



BOARD OF COUNTY COMMISSIONERS

DATE: October 21, 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, Director

Recommended Action:

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS RECEIVE AND FILE THE REPORT ON ADMINISTRATIVE BUDGET AMENDMENTS FOR JULY 1, 2014 THROUGH SEPTEMBER 30, 2014.

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.

Budgetary control is maintained at the cost center level in accordance with the criteria set forth in Resolution 04-62 authorizing Administrative Budget Amendments.

For your information, the attached schedule reflects the Administrative Budget Amendments processed during the fourth quarter of FY2014.

Fiscal Impact/Cost/Revenue Summary:

Administrative Budget 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. FY2014 Administrative Budget Amendments – July 1, 2014 through September 30, 2014

ADMINISTRATOR APPROVED BUDGET AMENDMENTS - FY2014

| FY2014 | | Approved | | | |
|--------|-------|----------|----------|------|------------|
| NO. | CATS | Dept | Date | Fund | Amount |
| 10 | 45235 | DEI | 08/01/14 | 4021 | 11,900,000 |
| 11 | 45306 | PCR | 08/04/14 | 0001 | 634,020 |
| 12 | 45417 | HCS | 09/16/14 | 1009 | 62,820 |
| 13 | 45508 | HCS | 09/14/14 | 0001 | 520,000 |
| 14 | 45501 | PCR | 09/08/14 | 0001 | 272,920 |
| 15 | 45418 | HCS | 09/23/14 | 1009 | 108,000 |
| 16 | 45520 | HCS | 09/29/14 | 0001 | 195,650 |

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

Solid Waste Revenue and Operating

Administrative Budget Amendment No. A10

FUND: 4021

BUDGETARY CHANGES

| CENTER/ PROGRAM | ACCOUNT NUMBER | DESCRIPTION | CURRENT BUDGET as of 7/21/14 | INCREASE/ (DECREASE) | AMENDED BUDGET |
|--------------------|-------------------|------------------------------|------------------------------------|-------------------------|-------------------|
| 432923 | | Landfill Operations | | | |
| 2221 | | Landfill and Site Operations | | | |
| | 5349000 | Contract Services-Other | 10,309,000 | (260,000) | 10,049,000 |
| 432928 | | Waste-to-Energy Program | | | |
| 1008 | | Reserves | | | |
| | 5995000 | Reserve-Contingencies | 11,628,050 | (11,600,000) | 28,050 |
| 432929 | | Water Treatment Facility | | | |
| 2222 | | Waste-to-Energy | | | |
| | 5431100 | Utl Svc-Elec-Generl-Power | 240,000 | (40,000) | 200,000 |
| Total | | | | (11,900,000) | |
| 432928 | | Waste-to-Energy Program | | | |
| 2222 | | Waste-to-Energy | | | |
| | 5349000 | Contract Services-Other | 29,068,600 | 11,900,000 | 40,968,600 |
| Total | | | | 11,900,000 | |

EXPLANATION:

Approved at the Board of County Commissioners meeting on December 10, 2013, after adoption of the FY14 Budget, the contract with Green Conversion Systems Energy Recovery of Pinellas Inc. (GCS) changed to payment on a monthly service fee plus cost basis. These changes were not anticipated during the development of the FY14 Budget. This FY14 budget amendment realigns appropriation within the Department of Environment and Infrastructure in the Solid Waste Revenue and Operating Fund. Additional appropriation is needed in the Waste-to-Energy cost center to fund the additional costs associated with the change to the GCS contract. Appropriation is available in the Solid Waste Operating Fund Reserves - Contingencies as well as in the Landfill Operations and Water Treatment Facility cost centers as actuals are trending under budget. There is no net fiscal impact to the DEI Solid Waste Revenue and Operating Fund with this amendment. This amendment is consistent with the current year estimates provided during the FY15 budget development process.

