

**Levy County Board of County Commissioners
Agenda Item Summary**

1. DEPARTMENT MAKING REQUEST/NAME/EXTENSION:
NATURE COAST BUSINESS DEVELOPMENT COUNCIL

2. MEETING DATE:
May 17, 2017

1) 3. REQUESTED MOTION/ACTION: Regular activities and accomplishments report to the Board for reporting period.

4. IS THIS ITEM BUDGETED (IF APPLICABLE)?: YES_ NO_ IF NO, STATE ACTION REQUIRED

BUDGET ACTION:

FINANCIAL IMPACT SUMMARY STATEMENT:

DETAILED ANALYSIS ATTACHED?: YES__ NO__ BUDGET OFFICER APPROVAL _____ DATE

5. BACKGROUND: (WHY IS THE ACTION NECESSARY, AND WHAT ACTION WILL BE ACCOMPLISHED)

THE NCBDC WILL PRESENT A BRIEF SUMMARY OF ONGOING PROJECTS, STATUS UPDATES AND ACCOMPLISHMENTS FOR THE PERIOD OF MARCH – MAY 2017.

6. RECOMMENDED APPROVAL AND DATE (YES & NO BLOCK INDICATE IF APPROVAL IS/IS NOT REQUIRED)

DEPARTMENT DIRECTOR	OTHER	OTHER	OTHER	COUNTY ATTORNEY	COUNTY COORDINATOR
YES__ NO	YES__ NO	YES__ NO	YES__ NO	YES_ NO	YES__ NO

7. COMMISSION ACTION:

APPROVED

DENIED

DEFERRED DATE TO BRING BACK:

OTHER SPECIFY:

SUMMARY: Significant work was recently done to our web site, including two new business spotlight videos. Additionally, an interactive transportation radius map is close to being live.

Numerous projects remain in site selection, including Project Grain, a firing range and drag strip. Additional assistance is being provided for a proposed daycare in Inglis, and a partner referral was made to CareerSource for a Williston business in need of on the job training for an expanding workforce. On a related note, our partner with the Small Business Development Center is engaged with more than a half-dozen local businesses in various stages of expansion, a very promising sign of the business climate warming up even more.

Late in April, we took a group of educators to the aviation academy at Florida Gateway College in Lake City to learn more about the young program and see how a similar program might be set up locally. At the end of May, we will help host the Florida 2030 town hall meeting by the Florida Chamber Foundation to help plan our region's economic future.

Work continues on identifying suitable sites for targeted industry attraction or expansion, with zoning, utility, property owner and other information being gathered and sorted through to place business in the most feasible locations. Lastly, our office was relocated to office space the Town of Inglis is providing at its municipal building, allowing a closer relationship with a very active mayor and collaboration on numerous projects in the region that are of vital significance.

INACTIVE Chiefland hospital
INDUSTRY healthcare
STARTED 5/1/2012
REASON no progress
 Chiefland hospital
 manufacturing
 Revolution Aviation (aviation)
 7/24/2014
 reorganization

PROJECT NAME	SITE	START	INDUSTRY	JOBS	NEEDS	STATUS	RESOURCES
Kirby Farm transload complex Williston							
		5/4/2017	transportation		\$ \$; land, support	May 17 ice breaker talk scheduled	state/federal/local
Project Blue Wave	Williston	4/3/2017	manufacturing		115 site or building	proposal submitted; response to questions: EFI, state and local	
Project Animate	N/A	42,822.00	manufacturing		site with rail access interstate proximity	proposal not submitted due to not meeting criteria	
proposed firing range	Williston	3/12/2017	recreational	N/A	after funding	visits pending	SBA, USDA
Proposed daycare	Inglis	3/1/2017	services	N/A	10 technical assistance	awaiting board formation and next steps	SBOC, SBA
Project Buffalo	Williston	2/23/2017	CONFIDENTIAL	N/A	rail-served site	proposal submitted; no response as of yet	EFI, local
Project Grain	Williston	2/13/2017	agriculture	N/A	400 land	site selection ongoing; land owner talks occurring	
Drag strip	various	2/1/2017	recreation	N/A	site	site selection ongoing; vetting prospects	N/A
Project Flicker	Chiefland	1/19/2017	manufacturing	N/A	site	could not submit proposal; no suitable site	state, local
Project Orange II	Williston	1/17/2017	manufacturing	N/A	200 site, rail, building	awaiting company decision	
transload center	Williston	1/17/2017	manufacturing	N/A	\$	appropriations request filed for Legislature review; no committee assigned as of yet	federal, state & local
urgent care center	Chiefland	1/4/2017	healthcare		10 TBD	pending meeting with developer and City staff	TBD
Airport prospective industry ID	Williston	12/7/2016	multiple	N/A	buildings/infrastructure	looking to identify prospects and bring in for site visits	local/state/federal
rail targeted industries	Williston	10/18/2016	industrial		10 site; infrastructure	vetting of potential industry ongoing	local/state
aquaculture park	TBD	10/13/2016	aquaculture	N/A	research	following sites review	TBD
RV resort	TBD	7/15/2016	recreation	N/A	permitting/zoning	leads provided to make contact with acquiring Realtors info; property data	
Project Raps	Williston	5/20/2016	CONFIDENTIAL	N/A	incentives; building	plans under company review;	County
Project A	Williston	2/17/2016	CONFIDENTIAL	N/A	N/A	recent meetings with county staff	
high speed internet	Countywide	2/4/2014	utility	N/A	subscribers; support	multiple MOUs signed; contracts & letters of support received; alternate option on standby; pending outcome	local/state/federal
Pegasus Farms aquaponics	Bronson	4/30/2013	agriculture		40 contractor	on hold for a while; work resuming soon	
TOTAL							
							790

