

Treasurer's Advice to the Board of Clallam County Commissioners

March 24, 2016

Finance Committee authority

- As to the proposed Opportunity Fund grant and the proposed Carlsborg Sewer project, Finance committee authority is limited to offering advice.
- Two aspects to BOCC funding decision-making:
 1. Whether the BOCC can; and
 2. Whether the BOCC should.
- Whether the BOCC *should* fund certain projects is entirely within discretion-making decision of BOCC, to be exercised only when the BOCC has determined that it *can* fund such projects.
- Whether the BOCC *can* fund a particular project raises issues of responsibility and accountability.
 - “The primary responsibility for monitoring of budgets to ensure compliance with County policies rests with the County Official. Policy and rules of accountability require departments to monitor their budgets, revenues, and expenditures closely.”
 - Last year, the Treasurer exercised her check-and-balance executive authority in a due diligence attempt to draw the BOCC’s attention to certain recommendations and actions by staff under BOCC responsibility and accountability involving proposed expenditures from budgets under BOCC responsibility and accountability.
 - To the extent that the BOCC now shares those concerns, I advise the BOCC to resolve them, as only they can.
- See attached:
 - Compilation of provisions regarding Finance Committee authority.
 - “Knowing the Territory, basic legal guidelines for Washington City, County and Special Purpose District Officials,” by the MRSC, August 2015.
 - Powers, responsibilities, accountability.
 - Public Notice and Process Requirements for Changing County Budget.

Finance Committee authority

RCW 36.48.070

County finance committee—Approval of investment policy and debt policy—Rules.

The county treasurer, the county auditor, and the chair of the county legislative authority, ex officio, shall constitute the county finance committee. The county treasurer shall act as chair of the committee and the county auditor as secretary thereof. The committee shall keep a full and complete record of all its proceedings in appropriate books of record and all such records and all correspondence relating to the committee shall be kept in the office of the county auditor and shall be open to public inspection. The committee shall approve county investment policy and a debt policy and shall make appropriate rules and regulations for the carrying out of the provisions of RCW 36.48.010 through 36.48.060, not inconsistent with law.

County Policy 515, Investment Policy

1.2 Finance Committee

This committee was formed with the purpose of monitoring investments made by the Treasurer. Composed of the County Treasurer, County Auditor, and the Chair of the Board of County Commissioners, it is frequently attended by other interested parties. It has the formal duties of adoption of policy and advisement. The Clallam County Finance Committee has been in existence for over 50 years. A formal investment policy was adopted by the Finance Committee in 1985. This is a revision of the original policy.

County Policy 500, General Financial Policies

5.12 County's Budget Procedures

The County's budget procedures shall comply with RCW Chapter 36.40. Procedures outlined in County Commissioner resolutions are followed in establishing the budgetary data reflected in the financial statements. Specifics of the County's budget procedures are listed below:

a. In early July, the Finance Committee meets and reviews revenues for the first half of the year, trends, and preliminary estimates for the coming budget year. The Board of Commissioners may, by resolution, approve budget principles that modify these financial policies for the coming year only.

...

6.1 Annual Revenues

Annual revenues are conservatively estimated as a basis for preparation of the annual budget and County service programs. Major revenues will be estimated by the County Treasurer and reviewed by the County's Finance Committee prior to adoption of the annual budget. All revenue forecasts will be performed utilizing accepted analytical techniques.

8.2 Finance Committee

The County will maintain a Finance Committee whose membership includes, at a minimum: the Chair of the Board of Commissioners, the County Auditor, and the County Treasurer, who shall act as chair. The Finance Committee will meet at least quarterly and will discuss investments, anticipated and actual revenues, financial trends, and the state of the various County funds. The Finance Committee shall adopt and maintain a sound investment policy as required by RCW. The Finance Committee shall formulate plans to address revenue shortfalls, both short and long term. The Finance Committee will review the County's financial policies at least bi-annually and make recommendations for changes to the Board of Commissioners. The Committee may, at its discretion, discuss other issues related to financial matters, increase its membership, and formulate financial policies for recommendation to the Board of Commissioners.

Powers, responsibilities, accountability

Compiled by Selinda Barkhuis, WSBA 24139, Clallam County Treasurer

Delegation of authority. AGLO 1974 No. 91, Nov. 4 1974. From ... statutory provisions it appears evident to us that the state printing and duplicating committee is possessed of certain discretionary functions in connection with the acquisition of duplicating and printing equipment by state agencies of the executive branch of government. Accordingly, it necessarily follows that the three statutory members of this committee are subject to the same rules respecting the nondelegability of discretionary functions as were recently spelled out and applied by the Washington supreme court in the cases of *In re Puget Sound Pilots Ass'n*, 63 Wn.2d 142, 385 P.2d 711 (1963), and *Ledgering v. State*, 63 Wn.2d 94, 385 P.2d 522 (1963).

