



**BOARD OF COUNTY COMMISSIONERS**

**DATE:** October 22, 2013

**AGENDA ITEM NO.** 9c.

**Consent Agenda** ☒

**Regular Agenda** ☐

**Public Hearing** ☐

**County Administrator's Signature:**

**Subject:**

Receipt and File - Quarterly Report on Administrative Budget Amendments

**Department:**

Office of Management and Budget

**Staff Member Responsible:**

Bill Berger, Interim Director

**Recommended Action:**

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS RECEIVE AND FILE THE REPORT ON ADMINISTRATIVE BUDGET AMENDMENTS FOR JULY 1, 2013 THROUGH SEPTEMBER 30, 2013.

**Summary Explanation/Background:**

In accordance with Chapter 129.06, F.S., the Board of County Commissioners may establish procedures by which the designated Budget Officer may authorize certain budget amendments (Administrative Amendments) without Board approval. The Board of County Commissioners adopted Resolution 04-62 (superseding Resolution 89-425) that set forth the following criteria:

1) The designated County Budget Officer may authorize certain intradepartmental budget amendments, not to exceed fifty percent (50%) of the total Department budget, provided the total appropriation of the Department shall not be changed, for Departments under the purview of the County Administrator.

2) For capital budgets, departments as noted above shall be defined as the functional classification pursuant to the State of Florida Uniform Accounting System.

3) The procedure by which the designated Budget Officer may authorize these amendments is, subject to Chapter 129, Florida Statutes and other applicable provisions of law, as follows:

A. The Departments shall submit their proposed intradepartmental budget amendments to the County Administrator as the designated Budget Officer.

B. The designated Budget Officer will review and approve or reject the proposed amendments within fifteen (15) days of their submission to the Budget Officer.

C. If the amendments are approved, they will be provided to the Clerk's office within seven (7) days of approval.

D. The designated Budget Officer will file with the Board of County Commissioners a quarterly report of all intradepartmental budget amendments for the preceding quarter within four (4) weeks of the close of the quarter, which shall be filed in the Official Records of the Board of County Commissioners, as a public record.

For your information, the attached schedule reflects the County Administrator approved amendments (Administrative Budget Amendments) processed during the third quarter of FY2013, together with copies of the amendments.

Budgetary control is maintained at the cost center level in accordance with the criteria set forth in Resolution 04-62 authorizing Administrative budget amendments approved by the County Administrator.

**Fiscal Impact/Cost/Revenue Summary:**

Administrative amendments reallocate previously budgeted funds. These amendments do not change the total appropriation amount for a department in operating funds or for the function and activity total in capital funds.

**Exhibits/Attachments Attached:**

1. Administrator Approved Budget Amendments (FY2013) – July 1, 2013 through September 30, 2013

**ADMINISTRATOR APPROVED BUDGET AMENDMENTS - FY2013 - 4th Quarter**

[Click here to return to OMB Homepage](#)

<b>FY2013 NO.</b>	<b>Dept</b>	<b>Approved Date</b>	<b>Fund</b>	<b>Amount</b>
4	Risk Management	08/22/13	5005	222,140
5	DEI	09/17/13	Various	555,040

**PINELLAS COUNTY, FLORIDA**  
**FY2013 ADMINISTRATIVE BUDGET AMENDMENT**

Risk Financing Fund

Administrative Budget Amendment No. A 4 FUND: 5005

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
372010		<b>Risk Transfer</b>			
1933		<b>Protecting County employees, citizens and assets</b>			
	5110001	Executive Salaries.	76,350	(76,350)	0
	5120001	Regular Salaries & Wages	90,650	(90,650)	0
	5210001	FICA Taxes	12,160	(12,160)	0
	5220001	Retirement Contributions	9,460	(9,460)	0
	5230001	Hlth,Life,Dntl,Std,Ltd	33,520	(33,520)	0
		<b>Total</b>		<b>(222,140)</b>	
 370012		<b>Insurance and Risk Transfer Administration</b>			
1933		<b>Protecting County employees, citizens and assets</b>			
	5110001	Executive Salaries.	0	76,350	76,350
	5120001	Regular Salaries & Wages	0	90,650	90,650
	5210001	FICA Taxes	0	12,160	12,160
	5220001	Retirement Contributions	0	9,460	9,460
	5230001	Hlth,Life,Dntl,Std,Ltd	0	33,520	33,520
		<b>Total</b>		<b>222,140</b>	

EXPLANATION:

This budget amendment realigns appropriation within the Risk Management Department in the Risk Financing Fund. Additional appropriation is needed in the Insurance and Risk Transfer Administration cost center, since that is consistent with the proper accounting of salaries and benefits for this function of Risk Management. Appropriation is available in the Risk Transfer cost center, as this is the location where the salaries and benefits were originally budgeted. There is no net fiscal impact to the Risk Financing Fund with this amendment. This amendment is consistent with the current year estimates provided during the FY14 budget development process.