Special Projects	Type	Start date	Status	Needs	Summary	Where things stand
A-Z business guide	bus. Asst.	2/1/2016	active	input resources		in progress with new web site
apprenticeship prog.	program	6/9/216	active	buy-in	skills gaps	awaiting results from team meeting
career pathways	planning	8/1/2016	active	N/A	interaction	Business Alliance featured CTE educators w/related discussion

Levy County Board of County Commissioners

Agenda Item Summary

1. **NAME/ORGANIZATION/TELEPHONE:** FLORIDA DEPARTMENT OF TRANSPORTATION –
PLANNING & ENVIRONMENTAL MANAGEMENT OFFICE – PHONE NUMBER: 386-758-3725

2. **MEETING DATE:**
 May 16, 2017 @ 9:00 am

3. **REQUESTED MOTION/ACTION:** The purpose of the visit is to present the Florida Department of Transportation's County Work Program Priorities.

4. **Agenda Presentation**

Time Requested: _____

(Request will be granted if possible)

**ALLOTTED TIME NOT
 MORE THAN 15 MINUTES**

5. **IS THIS ITEM BUDGETED (IF APPLICABLE)?: YES ___ NO ___ IF NO, STATE ACTION REQUIRED**

BUDGET ACTION:

FINANCIAL IMPACT SUMMARY STATEMENT:

DETAILED ANALYSIS ATTACHED?: YES ___ NO ___ BUDGET OFFICER APPROVAL _____ DATE

6. **BACKGROUND: (WHY IS THE ACTION NECESSARY, AND WHAT ACTION WILL BE ACCOMPLISHED)**

ALL SUPPORTING DOCUMENTATION MUST BE ATTACHED

7. **RECOMMENDED APPROVAL AND DATE (YES & NO BLOCK INDICATE IF APPROVAL IS/IS NOT REQUIRED)**

DEPARTMENT DIRECTOR	OTHER	OTHER	OTHER	COUNTY ATTORNEY	COUNTY COORDINATOR
YES ___ NO	YES ___ NO	YES ___ NO	YES ___ NO	YES ___ NO	YES ___ NO

8. **COMMISSION ACTION:**

___ APPROVED

___ DENIED

___ DEFERRED DATE TO BRING BACK:

___ OTHER SPECIFY:

Jessica Berryhill

From: Tucker-Bauldree, Amy <Amy.Tucker-Bauldree@dot.state.fl.us>
Sent: Tuesday, March 14, 2017 11:45 AM
To: Jessica Berryhill; Karen Blackburn
Cc: Wilbur Dean
Subject: RE: CORRECTION: AGENDA: Levy County Commission Meeting - May 16 @ 9:00 am
Attachments: Levy County Commission Meeting - May 16 - 9 am.pdf

Please see attached requested Agenda Item Summary Form.

There will no presentation items to send.

