

**JEFFERSON COUNTY
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

| <u>Adjustment</u> | <u>Description</u> | <u>Approval Level</u> |
|----------------------------------|--|-----------------------|
| <input type="checkbox"/> Level 1 | Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget | Department Head |
| <input type="checkbox"/> Level 2 | <input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget. | Administrator |
| | <input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget. | Administrator |
| | <input type="checkbox"/> c. Transfers between departments within a budgetary function of up to \$24,999. | Administrator |
| <input type="checkbox"/> Level 3 | Amendments of operating or capital appropriations needing additional funding from contingency funds that are under 10% of the total funds originally appropriated for an individual department. | Finance Committee |
| <input type="checkbox"/> Level 4 | <input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds that are over 10% of the funds originally appropriated for an individual department. | County Board |
| | <input type="checkbox"/> b. New programs in a department that were not originally budgeted through an increase in expenses with an offsetting increase in revenue for that program. (such as grant funding or donations) | County Board |
| | <input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget. | County Board |
| | <input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance. | County Board |

| Increase | Decrease | Account # | Account Title | Amount |
|--------------------------|--------------------------|-----------|---------------|--------|
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ | _____ | _____ |

Description of Adjustment:

Department Head Signature _____ Date _____

County Administrator Signature _____ Date _____

- 1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.
- 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.
- 3) Any items \$5,000 and above must be capitalized.