

5.1.2 – Appropriation Transfer Authority

Effective: October 1, 2022

Last Reviewed: N/A

A. Purpose

The purpose of this policy is to establish the authority to reallocate funds and accounts within the Library's budget.

B. Definitions

1. Budget Transfers: A Budget Transfer (BT) is a legislative action that moves or appropriates money from/to another City fund (as defined in City of Jacksonville Accounting Code) under the authority of the City Council.

- a. Criteria for a Budget Transfer:

The following describe the general criteria for a BT:

1. Any transfer over \$500,000;
 2. Any transfer between funds;
 3. Any appropriation of funds that was not included in the budget approved by City Council (for example, grants not listed on the City's B1 schedule).
 - b. General Overview: BTs are typically initiated by the City of Jacksonville (COJ) department/division being affected; however, they may be initiated by the Budget Office or Council directly. In all cases, the BT must be reviewed and approved by the department, the Budget Office, and the Accounting Division. The BT must then be approved by the Mayor's Office (through the Mayor's Budget Review Committee or MBRC). The BT is then incorporated into a proposed ordinance by the Office of the General Counsel (OGC). The proposed ordinance is communicated to the Council Rules Committee for introduction and assigned to the Council Finance Committee and other committees as appropriate. Although provisions exist for emergency action, it is normal for most ordinances to proceed through three readings (at regular City Council meetings), which allows time for review by the Council staff, committee(s), and members of the public. After adoption by the City Council, ordinances become law when they are signed by the mayor, or after a two-week period, if not signed or vetoed by the mayor. Unless an effective date is provided within an ordinance, it takes effect when the BT becomes law.
2. Transfer Directive: A Transfer Directive (TD) is an administrative action that moves or appropriates money from/to another object account (budget line number) under the transfer authority of the mayor.
 - a. Criteria for a Transfer Directive:
 1. Transfers that move between \$10,000 and \$499,999.99 within the same fund;
 2. Any appropriation of funds included in the budget as approved by City Council (for example, grant funds that are listed within the City's B1 schedule).
 - b. General Overview: TDs are typically initiated by the department/division being affected; however, they may be initiated by the Budget Office or Council directly. In all cases, the TD must be reviewed and approved by the department, the Budget Office, and the Accounting Division. The TD must be approved by the Mayor's Office (through the Mayor's Budget Review Committee or MBRC). Unless an effective date is provided within the TD, it takes effect after MBRC approval.
3. Electronic Transfer Directive: Electronic Transfer Directives (ETD) are those under \$10,000 and within the same fund. Transfer Directives that are less than \$10,000 do not require approval by MBRC. All Electronic TDs are processed electronically and require no original signature as part of the paperwork. All ETDs must be reviewed and

approved by the department, the Budget Office, and the Accounting Division. An ETD takes effect following approval by the COJ Accounting Division.

4. **Self-Appropriating Funds:** A grant, project, department or division that has its own specific legislation that specifies its own rules or processes associated with transfers. The directives in the specific legislation for these grants, projects, departments or divisions trump the what is outlined in section 106.304. An example of a self-appropriating project which does not go through MBRC or City Council for appropriation is the Board of Library Trustees Trust fund, in accordance with their respective relevant legislation, section 111.800.

C. Authorization for Budget Transfers and Transfer Directives

The BOLT shall consider and approve or deny all requests for BTs and TDs as defined in Sections B.1 and B.2 of this policy. Upon approval of any BT or TD by the BOLT, the Library Director shall be authorized to sign all necessary paperwork as necessitated by the City. No BT or TD transferring funds from the Library's budget will be forwarded for processing by the Library without approval by the BOLT and signature of the Library Director.

D. Authorization for Electronic Transfer Directives

The BOLT authorizes the Library Director to approve or deny all requests for ETDs, as defined in Section B.3 of this policy. Upon approval of ETD, the Library Director shall be authorized to sign all necessary paperwork as necessitated by City Code or procedure. No ETD transferring funds from the Library's budget will be forwarded for processing by the Library without approval and signature of the Library Director.

E. Reporting

The Library Director shall report all BTs, TDs and ETDs to the BOLT's Finance Committee and full BOLT during the regularly scheduled meetings of these groups.

F. Authorization to Define Procedures

The Board of Library Trustees authorizes the Library Director to establish procedures to administer this policy, and to delegate any and all responsibilities herein to other staff through such procedures.

Associated Policies:

N/A

Relevant Legislation:

- [Sec. 106.304. - Mayor's transfer power.](#)
- [Sec. 111.800. - Board of Library Trustees Trust Fund.](#)