I. **PURPOSE**

To define the level of budgetary control and appropriation transfer authorities for all entities under the Board of Supervisors/Directors/Commissioners (Board). Except as otherwise provided by law, department heads will be held accountable for their budgets as originally adopted by the Board or as thereafter revised in accordance with this policy. This policy describes the level of approval needed to amend the final budget.

II. **POLICY**

Transfers and revisions to the final budget may be made as follows:

A. **Non-Enterprise Transfers Requiring 4/5th Vote of the Board:**

   Transfers between fund-groups (excluding capital projects)

   Transfers from Appropriations for Contingencies

   Appropriation of unanticipated revenue

   Appropriation of fund balance

B. **Non-Enterprise Transfers Requiring Majority Vote of the Board:**

   Transfers between funds within the same fund group

   Transfers between budgetary divisions within the same fund group

   Transfers between Capital Project funds regardless if the transfer is within or between fund groups

C. **Enterprise/Internal Service Fund Transfers Requiring Majority Vote of the Board:**

   Appropriation of unanticipated revenue

   Appropriation of net position

   Transfers from Appropriations for Contingencies
Transfers Between Capital Project funds

D. **Transfers Requiring Approval of the County Administrator:**

Non-Enterprise transfers between sections within the same division

Non-Enterprise transfers between characters within the same section

Non-Enterprise transfers within character and section involving accounts 51041 (Liability Insurance), 51801, 51904-07, 51914-15, 52141 (Data Processing), 54XXX (Fixed Assets).

E. **Transfers Requiring Department Head Approval:**

Non-Enterprise transfers between accounts within character and section (excluding those accounts listed above that require County Administrator approval)

Transfers between sub-objects within an Enterprise/ISF (excluding those sub-objects listed above that require County Administrator approval)

III. **RESPONSIBILITIES**

The County Administrator and the ACTTC are responsible for verifying the appropriate level of budget authority has been achieved prior to posting any budgetary revisions into EFS.

IV. **ADDITIONAL INFORMATION**

For additional information, please see [Administrative Policy 3-1: “Policy for Appropriation Transfers”](#) approved by Board Resolutions 89-1654 & 89-1655 (last revised on 7/27/04).