

RESOLUTION NO. 2024 507

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2024 FLEXIBLE SAVINGS ACCOUNT (FSA) MEDICAL FUND TO INCLUDE CERTAIN UNANTICIPATED REVENUE AND AUTHORIZE ITS EXPENDITURE BY THE FSA MEDICAL DEPARTMENT.

RECITALS

WHEREAS, the County, when preparing its budget for Fiscal Year 2024 did not anticipate receiving additional revenue in the FSA Medical Fund; and

WHEREAS, in Fiscal Year 2024 the FSA Medical Fund has received \$41,355 in additional revenue; and

WHEREAS, recognizing and appropriating the unanticipated revenue to the FSA Medical Fund will allow appropriation for expenses associated with this fund.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of St. Johns County, Florida, that:

1. The above Recitals are hereby adopted as legislative findings of fact.
2. The FSA Medical Fund budget shall be amended to account for unanticipated revenue in the amount of \$41,355.
3. To the extent that there are typographical, and/or administrative, errors and/or omissions that do not change the tone, tenor, or context of this Resolution, then this Resolution may be revised without subsequent approval of the Board of County Commissioners.
4. This Resolution shall be effective on the date of execution.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, State of Florida, this 19<sup>th</sup> day of November 2024.

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

Rendition Date NOV 19 2024

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

Krista Joseph, Chairman

ATTEST: Brandon J. Patty, Clerk of the  
Circuit Court & Comptroller

By: Crystal Smith  
Deputy Clerk



## **200.6 Budget Control Procedures**

The Annual Operating Budget serves as the legal authorization for expenditures and the proposed means of financing them. The legal level of budgetary control is the departmental level. For management control purposes, the Operating Budget is integrated into the County's Accounting System and appropriations are controlled at the line-item level within each department. County department heads are responsible for the daily management of their budget and will submit requests for any required budget adjustments to the Office of Management and Budget before any cost overruns at the line-item level occur in their annual budget.

### **200.6.1 Amending the Budget**

Section 129.06 of Florida Statutes provides that the Board of County Commissioners may establish procedures by which the designated Budget Officer may authorize certain intra-department budget amendments or transfers provided the total appropriation of the department is not changed. Accordingly, the County Budget Officer (the Director of Management & Budget) has been given the authority to approve all internal or intra-department transfers (i.e., from one line item to another line item) as long as the transfer does not change the total approved budget amount for that department. In the event that the Budget Officer does not approve a transfer, the department head may appeal the proposed action to the County Administrator.

Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund may correspondingly be increased by motion recorded in the minutes, provided that the total of the fund appropriations is not changed.

Appropriations from the reserve for contingencies may increase the appropriation for any particular expense in the same fund, or create an appropriation in that fund for any lawful purpose, but in no case can expenditures be charged directly to the reserve.

A receipt of funds not anticipated in the budget and received for a particular purpose, including grants, donations, gifts, or reimbursement for damages, by Resolution of the Board, may be appropriated and expended for that purpose. Such receipts and appropriations must be added to the budget within the proper fund.

If an amendment to a budget is required for a purpose not specifically authorized in paragraphs above, unless otherwise prohibited by law, the amendment may be authorized by Resolution or Ordinance of the Board of County Commissioners adopted following a public hearing. The public hearing must be advertised at least two days, but not more than five days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget.

The Office of Management and Budget will review all requests for appropriation changes and ensure that all necessary documents have been adequately prepared including those necessary for submission to the Board of County Commissioners.

<b>General Fund:</b>	
<b>Transfer of \$1,012,159 from General Fund Reserves [0083-59920] to General Fund Departments:</b>	
County Administration [0004-51500]	\$310,330
Property Appraiser [0013-59101]	\$13,189
State Juvenile Justice [0039-53120]	\$38,915
Communications [0040-53120, 0040-51200, and 0040-51400]	\$326,887
Soil & Water Conservation [0055-various]	\$1,512
Impact Fee Commercial Buy Down Program [0059-58210]	\$249,820
State Medicaid Participation [0071-55706]	\$71,506
<b>Special Revenue Fund:</b>	
<b>Transfer of \$3 from Court Facilities Trust Fund Reserve [1301-59920] to:</b>	
Court Facilities - Postage [1301-54110]	\$3
<b>Enterprise Fund:</b>	
<b>Transfer of \$1,008,370 from Solid Waste Fund Reserve [4407-59920] to:</b>	
Residential Collections - Contractual Services [4403-53120]	\$1,008,370
<b>Internal Service Fund:</b>	
<b>Recognition and Appropriation of Revenues within the FSA Medical Fund [5510-various] to:</b>	
FSA Medical Dept – Medical Claims [5511-52311]	\$41,355