

DECEMBER 13, 2021

Date

STATE OF TENNESSEE
Sumner County



Board of County Commissioners
RESOLUTION

No. 2112-13

TITLE

A RESOLUTION ACCEPTING SUMNER COUNTY'S BUDGET CODING POLICY

BE IT RESOLVED by the Sumner County Board of County Commissioners meeting in regular session on this the 13th day of December 2021, that this body does hereby accept Sumner County's Budget Coding Policy, as shown on the attachment herewith.

CERTIFICATION OF ACTION

COUNTY MAYOR

COUNTY CLERK

DATE

Ayes _____ Nays _____ Abs _____

APPROVED:

REJECTED:

Sumner County's Budget Coding Policy

- All appropriations require the approval of the Summer County Commission.
- All adjustments between major categories as presented in the County's Uniform Chart of Accounts require the approval of the Summer County Commission.
- All adjustments between line-items as presented in the County's Uniform Chart of Accounts require the approval of the Summer County Budget Committee. However, as provided by the county's purchasing policy, the Sumner County Budget Committee and the Sumner County Commission authorize the Sumner County Finance Director to adjust between non-salary budget line-items within the same major category. These amounts shall be presented to the budget committee at the following meeting.
- All adjustments between optional fields as presented in the County's Uniform Chart of Accounts that the county includes in its original budget or in any subsequent budget resolution shall require the approval of the Summer County Budget Committee. The optional fields subject to this policy are as follows.
 - Sub-fund
 - Cost Center (Department)
 - Location
 - Project