

Budget Line Transfers - Comp Counties

	Montgomery County	Travis County	Collin County	Denton County	Bell County
Does your county submit line-item budget transfers on the commissioners court agenda for approval?	Not if the transference is between like categories (ie. Salary, Benefits, Operations, Capital)	Only when considered "Non-Standard": meaning not routine or automatic or "Discussion" which usually means PBO has reservations or is opposed to such a transfer even if it would be something Court could approve. They are supposed to submit a budget transfer document in our financial system (SAP), and then if it requires Court approval, e-mail their budget analyst a memo outlining their request along with any supplemental information. We write our own memo and put it all together for Court.	Yes and No, Collin County budgets at a category level (Salaries, Training, M&O) with the exception of Capital expenditures. Departments budget by line to help them plan out their budgets but ultimately for their normal operating budget as long as they do not spend more than the category has in total no BAs are done. If they exceed their travel bucket they would have to go to court with a BA from another funding source to fix their overage, usually from their M&O. Capital is the exception. These expenditures are all in projects and they are held to line object budgets. We do allow for Non Court BAs when funding needs to move between objects in the same project. If a project budget in total is changing however, it requires court approval.	Yes	Budget Transfers do not go to Commissioners Court for approval. Budget Resolutions go to Commissioners Court for approval. This might include large dollar amounts, equipment purchases, position transfers, or transfers between departments. The Auditor briefs the Commissioners Court mid year and end of year for Budget Amendments.
If yes, is there a threshold?	If moving funds between departments, then it requires CC approval	No threshold only "Non-Standard"	Budget policy allows for up to \$5K approval by Budget Officer for Non-Court BAs. No limit on project BAs that stay within the project. Also, we allow same line to same line BAs between department budgets with no limit as long as they are all under the same elected/department head. For example SO can move funds from Office Supplies in SO Admin to Office Supplies in SO Jail budget.	No	No
Separate Budget Office	Yes	Yes - Budget & Planning	Yes	No; Budget is part of Auditor's Office	No; Budget is part of Auditor's Office

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Does the Budget Office approve line-item transfers?	Depts submit to BO and then processed by AO	Yes - "automatics" only	Yes	BO prepares CC agenda for approval	Yes - the Budget Administrator in the Auditor's Office
What is your process?	Workflow built into our ERP software- depts. typically use a form submitted to us via email, our office enters the budget modification, and then the First Asst in County Auditor approves those in the system to simultaneously post in the system.	We typically bring budget transfers to Commissioners Court weekly though they need to be submitted to our office 3 weeks in advance to allow us time to review them and get them agendized. This is approved by Commissioners Court annually as part of the budget process. Dept submits help ticket via SAP (ERP) / PBO approves	Depts have the ability to enter the BAs directly into Munis for everything except Grant and Debt Funded projects that require the Auditor to enter because they are in the project ledger. Once they are entered they go through a series of approvals including the Budget Office and then the last stop is the Auditors who post the entries.	Any request for a budget amendment must be justified and submitted to the Budget Office on the budget amendment request form, including all backup material and quotes. Departments must submit all non- routine budget amendment requests to the Budget Office by onday at noon, for placement on the following Commissioners Court agenda (approximately 6 working days later) by the Budget Office. The Budget Office may hold an incomplete request until the submitting department provides all the required clarifications to the Budget Office.	Departments email the Budget Administrator for the requested funds transfer. Budget Administrator reviews and determines if the transfer is Budget Transfer or Budget Resolution (see above). Budget Transfers are approved or returned and then processed through the GL. Budget Resolutions are sent to the Auditor to for CC approval and then processed through the GL.
Additional Information	See county tab - LIT Definitions	See county tab for defined allowed movements	See county tab for defined process	See county tab for defined process	All transfers and resolutions are tracked separately on spreadsheets but can be pulled from Workday accounting process reports
ERP	Infor	SAP	Munis	n/a	Workday
Budget Software	Oracle	n/a	n/a	n/a	Adaptive