In the Pilots Association case, the court was presented with a situation in which the then director of the department of labor and industries, who was statutorily a member of the state board of pilotage commissioners by virtue of RCW 88.16.010, had attempted to authorize another individual within the department to sit and act in his place. Finding no statutory authorization for such a delegation, the court held it invalid, saying:

"The rule is well stated in 42 Am.Jur., Public Administrative Law § 73, as follows:

"It is a general principle of law, expressed in the maxim 'delegatus non potest delegare,' that a delegated power may not be further delegated by the person to whom such power is delegated. Apart from statute, whether administrative officers in whom certain powers are vested or upon whom certain duties are imposed may deputize others to exercise such powers or perform such duties usually depends upon whether the particular act or duty sought to be delegated is ministerial, on the one hand, or on the other, discretionary or quasi-judicial. Merely ministerial functions may be delegated to assistants whose employment is authorized, but there is no authority to delegate acts discretionary or quasi-judicial in nature...

County Charter Subsection 2.30.20: Executive Power. The executive power of the county shall be vested in the Board of Commissioners except those powers assigned to other elected officials and other elected boards and commissions by law. The Commissioners shall exercise their executive power by executing and enforcing laws and ordinances; interpreting ordinances, resolutions and policies; employing and discharging personnel; appointing and removing members of boards and commissions; directing the preparation of the budget; conducting or serving on boards and commissions; signing or causing to be signed contracts, vouchers, deeds and other instruments. The Commissioners shall delegate duties, functions and responsibilities but will remain accountable for all executive actions.

County Charter Subsection 2.30.10: Legislative Power. The legislative power of the county, not reserved to the people, shall be vested in the Board of Commissioners. The Commissioners shall exercise their legislative power by adoption and enactment of ordinances; shall levy taxes, appropriate revenue and adopt budgets for the county; shall establish the compensation to be paid to all county officers and employees and shall provide for the reimbursement of expenses. ...

County Charter Section 6.10: Administrator. The Commissioners shall appoint an Administrator, selected on the basis of his or her executive experience and professional administrative qualifications, to carry out the administrative responsibilities of the County....

County Charter Section 6.20: Duties and Responsibilities. The Administrator shall be directly responsible to the Commissioners...

1,000 Friends of Washington v. McFarland, 159 Wn.2d 165, 173, 149 P.3d 616 (2006). Although charter counties have more flexibility in organizing their governmental structure than other counties, home rule charters remain "subject to the Constitution and laws of this state." Const. art. XI, § 4. In the event of a conflict between a county charter and a generally applicable state statute, the statute controls.

RCW 36.40.130. Excess of expenditures, liability. Expenditures made, liabilities incurred, or warrants issued in excess of any of the detailed budget appropriations or as revised by transfer as in RCW 36.40.100 or 36.40.120 provided shall not be a liability of the county, but the official making or incurring such expenditure or issuing such warrant shall be liable therefor personally and upon his or her official bond. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of the detailed budget appropriations or as revised under the provisions of RCW 36.40.100 through 36.40.130, except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided.

RCW 36.40.140. Emergencies subject to hearing. When a public emergency, other than such as are specifically described in RCW 36.40.180, and which could not reasonably have been foreseen at the time of making the budget, requires the expenditure of money not provided for in the budget, the board of county commissioners by majority vote of the commissioners at any meeting the time and place of which all the commissioners have had reasonable notice, shall adopt and enter upon its minutes a resolution stating the facts constituting the emergency and the estimated amount of money required to meet it, and shall publish the same, together with a notice that a public hearing thereon will be held at the time and place designated therein, which shall not be less than one week after the date of publication, at which any taxpayer may appear and be heard for or against the expenditure of money for the alleged emergency. The resolution and notice shall be published once in the official county newspaper, or if there is none, in a legal newspaper in the county. Upon the conclusion of the hearing, if the board of county commissioners approves it, an order shall be made and entered upon its official minutes by a majority vote of all the members of the board setting forth the facts constituting the emergency, together with the amount of expenditure authorized, which order, so entered, shall be lawful authorization to expend said amount for such purpose unless a review is applied for within five days thereafter.

