

CITY OF CARSON		POLICY/PROCEDURE
NUMBER: 1.1		SUBJECT BUDGET TRANSFERS
ORIGINAL ISSUE 11/17/80	EFFECTIVE 11/17/80	
CURRENT ISSUE 10/1/95	EFFECTIVE 10/1/95	CATEGORY I. CITY COUNCIL POLICY
SUPERSEDES NEW		
<p>I. <u>Purpose and Scope</u></p> <p>A. To establish the policy and assign responsibilities for the processing and authorizing of budget transfers.</p> <p>B. To delineate the types of budget transfers that can be handled administratively and those that must be approved by the City Council.</p> <p>II. <u>General</u></p> <p>A. The budget preparation process requires and allows time for departments to analyze budget needs and to budget funds for all planned programs and activities.</p> <p>B. The approved budget should be adhered to as a sound business practice. Special emphasis should be placed upon detailed planning and analysis to assure that all costs are initially budgeted so that the need for budget transfers are minimized.</p> <p>C. To facilitate accounting and financial controls, budget transfers shall be processed and approved as set forth herein.</p> <p>1. Budget Transfers Which Shall Be Approved By City Council.</p> <p>a. Transfers between funds.</p> <p>b. Transfers changing the basic purpose of the budget, such as:</p> <p>i. Transfers affecting salaries that would amend the table of organization.</p> <p>ii. Transfers which establish a new program or activity or delete an existing program or activity.</p>		

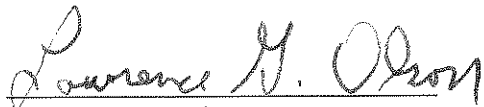
- c. Any budget transfer which the City Administrator designates as requiring City Council approval.
- 2. Budget Transfers which may be approved by the City Administrator, or his designee.
 - a. Any transfer not enumerated in Section C.1 above.
 - b. Any transfer which does not alter the total appropriations of a fund.
- 3. All requests for budget transfers shall be initially submitted to the Director of Finance for review and approval before being further processed.
- 4. Transfers approved by the City Administrator shall be implemented administratively.
- 5. Transfers requiring City Council approval shall be handled as Council agenda items.

IV. Exceptions

There shall be no exceptions to this policy

V. Authority

By authority of the City Administrator



Lawrence G. Olson
City Administrator