

# EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
<b>GENERAL FUND (0001)</b>					
<b>REVENUE ADJUSTMENTS</b>					
<b>FUND REVENUES</b>					
<i>Move Development Review Services Division's revenues from F1030 (Building and Development Review Services Fund) to F0001 (General Fund).</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3290001	Tree Removal Permits - MSTU	0	319,770	319,770
<i>New grants were recently awarded with proposed expenditures totaling \$750,000 in FY15 (SAMHSA Veterans Treatment Court = \$325,000; SAMHSA You Can! = \$325,000; and BJA WeMerge = \$100,000).</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3312001	Federal Grant - Public Safety	0	750,000	750,000
<i>As described on page A-26 of the Proposed Budget Message, this change adds a lump sum appropriation for future grants to the Sheriff's budget. These funds will not be included in the routine monthly payments to the Sheriff, but specific amounts will be added as new grant awards are received and requested by the Sheriff with supporting documentation. These payments will be reported to the Board of County Commissioners on a quarterly basis.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3312001	Fed Grant - Public Safety	250,000	1,750,000	2,000,000
<i>The State of Florida recently awarded \$945,332.70 to Pinellas County to continue its Adult Drug Court Expansion.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3342001	State Grant - Public Safety	0	945,340	945,340
<i>Increase in excess fees for Supervisor of Elections based on estimated receipt of Federal Elections Activity Grant funds. This grant will reimburse expenses already included in the Supervisor of Elections FY15 Proposed Budget.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3415501	Cnty Off Fees-SE	114,950	117,820	232,770
<i>Move Development Review Services Division's revenues from F1030 (Building and Development Review Services Fund) to F0001 (General Fund).</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3419003	Zoning Fees-MSTU	0	483,310	483,310
<i>Reimbursement for the County processing the payroll for the Metropolitan Planning Organization's staff for the 1st quarter of FY15. This reimbursement will be received during the remainder of the fiscal year, taking into consideration the MPO's cash flow requirements.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3699351	Inter-MPO	0	309,260	309,260
<i>Animal Services has been awarded a \$25,000 grant from Florida Animal Friend, Inc for spay and neuter services. The revenue is budgeted at 95% of the estimate.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3669003	Florida Animal Friend Grant	0	23,750	23,750
<i>Reduction in Worknet Pinellas sponsorship to the Small Business program; reduced expenses are part of the Proposed Budget.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3699361	Reimbursement - Worknet Pinellas - Small Business	60,000	(20,000)	40,000
<i>Reserves from F1030 (Building and Development Review Services Fund) associated with Development Review Services transferred to F0001 (General Fund).</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
0001	3811030	Transfer From BDRS Fund	0	1,000,000	1,000,000
Total Change in Fund Revenues				5,679,250	

## EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
<b>EXPENDITURE ADJUSTMENTS</b>					
<b><u>HEALTH &amp; COMMUNITY SERVICES DEPARTMENT</u></b>					
<b><u>COMMUNITY REVITALIZATION</u></b>					
<i>Correction to one position that was incorrectly end dated resulting in FTE not being budgeted for the full fiscal year.</i>					
Fund 0001	Program 1261	Program Description Code Enforcement	1,598,740	73,900	1,672,640
<b><u>DEPARTMENT SUPPORT SERVICES</u></b>					
<i>Postpone hiring the Deputy Director for 4 months to help offset the increase from correcting the 3 FTEs which were incorrectly end dated.</i>					
Fund 0001	Program 1001	Program Description Administration	5,143,140	(59,140)	5,084,000
<b><u>HEALTHCARE SERVICES</u></b>					
<i>Move homeless health costs back to the Health Program per 7/16 BCC workshop meeting.</i>					
Fund 0001	Program 1569	Program Description Pinellas County Health Program	3,400,000	2,850,000	6,250,000
<b><u>HOMELESS PREVENTION AND SELF-SUFFICIENCY</u></b>					
<i>Move homeless health costs back to the Health Program per 7/16 BCC workshop meeting.</i>				(2,850,000)	
<i>Move \$2 million for acquisition of housing to financial assistance per 7/16 BCC workshop meeting. There is no impact on the total budget for the program.</i>				0	
<i>Correction to 2 positions that were incorrectly end dated resulting in FTEs not being budgeted for the full fiscal year.</i>				122,900	
Fund 0001	Program 1565	Program Description Homeless Prevention and Self-Sufficiency	9,013,750	(2,727,100)	6,286,650
<b><u>VETERANS SERVICES</u></b>					
<i>Added additional administrative position, for a total of 7.5 FTE, from \$150,000 added for future personnel per 7/16 BCC workshop meeting. There is no impact on the total budget for the program.</i>					
Fund 0001	Program 1566	Program Description Veterans Services	663,720	0	663,720
<b><u>PLANNING &amp; DEVELOPMENT SERVICES DEPARTMENT</u></b>					
<b><u>DEVELOPMENT REVIEW SERVICES</u></b>					
<i>Move Development Review Services Division from F1030 (Building and Development Review Services Fund) to F0001 (General Fund).</i>				1,926,380	
<i>Increase in salaries due to adjusted hourly rate for position of division director for Development Review Services and reorganization within the program.</i>				42,860	
Fund 0001	Program 1262	Program Description Development Review Services	0	1,969,240	1,969,240
<b><u>PLANNING</u></b>					
<i>Pinellas Planning Council will not be ready to process the payroll for the Metropolitan Planning Organization's staff for the first quarter of FY15. The cost to the County will be reimbursed later in the fiscal year.</i>					
Fund 0001	Program 1771	Program Description Metropolitan Planning Organization	50,670	309,260	359,930
<b><u>ECONOMIC DEVELOPMENT</u></b>					
<i>Increase in Personal Services due to one position increasing biweekly hours from 64 hours to 80 hours in FY15.</i>					
Fund 0001	Program 1485	Program Description Business Retention, Expansion & Attraction	1,546,530	11,100	1,557,630

## EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
<b><u>SAFETY &amp; EMERGENCY SERVICES DEPARTMENT</u></b>					
<b><u>ANIMAL SERVICES</u></b>					
<i>Animal Services has been awarded a \$25,000 grant from Florida Animal Friend, Inc for spay and neuter services.</i>					
Fund 0001	Program 1246	Program Description Veterinary Services	839,310	25,000	864,310
<b><u>JUSTICE AND CONSUMER SERVICES</u></b>					
<i>New grants were recently awarded with proposed expenditures totaling \$1,695,340 in FY15 (SAMHSA Veterans Treatment Court = \$325,000; SAMHSA You Can! = \$325,000; BJA WeMerge + \$100,000; and Adult Drug Court Expansion = \$945,340). Projected unspent grant budgets to carry forward from FY14 to FY15 total \$120,000 (BJ/SAMHSA You Can! = \$100,000; and SAMHSA You Can! Year 2 = \$20,000).</i>					
Fund 0001	Program 1712	Program Description Justice Coordination	2,321,860	1,815,340	4,137,200
<b><u>DEPARTMENT OF ENVIRONMENT AND INFRASTRUCTURE (DEI)</u></b>					
<i>Rounding adjustments resulting from the DEI Simplification Initiative changes (see explanation at end of Exhibit).</i>					
Fund 0001	Program	Program Description DEI - various programs	11,192,350	(280)	11,192,070
<b><u>SHERIFF</u></b>					
<i>As described on page A-26 of the Proposed Budget Message, this change adds a lump sum appropriation for future grants to the Sheriff's budget. These funds will not be included in the routine monthly payments to the Sheriff, but specific amounts will be added as new grant awards are received and requested by the Sheriff with supporting documentation. These payments will be reported to the Board of County Commissioners on a quarterly basis.</i>					
Fund 0001	Program 9890	Program Description Law Enforcement	126,669,910	1,750,000	128,419,910
<b><u>GENERAL GOVERNMENT</u></b>					
<b><u>GENERAL GOVERNMENT / METROPOLITAN PLANNING ORGANIZATION</u></b>					
<i>This change increases the amount of working capital provided to the Metropolitan Planning Organization (MPO) to cover the estimated accrued leave liability for employees who are being transferred from the Planning Department to the MPO.</i>					
Fund 0001	Program 1771	Program Description Metropolitan Planning Organization	150,000	5,000	155,000
<b><u>GENERAL GOVERNMENT / TRANSFERS</u></b>					
<i>As described on pages A-25 and A-26 of the Proposed Budget Message, this change eliminates the transfer to the Building and Development Review Services Fund to support Development Review Services, as this program will now be budgeted in the General Fund.</i>					
Fund 0001	Program 1009	Program Description Transfers	8,270,430	(1,181,310)	7,089,120
<b><u>GENERAL GOVERNMENT / RESERVES</u></b>					
<i>Adjustment to Reserves to reflect net effect of changes in revenues and expenditures as described above.</i>					
Fund 0001	Program 1008	Program Description Reserves	88,640,910	838,240	89,479,150
Total Change in Fund Expenditures				5,679,250	