County Policy 500, General Financial Policies, Section 5.12, County's Budget Procedures. The County's budget procedures shall comply with RCW Chapter 36.40....

From File: F14/F30/ Intranet TO: County Officials FROM: Debi Cook, Financial System Administrator/Budget Director SUBJECT: Budgetary and Administrative Guidelines

Budget Monitoring –The primary responsibility for monitoring of budgets to ensure compliance with County policies rests with the County Official. Policy and rules of accountability require departments to monitor their budgets, revenues, and expenditures closely.

Budget Emergencies – No money is available for budget emergencies unless the ending fund balance is reduced. County Officials are expected to manage their budgets carefully to ensure Budget Change Form emergencies are not necessary unless a true emergency exists. Each budget emergency approved during a year may mean we have additional budget reductions the next year.

2015 Adopted Budget:

2015		Budgeted Revenue	
19941.291.		Non Dept - Opportunity Fund	
30800. 00. 0000	Beginning Fund Balance		\$2,809,268
31000. 00. 0000	Taxes		
31318. 00. 0000	Local Retail Sales and Use Tax Distress	800,000	
	Total Taxes		800,000
34000. 00. 0000	Charges for Goods and Services		
34350. 10. 0010	System Development Fees	3,000	
	Total Charges for Goods and Services		3,000
36000. 00. 0000	Miscellaneous Revenues		
36111. 01. 0000	Investment Interest	1,600	
	Total Miscellaneous Revenues		1,600
39000. 00. 0000	Other Financing Sources		
39190. 00. 0000	Proceeds of Other Long Term Debt	9,216,955	
	Total Other Financing Sources		9,216,955
39700. 00. 0000	Transfers In		
39752. 00. 0000	Transfer from LID 3rd Street Sewer Line	28,683	
	Total Transfers In		28,683
	Subtotal Opportunity Fund		\$10,050,238
	Total Opportunity Fund		\$12,859,506
<hr/>			
2015		Budgeted Expenditures	
19941.291.		Non Dept - Opportunity Fund	
50800. 00. 0000	Ending Fund Balance		\$2,569,351
55210.	Employment Opportunity and Development		
55210. 40. 0000	Other Services and Charges		
55210. 41. 0113	Economic Development Council	10,000	
	Total Other Services and Charges		10,000
59152 70. 0000	Debt Service: Principal		
59152 79. 0010	Principal Payments	43,200	
	Total Debt Service: Principal		43,200
59252 80. 0000	Debt Service: Interest		
59252 89. 0010	Interest Payments	5,000	
	Total Debt Service: Interest		5,000
59700. 00. 0000	Transfers Out		
59714. 00. 0000	Transfer to General Fund Reserves	15,000	
59719. 00. 0010	Transfer to REET 2	1,000,000	
59735. 00. 0030	Transfer to Carlsborg Sewer Project	9,216,955	
	Total Transfers Out		10,231,955
	Total Employment Opportunity and		\$10,290,155
	Total Opportunity Fund		\$12,859,506
130			

May 29, 2015 PDN: Jones said Barkhuis may have misinterpreted a part of county policy that colored her interpretation of a state law.

June 9, 2015 email sent by County Administrator to other counties:

From: Jones, Jim [<mailto:jjones@co.clallam.wa.us>]

Sent: Tuesday, June 09, 2015 6:54 AM

To: June Strickler; Wrigley, Bob; Brenda Sherman; Brian Haseleu; Caroline Whalen; Cathy Mulhall; Chris Kemp; Claire Hauge; Cliff Moore; Craig Warner; David Sparks; Dewey Desler; Dickson, John; Donna Deal; Doug Cochran; Elaine Marlow; Eric Johnson; Fred H Bowen; Gary Petrovich; Gary Robinson; Glen Chipman; Heidi Penner; James P Barker; John Lovick; Josh Weiss; Joyce Schertenleib; Judy Pless; Karen Goens; Karen Goodwin; Karen Goon; Kathy Spoor; ken.guy@kingcounty.gov; Loretta SmithKelty; Marilyn Lewis; Mark McCauley; Mike Thomas; Phillip Morley; Robert Stevens; Sarah Bright; Shelly Johnston; Steve Walton; Tim Holloran; Trisha Logue; tschroeder@whatcom.wa.us

Cc: Nichols, Mark (Pros.); Creasey, Stan; Riggs, Shoona; Cook, Debi

Subject: Budget Changes question

Our Treasurer has taken a public position that language in RCW 36.40.100 Budget constitutes appropriations – Transfers – Supplemental appropriations “*The estimates of expenditures itemized and classified as required in RCW 36.40.040 and as finally fixed and adopted by the board of county commissioners shall constitute the appropriations for the county for the ensuing fiscal year, and every county official shall be limited in the making of expenditures or the incurring of liabilities to the amount of the detailed appropriation items or classes respectively...*” makes any budget change that increases any line item, subject to RCW 36.40.140 Emergencies subject to hearing, and thereby requires a public hearing and 5 day waiting period before the change can be completed.

