

BOARD OF COUNTY COMMISSIONERS

DATE: January 28, 2014

AGENDA ITEM NO. 5c.

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 OCTOBER 1, 2013 THROUGH DECEMBER 31, 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 first quarter of FY2014, 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) – October 1, 2013 through December 31, 2013
2. Administrator Approved Budget Amendments (FY2014) – October 1, 2013 through December 31, 2013

EXHIBIT 1

**FY2013 ADMINISTRATOR APPROVED
BUDGET AMENDMENTS**

ADMINISTRATOR APPROVED BUDGET AMENDMENTS - FY2013

FY2013 NO.	CATS	Dept	Approved Date	Fund	Amount
6	43352	DEI	10/9/2013	4021	50,000
7	43575	Community Development	11/6/2013	1009	15,000
8	43649	PCR	11/08/13	0001	6,800
9	43647	HHS	11/12/13	0001	170,000
10	43747	Fleet Management	11/26/13	5002	116,200
11	43767	HHS	11/26/13	0001	2,525,280

PINELLAS COUNTY, FLORIDA

Budget Amendment

FY2013 ADMINISTRATIVE BUDGET AMENDMENT

Number A 6

BUDGETARY CHANGES

FUND	CENTER	ACCOUNT	PROGRAM	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
Solid Waste R & O Fund 4021	Waste-to-Energy 432928	Contract Services - Other 5349000	Waste-to-Energy 2222	30,643,340	(50,000)	30,593,340
				Total	(50,000)	
Solid Waste R & O Fund 4021	Financial Reporting 431020	Accounting & Auditing 5320001	Landfill and Site Operations 2221	22,780	50,000	72,780
				Total	50,000	

EXPLANATION:

This amendment realigns appropriation from the Department of Environment & Infrastructure (DEI) Waste-to-Energy cost center to the Financial Reporting cost center within the Solid Waste Revenue and Operating Fund. Appropriation is required in the Landfill and Site Operations program for payment of prior year auditor invoices for auditing the Enterprise financial statements. Appropriation is available in the Waste-to-Energy (WTE) program for unspent contingency funds for WTE contracted services. This amendment is consistent with the FY2013 projections submitted as part of the FY2014 budget development process.

Analyst: Vernica Goff 10/7/13Manager/Peer: Don Latta 10/7/13Director: [Signature] 10/7/13Administrator/Asst: [Signature]Approval Date: 10/9/13

Filed with BCC Finance: _____

PINELLAS COUNTY, FLORIDA
FY2013 ADMINISTRATIVE BUDGET AMENDMENT

Community Development Grant

Administrative Budget Amendment No. A7

FUND: 1009

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
242290 1331	5800001	Neighborhood Stabilization Program 2 Community Vitality & Improvement Budget-Grants and Aids	1,107,100	(15,000)	1,092,100
		Total		(15,000)	

242240 1331	5800001	Emergency Shelter Grant Community Vitality & Improvement Budget-Grants and Aids	214,390	15,000	229,390
		Total		15,000	

EXPLANATION:

This amendment realigns appropriation from the Neighborhood Stabilization Program 2 (NSP2) cost center to the Emergency Shelter Grant cost center within the Community Development Grant Fund. These funds are needed to provide short-term rental assistance to individuals or families who are homeless or at risk of homelessness. Expenditures in FY13 were higher than anticipated due to increased demand for services.

The required appropriation is available from the NSP2 cost center due to delays in a large project that resulted in lower than anticipated expenditures in FY13. This amendment will not impact planned projects in the NSP2 cost center.

This amendment is not consistent with the FY13 estimates for the individual cost centers provided during the FY14 budget development process, but the estimates are consistent for the fund and program.

Analyst: [Signature]

Administrator/Assistant: [Signature]

Peer Review: [Signature] 11/5/13

Approval Date: 11/6/13

Interim Director: [Signature] 11/5/13

Filed with Board _____

PINELLAS COUNTY, FLORIDA
FY2013 ADMINISTRATIVE BUDGET AMENDMENT

General Fund

Administrative Budget Amendment No. A8

FUND: 0001

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
253015 1391		Parks & Environmental Lands Natural Resource Mgmt Land Management			
	5520001	Operating Supplies Exp	80,000	(6,800)	73,200
		Total		(6,800)	
258300 1398		Air Quality - General Fund Air Quality			
	5520001	Operating Supplies Exp	0	6,800	6,800
		Total		6,800	

EXPLANATION:

This amendment realigns appropriation from Parks Env. Lands Natural Resources Mgt. cost center to the Air Quality - General Fund cost center within the General Fund. Appropriation is needed in Air Quality as actual expenditures in Operating Supplies were higher than budgeted costs for replacement parts to repair monitoring network instruments.

The required appropriation is available from the Parks Env. Lands Natural Resources Mgt. cost center as actual expenditures were lower than anticipated expenditures in Operating Supplies in FY13.

This amendment is not consistent with the FY13 estimates for the individual cost centers provided during the FY14 budget development process, but the estimates are consistent for the fund and program.