Analyst: Lore Sullivan

Peer Review: [Signature]

Director: [Signature] 7/24/14

Administrator/Assistant: [Signature]

Approval Date: 8/1/14

Filed with Board: _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

General Fund

Administrative Budget Amendment No. A11

FUND: 0001

BUDGETARY CHANGES

| CENTER/ PROGRAM | ACCOUNT NUMBER | DESCRIPTION | CURRENT BUDGET as of 07/30/14 | INCREASE/ (DECREASE) | AMENDED BUDGET |
|--------------------|-------------------|--|-------------------------------------|-------------------------|-------------------|
| 254010 | | Parks & Env. Lands South | | | |
| 1386 | | Visitor Services | | | |
| | 5120001 | Regular Salaries & Wages | 1,670,850 | (634,020) | 1,036,830 |
| Total | | | | (634,020) | |
| 251020 | | Horticulture Operations | | | |
| 1391 | | Land Management | | | |
| | 5120001 | Regular Salaries & Wages | 1,065,220 | 179,270 | 1,244,490 |
| 253015 | | Parks & Env. Lands Natural Resource Mgt. | | | |
| 1391 | | Land Management | | | |
| | 5120001 | Regular Salaries & Wages | 445,650 | 454,750 | 900,400 |
| Total | | | | 634,020 | |

EXPLANATION:

This amendment realigns appropriations within the Department of Parks and Conservation Resources (PCR). After the FY14 budget development process, PCR realigned personnel to better reflect management responsibilities. This resulted in personal services underappropriated in Horticulture Operations and Parks & Environmental Lands Natural Resource Management cost centers. Appropriations are available in Parks & Environmental Lands South because the cost associated with 15 of the moved employees were not charged out of the program where they were originally budgeted in FY14. This amendment is consistent with the current year estimates provided during the FY15 budget development process.

Analyst: [Signature] 31-Jul-2014

Peer Review: [Signature]

Director: [Signature] 8/4/14

Administrator/Assistant: [Signature]

Approval Date 8/4/14

Filed with Board

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

Community Development Grant

Administrative Budget Amendment No. A12

FUND: 1009

BUDGETARY CHANGES

| CENTER/ PROGRAM | ACCOUNT NUMBER | DESCRIPTION | CURRENT BUDGET as of 08/14/14 | INCREASE/ (DECREASE) | AMENDED BUDGET |
|--------------------|-------------------|---|-------------------------------------|-------------------------|-------------------|
| 242220 1331 | 5800001 | CDBG Community Vitality & Improvement Budget - Grants and Aids | 5,082,890 | (62,820) | 5,020,070 |
| Total | | | | (62,820) | |
| 242110 1331 | 5120001 | Community Dev-Admin Community Vitality & Improvement Regular Salaries & Wages | 1,048,000 | 62,820 | 1,110,820 |
| Total | | | | 62,820 | |

EXPLANATION:

This amendment realigns appropriations within Health and Community Services (HCS). The Community Development Administration cost center needs an additional appropriation of \$62,820 to cover administrative expenses that are not eligible for reimbursement by local, state, or federal grants. On April 1, 2014, the Board of County Commissioners (BCC) approved agenda item #10, which terminated the administrative services agreement (ASA) with the Pinellas County Housing Finance Authority (HFA). The loss of HFA projects increased the demand of staff to charge administrative time to grant funded projects. The estimated loss of HFA funding was \$755,340, but the actual loss was \$775,745, or \$20,405 of additional funding planned for offsetting administrative costs. Additionally, the reorganization of HCS, which was intended to produce savings in the Community Development fund, was not fully achieved resulting in the Community Development Administration cost center exceeding their FY14 appropriations. This appropriation is available in the CDBG cost center as a portion of previous years' general fund subsidies remaining in the fund balance was budgeted in the CDBG cost center. This allocation is not consistent with the current year estimates provided during the FY15 budget development process as the FY14 budget.

