



Pinellas County

Staff Report

File #: 19-1016D, **Version:** 1

Subject:

Administrative Amendment No. 2 for the Fiscal Year 2019 Budget for the Parks and Conservation Resources and Public Works departments.

Recommended Action:

Approval and execution by the County Administrator of Administrative Amendment No. 2 for the Fiscal Year 2019 (FY19) Budget for the Parks and Conservation Resources (PCR) and Public Works departments.

- This amendment realigns the budget for two lease agreements from the rentals and leases account to debt accounts for expenses that have been reclassified as capital leases.
- The expenditure (\$19,930.00) for PCR is for a parking meter lease.
- The expenditure for Public Works is for two (2) street sweepers totaling \$207,920.00. The cost is split between the County Transportation Trust Fund (\$65,330.00) and the Surface Water Utility Fund (\$142,590.00).
- This amendment is not required for budgetary control purposes; however, it is necessary based on prior year external audit recommendations.
- The classification change was not known during FY19 budget development.

Strategic Plan:

Deliver First Class Services to the Public and Our Customers
5.2 Be responsible stewards of the public's resources

Summary:

This amendment realigns FY19 appropriation for leases of \$19,930.00 within the PCR Administration cost center in the General Fund and \$207,920.00 within the Public Works Stormwater Management cost center in the County Transportation Trust Fund and the Surface Water Utility Fund.

Background Information:

On July 23, 2019, the Board approved a change to the budgetary control account grouping to allow certain debt service accounts into budgetary control account groupings to avoid budget amendments for nominal amounts. The provisions of the revised policy were developed in conjunction with Clerk Finance. Although this amendment is not required for budgetary control purposes, it was agreed that, annually, one (1) year-end amendment would be processed to align the budget to the debt expenses to comply with audit recommendations.

Fiscal Impact:

Administrative Budget Amendments reallocate previously budgeted funds. These amendments do not change the total appropriation amount for a department within the operating funds or for the

function and activity total in capital funds. This allocation is consistent with the current year estimates provided during the FY20 budget development process.

Delegated Authority:

Authority for the County Administrator to sign this Administrative Budget Amendment is granted under Florida Statutes. In accordance with Section 129.06, F.S., the Board of County Commissioners (Board) may establish procedures by which the designated Budget Officer may authorize certain budget amendments. The Board approved delegation of this authority to the County Administrator with Resolution No. 04-62 on April 13, 2004.

Staff Member Responsible:

Cecilia McCorkell, Director 1, Office of Management & Budget

Partners:

N/A

Attachments:

Administrative Amendment No. 2