

## Board of County Commissioners Agenda Request

**Date of Meeting:** April 16, 2024

**Date Submitted:** April 2, 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:** Approval of Resolution 2024-009 and Budget Amendment for FY 2023-2024

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### **Statement of Issue:**

This agenda item seeks Board approval 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 the 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 2024-009 and Budget Amendments for FY 2023-24 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 # 2024-009
- Narrative
- Budget Amendments

RESOLUTION NO. 2024-009

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 24-047 and 24-048.

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

Board of County Commissioners  
Gadsden County, Florida

\_\_\_\_\_  
Chairperson

Attest: Nicholas Thomas, Clerk

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

## Amendment Narrative

- Budget Amendment # 2024-047 – Fund 001 (General Fund) – On October 17, 2023, the board approved \$25,000 for the trail ride event. This budget amendment is to allocate funds to this line item. Net Change: \$0.
- Budget Amendment #2024-048 - Fund 105 (Fire Assessment Fund) – Utilize reserve funds in Fire Assessment budget to transfer to repair & maintenance line item due to unanticipated expenditures. Net Change: \$0.

**Gadsden County BOCC Budget Amendment Form**

Date: 3/27/2024  
 Fiscal Year: 2023-2024  
 Department:  
 Agenda Item: N/A

Intra-departmental  
 BOCC Motion  
 BOCC Resolution Yes  
 BOCC Public Hearing **No**

**Revenue**

Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
						-
						-
						-
						-
						-

#1 Subtotal

- -

**Expenditure**

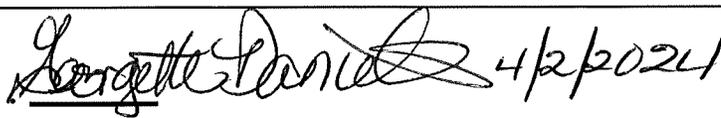
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
001	0001	54805	Ordinance 06-18	55,000.00	25,000.00	80,000.00
001	8001	59901	Reserve for Contingency	1,688,022.00	(25,000.00)	1,663,022.00
						-
						-
						-

#2 Subtotal

1,743,022.00 - 1,743,022.00

On October 17th, 2023, the Board approved \$25,000 for the trail ride event. This amendment is to allocate funds in the budget for this line item.

Approved By:  
 Budget Director  
 County Manager

  
 4/2/2024

Posting  
 Finance Director  
 Date

**Gadsden County BOCC Budget Amendment Form**

Date: 3/27/2024  
 Fiscal Year: 2023-2024  
 Department:  
 Agenda Item: N/A

Intra-departmental  
 BOCC Motion  
 BOCC Resolution yes  
 BOCC Public Hearing **No**

**Revenue**

Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
						-
						-
						-
						-
						-

#1 Subtotal

- -

**Expenditure**

Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
105	0105	54600	Repair & Maintenance	45,000.00	50,000.00	95,000.00
105	0105	59901	Reserve for Contingency	225,981.00	(50,000.00)	175,981.00
						-
						-
						-

#2 Subtotal

270,981.00 - 270,981.00

Re-align Fire Assessment (Fund 105) budget due to unbudgeted repair and maintenance expenditures.

Approved By:  
 Budget Director  
 County Manager

 4/2/2024

Posting  
 Finance Director  
 Date