

1 **RESOLUTION TO ABOLISH FUND 419, CLERK OF SUPERIOR AND MAGISTRATE**
2 **COURT TECHNOLOGY FUND, AND FUND 439, CLERKS' FUND FOR EXCELLENCE**
3 **IN TECHNOLOGY IN THE COURTS; TO REQUIRE ALL FUND BALANCES AND ALL**
4 **FUTURE REVENUE PREVIOUSLY ASSOCIATED WITH SUCH FUNDS TO BE**
5 **DEPOSITED INTO THE COUNTY GENERAL FUND; TO PRESERVE FUNDING**
6 **CONTINUITY FOR COURT AND LAND RECORDS TECHNOLOGY; TO ESTABLISH**
7 **ENTERPRISE TECHNOLOGY GOVERNANCE AND REPORTING REQUIREMENTS;**
8 **AND FOR OTHER PURPOSES.**
9

10 **WHEREAS**, Fulton County Government maintains various funds referred to as
11 Special Appropriation Funds, which are used to account for the proceeds of specific
12 revenue sources, such as specific taxes or fees, other than major capital projects, that
13 are dedicated to expenditures for specified purposes; and

14 **WHEREAS**, Fund 419, Clerk of Superior and Magistrate Courts Technology Fund,
15 was established by this Board pursuant to Resolution 18-0168 and holds funds generated
16 through e-recording fees, which are used for land records system technology-related
17 expenses in the Office of the Clerk of Superior and Magistrate Courts; and

18 **WHEREAS**, Fund 439, Clerks' Fund for Excellence in Technology in the Courts,
19 was established by this Board pursuant to Resolution 18-0664 and holds funds generated
20 through e-filing fees, which are used for technology in the Superior, State and Magistrate
21 Courts as managed by the Clerks of each court; and

22 **WHEREAS**, Fund 419 and Fund 439 are creatures of Board resolution rather than
23 of state statute, were established by the Board in the exercise of its authority over the
24 fiscal affairs of Fulton County, and may accordingly be modified or abolished by the Board
25 in the same manner in which they were created; and

26 **WHEREAS**, the Board of Commissioners is the governing authority of Fulton
27 County and is vested with the exclusive authority to levy taxes and fees, to adopt the

1 annual budget, to appropriate County funds, and to determine the fund structure through
2 which County revenues are accounted for and County expenditures are authorized; and

3 **WHEREAS**, the exercise of that authority is not a limitation on the constitutional
4 duties of any elected officer, but is the mechanism by which the Board discharges its own
5 constitutional and statutory duty to appropriate public funds, to safeguard County assets,
6 and to answer to the taxpayers of Fulton County for the totality of County spending; and

7 **WHEREAS**, the proliferation of Special Appropriation Funds fragments the County
8 budget, removes a growing share of County revenue and expenditure from the annual
9 appropriation process, and impairs the ability of the Board, the County Manager, the Chief
10 Financial Officer, and the public to evaluate County spending as a single, coherent
11 financial picture; and

12 **WHEREAS**, sound public financial management practice, as reflected in the
13 recommended practices of the Government Finance Officers Association and in generally
14 accepted governmental accounting standards, provides that special revenue funds
15 should be established only where a substantial portion of the revenue is legally restricted
16 or committed to a specified purpose that cannot otherwise be accomplished, and that
17 governments should avoid the unnecessary creation and retention of separate funds; and

18 **WHEREAS**, Fund 419 and Fund 439 are vulnerable to financial control
19 weaknesses characteristic of special appropriation funds administered by a single elected
20 officer or by a single officer on behalf of a specific court, including: the concentration of
21 authorization, expenditure, and reporting authority in a single office without independent
22 approval of individual expenditures; the accumulation of multi-year unappropriated fund
23 balances outside the scrutiny of the annual budget cycle; the execution of multi-year

1 contractual commitments in advance of, and without, corresponding Board appropriation;
2 limited segregation of duties between those who commit funds and those who account
3 for them; and audit and reporting practices that are neither timely nor sufficiently granular
4 to permit line-item review by the Board or by the public; and

5 **WHEREAS**, the Board has recently and directly experienced the consequences of
6 these structural weaknesses, having in November 2023 voted to abolish the Sheriff's
7 Inmate Welfare Fund and to redirect its revenue to the General Fund after the discovery
8 of expenditures inconsistent with the purpose of that fund, in circumstances in which
9 annual audits had not detected the misapplication of funds and in which the Board
10 possessed no effective control short of fund abolishment; and

11 **WHEREAS**, the County Auditor and the Board's audit committee have separately
12 identified, as a recurring finding across independently elected offices, the risk created
13 where a single officer serves as sole decision maker over a dedicated fund and where
14 purchases are made outside the County's procurement process; and

15 **WHEREAS**, the Board finds that the appropriate response to these risks is not the
16 case-by-case pursuit of individual expenditures after they have occurred, but the
17 elimination of the structural condition that permits them, by returning the underlying
18 revenue to the General Fund where it is subject to appropriation, procurement, audit, and
19 public review on the same terms as every other dollar the County spends; and

