

Subject: Budget Amendment Policy
Policy No.: 200-0008
Effective Date: 08/27/2012

1.1.0 Definitions

Georgia Law O.C.G.A. §36-81-3(d)(1) states that “Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.”

2.1.0 Introduction

Pursuant to the Municipal Code of Ordinances, Part II, Section 406; The City Council adopts the final operating budget for the ensuing fiscal year. Periodically, the adopted budget needs to be amended to account for changes in operations that occur during the fiscal year. This authority to amend the budget is addressed in the City Charter § 6.33(a).

There are two types of Budget Amendments: Major Budget Amendment & Minor Budget Amendment. The Major Budget Amendment is defined as any increase above the legal level of control. The Major Budget Amendment conforms to the above listed code sections and includes any adjustment to salaries or benefits. The Minor Budget Amendment is below the legal level of control and requires approval from the City Manager.

2.1.0 Policy

The Department Director will initiate the Major Budget Amendment and submit it as an Agenda Item for the next regular session council meeting. The Major Budget Amendment includes any adjustment to salaries, benefits, transfers between funds, transfers between departments, unbudgeted capital asset purchases, use of Contingency Expense, additional revenues or expenses that exceed the legal level of control.

The Department Director will initiate the Minor Budget Amendment and submit it to the City Manager for approval. The Minor Budget Amendment allows the transfer between line items within the department or Fund; as long as the legal level of control is not exceeded and adequate funds are available for transfer. Salaries and Benefits are not eligible for a Minor Budget Amendment.

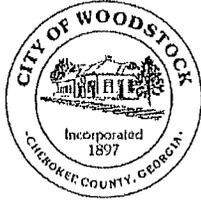
Basic Procedures for Budget Amendment

Minor Budget Amendment

1. Code the line Items that are increased and decreased.
2. Submit the appropriate form to City Manager for approval.
3. Finance will update budget amounts upon approval.

Major Budget Amendment

1. Code the line Items that are increased and decreased.
2. Initiate Agenda request and attach appropriate form.
3. Finance will update budget amounts upon approval.
4. Pending Purchase Orders will be released against line items after the budget amendment is completed.



**City of Woodstock, GA
Major Budget Amendment**

Name of Department Community Development

Budget Amendment Number 2013-003 Date 08/25/2012

Account Number	Account Title	Debit Amount	Credit Amount
101-7410-5210-521210	Professional Services	\$ 5000.00	\$
101-1599-5790-579110	Contingency	\$	\$ 5000.00
		\$	\$
		\$	\$
		\$	\$
		\$	\$
Total Amount of Transfers		\$ 5000.00	\$ 5000.00

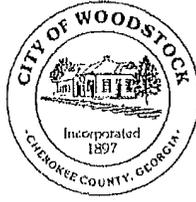
Explanation of Budget Transfer Request Additional Funds needed for
LCI Study

Signature of Department Head _____ Date 08/25/2012

City Manager Approval _____ Date _____

Approved by City Council at the Meeting Date Of: _____

Entered by Finance: _____ Date _____



**City of Woodstock, GA
Minor Budget Amendment**

Name of Department _____

Budget Amendment Number _____ Date _____

Account Number	Account Title	Debit Amount	Credit Amount
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
Total Amount of Transfers		\$	\$

Explanation of Budget Transfer Request _____

Signature of Department Head _____ Date _____

City Manager Approval _____ Date _____

Entered by Finance: _____ Date _____