Analyst:

*Linda Bennett*

Administrator/Assistant:

*Mark A. Woodard*

Manager:

*[Signature]*

Approval Date

8/22/13

Director:

*[Signature]*

Filed with Board

**PINELLAS COUNTY, FLORIDA**  
**FY2013 ADMINISTRATIVE BUDGET AMENDMENT**

**Administrative Budget Amendment No. A 5**

Various DEI Funds

**FUND: Various**

**BUDGETARY CHANGES**

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<b>Fund</b>	<b>CENTER/ PROGRAM</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>CURRENT BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>
0001	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
General Fund	2203		<b>Surface Water Management</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(525,430)	79,090	(446,340)
0001	431474		<b>Survey and Mapping</b>			
General Fund	2203		<b>Surface Water Management</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(257,270)	64,730	(192,540)
1001	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Transportation Trust	2202		<b>Streets and Bridges</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(625,410)	71,200	(554,210)
1001	431471		<b>Construction Management</b>			
Transportation Trust	2202		<b>Streets and Bridges</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(594,840)	75,980	(518,860)
1001	431474		<b>Survey and Mapping</b>			
Transportation Trust	2202		<b>Streets and Bridges</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(394,580)	47,310	(347,270)
4023	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Solid Waste R & R	2222		<b>Waste-to-Energy</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(200,020)	11,600	(188,420)
4023	431471		<b>Construction Management</b>			
Solid Waste R & R	2221		<b>Landfill and Site Operations</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(155,920)	10,390	(145,530)
4023	431474		<b>Survey and Mapping</b>			
Solid Waste R & R	2221		<b>Landfill and Site Operations</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(61,970)	12,450	(49,520)
4034	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Water R & R Fund	2321		<b>Water</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(476,980)	50,090	(426,890)
4034	431474		<b>Survey and Mapping</b>			
Water R & R Fund	2321		<b>Water</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(181,010)	34,860	(146,150)
4052	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Sewer R & R Fund	2421		<b>Sewer</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(622,150)	57,500	(564,650)
4052	431474		<b>Survey and Mapping</b>			
Sewer R & R Fund	2421		<b>Sewer</b>			
		5299991	Reg Salary&Wgs-Contra-Prj	(165,260)	<u>39,840</u>	(125,420)
<b>Total</b>					<u><b>555,040</b></u>	

**BUDGETARY CHANGES**

<b>Fund</b>	<b>CENTER/ PROGRAM</b>	<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>CURRENT BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>
0001	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
General Fund	2203		<b>Surface Water Management</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(47,760)	(79,090)	(126,850)
0001	431474		<b>Survey and Mapping</b>			
General Fund	2203		<b>Surface Water Management</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(19,830)	(64,730)	(84,560)
1001	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Transportation Trust	2202		<b>Streets and Bridges</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(9,940)	(71,200)	(81,140)
1001	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Transportation Trust	2204		<b>Transportation Management</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	0	(28,670)	(28,670)
1001	431474		<b>Survey and Mapping</b>			
Transportation Trust	2202		<b>Streets and Bridges</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(28,230)	(47,310)	(75,540)
1001	431474		<b>Survey and Mapping</b>			
Transportation Trust	2204		<b>Transportation Management</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	0	(47,310)	(47,310)
4023	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Solid Waste R & R	2221		<b>Landfill and Site Operations</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	0	(7,900)	(7,900)
4023	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Solid Waste R & R	2222		<b>Waste-to-Energy</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	0	(11,600)	(11,600)
4023	431474		<b>Survey and Mapping</b>			
Solid Waste R & R	2221		<b>Landfill and Site Operations</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(5,780)	(12,450)	(18,230)
4023	431474		<b>Survey and Mapping</b>			
Solid Waste R & R	2222		<b>Waste-to-Energy</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	0	(2,490)	(2,490)
4034	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Water R & R Fund	2321		<b>Water</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(870)	(50,090)	(50,960)
4034	431474		<b>Survey and Mapping</b>			
Water R & R Fund	2321		<b>Water</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(16,200)	(34,860)	(51,060)
4052	431470		<b>Capital Improvement Program Planning / Design and Coastal Management</b>			
Sewer R & R Fund	2421		<b>Sewer</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	0	(57,500)	(57,500)
4052	431474		<b>Survey and Mapping</b>			
Sewer R & R Fund	2421		<b>Sewer</b>			
		5299989	Rg Sal&Wges-Cntra-Prj-Bur	(19,670)	(39,840)	(59,510)
<b>Total</b>					<b>(555,040)</b>	

**EXPLANATION:**

This budget amendment realigns appropriation within the Department of Environment and Infrastructure (DEI) in the General, Transportation Trust, Solid Waste Renewal & Replacement (R&R), Water R&R, and Sewer R&R Funds. This budget amendment realigns appropriation between the Regular Salaries and Wages-Contra Projects account and the Regular Salaries and Wages-Contra Project Burden account within each of the respective funds, with no bottom line change to any fund. This budget amendment is required as these two accounts are in different budgetary control groups in the County's General Ledger. The budgetary control group containing the Contra Projects account is over budget due to a change in procedure as described below.

During development of the FY13 budget, management and administrative staff who support the Engineering and Technical Services (ETS) Division of DEI were anticipated to charge their time to individual capital projects on each time card. As a result, the budget included funds in the Regular Salaries and Wages-Contra Projects account as a credit for their salaries that would be charged directly to capital projects. Since the management and administrative staff support all projects, it would be inefficient for these staff to account for their time on a project-by-project basis. Therefore, their time will be accounted for and charged to capital projects as an overhead burden. Based on this change in procedure, their time should be budgeted in the Regular Salaries and Wages-Contra Project Burden account.

This amendment is consistent with the current year estimates for each fund provided during the FY14 budget development process. A similar amendment will be necessary for the FY14 budget.

Analyst: Linda Bennett  
Manager: Ken Katsore  
Director: [Signature] 9/17/13

Administrator/Assistant: Mark A. Woodard  
Approval Date: 9/17/13  
Filed with Board: \_\_\_\_\_