20 **WHEREAS**, technology in a modern county government is not a departmental
21 commodity but shared enterprise infrastructure, and decisions made by any single office
22 regarding case management systems, land records systems, hosting arrangements,
23 cloud services, data storage, system integrations, and artificial intelligence tools

1 necessarily create obligations, dependencies, and risks that are borne by the County as
2 a whole; and

3 **WHEREAS**, the acquisition of technology outside enterprise governance produces
4 duplicated systems and licenses, incompatible data structures, integration costs that
5 exceed the cost of the original acquisition, vendor concentration and lock-in, orphaned
6 systems for which no County-wide support exists, and an inability to negotiate enterprise
7 pricing on behalf of all County agencies; and

8 **WHEREAS**, siloed technology procurement creates material cybersecurity
9 exposure, in that systems acquired outside the review of the Chief Information Officer
10 may not satisfy County standards for identity and access management, encryption,
11 logging, vulnerability management, incident response, criminal justice information
12 services compliance, vendor security assessment, and data retention, and in that any
13 single insecure system connected to County networks or holding County data creates risk
14 for every other County system; and

15 **WHEREAS**, the County's recent experience with a significant cybersecurity
16 incident affecting County systems and court operations demonstrates that the security
17 posture of any one office is inseparable from the security posture of the County as a
18 whole; and

19 **WHEREAS**, the acquisition of artificial intelligence tools for case processing,
20 document triage and routing, and quality control and compliance monitoring raises
21 additional questions of data governance, model transparency, record integrity, bias,
22 public records and open records obligations, evidentiary reliability, and permanent
23 custody of court and land records, all of which require County-wide policy, legal review

1 by the County Attorney, and review by the Chief Information Officer before, and not after,
2 acquisition; and

3 **WHEREAS**, the permanent custody of Fulton County's land and court records is a
4 responsibility too consequential to rest on systems selected, funded, and secured outside
5 the County's enterprise technology governance framework; and

6 **WHEREAS**, when the land and court record systems are funded by the County,
7 operate on County infrastructure, connect to County networks, or otherwise depend upon
8 County technology resources, the County has an interest in ensuring that those systems
9 satisfy County cybersecurity, interoperability, and technology standards; and

10 **WHEREAS**, the abolishment of Fund 419 and Fund 439 does not reduce,
11 eliminate, redirect away from, or otherwise diminish the revenue generated by e-recording
12 and e-filing fees, all of which shall continue to be collected in the same amounts and shall
13 continue to be available to fund court and land records technology through appropriation
14 in the same manner as all other County functions are funded; and

15 **WHEREAS**, the Board affirms its intent that no existing, validly executed
16 contractual obligation of the Clerk of Superior and Magistrate Courts or the Clerk of State
17 Court be impaired, breached, or left unfunded as a result of this Resolution, and that the
18 transition contemplated herein be accomplished without interruption to any ongoing
19 technology project, court records imaging and indexing, cybersecurity tooling, and digital
20 public access services; and

21 **WHEREAS**, multi-year technology projects are properly planned and funded
22 through the County's capital and multi-year project budgeting processes, which are

1 designed for precisely that purpose and which afford greater, not lesser, predictability
2 than the accumulation of fee balances in a segregated fund; and

3 **WHEREAS**, the transparency of public spending is not achieved by segregation of
4 revenue into separate funds, but by appropriation, competitive procurement, line-item
5 reporting, independent audit, and public budget deliberation, each of which is
6 strengthened rather than weakened by the consolidation contemplated herein; and

7 **WHEREAS**, the Board wishes to establish an orderly transition and a clear
8 framework for continued funding, governance, coordination, and reporting so that the
9 Clerk of Superior and Magistrate Courts and the Clerk of State Court may continue to
10 modernize court and land records systems with confidence and with the full support of
11 this Board.

12 **NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Fulton
13 County, that Fund 419, Clerk of Superior and Magistrate Courts Technology Fund, and
14 Fund 439, Clerks' Fund for Excellence in Technology in the Courts, are hereby abolished
15 effective December 31, 2026 (the "Abolishment Date") with the close of Fiscal Year 2026
16 and Resolution 18-0168 and Resolution 18-0664, and all amendments thereto, are
17 repealed effective as of the same date.

18 **BE IT FURTHER RESOLVED**, that the County Manager and the Chief Financial
19 Officer are directed to immediately develop and execute a transition plan addressing fund
20 closure, budget allocation of residual revenue, establishment of cost centers and project
21 codes, migration of open encumbrances, accounts payable continuity, and financial
22 system configuration, and to report the completed transition to the Board with the
23 proposed Fiscal Year 2027 budget due by November 15, 2026.

1 **BE IT FURTHER RESOLVED**, that all cash, fund balances, receivables,
2 investments, and accrued interest held in or attributable to Fund 419 and Fund 439 as of
3 the Abolishment Date shall be transferred to the County General Fund unless otherwise
4 legally restricted. The Chief Financial Officer is directed to complete the transfer, to close
5 the funds in the County's financial system of record, and to report the closing balances
6 transferred to the Board.

