

Policy #47

Capital Replacement Departmental Spending

DATE ADOPTED: September 23, 2013

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POLICY: To establish a procedure for expenditure approval from the Capital Replacement department category.

PROCEDURE: In order to facilitate fund allocation, expenditure tracking and budget planning, a department category entitled “Capital Replacement” has been established for the purpose of replacing obsolete large-ticket capital equipment. Funding for the “Capital Replacement” department will be established during the annual budget process based on equipment replacement requirements and available funding.

Expenditures from this account should occur in the following manner:

In non-emergency situations the General Manager of County Buildings should present a request to the County Commission for approval to release funds associated with a specific capital replacement project. Requests should include the cost, description, timing and other relevant details of the project.

In emergency situations the General Manager of County Buildings should present the request to the Commission Chairman for approval, or, in his absence, the CAO. The request should include the cost, description, timing and other relevant information. The General Manager of County Buildings should notify the Commission of the expenditure at the next scheduled Commission meeting.