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## 545: Budget Changes and Modifications

### 1.0 Purpose.

- 1.1. To establish the criteria necessary for budget changes that are proposed to be considered by the Tukwila Pool Metropolitan Park District Board (Board) outside the normal, annual budget process, and; to establish a consistent practice for submission and processing of mid-year documents proposing budget changes or modifications.

### 2.0 Policy on Budget Changes and Modifications.

- 2.1. The Executive Director or Board Designee of the Tukwila Pool Metropolitan Park District (District) and the District Accountant are responsible to adequately plan budgetary needs during the annual budget process in order to minimize the need for mid-year budget changes. Budget emergencies should be considered only when the proposed expenditure is determined to be necessary to relieve a serious health or public safety issue related to operating the District facilities, or when the additional expenditure of funds is determined to be of great benefit to the citizens of the District and delay of the expenditure would cause significant harm.

### 3.0 Budget Change Procedures.

- 3.1. The Executive Director or Board Designee and the District Accountant should establish a schedule for submission and consideration of budget changes. Normally, budget changes will be considered by the Board during the meeting in July and the meeting in December. Budget changes outside the published schedule should be reviewed on a case by case basis by the Executive Director or Board Designee and District Accountant.

### 4.0 Submission and Processing of Budget Changes and Modifications.

- 4.1. The following procedure should be used for budget changes as defined in this policy.
  - 4.1.1. The Executive Director or Board Designee should forward all budgetary request to the District Accountant
  - 4.1.2. The District Accountant should review the requests, determine the need for a budget change and forward the request to the Finance Committee with a recommendation.
  - 4.1.3. The Finance Committee should review the District Accountant recommendation and forward its recommendation to the District Board.
  - 4.1.4. The District Board is required to approve budgetary changes by Resolution.
  - 4.1.5. The Clerk of the Board should complete the necessary notice of public hearing, budget meeting notice, or other documents necessary for publication and will prepare adoption resolutions for budget changes being considered.

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- 4.1.6.** If adopted by the Board, the Executive Director or Board Designee, will distribute a copy of the resolution with the approved Budget Change Form to the King County Budget Director, the King County Treasurer, and District Accountant. The King County Budget Director will modify the County's financial system to reflect the changes made.