

Board of County Commissioners Agenda Request

Date of Meeting: November 20, 2018

Date Submitted: November 6, 2018

To: Honorable Chairperson and Members of the Board

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

Subject: **Public Hearing:** Approval of Resolution 2018-020 Budget Amendments for FY 2018

Statement of Issue:

This agenda item seeks Board approval of Resolution 2018-020 and authorization for the County Administrator, Finance Director, and Sr. Management & Budget Analyst to complete and execute all budget amendments necessary to maintain a balanced budget for Fiscal Year 2018 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 of County Commissioners to amend the previous fiscal budget within the first 60 days of the current fiscal year.

Analysis:

This pre-close out process, as conducted in conjunction with the Clerk's Board Finance Office, entails the maintenance of a balanced budget for the most recent ending fiscal year. These additional amendments are to move funds in to Departments in which expenditures exceeded amounts budgeted.

The attached budget amendments listed under Public Hearing were advertised in the local papers on November 15, 2018, as they impact the total budget. The attached budget amendments listed under Administrative were not required to be advertised as they relate to internal fund transfers, donations or grants.

Fiscal Impact:

This pre-close-out process will assist the Board in maintaining compliance with the Florida Statutes. As all of the end-of-year bills have not been submitted for payment, it cannot be determined how much the general fund balance will be affected at this time. An official analysis of the fiscal impact of the close-out transactions will not be available until the completion of the annual audit.

Options:

1. Approve Resolution 2018-020, along with the attached Budget Amendments and authorize the County Administrator, Finance Director, and Sr. Management & Budget Analyst to complete and execute all necessary budget amendments associated with FY 2018 pre-close-out process.
2. Do not approve.
3. Board direction.

Interim County Administrator's Recommendation:

Option 1

Attachment(s):

Resolution # 2018-020

Narrative



RESOLUTION NO. 2018 – 020

WHEREAS, the Board of County Commissioners of Gadsden County, Florida, approved the Fiscal Year 2017-2018 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 attached hereto.

Adopted this 20th day of November, 2018.

Board of County Commissioners
Gadsden County, Florida

Chairperson

Attest: Nicholas Thomas, Clerk

By: _____

**Narrative For
FY18 Budget Amendments
For
November 20, 2018**

PUBLIC HEARING:

Budget Amendment # 180051– Landfill Fund 113

Recognize \$6,000 from Fund Balance to cover Mosquito Control Department negative line items.

Budget Amendment # 180052 – Building Inspection Fund 125

Recognize revenue \$31,305 from increase permit fees to cover Building Inspection Department negative line items.

Budget Amendment # 180053 – Fine and Forfeiture Fund 115

Recognize \$286,136 from Lee Fund Balance to cover Sheriff’s Department items.

Budget Amendment # 180055 – Supervisor of Elections Fund 135

Receive \$20,000 from General Fund to cover Supervisor of Elections Department negative line items.

Budget Amendment # 180072 – General Fund 001

Receive \$20,000 from General Fund to cover Supervisor of Elections Department negative line items.

Budget Amendment # 180056– Indigent Ordinance Surtax Fund 140

Recognize \$208,249 from Indigent Ordinance Surtax in additional revenue.

Budget Amendment # 180060– Capital Projects Fund 301

Recognize \$10,000 for the new radio system.

Budget Amendment # 180061 - General Fund 001

Recognize \$10,000 for the new radio system.

Budget Amendment # 180063– Big Bend Transit 1248

Recognize \$93,000 from General Fund to cover Gadsden Express.

Budget Amendment # 180064 General Fund 001

Transfer \$93,000 from General Fund to Big Bend Transit to cover Gadsden Express.

Budget Amendment #180066 – Waste Services Fund 143

Recognize \$92,650 transferred from Waste Services Fund to General Fund.

Budget Amendment #180067 – General Fund 001

Recognize \$92,650 transferred from Waste Services Fund to General Fund.

Budget Amendment # 180068 – General Fund 001

Transfer \$300,000 from General Fund to cover EMS Department negative line items.

Budget Amendment # 180069 – EMS Fund 142

Receive \$300,000 from General Fund to cover EMS Department negative line items

Budget Amendment # 180073 – General Fund 001

Transfer \$33,000 from General Fund to cover Library Department negative line items.

Budget Amendment # 180071 – Library Fund 118

Receive \$33,000 from General Fund to cover Library Department negative line items

**Narrative For
FY18 Budget Amendments
For
November 20, 2018
Continue**

ADMINISTRATIVE:

Budget Amendment # 180049 – General Fund 001

Reallocate funds from Department #0029 Community Development to County Administrator #0235 in the amount of \$23,000 to cover previous County Administrator pay out.

Reallocate funds from Department #0029 Community Development to Personnel/Purchasing #0016 in the amount of \$19,000 to cover previous Asst. County Administrator pay out.

Reallocate funds from Department #0029 Community Development to Office of Management & Budget #0234 in the amount of \$3,500 to cover retirement benefit.

Reallocate funds from Department #0001 County Commissioners to County Attorney #0003 in the amount of \$23,000 to cover additional needs requested by the Board and County Administrator.

Reallocate funds from Department #0450 Summer Youth Help to Apalachee Regional Plan #0027 in the amount of \$10,000 to cover a mis-posting.

Reallocate funds from Department #0029 Community Development to Medicaid #075 in the amount of \$25,000 to correct a miscoding.

Reallocate funds from Department #0029 Community Development to Probation # 0118 in the amount of \$4,000 to cover changes in health insurance coverage.

Reallocate funds from Department #0001 County Commissioners to Tax Collector # 0007 in the amount of \$5,500 to cover changes in health insurance coverage.

Reallocate funds from Department #0238 Animal Control to Havana Senior Service #0093 in the amount of \$10,000 to cover previous year reinstated.

Budget Amendment # 180050– Courthouse Fund 005

Recognize \$700 from Department #521 Courthouse Facility to \$525 Courthouse Security to cover increase in Repair and Maintenance items.

Budget Amendment # 180054– Transportation Fund 112

Reallocate funds from Fund 112 fund balance to vehicle maintenance department #0128 in the amount of \$49,000 to cover several motor & transmission replacements and workers comp insurance increase.