

Board of County Commissioners Agenda Request

Date of Meeting: March 6, 2018

Date Submitted: February 20, 2018

To: Honorable Chairperson and Members of the Board

From: Dee Jackson, Interim County Administrator
Jeffrey A. Price, Senior Management & Budget Analyst

Subject: **PUBLIC HEARING:** Approval to Recognize Funds from the Discretionary Sales Surtax to the Capital Project Fund

Statement of Issue:

This agenda item seeks approval of Budget Amendments # 180009, 180010 and authorization for the Interim County Administrator and the Finance Director to complete and execute the budget amendments.

Background:

At the December 5, 2017 Board meeting, a Public Hearing was held to approve Ordinance No. 2017-009, allowing the Board to use the proceeds from the discretionary sales surtax levied pursuant to Section 212.055(3), Florida Statutes, for additional use. Parks and recreational facilities maintenance and improvements, was approved.

Analysis:

Budget amendments 180009 and 180010 were advertised in the local papers on March 1, 2018 as they impact the total budget.

Amendment 180010 will allow for the amount of \$200,000 to be added to the St. Hebron Recreational Trails Grant. These funds will provide the required match for the grant project. Funding for this match will come from the Discretionary sales surtax previously appropriated in the Transportation Fund budget.

Amendment 180009 provides for a decrease in revenue from the Discretionary sales surtax for the Transportation Fund budget. This amendment will utilize an additional \$200,000 of fund balance to offset the reduction in the Discretionary Sales Surtax. The revenue for approximately three months will be diverted from the Transportation Fund budget to the St. Hebron Park grant budget.

Fiscal Impact:

The budget amendments will change the fund balance totals for both the Transportation Fund and the Grant Project Fund.

Options:

1. Approve Budget Amendments # 180009, 180010 and authorize the County Administrator, Finance Director, and Sr. Management & Budget Analyst to complete and execute all necessary budget amendments
2. Do not approve.
3. Board direction.

Interim County Administrator's Recommendation:

Option 1

Attachment(s):

1. Budget Amendment #180009 and 180010

Gadsden County BOCC Budget Amendment Form

Date: 3/6/2018
 Fiscal Year: FY 2018
 Department: Transportation
 Agenda Item: Approved, Amended and Carry Forward Budget Amendments

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing

Revenue						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
112		312-6001	Discretionary sales tax		(200,000)	(200,000)
112		389-9001	Fund Balance	208,370	200,000	408,370
#1	Subtotal			208,370	-	208,370

Expenditure						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
#2	Subtotal			-	-	-
#3	Balancing (Subtotal Line #1 Less Subtotal Line 2)					

Recognize fund balance

Approved By:
 Budget Office _____
 County Administrator _____

Posting
 Finance Director
 Date

Gadsden County BOCC Budget Amendment Form

Date: 1/23/2018
 Fiscal Year: FY 2018
 Department: Grant
 Agenda Item: Approved, Amended and Carry Forward Budget Amendments

Intra-departmental
 BOCC Motion
 BOCC Resolution
 BOCC Public Hearing

Revenue						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
344		312-6001	Discretionary sales tax		200,000	
#1	Subtotal			-	200,000	200,000

Expenditure						
Fund	Dept.	Account	Account Description	Beginning Bud.	+/- \$	Ending Bud.
344	630008	56300	Improve. Other than bldg	-	200,000.00	200,000.00
#2	Subtotal			-	200,000.00	200,000.00

#3 Balancing (Subtotal Line #1 Less Subtotal Line 2)

Recognize \$200,000 from surtax to Grant fund

Approved By:
 Budget Office _____
 County Administrator _____

Posting
 Finance Director
 Date

THE GASDEN COUNTY BOARD OF COUNTY COMMISSIONERS ARE CONSIDERING PROPOSED CHANGES TO ITS BUDGET FOR FISCAL YEAR 2017-2018. THE CHANGES WILL BE DISCUSSED AT THE BOARD'S NEXT REGULAR SCHEDULED MEETING TO BE HELD MARCH 6, 2018, AT 6:00 P.M. IN THE GADSDEN COUNTY BOARD OF COUNTY COMMISSION CHAMBERS, 9 EAST JEFFERSON STREET, QUINCY, FLORIDA. ALL CITIZENS ARE INVITED TO ATTEND. A FINAL DECISION ON THE PROPOSED CHANGES WILL BE MADE AT THIS MEETING. A SUMMARY OF THE CHANGES ARE:

	SPECIAL REVENUE FUND	CAPITAL PROJECT FUNDS
REVENUE		
BALANCE FORWARD	\$ 200,000	
TAXES	(200,000)	200,000
NET CHANGE	\$ -	\$ 200,000
EXPENDITURES		
CULTURE/RECREATION		200,000
NET CHANGE	\$ -	\$ 200,000