

1 **AN ORDINANCE TO AMEND CHAPTER 2 (ADMINISTRATION), ARTICLE III**
2 **(FINANCE), DIVISION 2 (BUDGET) OF THE FULTON COUNTY CODE OF**
3 **ORDINANCES TO MODIFY CODE SECTION 2-261 TO REQUIRE THE COUNTY**
4 **MANAGER TO PRESENT THE BUDGET REQUESTS FOR THE NEXT FISCAL YEAR**
5 **TO THE BOARD OF COMMISSIONERS NO LATER THAN SIXTY (60) DAYS BEFORE**
6 **THE MILLAGE RATE IS SET; AND FOR OTHER PURPOSES.**

7 **WHEREAS**, the Fulton County Board of Commissioners seeks to exercise the
8 utmost care in its considerations of the budget and the allocations and expenditures of
9 public funds for public purposes; and

10 **WHEREAS**, O.C.G.A. § 36-81-1 provides “minimum budget, accounting, and
11 auditing requirements for local governments so as to provide local taxpayers with an
12 opportunity to gain information concerning the purposes for which local revenues are
13 proposed to be spent and are actually spent and to assist local governments in generally
14 improving local financial management practices while maintaining, preserving, and
15 encouraging the principle of home rule over local matters;” and

16 **WHEREAS**, the Fulton County Board of Commissioners has the authority pursuant
17 to O.C.G.A. § 36-81-5 to establish the date by which the Fulton County’s budget officer
18 shall prepare the proposed budget for the ensuing fiscal year; and

19 **WHEREAS**, via Resolution 18-0577 (adopted August 15, 2018), the Fulton County
20 Board of Commissioners amended Fulton County Code Section 2-261, regarding the
21 process for adoption of the Fulton County annual budget, to establish that “the county
22 manager [in lieu of the Budget Commission] shall submit or cause to be submitted
23 annually to the board of commissioners, by no later than November 15, a proposed
24 budget governing expenditures of all county funds, including capital outlay and public
25 works projects, for the following year”; and

1 **WHEREAS**, the Fulton County Board of Commissioners is required to set an
2 annual millage rate for the collection of taxes on real property within Fulton County
3 pursuant to O.C.G.A. § 48-5-32.1, which is typically finalized on or before September of
4 each year; and

5 **WHEREAS**, the final adopted millage rate governs the potential amount of tax
6 revenues Fulton County will receive in order to fund the public programs and operations
7 for the upcoming year; and

8 **WHEREAS**, the Fulton County Board of Commissioners finds that it is prudent and
9 best fiscal practice to have notice of and be able to consider annual departmental budget
10 requests for inclusion in the proposed budget prior to adopting the millage rate in order to
11 gauge the level and type of upcoming programmatic needs to best serve the needs of the
12 citizens of Fulton County; and

13 **WHEREAS**, the Fulton County Board of Commissioners has authority, pursuant to
14 the Constitution of the State of Georgia, Article 9, Sec. 2 ¶ 1(a), to adopt reasonable
15 ordinances, resolutions, or regulations relating to its affairs for which no provision has
16 been made by general law and which is not inconsistent with the Georgia Constitution or
17 any local law applicable thereto.

18 **NOW, THEREFORE, BE IT ORDAINED**, that the Fulton County Board of
19 Commissioners hereby amends Fulton County Code Section 2-261 (and others) to
20 require that the County Manager shall receive from the departments and present to the
21 Fulton County Board of Commissioners, departmental budget requests for the upcoming
22 year under consideration no later than sixty (60) days before the final adoption of the

1 millage rate by the Board of Commissioners each year, as this new requirement is set
2 forth in Attachment A hereto, and incorporated by reference as if fully set forth herein.

3 **BE IT FURTHER ORDAINED**, that nothing herein shall restrict Fulton County's
4 ability to modify or revise its budget as otherwise provided by state law and Fulton County
5 ordinances.

6 **BE IT FURTHER ORDAINED**, that any and all resolutions and ordinances or parts
7 of resolutions and ordinances in conflict with this Ordinance shall be and the same hereby
8 are rescinded.

9 **BE IT FINALLY ORDAINED**, that this Ordinance shall be in full force and effect
10 immediately upon its adoption.

11 **SO PASSED AND ADOPTED**, this 5th day of October, 2022.