# **EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET**

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

<b>FUND</b>	<b>ACCOUNT / PROGRAM</b>	<b>ACCOUNT / PROGRAM DESCRIPTION</b>	<b>PROPOSED FY15 BUDGET</b>	<b>AMOUNT CHANGED</b>	<b>REVISED PROPOSED FY15 BUDGET</b>
-------------	--------------------------	--------------------------------------	---------------------------------	---------------------------	---

## **COUNTY TRANSPORTATION TRUST FUND (1001)**

### **REVENUE ADJUSTMENTS**

#### **FUND REVENUES**

*Adjustments to FY14 estimated expenditures resulted in a decrease in Beginning Fund Balance for FY15.*

<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
1001	2710201	Beginning Fund Balance	24,500,820	(481,320)	24,019,500

*Move Development Review Services Division's revenues from Building and Development Review Services Fund (1030) to the correct fund, Transportation Trust (1001).*

<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
1001	3290003	Highway-Permits	0	62,290	62,290

Total Change in Fund Revenues (419,030)

### **EXPENDITURE ADJUSTMENTS**

#### **DEPARTMENT OF ENVIRONMENT AND INFRASTRUCTURE ADMINISTRATIVE SUPPORT**

*Adjust Reserves to reflect change in Beginning Fund Balance and Revenues.*

<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1001	1008	Reserves	23,645,280	(419,030)	23,226,250

Total Change in Fund Expenditures (419,030)

## **SHIP FUND (1010)**

### **REVENUE ADJUSTMENTS**

#### **FUND REVENUES**

*Pinellas County share of State Housing Initiative Partnership (SHIP) Funding awarded from the State as certified on 6/24/14.*

<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
1010	3345001	State Grant - Economic Environment	0	2,241,380	2,241,380

Total Change in Fund Revenues 2,241,380

### **EXPENDITURE ADJUSTMENTS**

#### **State Housing Initiative Partnership (SHIP)**

*Pinellas County share of State Housing Initiative Partnership (SHIP) Funding awarded from the State as certified on 6/24/14.*

<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1010	1331	Community Vitality & Improvement	1,877,820	2,241,380	4,119,200

Total Change in Fund Expenditures 2,241,380

## **BUILDING AND DEVELOPMENT REVIEW SERVICES FUND (1030)**

### **REVENUE ADJUSTMENTS**

#### **FUND REVENUES**

*Move Development Review Services Division's revenues from F1030 (Building and Development Review Services Fund) to F0001 (General Fund).*

<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
1030	3290001	Tree Removal Permits - MSTU	319,770	(319,770)	0
1030	3419003	Zoning Fees-MSTU	483,310	(483,310)	0
1030	3810001	Transfer from General Fund	1,181,310	(1,181,310)	0

