



COUNTY OF INYO

APPROPRIATION CHANGE REQUEST

Appropriation Changes are adjustments to the adopted Budget. There are several types of adjustments that may occur during the fiscal year which require the approval of the Board of Supervisors or the County Administrator. The following outlines how Appropriation Changes are approved and processed.

ADMINISTRATIVE PROCEDURE

A. Board of Supervisors Approval Required

1. Appropriations from Contingencies

Money is set aside in the Final Budget for unanticipated expenditures that may arise during the year. Upon approval by the Board of Supervisors (4/5's vote), appropriations may be transferred from Contingencies to a department budget. Likewise, the Board may cancel any appropriation in whole or in part and transfer the amount cancelled to the Appropriation for Contingencies.

2. Unanticipated Revenue

From time to time, departments realize a new source of revenue. Subject to the Board of Supervisors' Policy on Budgetary Control and Responsibility, and upon approval of the Board of Supervisors (4/5's vote), this revenue may be appropriated during the fiscal year.

3. Transfer from the General Reserve

After adopting a resolution stating the facts constituting an emergency, the Board may transfer funds from the General Reserve (4/5's vote required).

4. Unrealized Revenues

The Board may cancel any appropriation, in whole or in part, upon the determination that the source of revenue for the appropriation will not be realized. Corresponding reductions shall be made to expenditures.

Note: This action will not be recommended to the Board of Supervisors without prior notification to the Department Head and only after exhausting other options



in attempting to mitigate the impacts to the budget impact that result from the loss of revenue.

5. Transfer Between Funds

Appropriations for interfund transfers which have not been included as a part of the Final Budget must be authorized by the Board of Supervisors.

6. Transfer Between Budget Units

Any appropriations which are to be transferred between budget units must be authorized by the Board of Supervisors.

7. Transfer Between Capital Projects

If the cost of a capital project is less than budgeted, the transfer of the remaining unexpended balance to another capital project must be authorized by the Board of Supervisors.

B. County Administrator Approval Required

Transfers Between Budget Objects

After the Budget is adopted, changes between object categories (class of expenditures i.e., Salaries and Services and Supplies) must be approved by the CAO.

C. Completing the Appropriation Change Request Form

An Appropriation Change Request Form (copy attached) documents and memorializes the changes to the Adopted Budget. All Change Request Forms shall be typed. The requesting department initiates the action by completing the form as follows:

1. Section 1 – to be completed by the requesting department

- a. If the adjustment is for any type of transfer within the department enter the budget unit, fund number (if non-general fund) and object key in the “FROM” and “TO” spaces. If there is insufficient space on the form, an attachment should be included and a notation “see attached” should be entered in the “FROM” and “TO” columns.
- b. If the adjustment is for unanticipated revenue, enter the budget unit and revenue object key in the “FROM” space and the expenditure object key in the “TO” space.
- c. Truncate to the nearest whole dollar.
- d. All requests shall provide an adequate explanation and justification including: (1) the source of revenue and how it will be spent; (2) why the



- requirement was not anticipated at budget time; (3) why the request cannot be deferred until the next fiscal year; and (4) if necessary, why appropriations are not available within the budget unit.
- e. The requesting Department Head shall sign the form and forward to the CAO for proper approval.
2. Section 3 – To be Completed by the Auditor-Controller
 - a. Check the availability of the requested funds; and if there are insufficient funds, return the form to the department.
 - b. Determine if the form is filled out correctly (fund, budget unit and object code numbers), make any necessary corrections and inform the departments.
 - c. Sign the form.
 - d. Enter data in the Financial Information System.
 3. Section 2 – To be Completed by the CAO
 - a. Check of the proper action required for approval
 - b. Recommend to departments any changes necessary.
 - c. The County Administrator will review the Appropriation Change Request Form and either approve, revise or disapprove the request. If Board action is required, the County Administrator will request an Agenda Item from departments (if not already provided) and present the appropriation transfer to the Board of Supervisors for its approval. If Board action is not required, the change request will be forwarded to the Auditor-Controller.
 4. Section 4 – To be Completed by the Clerk of the Board of Supervisors
The Clerk will sign the form, attest to the Board action taken, and forward the request to the Auditor-Controller.

ACTIONS BY THE BOARD OF SUPERVISORS

The following appropriation transfer request require 4/5's vote:

- a. Appropriation of unanticipated revenues
- b. Appropriation transfers from Contingencies
- c. Transfers from General Reserve



APPROPRIATION CHANGE REQUEST FORM

DEPARTMENT _____ DATE _____

1.
 BUDGET UNIT: _____ FUND #: _____
 FROM: _____ AMOUNT: \$ _____ TO: _____ AMOUNT: \$ _____

JUSTIFICATION: (Attach memo if necessary)

DEPARTMENT HEAD
BY: _____

2.
 _____ Sufficient Funds Available _____ Insufficient Funds
 AUDITOR-CONTROLLER
 BY: _____

3.
 _____ Board Action Required _____ 4/5's Vote Required
 _____ Board Action Not Required
 _____ Approve As Required _____ Approve as Revised _____ Disapprove
 REMARKS: _____ COUNTY ADMINISTRATOR
 BY: _____

4.
 ATTEST: _____ DATE: _____
 Clerk of the Board of Supervisors