



# Pinellas County

## Staff Report

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File #: 19-997A, Version: 1

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### **Subject:**

Resolution establishing the level of budgetary control within the County's financial system.

### **Recommended Action:**

Adopt a resolution establishing the level of budgetary control within the County's financial system.

- Budgetary control is used to determine when budget amendments are required.
- Florida Uniform Accounting System Manual for Florida Counties (Latest Edition 2011) requires the governing body to adopt the legal level of budgetary control.
- Budgetary control policy has been published in the adopted budget document annually, but had not been approved by the Board via stand-alone resolution.
- Proposed modification incorporates certain debt service accounts into an existing budgetary control account grouping, thereby avoiding budget amendments for nominal amounts.

### **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 adoption of the budgetary control policy via stand-alone resolution complies with the Florida Uniform Accounting System Manual for Florida Counties (Latest Edition 2011) that requires the governing body to adopt the legal level of budgetary control. The policy to be adopted is the same policy that was established in FY12 as part of the implementation of OPUS as the County's enterprise-wide financial system.

One change is proposed that will incorporate debt service accounts into the existing budgetary control grouping of accounts that includes personal services, operating expenses, capital outlay, and grants & aids. By doing so, budget amendments for nominal amounts will no longer be required. To protect bond and loan holders, debt service appropriations for bonds and loans financed by external entities and any such intrafund loans utilized as alternative financing vehicles to same are excluded from this grouping. Doing so prevents those obligations from being used for purposes other than satisfying the obligations associated with such bonds and loans.

The provisions of this policy were developed by the Office of Management & Budget in consultation with the Clerk of the Circuit Court & Comptroller's Finance Division and the Office of the County Attorney.

### **Background Information:**

In accordance with Florida Statute 129.06, the Board of County Commissioners approves supplemental appropriations by Resolution and Board Budget Amendments between departments during the fiscal year. In accordance with Resolution 04-62, the County Administrator is authorized to

execute certain Budget Amendments between cost centers within individual departments. These amendments are reported to the Board as part of the monthly delegated approvals report. The cost center structure within the County's chart of accounts was modified in FY12 and FY13 to accommodate program budgeting. At that time, a budgetary control policy was established by the Office of Management & Budget with support from the OPUS project implementation team and in consultation with the County Administrator. While the policy was not formally adopted by the Board via stand-alone resolution, it is published in the budget adopted by the Board annually. Budgetary control is used within our financial system to determine when budget amendments are required.

**Fiscal Impact:**

Adoption of this resolution has no fiscal impact.

**Staff Member Responsible:**

Bill Berger, Director, Office of Management & Budget

**Partners:**

N/A

**Attachments:**

Resolution 19-xx

Budgetary Control Parent Cost Centers Crosswalk

Resolution 04-62