



Staff Report

File #: 15-459, **Version:** 1

Agenda Date: 11/24/2015

Subject:

Resolution to close the Marina Operations Fund and transfer remaining funds to the General Fund and to recognize and appropriate unanticipated fund balance within the Mosquito Control State Fund in order to close both funds effective September 30, 2015.

Recommended Action:

Adoption of a resolution to close the Marina Operations Fund and transfer remaining funds to the General Fund and to recognize and appropriate unanticipated fund balance within the Mosquito Control State Fund in order to close both funds effective September 30, 2015.

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 attached resolution authorizes the transfer of the assets, liabilities, and equity of the Marina Operations Fund to the General Fund and recognizes and appropriates unanticipated fund balance in the Mosquito Control State Fund to enable closure of both funds in Fiscal Year 2015 (FY15).

Background Information:

On January 23, 2007, the Board of County Commissioners (Board) adopted Resolution No. 07-6, establishing a Special Revenue Fund named Marina Operations Fund. This fund was used to account for the revenue and expenditures associated with the operations and maintenance of the County's two marina properties, Belle Harbour Marina and the Sutherland Bayou Boat Ramp (formerly known as the Palm Harbor Resort), which the County purchased in 2006.

During the development of the Fiscal Year 2016 (FY16) budget, it was decided that the revenues and expenditures associated with the operation and maintenance of the County's marinas would be captured in the General Fund to simplify accounting while maintaining transparency of these revenues and expenditures. All funds remaining in the Marina Operations Fund will be transferred to the General Fund. The initial purchase of the marina was funded with General Fund appropriation.

The Mosquito Control State Fund was established to account for revenues and expenditures related to State grant funding for mosquito control operations. A recent rule change to Chapter 5E-13.030, Florida Administrative Code, restructured the way that State funds are distributed. As a result, the County no longer receives grant funding related to mosquito control; therefore, the Mosquito Control State Fund is no longer needed. This amendment is necessary to increase the total appropriations to allow for the remaining fund balance to be spent and the fund to be closed in FY15.

Fiscal Impact:

This resolution recognizes the closure of the Marina Operations Fund and transfers approximately \$296,280.00 in unexpended funds to the General Fund and increases the appropriations of the Mosquito Control State Fund by \$70.00 in order to spend the remaining balance and close the fund.

Staff Member Responsible:

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

Partners:

N/A

RESOLUTION NO. 15-_____

SUPPLEMENTING FY15 BUDGET

WHEREAS, the Board of County Commissioners did, on November 20, 2015, advertise the date, time, place and purpose of the Public Hearing to amend the FY15 Budget pursuant to Section 129.06(2)(f), F.S., in the TAMPA BAY TIMES, a newspaper of general circulation in the County as provided herein;

WHEREAS, it is necessary to close the Marina Operations Fund and transfer all assets, liabilities, and residual equity to the General Fund. The Marina Operations Fund was used to account for the revenues and expenditures associated with the operations and maintenance of the County's two marina properties, Belle Harbour Marina and the Sutherland Bayou Boat Ramp (formerly known as the Palm Harbor Resort), which the County purchased in 2006. The operations and maintenance of these two properties were transferred to the General Fund with the adoption of the FY16 budget.

WHEREAS, Mosquito Control State Fund has unanticipated funds in Fund Balance and these funds are to be appropriated and expended for the purpose for which received; and

WHEREAS, it is necessary to close the Mosquito Control State Fund. The Mosquito Control State Fund was used to account for the revenue and expenditures associated with the grant-funded operations of the County's Mosquito Control Operations. Funding was received from the State of Florida and earmarked for a particular purpose. Due to the elimination of the grant funding, the fund was closed with the adoption of the County's FY16 budget.

THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Pinellas County, Florida, in a public meeting duly assembled this 24th day of November, 2015, that receipts from a source not anticipated and received for a particular purpose are to be appropriated and added to the proper funds, and the total County budget for FY15 as follows:

Section 1. The Board of County Commissioners authorizes the closure of the Marina Operations Fund and the transfer of all assets, liabilities, and residual equity to the General Fund effective September 30, 2015.

Section 2. The Board of County Commissioners authorizes the closure of the Mosquito Control State Fund effective September 30, 2015 after the remaining fund balance has been expended.