Analyst: [Signature]
Director Review: [Signature] 5-Sept-2014
Director: [Signature] 9/8/14

Administrator/Assistant: Joe Laurio
Approval Date: 9/16/14
Filed with Board: _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

General Fund

Administrative Budget Amendment No. A13

FUND: 0001

BUDGETARY CHANGES

| CENTER/ PROGRAM | ACCOUNT NUMBER | DESCRIPTION | CURRENT BUDGET as of 9/3/14 | INCREASE/ (DECREASE) | AMENDED BUDGET |
|--------------------|-------------------|--|-----------------------------------|-------------------------|-------------------|
| 301436 | | Homeless Prevention and Self-Sufficiency | | | |
| 1565 | | Homeless Prevention & Self-Sufficiency | | | |
| | 5120001 | Regular Salaries & Wages | 1,617,130 | (380,000) | 1,237,130 |
| 301440 | | Eligibility Services | | | |
| 1565 | | Homeless Prevention & Self-Sufficiency | | | |
| | 5120001 | Regular Salaries & Wages | 100,480 | (70,000) | 30,480 |
| 301440 | | Eligibility Services | | | |
| 1569 | | Pinellas County Health Program | | | |
| | 5120001 | Regular Salaries & Wages | 100,480 | (70,000) | 30,480 |
| | | Total | | (520,000) | |
| 301118 | | Business Services Division | | | |
| 1001 | | Administration | | | |
| | 5120001 | Regular Salaries & Wages | 0 | 520,000 | 520,000 |
| | | Total | | 520,000 | |

EXPLANATION:

This amendment realigns appropriations within Health and Community Services (HCS). As part of the HCS re-organization during FY14 personnel were shifted between cost centers to more accurately align employees with their functional areas. Two cost centers were created, Business Services (301118), and Planning & Contracts (301119). Positions from Homelessness, the Health Program, and Administration were moved to these new cost centers. During this re-organization no budget amendment to transfer money for this shift occurred. This appropriation is available in the various cost centers where the FTEs were originally budgeted as personnel costs have not been charged to these accounts since the re-organization. This allocation is consistent with the current year estimates provided during the FY15 budget development process.

Analyst: [Signature]
Peer Review: [Signature]
Director: [Signature] 9/11/14

Administrator/Assistant: [Signature]
Approval Date: 9/16/14
Filed with Board: _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

General Fund

Administrative Budget Amendment No. A14

FUND: 0001

BUDGETARY CHANGES

| CENTER/ PROGRAM | ACCOUNT NUMBER | DESCRIPTION | CURRENT BUDGET as of 08/28/14 | INCREASE/ (DECREASE) | AMENDED BUDGET |
|--------------------|-------------------|--------------------------|-------------------------------------|-------------------------|-------------------|
| 254010 | | Parks & Env. Lands South | | | |
| 1386 | | Visitor Services | | | |
| | 5230001 | Hlth,Life,Dntl,Std,Ltd | 630,510 | (272,920) | 357,590 |
| | | Total | | (272,920) | |
| 251020 | | Horticulture Operations | | | |
| 1391 | | Land Management | | | |
| | 5340001 | Other Contractual Svcs | 570,400 | 272,920 | 843,320 |
| | | Total | | 272,920 | |

EXPLANATION:

This amendment realigns appropriations within the Department of Parks and Conservation Resources (PCR). Appropriation is required in the Horticulture Operations cost center as the cost of the mowing contract increased substantially during FY14 after the previous contract expired. The new contract is consistent with similar contracts of surrounding counties. Appropriation is available due to position vacancies in Parks & Environmental Lands South. This amendment is not consistent with the current year estimates provided during the FY15 budget development process.

Analyst: [Signature] 2-sept-2014
Peer Review: [Signature] 9-2-14
Director: [Signature] 9/4/14

Administrator/Assistant: [Signature]
Approval Date: 9/8/14
Filed with Board: _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

