

LGL 04-17

~~ADMIN~~

FIN-0410-05-01

CITY OF SPOKANE  
ADMINISTRATIVE POLICY AND PROCEDURE

TITLE: TRANSFER OF BUDGETED FUNDS  
EFFECTIVE DATE: SEPTEMBER 30, 1996  
REVISION DATE: FEBRUARY 1, 2005

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.

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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 35.33.121

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, Community Development Fund, Water Fund, etc.) that are:

- from one department to another; or

- within a single department but from one TYPE classification to another; or
- personnel changes authorized by SMC 7.09.010

#### 4.3 "TYPE" Classifications are:

- Personal Services (Salaries and Wages and Personnel Benefits). This includes the 00010-52999 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 Finance Department for approval and action. There are three (3) types of transfers involved - two (2) of which are submitted on special transfer form (available from the Finance Department). The third 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
- Emergency or Regular Budget Ordinance

### 6.2 BT-1 Transfers

- 6.2.1 Hard Copy: Complete the Form BT-1 (Exhibit A), original & 2 copies, hand or typewritten and signed by the department head or

authorized signatory. Fill out the form completely except "Number," which will be assigned by the Finance Department. Submit the completed forms to the Finance Department.

Electronic Copy: Complete the electronic Form BT-1 (available from the Finance Department). Fill out the form completely except "Number" which will be assigned by the Finance Department. Indicate on the form, approval from the department head or authorized signatory. Email the completed form to [budgettransfers@spokanecity.org](mailto:budgettransfers@spokanecity.org).

### 6.3 BT-2 Transfers

6.3.1 Hard Copy: Complete the Form BT-2 (Exhibit B), original & 2 copies, hand or typewritten and signed by the department head or authorized signatory. Fill form out completely except "Number," which will be assigned by the Finance Department. Since these transfers are reported monthly to the City Council, the intended use of the budgeted funds being transferred MUST be specifically stated. Submit the completed forms to the Finance Department.

Electronic Copy: Complete the electronic Form BT-2 (available from the Finance Department). Fill out the form completely except "Number" which will be assigned by the Finance Department. 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 [budgettransfers@spokanecity.org](mailto:budgettransfers@spokanecity.org).

### 6.4 Transfer by Emergency or Regular Budget Ordinance

6.4.1 An ordinance is required to:

- A) create or abolish employee 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 rules or bargaining unit contracts.

- B) adjust the salary or compensation of city officers, assistants and employees.
  - C) change a budgeted employee position from part-time to full-time or from full-time to part-time.
  - D) transfer budgeted positions from one fund to another.
  - E) transfer budgeted monies from one fund to another.
  - F) budget 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 or city charter.
  - H) decrease, revoke or recall budgeted monies and/or any portion of an unexpended fund balance for any one fund.
  - I) change the wages, hours and conditions of employment of appointive employees exempt from civil service.
  - J) provide step increases out of the regular annual cycle.
- \* Separate appropriations policy to be developed later.

6.4.2 A memorandum or email requesting a budget ordinance shall be sent to the Chief Financial Officer and the Budget Office.

The request shall include the following information:

- complete FMS account numbers (DEPARTMENT, PROGRAM, FUNCTION, & TYPE) for both the source of the funds and the new expenditures
- TYPE name, range, and change in number of positions in each FMS account number
- 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. For example: If the ordinance would change a

vacant position, include a copy of the letter from Civil Serve recommending the change.

EXAMPLE: Changing a vacant position

FROM:	0260-32100 14300-00020	General Fund – Clerk Clerk I, Range 16 (from 1 to 0 position)	<u>\$10,000</u>
TO:	0260-32100 14300-00010	General Fund – Clerk Clerk II, Range 22 (from 0 to 1 position)	<u>\$10,000</u>

7.0 RESPONSIBILITIES

See section 6.0 above.

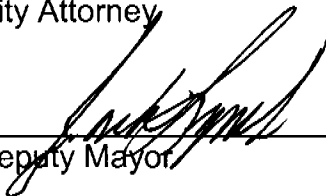
8.0 APPENDICES

BT-1 Authorization for Budget Transfer  
BT-2 Authorization for Budget Transfer

APPROVED BY:

  
\_\_\_\_\_  
City Attorney

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Deputy Mayor

01/10/05  
\_\_\_\_\_  
Date

# AUTHORIZATION FOR BUDGET TRANSFER

(RCW 35.33.121)

No. \_\_\_\_\_  
Date \_\_\_\_\_

TO: Budget Control

You are hereby authorized to effect the following transfer of budget appropriations in:

Fund Name \_\_\_\_\_ Fund \_\_\_\_\_ Dept. No. \_\_\_\_\_

FROM				TO			
Prog Func	Type	Type Title	Amount	Prog Func	Type	Type Title	Amount

Reason for Transfer \_\_\_\_\_

Requested By: \_\_\_\_\_  
Department Head

Approved: \_\_\_\_\_  
FINANCE/BUDGET APPROVAL

# AUTHORIZATION FOR BUDGET TRANSFER

(SMC 7.09)

No. \_\_\_\_\_

Date \_\_\_\_\_

TO: Budget Control

You are hereby authorized to effect the following transfer of budget appropriations in:

Fund Name _____			Fund _____	Dept. No. _____
FROM:	Dept. No.	Dept. Title		
Prog	Func	Type	Type Title	Amount

TO:	Dept. No.	Dept. Title		
Prog	Func	Type	Type Title	Amount

Reason for Transfer:

**Requested By:** \_\_\_\_\_  
Department Head

**APPROVED:** \_\_\_\_\_  
FINANCE/BUDGET APPROVAL

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