

**Subject:** Budget Amendment Policy  
**Policy No.:** 200-0008  
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### 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. Vehicle operations and Utilities are not eligible for budget amendment use until the fourth quarter of the fiscal year. Salaries and Benefits are not eligible for a Minor Budget Amendment.