Community Development Grant

Administrative Budget Amendment No. A15

FUND: 1009

BUDGETARY CHANGES

| CENTER/ PROGRAM | ACCOUNT NUMBER | DESCRIPTION | CURRENT BUDGET as of 08/14/14 | INCREASE/ (DECREASE) | AMENDED BUDGET |
|--------------------|-------------------|----------------------------------|-------------------------------------|-------------------------|-------------------|
| 242220 | | CDBG | | | |
| 1331 | | Community Vitality & Improvement | | | |
| | 5800001 | Budget - Grants and Aids | 5,082,890 | (108,000) | 4,974,890 |
| | | Total | | (108,000) | |
| | | | | | |
| 242210 | | Community Dev-Grants & Aids | | | |
| 1331 | | Community Vitality & Improvement | | | |
| | 5832030 | Com Dev-Rehabilitation | 0 | 108,000 | 108,000 |
| | | Total | | 108,000 | |

EXPLANATION:

This amendment realigns appropriations within Health and Community Services (HCS). These appropriations are needed based on audit findings by the Seltzer Management Group that were approved by the Board of County Commissioners during the 9/11/14 BCC meeting (agenda item #16). The County will reimburse the State Housing Initiatives Partnership special revenue fund for expenditures found not to be eligible for reimbursement, which includes \$2,535 related to new construction and homeowner rehabilitation projects that exceed program guidelines and \$105,465 for financing the construction of a home where the homebuyer did not meet the established income limit guidelines. Per agenda item #16, SHIP funds are to be reimbursed from General Fund dollars. The Clerk of the Circuit Court recommended that available General Fund money in the Community Development Grant Fund, a result of the annual transfer from the General Fund to cover expenditures not eligible for reimbursement, be utilized for the reimbursement. In order to satisfy audit requirements and provide clarification it was recommended by the Clerk's Office that we transfer the available money to the Community Development Grants & Aids cost center which is designated for general funds. This appropriation is available in the CDBG cost center due to lower than anticipated use of grants resulting in available General Fund money. Upon completion of this Budget Amendment, the Clerk's office will create a journal entry to transfer \$108,000 to the SHIP Fund. This allocation is not consistent with the current year estimates provided during the FY15 budget development process.

Analyst: _____

Administrator/Assistant: _____

Peer Review _____

Approval Date _____

Director: _____

Filed with Board _____

PINELLAS COUNTY, FLORIDA
FY2014 ADMINISTRATIVE BUDGET AMENDMENT

| | |
|---|----------------------------|
| Administrative Budget Amendment No. A16 | General Fund FUND: 0001 |
|---|----------------------------|

BUDGETARY CHANGES

| CENTER/ PROGRAM | ACCOUNT NUMBER | DESCRIPTION | CURRENT BUDGET as of 9/3/14 | INCREASE/ (DECREASE) | AMENDED BUDGET |
|--------------------|-------------------|--|-----------------------------------|-------------------------|-------------------|
| 301436 | | Homeless Prevention and Self-Sufficiency | | | |
| 1565 | | Homeless Prevention & Self-Sufficiency | | | |
| | 5830001 | Other Grants And Aids | 4,000,000 | (196,650) | 3,803,350 |
| | | Total | | (196,650) | |
| 301210 | | Health Services - GF | | | |
| 1561 | | Mobile Medical Unit | | | |
| | 5310001 | Professional Services | 15,550 | 196,650 | 212,200 |
| | | Total | | 196,650 | |

EXPLANATION:

This amendment realigns appropriations within Health and Community Services (HCS). The Mobile Medical Unit (MMU) needs an additional appropriation of \$196,650 to cover professional services cost for outreach and enrollment expenses as well as MMU contract expenditures for medical personnel. The cost of outreach and enrollment, and the cost of contract services for medical personnel to operate the MMU program was underestimated resulting in the current budgetary shortfall. This appropriation is available in the Homeless Prevention and Self-Sufficiency cost center because the program to purchase property for housing homeless was redirected, during the July 16, 2014 BCC work session, to focus on the Family Housing Assistance Program (FHAP). This change reduced the anticipated expenditures of the Homeless program while the FHAP program continues to develop. This allocation is consistent with the FY14 expenditure estimates, and is consistent with FY13 actual expenditures and the FY15 budget.

Analyst: Paul Ryan
Peer Review: Don 9/25/14
Director: Z 9/25/14

Administrator/Assistant: Joe Lauro
Approval Date: 9/29/14
Filed with Board: _____