

1 **RESOLUTION BY THE FULTON COUNTY BOARD OF**
2 **COMMISSIONERS TO AMEND FULTON COUNTY'S CURRENT BUDGET ON**
3 **MARCH 19, 2025, TO MODIFY DEPARTMENTAL BUDGETS; AND FOR**
4 **OTHER PURPOSES**
5
6

7 **WHEREAS**, O.C.G.A. § 36-81-3 provides that counties have the authority
8 to adopt an ordinance to establish their own fiscal year and budget preparation
9 process; and

10 **WHEREAS**, the Board of Commissioners of Fulton County has determined
11 that it is in the best interest of the County to have a streamlined budget preparation
12 process that provides the necessary legal requirements and removes previous
13 time consuming and burdensome practices; and

14 **WHEREAS**, O.C.G.A. § 36-81-3 provides that a county may amend its
15 budget to adapt to changing governmental needs during the budget period; and

16 **WHEREAS**, O.C.G.A. § 36-81-3(d) provides that amendments shall be
17 made as follows:

18 (1) Any increase in appropriation at the legal level of control of the local
19 government, whether accomplished through a change in anticipated revenues in
20 any fund or through a transfer of appropriations among departments, shall require
21 the approval of the governing authority. Such amendment shall be adopted by
22 ordinance or resolution;

23 (2) Transfers of appropriations within any fund below the local government's
24 legal level of control shall require only the approval of the budget officer; and

25 (3) The governing authority of a local government may amend the legal level
26 of control to establish a more detailed level of budgetary control at any time during

1 the budget period. Said amendment shall be adopted by ordinance or resolution;
2 and

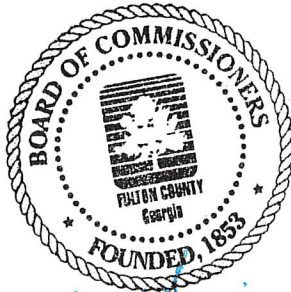
3 **WHEREAS**, the legal level of control for Fulton County is the departmental
4 level.

5 **NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of
6 Fulton County, Georgia, that, pursuant to O.C.G.A. § 36-81-3(d), the current
7 budget is hereby amended by approval of the attached departmental budget
8 modifications.

9 **BE IT FURTHER RESOLVED THAT** all resolutions or parts thereof in
10 conflict herewith are hereby repealed.

11 **SO PASSED AND ADOPTED**, this 19th day of March, 2025.

12
13 **FULTON COUNTY BOARD OF COMMISSIONERS**
14



22 ATTEST:

23
24 Tonya R. Grier
25
26 Tonya Grier
27 Clerk to the Commission

Robert L. Pitts, Chairman

Robert L. Pitts, Chairman

APPROVED AS TO FORM:

Y. Soo Jo
Y. Soo Jo
County Attorney

ITEM # 25-0199 SRM 3 / 19 / 25
SECOND REGULAR MEETING



MARCH BUDGET SOUNDINGS

March 19, 2025

Presented

to the

Board of Commissioners

by the

Finance Department

FULTON COUNTY, GEORGIA
SUMMARY OF BUDGET SOUNDINGS FACT SHEET
March 19, 2025 Soundings

GENERAL FUND:

MARCH 19, 2025 SOUNDINGS:

Contingency Actions

Beginning Contingency as of January 1, 2025:	\$1,000,000
Less April Soundings: 4/2/25	0
Less April Soundings: 4/16/25	0
Less May Soundings: 5/7/25	0
Less May Soundings: 5/21/25	0
Less June Soundings: 6/4/25	0
Less June Soundings: 6/18/25	0
Less July Soundings: 7/9/25	0
Less August Soundings: 8/6/25	0
Less August Soundings: 8/20/25	0
Less September Soundings: 9/3/25	0
Less September Soundings: 9/17/25	0
Less October Soundings: 10/1/25	0
Less October Soundings: 10/15/25	0
Ending Contingency Balance:	<u>\$1,000,000</u>

Page #	Department Name & Agency Number	Amount
--------	---------------------------------	--------

Total Request from Contingency	\$0

Total Fund Impact	\$0
--------------------------	------------

FULTON COUNTY, GEORGIA
SUMMARY OF BUDGET SOUNDINGS FACT SHEET
March 19, 2025 Soundings

GENERAL FUND

Strategic Priority Area: Open and Responsible Government

Action Required:

The BOC approved the FY2025 Final Adopted Budget and FY2025 Budget resolution on January 29, 2025. Upon review of the post agenda detail, it was discovered that the total of \$13.9 million was correct, but the detail (\$4.9 million for three purposes) should have been \$4.6 million for three purposes. The BOC is requested to modify the ending language for accurate record keeping purposes.

