

FULTON COUNTY COMPTROLLER'S OFFICE
400 COUNTY ADMINISTRATION BUILDING
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FULTON COUNTY
BUDGET LAW

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3-101. Definitions.--These terms, when used in this Act shall have the following definitions:

(a) "Authorities" shall mean any person, persons, or board having charge of the fiscal affairs of the county, i.e. the board of county commissioners of roads and revenues. (Acts 1953, p. 2815)

(b) "Budget officer" shall mean comptroller in counties in which the head of the accounting division shall be designated comptroller by the authorities in charge of county affairs.¹ (Acts 1953, p. 2815; Acts 1955, p. 2608)

(c) "Budget Commission" as provided in this Act shall mean the chairman of the board of county commissioners of roads and revenues and the county manager, and the budget officer as referred to in section 3-101 (b). (Acts 1953, p. 2815; Acts 1955, p. 2608)

3-102. Submission of Budget.--The fiscal year of the county shall begin on the first day of January and continue through the thirty-first day of December. On the third Wednesday of November at a public meeting called for said purpose by the authorities, the budget officer shall submit to the authorities a budget certified by the budget commission containing the financial plan for the conduct of the affairs of the county for the ensuing fiscal year. The budget shall be accompanied by an explanatory message in detail and may include recommendations as to capital projects to be undertaken by the authorities within the ensuing fiscal year and within the five succeeding years. (Acts 1953, p. 2815)

¹. Acts 1960, p. 3187 provided for the abolition of the office of Treasurer, and transferred all duties thereof to the Comptroller, "or other fiscal officer."

3-102a. Preparation of Budget.--In the preparation of the budget, the budget commission through the budget officer or an officer designated by him shall, at such date as he shall determine, obtain from the head of each office, department or agency, estimates of revenue and expenditures of that office, department or agency, detailed by organization units and character and object of expenditure and such other supporting data as he may request; together with an estimate of all capital projects pending or which such department head believes should be undertaken (a) within the next fiscal year, and (b) within the five next succeeding years. The budget commission shall review the estimates, may hold hearings thereon and may revise the estimates, as they may deem advisable, and shall approve the budget, explanatory message, and recommendations before submission to the authorities by the budget officer. (Acts 1953, p. 2815)

3-103. Financial Plan.--The budget shall provide a complete financial plan for the ensuing fiscal year and shall include, but not be limited to, (a) detailed estimate of all anticipated revenue applicable to proposed expenditures, (b) proposed expenditures with enumeration of debt service requirements, appropriations required by statute and other purposes, and (c) comparative data on the last completed fiscal year and actual and estimated data for current fiscal year. (Acts 1953, p. 2815)

3-104. Anticipated Revenue; Surplus; Revenue Funds.--The budget commission shall include in its anticipation for the next fiscal year a sum not to exceed the actual revenue collected by

the county from all sources during the period from January 1st to November 1st of the current year and the estimated revenue for the remainder of the current year, provided that there may be added to such anticipations a sum equal to not more than eighty-five (85%) percent of all tax executions on real estate and fifty (50%) percent on tax executions on personal property not more than three years old, and choses in action owned by the county and certified by the tax commissioners of such county, as being solvent and collectible. Actual revenue shall include income of a recurring nature but shall not include the proceeds from the sale of real estate or from insurance thereon, nor shall actual revenue include any surplus or unencumbered or unappropriated cash balances carried forward from one fiscal year to the next. The budget commission may exclude from anticipated revenue, all sums not exceeding three million dollars which may be accumulated as surplus or as unencumbered or unappropriated funds, actual or estimated, at the close of the county's books on December 31, of the current year, and may include as an item of expense or disbursement of funds, additions to such surplus or cash carry-over or unencumbered or unappropriated funds, an amount not to exceed five hundred thousand dollars during any current year, provided the accumulation of such additional funds shall not operate at any time to accumulate as surplus or unencumbered or unappropriated funds any amount in excess of three million dollars in the aggregate. Provided further the reserve or surplus funds so excluded from anticipated revenue and accumulated as surplus as provided in this section shall be held in reserve and shall not be spent for any purpose except the following:

(a) To meet the lawful expenses of the county included in the budget until receipts anticipated in the budget for the current budget year shall become available. (b) For capital improvements after public hearing upon the necessity for same. (c) To meet emergency expenses not included in the budget where the nature and extent of the emergency has been formally determined, declared, and spread upon the minutes of the governing authorities. (d) To extinguish any deficit in the budget resulting from a reduction in actual revenue received by the county, below that anticipated in the final budget as adopted. (Acts 1953, p. 2815; Acts 1955, p. 2608; Acts 1956, p. 3260)

3-105. Appropriations.---The first appropriation shall provide funds sufficient to cover the debt service and cost of financing debt service in full, including interest and the sinking fund requirements of any outstanding indebtedness, which funds shall not be diverted to any other purpose. The limitation on the authorities of the amount to be appropriated for public works and other purposes defined in chapter 5-4, (Acts 1951, p. 765), shall continue in full force and effect. Provision shall be made for any appropriation required by law to a hospital or other public agency or subdivision of government. (Acts 1953, p. 2815)

