



## **CITY COMMISSION STAFF REPORT**

**DEPARTMENT:** Commission

**SUBJECT:** Discussion on Budget Transfer Procedures – **Commissioner Pulcini**

**BACKGROUND OF ITEM:**

Commissioner Pulcini is requesting a discussion on the City's current Budget Transfer Procedures.

**ANALYSIS:**

A legal opinion was given regarding the following questions arising under section 166.241, Florida Statutes:

1. Whether the transfer of money from one account or line item to another within a city department, without a change in the total budgeted appropriation of the department, or of the fund which includes the department, constitutes a budget amendment with the meaning of section 166.241(7), Florida Statutes
2. Whether the transfer of money from one account or lien item between city departments, without changing the total appropriations of the fund which includes both departments, constitutes a budget amendment within the meaning of section 166.241(7), Florida Statutes?

Consensus to have the CAO take a look at the codes and propose adequate changes.

**ATTACHMENTS:**

1. Attorney General Opinion
2. Sec. 2-206 Code of Ordinances
3. Notes to the Financial Statements – 2018
4. Budget to Actual