



1 governing the preparation, approval, adoption, execution, and amendment of the County  
2 budget;

3  
4 **WHEREAS**, nothing in this Resolution is intended to affect the Clerk of the Circuit  
5 Court's duties (set forth in Article 8, Section 1 of the Florida Constitution) to serve as ex  
6 officio clerk of the board, auditor and custodian of funds for the County; and

7  
8 **WHEREAS**, nothing in this Resolution is intended to affect the Board's statutory  
9 legislative authority over the County Budget and County Budget amendment process.

10  
11 **NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners,  
12 of Levy County, Florida, that:

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14 **Section 1. County Budget Officer; Manner of Designation; Authority; Limitations.**

15 The Board shall, from time to time, designate a Board employee (full-time, part-time or  
16 temporary) to serve as the County Budget Officer. Such County Budget Officer is  
17 authorized to carry out the duties set forth in Chapter 129, F.S., as further guided by the  
18 County Budget Policy set forth in Section 2 of this Resolution. The authority granted to  
19 the County Budget Officer in no way affects or supercedes the Clerk of the Circuit Court's  
20 duties (set forth in Article 8, Section 1 of the Florida Constitution) to serve as ex officio  
21 clerk of the Board, auditor and custodian of funds for the County. Such authority in no  
22 way affects or supercedes the Board's statutory legislative authority over the County  
23 Budget, or the Board's statutory authority to amend or repeal this Resolution.

24  
25 **Section 2. County Budget Policy.**

26  
27 I. Purpose. The primary purpose of this Budget Policy is to formally establish a  
28 budget policy to facilitate compliance with Florida Statutes and sound fiscal stewardship  
29 in matters pertaining to the preparation, approval, adoption, execution, and amendment  
30 of the County's annual budget ("County Budget.")

31  
32 II. Duties of County Budget Officer. The County Budget Officer shall:

- 33  
34 A. Carry out the duties of a county budget officer as set forth in Chapter 129,  
35 F.S.  
36  
37 B. Procure professional services as necessary for the County Budget Officer  
38 to carry out their duties, provided such procurement complies with the Levy  
39 County Procurement Code.  
40  
41 C. Authorize budget amendments (if the total appropriations of the fund does  
42 not change) in accordance with the procedures provided in this Policy, all  
43 as authorized by Section 129.06(2)(a), F.S.  
44  
45 D. Develop written administrative procedures to maintain the County's Budget  
46 in compliance with Sections 129.03 and 129.06, F.S., other applicable state

1 laws, and sound accounting and budgetary practices. Such administrative  
2 procedures are for the purpose of implementing this Policy, and may not be  
3 inconsistent with this Policy or applicable state law.  
4

- 5 E. Develop forms, processes, and documentation requirements for the County  
6 Budget adoption or amendments thereto, as are necessary to ensure  
7 compliance with state law, this Policy, and administrative procedures, if any.  
8

9 III. Budget Preparation. The County Budget shall be prepared in compliance with  
10 state law, including, but not limited to the following:  
11

12 A. The County Budget shall be prepared to the level of detail required by the  
13 annual financial report mandated by Sections 218.32(1) and 129.01(2), F.S. A  
14 greater level of detail may be used, if necessary, to meet a state or federal  
15 requirement.  
16

17 B. Constitutional Officer proposed budgets are due by June 1, but the Board  
18 may by Resolution require submittal by May 1 of each year. If received in  
19 sufficient time, Constitutional Officer proposed budgets will be incorporated  
20 into the Preliminary County Budget. Otherwise, they will be incorporated into  
21 the Tentative Budget. Constitutional Officers are requested to attend the  
22 public budget meetings and workshops to address the Board and answer  
23 Board questions regarding their budget requests.  
24

25 C. Outside Agency budget requests are required by May 1.  
26

27 D. The Budget Officer and the County Coordinator will coordinate to develop a  
28 process and calendar for budget request submissions, workshops and  
29 required hearings for review and adoption of the County Budget. The  
30 calendar must allow for multiple public meetings prior to required TRIM and  
31 adoption hearings, as necessary.  
32

33 E. Individual County Department budgets will be prepared by the Budget Officer  
34 and the County Departments pursuant to the following guidelines:  
35

36 1. County Department Directors/Managers shall submit to the Budget Officer  
37 their portions of Department budget requests no later than the date  
38 specified in Budget Officer administrative procedures.  
39

40 2. No requested County departmental increases from the prior year's  
41 Department budget, unless preapproved by the County Coordinator, will  
42 be incorporated into the Preliminary County Budget.  
43

44 3. The format and numerical values of all of the County Budget versions will  
45 be compiled from the line item level and summarized to the prescribed  
46 level of detail by the Budget Officer.

