BOARD BUDGET AMENDMENT REQUEST FORM

Please type in the green boxes.

Name of the Person submitting the request: True Kelly-Martin

Telephone Extension: 5228

APPROPRIATION FROM: Accounts & Amount to be reduced

	FUND XXXX	CENTER XXXXXX	ACCOUNT XXXXXXX	PROGRAM XXXX	PROJECT XXXXXXX	CURRENT BUDGET	REQUESTED REDUCTION (Rounded Up to $10)
Account 1	5006	662110	5995000	1008	0	11,244,000	-3,000,000
Account 2							
Account 3							
Account 4							
Account 5							
Account 6							
Account 7							
Account 8							
Account 9							
Account 10							
Total						11,244,000	-3,000,000

APPROPRIATION TO: Accounts & Amount to be increased

	FUND XXXX	CENTER XXXXXX	ACCOUNT XXXXXXX	PROGRAM XXXX	PROJECT XXXXXXX	CURRENT BUDGET	REQUESTED INCREASE (Rounded Up to $10)
Account 1	5006	662110	5231101	7076	0	57,531,800	2,500,000
Account 2	5006	662110	5340008	7076	0	3,600,000	500,000
Account 3							
Account 4							
Account 5							
Account 6							
Account 7							
Account 8							
Account 9							
Account 10							
Total						61,131,800	3,000,000

Budget Amendment Questions:

Please provide a concise answer to each of the following questions. If any questions are not applicable, enter N/A.

1. Why is this budget amendment required? Provide an explanation indicating why additional appropriation is required for each of the line items listed in the "APPROPRIATION TO" section.

Increased expenditure appropriation is required due to high claims cost activity for UMR (medical) and ExpressScripts (pharmacy). Costs associated with transitioning to a new claims administrator were unanticipated when the FY25 budget was developed in early 2024.

2. Why are funds available for realignment? Provide an explanation indicating why funds are available for each of the line items listed in the "APPROPRIATION FROM" section.

Contingency Reserves are appropriated annually for unanticipated increases in claims activity. The FY25 Adopted Budget has suffient reserves for realignment to expenditure accounts for catastrophic medical claims and transitioning to the new contracted medical plan administrator (UMR).

3. Is this amendment related to a previous Board action? (i.e. change order, contract approval, etc.) If so, please indicate the type of action and date approved.

N/A

4. For requests submitted after the new year budget development process, is this amendment consistent with the current year 9/30 projections provided in the budget?

No. The FY25 Estimate was at the adopted budgeted level, and based on updated estimates, a *Change to the FY26 Proposed Budget* has also been submitted to increase these two accounts by the same amounts totaling $3.0M for FY26. (note added - V. Ettel)

5. If the amendment is related to the Capital Improvement Program, is this consistent with the multi-year plan and how will it affect current or future year plans?

N/A

6. If this request is submitted by anyone other than the Department Director, please confirm this amendment has been

(Type name of Director and date approved)

Confirmed. Wade Childress, CHRO. 8/4/25

Budget Expenditure and Encumbrance (Bgt Ctrl)
FY25 - Fund 5001-5999

19-AUG-2025 04:00:42

Pinellas County

AUG-25

Fund=5006 (Emp Health Benefits), Center=R66211 (Human Res-Employee Health Benefits..)

Account -----------------------------------	Period Activity (Expenditures)	Budget	Year To Date Expenditures	Encumbrances	Over-Under Budget	%
Personnel Services	3,148,923.05	64,276,450.00	55,280,784.91	7,228,695.56	1,766,969.53	97
! Operating Expenses	11,394.10	4,379,250.00	4,076,770.12	1,686,190.03	-1,383,710.15	132
! Capital Outlay	0.00	0.00	11,215.00	6,825.00	-18,040.00	n/m
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Personnel,Operating,Capital,Debt Service,Grants&Aids	3,160,317.15	68,655,700.00	59,368,770.03	8,921,710.59	365,219.38	99
Reserves	0.00	128,332,060.00	0.00	0.00	128,332,060.00	0
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Total Expenditures and Other Uses	3,160,317.15	196,987,760.00	59,368,770.03	8,921,710.59	128,697,279.38	35

Budget, Expenditure & Encumbrance by Program FY25 -Fund 5001-5999

19-AUG-2025
06:30:25

Pinellas County

AUG-25

Fund=5006 (Emp Health Benefits), Center=662110 (Employee Health Benefits), Program=1008 (Reserves)

