MARION COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES

SUBJECT: TRANSFERS BETWEEN DEPARTMENTAL APPROPRIATION CATEGORIES

1. POLICY

1.1 Transfers: Transfers of monies between departmental appropriation categories, using the object classifications of reserves, special payments, transfers, contingency, capital outlay, materials and services, and personal services, require prior authorization by the Board of Commissioners.

2. REFERENCES AND GUIDELINES

2.1 Statutory References: ORS 294.435(3) authorizes the county to appropriate at the organizational unit or program level of each fund. ORS 294.450 regulates transfers at the appropriation level. Statutory provisions are implemented by administrative rules adopted by the state Department of Revenue. Specific reference is made to OAR-294.435(3) and OAR 150-294.450(3). Descriptive information is provided in chapters 12 and 14, *Local Budgeting Manual*, Oregon Department of Revenue, Property Tax Division (Rev. 12-99).

2.2 County References:

2.2.1 The Board of Commissioners initiated a practice of appropriating monies by organizational unit in the fiscal year 2001-2002 budget. The board based appropriations on specific categories in departmental budgets containing object classifications of materials and services and personal services, and capital outlay. The board expects departments to operate their programs and services within the dollar limits set for these categories, except for good cause deemed satisfactory to the board.

2.3 Operational Guidelines: None

2.4 Exceptions: None

2.5 Implementing Authority: None

2.6 Periodic Review: The County Administrator shall review this policy at least every two years, and make recommendations for changes to the Board of Commissioners.

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