

Budgeting
 Operating Budget
 Amendment Procedure



**This Procedure is revoked pursuant to
 HB 1800 HDI SD1 CD1 2024**

Procedure Purpose

The following procedure is intended to assist in applying the *400-50 Operating Budget Policy*. The procedure provides guidance on the process of amending the Operating Budget.

Procedure

Responsible Party	Tasks
All Departments	A. OVERVIEW
	<ol style="list-style-type: none"> <li data-bbox="573 972 1386 1031">1. Circumstances may require reallocations from the original budget approved by the Board of Directors. <li data-bbox="573 1062 1386 1121">2. Budget Execution Document policies enable staff to carry out the budget and provide for the necessary flexibility in doing so.
HTA Staff Immediate Supervisor Requesting Supervisor Requesting Supervisor	B. REALLOCATIONS
	1. In the event that a budget reallocation becomes necessary, the staff member identifying the need to reallocate shall inform their immediate supervisor, in writing, via email or memo, of the budgetary reallocation need.
	2. Review the request for reallocation with the supervised staff member making the recommendation.
	3. Discuss the need for the budget reallocation. Discuss recommendations on where the funds will be transferred from and which program number the funds will be transferred to.
	4. If the immediate supervisor has budgetary control over the program, the immediate supervisor may determine if the process should move forward to step 5. If the immediate supervisor does not have budgetary control over the program, she or he must meet with the program manager in charge of the budget and receive approval to reallocate the funds before proceeding to step 5. Initial approval may be oral but written approval must also be received as confirmation.
	5. Present the recommended budget reallocation to the VP of Finance for review and confirmation that funds are available for purposes of reallocation. 6. VP of Finance will confirm the availability of funds to support the

<p>VP of Finance</p> <p>Requesting Supervisor</p> <p>Requesting Supervisor / CAO CEO / Requesting Supervisor</p> <p>Board of Directors (Budget Committee)</p> <p>VP of Finance</p> <p>Fiscal Officer</p>	<p>request. If funds are not available, alternative funding source(s) may be identified and presented to the VP of Finance for consideration.</p> <p>7. Once confirmation of the availability of funds is complete, present the request to reallocate funds to the CAO for approval. If the CAO does not approve the request, the requesting supervisor may revise the reallocation request or terminate the process.</p> <p>8. If the CAO approves the request, the requesting supervisor will then be required to seek approval from the CEO.</p> <p>9. If the CEO approves the reallocation the following shall apply:</p> <p style="padding-left: 20px;">a. If the reallocation amount requires board approval due to funding amount or other restrictions:</p> <p style="padding-left: 40px;">i. The requesting supervisor will work with the appropriate staff to ensure the item is scheduled for the next board meeting.</p> <p style="padding-left: 40px;">ii. The requesting supervisor shall prepare a summary explanation of the request which will include, at a minimum the following:</p> <p style="padding-left: 60px;">1. Dollar Amount</p> <p style="padding-left: 60px;">2. Funding Source</p> <p style="padding-left: 60px;">3. Funding Receiving Program</p> <p style="padding-left: 60px;">4. Change in Total Budget Items</p> <p style="padding-left: 60px;">5. Purpose of Reallocation (Why?)</p> <p style="padding-left: 60px;">6. Expected Outcome</p> <p style="padding-left: 40px;">iii. The requesting supervisor shall prepare the required board resolution document that shall be utilized by the board to approve or disapprove the request. The resolution shall be presented to the CAO, CEO and Board Chair for review and approval. Once approved, the resolution will be provided to the deputy attorney general for approval as to form and legality. Any changes to the resolution shall be approved by all parties involved above.</p> <p style="padding-left: 40px;">iv. The requesting supervisor shall be present at the board meeting for which the item has been placed on the agenda unless she/he receives prior written approval to be excused.</p> <p style="padding-left: 40px;">v. If the board approves, the changes shall be deemed approved and proper changes made to be reflected in the accounting system.</p> <p style="padding-left: 20px;">b. If the reallocation amount does not require board approval:</p> <p style="padding-left: 40px;">i. The Fiscal Officer shall modify the accounting system appropriately to reflect the approved budgetary change(s).</p> <p>10. Notify the Program Manager who manages the budget via email of the approval of the reallocation of funds.</p> <p>11. Distribute the revised budget to the appropriate staff.</p> <p>12. Amend the Fiscal Officer's budget records and Board of Directors' "Budget Statement" to reflect the reallocation.</p> <p>13. Update the Board of the changes</p>
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Attachments

- ~~Budget Reallocations – FYXX Schedule~~
- ~~Budget Execution Document~~

Related Policies

- ~~400-50 Operating Budget Policy~~

Related Procedures

- ~~400-50.01 Development and Approval of Operating Budget Procedure~~