7 **BE IT FURTHER RESOLVED**, that upon adoption of this Resolution, all e-
8 recording fees, e-filing fees, and any other revenue heretofore deposited into Fund 419
9 or Fund 439 shall cease being deposited to said Funds and shall be credited as revenue
10 to the County General Fund in the same manner as other general revenue. No reduction
11 in any such fee is authorized or intended by this Resolution, and collection of such fees
12 shall continue without interruption.

13 **BE IT FUTHER RESOLVED**, that it is the express intent of this Board that court
14 and land records technology continue to be funded without interruption. All existing
15 encumbered obligations and all approved technology projects for Fiscal Year 2026 that
16 are supported by Fund 419 and Fund 439 as of the adoption of this Resolution may
17 continue to be paid from the Funds until the Abolishment Date. However, any expenditure
18 or encumbrance not in existence prior to the adoption date of this Resolution shall not be
19 paid from either Fund. For Fiscal Year 2027, the Chief Financial Officer is directed to
20 establish, within the General Fund budgets of the Clerk of Superior and Magistrate Courts
21 and the Clerk of State Court, dedicated cost centers and project codes sufficient to
22 identify, track, and report all court and land records technology expenditures.

1 **BE IT FURTHER RESOLVED**, that no validly executed contract, purchase order,
2 or other obligation lawfully entered into and properly authorized prior to the Abolishment
3 Date shall be impaired by this Resolution. The County Attorney and Chief Financial
4 Officer are directed to jointly review all agreements paid from Fund 419 or Fund 439 and
5 to report to the Board, prior to the Abolishment Date, any agreement that was executed
6 without required Board authorization or appropriation, together with a recommendation
7 for its ratification, amendment, or termination.

8 **BE IT FURTHER RESOLVED**, that multi-year court and land records technology
9 initiatives shall be planned and funded through the County's capital improvement and
10 multi-year project budgeting processes. The Clerk of Superior and Magistrate Courts and
11 the Clerk of State Court are requested to submit annually, in conjunction with the County
12 budget calendar, a technology plan identifying current systems, planned initiatives, multi-
13 year cost forecasts including licensing, hosting, and maintenance, and anticipated funding
14 requirements, for review by the County Manager, the Chief Information Officer, the Chief
15 Financial Officer, and this Board.

16 **BE IT FURTHER RESOLVED** that all technology acquisitions supported by
17 County funds and relying on County infrastructure, including software, hosted and cloud
18 services, systems integration, data storage, cybersecurity tooling, and artificial
19 intelligence systems, shall be submitted to the Chief Information Officer for review for
20 enterprise architecture compatibility, interoperability and data exchange with other
21 County systems, cybersecurity and criminal justice information services compliance,
22 vendor security and data protection assessment, licensing efficiency and avoidance of
23 duplication, records retention, and total cost of ownership, prior to execution. The Chief

1 Information Officer shall report to the Board any acquisition proceeding without such
2 review.

3 **BE IT FURTHER RESOLVED**, that all acquisitions for court and land records
4 technology shall be conducted through the Department of Purchasing and Contract
5 Compliance in accordance with the Fulton County Purchasing Code, including
6 competitive solicitation and Board approval where required by the Code. Sole source and
7 emergency procurements shall be documented and reported to the Board by the
8 Purchasing Agent.

9 **BE IT FURTHER RESOLVED**, that the County Attorney is directed to confirm that
10 no provision of state law or valid County contract restricts the deposit into the General
11 Fund of any revenue affected by this Resolution and to advise the Board of any such
12 restriction prior to the Abolishment Date; as to any revenue found to be so restricted, that
13 revenue alone shall be accounted for as required by law and the remainder of this
14 Resolution shall remain in full force and effect. If any provision of this Resolution is held
15 invalid, such invalidity shall not affect the remaining provisions.

16 **BE IT FURTHER RESOLVED**, that this Resolution shall become effective upon its
17 adoption, and all resolutions and parts of resolutions in conflict with this Resolution are
18 hereby repealed to the extent of the conflict.

19 **BE IT FINALLY RESOLVED**, that the Board reaffirms its commitment to the
20 modernization of Fulton County's court and land records systems, to the funding of that
21 modernization, and to a collaborative partnership with the Clerk of Superior and
22 Magistrate Courts and the Clerk of State Court in accomplishing it under a unified County
23 technology strategy.

1 **PASSED AND ADOPTED** by the Board of Commissioners of Fulton County,
2 Georgia this _____ day of _____, 2026.

3
4 **FULTON COUNTY BOARD OF**
5 **COMMISSIONERS**

6
7
8 **SPONSORED BY:**
9

10
11
12 _____
13 Bob Ellis, Commissioner
14 (District 2)
15

16
17 **CO-SPONSORED BY:**
18

19
20
21 _____
22 Bridget Thorne, Commissioner
23 (District 1)
24

25
26 **ATTEST:**
27

28
29 _____
30 Tonya R. Grier, Clerk to the Commission
31

32
33
34
35 **APPROVED AS TO FORM:**
36

37
38 _____
39 Y. Soo Jo, County Attorney
40