

**RESOLUTION R - 019 - 17**

**A RESOLUTION TO ESTABLISH A LEGAL LEVEL OF BUDGETARY CONTROL**

**WHEREAS**, the Sole Commissioner of Walker County is the county governing authority of Walker County, Georgia;

**WHEREAS**, O.C.G.A. 36-81-3 provides for a County to adopt a "summary line item" legal level of budgetary control whereby the Walker County Commissioner would be able to employ a method to control county spending by Departments; and

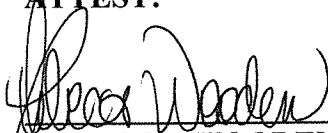
**WHEREAS**, this level of budgetary control requires the appointment by the governing authority of a county official to act as budget officer to approve transfers below the legal level of budgetary control; and

**WHEREAS**, the Walker County Sole Commissioner hereby appoint CFO, Gregory McConnell as such designated budget officer; and

**THEREFORE BE IT RESOLVED** by the Sole Commissioner of Walker County, Georgia, that the legal level of budgetary control shall be the summary line item level with summary levels designated as Personnel Expenses, Other Expenses (operating), and Capital Outlay. Only the Sole Commissioner of Walker County, and his or her designee, may authorize transfers of appropriations between summary line items through a budget amendment. The County Financial Officer may authorize transfers between line items within the same summarized object classification (e.g. Personnel, Other Expenses (operating), and Capital Outlay). Each department head or constitutional officer must complete a budget change request form in order to request a budget appropriation transfer between summary line-items or between line items within the same summarized object classification. It is at the discretion of the Sole Commissioner, or the County Financial Officer, as applicable, whether to authorize any requested budget transfers.

**SO RESOLVED AND ADOPTED** this 5th day of October, 2017.

**ATTEST:**

  
\_\_\_\_\_  
**REBECCA WOODEN, County Clerk**

**WALKER COUNTY, GEORGIA**

  
\_\_\_\_\_  
**SHANNON WHITFIELD, Commissioner**