12 **FULTON COUNTY BOARD OF COMMISSIONERS**

13 **SPONSORED BY:**

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18 _____
19 Marvin S. Arrington, Jr., Commissioner
20 District 5

21 **ATTEST:**

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

28 **APPROVED AS TO FORM:**

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32 _____
33 Y. Soo Jo County Attorney

Attachment 1

Sec. 2-261. - Proposal and adoption of budget.

No later than sixty (60) days prior to the final adoption by the board of commissioners of the millage rate each year, the county manager shall make a preliminary report to the board of commissioners of the departments' anticipated budget requests. The county manager shall submit or cause to be submitted annually to the board of commissioners, by no later than November 15, a proposed budget governing expenditures of all county funds, including capital outlay and public works projects, for the following year. The county manager's submission of the proposed budget shall include the budget requests of all of the county's departments, agencies, elected officials and authorities who receive funding from the county through the budget process. This proposed budget will serve, as presented, as the operating budget until a final budget is adopted. The procedures for budget preparation, submission to the governing authority, review by the governing authority, public review, notice, and hearings shall be as provided for in Chapter 81 of Title 36 of the O.C.G.A. [O.C.G.A. § 36-81-1 et seq.]. The budget shall then be adopted by the board of commissioners by no later than the second regular meeting in January of the year to which it applies, which budget, when so adopted by the board of commissioners, shall constitute the board of commissioners' appropriation of all funds for such year.

The county manager is authorized to take all administrative steps necessary to implement the budget as approved. The budget so adopted may be revised during the year only by formal action of the board of commissioners in a regular meeting which has been advertised in accordance with subsection (e) of Code Section 36-81-5 of the O.C.G.A. [O.C.G.A. § 36-81-5] and no increase shall be made in such budget without provision also being made for financing such increase. The proposed budget submitted by the county manager shall be accompanied by a report containing information and data required by subsection (b) of Code Section 36-81-5 of the O.C.G.A. [O.C.G.A. § 36-81-5]. A copy of the proposed budget shall be transmitted to the county clerk of the commission of Fulton County on the date it is submitted to the board of commissioners. Upon adoption of the budget, a copy shall be transmitted to the county clerk of the commission of Fulton County.

Sec. 102-287. Balanced budget.

- (a) The ~~budget commission~~ county manager shall submit to the board of commissioners a budget limiting combined expenditures to the level of the prior year, plus the actual amount of anticipated revenue relating to growth in the general digest, subject to providing additionally for those emergencies and contingencies that, if not provided for, would result in the departments of Fulton County failing to perform the duties imposed upon them by law.
- (b) If the ~~budget commission's~~ county manager's budget does not reflect subsection (a) of this section, then an alternative budget shall be presented to the board of commissioners to reflect the wishes of the board of commissioners.

(Res. of 9-7-88)

Sec. 102-288. Target plan to address present and future needs of county.

- (a) The Fulton County board of commissioners, upon adoption of the 1988 annual budget, will commence a three-year target plan to address the present and future needs of Fulton County and obligations thereto. The Fulton County board of commissioners, upon adoption of the 1988 annual budget, reviews all projects both proposed

and presently under construction to ascertain existing and anticipated expenditures for such projects, including personnel requirements, physical facilities, and other cost.

- (b) The Fulton County board of commissioners shall direct the county manager to conduct detailed departmental reviews with consultation from the Fulton County board of commissioners regarding:
 - (1) Internal operations of county departments;
 - (2) Staffing; and
 - (3) Recommendations for reduction in employees through attrition as a result of the internal audit or transferal of an employee position due to the results of the internal audit.
- (c) The Fulton County board of commissioners shall direct the county manager to conduct an assessment of the physical buildings and facilities of Fulton County and the costs assailed thereto.
- (d) The Fulton County board of commissioners shall direct the county manager to conduct an assessment of Fulton County's financial responsibility to the Fulton/DeKalb Hospital Authority.
- (e) The Fulton County board of commissioners, after the adoption of the 1988 annual budget, shall direct the county manager to provide recommendations on increases in licenses and fees.
- (f) The Fulton County board of commissioners shall direct the county manager to provide recommendations on an increase in other fees (alcohol licenses, courts, etc.).
- (g) The Fulton County board of commissioners shall direct the county manager to report on taxation or legislation, if any, from the Georgia General Assembly.
- (h) The Fulton County board of commissioners shall direct the county manager to review growth in the tax digest.
- (i) The Fulton County board of commissioners shall direct the county manager to prepare legislation for a payroll tax or similar city tax to the Georgia General Assembly in future sessions of that body.
- (j) The Fulton County board of commissioners shall direct the county manager to report on the status of the tax appraisal package between the City of Atlanta and Fulton County. This process should be expedited.
- (k) ~~In addition to the actions of the budget commission, The county manager shall provide~~ the Fulton County board of commissioners ~~shall be provided with~~ a monthly analysis of actual expenditures and actual revenues in comparison to the annual budget.
- (l) The Fulton County board of commissioners shall convene in July 1988, and by July 15 of each succeeding year to conduct a midyear budget analysis of financial conditions of Fulton County.
- (m) The Fulton County board of commissioners shall direct the county manager to facilitate the purposes and intent of this section and to direct appropriate personnel to carry out this study in a detailed and timely manner.

