

Authorized per Resolution 2017-015, May 16, 2017

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Prepared by Office of Danny J. Shipp, Levy County Clerk (Budget Officer)

BUDGET MANUAL GENERAL INFORMATION

This Budget Manual serves as the additional administrative procedures adopted by the Budget Officer to make certain that the County Budget adoption and amendment processes are in compliance with state law and the Budget Policy adopted by the Board of County Commissioners and authorized by Resolution 2017-015. This Budget Manual reflects the application of the principles and guiding framework set forth in Resolution 2017-015. This Manual may be updated at the Budget Officer's discretion, so long as it continues to abide within the framework set forth in state law and Resolution 2017-015. The County Coordinator and the Board of County Commissioners (BOCC) shall be notified of any substantive updates.

I. BUDGET ADOPTION PROCESS OUTLINE & INSTRUCTIONS

A. Budget Process – General

1. The Clerk as Budget Officer and/or his designee(s) in the Clerk's Finance Department ("Finance") will coordinate with the County Coordinator to create a Preliminary Staff Budget and process timeline.
2. The timeline may vary somewhat each year, but generally, the process should start in March or April, and shall allow sufficient time for multiple public meetings.
 - a. Departmental budget requests should be completed and received by Finance by April 20th.
 - b. Budget workshops with the BOCC to obtain guidance and direction may be scheduled at any time throughout the year.
 - c. The County Coordinator and Budget Officer personnel will coordinate to complete a Preliminary Staff Budget and present it to the BOCC by May 20th.
 - d. Commissioners may be individually briefed at any time during the process.
 - e. Constitutional Officer or Outside Agency budget requests that come in after initial presentation of the Preliminary Staff Budget to the Board will be incorporated into the Preliminary Staff Budget as prescribed below, for presentation at the next subsequent budget workshop.
 - f. Changes, whether increases ("Increments") or decreases ("Decrements"), to the current year budget that are agreed upon by both Budget Officer personnel and the County Coordinator will be incorporated into the Preliminary Staff Budget presented to the BOCC.
 - g. Changes (whether Increments or Decrements) to the current year budget that are not agreed upon by Budget Officer personnel and the County Coordinator will be presented to the full BOCC distinct from the Preliminary Staff Budget as Increment/Decrement options, unless withdrawn by the proposing party (Budget Officer or County Coordinator) prior to the applicable BOCC meeting.
 - h. Individual Commissioners may request for increment or decrement options to be added to the list of options for the BOCC's consideration. These may be submitted to the County Coordinator, who will then inform Budget Officer personnel.
 - i. After the Preliminary Staff Budget is presented to the BOCC, no changes will be made to the expenditure budget without motions and vote by the BOCC, except subsequently updated Constitutional Officer and Outside Agency requests as aforementioned.
 - j. An individual Commissioner may request County or Budget Officer staff to research additional information for further discussion.

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- k. The BOCC may choose to consider any Increment or Decrement option not considered, known, or recommended by Budget Officer staff or the County Coordinator, including Department, Constitutional Officer, or Outside Agency requests.
- l. Revenue estimates may be updated at any time at the staff level prior to submission of the Tentative Budget in early-to-mid-July as more current information is received.
- m. County Coordinator staff and Budget Officer staff will follow the TRIM processes and calendar from July through completion of the budget adoption process in October.
- n. Tentative Budget and Proposed Millage will be presented in early-to-mid-July to the BOCC
- o. Tentative Millage and Tentative Budget adoption must take place in early September.
- p. Final Millage and Budget adoption will take place approximately September 18th-23rd.

B. Budget Requests – Constitutional Officers

1. Constitutional Officers submit budget requests for the following fiscal year to Finance by June 1, unless the BOCC acts to request those budgets by May 1.
2. Constitutional Officer budgets will generally be included in the Preliminary Staff Budget at an amount equal to or less than the current year's budget, unless the BOCC has previously indicated approval for percentage increases.
3. Increases to Constitutional Officer budgets will be presented to the BOCC as Increment Options to be considered.
4. Property Appraiser and Tax Collector budgets will be also administered by Florida Department of Revenue in accordance with s. 195.087, Fla. Stat.

C. Budget Requests – Outside Agencies

1. Outside Agencies submit budget requests for the following fiscal year to Finance by May 1.
2. Outside Agency budgets that are legally mandated will generally be included in the Preliminary Staff Budget at an amount equal to or less than the current year's budget, unless a mandate for the increase is demonstrated.
3. Increases to Outside Agency budgets for legally-required outside support will be presented to the BOCC as Increment Options to be considered.
4. Outside Agency budgets that are not legally mandated and are not increasing over the prior year may or may not be included in the Preliminary Staff Budget, but any requests, or portions of requests, omitted from the Preliminary Staff Budget will be subject to consideration by the BOCC annually.