Just to confirm, the Levy County Commission Meeting Date is on **Tuesday, May 16, at 9:00 am?**

Amy

From: Jessica Berryhill [mailto:jberryhill@levycounty.org]
Sent: Tuesday, March 14, 2017 11:23 AM
To: Karen Blackburn; Tucker-Bauldree, Amy
Cc: Wilbur Dean
Subject: RE: CORRECTION: AGENDA: Levy County Commission Meeting - May 16 @ 9:00 am

Ms. Amy,

<http://www.levycounty.org/agendas-commission.aspx?a=viewPost&PostID=23133>

You will need to fill out this Agenda item summary form (just follow the above link)
When you are finished you will need to email this agenda form back to me. If you do have a presentation I ask you send that to me and our IT Director Darin Remington dremington@levyclerk.com. I know this is some time ahead, thank you for having the information in advance.

If you need any assistance please contact me, I will help you in any way I can.

Jessica Berryhill

Administrative Assistant I
Board Administration
Levy County Board of County Commissioners
P.O. Box 310
Bronson, Fl 32621
JBerryhill@levycounty.org
Phone 352-486-5218 | Fax 352-486-5167

From: Karen Blackburn
Sent: Tuesday, March 14, 2017 11:09 AM
To: 'Tucker-Bauldree, Amy' <Amy.Tucker-Bauldree@dot.state.fl.us>
Cc: Jessica Berryhill <jberryhill@levycounty.org>
Subject: RE: CORRECTION: AGENDA: Levy County Commission Meeting - May 16 @ 9:00 am

Jessica – please assist Ms. Amy

Karen Blackburn
Human Resource Assistant
Levy County Board of County Commission
P.O. Box 310
Bronson, Florida 32621
352-486-5218
fax 486-5167

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From: Tucker-Bauldree, Amy [<mailto:Amy.Tucker-Bauldree@dot.state.fl.us>]
Sent: Tuesday, March 14, 2017 11:07 AM
To: Karen Blackburn <blackburn-karen@levycounty.org>
Subject: CORRECTION: AGENDA: Levy County Commission Meeting - May 16 @ 9:00 am
Importance: High

I'm sorry, it should be May 16 @ 9:00 am for the Levy County Commission Meeting.

Thank you.

From: Tucker-Bauldree, Amy
Sent: Tuesday, March 14, 2017 11:03 AM
To: 'Karen Blackburn'
Subject: AGENDA: Levy County Commission Meeting - May 16 @ 4:00 pm
Importance: High

Good Morning!



Mr. Barney Bennette and Mr. Bill Henderson are requesting **Levy County** to include them on the agenda for an upcoming meeting on **Monday, May 16, 4:00 pm.**

Please let me know if this is the correct date and time.

The purpose of the visit is to present the Florida Department of Transportation's County Work Program Priorities.

Thank you.



Amy Tucker-Bauldree

Department of Transportation - District 2
Administrative Assistant
1109 South Marion Avenue

MS 2007
Lake City, Florida 32025-5874
386-758-3725
Amy.Tucker-Bauldree@dot.state.fl.us

Levy County Board of County Commissioners
Agenda Item Summary

1. DEPARTMENT MAKING REQUEST/NAME/EXTENSION:

Clerk of Court & Comptroller

2. MEETING DATE:

May 16, 2017

3. REQUESTED MOTION/ACTION: Approval of Resolution 2017-15, Designating Budget Officer, Adopting Budget Policies and Procedures.

4. AGENDA

REGULAR
(DEPARTMENT OR
TIME FOR ITEM)
PRESENTATION
TIME REQUIRED:

5. IS THIS ITEM BUDGETED (IF APPLICABLE)?: YES_ NO_ IF NO, STATE ACTION REQUIRED

BUDGET ACTION: NA
FINANCIAL IMPACT SUMMARY STATEMENT: NA

DETAILED ANALYSIS ATTACHED?: YES___ NO___ BUDGET OFFICER_____ DATE

6. BACKGROUND: (WHY IS THE ACTION NECESSARY, AND WHAT ACTION WILL BE ACCOMPLISHED)

The resolution is created for the purpose of codifying the following; budget officer authorities, original budget process each summer, and the budget amendment processes that are utilized throughout each fiscal year. The resolution and accompanying instructions are designed to assist compliance with Florida law and simultaneously streamline and clarify procedural steps. Additionally, the Resolution states principals of sound fiscal stewardship to guide budgetary decisions.