	Period Activity (Expenditures)	Budget	Year To Date Expenditures	Encumbrances	Over-Under Budget	%
Other Uses:						
5995000 Reserve-Contingencies	0.00	11,244,000.00	0.00	0.00	11,244,000.00	0
5999000 Reserve-Accrued Liability	0.00	117,088,060.00	0.00	0.00	117,088,060.00	0
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Total Other Uses	0.00	128,332,060.00	0.00	0.00	128,332,060.00	0
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Total Expenditures and Other Uses	0.00	128,332,060.00	0.00	0.00	128,332,060.00	0

Budget, Expenditure & Encumbrance by Program FY25 -Fund 5001-5999

19-AUG-2025
06:30:25

Pinellas County

AUG-25

Fund=5006 (Emp Health Benefits), Center=662110 (Employee Health Benefits), Program=7076 (Employee Health Benefits Program)

	Period Activity (Expenditures)	Budget	Year To Date Expenditures	Encumbrances	Over-Under Budget	%
Personnel Services:						
5110001 Executive Salaries	10,874.03	279,340.00	243,197.31	0.00	36,142.69	87
5120001 Regular Salaries & Wages	1,885.60	49,490.00	41,992.76	0.00	7,497.24	85
! 5140001 Overtime Pay	0.00	0.00	466.32	0.00	-466.32	n/m
5210001 FICA Taxes	945.23	25,170.00	21,133.81	0.00	4,036.19	84
5220001 Retirement Contributions	1,783.83	45,580.00	39,000.42	0.00	6,579.58	86
5230001 Hlth,Life,Dntl,Std,Ltd	2,310.43	78,060.00	50,685.62	0.00	27,374.38	65
5230003 Hlth Prem Retir-Sec Horiz	0.00	2,677,010.00	1,455,838.29	344,161.71	877,010.00	67
! 5230011 Wellness Incentive Program	0.00	200,000.00	170,499.68	113,524.83	-84,024.51	142
5231101 Hlth Claims Pd-Medical	2,658,254.36	57,531,800.00	36,121,869.32	5,246,655.13	16,163,275.55	72
5231102 Hlth Claims Pd-Dental	70,535.81	3,100,000.00	1,339,692.82	180,683.55	1,579,623.63	49
5231104 Employer HSA Funding-Pinellas County	2,700.00	290,000.00	206,595.00	4,405.00	79,000.00	73
! 5231201 Hlth Claims Pd-Rt-Medical	58,114.88	0.00	2,355,922.49	138,447.82	-2,494,370.31	n/m
! 5231202 Hlth Claims Pd-Rt-Dental	54,081.92	0.00	843,925.14	103,666.29	-947,591.43	n/m
! 5231204 Employer HSA Funding-Retiree	0.00	0.00	3,200.00	0.00	-3,200.00	n/m
! 5231301 Hlth Claims Pd-SE-Medical	8,247.75	0.00	385,719.02	73,722.83	-459,441.85	n/m
! 5231302 Hlth Claims Pd-SE-Dental	1,653.58	0.00	22,251.40	3,879.60	-26,131.00	n/m
! 5231304 Employer HSA Funding-Supervisor of Elections	1,200.00	0.00	5,100.00	0.00	-5,100.00	n/m
! 5231501 Hlth Claims Pd-TC-Medical	83,653.14	0.00	2,649,236.33	180,812.77	-2,830,049.10	n/m
! 5231502 Hlth Claims Pd-TC-Dental	11,146.57	0.00	140,057.19	26,742.81	-166,800.00	n/m
! 5231504 Employer HSA Funding-Tax Collector	0.00	0.00	18,500.00	0.00	-18,500.00	n/m
! 5231601 Hlth Claims Pd-PA-Medical	20,341.22	0.00	1,439,540.84	181,442.93	-1,620,983.77	n/m
! 5231602 Hlth Claims Pd-PA-Dental	7,131.48	0.00	74,858.38	3,341.62	-78,200.00	n/m
! 5231604 Employer HSA Funding-Property Appraiser	0.00	0.00	11,900.00	0.00	-11,900.00	n/m
! 5231701 Hlth Claims Pd-OA-Medical	13.78	0.00	721,565.04	154,329.81	-875,894.85	n/m
! 5231702 Hlth Claims Pd-OA-Dental	289.00	0.00	3,817.46	1,666.88	-5,484.34	n/m
