

**TITLE: TRANSFER OF BUDGETED FUNDS**

EFFECTIVE DATE: SEPTEMBER 1996

REVISION EFFECTIVE DATE: February 1, 2005; January 26, 2026

1.0 GENERAL

1.1 This policy has been established in order to standardize requests for transfer of budgeted funds and to promote efficiency in the processing thereof.

1.2 TABLE OF CONTENTS

- 1.0 General
- 2.0 Departments/Divisions Affected
- 3.0 References
- 4.0 Definitions
- 5.0 Policy
- 6.0 Procedure
- 7.0 Responsibilities
- 8.0 Appendices

2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy and procedure shall apply to all City departments.

3.0 REFERENCES

SMC Chapter 7.09  
Spokane City Charter  
RCW 35.34.200

4.0 DEFINITIONS

4.1 "BT-1 Transfers" are transfers within budgets of a single department in the same type classification regardless of program or function.

4.2 "BT-2 Transfers" are transfers within any one fund (e.g. General Fund, Sewer Fund, Solid Waste Fund, etc.) that are:

- from one department to another; or

- within a single department but from one TYPE classification to another

4.3 “BT-3 Transfers” are transfers within any one fund that are personnel related and permitted by SMC 7.09.010.

4.4 "TYPE" Classifications are:

- Personal Services (Salaries & Wages and Personnel Benefits). This includes the 51001-52999 series of TYPE numbers
- Maintenance and Operation (Supplies, Other Services and Charges, Intergovernmental Services, Reserve for Budget Adjustment, Interfund Payments for Service, Depreciation/Amortization, and Operating Transfers-Out). This includes the 53001-55999 and 59001-89999 series of TYPE numbers.
- Capital Outlay. This includes the 56001-56999 series of TYPE numbers.
- Debt Service (Debt Service-Principal and Debt Service-Interest). This includes the 57001-58999 series of TYPE numbers.

## 5.0 POLICY

5.1 It is the policy of the City of Spokane that all requests for transfer of budgeted funds are to be submitted to the Department of Management and Budget for approval and action. There are four (4) types of transfers involved - three (3) of which are submitted via budget transfer forms (available on the Budget SharePoint). The fourth type requires City Council approval of an ordinance authorizing the transfer of budgeted funds. The minimum amount of the total transfer is one hundred dollars (\$100) and shall be in even dollar amounts.

## 6.0 PROCEDURE

6.1 The budget transfer types are:

- BT-1 Transfers
- BT-2 Transfers
- BT-3 Transfers
- Special Budget Ordinance

6.2 BT-1 Transfers

6.2.1 Complete the BT-1 form (available on the Budget SharePoint). Fill out the form completely except "Budget Office Batch No." which will be assigned by the Department of Management and Budget. Indicate on the form approval from the department head or authorized signatory. PDF and email the completed form to [budget@spokanecity.org](mailto:budget@spokanecity.org) cc-ing the department head.

### 6.3 BT-2 Transfers

6.3.1 Complete the BT-2 form (available on the Budget SharePoint). Fill out the form completely except "Budget Office Batch No." which will be assigned by the Department of Management and Budget. Since these transfers are reported monthly to the City Council, the intended use of the budgeted funds being transferred MUST be specifically stated. Indicate on the form approval from the department head or authorized signatory. Email the completed form to [budget@spokanecity.org](mailto:budget@spokanecity.org) cc-ing the department head.

### 6.4 BT-3 Transfers

6.4.1 Complete the BT-3 form (available on the Budget SharePoint). Fill out the form completely except "Budget Office Batch No." which will be assigned by the Department of Management and Budget. Since these transfers are reported monthly to the City Council, the intended use of the budgeted funds being transferred MUST be specifically stated. Indicate on the form approval from the department head or authorized signatory. Email the completed form to [budget@spokanceity.org](mailto:budget@spokanceity.org) cc-ing the department head.

### 6.5 Transfer by Special Budget Ordinance

6.5.1 An ordinance is required to:

- A) create or abolish positions, except for
  - 1) classified employee positions which are created or abolished solely for the purpose of downgrading a specific position in order to hire at a lower level; or
  - 2) progressive promotions, certification advancements or position reclassifications of classified employees governed by Civil Service Merit System Rules or bargaining unit contracts.

