



**LAKE COUNTY**  
BOARD OF COUNTY COMMISSIONERS  
*County Policy*

**Title: BUDGET AMENDMENT PROCESS POLICY**

Number: LCC-36

Cancels: 4/08/03

Approved: 12/18/12

**I. OBJECTIVE**

To provide guidelines for making changes within the County Budget after adoption each fiscal year through a management process for a limited dollar amount, and provide authorization for the administrative staff to process changes.

**II. DEFINITIONS AND REFERENCES**

- A. Chapter 125, Florida Statutes, County Government
- B. Chapter 129.025, Florida Statutes, County Budget Officer
- C. Chapter 129.06, Florida Statutes, Execution and Amendment of Budget
- D. Chapter 218.33, Florida Statutes, Financial reporting, Units of Local Government
- E. Uniform Accounting System Manual, Office of the Comptroller, State of Florida
- F. Definitions
  - 1. Major Object Codes
    - a. 100 Personal Services: Expenditures for salaries, wages, and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary or seasonal benefits. Employee benefits include employer contributions to a retirement system, social security, sick leave, terminal pay, and similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Compensation Insurance.
    - b. 300 Operating Expense: Expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlay.
    - c. 600 Capital Outlay: Expenditures for the acquisition of, or addition to, fixed assets.
    - d. 700 Debt Service: Expenditures to repay debt.
    - e. 800 Grants and Aids: Expenditures to other agencies, governmental agencies, or private organizations.
    - f. 900 Transfers and Reserves: Interfund or intergovernmental transfers, contingencies, and reserves.

**III. REQUIREMENTS OF CHAPTER 129.06, FLORIDA STATUTES**

Chapter 129.06 (2), Florida Statutes, provides that the Board at any time within a fiscal year may amend a budget for that year as follows:

- A. Appropriations in any fund may be decreased and other appropriations in the same fund may be increased by motion provided that the total appropriations of the fund may not be changed. The Board may establish procedures by which the designated budget officer may authorize budget amendments, if the total appropriations of the fund does not change.
- B. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose including but not limited to grants, donations, gifts or reimbursements for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditure provided for in the budget.
- C. If an amendment to the budget is required for a purpose not specifically authorized by statutes, the amendment may be authorized by resolution or ordinance of the Board adopted following a public hearing. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the public hearing.

**IV. ADMINISTRATIVE PROCEDURE PURSUANT TO CHAPTER 129.06 (2) (A), FLORIDA STATUTES**

- A. A budget transfer is necessary only when expenditures exceed the total budget for the Major Object Code for a department or fund.
- B. A budget transfer is required for the purchase of a specific Capital item which exceeds the adopted budget for that item.
- C. The County Manager or his/her designee, may approve budget transfers with a total value of \$25,000 or less. All transfers greater than \$25,000 must be approved by the Board.
- D. Where there are references in this policy to approvals required of the County Manager or actions to be taken by the County Manager with regards to the budget amendment process, such reference shall be to the County Attorney for the County Attorney Office's budget.

**V. CONTINGENCY RESERVE**

The Board of County Commissioners must approve all transfers from contingency or reserve accounts through official Board action.

**VI. IMPLEMENTATION**

All requests for budget changes are to be input through workflow into the accounting system. The Clerk's Office has final approval for all budget transfers and amendments in Munis financial system.

**VII. RESERVATION OF AUTHORITY**

The authority to issue or revise this Policy is reserved to the Lake County Board of County Commissioners.



---

Leslie Campione  
Chairman, Board of County Commissioners  
Lake County