

ACTS AND RESOLUTIONS OF THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA 1939

PART I.--GENERAL PUBLIC LAWS

TITLE VI. GENERAL CIVIL AND PENAL LAWS.

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Sequential Number: 106

Short Title: COUNTY BUDGET.

Law Number: No. 194.

Full Title: An Act to provide for a budget in all counties in this State having a population of two hundred thousand or more by the United States census of 1930, or by any future census; to define the word "Authorities" as used herein; for the publication of the proposed budget, the adoption of the budget and publication of the final budget as adopted; for estimating the income and estimating and limiting the expenditures of the county for the purposes of the budget; for defining and classifying the revenue of the county and designating its uses; for prescribing the order and priority of the appropriations; for designating the manner and circumstances under which the budget may be changed or altered; for providing the duties of the authorities in the event a deficit should be created; for limiting the anticipated income in the budget; for prescribing the manner of reallocation of appropriations in the budget and providing that warrants issued or obligations incurred in excess of appropriations shall be void as county obligations but shall be individual obligations of the members of the authorities; for advertising all proposed projects for permanent improvements of public works in excess of a certain amount; for limiting the expenditures for the Public Works Department, convict camps and convicts; for providing that this Act shall not limit or restrict the amount of tax levies; and for other purposes.

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Be it enacted by the General Assembly of the State of Georgia, and it is hereby enacted by authority of the same, as follows:

Section 1. The word "authorities" wherever used in this Act shall mean the Board of County Commissioners of Roads and Revenues in counties to which the Act applies having that form of management, and shall mean the Ordinary in all other counties to which the Act applies.
[Sidenote: Definition.]

Section 2. This Act shall apply to all counties in this State having a population of two hundred thousand or more by the United States Census of 1930, or by any future census, but shall not apply to any other counties.
[Sidenote: Application.]

Section 3. The authorities in all such counties, before their first regular meeting in January of each year, shall set up a tentative budget of estimated income and estimated expenditures for that year.
[Sidenote: Tentative budget.]

Section 4. A summary of the tentative budget as compiled shall be published on or before the first Monday in January in the newspaper in which the sheriff's advertisements appear. Thereafter, beginning on the fifteenth day of January, or on the following day if the said fifteenth shall fall upon a legal holiday, the authorities shall hold such public hearings with reference to the budget as shall be reasonable. At least one such public hearing shall be held. The budget shall be finally adopted by the authorities at or before the adjournment of their regular meeting for the month of March, and upon adoption it shall relate back to the first of the year and shall cover the full calendar year. Within one week after the adoption of said budget a summary thereof shall be published at least one time in the newspaper in which the sheriff's advertisements appear.

[Sidenote: Publication.]

[Sidenote: Adoption.]

Section 5. In drafting the budget, the county authorities shall estimate the amount of normal revenue of the County for that year, together with the appropriations of

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the County for that year. In estimating the anticipated normal revenues, tax executions may be included in an amount not to exceed eighty-five (85) per cent. of all tax executions. Choses in action owned by the County may be included if certified by the County Attorney to be solvent and collectible. The anticipated revenues shall not exceed the normal revenue collected by the County from all sources during the preceding year, and the anticipated expenditures shall in no event exceed the anticipated income.

[Sidenote: Estimating-method.]

Section 6. Normal revenue shall include income of a recurring nature but shall not include the proceeds from the sale of real estate or buildings. Should sale of real estate or buildings, be made, the sums received therefor may in the discretion of the authorities be applied to the purchase of other real estate or buildings, or the construction thereof, or to the outstanding indebtedness of the County, if any. If there is no outstanding indebtedness, the funds may be applied to such lawful expenses as the authorities may direct.

[Sidenote: Normal revenue.]

Section 7. The authorities in drafting the budget shall first provide an appropriation sufficient to cover the debt service and cost of financing debt service in full, including interest and the sinking fund requirements on any outstanding indebtedness. Next, the authorities shall make provision for the payment in full of outstanding obligations for prior years; provided, however, outstanding obligations of the County on December 31, 1938 may be paid off in the manner now provided by law. Thereafter, provision shall be made for all other expenditures for the current year.

[Sidenote: Outstanding indebtedness.]

Section 8. A budget so adopted shall not be changed or altered during the year by any additional appropriation, except as herein provided, and, except that should the actual income exceed that anticipated in the budget this excess may be appropriated by the authorities in their discretion. Should the anticipated income of the County

be decreased by law or by a reduction in the tax rate or by a reduction in the assessed value of property subject to taxation, the authorities shall immediately reduce the appropriations in the budget accordingly. Should the anticipated income be increased by law, or by an increase in the tax rate, or an increase in the assessed valuation of property, or any other lawful source, the authorities may, in that event, increase the budget accordingly.

[Sidenote: Changes in budget.]

Section 9. For the year 1940 the authorities shall not be authorized to appropriate in the budget in excess of ninety-nine (99) per cent. of the normal revenue of such county for the previous year, as described. From year to year thereafter they shall reduce the annual anticipation one (1) per cent. until at the end of four years, said authorities shall not be authorized to anticipate the income in any sum in excess of ninety-five (95) per cent. of the normal revenues of the County actually collected during the preceding year, subject to the exceptions herein provided.

[Sidenote: Percent of normal revenue.]

Section 10. 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. They may, however, transfer and reallocate all other funds, lawfully anticipated, provided, no deficit is thereby created or incurred.

[Sidenote: Transfer of funds.]

Section 11. From and after the effective date of this Act, 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 county authorities individually and may be collected from said authorities by the holder or holders of any such warrant or obligation.

[Sidenote: Excess debt void as county obligation.]

Section 12. At least two weeks prior to the approval by the county authorities of a cash expenditure for materials, or an independent contract for services for any permanent

improvement on public works, or the purchase of real property for any purpose, 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 such county in which sheriff's advertisements are published.

[Sidenote: Publication of certain expenditures.]

Section 13. The total anticipated expenditures in the budget for the public works department and the construction and maintenance of convict camps and the maintenance of convicts, shall not exceed thirty-five (35) per cent. of the total estimated income to be set up in the said budget. Provided,

however, that in emergencies such as floods, washouts and the like where unusual devastation to roads, bridges, etc. has taken place, the county authorities are authorized to expend for such purposes such reasonable sums as may be necessary, provided, that such funds are available, in excess of the amount set out in this section heretofore. In arriving at the percentage to be set up in the budget for the public works department and the construction and maintenance of convict camps as set out in this section, the authorities shall not take into consideration and include as income any taxes levied for the support of schools.

[Sidenote: Public works and convict camps.]

[Sidenote: Emergencies.]

Section 14. Nothing herein contained shall be construed to restrain or limit the authorities in the amount of taxes that may be levied by them, which are otherwise authorized by law.

[Sidenote: Tax levies.]

Section 15. This Act shall become effective January 1 1940.

Section 16. Be it further enacted by the authority aforesaid that all laws and parts of laws in conflict with this Act, be, and the same are hereby repealed.

Approval Date: Approved March 16, 1939.