*Move Development Review Services Division's revenues from F1030 (Building and Development Review Services Fund) to the correct fund, F1001 (Transportation Trust)*

<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
1030	3290003	Highway-Permits	62,290	(62,290)	0

Total Change in Fund Revenues (2,046,680)

# EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
<b>EXPENDITURE ADJUSTMENTS</b>					
<b>BUILDING SERVICES</b>					
<i>Addition of 3 Building Tech II plus associated operational expenses to provide timely customer service.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1030	1263	Building Permits	3,047,960	165,900	3,213,860
<b>PLANNING AND DEVELOPMENT</b>					
<i>Move Development Review Services Division from F1030 (Building and Development Review Services Fund) to F0001 (General Fund).</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1030	1263	Development Review Services	1,926,380	(1,926,380)	0
<i>Development Review Services program is moving into the General Fund in FY15. The estimated amount of F1030 (Building and Development Review Services Fund) that is associated with the Development Review Services operations is following the program. The actual amount transferred will be based on the FY14 Comprehensive Annual Financial Report and FY14 actual Development Review Services program revenues and expenses.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1030	1009	Transfers	0	1,000,000	1,000,000
<i>Moving Development Review Services program and its associated reserves to the General Fund, and the addition of positions to the Building Permits program, reduces the Reserves in F1030 (Building and Development Review Services Fund).</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1030	1008	Reserves	4,775,520	(1,286,200)	3,489,320
			Total Change in Fund Expenditures	(2,046,680)	

## TOURIST DEVELOPMENT COUNCIL FUND (1040)

<b>REVENUE ADJUSTMENTS</b>					
<b>FUND REVENUES</b>					
<i>Increased Beginning Fund Balance due to change in FY14 estimated revenue.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
1040	2710201	Beginning Fund Balance	8,914,430	1,305,980	10,220,410
<i>Increased FY15 revenues based on change in FY14 estimates.</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
1040	3121201	Local Option Tax-Tour Dvlp-Pledged	9,724,530	505,070	10,229,600
1040	3121202	Local Option Tax-Tour Dvlp-Unpledged	9,724,530	13,040	9,737,570
1040	3121203	Local Option Tax-Tour Dvlp-4th Cent	6,483,020	500,730	6,983,750
1040	3121204	Local Option Tax-Tour Dvlp-5th Cent	6,483,020	430,450	6,913,470
			Total Change in Fund Revenues	2,755,270	
<b>EXPENDITURE ADJUSTMENTS</b>					
<b>TOURIST DEVELOPMENT COUNCIL</b>					
<i>Increased debt service payments due to increased revenue for 4th cent of Tourist Development Tax.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1040	1007	Debt Service	7,368,650	289,860	7,658,510
<i>Increased advertising expenditure due to increased revenue.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1040	1997	Sales and Marketing	22,250,140	1,000,000	23,250,140
<i>Increased Transfer to Capital Project due to increased revenue dedicated to Beach Nourishment.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1040	1009	Transfers	4,034,780	144,930	4,179,710
<i>Increased reserves due to increased Total Resources in fund.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
1040	1008	Reserves	6,031,490	1,320,480	7,351,970
			Total Change in Fund Expenditures	2,755,270	

## EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
------	-------------------	-------------------------------	----------------------	----------------	------------------------------

### FIRE DISTRICTS FUND (1050)

#### EXPENDITURE ADJUSTMENTS

##### FIRE DISTRICT / CLEARWATER

After the Fire Services Protection contract for FY15 is adjusted to reflect the final negotiated EMS First Responder agreement with the City of Clearwater, \$49,020 is deducted from the Aids to Government Agencies budget item and returned to the Reserve-Fund Balance.

Fund	Program	Program Description			
1050	1821	Fire District	2,236,530	(49,020)	2,187,510
1050	1008	Reserves	405,340	49,020	454,360

##### FIRE DISTRICT / SAFETY HARBOR

After the Fire Services Protection contract for FY15 is adjusted to reflect the final negotiated EMS First Responder agreement with the City of Safety Harbor, \$4,090 is deducted from the Aids to Government Agencies budget item and returned to the Reserve for Contingencies.