! 5231704 Employer HSA Funding-Other Agencies	0.00	0.00	1,200.00	0.00	-1,200.00	n/m
! 5231801 Hlth Claims Pd-Cobra-Med	10.02	0.00	41,770.29	94,015.88	-135,786.17	n/m
! 5231802 Hlth Claims Pd-Cobra-Dntl	157.00	0.00	3,035.60	464.40	-3,500.00	n/m
! 5231901 Hlth Claims Pd-Clerk-Med	135,508.44	0.00	6,619,447.70	336,430.02	-6,955,877.72	n/m
! 5231902 Hlth Claims Pd-Clerk-Dntl	18,084.98	0.00	223,762.32	40,301.68	-264,064.00	n/m
! 5231904 Employer HSA Funding-Clerk	0.00	0.00	26,800.00	0.00	-26,800.00	n/m
5299991 Reg Salary&Wgs-Contra-Prj	0.00	0.00	-1,356.74	0.00	1,356.74	n/m
5299992 Benefits-Contra-Projects	0.00	0.00	-438.90	0.00	438.90	n/m
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Total Personnel Services	3,148,923.05	64,276,450.00	55,280,784.91	7,228,695.56	1,766,969.53	97
! Operating Expenses:						
5310001 Professional Services	275.00	23,700.00	6,325.00	13,775.00	3,600.00	85
! 5340001 Other Contractual Svcs	1,440.00	638,890.00	517,203.63	157,299.50	-35,613.13	106
! 5340008 Admin Fee-Medical	0.00	3,600,000.00	3,291,061.00	1,507,525.87	-1,198,586.87	133
5340010 Admin Fee-Flex Spend Acct	2,157.30	32,000.00	21,948.34	4,951.66	5,100.00	84
5400001 Travel and Per Diem	0.00	2,050.00	0.00	0.00	2,050.00	0
5400105 Mileage-Local	0.00	200.00	0.00	0.00	200.00	0
! 5400300 Hotels/Motels/Lodging	896.37	0.00	896.37	0.00	-896.37	n/m
! 5400900 Travel-Other	0.00	0.00	616.97	0.00	-616.97	n/m
! 5410001 Communication Services	43.85	360.00	982.24	0.00	-622.24	273
! 5420001 Freight	0.00	0.00	62.86	0.00	-62.86	n/m
! 5420002 Postage	0.00	0.00	10,624.80	0.00	-10,624.80	n/m
5420003 Freight & Postage Services	0.00	13,000.00	0.00	0.00	13,000.00	0
! 5460001 Repair&Maintenance Svcs	0.00	2,500.00	11,490.10	486.00	-9,476.10	479
5470001 Printing and Binding Exp	0.00	7,500.00	4,715.68	0.00	2,784.32	63
5480001 Promotional Activities Exp	1,437.57	20,000.00	5,070.87	0.00	14,929.13	25
! 5490001 Othr Current Chgs&Obligat	0.00	0.00	178,429.23	0.00	-178,429.23	n/m
5490060 Incentives & Awards	0.00	3,700.00	283.67	0.00	3,416.33	8
5496551 Intgv Sv-Risk Financing	66.66	800.00	733.26	0.00	66.74	92
! 5510001 Office Supplies Exp	71.94	700.00	2,866.62	0.00	-2,166.62	410
5520001 Operating Supplies Exp	5,005.41	31,000.00	21,886.18	2,152.00	6,961.82	78
5540001 Bks,Pub,Subscrp&Membrshps	0.00	1,050.00	578.30	0.00	471.70	55
5550001 Training and Education Costs	0.00	1,800.00	995.00	0.00	805.00	55
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! Total Operating Expenses	11,394.10	4,379,250.00	4,076,770.12	1,686,190.03	-1,383,710.15	132
! Capital Outlay:						
! 5640001 Machinery And Equipment	0.00	0.00	11,215.00	6,825.00	-18,040.00	n/m
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! Total Capital Outlay	0.00	0.00	11,215.00	6,825.00	-18,040.00	n/m
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Total Expenditures	3,160,317.15	68,655,700.00	59,368,770.03	8,921,710.59	365,219.38	99
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Total Expenditures and Other Uses	3,160,317.15	68,655,700.00	59,368,770.03	8,921,710.59	365,219.38	99

