



ADMINISTRATIVE PROCEDURES

TITLE: Restrictions on Backfills		PROCEDURE #: 492-A
DEPT: Finance		DIVISION:
EFFECTIVE DATE: 4/08	REVIEWED: 4/24	REVISED:

OBJECTIVE: To establish procedures for budgeting for backfill of programs within the restrictions established by policy.

REFERENCE: Policy #492

POLICY STATEMENT: It is the policy of Marion County that general fund resources shall not be appropriated to backfill, i.e., replaced, reduced or eliminated federal, state, foundation or other grant or contract funding, or any other program resource, unless specific conditions set by the board of commissioners are met.

APPLICABILITY: All departments.

PROCEDURES:

1. Budget Requests:
 - 1.1 Departments must follow the restrictions on backfills policy regarding the criteria that must be applied to determine whether they may request use of general fund resources to backfill a program that will experience a reduction or elimination of other resources.
 - 1.2 The budget officer’s budget preparation instructions will require departments to submit decision packages for each general fund backfill request.
 - 1.3 Departments will clearly indicate in their decision package requests which of the criteria they are using to support the backfill request. Decision package requests must be included for all backfill requests beyond the term of authorization (see section 2.2). No decision package requests are necessary for backfill requests that have received regular recurring authorization.
 - 1.4 Exceptions granted by the budget officer will be explained in the budget officer’s message as submitted with the proposed budget.

2. Budget Committee Approval:
 - 2.1 If the budget committee approves a budget that contains a general fund backfill(s), whether requested by a decision package or not, that was not proposed by the budget officer, the committee will be requested to approve (by motion) each backfill decision.
 - 2.2 All approved backfill requests shall include a specific term of authorization. Backfill requests may be authorized for one budget cycle, multiple specific budget cycles, or as regular recurring.