Fund	Program	Program Description			
1050	1821	Fire District	174,720	(4,090)	170,630
1050	1008	Reserves	17,630	4,090	21,720

##### FIRE DISTRICT / TARPON SPRINGS

After the Fire Services Protection contract for FY15 is adjusted to reflect the final negotiated EMS First Responder agreement with the City of Tarpon Springs, \$41,490 is deducted from the Aids to Government Agencies budget item and returned to the Reserve-Fund Balance.

Fund	Program	Program Description			
1050	1821	Fire District	448,470	(41,490)	406,980
1050	1008	Reserves	2,180	41,490	43,670

Total Change in Fund Expenditures 0

### CAPITAL PROJECTS FUND (3001)

#### REVENUE ADJUSTMENTS

##### FUND REVENUES

Update Beginning Fund Balance based on changes in FY14 estimates for selected projects.

Fund	Account	Account Description			
3001	2710201	Fund Balance-Unreserved-Budgetary	62,955,990	8,961,960	71,917,950

Revenue for Wall Springs Tower Insurance Claim.

Fund	Account	Account Description			
3001	3882001	Compensation for Loss of Capital Assets	0	770,000	770,000

Reduced grant funding for sidewalks per anticipated amendment to agreement.

Fund	Account	Account Description			
3001	3314901	Federal Grant-Other Transportation	70,000	(70,000)	0

Increase in Transfer due to increased revenue dedicated to Beach Nourishment from Tourist Development Taxes.

Fund	Account	Account Description			
3001	3811040	Transfer from Tourist Development	3,500,700	144,960	3,645,660

Total Change in Fund Revenues 9,806,920

#### EXPENDITURE ADJUSTMENTS

##### Department of Environment and Infrastructure/Capital Improvement Program

Decrease in Monitoring costs.

Fund	Program	Program Description			
3001	3008	Coastal Management Projects			
		Treasure Island 14th Nourishment 2014	16,500	(7,000)	9,500

Construction was moved from FY15 to FY16.

Fund	Program	Program Description			
3001	3008	Coastal Management Projects			
		Upham Beach Stabilization	5,278,300	(4,448,300)	830,000

# EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
<i>Budget moved out to begin in FY16 per updated information received from Florida Department of Transportation.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
3001	3020	Arterial Roads Projects			
		118th Avenue Expressway	15,000,000	(15,000,000)	0
<b><u>Parks and Conservation Resources/Capital Improvement Program</u></b>					
<i>FY15 budget revised based upon updated estimate/bid.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
3001	3003	Countywide Parks Projects			
		Wall Springs Tower Replacement	1,000,000	(190,000)	810,000
<b><u>Office of Management and Budget/Capital Improvement Program</u></b>					
<i>Updated FY14 estimate / FY15 budget based on project timeline changes.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
3001	3024	Road and Street Support Projects			
		Gulf Blvd Improvements	5,838,270	893,620	6,731,890
<i>Updated FY14 estimate / FY15 budget based on revised cash flow analysis.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
3001	1007	Debt Service Program-general			
		Principal Payments on Solid Waste Loan	13,500,000	1,500,000	15,000,000
<i>Updated FY14 estimate / FY15 budget based on net effect of changes in revenues and expenditures as described above.</i>					
<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
3001	1008	Reserves-Contingency	12,158,100	6,797,760	18,955,860
3001	1008	Reserves-Fund Balance	0	18,760,840	18,760,840
3001	1008	Reserves-Future Years	0	1,500,000	1,500,000
Total Change in Fund Expenditures				9,806,920	

## SOLID WASTE REVENUE AND OPERATING FUND (4021)

### EXPENDITURE ADJUSTMENTS

#### SOLID WASTE

*Corrections due to duplicate budget for Waste-to-Energy property casualty premium.*