Board of Commissioners

Post Agenda

January 29, 2025

COUNTY MANAGER'S ITEMS

Open & Responsible Government

25-0070 Finance

Review and approve the FY2025 Final Adopted Budget and FY2025 Budget Resolution. **(APPROVED)**

a. A motion was made by Vice-Chairman Ellis and seconded by Commissioner Abdur-Rahman, to approve the budget as proposed, inclusive of a \$13.9 million reserve, \$4.9 million into the risk management fund for the DOJ consent order, litigation, and additional compliance costs, \$4.9 million for the operating reserve for the DOJ consent order, as well as \$4.9 million for a facility reserve with no additional enhancements to the budget. The motion passed by the following vote:

Yea: Pitts, Thorne, Ellis, Ivory, and Abdur-Rahman

Nay: Barrett, and Arrington

b. A substitute motion was made by Commissioner Barrett and seconded by Commissioner Arrington, to approve the proposed budget with enhancements totaling \$24,787,564.00. The motion failed by the following vote:

Yea: Barrett, and Arrington

Nay: Pitts, Thorne, Ellis, Ivory, and Abdur-Rahman

Purpose (Justification):

The BOC approval is requested to modify the ending language to accurately reflect that the \$13.9 million reserve was inclusive of \$4.6 million into the risk management fund for the DOJ consent order, litigation and additional compliance costs, \$4.6 million for the operating reserve for the DOJ consent order, as well as \$4.6 million for a facility reserve with no additional enhancements to the budget. This adjustment corrects the detail amount and aligns it with the Revised Proposed recommendation released on January 5, 2025. No additional funding or budgetary changes are required.

Risk Fund 725

BUDGET SOUNDINGS FACT SHEET

RISK FUND

March 19, 2025 Soundings

Strategic Priority Area: Open and Responsible Government

Action Required:

Increase funding to the County Attorney's budget of \$4,634,421 for 10 new positions, 24 salary increases and additional professional services funding for outside counsel.

<u>Department</u>	<u>Funding Line</u>	<u>Funding Line Name</u>	<u>Increase</u>	<u>Decrease</u>
County Attorney	725-235-XXXX-1500	Personnel Contingency	\$ 1,967,758	
County Attorney	725-235-XXXX-1900	Operating Contingency	\$ 52,881	
County Attorney	725-235-2350-1160	Professional Services	\$ 2,613,782	
Non-Agency (Contingency)	725-999-P001-1900	Contingency		\$ 4,634,421

Purpose (Justification):

Board of Commissioners' action is requested to amend (increase) the County Attorney's budget to fund the following:

- 1) Creation of 10 (ten) new positions for tax appeals and open records request functions
2025 total cost - \$1,394,964
2026 recurring costs supported by General fund will be \$1,353,083
- 2) Increase the salary of 24 (twenty-four) County Counsel positions salary increases to the top of the range for recruitment and retention purposes
2025 total cost - \$636,675
2026 recurring costs supported by the following:
General fund - \$323,966
All funds that pay a Risk Fund premium - \$257,200
Water and Sewer Revenue fund - \$55,509
- 3) Increase professional services funding for outside counsel
2025 nonrecurring total cost of \$ 2,613,782

Source of funding:

The 2024 General fund nonrecurring underruns are the funding source as identified during the FY2025 budget adoption process. These funds were transferred into the Risk fund Non-Agency contingency budget reserved for the DOJ consent order. **Transfer amount from the Risk fund Non-Agency department to the County Attorney's department is \$4,634,421.**

The requested personnel actions will require recurring funding from all funds beginning in FY2026 with primary support from the General fund. Total FY2026 recurring costs - \$1,978,758.

New Positions							
Position Title	Grade	Function	Position Count	Yearly Total (Salary and Benefits)	Operating Costs		Fund
Administrative Specialist	10	Open Records Requests	4	\$ 280,444			General
Administrative Coordinator II	16	Open Records Requests	1	\$ 88,805			General
Paralegal	K5	Tax Appeals	1	\$ 114,190			General
Associate County Counsel	K8	Tax Appeals	1	\$ 182,127			General
Assistant County Counsel	K9	Tax Appeals	1	\$ 202,166			General
Sr. Assistant County Counsel	K10	Tax Appeals	1	\$ 224,608			General
Supervising County Counsel	K11	Tax Appeals	1	\$ 249,744			General
Recurring Operating Costs for new positions (cell phone, membership dues, etc.)					\$ 11,000		
Recurring Costs			10	\$ 1,342,083	\$ 11,000	\$1,353,083	<--2026 Total
Non Recurring Operating Costs for new positions (equipment, furniture, etc.)					\$ 41,881		
2025 Recurring and Nonrecurring Costs			10	\$ 1,342,083	\$ 52,881	\$1,394,964	<--2025 Total

Current Positions			
Position Title	Grade	Position Count	Total Cost of Increase (Salary and Benefits)
Associate County Counsel	K8	1	\$ 20,874
Assistant County Counsel	K9	3	\$ 70,134
Sr. Assistant County Counsel	K10	13	\$ 340,392
Supervising County Counsel	K11	7	\$ 205,275
Total Recurring Costs		24	\$ 636,675

Total Recurring Costs by Fund		
General	22	\$ 1,677,049
Risk (All Funds)	10	\$ 257,200
Water Sewer	2	\$ 55,509
Total	34	\$ 1,978,758

Professional Services (Non Recurring) \$ 2,613,782