



# Pinellas County

## Staff Report

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**File #:** 19-1944A, **Version:** 1

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### **Subject:**

Fiscal Year 2019 Board Budget Amendment No. 5 to realign appropriation from multiple departments to County Administration across multiple funds.

### **Recommended Action:**

Approval of the Fiscal Year (FY) 2019 Board Budget Amendment No. 5 realigning appropriation from multiple departments to County Administration across multiple funds.

- This amendment realigns \$26,000.00 to County Administration budget from a combination of Public Works, Airport, Solid Waste, and Utilities budgets within their respective funds.
- Appropriation is needed in County Administration due to budgeting personal services at lower level than required based on actual expenditures.
- County Administration budget and actual expenditures were partially allocated in FY19 on a proportional basis to special revenue and enterprise funds to account for the support provided to those funds.

### **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:**

This amendment realigns appropriation within the County Transportation Trust, Surface Water Utility, Airport, Solid Waste Revenue & Operating, Water Revenue & Operating, and Sewer Revenue & Operating Funds. Appropriation within each fund is realigned to County Administration departmental budget from each respective operating department budget. For example, within the County Transportation Trust Fund, appropriation is realigned from Public Works department budget.

### **Background Information:**

Appropriation is needed in County Administration due to budgeting personal services at lower level than required based on actual expenditures. County Administration budget and actual expenditures were partially allocated in FY19 on a proportional basis to special revenue and enterprise funds to account for the support provided to those funds. During the formulation of the FY19 budget, the salaries and associated benefits were mistakenly budgeted at levels below actual salaries at the time of budget development for the County Administration staff members whose expenditures are charged to the impacted funds.

To reduce the incidence of such small variations requiring budget amendments in future years, the entire County Administration budget and actual expenditures are allocated to the General Fund effective FY20 and the charges to special revenue and enterprise funds will be addressed via the full

cost allocation plan. This is consistent with the approach used for other General Fund internal service departments such as the Board of County Commissioners, Office of Management & Budget, and County Attorney.

**Fiscal Impact:**

This amendment realigns FY19 appropriation in the amount of \$26,000.00 to the County Administration budget from the operating department budgets outlined above, within the respective funds. The realignment does not change the total fund budget for any of the impacted funds. This amendment is consistent with the FY19 estimates used in the development of the FY20 Adopted Budget.

**Staff Member Responsible:**

Bill Berger, Director, Office of Management and Budget

**Partners:**

N/A

**Attachments:**

Board Budget Amendment No. 5