

**RESOLUTION # 2022-48**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SURPRISE, ARIZONA ADOPTING THE BUDGET AMENDMENT POLICIES AND PROCEDURES; AND REPEALING CONFLICTING RESOLUTIONS.**

**WHEREAS**, the City's required budget amendment authorization levels was adopted by Resolution #2021-98 on September 21, 2021; and

**WHEREAS**, the Finance Department wishes to amend the budget amendment authorization levels to facilitate the payment of contractual healthcare services.

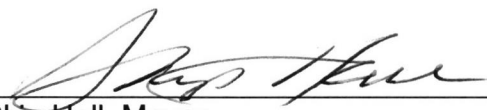
**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the City of Surprise, Arizona, as follows:

**Section 1.** The Budget Amendment Policies and Procedures for the City of Surprise, Arizona is hereby amended as set forth in *Exhibit A* attached hereto and incorporated by reference herein is adopted.

**Section 2.** The Finance Director is hereby authorized and directed to take the appropriate steps to implement and disseminate the Budget Amendment Policies and Procedures as necessary.

**Section 3.** All resolutions in conflict with the provisions of this Resolution are repealed.


**APPROVED AND ADOPTED** this 17<sup>th</sup> day of May, 2022.

  
\_\_\_\_\_  
Skip Hall, Mayor

Attest:

  
\_\_\_\_\_  
Sherry Aguilar, City Clerk

Approved as to form:

  
\_\_\_\_\_  
Robert Wingo, City Attorney

## Exhibit A

## **BUDGET AMENDMENT POLICIES AND PROCEDURES**

### **A. Purpose**

The following policy and procedures are established to implement a consistent and efficient process by which the adopted city budget may be amended.

### **B. Policy**

Throughout the course of the fiscal year, amendments to the budget are necessary to address new issues, increased prices, and changes in scope of existing projects. This policy applies to all budget amendments initiated by the Mayor and City Council, the City Manager's Office, and/or departments. The Finance Department shall finalize budget amendments following appropriate authorization per the schedule in Section D of this document and in accordance with the City's Comprehensive Financial Management Policies.

#### *Adopted Level of Budgetary Control*

The budget is appropriated by department within each fund. The Capital Improvement Plan (CIP) is appropriated by project.

### **C. Procedure**

1. The requesting department shall prepare and submit to the Finance Department:
  - a. The draft Budget Amendment Resolution (if Council approval is required), and
  - b. A budget amendment journal with attached Budget Amendment Request form within the financial management system that has been approved by the Department Director or his/her designee.

The Finance Department budget point of contact shall review the request for availability of budget to be amended, appropriate authorization level, accuracy, and general reasonableness. The budget point of contact shall communicate any questions or comments to the department and recommend revisions as necessary. The budget point of contact shall then advance the budget amendment journal within the financial management system to the Assistant Finance Director if approved. If applicable, the draft Budget Amendment Resolution will be updated by the budget point of contact and returned to the department to initiate a Request for Legal Services and City Council agenda item.

2. The Assistant Finance Director or his/her designee shall review and approve the budget amendment journal. The journal shall then be advanced for the next approval as appropriate.
    - a. Amendments requiring Finance Director approval shall be reviewed and approved within the financial management system.
    - b. Amendments requiring City Manager approval shall be reviewed and approved within the financial management system.
    - c. Amendments requiring City Council approval shall be held within the financial management system by the Finance Department until City Council action is complete, if approved by City Council, then the Assistant Finance Director or his/her designee will approve.
  3. The Assistant Finance Director or his/her designee will post budget amendments in the financial management system, following appropriate authorization per the schedule in Section D of this document.
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**APPENDIX  
Budget Amendment Policies and Procedures**



**D. Authorization Levels:**

<b>Type of Amendment</b>	<b>Category</b>	<b>Sub-Category</b>	<b>Authorization</b>
<b>Between Funds</b>	All	All	City Council Resolution
<b>Between Departments</b>	All	All	City Council Resolution
<b>Grants</b>	Revenue Expense	Establishment/revision of a grant budget	City Council Resolution
<b>Personnel</b>	Full-time, part-time, overtime personnel	Between divisions	Department Director
	Full-time, part-time or overtime personnel	To/from any other category	City Manager
	Any change in FTE count or count of FT positions	All	City Council Resolution
<b>Commodities/Supplies/ Contractual Services/Non-CIP Capital</b>	Within a Department	Between divisions or within a division	Department Director
<b>Capital</b>	CIP (including change in total amount and/or change in scope)	All	City Council Resolution
<b>Contingency</b>	All	All	City Council Resolution
<b>Carryforward</b>	All	All	Finance Director*
<b>Development Agreements and Debt Service Obligations</b>	All	All	Finance Director*
<b>Healthcare, Workers' Compensation, &amp; Insurance Claim Obligations</b>	All	All	Finance Director*
<b>Emergency Reserve</b>	All	All	City Manager*

\*The level of authorization for these types of amendments is based on the need to immediately restrict or allow expenses or reimbursements. The authorized approver shall provide a summary report to the City Council on the movement of these funds who will then take action on the necessary budget amendments by Resolution.

**E. Relationship to Previously Established Policy**

No qualifying statement, previously established rules or procedures shall be used to negate the spirit or intent of this statement of policy.