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- 4. The Budget Officer may annually review and restructure certain elements of the County Department portions of the County Budget for sound accounting practices, cost methods, etc. Any significant changes will be communicated to the County Coordinator and applicable County Department(s). Functional and operational changes to County Departments are beyond the scope of the Budget Officer’s authority and duties.
  
- F. The individual County Department budgets, the Constitutional Officer budgets (if available), the Outside Agency budgets (if available), and any other applicable information for a County Budget shall be compiled by the Budget Officer into the Preliminary County Budget prior to presentation to the Board at a public meeting. Individual briefings of Board members, County Departments, County Coordinator, or other affected parties, may be conducted prior to presentation of the Preliminary County Budget to the Board.
  
- G. Once the Preliminary County Budget is finalized and any desired pre-briefings are complete, the Budget Officer will present the Preliminary County Budget to the Board at public meetings and workshops for Board discussion and direction regarding development of the Tentative Budget.
  
- H. The Board may change any part of the Preliminary County Budget by majority vote of the quorum present at the public meeting.
  
- I. Once the Board adopts a Tentative Budget and Tentative Millage in the timeframe required by law, the Budget Officer will monitor the Tentative County Budget for any major financial impacts necessitating adjustment prior to the Final Budget.
  
- J. The Board may change any part of the Tentative Budget by majority vote of the quorum present at the public meeting.
  
- K. Increments or decrements and any other separate and distinct options to balance the County Budget will be presented to the Board at the public meetings and workshops and require approval or rejection by majority vote of the quorum present at the public meeting.
  
- L. The County Budget (Tentative and Final) may be approved by the Board after proper notice is given in accordance with Sections 200.065 and 129.03(3)(b) and (c), F.S. The Board Office shall prepare and publish the required notices.
  
- M. The County Budget must balance total sources to uses, including reserves brought forward as sources and anticipated ending reserves as uses.

1 N. Receipts in the County Budget must be at least 95% of those anticipated to be  
2 collected from all sources.

3  
4 O. County Budget reserves shall be allowed as follows:

5  
6 1. A Contingency Reserve of up to 10% of total appropriations.

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8 2. A Cash Carry Forward Reserve of up to 20% of total appropriations for the  
9 purpose of paying expenses until revenues for the current year are  
10 available.

11  
12 3. Capital Outlay Reserve.

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14 4. Bond Sinking Reserve.

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16 P. Upon the close of each fiscal year, and after ending fund balances are  
17 ascertained, the Budget Officer may adjust Reserves automatically for the  
18 difference in actual carry forward to that which was projected during the  
19 summer County Budget review sessions. This adjustment shall not be  
20 considered a County Budget amendment since it will not change fund  
21 appropriations. Any subsequent movements after this adjustment from the  
22 Reserves would require a County Budget amendment.

23  
24 Q. Grant and project budgets, once appropriated by the Board, have been  
25 formally appropriated. Any unspent project funding, whether in fund balance  
26 or reimbursable contracts, shall be automatically re-appropriated, once  
27 known.

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29 R. If actual Carry Forward is significantly less than the amount projected in the  
30 summer session and requires a reduction of expenditure budget, a County  
31 Budget amendment approved by the Board will be required.

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33 S. Prior to November 30th following each fiscal year end, the Budget Officer  
34 shall present to the Board a final County Budget including all funds and a  
35 summary of all budget amendments and administrative adjustments made to  
36 the original adopted County Budget throughout the preceding fiscal year,  
37 whether such amendments were previously approved by the Board. The  
38 Board may accept this final County Budget by a motion and majority vote  
39 recorded in the minutes, or by resolution if required by applicable law.

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41 IV. Budget Amendments. Pursuant to Section 129.06, F.S., the County Budget may be  
42 amended any time during the year and up to 60 days after year-end. Any County Budget  
43 amendments after a year-end are intended to be for corrective purposes, rather than  
44 prescribed or allowed as normative.

1 A. The following budget amendments may be approved by the County Budget  
2 Officer: Amendments for appropriations for expenditures within a fund made to  
3 increase or decrease particular lines or categories, so long as total appropriations  
4 do not change.

5  
6 B. The following budget amendments may be approved by motion of the Board  
7 and vote recorded in the Board minutes: Increases to appropriations (expense  
8 budgets) within a fund from contingency reserves, but no expenditures may be  
9 made directly from reserves.