<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
4021	2222	Waste-to-Energy	2,377,720	(195,000)	2,182,720
4021	1008	Reserves	39,581,810	195,000	39,776,810
Total Change in Fund Expenditures				0	

## WATER REVENUE AND OPERATING FUND (4031)

### REVENUE ADJUSTMENTS

#### FUND REVENUES

*Adjustment due to City of Clearwater's continuing purchase of Pinellas County Water.*

<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
4031	3433210	Wtr Sls-Whlse-Clearwater	3,208,710	4,791,290	8,000,000

*Adjustment due to City of Tarpon Springs continuing purchase of Pinellas County Water.*

<b>Fund</b>	<b>Account</b>	<b>Account Description</b>			
4031	3433220	Wtr Sls-Whlse-Tarpon Spgs	3,208,710	(935,870)	2,272,840

Total Change in Fund Revenues 3,855,420

### EXPENDITURE ADJUSTMENTS

#### WATER & SEWER

*Adjustments due to City of Clearwater and City of Tarpon Springs continuing purchase of Pinellas County Water.*

<b>Fund</b>	<b>Program</b>	<b>Program Description</b>			
4031	2321	Water	71,294,100	1,775,000	73,069,100
4031	1008	Reserves	15,145,410	2,080,420	17,225,830

Total Change in Fund Expenditures 3,855,420

## SEWER REVENUE AND OPERATING FUND (4051)

# EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
------	-------------------	-------------------------------	----------------------	----------------	------------------------------

## REVENUE ADJUSTMENTS

### FUND REVENUES

Purchase of Indian Rocks Beach Sewer Collection system, approved by BCC on 8/19/14.

Fund	Account	Account Description			
4051	3435110	Sewer Service Charges	44,650,850	1,570,650	46,221,500
4051	3435250	Trtmnt Chg-Indian Rks Bch	1,144,570	(1,144,570)	0
Total Change in Fund Revenues				426,080	

## EXPENDITURE ADJUSTMENTS

### WATER & SEWER

Purchase of Indian Rocks Beach Sewer Collection system.

Fund	Program	Program Description			
4051	2421	Sewer	39,942,190	95,980	40,038,170
4051	1008	Reserves	14,613,280	330,100	14,943,380
Total Change in Fund Expenditures				426,080	

## SEWER RENEWAL AND REPLACEMENT FUND (4052)

## EXPENDITURE ADJUSTMENTS

### WATER & SEWER

Purchase of Indian Rocks Beach Sewer Collection system.

Fund	Program	Program Description			
4052	2421	Sewer	20,747,200	2,359,250	23,106,450
4052	1008	Reserves	32,729,430	(2,359,250)	30,370,180
Total Change in Fund Expenditures				0	

## BUSINESS TECHNOLOGY SERVICES FUND (5001)

## EXPENDITURE ADJUSTMENTS

### BUSINESS TECHNOLOGY SERVICES

Adjustment needed to reimburse the OPUS project for support provided to the BTS cost center (641110) in FY13.

84,320

During FY13, the OPUS program paid for costs associated with the purchase of Golden Gate software for the Clerk. The Clerk reimbursed the BTS Fund for these expenditures, however that revenue was never allocated back to the program and has since been rolled into the Fund Balance. This adjustment will re-appropriate those funds back to the OPUS program.

245,960

Fund	Program	Account Description			
5001	7007	OPUS Project	0	330,280	330,280

BTS has requested the use of one-time lapse funds from FY13 to fund decision package requests that were not included as part of the Board approved \$2M allocation to the FY15 budget. The funds listed below will cover costs associated with: Laptop Drive Encryption and Microsoft Client Access Licenses.

161,000

BTS has requested the use of one-time lapse funds from FY13 to fund decision package requests that were not included as part of the Board approved \$2M allocation to the FY15 budget. The funds listed below will cover costs associated with: Splunk Security Event Management, Vulnerability Management Software, Phone Survey ACD and GIS Monitoring Tools.

340,000

Fund	Program	Program Description			
5001	7021	Enterprise IT Services	28,338,630	501,000	28,839,630

The changes listed above are being offset by a reduction to the Reserve for Contingency.

