



CITY OF WATAUGA – PERSONNEL, ADMINISTRATION AND FINANCIAL POLICIES AND PROCEDURES MANUAL

POLICY TITLE	Budget Adjustment
INITIAL EFFECTIVE DATE	December 18, 2017
LAST REVISION DATE	Replaces <i>Section 25.1</i> of the Personnel, Administration and Financial Policies and Procedures Manual approved on February 24, 2014.
POLICY NUMBER	13.04

OBJECTIVE This policy sets forth measures to effectively manage adjustments to the approved budget.

SCOPE This policy applies to all employees.

POLICY

During the course of the year it may be necessary to make budget adjustments from one account to another. These transfers are authorized in Section 9.04(D) of the City Charter in as much as the transfers are within a department, division or office.

Transfers from personnel services accounts to non-personnel services accounts must have the approval of the City Manager or their designee.

All budget transfers within a department require the approval of the City Manager or their designee.

Upon written request from the City Manager, the City Council may by ordinance transfer appropriations from one department to another, and/or provide additional budget appropriations, when required.