

**City of Saratoga Springs**

---

**VIII. BUDGET AMENDMENTS**

---

**Office of Finance**

**Adopted February 3, 2004**  
**Amended June 20, 2006**  
**Amended November 20, 2007**  
**Amended July 1, 2008**  
**Amended July 21, 2009**  
**Amended July 19, 2011**  
**Updated August 7, 2012**  
**Updated June 18, 2013**

## VIII. BUDGET AMENDMENTS - City Charter Section 4.4.10

A budget amendment allocates funds to the budget that were not included when the budget was adopted.

### **A. Procedure**

A budget amendment appropriates unreserved fund balance, reserved fund balance, or unanticipated revenues, received or expected to be received. Examples of unanticipated revenue are grant money, donations, or revenues over and above those originally budgeted for. A budget amendment can also be used to record the use of a capital reserve account which was not included in the adopted budget, increasing the original budget for both revenue(s) and expense(s) line(s).

All budget amendments, regardless of fund, shall be made in accordance with the following policy and with section 4.4.10 of the City Charter.

1. Certification. All budget amendments of monies shall require the certification of availability of funds by the Commissioner of Finance. The presentation by the Commissioner of Finance of an amendment to the Council for approval shall serve as certification of availability of funds therefore.
2. Written Explanation Required. All budget amendments must be accompanied by written justification regarding the requested supplemental appropriation, which shall include the financing source.
3. Deadline. Amendment requests must be submitted to the Deputy Commissioner of Finance by noon on the day before agenda materials are due for the preliminary agenda for the next City Council meeting. Amendment requests received afterwards will be reserved for the following City Council meeting unless there is an emergency certified in writing by the Council member making the request.
4. Format. All amendment requests shall be submitted on the attached amendment request form and signed by the Council member, or his/her designee, making the request (see Sample Form x). The form is available on the public drive (entitled "2009 Amendment Template") Revenue and expense lines included in the request must be for equal amounts and for the same fund. For instance the revenue account can not be a general fund line and the expense account a water fund line.
5. Prior Review. Amendment requests will be distributed prior to the meeting for review by the City Council.
6. Resolution Required. Amendments shall be presented by resolution by the Commissioner of Finance.

7. Year-End Amendments. Amendment requests for fiscal year-end items shall be approved on or before the last City Council meeting of December.
8. Errors. Amendment requests containing typographical errors shall be returned to the Council member submitting the request with a cover memorandum explaining the error. The corrected amendment request shall be resubmitted for inclusion at the next available meeting if received in Finance by the deadline in item 3 above.
9. Insurance Reimbursement Amendments. Insurance proceeds received for loss due to theft, damages or destruction of real personal property shall be used or applied to repair or replacement of such property upon receipt and without City Council approval. The Risk and Safety Manager shall provide the Deputy Commissioner of Finance with the check accompanied by a written explanation of the loss, the appropriate charge code for receipting and the expenditure budget line to be increased.
10. Journal and Post. After approval of amendments, the Deputy Commissioner of Finance shall post to the appropriate general ledger and subsidiary accounts.
11. Amendments Prohibited. No amendments shall be made involving the ~~following~~ expense lines listed below unless ~~any~~ such amendment has been authorized by the Commissioner of Accounts, in the case of Liability Insurance, Self Insurance, and Liability Medical, and the Commissioner of Finance, in the case of all other expense lines ~~noted listed above~~. ~~Any such amendments~~ so authorized shall require separate City Council approval from other amendments (but may be grouped in a single journal), and shall be accompanied by written explanation, regardless of dollar amount or percent of budget line appropriation. ~~and may be grouped in a single journal for separate approval~~. The City Center Authority shall be exempt from this Item 11.

NYS Employees Retirement	Hospitalization
NYS Police and Fire Retirement	HRA Co Pay <del>F</del> Reimbursement
Liability Insurance	HRA Admin Fee
Self Insurance	FSA Admin Fee
Liability Medical	Vision Insurance
Social Security	Disability Insurance
Unemployment Insurance	Sick Leave
Employee Hospitalization Opt-Out	

## **B. Interfund "Transfers"**

In certain circumstances, appropriations may be 'transferred' from one fund to another, especially when authorizing the use of reserve funds. An interfund transfer moves budget appropriations from one fund to another. Any such amendment so authorized shall require

separate City Council approval from other amendments and shall be accompanied by written explanation, regardless of dollar amount or percent of budget line appropriation. In addition, these may require other actions per the City Charter, see e.g., Section 3.1.4. Capital Program Adoption. Please speak to the Finance office for advice on properly handling an interfund transfer.