- B) change a budgeted position from part-time to full-time or from full-time to part-time except for Library and Parks
- C) transfer budgeted positions from one fund to another.
- D) transfer budgeted monies from one fund to another.
- E) transfers of budgeted personnel expenses to non-personnel expenses except for grant funds, or Library, Parks, Civil Service or other quasi-departments governed by a separately appointed Board or Commission.
- F) budgeted monies received in excess of estimated revenues, when they will become an expenditure in the current year.
- G) budget additional expenditures resulting from an emergency or other emergencies as specified in state law, City charter or SMC.
- H) decrease, revoke or recall budgeted monies and/or any portion of an unexpended fund balance for any one fund except for grant funds.
- I) change the wages, hours and conditions of employment of employee positions.
- J) transfer \$50,000 or more from a budgeted line-item to a defunded line item.

6.5.2 An SBO Request form (available on the Budget SharePoint) requesting a budget ordinance shall be sent to the Director of Management and Budget.

The request shall include the following information:

- complete account codes (DEPARTMENT, PROGRAM, FUNCTION, & TYPE) for both the source of the funds and the new expenditures
- job class, salary range, change in number of positions, and funding source for additional positions
- effective date if the change affects a position (effective date shall be a date after the ordinance passage and generally is within the pay period of the ordinance passage). Fringe

benefits shall also be budgeted when position amounts increase or are moved

- reason for ordinance. Any supportive documentation should be attached.

6.5.3 Only the Department of Management and Budget is authorized to write Special Budget Ordinances.

7.0 RESPONSIBILITIES

The Department of Management and Budget shall administer this policy.

8.0 APPENDICES

None

APPROVED BY:

Michael J. Piccolo  
Michael J. Piccolo (Dec 30, 2025 11:15:44 PST)  
\_\_\_\_\_  
City Attorney

Dec 30, 2025  
\_\_\_\_\_  
Date

ALEXANDER SCOTT  
ALEXANDER SCOTT (Dec 30, 2025 14:36:40 EST)  
\_\_\_\_\_  
City Administrator

Dec 30, 2025  
\_\_\_\_\_  
Date

MSB  
Matthew Boston (Jan 26, 2026 08:40:32 PST)  
\_\_\_\_\_  
Director of Management and Budget

Jan 26, 2026  
\_\_\_\_\_  
Date

# CITY OF SPOKANE

Final Audit Report

2026-01-26

Created:	2025-12-30
By:	Daniel Rose (drose@spokanecity.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAC4P7Rc0AThQZMbT9AA9VRLzMUhYpJr9D

## "CITY OF SPOKANE" History

-  Document created by Daniel Rose (drose@spokanecity.org)  
2025-12-30 - 7:13:39 PM GMT
-  Document emailed to MIKE PICCOLO (mpiccolo@spokanecity.org) for signature  
2025-12-30 - 7:13:42 PM GMT
-  Document emailed to Matthew Boston (mboston@spokanecity.org) for signature  
2025-12-30 - 7:13:43 PM GMT
-  Document emailed to ALEXANDER SCOTT (ascott@spokanecity.org) for signature  
2025-12-30 - 7:13:43 PM GMT
-  Email viewed by MIKE PICCOLO (mpiccolo@spokanecity.org)  
2025-12-30 - 7:14:54 PM GMT
-  Signer MIKE PICCOLO (mpiccolo@spokanecity.org) entered name at signing as Michael J. Piccolo  
2025-12-30 - 7:15:42 PM GMT
-  Document e-signed by Michael J. Piccolo (mpiccolo@spokanecity.org)  
Signature Date: 2025-12-30 - 7:15:44 PM GMT - Time Source: server
-  Email viewed by ALEXANDER SCOTT (ascott@spokanecity.org)  
2025-12-30 - 7:36:05 PM GMT
-  Document e-signed by ALEXANDER SCOTT (ascott@spokanecity.org)  
Signature Date: 2025-12-30 - 7:36:40 PM GMT - Time Source: server
-  Email viewed by Matthew Boston (mboston@spokanecity.org)  
2026-01-26 - 4:38:04 PM GMT
-  Document e-signed by Matthew Boston (mboston@spokanecity.org)  
Signature Date: 2026-01-26 - 4:40:32 PM GMT - Time Source: server

✔ Agreement completed.

2026-01-26 - 4:40:32 PM GMT