3-106. Proposed Budget; Variations of; Requirements of.---
On or before November 15 of each year, the budget commission shall submit to the county commission for its consideration, a proposed budget consisting of a statement of the anticipated revenue and expenses of the next fiscal year. Whereupon the county commission

shall consider the same and may revise, amend, supplement or delete any item of anticipated revenue or expense before the same shall be published, or hearings held thereon. A summary of the proposed budget as revised, amended, supplemented, or deleted by the county commission, as amended and tentatively approved by the county commission, shall be published on or before the last Wednesday in December, in the newspaper in which the sheriff's advertisements appear. The budget as tentatively approved for publication, and all supporting data, shall be a public record open to inspection by anyone and shall be filed in the office of the clerk of the authorities and in the office of the budget officer. The authorities may consider the original budget and any amendment thereto at any regular or called meeting after its submission and shall hold at least one public hearing thereon before its final adoption, which public hearing shall be set by the authority at one of its regular or called meetings and shall be announced in a public notice to be published in one or more of the newspapers published in said county. Changes, increases or decreases, variations and revisions of any items in the budget or of any total, subtotal or aggregate sum, may be made at any public meeting prior to final adoption of the budget, provided such changes, increases, decreases, transfers and revisions shall be recorded on the minutes of said meeting and provided further the total expenditures including all changes shall at no time exceed the total of the anticipated revenue as finally certified by the budget commission to the governing authority. The budget as finally adopted shall include all sums

*County of ...
Public Hearing*

necessary to pay the interest and principal reduction or sinking fund requirements of all outstanding bond issues, and likewise sufficient funds to meet the requirements of the various departments of county government to enable the various departments to perform the duties imposed upon them by law, and the budget commission shall so certify. (Acts 1953, p. 2815; Acts 1955, p. 2608; Acts 1956, p. 3260)

3-107. Budget, Adoption and Publication.---The budget shall be finally adopted by the authorities, at, or before the adjournment of, their regular meeting for the month of January, which shall be a public meeting, and upon adoption it shall relate back to the first of the year and shall cover the full fiscal year. Within one week after the adoption of the budget a summary thereof shall be published as hereinbefore provided for the publication of the summary of the budget. A copy of the budget as finally adopted shall be certified by the budget commission and shall be filed in the office of the clerk of the authorities and in the office of the budget officer. The budget so certified shall be printed, mimeographed or otherwise reproduced and sufficient copies thereof shall be made available for the use of all officers, department and agency heads, and for the use of the public. (Acts 1953, p. 2815)

3-108. Change in Personnel.---In the event of a change in the personnel of the authorities between the December meeting referred to in Section 3-106 and the January meeting referred to in Section 3-107, a public meeting of the authorities may be called in January prior to the regular January meeting, at which called

meeting the proposed budget may be considered and revised in all respects as fully as it could at said December meeting. (Acts 1953, p. 2815)

3-109. Revisions and Changes.--The budget so adopted shall not be changed or altered during the fiscal year and the authorities may not vary the titles, descriptions or conditions of administration specified in the budget, except in the manner provided hereinafter. Any proposal to insert any additional item, increase or decrease any item or appropriation, transfer any item or to revise the budget in any particular shall be made only at a regular meeting of the authorities and shall not be adopted until the next succeeding meeting of the authorities. No such revisions or changes in the budget as herein provided shall be made during the last two months of the fiscal year, except in case of emergency. Before any revision or change in the budget shall be made during the last two months of the fiscal year, the authorities shall first determine that an emergency exists and advertise such determination of emergency in the newspaper in which sheriff's advertisements appear, together with an explanation of the facts constituting the emergency, and a notice of a public meeting of the authorities to consider such proposed revision or change in the budget. Such public meeting shall be held not less than 48 hours after publication of the notice. No such budget revision or change shall be made except at a public meeting of the authorities. The authorities shall have no authority to transfer funds set aside for debt service or for the payment of outstanding obligations to any other purpose until all such obligations are paid. Should the anticipated income of the county be either increased or

amount of taxes that may be levied by them which are otherwise authorized by law.¹ (Acts 1953, p. 2815)

3-111. Indebtedness Incurred in Excess of Appropriations.--

Any warrants issued or indebtedness incurred by the authorities in excess of the appropriations provided in the budget shall be absolutely void as obligations of the county but shall constitute a personal liability upon each member of the authorities individually and may be collected from said authorities by the holder or holders of any such warrant or obligation. (Acts 1953, p. 2815)

3-112. Sales and Purchases.--At least two weeks prior to the approval by the authorities of a cash expenditure for materials or an independent contract for services for any permanent improvement on public works, or the purchase or sale of real property for any purpose, except the acquisition of real property through condemnation proceedings or through the use of bond funds for projects financed through bond funds, the estimated expenditure for such purposes being in excess of \$5,000.00, a description of such project and the estimated cost for such purposes, shall be published one time by advertisement in a newspaper in the county in which the sheriff's advertisements are published; provided compliance by the county authorities with the formalities of the County Manager Act, Chapter 1-3, and of the Purchasing Department Act, insofar as same are applicable, in the purchase of materials, supplies and

1. The Hospital Authority Budget Act, (Acts 1945, p. 837) was repealed by this Act of 1953.

expenditures respectively, and compliance with the provisions of Section 23-1702, et seq. of the Code of Georgia of 1933, with regard to the letting of contracts, insofar as same are applicable, shall be deemed compliance with the provisions of this section, and no further advertisement shall be necessary; and provided, further, the sale of any real property held for industrial development shall be permitted without advertisement, where such sale and the consideration therefor have been recommended by any board, commission, committee or authority which has been established as an advisory board in said county. (Acts 1953, p. 2815; Acts 1956, p. 3260)

3-113. Salaries and Expenses of Officers.---The budget prepared in accordance with this act shall fix the salaries and expenses of all officers and employees of the county, which shall not be increased by the authorities after the adoption of the budget in January, as provided in Section 3-107 of this Act. Provided, however, this shall not apply to salaries fixed by law. (Acts 1953, p. 2815)