

**RESOLUTION APPROVING THE ADOPTION AND IMPLEMENTATION POLICY  
FOR THE BUDGET PROCESS AND FISCAL MANAGEMENT**

**WHEREAS**, the City Council of the City of DeFuniak Springs, Florida, has determined it necessary to consistently develop and adopt policies and procedures to function better and more efficiently as a local government, and;

**WHEREAS**, the City has recently completed its annual budget process, and therein identified several areas for improvement, and;

**WHEREAS**, staff has advised during budget workshops that for some of the changes suggested to make improvements in the areas identified requires the City Council to formally approve any such policy in a City Council meeting, and;

**WHEREAS**, the City Council finds that the adoption and implementation of the policies set forth herein are best practices that will aid in the efficient and improved operation of the City, and provide additional transparency to the public, and;

**WHEREAS**, the City Council of DeFuniak Springs, Florida, has determined that it is in the best interest of the City and the public that the policies set forth be adopted and implemented effective immediately.

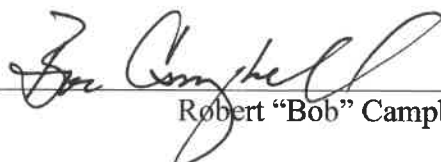
**NOW THEREFORE BE IT RESOLVED** that the City of DeFuniak Springs, Florida, hereby adopts the following policies related to the City's budget process:

1.) Initially, within ninety (90) days of October 1<sup>st</sup> and then commencing hereafter, within sixty (60) calendar days of October 1<sup>st</sup>, City staff shall present to the City Council an agenda item for discussion for a report and accounting of the previous fiscal year-end positions of all City departments and funds, and shall therein include information that allows for a direct comparison between the end-point and the previously adopted budget for that fiscal year.

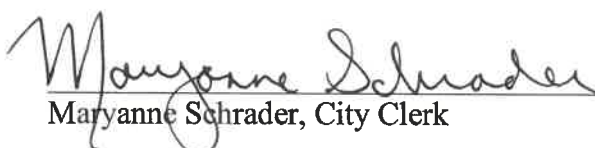
2.) During March of each calendar year, City staff shall hold a special meeting, along with any necessary workshops, wherein staff shall present and recommend specific projects and goals to be accomplished in the next fiscal year, and wherein the City Council shall be able to accept or reject those projects and goals, or any other projects and goals the City Council determines to be in the best interest of the City. All adopted projects and goals shall be included in the initial budget presentation made to the City Council.

3.) At the beginning of budget workshops each fiscal year, City staff shall present a complete proposed budget. Said budget shall, at a minimum, be a balanced budget. For the purposes of this policy, the term "balanced budget" shall mean that all enterprise funds of the City shall be budgeted so that revenues of those funds account for all expenses of those funds, along with all other commonly accepted definitions and practices related to balanced budgets in government. City staff may, at its discretion, or upon request of the City Council, also present a comparison budget that is not balanced for the purpose of initial budget workshops and discussions therein.

ADOPTED this 28th day of September 2020 and implemented as stated herein.

  
Robert "Bob" Campbell, Mayor

Attest:

  
Maryanne Schrader, City Clerk

