**RESOLUTION NO. [____]**

**A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR, AS COUNTY BUDGET OFFICER, TO WAIVE BUDGETARY CONTROL WITH RESPECT TO AMERICAN RESCUE PLAN ACT, CORONAVIRUS LOCAL FISCAL RECOVERY FUND (ARPA) APPROPRIATIONS TO ENSURE TIMELY EXPENDITURE OF SUCH FUNDS BY THE APPLICABLE FEDERAL DEADLINE**

**WHEREAS,** in 2019, the Board adopted Resolution 19-40, which established the County's legal level of budgetary control by combined major object expenditure categories on a Budgetary Control Parent Cost Center basis in each fund;

**WHEREAS,** Resolution 19-40 authorized the County Administrator 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;

**WHEREAS,** Resolution 19-40 authorized the County Administrator to execute Administrative Budget Amendments between individual cost centers within functional categories if the amendment does not realign more than 50% of the total functional category budget.

**WHEREAS,** Resolution 19-40 also contained procedures for reporting of such amendments to the Board as part of the delegated approvals report;

**WHEREAS,** the Florida Uniform Accounting System Manual for Florida Counties (Latest Edition, 2025) requires the governing body of the County to adopt the legal level of budgetary control;

**WHEREAS,** on March 11, 2021, the American Rescue Plan Act of 2021 ("ARPA"), was signed into federal law, establishing the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund ("SLFRF") administered by the U.S. Department of the Treasury ("Treasury");

**WHEREAS,** Treasury awarded Pinellas County, Florida a Coronavirus Local Fiscal Recovery Fund award under Assistance Listing Number 21.019, which awarded the County $189.382M subject to the terms and conditions imposed by Treasury;

**WHEREAS,** the period of performance of the award runs through December 31, 2026, and as set forth in Treasury's implementing regulations, eligible costs must be incurred during the period beginning March 3, 2021 and ending December 31, 2024, with all such funds required to be expended by December 31, 2026;

**WHEREAS,** as of July 14, 2026, Pinellas County has expended approximately $173.876M of its total ARPA award of $189.382M representing approximately 91.8% of the total award;

**WHEREAS,** in order to ensure the full and timely expenditure of ARPA funds within the timeframes required by Treasury, and to avoid the loss, recoupment, or return of unspent federal funds, the Board finds it necessary and in the public interest to grant the County Administrator additional, limited flexibility with respect to budgetary control applicable solely to ARPA-related appropriations;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, THAT:**

**Delegation of Budgetary Control for the ARPA Fund to the County Administrator.**

Notwithstanding the limitations set forth in Resolution 19-40 or any other budgetary control policy of the County, the Board hereby grants the County Administrator, as County Budget Officer, the authority to waive the standard budgetary control procedures with respect to appropriations of ARPA grant funds, as necessary, in order to obligate and expense such funds in full prior to the applicable federal deadlines described above. This authority permits the County Administrator to amend, transfer, and reallocate ARPA appropriations among eligible projects and departments in amounts exceeding the fifty percent (50%) departmental threshold otherwise applicable under Resolution 19-40, provided that: (a) the total ARPA award appropriation is not exceeded; (b) all such amendments remain consistent with Treasury's implementing regulations and guidance; and (c) such amendments are used solely to ensure timely expenditure of ARPA funds by the applicable deadlines.

Commissioner ________________________offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner _____________________, and upon roll call the vote was:

**AYES:**
**NAYS:**
**ABSENT AND NOT VOTING:**