For example, if the Road Department had a budgeted line item for small tools at \$1,000 and another budgeted line item for supplies also at \$1,000, when a small tool bill comes in at \$1,100, instead of doing a Budget Modification to reduce supplies to \$900 and increase small tools to the needed \$1,100 (since the total budget did not increase), her interpretation of the RCW is that a Public Hearing needs to take place to approve a Budget Emergency increase in the small tools category. Our prosecutor says he thinks her interpretation is a legitimate possibility and asked me if I knew how other counties approached this issue. Please let me know what you guys would do for this example.

Thanks,

Jim Jones, Jr.
Clallam County Administrator
360-417-2235

June 15, 2015. See responses received from King, Clark, Spokane, Yakima, Cowlitz, Kittitas, Klickitat, Pacific, and Ferry counties attached as Exhibit H to June 15, 2015 Legal Memorandum from Prosecuting Attorney Mark Nichols.

June 15, 2015 Legal Memorandum from Prosecuting Attorney Mark Nichols:

Background. Since the June 8 meeting, the Prosecuting Attorney learned several counties across the state (*i.e.* King, Clark, Spokane, Yakima, Cowlitz, Kittitas, Klickitat, Pacific, and Ferry) modify their budgets in a fashion similar to that advanced by the Board in the present case.¹⁰

Footnote 10. This does not mean that these counties always modify their budgets without public hearings, or that they modify their budgets to free-up millions of dollars on an expedited timeframe. It means only that they reserve to themselves the ability to modify their budgets if/when needed (so long as no increase in the original appropriation is required).

Section 4. The Treasurer is an ardent champion of the right of taxpayers to participate in the budget process...

Footnote 11. ...the Prosecuting Attorney's Office offers no opinion as to whether the City and Port projects may receive opportunity fund moneys.

Section 5. The Prosecuting Attorney's Office concurs with the Treasurer a written agreement may be beneficial to ensure certain deliverables. Additionally, it would have the added benefit of documenting the expenditure incurred for auditing/accounting purposes.

August 16, 2015 PDN: In the correspondence, Nichols admits the commissioners are acting in a gray area of state law but that they have every right to do what they did.

"The BOCC [Board of County Commissioners] concedes there is no case law that answers the question whether a [budget] modification, as performed by the county and its sister jurisdictions, is allowed under Chapter 36.40 [Revised Code of Washington]," Nichols wrote.

"The BOCC believes state law is silent on this point, which thereby allows it to adopt regulations that do not conflict with state law pursuant to their Article XI, Sections 4 and 11 powers under the state constitution."

Nichols said no "legal infirmity" has been found in the process employed by the board, and other counties have used a similar process to amend their budget "in order to respond to changing situations.

September 8, 2015 PDN: Barkhuis wrote in a Thursday email that the disagreement could be resolved by the prosecutor requesting a formal opinion from the state Attorney General's Office, which he has the authority to do.

"As treasurer, I do not have that right," she said.

Barkhuis sought intervention from the state Attorney General's Office in July, but Chief Criminal Prosecutor Lana Weinmann said her office did not have the authority to take action.

[Clallam County deputy prosecuting attorney Brian] Wendt said the types of questions posed to the state Attorney General's Office typically deal with state law.

The dispute between the commissioners and treasurer is "more of a local concern," Wendt said.

September 8, 2015 PDN: Millions of dollars can be transferred from one area to another in the Clallam County budget without a vote of the commissioners.

Although the money can't be spent without a vote of commissioners, Commissioner Mike Chapman said there is a "loophole" in county budget policy that needs to be fixed.

Chapman on Monday said it was "inappropriate" for County Administrator Jim Jones to sign a \$3 million budget modification, redesignating 2015 funds for the delayed Carlsborg sewer project to other projects within the Opportunity Fund, in May without a board vote or public discussion.

"That's just wrong for a lot of fundamental reasons," Chapman said in a work session.

