



Pinellas County

Staff Report

File #: 25-1870A, Version: 1

Subject:

Amendment by resolution supplementing the Fiscal Year 2026 Budget recognizing unanticipated fund balance, recognizing unanticipated revenue, and realigning reserves for requesting departments.

Recommended Action:

Approval of the amendment by resolution supplementing the Fiscal Year (FY) 2026 Budget realigning reserves and recognizing unanticipated revenue for requesting departments.

- Appropriate \$9,500,620.00, recognizing unanticipated fund balance, to transfers in the General Fund for the Pinellas County Sheriff's Office to accommodate projects and programs budgeted in FY25 that were not completed. This is a carryforward request.
- Appropriate \$3,400,000.00, realigning from reserves to the State of Florida Detailed Damage Inspection Report (DDIR) project used within the Federal Highway Administration (FHWA) Emergency Relief Program which is in the County Capital Projects Fund.
- Appropriate \$2,000,000.00, realigned from existing projects in the American Rescue Plan Act (ARPA) Fund to support the ARPA Human Services Software System Modernization Project.
- Appropriate \$250,000.00, realigning from reserves to transfers in the Tourist Development Tax (TDT) Fund to support the Capital Projects Fund with the Toytown Remediation Phase 1 Project, a potential site for a youth sports facility pursuant to the County's grant agreement with the Florida Department of Environmental Protection.
- Appropriate \$250,000.00, recognizing unanticipated revenue from transfers from TDT Fund to Capital Projects Fund, to support the Toytown Remediation Phase 1 Project, a potential site for a youth sports facility.

Strategic Priorities:

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:

Approval of the amendment by resolution supplementing the Fiscal Year 2026 Budget realigning reserves and recognizing unanticipated revenue for requesting departments.

Appropriate \$9,500,620, recognizing unanticipated fund balance, to transfers in the General Fund for PSCO to accommodate projects and programs budgeted in FY25 that were not completed. This is a carryforward request.

Appropriate \$250,000, realigning from reserves to transfers in the Tourist Development Tax (TDT) Fund to support the Toytown Remediation Phase 1 Project, a potential site for a youth sports facility.

Appropriate \$250,000, recognizing unanticipated revenue from transfers from TDT Fund to Capital Projects Fund, to support the Toytown Remediation Phase 1 Project, a potential site for a youth sports facility.

Appropriate \$2,000,000, realigned from existing projects in the American Rescue Plan Act (ARPA) Fund to support the ARPA Human Services Software System Modernization.

Appropriate \$3,400,000, realigning from reserves to Transportation DDIR Emergency Relief Project in the Capital Projects Fund.

Background Information:

Approval of the amendment by resolution supplementing the Fiscal Year 2026 Budget realigning reserves and recognizing unanticipated revenue for requesting departments.

Appropriate \$9,500,620, recognizing unanticipated fund balance, to transfers in the General Fund for PCSO. This is a carryforward for previously budgeted funds that were not expensed in FY25. PCSO has requested these unspent operating, capital, and grant funds be appropriated through the recognition of unanticipated fund balance.

Appropriate \$250,000, realigning from reserves to transfers in the Tourist Development Tax (TDT) Fund, to support the Toytown Remediation Phase 1 Project, a potential site for a youth sports facility. A youth sports facility is being considered at the Toytown site as part of the Convention and Visitors Bureau's (CVB) Capital Projects Funding Program using TDT revenues as a funding source. CVB has identified a vendor and anticipated expense for consulting and engineering services for a limited subsurface investigation at the Toytown Closed Class I Landfill. This will transfer funds to Capital Projects to provide the necessary funding to move forward with the proposal.

Appropriate \$250,000, recognizing unanticipated revenue from transfers from TDT Fund to Capital Projects Fund, to support the Toytown Remediation Phase 1 Project, a potential site for a youth sports facility. This will complete the transfer to Capital Projects to support the proposed landfill consulting and engineering services previously mentioned above.

Appropriate \$2,000,000, realigned from the Manufactured Home Communities Wastewater Collection System Improvements Project in the American Rescue Plan Act (ARPA) Fund, to support the ARPA Human Services Software System Modernization Project.

Appropriate \$3,400,000, realigning from reserves to Transportation DDIR Emergency Relief Project in the Capital Projects Fund.

Fiscal Impact:

Appropriate \$9,500,620, recognizing unanticipated fund balance, to transfers in the General Fund for the Pinellas County Sheriff's Office (PCSO).

Appropriate \$250,000, realigning from reserves to transfers in the Tourist Development Tax (TDT)

Fund to transfer funds to the Capital Projects Fund.

Appropriate \$250,000, recognizing unanticipated revenue from transfers from TDT Fund to Capital Projects Fund.

Appropriate \$2,000,000, realigned from existing projects in the American Rescue Plan Act (ARPA) Fund to the ARPA Human Services Software System Modernization Project.

Appropriate \$3,400,000, realigning from reserves to Transportation DDIR Emergency Relief Project in the Capital Projects Fund.

Staff Member Responsible:

Kristen Pittman, Budget and Financial Management Analyst, Office of Management & Budget
Chris Rose, Director, Office of Management & Budget

Partners:

N/A

Attachments:

Resolution-25-XX
Notice of Public Hearing