Analyst: [Signature]

Administrator/Assistant: [Signature]

Peer Review: [Signature]

Approval Date

Interim Director: [Signature]

Filed with Board

PINELLAS COUNTY, FLORIDA
FY2013 ADMINISTRATIVE BUDGET AMENDMENT

General Fund

Administrative Budget Amendment No. A9

FUND: 0001

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
301436 1565		Homeless Prevention and Self Sufficiency			
		Homeless Prevention & Self-Sufficiency			
	5310001	Professional Services	290,000	(170,000)	120,000
		Total		(170,000)	
301113 1001		Administration, Coordination, and Quality Assurance			
		Administration			
	5110001	Executive Salaries.	446,020	170,000	616,020
		Total		170,000	

EXPLANATION:

This amendment increases appropriations in the Health and Human Services Administration program. Additional appropriation is required for expenditures that were higher than anticipated due to retirement and leave payouts and the addition of new staff.

Appropriation is available in the Homeless Prevention and Self-Sufficiency cost center as professional services were lower than anticipated.

This amendment is not consistent with the FY13 estimates for the individual cost centers provided during the FY14 budget development process, but the estimates are consistent for the fund and program.

Analyst: Jan Alarcon

Administrator/Assistant: Mark Woodard

Peer Review: H. K. Angelas 11-12-13

Approval Date: 11/12/13

Interim Director: 11/12/13

Filed with Board

Filed with Board

PINELLAS COUNTY, FLORIDA
FY2013 ADMINISTRATIVE BUDGET AMENDMENT

General Fund

Administrative Budget Amendment No. A11

FUND: 0001

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
301436 1565		Homeless Prevention and Self Sufficiency			
		Homeless Prevention & Self-Sufficiency			
	5830001	Other Grants And Aids	3,977,530	<u>(2,525,280)</u>	1,452,250
		Total		<u>(2,525,280)</u>	
 301215 1569		Healthcare Services - GF			
		Pinellas County Health Program			
	5310001	Professional Services	12,931,640	<u>2,525,280</u>	15,456,920
		Total		<u>2,525,280</u>	

EXPLANATION:

This amendment increases appropriations in the Pinellas County Health Program. Additional appropriation is required for expenditures that were higher than anticipated for medical services.

Appropriation is available in the Homeless Prevention and Self-Sufficiency cost center as professional services were lower than anticipated due to program delivery changes.


This amendment is not consistent with the FY13 estimates for the individual cost centers provided during the FY14 budget development process, but the estimates are consistent for the fund.

Analyst: 

Administrator/Assistant: 

Peer Review: H Karanopoulos 11-25-13

Approval Date 11/26/13

Interim Director:  for LB

Filed with Board _____

EXHIBIT 2

**FY2014 ADMINISTRATOR APPROVED
BUDGET AMENDMENTS**

ADMINISTRATOR APPROVED BUDGET AMENDMENTS - FY2014

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

FY2014 NO.	CATS	Dept	Approved Date	Fund	Amount
1	43779	DEI	12/09/13	4052	13,110
2	43372	Airport	10/25/13	4001	9,234,200
3	43793	HCS	12/17/13	0001	110,100
4	43810	Capital Projects	12/12/13	3001	75,000

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

Sewer Renewal and Replacement

Administrative Budget Amendment No. A1

FUND: 4052

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
431470		CIP Planning and Design			
2421		Sewer			
	5600001	Budget-Capital Outlay	2,467,000	(13,110)	2,453,890
Project #000847A (South Cross Upgrades And R R)					
		Total		(13,110)	
431350		Monitoring			
2421		Sewer			
	5640001	Machinery And Equipment	1,130	13,110	14,240
		Total		13,110	

EXPLANATION:

This FY2014 budget amendment realigns appropriation within the Department of Environment and Infrastructure in the Sewer Renewal and Replacement Fund. Additional appropriation of \$13,110 is needed in the Monitoring cost center to fund the purchase of four Automatic Samplers needed for sampling that were budgeted and ordered in FY2013, but not received until FY2014. There is not sufficient appropriation in the Monitoring cost center for this equipment in FY2014. Appropriation is available in the CIP Planning and Design cost center. Since the FY2013 appropriation dedicated to this purchase lapsed into fund balance, it is available to be appropriated in FY2014 if necessary. There is no net fiscal impact to the Sewer Renewal and Replacement Fund with this amendment.