10  
11 C. The following budget amendments must be approved by written resolution  
12 adopted by the Board:

13  
14 1. Appropriations of reserves for capital projects.

15  
16 2. Receipts of a nature from sources not anticipated in the County  
17 Budget and received for a particular purpose (including, but not limited to,  
18 grants, donations, gifts, reimbursements for damages) and appropriation of  
19 those receipts.

20  
21 3. Increased proprietary fund receipts and appropriation of those  
22 receipts.

23  
24 4. Any County Budget amendment required for a purpose not  
25 specifically addressed in A or B above.

26  
27 V. Administration of Budget.

28  
29 A. The modified accrual or accrual basis of accounting must be followed for all  
30 funds in the County Budget, depending on fund type. Governmental funds  
31 shall use modified accrual and the current resources measurement focus.  
32 Proprietary funds shall use full accrual accounting.

33  
34 B. Current operating expenditures should not exceed current operating  
35 revenues. County expenditures (by whatever means) shall not exceed the  
36 County Budget, controlled at the level of detail prescribed in III.A. above.

37  
38 C. One-time revenues or sources should not be utilized to pay for recurring  
39 expenditures.

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41 D. When deficits develop or appear to be developing, the County will seek  
42 corrective paths to maintain fiscal health.

43  
44 E. One-time sources should only be used for non-recurring expenditures, capital  
45 outlay, or reserves.

- 1 F. Recognizing the primary reliance upon ad valorem taxes, the County should  
2 seek diversified revenue sources where possible, including:  
3  
4 1. Setting appropriate charges and fees for services to pay for the costs of  
5 providing those services, to the degree legal and feasible.  
6  
7 2. Utilizing dedicated revenue options to offset ad valorem impacts on  
8 property owners, where legal and feasible  
9
- 10 G. Prior to Board acceptance or approval, grant programs should be examined for  
11 net financial impact to ad valorem resources, giving consideration to:  
12  
13 1. The availability of match required;  
14  
15 2. Value of benefits derived;  
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17 3. Administrative/financial burden; and  
18  
19 4. Ongoing locally-generated funds that will be required to support the  
20 program or capital asset after grant funding is no longer available.  
21
- 22 H. Functions performed from various dedicated revenue sources should be  
23 reviewed for participation in reimbursing the General Fund for  
24 administrative/financial overhead burdens to mitigate impacts on ad valorem  
25 resources.  
26
- 27 I. Assigning, committing, or earmarking available revenues so as to restrict the  
28 full flexibility of potential uses allowed by law should be avoided.  
29
- 30 J. Provided that the County is able to pay for operating expenditures with  
31 operating revenues, planning for long-term capital construction and equipment  
32 replacement needs should be prioritized and funded in the interest of forward-  
33 thinking stewardship.  
34
- 35 K. It will be the County's goal to build and maintain Contingency Reserves of no  
36 less than 8% of total appropriations by major fund, as well as Cash Carry  
37 Forward Reserves of no less than 12% of total appropriations by major fund.  
38
- 39 L. Major Funds shall be defined in a contemporary context based on priorities of  
40 the Board and the inevitable funding structures that develop as a result at that  
41 time, but Major Funds shall always include the General Fund and  
42 Transportation Trust Fund (a/k/a Road & Bridge Fund).  
43
- 44 M. Capital Outlay Reserves have no legal limit, and will be prioritized after the  
45 above minimums for operating security are met.  
46

1 N. In any and all matters not specifically addressed in this Policy, state law will  
2 govern County budget policy, process, and practice.

3  
4 O. In any and all matters not specifically addressed in this Policy or in state law,  
5 sound accounting practices, fiscal stewardship, and public accountability will  
6 direct County budget policy, process, and practice.

7  
8  
9 **Section 3. Repeal; Effective Date.** Resolution Number 2017-015 is hereby repealed  
10 and shall be of no further force or effect. This Resolution shall become effective upon  
11 adoption.

12  
13 **PASSED AND DULY ADOPTED** on April 2, 2024.

14  
15 **BOARD OF COUNTY COMMISSIONERS**  
16 **OF LEVY COUNTY, FLORIDA**

17  
18  
19 \_\_\_\_\_  
20 Desiree Mills, Chair

21 ATTEST: Danny J. Shipp, Clerk  
22 of the Circuit Court and Ex-officio Clerk  
23 to the Board of County Commissioners

24  
25 \_\_\_\_\_  
26 Danny J. Shipp, Clerk

27  
28 Approved as to form and legal sufficiency

29  
30 \_\_\_\_\_  
31 Nicolle M. Shalley, County Attorney