





























## GENERAL INFORMATION

### Budget Changes after Adoption and Implementation

Florida Statutes direct that adoption of the Budget provides for regulation of the expenditures for and by the County and that the itemized expenditures have the effect of fixing the appropriations. The Budget shall not be amended, altered or exceeded except as provided by Florida Statutes.

Florida Statutes provide that the Budget may be amended at any time within the fiscal year at any regular meeting of the Board, as follows:

1. Appropriations may be decreased in any fund or specific appropriations may be increased, provided there is a corresponding decrease in another appropriation within the same fund so that the total appropriations for that fund are not increased.
2. Appropriations for a reserve account may be decreased and the appropriations for expenditures increased by a corresponding amount in the same fund.
3. A reserve for future construction, acquisition or improvement may be decreased and the funds specifically appropriated for the purpose for which the reserve was established.
4. A receipt from a source not anticipated in the Budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may be appropriated by the Board and expended for that purpose. This may be in addition to the appropriations already provided for in the Budget for that fund. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increases to the receipts of enterprise or internal service funds may be appropriated by the Board and expended for any lawful purpose of that fund. This may be in addition to the appropriations already provided for in the Budget for that fund.

Other changes which increase the appropriations for any fund are referred to as budget supplements. These increases in appropriations are approved by the Board after one public hearing. This procedure is generally followed by the County upon completion of the annual audit and reconciliation of the prior year annual financial statements.