

RECORDED 9/27/94
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MINUTE BOOK NO 44

RESOLUTION R-94-270

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
MANATEE COUNTY, FLORIDA ADOPTING BUDGET IMPLEMENTATION
AND ADMINISTRATION POLICY**

WHEREAS, Florida Statutes 125, 129, and 200 authorize Counties to establish, adopt and administer an annual budget, and

WHEREAS, Florida Statute 129.06 authorizes Counties to establish procedures to allow the designated budget officer to authorize certain intradepartmental budget amendments and Manatee County Resolution R-92-239 designates a budget officer,

WHEREAS, THE Board of County Commissioners of Manatee County Florida wishes to consolidate and codify past budget policies practices, and procedures as well as authorize new procedures, within a single resolution.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA

1. The policy and procedures enumerated in Exhibit I, attached to and made a part of this resolution, are hereby adopted as the Manatee County Budget Administration and Implementation Policy.

ADOPTED in Open Session with a quorum present and voting this the 27th day of September, 1994.

BOARD OF COUNTY COMMISSIONERS
OF MANATEE COUNTY, FLORIDA

Stan Stephens
CHAIRMAN

**ATTEST: R. B. SHORE
CLERK OF THE CIRUCIT COURT**

[Signature]

DRAFT BUDGET IMPLEMENTATION POLICY**AUTHORITY AND ACCOUNTABILITY**

The County Administrator is responsible for managing all financial resources budgeted under the Board of County Commissioners. Keeping within overall budget limits as adopted or amended the County Administrator has the authority, subject to controls set forth herein, to adjust allocations of resources to accomplish the goals and objectives of the Board of County Commissioners. The County Administrator or designee will establish criteria to use in evaluating financial management performance of Department Managers.

BUDGET DEVELOPMENT

The County Administrator or designee will set forth procedures and guidelines to be followed by Departments in developing budget requests. Departmental budget requests will be reviewed, analyzed, and aggregated into budget recommendations that will reflect the objectives and policies of the Board of County Commissioners. The proposed budget will be presented to the Board of County Commissioners and adopted in accordance with Florida Law.

Budget recommendations will include Reserves as deemed appropriate by the County Administrator. In addition to Reserves for Contingency, other Reserves may be budgeted for items including but not limited to: Reserve for Cash Balance which will include monies intended to be used for cash flow purposes and should, in aggregate, be adequate to ensure availability of operating cash prior to receipt of budgeted revenue; Prior Year Appropriation, for encumbrances and items budgeted and/or requisitioned in the previous year but not delivered or invoiced in the previous year; Reserve for Salary Adjustment, which will be budgeted in each fund to pay for planned merit increases, wage adjustments, and unrealized attrition, and distributed to operating cost centers only if needed; Reserve for Capital Outlay, which may include funds set aside for capital equipment and/or capital improvements. Reserves for Contingency may include funds for specific items or activities which are not intended for purchase unless specific authorization from the Board of County Commissioners is given during the fiscal year.

Budgets will be established and expended to reflect as accurately as possible all costs related to activities of each program or cost center. To accomplish this, salaries will be allocated between appropriate cost centers when necessary. Indirect cost allocations will be used to the greatest extent possible. Intergovernmental charges will be used as a mechanism to properly reflect costs when appropriate. An attrition factor, based on experience, may be applied to departmental salary budget allocations.

A budget summary will be prepared with each year's Tentative Budget to meet the budget summary requirements of Florida Statute 129.03(3)(b). The summary will show a gross budget total which will include all items shown on the expenditure side of the budget, including transfers, internal services, and cash balances. Since this overstates and does not represent the net new appropriations for expenditure in a fiscal year, a net budget will be calculated by subtracting from the gross budget all transfers, internal services, prior year appropriations, and cash balances. Prior year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

BUDGET ADMINISTRATION

With adoption of a budget, the Board of County Commissioners is approving a broad policy plan as well as the estimated funding needs at the fund and departmental level. Line items and cost centers are subsets of fund and departmental budgets established for control and tracking purposes, and are not mandates to fully expend funds appropriated, nor are they unchangeable limits.

The Budget Officer, with approval of the County Administrator or designee, has authority to approve transfers of funds between cost centers and line items as long as the transfer is within department and fund limits. Procedures for making such transfers will be developed and implemented by the County Administrator or Budget Officer with the cooperation and approval of the Clerk of the Circuit Court. In the absence of such procedures, such transfers will require a budget resolution approved by the Board of County Commissioners. Budget resolutions will identify the fund, department, and cost centers affected by the amendment. Line items need not be included on budget amendments if a procedure to identify the line item portions of budget amendments is developed and implemented by the County Administrator and with the cooperation and approval of the Clerk of the Circuit Court. Scrivener errors on budget resolutions may be corrected by the County Administrator using the same forms and procedures used for transfers between cost centers.

Budget adjustments that cross departmental or fund lines require approval by resolution of the Board of County Commissioners. Budget adjustments that appropriate unanticipated revenue available within or transferred to a fund (which may include unbudgeted fund balances from prior years) also require a resolution adopted by the Board of County Commissioners.

Budget control will be exercised at the cost center level. Budget line items may show negative balances, but total budgets of cost centers may not be exceeded. Budget performance will be evaluated based on budget and actual amounts as of the end of the fiscal year.

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