Analyst: Hinda Benoit

Administrator/Assistant: Mark A. Woodard

Peer Review: [Signature]

Approval Date: 12/9/13

Interim Director: [Signature] 12/7/13

Filed with Board: _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

Airport Revenue and Operating

Administrative Budget Amendment No. A2

FUND: 4001

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
100200		Resources			
2024		Airport Real Estate			
	3623300	Rent-Industrial Land	2,877,550	(2,877,550)	0
		Subtotal		(2,877,550)	
2027		Aviation Services			
	3441001	Air Field	1,619,180	(1,619,180)	0
	3441002	Flight Line	908,580	(908,580)	0
	3621300	Rent-Terminal Building	3,828,890	(3,828,890)	0
		Subtotal		(6,356,650)	
		Total		(9,234,200)	
100200		Resources			
2024		Airport Real Estate			
	3622301	Industrial	0	2,877,550	2,877,550
		Subtotal		2,877,550	
2027		Aviation Services			
	3441101	Airline	0	824,180	824,180
	3441201	Cargo	0	245,440	245,440
	3441301	General Aviation	0	994,840	994,840
	3441401	USCG	0	902,500	902,500
	3622101	Concession	0	3,350,930	3,350,930
	3622201	Terminal	0	38,760	38,760
		Subtotal		6,356,650	
		Total		9,234,200	

EXPLANATION:

This budget amendment realigns the revenue budget accounts within the Airport Revenue and Operating Fund. This realignment will allow the Fund's revenue accounts to be more consistent with the reporting requirements of the Federal Aviation Administration (FAA). The new revenue accounts are consistent with the State of Florida's Uniform Chart of Accounts and have been reviewed by Office of the Clerk of the Circuit Court, Finance Division for compliance. For the purpose of transparency and clarification this realignment of budgeted revenue to new revenue accounts was delayed until the FY2014 budget was adopted. The current revenue account categories of Rent-Terminal Building, Air Field, Rent-Industrial and Flight Line will be replaced with new revenue account categories: Airline (passenger), Cargo, General Aviation, USCG (US Coast Guard), Concessions, Terminal (other revenues), and Industrial (land) to provide a more contemporary accounting structure. There will be no change to the total budgeted revenue from the FY2014 adopted budget.

Analyst: Vicki Levine Burbridge
 Manager: [Signature]
 Interim Director: [Signature]

Administrator/Assistant: Mark J. Woodward
 Approval Date: 10/25/13
 Filed with Board: _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

General Fund

Administrative Budget Amendment No. A3

FUND: 0001

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
311112		Justice Coordination			
1712		Justice Coordination			
	5110001	Executive Salaries.	89,720	(40,720)	49,000
	5210001	FICA Taxes	29,900	(3,250)	26,650
	5220001	Retirement Contributions	27,170	(1,750)	25,420
	5230001	Hlth,Life,Dntl,Std,Ltd	104,050	(9,330)	94,720
311113		Consumer Protection Core Service Area			
1711		Consumer Protection			
	5110001	Executive Salaries.	79,450	(32,580)	46,870
	5210001	FICA Taxes	58,140	(2,600)	55,540
	5220001	Retirement Contributions	52,820	(1,400)	51,420
	5230001	Hlth,Life,Dntl,Std,Ltd	221,760	(7,460)	214,300
311115		Juvenile Detention Costs			
1713		Juvenile Detention Costs			
	5110001	Executive Salaries.	18,800	(8,140)	10,660
	5210001	FICA Taxes	1,440	(650)	790
	5220001	Retirement Contributions	1,310	(350)	960
	5230001	Hlth,Life,Dntl,Std,Ltd	3,050	(1,870)	1,180
Total				(110,100)	
301113		Administration, Coordination, and Quality Assurance			
1001		Administration			
	5110001	Executive Salaries.	540,590	81,440	622,030
	5210001	FICA Taxes	119,870	6,500	126,370
	5220001	Retirement Contributions	111,600	3,500	115,100
	5230001	Hlth,Life,Dntl,Std,Ltd	419,440	18,660	438,100
Total				110,100	

EXPLANATION:

This budget amendment realigns appropriation within the Department of Health and Community Services in the General Fund. Appropriation is required for the transfer of personnel from the Justice Coordination, Consumer Protection, and Juvenile Detention cost centers to the Administration, Coordination and Quality Assurance cost center. This realignment was not anticipated during the development of the FY14 budget.

Analyst: [Signature]
Peer Review: [Signature] 12-12-13
Interim Director: [Signature] 12/13/13

Administrator/Assistant: [Signature]
Approval Date: 12/17/13
Filed with Board: _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

Capital Projects

Administrative Budget Amendment No. A4

FUND: 3001

BUDGETARY CHANGES

CENTER/ PROGRAM	ACCOUNT NUMBER	DESCRIPTION	CURRENT BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET
419100 1007		CIP - Non-Project Items			
		Debt Service			
	5600001	Budget-Capital Outlay	75,000	<u>(75,000)</u>	0
		Total		<u>(75,000)</u>	
419100 1007		CIP - Non-Project Items			
		Debt Service			
	5720001	Interest Exp	0	<u>75,000</u>	75,000
		Total		<u>75,000</u>	

EXPLANATION:

This budget amendment realigns appropriations within the CIP Non-Project Items cost center in the Capital Projects fund . This amendment will move funding to proper account for interest expense on the interfund loan from the Solid Waste Renewal and Replacement Fund to the Capital Projects Fund.

Analyst: [Signature]

Administrator/Assistant: [Signature: Mark J. Woodward]

Manager: [Signature]

Approval Date 12/12/13

Interim Director: [Signature] 12/7/13

Filed with Board _____