Chapman said he "clearly understood" Barkhuis' concern when he realized that \$3 million had been moved within the Opportunity Fund projects with a stroke of a pen on a single sheet of paper.

"I think that is a loophole that has to be changed," said Chapman, who still supports the port and city projects.

"Personally, I believe that one of you two guys had to plant \$3 million in [Jones'] mind, or he just pulled it out of the air."

Jones said he had been directed by the board to make available all Opportunity Fund reserves for shovel-ready projects.

The board had received correspondence from the Sequim Aquatic Recreation Center and the city of Port Angeles requesting Opportunity Fund grants for facility improvements at the pool and lights at Civic Field, McEntire and Peach agreed.

At the time of making the budget modification, the Opportunity Fund reserve had a balance of \$3 million, Jones said.

"It was my own judgment that it was the board's intention to get as much of that money working in the community as was possible," Jones said.

"We didn't talk about the other \$1.7 million. . . . The rest of the change was just on my volition, knowing the will of the board, that other projects might come along as well."

The Opportunity Fund is a portion of state sales tax that supports infrastructure in rural areas.

Chapman in a Thursday interview said he encouraged reserve spending.

But unlike other board-approved expenditures from general fund reserves or lodging tax revenue, there was no budget emergency hearing for the Opportunity Fund projects, he said.

"Clearly, the treasurer has legitimate concerns on behalf of the public, and I hold those concerns," Chapman said."



AGENDA ITEM SUMMARY

(Must be submitted NLT 3PM Wednesday for next week agenda)

Department: BOCC

WORK SESSION **Meeting Date:**

REGULAR AGENDA **Meeting Date:** 9/15/2015

Required Originals Approved and Attached?
Will be provided on:

Item Summary:*

- | | | |
|---|---|--|
| <input type="checkbox"/> Call for Hearing | <input type="checkbox"/> Contract/Agreement/MOU** | Contract # |
| <input type="checkbox"/> Resolution | <input type="checkbox"/> Proclamation | <input type="checkbox"/> Budget Item |
| <input type="checkbox"/> Draft Ordinance | <input type="checkbox"/> Final Ordinance | <input checked="" type="checkbox"/> Other Approval of Warrants |
- Documents exempt from public disclosure attached:

Executive Summary:

The Treasurer's 9/10/2015 E-Mail states that "...if the majority of County Commissioners feels sufficiently confident with the current paperwork to request and approve warrants for the \$1.3 million in Opportunity fund grant expenditures, neither I nor my staff will reject them." With that in mind, it is believed that rather than placing the warrant approvals on the consent agenda, as is routinely done, the BOCC should discuss the merits and vote on possible approval as a separate agenda item.

Budgetary Impact: (Is there a monetary impact? If so, are funds for this already allocated or is a budget change necessary? If this is a contract and a budget change is necessary, the budget change form must be submitted with the item at work session and for the regular agenda) **If a budget Action is required, has it been submitted and a copy attached?**

The \$1.3 million in total funding for the two grants approved by the BOCC is currently in the 2015 Opportunity Fund Budget, and uses less than half of the current cash on hand in that fund.

Recommended Action: (Does the Board need to act? If so, what is the department's recommendation?)

Since the Budget Modification process used has been determined by both the County Prosecutor and the State Auditor to have been performed legally, the Opportunity Fund Advisory Board process was appropriately followed, recommending the grants be awarded, the contracts with the City of Port Angeles and The Port of Port Angeles have been approved by the County Prosecutor and executed by each legislative body, and the actual warrants have been approved and processed by the County Auditor (pending BOCC approval), it is recommended that the BOCC vote to approve and release a warrant for \$1,000,000 to the Port of Port Angeles, and a warrant for \$285,952 to the City of Port Angeles.

