

## Board of County Commissioners Agenda Request

**Date of Meeting:** February 6, 2024

**Date Submitted:** January 25, 2024

**To:** Honorable Chairman and Members of the Board

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

**Subject:** **Public Hearing:** Approval of Resolution 2024-002 Budget Amendment for FY 2023-2024

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### **Statement of Issue:**

This agenda item seeks Board approval of Resolution 2024-002 and authorization for the County Administrator, Assistant County Administrator, Finance Director to complete and execute all budget amendments necessary to maintain a balanced budget for Fiscal Year 2023-2024 BOCC budget.

### **Background:**

Florida Statute 129.01 (2) (b) requires that the County's budget be balanced. Additionally, Florida 129.06 (2) 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, gift, 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 unanticipated expenditures in various departments for FY 2023-24 Adopted Budget.

### **Fiscal Impact:**

Various budgets as amended.

**Options:**

1. Approve Resolution 2024-002 along with the attached Budget Amendments and authorize the County Administrator, Assistant County Administrator, and Finance Director to complete and execute all of the attached amendments.
2. Do not approve.
3. Board direction.

**County Administrator's Recommendation:**

Option 1.

**Attachment(s):**

- Resolution # 2024-002
- Narrative
- Budget Amendments

RESOLUTION NO. 2024-002

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, approved the Fiscal Year 2023-2024 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 in the Budget Amendments 24-037, 24-039 and 24-041 attached hereto.

Adopted this \_\_\_\_ day of \_\_\_\_\_ 2024.

Board of County Commissioners  
Gadsden County, Florida

\_\_\_\_\_  
Chairman

Attest: Nicholas Thomas, Clerk

By:\_\_\_\_\_

## Amendment Narrative

- Budget Amendment # 2024-037 – Fund 115 (Fine and Forfeiture Fund) – On October 17, 2023. The board approved the use of Law Enforcement Education Fund (LEEF) Funds for training and equipment for Sheriff’s Office TeamOne SWAT Operator. Net Change: 19,075.42
- Budget Amendment #2024-039 - Fund 001 (General Fund) – Re-allocate the remaining funds for Bicentennial that rolled into fund balance from FY 2022-23 into FY 2023-24. Net Change: \$150,045.40.
- Budget Amendment #2024-041 – Fund 112 (County Transportation Fund) - Re-allocate funding in FY 2023-24 for equipment set aside in 2022-23 Fiscal Year that was not spent and rolled into fund balance. Net Change: \$214,000.

Gadsden County BOCC Budget Amendment Form

Date: 1/23/2024  
 Fiscal Year: 2023-2024  
 Department: 115  
 Agenda Item: N/A

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

Revenue

Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
115		3899001	Balance Forward Cash	-	19,075.42	19,075.42
						-
						-
						-

#1 Subtotal - 19,075.42

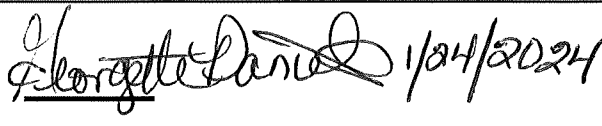
Expenditure

Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
115	0115	55401	Training & Education	-	15,920.00	15,920.00
115	0115	56007	Equipment Under \$5000	-	3,155.42	3,155.42

#2 Subtotal - 19,075.42 19,075.42

On October 17th 2023, the Board approved required training for Gadsden County Sheriff's Office TeamOne SWAT Operator from LEEF Funds.

Approved By:  
 Budget Director  
 County Manager

 1/24/2024

Posting  
 Finance Director  
 Date

**Gadsden County BOCC Budget Amendment Form**

Date: 1/18/2024  
 Fiscal Year: 2023-2024  
 Department:  
 Agenda Item: N/A

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

Revenue						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
001		3899001	Balance Fwd Cash	2,954,635.00	150,045.40	3,104,680.40
						-
						-
						-
						-
<b>#1 Subtotal</b>				<b>2,954,635.00</b>	<b>150,045.40</b>	

Expenditure						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
001	0001	54818	Bicentennial	-	150,045.40	150,045.40
						-
						-
						-
						-
<b>#2 Subtotal</b>				<b>-</b>	<b>150,045.40</b>	<b>150,045.40</b>

To transfer the unutilized portion of the bicentennial budget from 2022-23 FY to 2023-24 FY.

Approved By: Georgette Daniels 1/24/2024  
 Budget Director  
 County Manager

Posting  
 Finance Director \_\_\_\_\_  
 Date \_\_\_\_\_

**Gadsden County BOCC Budget Amendment Form**

Date: 1/19/2024  
 Fiscal Year: 2023-2024  
 Department: 126  
 Agenda Item: N/A

Intra-departmental  
 BOCC Motion  
 BOCC Resolution Yes  
 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>
112		3899001	Balance Forward Cash	490,703.00	214,000.00	704,703.00
						-
						-
						-
						-
<b>#1 Subtotal</b>				<b>490,703.00</b>	<b>214,000.00</b>	<b>704,703.00</b>

Expenditure						
<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>Account Description</u>	<u>Beginning Bud.</u>	<u>+/- \$</u>	<u>Ending Bud.</u>
112	0126	56400	Machinery and Equipment	-	214,000.00	214,000.00
						-
						-
						-
						-
<b>#2 Subtotal</b>				<b>-</b>	<b>214,000.00</b>	<b>214,000.00</b>

To re-allocate in FY 2023-24 funding for equipment set aside in FY 2022-23 that was not spent and rolled into fund balance.

Approved By: Georgette Daniels 1/24/2023  
 Budget Director  
 County Manager

Posting  
 Finance Director \_\_\_\_\_  
 Date \_\_\_\_\_