COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Holland
Meeting Date:	Thursday, September 27, 2012	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's recommendation to approve final supplemental budget adjustments for the fiscal year ended June 30, 2012, and to close completed capital and CIP projects.

Background/History/Details:

Georgia law requires a final, balanced budget be adopted by County Governments for its governmental funds. Consequently, a final supplemental budget adjustment is needed.

Staff is recommending supplemental budget adjustments for the more significant unfavorable variances between the current budget and actual expenditures. These supplemental budget adjustments must be approved by the Board of Commissioners and posted to the budget ledger before the accounting records can be closed and the auditors can begin their fieldwork for the fiscal year audit.

Staff has identified and previously provided to the Board a list of those capital and CIP projects deemed complete or no longer necessary.

What action are you seeking from the Board of Commissioners?

Approval of staff's recommended final supplemental budget adjustments for the fiscal year ended June 30, 2012, and approval to close completed capital and CIP projects and transfer remaining available funding to the appropriate fund balance.

If this item requires funding, please describe:

Not applicable.

Has this request been considered within the past two years?	Yes	If so, when?	Annually
Is Audio-Visual Equipment Required for this Request?*	No	Backup Provided with Request?	Yes

**** All audio-visual material must be submitted to the County Clerk's Office no later than 48 hours prior to the meeting. It is also your department's responsibility to ensure all third-party audio-visual material is submitted at least 48 hours in advance.***

Approved by Finance	Yes	Reviewed by Legal	
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval	Yes		

Staff Notes:

Fayette County GEORGIA

Where Quality Is A Lifestyle

To: Board of Commissioners

From: Mary S. Holland
Chief Financial Officer

Date: September 19, 2012

Subject: FY 2012 Year End Budget Adjustments

Georgia Law requires that County Governments adopt a balanced operating or project length budget for governmental fund types. Basically, this requirement means that Revenues, Other Financing Sources and Appropriated Fund Balance (i.e., planned funding sources) must be equal to Appropriations and Other Financing Uses (i.e., planned funding uses) for each governmental fund. It is also important to remember that a budget is simply a revenue and expenditure plan that is adopted as a blue print for the operations for that fiscal period. And as with any operational plan, there are always unanticipated events, unbudgeted expenditures, new initiatives and changes in budgetary projection assumptions that arise during the normal course of the year.

When preparing the Comprehensive Annual Financial Report (CAFR) at the end of each fiscal year, governmental accounting standards require the County to compare its actual operations for the fiscal year side-by-side with both the Original Adopted Budget and the Amended Budget. This comparative statement of operations shows any variances between the Amended Budget Amounts and the Actual Expenditures for the year. Any significant changes to the Original Budget in addition to material unfavorable variances have to be discussed as part of the financial statement presentation.

The attached budget adjustment information represents staff's identification of the more significant unfavorable variances between the current budgeted amounts and the actual operating expenditures for the 2012 fiscal year. These supplemental budget adjustments are needed to recognize the major changes in our operating plan that has occurred since it was originally adopted. A good example is the Board's decision to implement an "early retirement program" at the end of the fiscal year that was not a part of the original operating budgets. These adjustments do not impact the final results of operations but rather serve to document the Board's knowledge of and concurrence with the changes that did happen in regards to the original budget plan. The adoption of these adjustments to the original budget is needed to demonstrate compliance with the final amended budget numbers.

We are providing expenditures changes by department and providing a specific reason as to why the recommended budget adjustment is needed. These supplemental budget adjustments need to be approved by the Commissioners and posted in the budget ledger so that the accounting records can be closed prior to the auditors beginning their actual fieldwork in early October.

