

Board of County Commissioners

Leon County, Florida

Policy No. 97-11

Title: Amending the Budget

Date Adopted: February 26, 2009

Effective Date: February 26, 2009

Reference: Annual Budget and Capital Improvement Program

Policy Superseded: Policy No. 94-6, adopted April 26, 1994; Policy No. 97-11, Amending the Budget, adopted October 14, 1997; revised June 13, 2006

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 97-11 "Amending the Budget", adopted June 13, 2006, is hereby amended and a revised policy is hereby adopted in its place, to wit:

The County will establish practices for the operation and amending of the annual budget to:

1. provide that all amendments/transfers of funds will first be reviewed by the director(s) of the requesting department/division, followed by a second review by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners, as set forth by the following provisions of this policy.
2. provide that:
 - a. notwithstanding the provisions of paragraph 1, program managers shall have the flexibility to amend their operating expenditure budgets and personnel services budgets by up to 10 percent of the total on an aggregate basis between line items within programs with a \$250,000 cap, contingent upon approval by the County Administrator;
 - b. the County Administrator delegates to the Office of Management and Budget the responsibility for monitoring and enforcing the provisions of this paragraph based on policies adopted by the Board of County Commissioners.
3. provide that, in addition to the provisions of paragraph 2, the County Administrator may authorize intrafund transfers up to \$250,000.
4. provide that intrafund transfers greater than \$250,000, and all interfund transfers, must be approved by a majority vote of the Board of County Commissioners.
5. provide that all requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.