Pursuant to the authority vested in the Jefferson County Commission by the Code of Alabama, the following Administrative Order is hereby issued:

PURPOSE

To establish procedures for processing changes to the budget of the Jefferson County Commission.

The Jefferson County Commission must adopt an annual operating and capital budget. The Commission must institute procedures to allow changes to the budget during the fiscal year.

In order to ensure that all changes to the budget are in accordance with the policies and guidelines established by the Commission and to facilitate the efficient operation of the County, all requests for changes shall be submitted to the Finance Department for review prior to presentation to the Commission. Budget amendments placed on the County Commission's regular Tuesday agenda prior to Finance review should be carried over until reviewed by Finance. Finance will advise the respective commissioners and departments of incomplete documentation.

A. The following policies and procedures are hereby established for budget changes:

1) Requests to amend the budget - generally

There are two types of changes made to the budget; those requiring Commission action (budget amendments) and those not requiring Commission action (budget transfers). The Finance Department shall process all budget changes. Those changes requiring Commission action (budget amendments) will be submitted to the Commission for action. All other budget changes (budget transfers) will be processed by Finance.

All requests for budget amendments should be submitted to Finance no later than 12 noon on Tuesday preceding the Commission meeting. However, if a department fully completes a budget amendment form and attaches all documentation, the department may submit the budget amendment to
Finance no later than noon on Wednesday preceding the Commission meeting. In either case, the department should provide Finance with the dollar amount and the fund, department, division, object, section, unit, project or grant code(s) affected by the amendment(s). The department should also provide a thorough written explanation for the requested budget amendment and attach documentation that will clarify the requests.

2) **Budget changes requiring Commission Action** (budget amendments)

   a. Addition or deletion of a position (even if money is available to cover the cost of the position or even if another position is to be deleted to allow for a new position.)

   b. Appropriations from fund balance (sometimes referred to as "new appropriations" or "new money").

   c. Budget transfers between or among funds, organizations, divisions, sections, units, projects or grants that affect more than one Commissioner or department head.

3) **Budget changes performed by Finance Department** (budget transfers)

   The Finance Department shall assist the County Commission and departments in obtaining the financial information needed to carry out their functions.

   Finance will accumulate the budget transfers between or among operating expenditure object codes and report a summary of all departments' transfers to the Commission on a quarterly basis or as requested by a Commissioner. Managers may make transfers between or among funds, organizations, divisions, sections, units, projects or grants for which they have sole responsibility. Individual Commissioners or managers must provide Finance with written instructions setting out the individuals authorized to approve transfers. Absent such instructions Finance will
process a budget transfer approved by the manager responsible for the subject area of County operations.

4) Procedure

<table>
<thead>
<tr>
<th>Responsible Party</th>
<th>Action</th>
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<tr>
<td>Initiating Party</td>
<td>Submits budget change requests to supervisors for review and approval.</td>
</tr>
<tr>
<td>Jefferson County Commission, Elected Official, or Department Head</td>
<td>Forwards completed draft of budget change to BMO with attached documentation, justification, or other supporting information.</td>
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<tr>
<td>Budget Analyst in Budget Management Office (BMO)</td>
<td>Reviews completed draft, prepares final budget changes, forwards budget amendment to Commission for its action, inputs budget transfers into financial management system immediately and sends a copy to the initiating party.</td>
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<tr>
<td>Jefferson County Commission</td>
<td>Acts upon budget amendment and returns it to BMO, receives quarterly report of budget transfers from BMO.</td>
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<tr>
<td>BMO</td>
<td>Inputs approved budget amendments into the financial management system and distributes copy of all budget amendments to initiating party.</td>
</tr>
<tr>
<td>Initiating Party</td>
<td>Implements result of budget change.</td>
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B. In order to ensure appropriate and accurate Commission actions the following procedures will be followed:

1) Each BMO analyst is responsible as follows for each department assigned to the analyst.

A) Review of monthly reports to ensure that expenditures are being recorded in the proper accounts.

B) Review of monthly reports to ensure that the departments have sufficient funding for the current fiscal year. The analyst will consider unusual, one-time expenditures and seasonal expenditures.

C) Review of monthly reports to unappropriate unexpended salaries on a quarterly basis.

D) Each analyst responsible for departments with projects and grants will maintain a list of all scheduled projects and the current budgeted amounts. (Road Projects, Capital Improvement Projects, Sanitary Capital Improvement Projects, etc.).

E) Analysts shall attend steering committee meetings of their respective departments in order to ensure proper and adequate funding for the project.

F) Analysts shall analyze revenues generated by a particular department incorporating expected increases or decreases and develop a revenue forecast.

2) Budget changes

A) Analysts shall complete preparation of all properly supported and timely received budget changes by noon on Wednesday for review with the Assistant Finance Director or the Chief of Budget Administration.

B) The departments should initiate and fully prepare their own budget changes. Analysts shall provide assistance to their assigned departments as needed.
Each department shall determine the individuals authorized to initiate and approve the budget transfers and advise their respective analyst.

3) **New business**

BMO will not submit budget changes as new business at the regular Tuesday Commission Meeting. All new business must be presented by an official from the submitting department. Presentation of a budget amendment by a department as new business does not remove BMO from its responsibilities to review and coordinate all budget changes.

Ordered and done this 2nd day of April, 1981

Mary M. Bucklew, President

APPROVED BY THE
JEFFERSON COUNTY COMMISSION

Date: 4.2.91

MINUTE BOOK: 95

PAGE(S): 67