



# Pinellas County

## Staff Report

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File #: 15-459, Version: 1

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### **Subject:**

Resolution to close the Marina Operations Fund and transfer remaining funds to the General Fund and to recognize and appropriate unanticipated fund balance within the Mosquito Control State Fund in order to close both funds effective September 30, 2015.

### **Recommended Action:**

Adoption of a resolution to close the Marina Operations Fund and transfer remaining funds to the General Fund and to recognize and appropriate unanticipated fund balance within the Mosquito Control State Fund in order to close both funds effective September 30, 2015.

### **Strategic Plan:**

Deliver First Class Services to the Public and Our Customers  
5.2 Be responsible stewards of the public's resources  
5.3 Ensure effective and efficient delivery of county services and support

### **Summary:**

The attached resolution authorizes the transfer of the assets, liabilities, and equity of the Marina Operations Fund to the General Fund and recognizes and appropriates unanticipated fund balance in the Mosquito Control State Fund to enable closure of both funds in Fiscal Year 2015 (FY15).

### **Background Information:**

On January 23, 2007, the Board of County Commissioners (Board) adopted Resolution No. 07-6, establishing a Special Revenue Fund named Marina Operations Fund. This fund was used to account for the revenue and expenditures associated with the operations and maintenance of the County's two marina properties, Belle Harbour Marina and the Sutherland Bayou Boat Ramp (formerly known as the Palm Harbor Resort), which the County purchased in 2006.

During the development of the Fiscal Year 2016 (FY16) budget, it was decided that the revenues and expenditures associated with the operation and maintenance of the County's marinas would be captured in the General Fund to simplify accounting while maintaining transparency of these revenues and expenditures. All funds remaining in the Marina Operations Fund will be transferred to the General Fund. The initial purchase of the marina was funded with General Fund appropriation.

The Mosquito Control State Fund was established to account for revenues and expenditures related to State grant funding for mosquito control operations. A recent rule change to Chapter 5E-13.030, Florida Administrative Code, restructured the way that State funds are distributed. As a result, the County no longer receives grant funding related to mosquito control; therefore, the Mosquito Control State Fund is no longer needed. This amendment is necessary to increase the total appropriations to allow for the remaining fund balance to be spent and the fund to be closed in FY15.

**Fiscal Impact:**

This resolution recognizes the closure of the Marina Operations Fund and transfers approximately \$296,280.00 in unexpended funds to the General Fund and increases the appropriations of the Mosquito Control State Fund by \$70.00 in order to spend the remaining balance and close the fund.

**Staff Member Responsible:**

Jim Abernathy, Budget and Financial Management Analyst, Office of Management & Budget

**Partners:**

N/A