Currently, the County has no formal budget policy to guide its processes. As a result, compliance with Florida statutes authorizing and regulating county budget processes has not been consistent. Certain facets of the apparent regulatory intent of the law, particularly those provisions creating the budget as regulating and controlling document over expenditures, have been inadvertently overridden. With larger intact fund balances, this presents little actual risk. As fund balances for major funds are narrowed, the budgetary possibility of overspending actual cash available is a risk. This policy provides for additional controls to reconcile accounting and budgetary balances to mitigate some of that risk. Additionally, without a directive from the BOCC regarding committed, assigned, and restricted project and grant monies, the administrative rollover of funds has been restrictive beyond legislative requirements, creating long delays in departments utilizing those funds being able to access them.

7. RECOMMENDED APPROVAL AND DATE (YES & NO BLOCK INDICATE IF APPROVAL IS/IS NOT REQUIRED)

DIVISION/DEPARTMENT DIRECTOR	OTHER	OTHER	OTHER	COUNTY ATTORNEY	COUNTY COORDINATOR
YES_ No	YES_ NO	YES_ NO	YES_ NO	YES_X No	YES_ NO

8. COMMISSION ACTION:

APPROVED

DENIED

DEFERRED DATE TO BRING BACK:

OTHER SPECIFY:

Authorized per Resolution 2017-015, May 16, 2017

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. 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.
 - i. An individual Commissioner may request County or Budget Officer staff to research additional information for further discussion.
 - j. 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.

Authorized per Resolution 2017-015, May 16, 2017

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- k. 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.
- l. 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.
- m. Tentative Budget and Proposed Millage will be presented in early-to-mid-July to the BOCC
- n. Tentative Millage and Tentative Budget adoption must take place in early September.
- o. 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.
 - e. Itemize any increases of budget.
 - f. Consult with Finance before adding grant budgets at this stage.

Authorized per Resolution 2017-015, May 16, 2017

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

- 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.
 - f. Sourcing expenditure budgets by appropriating (reducing) Contingency Reserves must be approved by BOCC motion recorded in the minutes.

Authorized per Resolution 2017-015, May 16, 2017

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- 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.
 - a. Items requiring BOCC approval by **simple motion recorded in the minutes:**

Authorized per Resolution 2017-015, May 16, 2017

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

Authorized per Resolution 2017-015, May 16, 2017

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

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.

**RESOLUTION
NUMBER 2017 - 015**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, DESIGNATING THE LEVY COUNTY CLERK OF THE CIRCUIT COURT AS THE COUNTY BUDGET OFFICER; PROVIDING FOR RECISSION OF 1980 RESOLUTION DESIGNATING COUNTY BUDGET OFFICER; ADOPTING BUDGET POLICIES AND PROCEDURES GOVERNING PREPARATION, APPROVAL, ADOPTION, EXECUTION AND AMENDMENT OF THE COUNTY BUDGET; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Levy County Board of County Commissioners ("Board") has authority through its home rule powers to prepare, approve, adopt, execute and amend its annual County budget, as established in Chapter 129, Fla. Stat.; and

WHEREAS, Chapters 129 and 200, Fla. Stat., provide foundational framework for the structure and procedural timelines of adoption of county budgets; and

WHEREAS, Chapter 129, Fla. Stat., gives specific requirements for a variety of county budget issues, including a directive for adoption of a budget system to control a county's finances, regulations regarding a county's expenditures, a prohibition against a county's expenditures exceeding its adopted budget, requirement for balanced county budgets, and prescribed methods of accounting, procedures for adoption and amendment of a county's budget; and

WHEREAS, Section 129.025, Fla. Stat., states that the elected Clerk of the Circuit Court shall be the County's budget officer for purposes of carrying out the budgetary duties contained in Chapter 129, Fla. Stat., unless the Board designates another budget officer, and such budgetary duties neither fall within, nor are they inconsistent with, the Clerk's constitutional duties of auditor, accountant, and fund custodian for the Board; and

WHEREAS, on July 8, 1980, the Board adopted a Resolution which appointed and designated the individual as budget officer who was Clerk of the Circuit Court at that time, which appointment and designation the Board now desires to rescind; and

WHEREAS, in order to establish fiscally responsible and prudent budget policies and procedures that comply with the various regulations regarding county budgets contained in Chapter 129, Fla. Stat., and any other state regulations of county budgets, the Board desires to adopt budget policies and procedures governing the preparation, approval, adoption, execution, and amendment of the County budget, and the appointment and designation of the Clerk of the Circuit Court as the County budget officer, including designation of powers and duties of such County budget officer; and

