ACTS AND RESOLUTIONS OF THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA 1955

LOCAL AND SPECIAL ACTS AND RESOLUTIONS OF THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA 1955

1955 Vol. 1 -- Page: 2608

Sequential Number: 348

Short Title: BUDGETS IN CERTAIN COUNTIES.
Law Number: No. 196
Origin: (House Bill No. 436).

Full Title: An Act to amend an Act entitled "An Act to repeal an Act entitled `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... and for other purposes' approved March 16, 1939, appearing in Georgia Laws 1939 pp. 272-276, and all Acts amendatory thereto; and for other purposes" approved March 2, 1953 (Ga. Laws Jan.-Feb. 1953 session, pp. 2815-2822) so as to provide that the comptroller shall be "budget officer" and by substituting the county manager for the county treasurer as a member of the budget commission; to provide that such county may accumulate a cash surplus or carry-over at the end of each year not to exceed two million dollars in the aggregate, under certain conditions, and to provide for the transfer of funds within a department under certain conditions; and for other purposes.

Be it enacted by the General Assembly of the State of Georgia, and it is hereby enacted by the authority of the same that the Act entitled "An Act to repeal an Act

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Page: 2609

entitled `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; 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... and for other purposes' approved March 16, 1939, appearing in Georgia Laws 1939, pp. 272-276 and all Acts amendatory thereto; and for other purposes" approved March 2, 1953 (Ga. Laws Jan.-Feb. 1953 session, pp. 2815-2822) be and the same is hereby amended, as follows:
[Sidenote: Act of 1953 amended.]

Section 1. The words, "county manager in counties where such chief executive officer is provided by law" in Section 2, Subsection (b) shall be stricken and there shall be inserted in lieu thereof the words, "comptroller in counties in which the head of the accounting division shall be designated comptroller by the authorities in charge of county affairs;" so that said section when so amended shall read as follows:
[Sidenote: Sec. 2 amended.]

"Section 2 (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; in other counties to which this Act applies `budget officer' shall refer to the person designated by the authorities in such capacity."
[Sidenote: "Budget officer."]

Section 2. The words "county treasurer" in lines 6 and 7 of Section 2, Subsection (c) shall be stricken and there shall be inserted in lieu thereof the words, "county manager" so that said section when so amended shall read as follows:

"Section 2 (c). `Budget commission' as provided in this Act shall mean the chairman of the board of county commissioners of roads and revenues in counties to which the Act applies having that form of government, and shall mean the ordinary in all other counties to which the Act applies, and the county manager in counties to which the Act applies having a county manager, and the

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budget officer as referred to in Section 2 (b) of this Act."
[Sidenote: "Budget commission."]

Section 3. The last sentence in Section 6 shall be stricken and there shall be inserted in lieu thereof the following language: "The budget commission may exclude from anticipated revenue, all sums not exceeding two 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 two hundred fifty 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 two 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:
[Sidenote: Sec. 6 amended.]

(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." So that said section when so amended shall read as follows:

"Section 6. 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

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Page: 2611

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 collector or tax commissioner of such county as the case may be, 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 two 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 two hundred fifty 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 two million dollars in the aggregate.

Page: 2612

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.
[Sidenote: Reserve fund.]

"(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."

Section 4. Section 8 shall be stricken in its entirety and there shall be inserted in lieu thereof a new Section 8 as follows:
[Sidenote: Sec. 8 amended.]

"Section 8. A summary of the budget originally submitted by the budget officer, 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

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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 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."

Section 5. There shall be added to Section 11 the following language: "Notwithstanding any other provision of this law, funds set up or appropriated in the budget as finally adopted for any department may be transferred from one account to another, within the department, provided: (a) The total amount budgeted to said department shall not be exceeded except in a manner elsewhere provided in this Act; and provided further, (b) Funds shall not be transferred to the salary account or travel expense account from any other account except in the manner provided elsewhere in this Act." So that said Section when so amended shall read as follows:
[Sidenote: Sec. 11 amended.]

"Section 11. 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

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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 decreased by law or by a change in the tax rate or in the assessed value of property subject to taxation, the budget commission shall within a period of ten (10) days certify to the authorities the amount of the new budget for the balance of the fiscal year and such authorities, upon certification by the budget commission, shall adjust the budget accordingly. However, should any property of the county be damaged or destroyed by fire, windstorm or other casualty, the authorities may appropriate at any time for the restoration of such property any amount realized from insurance thereon, but any additional appropriations shall comply with the formalities herein provided. Notwithstanding any other provision of this law, funds set up or appropriated in the budget as finally adopted for any department may be transferred from one account to another, within the department, provided: (a) The total amount budgeted to said department shall not be exceeded except in a manner elsewhere provided in this Act; and provided further,

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(b) Funds shall not be transferred to the salary account or travel expense account from any other account except in the manner provided elsewhere in this Act."
[Sidenote: Revision and changes.]
[Sidenote: Transfer of funds.]

Section 6. All laws or parts of laws in conflict herewith are hereby repealed.

Approval Date: Approved March 4, 1955.