

**MARION COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES**

Sponsoring Department:
Business Services

**SUBJECT: NEW CAPITAL OUTLAY APPROPRIATIONS – POST-BUDGET
ADOPTION**

1.0 Purpose

This policy and procedure sets forth the process for obtaining approval for capital purchases that were not included in the adopted budget for the fiscal year.

2.0 General Policy

Capital outlay items are approved during the annual budget process, as described in the Capital Outlay Appropriations administrative policy and procedure. However, throughout the fiscal year, emergency situations may arise that require additional capital expenditures. Requests for the purchase of capital items that were not included in the department's approved budget shall be submitted in accordance with the following procedures. These items must be approved before purchase through a supplemental budget or special resolution. If these items are not of an emergency nature, they should be requested as a part of the budget for the next fiscal year, in accordance with the Capital Outlay Appropriations administrative policy and procedure.

3.0 Policy Guidelines/Procedures

- a. The department will complete the capital outlay request and justification forms. For instructions on the completion of these forms, refer to the capital outlay instructions issued with the budget instructions for the current fiscal year. The completed request and justification form should be submitted to the capital projects coordinator one month, or as soon as possible, before the next scheduled supplemental budget.
- b. The capital projects coordinator will review the requests and make a determination as to whether the Capital Projects Team should convene to review the requests. If so, the team will meet to review and prioritize all new requests submitted. The team will submit a prioritized list of recommended capital outlay expenditures to the budget officer for consideration at the next supplemental budget. If it is determined by the capital projects coordinator that there is no need for the team to meet, the coordinator will submit the requests directly to the budget officer for consideration.

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- c. Requests recommended by the budget officer shall be included in the supplemental budget presented to the Board of Commissioners for approval.
- d. After approval by the Board of Commissioners, the capital projects coordinator will assign a cost center, if necessary, and send a copy of the completed, approved form to the requesting department, retaining the original. The coordinator will notify departments of any requests not approved in the supplemental budget.
- e. Emergency requests for new capital purchases may be expedited if one of the following circumstances exists:
 - Disruption of operations
 - Liability/risk issues

To submit an emergency request for approval, the department head shall submit a memo to the budget officer, with a copy to the capital projects coordinator and the Board of Commissioners, identifying the emergency, stating the cost, and identifying the funding source. If approved, the capital outlay request and justification forms shall be completed and submitted to the coordinator for supplemental budget action. If timing is such that a purchase is needed before the adoption of a supplemental budget, the board may choose to declare an emergency and the purchase may proceed in accordance with emergency purchasing procedures.

Adopted: 6/05