

Board of County Commissioners Agenda Request

Date of Meeting: November 21, 2023

Date Submitted: October 25, 2023

To: Honorable Chairman and Members of the Board

From: Edward J. Dixon, County Administrator
Georgette Daniels, Assistant County Administrator
Trudei Porter, Finance Director

Subject: **Public Hearing:** Approval of Resolution 2023-038 Year End Budget Amendment #2 for FY 2022-2023

Statement of Issue:

This agenda item seeks Board approval of Resolution 2023-038 and authorization for the County Administrator, Assistant County Administrator, and Finance Director to complete and execute all budget amendments necessary to maintain a balanced budget for Fiscal Year 2022-2023 BOCC budget.

Background:

Florida Statute 129.01 (2) (b) requires the County's budget to be balanced. Florida 129.06 (2) also permits the board to amend the current fiscal year's budget. Section (2)(d) allows the budget to be amended due to receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution spread on its minutes, be appropriated and expended for that purpose. The resolution may amend the budget to transfer funds to properly account for unanticipated revenue.

Analysis:

The attached budget amendments are to adjust budgets due to unbudgeted/unanticipated revenues and expenditures in various departments. Administrative budget amendments were not required to be advertised as a public hearing as they relate to internal fund transfers, donations or grants.

Fiscal Impact:

Various budgets as amended.

Options:

1. Approve Resolution 2023-038, along with the attached Budget Amendments, and authorize the County Administrator, Assistant County Administrator, and Finance Director to complete and execute all the attached amendments.
2. Do not approve.
3. Board direction.

County Administrator's Recommendation:

Option 1.

Attachment(s):

- Resolution # 2023-038
- Narrative
- Budget Amendments

RESOLUTION NO. 2023-038

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, approved the Fiscal Year 2022-2023 Budget; and,

WHEREAS, the Board of County Commissioners, pursuant to Chapter 129, Florida Statutes, desires to amend the budget.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Gadsden County, Florida, hereby amends the budget as reflected on the Budget Amendments 23-089, 23-090, 23-098, 23-099, 263-101, 23-102, 23-103 and 23-104 attached hereto.

Adopted this ____ day of _____ 2023.

Board of County Commissioners
Gadsden County, Florida

Chairperson

Attest: Nicholas Thomas, Clerk

By: _____

Amendment Narrative

- Budget Amendment # 2023-089- Fund 207- To transfer the remaining debt service library fund balance to the general fund. The debt service library was paid off in FY 2022-23. Net Change: \$2,567,950.25.
- Budget Amendment #2023-090- Fund- 001- To transfer the remaining funds from the debt service library to reserve for contingency. Net change: \$2,567,950.25.
- Budget Amendment #2023-098- Fund 128- To cover unbudgeted expenditures for the Property Appraiser as approved by the Department of Revenue. Net change: \$15,000.
- Budget Amendment #2023-099- Fund 115- Use fund balance to cover unbudgeted expenditures for Sheriff's Office. Net change: \$15,000.
- Budget Amendment #2023-101-Fund 135- To Transfer funds from the General Fund to the Supervisor of Elections fund to cover over expenditure in executive salaries budget. Net change: \$5,000.
- Budget Amendment #2023-102- Fund 101- To utilize fund balance to transfer to EMS fund to cover over expenditures and deficit in revenues. Net change: \$515,000.
- Budget Amendment #2023-103- Fund 142- To utilize transfer from the general fund to cover deficit in revenue and over expenditure for EMS fund. Net change: \$515,000.
- Budget Amendment #2023-104- Fund 208- To correct the budget for the Debt Service Ag Center. Net Change: \$1.00.

Gadsden County BOCC Budget Amendment Form

Date: 10/25/2023
 Fiscal Year: 2022-2023
 Department: 2207
 Agenda Item:

Intra-departmental
 BOCC Motion
 BOCC Resolution 2023-038
 BOCC Public Hearing **YES**

Revenue

<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
207		3899001	Balance Forward Cash	-	2,119,354.81	2,119,354.81
207		3351800	Local Govt Half Cent Sales	1,555,262.00	387,007.15	1,942,269.15
207		3611005	Interest- Capital City	1,000.00	61,588.29	62,588.29

#1 Subtotal				1,556,262.00	2,567,950.25	4,124,212.25
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Expenditure

<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
207	2207	59118	Transfer to General Fund	1,478,499.00	2,567,950.25	4,046,449.25

#2 Subtotal				1,478,499.00	2,567,950.25	4,046,449.25
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The debt service for the library (fund 207) was paid off in 2023 and the remaining fund balance needs to needs to be transferred to the general fund. This budget amendment will transfer the remaining fund balance from Debt Service library fund 207 to the General fund.

Approved By: Georgette Daniels
 Budget Director
 County Manager

Posting
 Finance Director _____
 Date _____

Gadsden County BOCC Budget Amendment Form

Date: 10/25/2023
 Fiscal Year: 2022-2023
 Department: 2207
 Agenda Item:

Intra-departmental
 BOCC Motion
 BOCC Resolution 2023-038
 BOCC Public Hearing YES

Revenue							
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.	
001		3811026	Transfer from Debt Services	1,478,499.00	2,567,950.25	4,046,449.25	
						-	
						-	
						-	
						-	
#1 Subtotal				1,478,499.00	2,567,950.25		

Expenditure							
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.	
001	8001	59901	Reserve for Contingency	1,562,048.93	2,567,950.25	4,129,999.18	
						-	
						-	

#2 Subtotal				1,562,048.93	2,567,950.25	4,129,999.18	
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The debt service for the library was paid off in FY 2022-23. To transfer the remaining funds from the debt service library to the general fund- reserve for contingency.