(Res. of 2-3-88)

Sec. 102-290. General fund and special services district fund reserve balances.

- (a) There is hereby established fund balance reserves in the general fund and special services district fund as set forth in this section.
- (b) The general fund balance reserve shall be established as follows:
 - (1) Commencing with the 1995 fiscal year budget, a reserve of 5.4 percent of general fund budgeted expenditures shall initially be established, the initial reserve. This percentage represents approximately \$18,300,000.00 in 1995.
 - (2) Each subsequent year through 1998 an additional one percent of budgeted expenditures shall be reserved to the extent such amount is available from revenues exceeding budgeted amounts and/or expenditures which were less than budgeted amounts in the immediately preceding year.
 - (3) The "minimum reserve" for the general fund is established at no less than 16.66 percent of budgeted expenditures, representing on average two months of expenditures and allowing Fulton County sufficient resources to operate until annual tax anticipation note proceeds can be received.
 - (4) A goal reserve of 20 percent of budgeted expenditures for the general fund is established. As part of the budgeting process each year until the goal reserve is established, the ~~budget commission~~ county manager and Board of Commissioners of Fulton County shall consider increasing the fund balance reserve by one percent to the extent such amount is available from revenues exceeding budgeted amounts and/or expenditures which were less than budgeted amounts in the immediately preceding year.
 - (5) The fund balance reserve may be reduced only in the following situations:
 - a. If budgeted revenues for any fiscal year are not collected and actual expenditures cause an operating deficit for that year;
 - b. If a natural disaster occurs within the boundaries of Fulton County, and the board of commissioners approves the use of the reserve to pay for the costs of such disaster; or
 - c. If the board of Commissioners of Fulton County determines that an unforeseeable emergency situation exists and approves the use of the fund balance reserve to pay for the emergency situation.
- (c) The special services district fund fund balance reserve shall be established as follows:
 - (1) Commencing with the 1995 fiscal year budget, a reserve of 10.6 percent of special service district fund budgeted expenditures shall initially be established, the initial reserve. This percentage represents approximately \$6,700,000.00 in 1995.
 - (2) Each subsequent year through 1998 an additional one percent of budgeted expenditures shall be reserved to the extent such amount is available from revenues exceeding budgeted amounts and/or expenditures which were less than budgeted amounts in the immediately preceding year.
 - (3) The minimum reserve for the special services district is established at 16.67 percent of budgeted expenditures, representing on average two months of expenditures. Unlike the general fund, the special services district cannot borrow operating monies through a tax anticipation note. A fund balance reserve at 16.67 percent of budgeted expenditures will allow the fund to have sufficient cash flow resources to sustain operations until tax revenues are received.
 - (4) A goal reserve of 20 percent of budgeted expenditures for the special services district fund is established. As part of the budgeting process each year until the goal reserve is established, the ~~budget commission~~ county manager and Board of Commissioners of Fulton County shall consider increasing the fund balance reserve by one percent to the extent such amount is available from revenues exceeding budgeted

amounts and/or expenditures which were less than budgeted amounts in the immediately preceding year.

- (5) The fund balance reserve may be reduced only in the following situations:
- a. If budgeted revenues for any fiscal year are not collected and actual expenditures cause an operating deficit for that year;
 - b. If a natural disaster occurs within the boundaries of the Special Services District of Fulton County, and the board of commissioners approves the use of the reserve to pay for the costs of such disaster; or
 - c. If the board of Commissioners of Fulton County determines that an unforeseeable emergency situation exists and approves the use of the fund balance reserve to pay for the emergency situation.

(95-0105, §§ I—III, 2-15-95; 15-0078, 1-21-15)