

1 **RESOLUTION OF THE FULTON COUNTY BOARD OF COMMISSIONERS TO**
2 **PROVIDE THAT SALARY SAVINGS IN A DEPARTMENT’S BUDGET SHALL NOT BE**
3 **FROZEN NOR SWEEP BY UNILATERAL ACTION OF THE FINANCE DEPARTMENT**
4 **PRIOR TO OCTOBER 1 EACH YEAR; TO PROVIDE THAT THE BUDGET OFFICER**
5 **SHALL NOT WITHHOLD APPROVAL OF A DEPARTMENT’S REQUEST TO**
6 **TRANSFER SALARY SAVINGS TO ANOTHER LAWFUL, NON-RECURRING**
7 **PURPOSE; AND FOR OTHER PURPOSES.**

8 **WHEREAS**, O.C.G.A. § 36-81-3(d) allows “[t]ransfers of appropriations within any
9 fund below the local government’s legal level of control [which] shall require only the
10 approval of the budget officer”; and

11 **WHEREAS**, O.C.G.A. § 36-81-4(a) allows local governments to appoint budget
12 officers, who “serve at the will of the governing authority”; and

13 **WHEREAS**, Part 1 of the Fulton County Code of Laws (“FCC”), Section 2-262,
14 provides that “the finance director shall institute a set of controls and procedures in order
15 to maintain sound financial policies and controls of all moneys appropriated
16 and budgeted, “but the BOC has “exclusive jurisdiction and control over ...directing and
17 controlling all the property of the county, as they may deem expedient, according to law”
18 as provided in FCC Section 1-117; and

19 **WHEREAS**, “salary savings” are created by unfilled or vacant positions that were
20 approved in a department’s annual budget; and

21 **WHEREAS**, it is useful for a department to have the opportunity to reassess during
22 the year whether such salary savings may be more beneficially spent for another purpose
23 within the department; and

24 **WHEREAS**, it has been the practice of the Finance Department to unilaterally
25 freeze the ability of departments to use their salary savings or sweep the salary savings
26 from departments’ budgets from time to time and to put those funds to other uses for the

1 benefit of the County, thus depriving departments of the ability to seek transfers of the
2 salary savings to other non-recurring departmental uses; and

3 **WHEREAS**, this practice of restricting the use of salary savings prevents
4 departments from taking remedial measures caused by vacancies in the department; and

5 **WHEREAS**, the Board of Commissioners finds that it is in the best interest of
6 Fulton County for its departments to have the ability to recognize salary savings and plan
7 for the use of those savings for non-recurring purposes throughout the year without
8 having those budgeted funds unduly restricted; and

9 **NOW THEREFORE, BE IT HEREBY RESOLVED**, that the Finance Department
10 is hereby directed by the Board of Commissioners to abstain from implementing a freeze
11 or sweep of salary savings of departments prior to October 1 of each year without first
12 seeking approval of the Board of Commissioners.

13 **BE IT FURTHER RESOLVED**, that the budget officer shall not withhold approval
14 from any department seeking to utilize salary savings for another non-recurring purpose
15 provided such purpose is otherwise lawful.

16 **BE IT FURTHER RESOLVED**, that nothing herein shall restrict the Finance
17 Department from requesting that the Board of Commissioners approve a freeze or sweep
18 of salary savings prior to October 1 if deemed prudent in the opinion of the Finance
19 Director or the Chief Financial Officer.

20 **BE IT FINALLY RESOLVED**, that notwithstanding the repurposing of certain salary
21 savings in any given year, the Board of Commissioners is neither bound to such
22 appropriations nor restricted in any way in future years' budgeting decisions.

23 **SO PASSED AND ADOPTED**, by the Board of Commissioners of Fulton County

1 Georgia this 15th day of May, 2024.

2

3

4

5

6

7

8

**FULTON COUNTY BOARD
OF COMMISSIONERS**

9

10

SPONSORED BY:

11

12

13

14

15

16

Vice-Chair Khadijah Abdur-Rahman,
Commissioner District 6

ATTEST:

18

19

20

21

Tonya R. Grier
Clerk to the Commission

22

23

24

25

APPROVED AS TO FORM:

26

27

28

29

Y. Soo Jo
County Attorney

30

31

32