WHEREAS, sound fiscal management of the public money of the citizens of Levy County is essential to ensuring that public services can continue to be provided; and

WHEREAS, the Board finds it is in the best interests of the public health, safety and welfare of the County citizens, and it in the best interests of sound fiscal management, to adopt budget policies and procedures to prepare, approve, adopt, execute and amend its annual County budget, and to appoint the Clerk of the Circuit Court as budget officer;

NOW, THEREFORE, BE IT RESOLVED, by the Board County Commissioners that:

1. **Budget Officer Appointed and Designated.** The Clerk of the Circuit Court of Levy County is hereby appointed and designated as County Budget Officer, in order to carry out the duties set forth in Chapter 129, Fla. Stat., and the Budget Policy contained in this Resolution, as they relate to the annual County budget.

2. **Rescission of 1980 Resolution.** The Resolution adopted July 8, 1980, appointing and designating Douglas M. McKoy, then Clerk of the Circuit Court, as County Budget Officer, is hereby rescinded in its entirety.

3. **Budget Policy and Procedures Adoption.** The Board of County Commissioners ("Board") hereby adopts the following as the Levy County Budget Policy and Procedures:

LEVY COUNTY BUDGET POLICY AND PROCEDURES

I. **Purpose.** The primary purpose of this Budget Policy is to formally establish in the records of the County a budget policy and procedures framework to facilitate consistent adherence to Florida Statutes and sound fiscal stewardship in matters pertaining to the preparation, approval, adoption, execution, and amendment of the County's annual budget ("County Budget").

II. **Authority of Budget Officer.** The County Budget Officer shall have the following duties and authorities:

- A. The Budget Officer shall have all the duties and authorities of a budget officer as set forth in Chapter 129, Fla. Stat., as the same may be amended, and as set out in this Policy.
- B. The Budget Officer is hereby authorized to make intrafund amendments in accordance with Section 129.06(2)(a), Fla. Stat., as the same may be amended, and as provided in this Policy.
- C. The Budget Officer is hereby authorized to develop administrative procedures in addition to those contained in this Policy as necessary to maintain the County Budget adoption and County Budget amendments in compliance with Sections 129.03 and 129.06, Fla. Stat., as may be amended, with any other applicable state laws, and with sound accounting and budgetary practices so long as such practices are not inconsistent with this Policy and applicable state law. In addition, any administrative procedures developed by the Budget Officer that may affect the operations and obligations of County Departments shall be provided to the County Departments in writing through the County Coordinator and shall be reviewed and consented to by the County Coordinator prior to implementation.
- D. The Budget Officer is authorized to require submittal of particular forms, approvals, signatures, and documentation throughout the County Budget adoption or amendment processes as are necessary to ensure compliance with state law, this Policy, and any additional administrative procedures adopted pursuant hereto.
- E. In addition to complying with the parameters of state law and this Policy, the Budget Officer will administer the County Budget so as to work in conjunction with the Board's and the County Coordinator's additional fiscal managerial goals.
- F. While the designations of authority to the Budget Officer contained herein allow for more efficient administration of the County Budget, no designation of authority shall be construed as a ceding of the Board's statutory legislative authority over the County Budget and County Budget amendment process, as prescribed by state law.

III. General Principles and Requirements.

- A. The County Budget shall be constructed and administered in compliance with the rules and principles set forth in the state law, including, but not limited to the following:
 - 1. The system for adoption, amendment, and administration of the County Budget as contained in this Policy shall control and regulate the expenditures of the County.