D. Budget Requests – BOCC Departments

1. Payroll budgets shall be projected by Finance, based on discussion with County Coordinator for any recommended preliminary Increments/Decrements.
2. Departments shall submit budget requests for operating and capital needs to Finance in ADG.
 - a. Departments should use the Simple GL Inquiry report, or Selective 2-Year Comparison report, in ADG and print or export to come up with next year's numbers.
 - b. Use provided ADG Department Budget Posting Instructions to input requests.
 - c. Input current budget request numbers, ignoring Personal Services.
 - d. Any known impacts to Personal Services info may be communicated via email to Finance.

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- e. Itemize any increases of budget.
- f. Consult with Finance before adding grant budgets at this stage.
- g. Grant budgets generally will NOT be added in the absence of definitive award documentation.
- h. Finish Input to ADG by April 20th (or another date prescribed for the applicable year).
3. Prior to Departments submitting their budget requests, Finance and County Coordinator may issue an allowed inflation adjustment percentage.
4. Increments in Departmental budget requests that create an operating category increase above any inflation adjustment percentage issued will need to be submitted with written explanation(s).
5. Budget Officer staff and County Coordinator may meet with Departments to discuss budget requests, and Departments can justify any Increments requested.
6. Increments may be rejected by the County Coordinator and Budget Officer, accepted and incorporated into the Preliminary Staff Budget, or presented as Increment options, per the process discussed in section I.A.
7. Increments offset by decrements in other expenditures, or paid for by directly-related, and substantiated, projected revenue increases, will be prioritized for inclusion in the Preliminary Staff Budget.

II. BUDGET AMENDMENT PROCESS OUTLINE & INSTRUCTIONS

A. Completing the Budget Amendment Form

1. Download the Budget Amendment Form from the Finance page of www.levyclerk.com.
2. Select from the drop-down menu the name of the requesting Department (Department/Office location of staff requesting the Amendment, in most cases).
3. Select from the drop-down menu whether this is for a one-time use of money, or whether this is the known beginning of a series of recurring budget appropriations into the future.
4. Type in a brief, but sufficiently detailed, explanation/description.
5. Select the proper SOURCE of funds for the needed budget change:
 - a. Sourcing expenditure budget by reducing other expenditure budget line(s) from within the same department, and within the same category (i.e., from one Operating line-Communications, to another Operating line-Supplies), requires only Department Head approval before submitting to Finance.
 - b. Sourcing expenditures budget by reducing other expenditure budget line(s) from within the same department, but across categories (i.e., from an Operating line like Gas & Oil to a Payroll line like Health Insurance) requires County Coordinator signoff prior to submitting to Finance.
 - c. Sourcing expenditures budget by reducing other expenditure budget line(s) from another Department requires signoff from both affected Department Heads AND the County Coordinator prior to submitting to Finance.
 - d. Sourcing expenditures budget via additional revenue from Grants, Donations, and Reimbursements must be approved by BOCC Resolution.
 - e. Sourcing expenditures budget via additional enterprise fund receipts (only Landfill, currently) must be approved by BOCC Resolution.

Authorized per Resolution 2017-015, May 16, 2017

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- f. Sourcing expenditure budgets by appropriating (reducing) Contingency Reserves must be approved by BOCC motion recorded in the minutes.
 - g. Any amendment normally falling under item II.A.5.c above, but that is recurring in nature, must be approved by BOCC motion recorded in the minutes.
 - h. Any increase to a Constitutional Officer's budget, regardless of source, must be approved *at least* by BOCC motion recorded in the minutes, unless the source requires some higher level of approval.
 - i. Sourcing expenditure budgets by appropriating Capital Outlay Reserve must be approved by BOCC Resolution.
 - j. Sourcing expenditure budgets from all other sources must be accomplished via approved BOCC Resolution or Ordinance following an advertised public hearing.
 - k. Confused? Bewildered? Angry? Call Finance.
6. Select Yes or No from the drop-down menu indicating whether the funds being used will be included for the matching portion of a grant.
 7. Fill in the anticipated BOCC meeting date for consideration of the Budget Amendment (necessary for items in II.A.5.d through II.A.5.j above).
 8. Leave box blank (most of the time) indicating Yes or No for BOCC approval.
 9. COMPLETE THE BUDGET AMENDMENT DETAIL PORTION.
 - a. The first section is ONLY for expenditures or use of Reserves.
 - b. The second section is ONLY for increased Revenues/Other Sources (decreased source amendments will be completed by Finance, when appropriate).
 - c. Fill in the account numbers and account descriptions (i.e., 001-0100-511-11000 Executive Salaries) in the first two columns.
 - d. Put decreased expenditures or reserves in as negative numbers, and increased expenditures in as positive numbers.
 - e. In section 2, put in the account number, description, and amount of increased revenues (if applicable).
 - f. If you don't KNOW your source account of funds, CALL FINANCE to find out before completing the form. Incomplete/ambiguous source Budget Amendments will be sent back to the Department for approval *again*, with clarified sources.
 - g. If you need a new expenditure account for something like a new grant or a new capital project, it is acceptable to enter "NEW" in the account number section, but still fill in the account descriptions to clarify the types of accounts you'll need and the allocations.