County Official Signature: _____

Date Submitted: 9/10/2015

* Submit original and 5 copies
** Submit 3 originals and 5 copies

Public Notice and Process Requirements for Changing County Budget

As of March, 2016

Relevant provisions:	Debatable emergencies	Supplemental Appropriations	Revisions	Modifications
State Statute	RCW 36.40.140	RCW 36.40.100	RCW 36.40.100	None
County Administrative Policy (CAP)	CAP 101, 505	CAP 101	CAP 101	CAP 101, 505
Request requirements:	Debatable emergencies	Supplemental Appropriations	Revisions	Modifications
Signed document to be submitted by initiating department	Yes	Yes	Yes	?
To be checked and initialed/signed by Budget Director	Yes	Yes	Yes	Yes
To be checked and initialed/signed by County Administrator	Yes	Yes	Yes	Yes
Subject to final approval by	BOCC	BOCC	BOCC	County Administrator
Copy or other notice to Treasurer	Yes	Yes	Yes	No
Public process requirements:	Debatable emergencies	Supplemental Appropriations	Revisions	Modifications
Submitted to BOCC Clerk	Yes	Yes	Yes	Yes
BOCC meeting 1:	Yes	Yes	Yes	No
Itemized in BOCC Agenda with Budget Change Form attached	Yes	Yes	Yes	No
BOCC to adopt itemized resolution	Yes, with call for hearing	Yes, with notice of date to be adopted	Yes	No
Itemized in BOCC minutes	Yes	Yes	Yes	No
Notice with itemized list published in Newspaper	Yes, with notice setting Public Hearing	Yes, with notice of date to be adopted	No	No

BOCC meeting 2:	Yes	Yes	No	No
Itemized in BOCC Agenda with Budget Change Form attached	Yes	Yes	No	No
BOCC to conduct Public Hearing	Yes	No	No	No
BOCC to adopt itemized resolution at public meeting with Budget Change Form attached	Yes	Yes	No	No
Itemized in BOCC minutes	Yes	Yes	No	No
Taxpayer right to petition Superior Court for review	Yes	No	No	No

The text	Under County policy	Under Chapter 36.40 RCW P
<p>Debatable emergencies</p>	<p>CAP 101: "Debatable Emergency" means a public emergency other than a non-debatable emergency, which could not reasonably have been foreseen at the time of making the budget, requiring the expenditure of money not provided for in the budget. Debatable emergencies require a public hearing before the Board of Commissioners prior to adoption by the Board.</p> <p>CAP 500: "To address unanticipated expenses, the County must hold public hearings. The County will change the budget only in the case of emergencies or if the County is to receive unanticipated state or federal funds. All additions to appropriations require public process.</p>	<p>RCW 36.40.140: When a public emergency, other than such as are specifically described in RCW 36.40.180, and which could not reasonably have been foreseen at the time of making the budget, requires the expenditure of money not provided for in the budget, the board of county commissioners by majority vote of the commissioners at any meeting the time and place of which all the commissioners have had reasonable notice, shall adopt and enter upon its minutes a resolution stating the facts constituting the emergency and the estimated amount of money required to meet it, and shall publish the same, together with a notice that a public hearing thereon will be held at the time and place designated therein, which shall not be less than one week after the date of publication, at which any taxpayer may appear and be heard for or against the expenditure of money for the alleged emergency. The resolution and notice shall be published once in the official county newspaper, or if there is none, in a legal newspaper in the county. Upon the conclusion of the hearing, if the board of county commissioners approves it, an order shall be made and entered upon its official minutes by a majority vote of all the members of the board setting forth the facts constituting the emergency, together with the amount of expenditure authorized, which order, so entered, shall be lawful authorization to expend said amount for such purpose unless a review is applied for within five days thereafter.</p>

The text	Under County policy	Under Chapter 36.40 RCW P
Supplemental appropriations	CAP 101: Supplemental Appropriation" means increased revenue usually due to unanticipated federal or state grants. The increased revenue may or may not provide for increased expenditures. Supplemental appropriations require adoption by resolution of the Board of Commissioners after public notice of the meeting when they are to be considered.	RCW 36.40.100: Upon a resolution formally adopted by the board at a regular or special meeting and entered upon the minutes; provided further, that the board shall publish notice of the time and date of the meeting at which the supplemental appropriations resolution will be adopted, and the amount of the appropriation, once each week, for two consecutive weeks prior to the meeting in the official newspaper of the county.
Budget Revisions	CAP 101: "Budget Revision" as used in this policy means the reallocation of already budgeted monies from one restricted budget category to another or between departments within the same fund when the reallocation would authorize a new position or a new capital purchase. Budget revisions require adoption by resolution of the Board of Commissioners and cannot be done between funds.	RCW 36.40.100: Upon a resolution formally adopted by the board at a regular or special meeting and entered upon the minutes
Budget Modification	CAP 101: "Budget Modification" as used in this policy means the reallocation of already budgeted monies from one restricted budget category to another within the same budget or between budgets in the same fund and department; i.e. moving money from the Auditor's professional services line to a line in the Auditor's salary section. Budget modifications are approved by the County Administrator. A budget modification does not include reallocation between departments or funds, or when a new position would be created or a new capital expenditure authorized.	Chapter 36.40 RCW does not provide for "modifications"