

BUDGET CHANGES AND MODIFICATIONS

Policy 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 last meeting of each month. 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 Policy 101, Section .4, Definitions. Budget Change Forms are available on the County's Intranet site under "County Forms."

- (1) Departments will complete all information on the Budget Change Form and submit the form to the Budget Director. The Budget Director is available to assist departments with information on proper BARS numbers and other budgetary questions.

- (2) Budget Change Forms may be submitted at any time but will only be considered according to the published schedule.
- (3) 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 Director for submission with other documents as required.
- (4) The Budget Director 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.
- (5) 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.
- (6) When required, and 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 Director, the Treasurer, and the initiating department. Provided, however, that no expenditure shall be made, nor will the Budget Director modify the County's financial system to reflect the changes made, until 5 days have elapsed after the public hearing for debatable emergencies without a taxpayer review petition filing in Superior Court (per RCW 36.40.150).

5.3 Submission and Processing of Budget Modifications

The following process will be used for submission of budget modifications as defined in Policy 101, Section .4, Definitions. Budget Modification Forms are available on the County's Intranet site under "County Forms."

- (1) Departments will complete all information on the Budget Modification Form and submit the form to the Budget Director. The Budget Director is available to assist departments with information on proper BARS numbers and other budgetary questions.
- (2) The Budget Director will check, correct (if necessary), and initial the form before consideration by the County Administrator.
- (3) If approved, the Budget Director will modify the County's financial system to reflect the changes made and will distribute copies of every approved budget modification to the Clerk of the Board for ratification by the Board on the following weeks consent agenda.