Fund	Program	Program Description			
5001	1008	Reserves	1,229,310	(831,280)	398,030
Total Change in Fund Expenditures				0	



## EXHIBIT 1 - SUMMARY OF CHANGES TO FY2015 PROPOSED BUDGET

The schedule below provides the description and detail of changes made after the FY2015 Proposed Budget was presented to the Board on July 15, 2014. These changes reflect reclassification of revenue and expenditures and are grouped by fund. Changes are attributable to adjustments based on Board direction, technical adjustments for proper accounting classification or revised budget requests.

FUND	ACCOUNT / PROGRAM	ACCOUNT / PROGRAM DESCRIPTION	PROPOSED FY15 BUDGET	AMOUNT CHANGED	REVISED PROPOSED FY15 BUDGET
------	----------------------	-------------------------------	-------------------------	-------------------	------------------------------------

### RISK FINANCING FUND (5005)

#### REVENUE ADJUSTMENTS

##### FUND REVENUES

*Correction due to duplicate budget for Waste-to-Energy property casualty premium.*

Fund	Account	Account Description			
5005	3412501	Int Sv-Risk Fin-Intra Sv	11,147,380	(195,000)	10,952,380
Total Change in Fund Revenues				(195,000)	

#### EXPENDITURE ADJUSTMENTS

##### RISK FINANCING LIABILITY / WORKERS COMPENSATION

*Corrections due to duplicate budget for Waste-to-Energy property casualty premium.*

Fund	Program	Program Description			
5005	1933	Protecting County Employees, Citizens, and Assets	7,557,420	(2,375,000)	5,182,420
5005	1008	Reserves	26,479,090	2,180,000	28,659,090
Total Change in Fund Expenditures				(195,000)	

### DEPARTMENT OF ENVIRONMENT AND INFRASTRUCTURE SIMPLIFICATION INITIATIVE

*The Department of Environment and Infrastructure (DEI) Financial Simplification Initiative established a process using an Internal Service Fund to simplify financial transactions in those cost centers providing DEI support. This will provide significant administrative savings with all stakeholders involved in processing DEI financial transactions and should reduce the number of transaction errors. Eight DEI cost centers and seven Internal Service accounts have been identified for the simplification effort starting in FY15.*

### DEI SUPPORT SERVICES FUND (5007)

#### REVENUE ADJUSTMENTS

##### FUND REVENUES

*Within each of the DEI Funds, support costs formerly directly charged to individual cost centers and programs have been replaced by an Internal Service charge expenditure. These Internal Service charges are received as revenue in the new DEI Support Services Fund.*

Fund	Account	Account Description			
5007	3412701	Int Sv-DEI Support Svcs - GF	0	1,176,170	1,176,170
5007	3412702	Int Sv-DEI Support Svcs - GF Mosq	0	223,700	223,700
5007	3412711	Int Sv-DEI Support Svcs - TT	0	1,968,660	1,968,660
5007	3412714	Int Sv-DEI Support Svcs - SurfWtr	0	6,460	6,460
5007	3412721	Int Sv-DEI Support Svcs - SW	0	1,570,520	1,570,520
5007	3412731	Int Sv-DEI Support Svcs - Wtr	0	3,209,100	3,209,100
5007	3412751	Int Sv-DEI Support Svcs - Sew	0	2,825,770	2,825,770
Total Fund Revenue				10,980,380	

#### EXPENDITURE ADJUSTMENTS

##### DEPARTMENT OF ENVIRONMENT & INFRASTRUCTURE

*Expenditures for the DEI Support functions included in the Financial Simplification initiative are now accounted for in the new fund. Although the new fund increases the overall bottom line total for the County budget, this is only a reflection of the change in accounting and is not an increase in the actual cost of providing these support services.*

Fund	Program	Program Description			
5007	1001	Administration	0	10,980,380	10,980,380
Total Fund Expenditures				10,980,380	