

550 – Budget Changes and Modifications

1.0 Purpose

To establish the criteria necessary for budget changes that are proposed to be considered by the William Shore Metropolitan Park District Board of Commissioners (Board) 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.

2.0 Policy on Budget Changes and Modifications

The Executive Director of the William Shore Metropolitan Park District and the District Accountant 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 health or public safety issue related to operating the District facilities, or when the additional expenditure of funds is determined to be of great benefit to the citizens of the District and delay of the expenditure would cause significant harm.

3.0 Budget Change Procedures

The Executive Director and the District Accountant will establish a schedule for submission and consideration of budget changes. Normally, budget changes will be considered by the Board during the meeting in July and the meeting in December. Budget changes outside the published schedule will be reviewed on a case by case basis by the District Accountant or Executive Director.

3.1 Submission and Processing of Budget Changes and Modifications

The following process will be used for submission of budget changes as defined in this policy.

- (1) The Executive Director will forward all budgetary request to the District Accountant
- (2) The District Accountant will review the requests and determine the need and the requests will be forwarded to the Finance Committee for review and approval.
- (3) The Finance Committee will determine the need for any budgetary changes and forward their recommendation to the District Board.
- (4) The District Board is required to approve any Budgetary changes made.
- (5) 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) 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 Clallam County Budget Director, the Clallam County Treasurer, and District Accountant. The Clallam County Budget Director will modify the County's financial system to reflect the changes made.