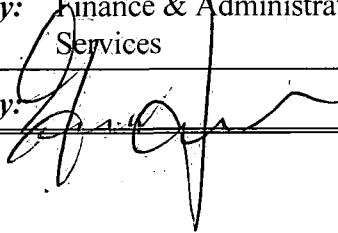




POLICY AND PROCEDURE

Subject: Supplemental Appropriations	Index: Finance (Supersedes 201-10-2) Number: 201-10-4
Effective Date: October 31, 2011	Prepared By: Finance & Administrative Services
Supersedes: February 1, 2006	Approved By: 

1.0 PURPOSE:

To provide guidelines and procedures for Supplemental Appropriations.

2.0 ORGANIZATIONS AFFECTED:

All departments and divisions.

3.0 REFERENCES:

City Budget

4.0 POLICY:

- 4.1 All Supplemental Appropriations must be reviewed and approved by the City Council.
- 4.2 If a budget transfer modifies the approved service levels this modification shall be reported to the City Council.
- 4.3 All supplemental appropriations that shift monies from one fund to another fund, or creates new programs must be approved by the City Council.

5.0 DEFINITIONS:

- 5.1 **Supplemental appropriations** are increases to the adopted budget through a budget line item. For example, a new program is required to be funded that was not previously budgeted.

6.0 PROCEDURE:

- 6.1 If a **supplemental appropriation** of any dollar amount is required, the department initiating the request must first complete a staff report and have the request placed on the agenda for Council's approval.

6.1.1 If the supplemental appropriation to a line item is requested through a transfer from the Council Contingency the wording within the Agenda Report shall be as follows – “Authorize the transfer of an appropriation in the amount of \$X,XXX for (purpose) from the Council Contingency Fund (001-203-44900) to the (Account Name) (Account #).”

Example: “Authorize the transfer of an appropriation in the amount of \$21,410 for a Pier Bowl security and camera system from the Council Contingency Fund (001-203-44900) to the Information Services Fund Computer Hardware account #063-241-43454”.

6.1.2 If additional budgeted funds are not from the Council Contingency. The wording of the supplemental appropriation within the Agenda Report shall be as follows - “Authorize a supplemental appropriation in the amount of \$X,XXX to (Account name) (Account #) from the (Fund and type of fund balance)”.

Example: “Authorize a supplemental appropriation in the amount of \$10,000 to Professional Services Account #001-142-43690 from the General Fund Unassigned Fund balance.”

6.3 All supplemental appropriations must be approved by City Council through adoption at a Council Meeting.

6.4 After adoption by the City Council, the Finance department will create a budget journal voucher, as part of the month-end closing procedure, making the supplemental appropriation available to the department through the line item indicated.