Approved By: Georgette Davis
 Budget Director
 County Manager

Posting
 Finance Director _____
 Date _____

Gadsden County BOCC Budget Amendment Form

Date: 10/25/2023
 Fiscal Year: 2022-23
 Department:
 Agenda Item: N/A

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing **Yes**

Revenue

<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
128		3811000	Transfer from General Fund	1,238,089.00	15,000.00	1,253,089.00
						-
						-
						-
						-
						-
#1	Subtotal			1,238,089.00	15,000.00	1,253,089.00

Expenditure

<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
128	0004	59901	Reserve for Contingency	10,000.00	15,000.00	25,000.00
						-
						-
						-
						-
						-
						-
#2	Subtotal			10,000.00	15,000.00	25,000.00

To cover underbudgeted expenditures for Property Appraiser as approved by the Department of Revenue.

Approved By: Georgette Daniels 10/25/2023
 Budget Director _____
 County Manager _____

Posting
 Finance Director _____
 Date _____

Gadsden County BOCC Budget Amendment Form

Date: 11/8/2023
 Fiscal Year: 2022-2023
 Department:
 Agenda Item: N/A

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing **YES**

				Revenue		
<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
115		3899001	Bal Fwd Cash	10,112.00	15,000.00	25,112.00
						-
						-
						-
						-
#1 Subtotal				10,112.00	15,000.00	25,112.00

				Expenditure		
<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
115	0115	54500	Insurance	43,000.00	15,000.00	58,000.00
						-
						-
#2 Subtotal				43,000.00	15,000.00	58,000.00

To utilize fund balance to cover budget deficit for Sheriff's office budget.

Approved By: Georgette Denise
 Budget Director
 County Manager
 11/8/2023

Posting
 Finance Director _____
 Date _____

Gadsden County BOCC Budget Amendment Form

Date: 11/6/2023
 Fiscal Year: 2022-2023
 Department:
 Agenda Item: N/A

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing YES

Revenue						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
135		3811000	Transfer From General Fund	886,906.00	5,000.00	891,906.00
						-
						-
						-
#1 Subtotal				886,906.00	5,000.00	891,906.00

Expenditure						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
135	0135	51100	Executive Salaries	118,837.00	5,000.00	123,837.00
						-
						-

#2 Subtotal				118,837.00	5,000.00	123,837.00
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Transfer funds from the General Fund to the Supervisor of Elections to cover executive salaries budget.

Approved By: Georgette Daniels
 Budget Director
 County Manager
 11/8/2023

Posting
 Finance Director _____
 Date _____

Gadsden County BOCC Budget Amendment Form


Date: 11/8/2023
 Fiscal Year: 2022-2023
 Department:
 Agenda Item: N/A

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing YES

				Revenue		
<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
142		3811000	Transfer from General Fund	893,487.00	515,000.00	1,408,487.00
						-
						-
						-
#1 Subtotal				893,487.00	515,000.00	1,408,487.00

				Expenditure		
<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
142	0144	51400	Overtime	802,000.00	160,000.00	962,000.00
142	0144	52200	Retirement Contribution	510,757.00	107,000.00	617,757.00
142	0144	54500	Insurance	50,000.00	30,000.00	80,000.00
142	0144	56007	Equipment under \$5k	-	17,000.00	17,000.00
142	0144	56400	Machinery & Equipment	-	59,000.00	59,000.00
142	0144	55210	Gas and Oil	130,000.00	48,000.00	178,000.00
142	0144	55100	Office Supplies	-	94,000.00	94,000.00
#2 Subtotal				1,492,757.00	515,000.00	2,007,757.00

To utilize transfer from general fund to cover deficit in revenue and over expenditure for EMS.

Approved By: 
 Budget Director
 County Manager

11/8/2023

Posting
 Finance Director _____
 Date _____

Gadsden County BOCC Budget Amendment Form

Date: 11/8/2023
 Fiscal Year: 2022-2023
 Department:
 Agenda Item: N/A

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing **YES**

Revenue						
<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
001		381100	Balance Fwd Cash	834,808.00	515,000.00	1,349,808.00
						-
						-
						-
						-
#1 Subtotal				834,808.00	515,000.00	1,349,808.00

Expenditure						
<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
001	9001	59104	Transfer to EMS	893,487.00	515,000.00	1,408,487.00
						-
						-
						-
						-
						-
#2 Subtotal				893,487.00	515,000.00	1,408,487.00

To utilize general fund fund balance balance to transfer funds to EMS (fund 142) to cover over expenditures and decreased revenues.

Approved By: Georgette Daniels
 Budget Director
 County Manager
 11/8/2023

Posting
 Finance Director _____
 Date _____

Gadsden County BOCC Budget Amendment Form

Date: 11/8/2023
 Fiscal Year: 2022-2023
 Department:
 Agenda Item: N/A

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing YES

Revenue							
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.	
208		3811000	Transfer from General Fund	31,166.00	1.00	31,167.00	
						-	
						-	
						-	
#1 Subtotal				31,166.00	1.00	31,167.00	

Expenditure							
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.	
208	2208	57200	Debt Service Interest	14,818.00	1.00	14,819.00	
						-	
						-	
						-	
						-	
						-	

#2 Subtotal	14,818.00	1.00	14,819.00
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To utilize transfer from general fund to cover deficit in revenue and over expenditure for EMS.

Approved By: Georgette Daniels
 Budget Director
 County Manager

Posting
 Finance Director _____
 Date _____