bank Fund | 185,840 | 185,840 | 0 |
| Public Library Cooperative Fund | 6,048,040 | 6,048,040 | 0 |
| School Crossing Guard Trust | 107,830 | 107,830 | 0 |
| Intergovernmental Radio Communication | 862,020 | 862,020 | 0 |
| STAR Center | 10,371,630 | 10,371,630 | 0 |
| Emergency Communications 911 System | 14,042,760 | 14,042,760 | 0 |
| Community Housing Trust | 1,497,110 | 1,497,110 | 0 |
| Building Services Fund | 8,437,670 | 8,437,670 | 0 |
| Tourist Development Tax | 110,806,450 | 110,806,450 | 0 |
| Fire Districts | 42,785,690 | 42,549,570 | (236,120) |
| Construction Licensing Board | 1,854,030 | 2,374,610 | 520,580 |
| Air Quality - Tag Fee | 1,942,580 | 1,942,580 | 0 |
| Palm Harbor Community Services District | 2,418,980 | 2,418,980 | 0 |
| Feather Sound Community Services District | 308,120 | 308,120 | 0 |
| East Lake Library Services District | 780,310 | 780,310 | 0 |
| East Lake Recreation Services District | 779,970 | 779,970 | 0 |
| Drug Abuse Trust Fund | 92,840 | 92,840 | 0 |
| Lealman Community Redevelopment Area Trust | 1,979,540 | 1,979,540 | 0 |
| Street Lighting District Fund | 1,555,610 | 1,555,610 | 0 |
| Special Assessment - Paving | 312,950 | 312,950 | 0 |
| Lealman Solid Waste Collection & Disposal District | 1,876,950 | 1,876,950 | 0 |
| Surface Water Utility Fund | 29,525,650 | 29,675,650 | 150,000 |
| Subtotal | 485,909,680 | 486,346,040 | 436,360 |

Total Fund Budgets - Changes from Proposed Budget

| FUND | FY20 Proposed Budget | FY20 Tentative Budget | Variance |
|---|-------------------------|--------------------------|-------------------|
| <u>CAPITAL IMPROVEMENT FUNDS</u> | | | |
| Capital Projects | 225,040,200 | 231,525,900 | 6,485,700 |
| Multimodal Impact Fees | 2,231,150 | 2,231,150 | 0 |
| Subtotal | 227,271,350 | 233,757,050 | 6,485,700 |
| <u>INTERNAL SERVICE FUNDS</u> | | | |
| Business Technology Services | 58,709,490 | 58,583,490 | (126,000) |
| Fleet Management | 28,299,110 | 28,299,110 | 0 |
| Risk Financing | 49,397,180 | 49,397,180 | 0 |
| Employee Health Benefits | 149,816,870 | 149,816,870 | 0 |
| Subtotal | 286,222,650 | 286,096,650 | (126,000) |
| <u>ENTERPRISE FUNDS</u> | | | |
| Airport Revenue & Operating | 62,501,620 | 66,444,810 | 3,943,190 |
| Solid Waste Rev & Op | 228,130,930 | 228,130,930 | 0 |
| Solid Waste Renew&Replace | 96,802,880 | 98,058,100 | 1,255,220 |
| Water Revenue & Operating | 115,275,510 | 115,234,970 | (40,540) |
| Water Renewal & Replacement | 80,271,040 | 79,842,710 | (428,330) |
| Water Impact Fees | 410,250 | 410,250 | 0 |
| Sewer Revenue & Operating | 112,004,940 | 111,980,950 | (23,990) |
| Sewer Renewal & Replacement | 50,738,620 | 51,358,940 | 620,320 |
| Sewer Interest & Sinking | 14,963,890 | 14,963,890 | 0 |
| Subtotal | 761,099,680 | 766,425,550 | 5,325,870 |
| Total Budget All Funds | 2,516,897,110 | 2,532,719,780 | 15,822,670 |
| less Budgeted Transfers | (104,627,130) | (104,342,360) | 284,770 |
| TOTAL NET BUDGET FOR ALL FUNDS | 2,412,269,980 | 2,428,377,420 | 16,107,440 |