



Pinellas County

Staff Report

File #: 17-2050A, Version: 1

Subject:

Resolution supplementing the FY 2018 Budget for unanticipated fund balances in the General Fund, Emergency Medical Services Fund, Building Services Fund, Solid Waste Renewal & Replacement Fund, Water Renewal & Replacement Fund, Sewer Renewal & Replacement Fund, Business Technology Services Fund, and Fleet Management Fund.

Recommended Action:

Conduct a public hearing and adopt the resolution to recognize and appropriate unanticipated fund balance in the General Fund, Emergency Medical Services (EMS) Fund, Building Services Fund, Solid Waste Renewal & Replacement Fund, Water Renewal & Replacement Fund, Sewer Renewal & Replacement Fund, Business Technology Services (BTS) Fund, and Fleet Management Fund in the Fiscal Year 2018 (FY18) Budget.

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 resolution recognizes and appropriates unanticipated fund balance to provide sufficient budget for FY18 equipment and vehicle acquisition expenditures and certain other operating expenditures.

Background Information:

The EMS Fund, Building Services Fund, Solid Waste Renewal & Replacement Fund, Water Renewal & Replacement Fund, Sewer Renewal & Replacement Fund, and Fleet Management Fund have unanticipated fund balances that are available for re-appropriation to provide sufficient budget for FY18 equipment and vehicle acquisition expenditures. During the FY18 budget development process, departments submitted FY17 expenditure projections for their equipment and vehicle purchases. Expenditures were less than projected in FY17 due to delays in receiving equipment and vehicles that were ordered in FY17, resulting in unanticipated fund balance carried forward to FY18. Appropriation of these funds is needed in FY18 to purchase the items when they are received.

Additionally, the General Fund has \$533,550.00 of unanticipated fund balance resulting from computer equipment ordered but not received in FY17 for the State Attorney, unspent capital funds, which were returned as excess fees in FY17, earmarked for the Sheriff's Electronic Medication Administration Record system (EMAR), and delays in receiving replacement batteries for radio towers used by various agencies. Expenditures were less than projected in FY17 due to these delays, resulting in unanticipated fund balance carried forward to FY18. Appropriation of these funds is needed in FY18 to purchase the goods and services when they are received.

The BTS Fund has \$575,000.00 in unanticipated fund balance resulting from contractual and professional service projects not completed in FY17 as originally estimated during the FY18 budget

development process. BTS submitted FY17 expenditure projections for anticipated contractual obligations for multiple projects. Expenditures were less than projected in FY17 due to delayed starts related to procurement preparations, processing, and contractor scheduling, resulting in unanticipated fund balance carried forward to FY18. Appropriation of these funds is needed in FY18 to satisfy the contractual obligation once the projects are completed.

In accordance with Section 129.06(2)(f), Florida Statutes, if the source of unanticipated receipts is not specifically associated with a particular purpose such as grants, donations or reimbursements, this budgetary action requires a public hearing. The public hearing was advertised in advance of the December 12, 2017 meeting. The attached resolution realizes FY18 unanticipated beginning fund balance within the various funds identified and increases appropriation accordingly.

Fiscal Impact:

This resolution will recognize unanticipated beginning fund balance and increase the respective cost center budgets accordingly in each fund: \$533,550.00 in the General Fund; \$414,650.00 in the EMS Fund; \$55,020.00 in the Building Services Fund; \$60,000.00 in the Solid Waste Renewal & Replacement Fund; \$262,030.00 in the Water Renewal & Replacement Fund; \$123,470.00 in the Sewer Renewal & Replacement Fund; \$575,000.00 in the BTS Fund; and \$331,100.00 in the Fleet Management Fund. The carry-forward does not impact the bottom line as the increase in FY18 is offset by the lower than anticipated expenditure in FY17.

Staff Member Responsible:

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

Partners:

Business Technology Services (BTS)
Pinellas County Sheriff's Office
State Attorney

Attachments:

Resolution
Notice of Public Hearing