ANALYST & MANAGER CHECKLIST FOR PREPARATION OF AMENDMENTS AND RESOLUTIONS

Begin by determining the overall purpose of the request and the type of action (amendment, resolution) required. Run the appropriate OPUS reports for the accounts to be modified. Then review the department's explanation for its logic and thoroughness. Some of the questions to be considered are:

	Analyst
• Is an action really required to allow expenditures within budgetary levels of control? (not relevant for Advisory Amendments)	Yes
• Are there better methods available to correct the situation?	No
• Is the proposed action consistent with your knowledge of County policies and the department's plans as presented to the BCC?	Yes
• Does the explanation adequately justify the proposed action?	Yes
• Does the department need to provide additional information to explain the request? If so, ask the department for the information, being as specific as possible.	No
• Does the request anticipate future potential needs? If not, should it be revised to provide for the additional changes?	Yes
• Are the accounts identified the appropriate ones for this action?	Yes
• Have all of the consequences of the requested action been considered and addressed?	Yes

Technical considerations:	Analyst	Mgr
• The Amendment Request Form on the OMB intranet page must be completed and submitted (by the dept. or by OMB analyst).	VE	FC
• Double check spelling and grammar.	VE	FC
• Use complete sentences.	VE	FC
• Follow Granicus style guidelines for dates, etc for <u>staff reports and resolutions.</u>	VE	FC
• Follow OMB style guidelines for dates, etc for <u>amendment spreadsheets</u>.	VE	FC
• Double check fund and other names.	VE	FC
• Check amounts vs. the original request (if they have changed, make sure background information explains why).	VE	FC
• Double check fund, center, program, (project), and account numbers vs. the OPUS reports.	VE	FC
• All amounts modifying the budget should be rounded to the nearest $10.	VE	FC
• Dollar amounts should be formatted with commas and no decimal places.	VE	FC
• Manually verify addition and subtraction to ensure that the formulas are working properly.	VE	FC
• Include the language regarding consistency with estimates provided during budget development if applicable.	VE	FC

SUPPORTING INFORMATION TO INCLUDE

For all requests:	Analyst	Mgr
• The original budget Amendment Request Form submitted by the department.	VE	FC
• BE&E report(s) reflecting fund, center, program, and account. (Listed in PIN GL Inquiry as BCC B E&E {fund #} by Program) Use Adobe format.	VE	FC
• BE&E Budgetary Control Level report(s) for the relevant centers (Listed in PIN GL Inquiry as BCC B E&E Bgt Ctrl {fund #s}). Use Adobe format.	VE	FC
• Revenue report(s) reflecting fund, center, program, and account, and project if applicable. (Listed in PIN GL Inquiry as BCC Revenue by Prog/Proj) Use Adobe format.	N/A	FC
• For actions following submittal of budget requests, Questica and/or OBIEE reports from budget development to support the statement regarding consistency with current year estimates.	VE	FC
• Analyst notes – additional narrative to help explain the proposed action in greater detail than the amendment/resolution description. This additional narrative will help orient the reviewers to the supporting information.	N/A VE	FC
• Spreadsheets, reports, or other explanatory materials necessary to explain the recommended action.	N/A	FC
• Prior Board resolutions/amendments if necessary to understand the recommended action.		
• E-mails or other correspondence if applicable.	N/A	
• All statements in the description should be verifiable through the analyst notes, reports, spreadsheets, or other supporting information.	VE	FC

These should be combined into one PDF

Additional Requirements For Resolutions:	Analyst	Mgr
• Verify that the statutory reference(s) are correct for the action being recommended.	VE	FC
• For Public Hearings, make sure that the "Whereas" clause confirming the date of the advertisement is included on the Resolution form.	N/A	
• For carry-forward resolutions, include both the prior year and current year reports; be sure to print the reports on the same day to ensure consistent information on encumbrances and other postings.	N/A	

Manager Review - Additional Considerations	Mgr
• Review the request from the point of view of an external stakeholder (Commissioner or member of the public).	FC
• Are the reasons for the request clear and logical?	FC
• Review the request for consistency with OMB practices.	FC
• Is the request in the appropriate format (amendment vs. resolution)?	FC