2. The modified accrual or accrual basis of accounting must be followed for all funds in the County Budget, depending on fund type. Governmental funds shall use modified accrual and the current resources measurement focus. Proprietary funds shall use full accrual accounting.
3. The County Budget must be constructed to the level of detail required by the annual financial report mandated by Sections 218.32(1) and 129.01(2), Fla. Stat., as may be amended.
4. The County Budget shall not be required to be at a level of detail greater than that required in subsection III.A.3. above, unless necessary for some other requirement.
5. County expenditures shall not exceed the County Budget, controlled at the level of detail prescribed by subsection III.A.3. above.
6. Contracts for expenditures shall not exceed the County Budget, controlled at the level of detail prescribed by subsection III.A.3. above.
7. The County Budget must be approved by the Board.
8. The County Budget approval and amendment processes must be administered and recorded in such a way to comply with the principles of open government as required by the Florida Constitution and Chapter 119, and Section 286.011, Fla. Stat., as any of them may be amended.
9. The County Budget must balance total sources to uses, including reserves brought forward as sources and anticipated ending reserves as uses.
10. Receipts in the County Budget must be at 95% of those anticipated to be collected from all sources.
11. County Budget reserves shall be allowed as follows:
 - a. A Contingency Reserve of up to 10% of total appropriations.
 - b. A Cash Carry Forward Reserve of up to 20% of total appropriations for the purpose of paying expenses until revenues for the current year are available/
 - c. Capital Outlay Reserve.
 - d. Bond Sinking Reserve.
12. Constitutional Officer tentative budgets are due by June 1, but the Board may, by resolution, require them by May 1 of each year.
13. The County Budget Officer will present a tentative County Budget to the Board, which will then require the changes it deems necessary, provided the County Budget remains in balance.
14. The Board will adopt tentative and final budgets after properly formatted advertisements and notice periods as prescribed in Sections 200.065 and 129.03(3)(b) and (c), Fla. Stat., as may be amended. The Budget Officer shall administer the placement of the necessary advertisements within the required notice periods.

15. The County Budget may not be amended or altered except as provided in Section 129.06, Fla. Stat., as may be amended, and as follows:
 - a. The Board may amend the County Budget any time during the year, and up to 60 days after year-end, pursuant to the provisions of state law and of this Policy. Any County Budget amendments after a year-end are intended to be for corrective purposes, rather than prescribed or allowed as normative.
 - b. Amendments for appropriations for expenditures within a fund may to increase or decrease particular lines or categories, so long as total appropriations do not change, may be performed by administrative action by the Budget Officer in accordance with additional administrative procedures adopted by the Budget Officers in accordance with this Policy. Nothing herein shall prohibit the Board from adopting such amendments by Board motion and vote recorded in the Board minutes, if the Board so deems necessary for any particular amendment.
 - c. Increases to appropriations (expense budgets) within a fund from contingency reserves may be approved by the Board by motion and vote recorded in the Board minutes, but no expenditures may be made directly from reserves.
 - d. Reserves for capital projects must be appropriated by resolution adopted by the Board.
 - e. Receipts of a nature from sources not anticipated in the County Budget and received for a particular purpose (including, but not limited to, grants, donations, gifts, reimbursements for damages), may be appropriated for that purposes by resolution adopted by the Board.
 - f. Increased proprietary fund receipts may be appropriated by the Board and expended for that purpose by resolution adopted by the Board.
 - g. Any County Budget amendment required for a purpose not specifically outlined in subsections III.A.15.b – III.A.15.f above, and not otherwise prohibited by law, may be authorized by resolution or ordinance adopted by the Board following a public hearing.

B. General Fiscal Principles

1. Current operating expenditures should not exceed current operating revenues.
2. One-time revenues or sources should not be utilized to pay for recurring expenditures.

3. When deficits develop or appear to be developing, the County will seek corrective paths to maintain fiscal health.
4. One-time sources should only be used for non-recurring expenditures, capital outlay, or reserves.
5. Recognizing the primary reliance upon ad valorem taxes, the County should seek diversified revenue sources where possible, including:
 - a. Setting appropriate charges and fees for services to pay for the costs of providing those services, to the degree legal and feasible.
 - b. Utilizing dedicated revenue options to offset ad valorem impacts on property owners, where legal and feasible
6. Prior to Board acceptance or approval, grant programs should be examined for net financial impact to ad valorem resources, giving consideration to:
 - a. The availability of match required;
 - b. Value of benefits derived;
 - c. Administrative/financial burden; and
 - d. Ongoing locally-generated funds that will be required to support the program or capital asset after grant funding is no longer available.
7. Functions performed from various dedicated revenue sources should be reviewed for participation in reimbursing the General Fund for administrative/financial overhead burdens to mitigate impacts on ad valorem resources.
8. Assigning, committing, or earmarking available revenues so as to restrict the full flexibility of potential uses allowed by law should be avoided.
9. Provided that the County is able to pay for operating expenditures with operating revenues, planning for long-term capital construction and equipment replacement needs should be prioritized and funded in the interest of forward-thinking stewardship.
10. It will be the County's goal to build and maintain Contingency Reserves of no less than 8% of total appropriations by major fund, as well as Cash Carry Forward Reserves of no less than 12% of total appropriations by major fund.
11. Major Funds shall be defined in a contemporary context based on priorities of the Board and the inevitable funding structures that develop as a result at that time, but Major Funds shall always include the General Fund and Transportation Trust Fund (a/k/a Road & Bridge Fund).
12. Capital Outlay Reserves have no legal limit, and will be prioritized after the above minimums for operating security are met.

