

RESOLUTION NO. 19- 40
**RESOLUTION ESTABLISHING THE LEVEL OF BUDGETARY
CONTROL AND AUTHORIZING THE COUNTY ADMINISTRATOR
AS THE COUNTY BUDGET OFFICER TO EXECUTE CERTAIN
BUDGET AMENDMENTS**

WHEREAS, in 2004, the Board adopted Resolution 04-62 which authorized the County Administrator as the County Budget Officer to make certain intradepartmental budget amendments;

WHEREAS, those budget amendments authorized were limited to departmental budgets under the purview of the County Administrator in amounts not more than fifty percent (50%) of the total departmental budget, where the total appropriation of the department is not changed;

WHEREAS, Resolution 04-62 also contained procedures for implementation of such budget amendments and reporting such amendments to the Board;

WHEREAS, budgetary control has been traditionally handled through a policy enunciated within the annual adopted County budget documents;

WHEREAS, there is a desire to adopt the legal level of budgetary control for 2019 and future years;

WHEREAS, the Florida Uniform Accounting System Manual for Florida Counties (Latest Edition 2011), requires the governing body to adopt the legal level of budgetary control.

THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Pinellas County, Florida, in a public meeting duly assembled this 23rd day of July 2019, that the County's legal level of budgetary control shall be as follows:

All funds are subject to budgetary control by combined major object expenditure categories, as reflected below, on a Budgetary Control Parent Cost Center basis in each fund.

- Major Object Code Level
- POCDG
 - P - Personal Services (Accounts 51xxxxx, 52xxxxx)
 - O - Operating Expenses (Accounts 53xxxxx, 54xxxxx, 55xxxxx)
 - C - Capital Outlay (Accounts 56xxxxx)
 - D - Debt Service (Accounts 57xxxxx)
 - G - Grants & Aids (Accounts 58xxxxx)
 - BRD – Pro-Rate Burdening (Accounts 5299989, 5399989, 5699989)
 - TR – Transfers (Accounts 591xxxx)
 - PRO – Pro-Rate Clearing (Accounts 5993xxx)
 - RS – Reserves (Accounts 5995xxx-5999xxx)

While Debt Service accounts are included in the POCDG grouping, debt service appropriations for bonds and loans financed by external entities may only be accounted for in dedicated debt service funds to isolate these obligations from other expenditures, unless agreed upon in writing by the Clerk of the Circuit Court and Comptroller. This protects bond and loan holders by preventing those obligations from being used for purposes other than satisfying the obligations associated with such bonds and loans. Additionally, debt service appropriations for intrafund loans that may be utilized as an alternative financing vehicle to bonds or loans financed by external entities are excluded from the POCDG grouping.

The Budgetary Control Parent Cost Centers and the individual cost centers contained within each of these, showing the specific level at which budgetary control is maintained, are available on the Chart of Accounts Crosswalk maintained by the Clerk of the Circuit Court and Comptroller's Finance Division.

The County Administrator is authorized to execute Administrative Budget Amendments that are defined as realigning appropriations between individual cost centers within individual departments under the purview of the County Administrator provided that the amendment does not realign more than 50% of the department's total budget. For Capital Funds, the County Administrator is authorized to execute Administrative Budget Amendments between individual cost centers within functional categories (e.g., Transportation) if the amendment does not realign more than 50% of the total functional category budget. The Office of Management and Budget is authorized to execute Advisory Budget Amendments to realign appropriation between programs within an individual budgetary control cost center. Any budget amendment involving fund reserves is not delegated and must be approved by the Board. All amendments approved under the afore-mentioned delegated authority must be reported to the Board as part of the delegated approvals report.

Commissioner Welch offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner Gerard, and upon roll call the vote was:

AYES: Seel, Gerard, Eggers, Justice, Long, Peters, and Welch.

NAYS: None.

ABSENT AND NOT VOTING: None.

APPROVED AS TO FORM

By:



Office of the County Attorney