1. **Purpose**

This policy establishes a uniform process for requesting, approving, and recording changes to adopted County operating budgets.

1. **Definitions**
2. **Budget category** means one of the five general expenditure categories assigned by the Clerk/Auditor’s Office for each department’s budget. They are (1) salaries, wages, and benefits; (2) travel and training; (3) other current expenses; (4) equipment and debt; and (5) interdepartmental.
3. **Budget officer** means the County Clerk/Auditor or Clerk/Auditor’s designee.
4. **Policy**
5. The following changes to departmental budgets must be approved by the County Commission in a public hearing held for that purpose:
	1. changes that increase or decrease the department’s total budgeted revenue; or
	2. changes that increase the department’s total budgeted expenditures.
6. Changes that increase or decrease the total budgeted amount in any budget category, but do not increase the department’s total budgeted expenditures must be approved by the budget officer, but do not require County Commission approval.
7. Changes within a budget category that do not affect the total budgeted amount in the budget category may be approved by the department head without approval of the County Commission or the budget officer.
8. **Procedures**
9. Changes to the approved budget that require approval by either the County Commission or the budget officer must be requested by submitting a completed Budget Change Request Form to the budget officer.
10. The budget officer shall review the Budget Change Request Form and take appropriate action, which may include:
	1. approving the request;
	2. denying the request; or
	3. forwarding the request to the County Commission with a recommendation for approval or denial.
11. The budget officer shall work with the County Commission to schedule a public hearing for those budget amendments that require it.
12. If a request submitted through a Budget Change Request Form is approved, the budget officer shall enter the change into the accounting records and maintain a record of the changed budget.

DATED this day of , 2022.

BOARD OF COUNTY COMMISSIONERS OF WEBER COUNTY:

 Scott K. Jenkins, Chair

ATTEST:

Ricky Hatch, CPA

Weber County Clerk/Auditor

Approved as to form and legality:

Deputy County Attorney