GENERAL FUND (0001)

Center / Program/ Account	Number		Current Budget as of 10/28/15	Increase/ (Decrease)	Amended Budget
<u>Receipts</u>					
Center	100200	Fund Revenues			
Program	1010	Non-Program Revenue			
Account	3811020	Transfer From Marina Operations Fund	\$0	\$296,280	\$296,280
				<u><u>\$296,280</u></u>	
<u>Appropriations</u>					
Center	114100	Gen Govt-Non-Program			
Program	1008	Reserves			
Account	5996010	Reserve Fund Bal-Ctywide	\$59,672,160	\$296,280	\$59,968,440
Total				<u><u>\$296,280</u></u>	
<u>MARINA OPERATIONS FUND (1020)</u>					
<u>Appropriations</u>					
Center	256005	Marina			
Program	1008	Reserves			
Account	5995000	Reserve-Contingencies	\$31,600	(\$31,600)	\$0
Account	5996000	Reserve-Fund Balance	\$63,520	(\$63,520)	\$0
Account	5997000	Reserve-Future Years	\$201,160	(\$201,160)	\$0
Program	1386	Visitor Services			
Account	5910001	Trans To General Fund	\$0	\$296,280	\$296,280
Total				<u><u>\$0</u></u>	

MOSQUITO CONTROL STATE (1008)

Center / Program/ Account	Number		Current Budget as of 11/4/15	Increase/ (Decrease)	Amended Budget
<u>Receipts</u>					
Center	100100	Balance Sheet			
Program	0000	Default Program			
Account	2710201	FB-UNRSV-CNTYWIDE-BEG	\$26,280	\$30	\$26,310
Center	100200	Fund Revenues			
Program	2201	Mosquito Control, Vegetation Mgmt & Urban Forestry			
Account	3611800	Interest-Treasury Notes	\$0	\$40	\$40
				<u>\$70</u>	
<u>Appropriations</u>					
Center	437040	Mosquito Control Management			
Program	2201	Mosquito Control, Vegetation Mgmt & Urban Forestry			
Account	5520003	Oper. Supplies-Chemicals	\$26,280	\$70	\$26,350
		Total		<u>\$70</u>	

Commissioner _____ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner _____, and upon roll call the vote was:

AYES:

NAYS:

ABSENT AND NOT VOTING:

APPROVED AS TO FORM

By: 
Office of the County Attorney

NOTICE OF PUBLIC HEARING

The Pinellas County Board of County Commissioners will conduct a public hearing on proposed amendments to the FY2015 Budget as required by Section 129.06 (2)(f), Florida Statutes, relating to the re-appropriation of fund balance and realignment of reserves as specified herein.

A public hearing on amending the budget will be held on Tuesday, November 24, 2015, at 6:00 p.m. in the County Commission Assembly Room, Fifth Floor, Pinellas County Courthouse, 315 Court Street, Clearwater, Florida 33756. The proposed amendments are as follows:

Fund	Revenue / Sources	FY15 Budget as Adopted or Last Amended	Proposed Amendment	FY15 Budget after Proposed Amendment
General Fund	Transfer from Marina Operations Fund	\$ 0	\$ 296,280	\$ 296,280
	Expenditure / Uses			
General Fund	Reserve-Contingencies	\$ 59,672,160	\$ 296,280	\$ 59,968,440
Fund	Revenue / Sources			
Marina Operations	Reserve-Contingencies	\$ 31,600	\$ (31,600)	\$ 0
Marina Operations	Reserve-Fund Balance	\$ 63,520	\$ (63,520)	\$ 0
Marina Operations	Reserve-Future Years	\$ 201,160	\$ (201,160)	\$ 0
Marina Operations	Transfer to General Fund	\$ 0	\$ 296,280	\$ 296,280
Fund	Revenue / Sources			
Mosquito Control State	Fund Balance-Unreserved	\$ 26,280	\$ 30	\$ 26,310
Mosquito Control State	Interest	\$ 0	\$ 40	\$ 40
	Expenditure / Uses			
Mosquito Control State	Operating Supplies	\$ 26,280	\$ 70	\$ 26,350

Interested parties may appear at the hearing and be heard regarding amending the budget.

Persons are advised that if they decide to appeal any decision made at the meeting/hearing, they will need a record of the proceedings, and, for such purposes, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. WITHIN TWO (2) WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE, PLEASE CONTACT THE OFFICE OF HUMAN RIGHTS, 400 SOUTH FORT HARRISON AVENUE, SUITE 500, CLEARWATER, FLORIDA 33756, (727) 464-4062 (VOICE/TDD).

KEN BURKE, CLERK TO
THE BOARD OF COUNTY COMMISSIONERS
By: Norman D. Loy, Deputy Clerk