- C. In any and all matters not specifically addressed in this Policy, state law will govern County budget policy, process, and practice.
- D. In any and all matters not specifically addressed in this Policy or in state law, sound accounting practices, fiscal stewardship, and public accountability will direct County budget policy, process, and practice.

IV. Original Budget Process Guidelines.

- A. The Budget Officer and the County Coordinator will coordinate to develop a process and meeting schedule for budget request submissions, workshops and required hearings for review and adoption of the County Budget.
- B. The calendar for review of the County Budget shall be constructed with sufficient time to allow for multiple public meetings prior to required TRIM and adoption hearings, as necessary.
- C. Individual County Department budgets will be compiled by staffs of the Budget Officer and the applicable County Departments pursuant to the following guidelines:
 - 1. County Departments shall submit to the Budget Officer their portions of Department budget requests no later than the date required by the Budget Officer in any administrative procedures adopted by the Budget Officer pursuant hereto.
 - 2. No requested County departmental increases from the prior year's Department budget, unless preapproved by the County Coordinator, will be incorporated into the Preliminary County Budget.
 - 3. The format and numerical values of all of the County Budget versions will be compiled from the line item level and summarized to the prescribed level of detail by the Budget Officer.
 - 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 with 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.
- D. 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.

E. 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.

1. The Board will take input on the Preliminary County Budget at such public meetings and workshops.
2. The Board may change any part of the Preliminary County Budget or Tentative Budget by motion and vote.
3. 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. Approval or rejection of any Increments, Decrements or other options will be performed by the Board as a body.

F. Constitutional Officer budget requests must be submitted by June 1. The Board may require by resolution that Constitutional Officers submit budget requests by May 1.

1. If received in sufficient time, Constitutional Officer budget requests may be incorporated into the Preliminary County Budget or the Tentative Budget, as available.
2. Constitutional Officers may be requested to appear before the Board at a public meeting or workshop to speak directly to the Board concerning their budget requests.

G. Outside Agency budget requests will generally be required by May 1.

H. 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.

I. No changes can be made to the Tentative Budget without a majority vote of the Board.

V. Budget Amendment Process Outline. The Budget Officer will develop, prescribe, explain, apply, and enforce the County Budget amendment process required in Section 129.06, Fla. Stat., so as to conform with law and sound fiscal policy. The Budget Officer will develop administrative procedures and forms as provided herein as necessary to administer and apply the requirements of the amendment process.

VI. Miscellaneous Administration.

- A. Upon the close of each 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 County Budget review sessions. This adjustment shall not be considered a County Budget amendment since it will not change fund appropriations. Any subsequent movements after this adjustment from the Reserves would require a County Budget amendment.
- B. If actual Carry Forward is significantly less than the amount projected in the summer session and requires a reduction of expenditure budget, a County Budget amendment approved by the Board will be required.
- C. Grant and project budgets, once appropriated by the Board, have been formally appropriated. Any fund balance pertaining to Grants and Capital Projects shall be automatically re-appropriated, once known.
- D. Prior to November 30th following each fiscal year end, the Budget Officer shall present to the Board final County Budget including all funds and a summary of all budget amendments and administrative adjustments made to the original adopted County Budget throughout the preceding fiscal year, whether such amendments were previously approved by the Board. The Board may accept this final County Budget by a motion and majority vote recorded in the minutes, or by resolution if required by applicable law.

4. The effective date of this Resolution shall be immediately upon adoption.

PASSED AND DULY ADOPTED this ___ day of _____, 2017.

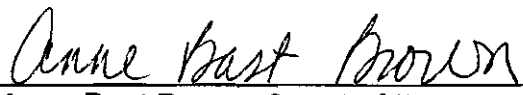
**BOARD OF COUNTY COMMISSIONERS
OF LEVY COUNTY, FLORIDA**

John Meeks, Chair

ATTEST: Danny J. Shipp, Clerk of
Circuit Court and Ex-officio Clerk to
The Board of County Commissioners

Danny J. Shipp, Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**



Anne Bast Brown, County Attorney