



# County of Haliburton

## Policies and Procedures Manual

# UNBUDGETED REQUEST POLICY

Approved: R 196 2013

Effective Date: August 28<sup>th</sup> 2013

### **POLICY STATEMENT AND RATIONALE:**

This policy outlines general guidelines to be followed by members of County Council and staff when requests are made for funding that has not been included in the annual adopted budget.

### **SCOPE**

It is the responsibility of all County Staff and County Council to read and adhere to this policy.

### **IMPLEMENTATION**

#### **Section 1.00 General**

- 1.01 Any requests for funding coming from staff, the general public or external organizations should be made in writing indicating what the funds will be used for and what levels of support are required from other levels of government.
- 1.02 The request should indicate why there is an urgent need for funding; why the request was not presented during the normal budget process and why it cannot wait until the following budget year.
- 1.03 All requests for extraordinary funding will first be presented to County Council in the form of a delegation or during a department head report. Should the Council consider the request worthy of further consideration, it will be referred to the Finance and Correspondence Committee for review and evaluation.
- 1.04 This policy is not intended to deal with normal in-year changes within a Department Budget. In cases where funding would be moved from one department to another, it would be considered unbudgeted and reviewed by the Finance and Correspondence Committee.

## **Section 2.00 Receiving Requests**

- 2.01 While the County does not want to discourage residents, businesses or organizations from promoting new ideas that will, to the greatest extent possible, benefit Haliburton County as a whole, it is imperative that requests be reviewed by the Finance and Correspondence Committee to evaluate the overall financial implications before making a recommendation to County Council to either deny the request or outline the best way to proceed.

## **Section 3.00 Review of Requests**

- 3.01 In some budget years, there may be extenuating circumstances that allow the Finance Committee to recommend granting a request and it be fulfilled within the current budget allotment. This can be true if a capital or operating expenditure was planned but unable to be fulfilled or if additional revenue (i.e. grants) has been received.
- 3.02 The Finance Committee is in the best position to make a recommendation on the possibility of spreading the cost of the request over more than one budget cycle and the impact of doing so.
- 3.03 Reserves have been used to fund projects in the past and in recent years the reserve balances are declining. Utilizing reserves during a year to fund an unbudgeted expenditure is discouraged as it will further reduce the County's ability to remain debt free.
- 3.05 If a request is granted, the associated resolution shall state where the funds will be allocated from to pay for the unbudgeted expenditure.