

Miller County Board of Commissioners
**PROCEDURES FOR BUDGET AMENDMENTS
FOR CONSTITUTIONAL OFFICERS ONLY**

Whenever a Constitutional Officer (CO) moves budgeted funds from one account to another, within the overall budget appropriation for that office, it is necessary and desirable to provide appropriate information to the Miller County Board of Commissioners' (BOC) representatives charged with adopting and amending Miller County's budgets. The procedure for notifying the BOC of a budget amendment moving budgeted funds from one account to another, within the overall budget appropriation for a CO's office is as follows:

1. The BOC is the governing authority of Miller County charged with setting the budget for all county departments and for the Miller County CO's.

2. The CO holding the office is recognized as the legal level of budgetary control for that office.

3. When a CO moves budgeted funds from one account to another, within the overall budget appropriation for that office, the CO will provide the BOC with the following information on forms provided by the BOC for informational purposes only:

- (a) The name and signature of the CO and office;
- (b) The amount moved from one account to another within the overall budget appropriation for that office;
- (c) The uniform chart of account number for the account representing the source of the funds moved;
- (d) The uniform chart of account number for the account to which the funds are moved;
- (e) A description of the purpose for which the funds were moved from one account to the other.

4. If it is, or will be, necessary for the BOC to transfer county funds from one bank account to another by check or otherwise to effectuate the CO's budget amendment, the CO will present the information set forth in paragraph 3 above to the BOC at the times specified in the Miller County Accounts Payable Policy for Constitutional Officers, or Miller County Payroll Policy for Constitutional Officers, as applicable.

5. Nothing in this policy authorizes a CO to amend his/her budget by increasing the overall budget appropriation for that office made by the BOC initially, or as amended. Any such amendments can be made only by the BOC acting in compliance with applicable state law and procedures for county budgets and audits, including O.C.G.A. §§ 36-81-1 et seq.

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Agreed to this ____ day of June, 2010:

MILLER COUNTY GEORGIA BOARD OF COMMISSIONERS

Agreed to this ____ day of June, 2010:

CLERK OF SUPERIOR COURT, MILLER COUNTY, GEORGIA

PROBATE JUDGE, MILLER COUNTY, GEORGIA

TAX COMMISSIONER, MILLER COUNTY, GEORGIA

SHERIFF, MILLER COUNTY, GEORGIA