B. Routing the Budget Amendment Form for Processing and Approvals

1. Forms requiring approval level II.A.5.a above: Obtain Department Head signature and turn in to Finance; Email copy is acceptable. Finance assigns Budget Amendment number and will process within 2 full business days of receipt.
2. Forms requiring approval level II.A.5.b and II.A.5.c above: Obtain Department Head and County Coordinator (or designee, if one is named) signature and turn in to Finance; Email copy is acceptable. Finance assigns Budget Amendment number and will process within 2 full business days of receipt. If amendment falls under II.A.5.c and is recurring, follow process set out below in II.B.3.a.
3. Forms requiring approval levels II.A.5.d through II.A.5.j all require BOCC approval of some sort.

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- a. Items requiring BOCC approval by simple motion recorded in the minutes:
 - i. EMAIL THE FORM TO FINANCE FOR REVIEW. Finance will review forms for accuracy to avoid presentation to the BOCC more than once.
 - ii. Finance assigns Budget Amendment number.
 - iii. Obtain Department Head and County Coordinator signatures.
 - iv. Department will prepare Agenda Item Summary and compile BOCC agenda packages containing Agenda Item Summary form, Budget Amendment form, and any other related or supporting documents.
 - v. Department submits BOCC agenda packages to the BOCC office for placement on the BOCC Agenda. Remember deadline to get on the Agenda! Department director, or designee, will make presentation to the BOCC.
 - vi. After BOCC approval, submit the Budget Amendment with evidence of BOCC approval (official signatures or signature of Minutes Clerk) to Finance.
 - vii. Finance will process Budget Amendment within 2 full business days of receipt.
- b. Items requiring BOCC approval by Resolution:
 - i. EMAIL THE FORM TO FINANCE FIRST FOR REVIEW. Finance will review forms for accuracy to avoid presentation to the BOCC more than once.
 - ii. Finance assigns Budget Amendment number.
 - iii. Obtain Department Head and County Coordinator signatures.
 - iv. Forward signed Budget Amendment form to the County Attorney for preparation of the Resolution. The Attorney will send Budget Amendment and completed Resolution to the Department.
 - v. Department will prepare Agenda Item Summary and compile BOCC agenda packages containing Agenda Item Summary form, Resolution, Budget Amendment form, and any other related or supporting documents.
 - vi. Department submits BOCC agenda packages to the BOCC office for placement on the BOCC Agenda. Remember deadline to get on the Agenda! Department director, or designee, will make presentation to the BOCC.
 - vii. After BOCC approval, submit the Resolution and Budget Amendment with evidence of BOCC approval (official signatures or signature of Minutes Clerk) to Finance.
 - viii. Finance will process Budget Amendment within 2 full business days of receipt.
4. Please note that any approvals involving grant funds will additionally be subject to the approval steps prescribed in the Grants Manual by the Grants Coordinator.
5. Please note that Budget Amendments for grant funds will NOT be processed in the absence of official award or contract documentation from the grantor. Finance will require grant award documentation at the time of submittal of the Budget Amendment form to Finance for first review.
6. Amendments for Constitutional Officers shall generally be required to follow the same procedures outlined above for BOCC Departments, with a few distinctions.
 - a. All changes to a Constitutional Officer budget adopted by the BOCC must be approved, at minimum, by BOCC motion recorded in the minutes.
 - b. Budget Amendment forms should still go to Finance for review and those items requiring a Resolution must go to the Attorney for assistance with proper legal form and drafting of Resolution.

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- c. Constitutional Officers shall sign their forms in lieu of County Coordinator signoff.

III. ADMINISTRATIVE MEASURES

- A. Upon the close of the Fiscal Year, and after ending fund balances are ascertained, the Budget Officer may adjust Reserves automatically for the difference in actual carry forward to that which was projected during the summer budget session. This is not an official Budget Amendment since it does not change fund appropriations. Any subsequent movements from those Reserves requires a Budget Amendment. If Carry Forward is significantly less than the original budget projection and requires a reduction of expenditure budget, a formal Budget Amendment approved by the BOCC is required.
- B. Grant and project budgets, once appropriated by the BOCC, have been formally appropriated. Any fund balance pertaining to Grants and Capital Projects shall be automatically re-appropriated, once ascertained.