

## **BUDGET CHANGES AND MODIFICATIONS**

### **Policy & Procedure 505**

#### **.1 PURPOSE**

The purpose of this policy is:

- To establish the criteria necessary for budget changes that are proposed to be considered by the Board of Commissioners outside the normal, annual budget process, and;
- To establish a consistent practice for submission and processing of mid-year documents proposing budget changes or modifications.

#### **.4 POLICY ON BUDGET CHANGES**

County Officials are responsible to adequately plan budgetary needs during the annual budget process in order to minimize the need for mid-year budget changes. Budget emergencies will be considered only when the proposed expenditure is determined to be necessary to relieve a serious public health or public safety issue, or when the additional expenditure of funds is determined to be of great benefit to the citizens of Clallam County and delay of the expenditure would cause significant harm.

#### **.5 GENERAL PROVISIONS**

##### **5.1 Budget Change Schedule**

The Clerk of the Board will establish a schedule for submission and consideration of budget changes at the beginning of each year. County Officials will be advised of the schedule by posting on the County Intranet site. Normally, budget changes will be considered by the Board during the first meeting in April, the last meeting in June, the second meeting in October, and the first meeting in December. Budget changes will be considered outside the published schedule only upon approval of the County Administrator.

##### **5.2 Submission and Processing of Budget Changes**

The following process will be used for submission of budget changes as defined in this policy. Budget Change Forms are available on the County's Intranet site under "County Forms."

- a. Departments will complete all information on the Budget Change Form and submit the form to the Budget Analyst. The Budget Change Form must be accompanied by an "Agenda Item Summary" detailing the reason the budget

change is necessary and why the matter could not have been foreseen during the normal budget process. The Budget Analyst is available to assist departments with information on proper BARS numbers and other budgetary questions.

- b. Budget Change Forms may be submitted at any time but will only be considered according to the published schedule.
- c. Copies of certain Budget Change Forms are required to be submitted to the Board when considering some documents such as contracts. Departments should obtain a copy of the form approved by the Budget Analyst for submission with other documents as required.
- d. The Budget Analyst will check, correct (if necessary), and initial the form prior to submission to the Commissioners' Office for consideration. After Budgeting approval, the Budget Change Form will be submitted, with the required copies (see policy 120) to the Clerk of the Board.
- e. The Clerk of the Board will ensure the request is held for consideration according to the published schedule. The Clerk of the Board will complete the necessary notice of public hearing, budget meeting notice, or other documents necessary for publication and will prepare adoption resolutions for budget changes being considered.
- f. If adopted by the Board, the Clerk of the Board will distribute a copy of the resolution with the approved Budget Change Form to the Budget Analyst, the Treasurer, and the initiating department. The Budget Analyst will modify the County's financial system to reflect the changes made.

### 5.3 Submission and Processing of Budget Modifications

The following process will be used for submission of budget modifications as defined in this policy. Budget Modification Forms are available on the County's Intranet site under "County Forms."

- a. Departments will complete all information on the Budget Modification Form and submit the form to the Budget Analyst. The Budget Analyst is available to assist departments with information on proper BARS numbers and other budgetary questions.
- b. The Budget Analyst will check, correct (if necessary), and initial the form. After Budgeting approval, the Budget Modification will be considered by the County Administrator. Commissioners' staff will distribute the copies as necessary.
- c. If approved, the Budget Analyst will modify the County's financial system to reflect the changes made.