This operating policy establishes the policy whereby the ENFD Treasurer can amend the current year budget, as necessary, without specific Board action or approval, as long as the total appropriations of the fund are not increased.

## A. General Philosophy

1. In accordance with F.S. 189.016(6)(b), the ENFD Board of Commissioners is authorized to grant the ENFD Treasurer the authority to make routine budget amendments within the statutory guidelines.

## **B.** Budget Amendment

- 1. The ENFD Treasurer may, at any time within the current fiscal year or within 60 days following the end of the fiscal year, amend the budget as necessary, so long as the total appropriations of the fund do not increase.
- 2. Such action would typically be necessary if, in the Treasurer's opinion, a given budgetary line item will be exceeded based on current and projected expenditures within that item.
- 3. Should the Treasurer elect to exercise this authority, he or she will:
  - a) Immediately notify the Board of Commissioners, and
  - b) Assure that the amended budget is posted to the ENFD website.
- 4. The newly amended budget will be presented at the next regularly scheduled meeting of the Board of Commissioners.
- 5. No approval of budget amendments implemented under this policy is required from the Board.

## C. Re-Authorization of Authority

1. This authority will be reviewed by the Board of Commissioners and renewed annually in October of each year.

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