

FLAGSTAFF COUNTY POLICY

Title: Expenditures	Policy: LE 001
Section: Legislative	

ACCOUNTABILITY TO VISION STATEMENT

To ensure accountability to the annual business plan and budget and compliance with the Municipal Government Act and provide for a uniform and transparent purchasing process.

POLICY STATEMENT

After the annual operating and capital budgets have been approved these guidelines will be followed:

1. Items within the approved budget that have received an indication of political sensitivity or are over the amount of \$100,000 will be brought to Council for approval.
2. Items between \$25,000 and \$100,000 will be approved by the Chief Administrative Officer prior to purchase within the limits of the operating and capital budget.
3. Items up to \$25,000 will be approved by the department managers with the assurance that the item is within their department budget.
4. Department managers can approve an increase or reduction in budget items within their line item; ensuring expenses do not exceed the line item budget. The Chief Administrative Officer can approve an increase or reduction in budget items within the *department* budget; ensuring expenses do not exceed the department budget.
5. Any transfer of budget items between departments must be approved by Council.

Expenditures that are not included in the budget shall be authorized and verified by specific resolution of Council.

Emergency expenditures will be approved by the Chief Administrative Officer or in his/her absence, the Finance/Administration Officer only if there is inadequate time for Council to give its prior authorization for the expenditure. As emergency expenditures are not budgeted for, any expenditure will come from General Reserves. The Chief Administrative Officer will report to Council within a reasonable time after making the emergency expenditure.

DEFINITIONS

Emergency: includes a situation in which there is imminent danger to public safety or of serious harm to property.

Council Approved: January 10, 2018	Resolution #: FC20180110.1012
Reference: Municipal Government Act	

Administrative Responsibility:	Review Cycle:	Next Review Date:
Chief Administrative Officer	Every 3 years	2021