Procedures for Supplemental/Emergency Appropriations

The following procedure describes the process for requesting emergency or supplemental appropriations during a given fiscal year.

Supplemental/Emergency Appropriations

The Park District formally adopts an annual budget and appropriation ordinance. Because conditions can change from the time that the budget was created until the end of the fiscal year, the Park District normally increases the amount that can be spent out of an individual line item by 15% from the working budget.

If an emergency or supplemental appropriation is needed to continue operations, there are two available options:

1. If another line item is not going to use its full allotment, a formal budget transfer request can be made to the Department Head, Finance Director, and Executive Director.

2. If the scope of the need is much larger than can be found elsewhere in the budget, staff must request a budget amendment with the Board of Commissioners. A budget amendment requires the following additional steps:

- By state statute, any budget amendments must follow the same procedures used when adopting the budget and appropriation ordinance.
- The amendment must also be filed with the Cook County Clerk's office.