

## HARRISON COUNTY

### BUDGET AMENDMENT POLICY

The following policy is adopted by Harrison County Commissioners Court and is to be effective March 29, 2022. This policy replaces any previous Budget Amendment Policies, customs or practices.

**General Statement:** Budget amendments are defined as a change in the authorized level of funding that increases or decreases the total, or bottom line, of the budget. Budget amendments traditionally include both revenue and expenditures, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court. This policy is in compliance with Local Government Code, Section 111.070.

#### **BUDGET AMENDMENT TYPES:**

- **Emergency:** The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.
- **New Revenue:** When revenues not included in the original budget are received, such as proceeds of bonds, grant or aid money, revenue from intergovernmental contracts and pledging revenue as security for bonds and other obligations, a budget amendment is required to expend those funds. The adopted countywide budget will increase, however the revenue will balance the expenditure.
- **Non-Emergency:** The Commissioners Court may authorize to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure; or designate the county budget officer or another officer or employee of the county who may, as appropriate and subject to conditions and directions provided and directions provided by the court, amend the budget by transferring amounts budgeted for certain items to other budgeted items.

#### **PROCEDURES:**

County policy allows a Department Head, Appointed or Elected Official or his/her designee to request budget amendments throughout the fiscal year. The following process is to be used:

- 1) The Department Head, Appointed or Elected Official must notify the County Auditor in writing who he/she is appointing as his/her designee.
- 2) All Budget Amendment Request must be submitted in writing to the County Auditor.
- 3) The County Auditor will be responsible for submitting the Budget Amendment Request to the Commissioners Court for approval.
- 4) Upon Commissioners Court approval, a copy of the approved Budget Amendment Request will be sent to the Auditor's Office.
- 5) The Auditor's Office is responsible for posting budget amendments on the financial computer system once the request is approved.

Budget Amendment Policy- Approved December 12, 2011  
Revised & Approved- March 29, 2022

**PERIODIC REVIEW:**

The County Auditor shall review this policy at least annually and make any recommendations for change to the Commissioners Court.

**Contact Information:**

**County Auditor:**

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