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
GENERAL FUND					
			GENERAL FUND ADJUSTMENT 1		
10010565	512119	Buildings & Grounds	Self Insurance - Workers' Comp	$ 16,319.00	
10010575	512119	Engineering Office	Self Insurance - Workers' Comp	306.00	
10030321	512119	Criminal Investigations	Self Insurance - Workers' Comp	1,681.00	
10030323	512119	Field Operations	Self Insurance - Workers' Comp	36,046.00	
10030326	512119	Jail Operations	Self Insurance - Workers' Comp	10,622.00	
10030910	512119	Animal Control	Self Insurance - Workers' Comp	50.00	
10040220	512119	Roads	Self Insurance - Workers' Comp	10,696.00	
10070411	512119	Planning & Zoning	Self Insurance - Workers' Comp	53.00	
100	******	General Fund	Transfers from Cash Reserves		$ 75,773.00

(To Utilize Cash Reserves as the Funding Source for Self-Insured Workers' Comp Claims Incurred during the Fiscal Year)

			GENERAL FUND ADJUSTMENT 2		
10010110	512111	Commissioners	Self Insurance Medical	$ 11,806.00	
10010320	512111	Administration	Self Insurance Medical	10,707.00	
10010400	512111	Elections	Self Insurance Medical	13,898.00	
10010510	512111	Finance	Self Insurance Medical	24,881.00	
10010517	512111	Purchasing	Self Insurance Medical	5,949.00	
10010530	512111	Law Department	Self Insurance Medical	3,956.00	
10010540	512111	Human Resources	Self Insurance Medical	8,541.00	
10010545	512111	Tax Commissioner	Self Insurance Medical	34,875.00	
10010550	512111	Tax Assessor	Self Insurance Medical	24,930.00	
10010565	512111	Buildings & Grounds Maint	Self Insurance Medical	34,513.00	
10010575	512111	Engineering Office	Self Insurance Medical	18,663.00	
10020180	512111	Clerk of Superior Court	Self Insurance Medical	24,673.00	
10020310	512111	Clerk of State Court	Self Insurance Medical	3,961.00	
10020320	512111	State Court Solicitor	Self Insurance Medical	15,823.00	
10020330	512111	State Court Judge	Self Insurance Medical	4,458.00	
10020400	512111	Magistrate Court	Self Insurance Medical	21,216.00	
10020600	512111	Juvenile Court	Self Insurance Medical	10,742.00	
10030290	512111	Marshal	Self Insurance Medical	20,969.00	
10030310	512111	Law Enforcement Admin	Self Insurance Medical	15,467.00	
10030321	512111	Criminal Investigation	Self Insurance Medical	80,814.00	
10030323	512111	Field Operations	Self Insurance Medical	189,879.00	
10030326	512111	Jail Operations	Self Insurance Medical	128,864.00	
10030700	512111	County Coroner	Self Insurance Medical	12,810.00	
10030910	512111	Animal Control	Self Insurance Medical	9,872.00	
10030930	512111	Public Safety & Emer Mgt	Self Insurance Medical	5,764.00	
10040100	512111	Public Works Admin	Self Insurance Medical	2,582.00	
10040220	512111	Road Department	Self Insurance Medical	25,054.00	
10040900	512111	Fleet Maintenance	Self Insurance Medical	19,009.00	
10060110	512111	Recreation	Self Insurance Medical	9,522.00	
10060500	512111	Libraries	Self Insurance Medical	16,049.00	
10070210	512111	Permits & Inspections	Self Insurance Medical	16,085.00	
10070411	512111	Planning & Zoning	Self Insurance Medical	9,576.00	
100	******	General Fund	Transfers from Cash Reserves		$ 835,908.00

(To Utilize Cash Reserves as the Funding Source for Excess Major Medical Claims Incurred during the Fiscal Year)

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
			GENERAL FUND ADJUSTMENT 3		
10010110	511105	Commissioners	Regular Salary	$ 23,400.00	
10010110	512200	Commissioners	FICA / Medicare	1,800.00	
10010110	512420	Commissioners	Defined Benefits 2009	750.00	
10010110	512421	Commissioners	County Match 09 New	725.00	
10010320	511105	Administration	Regular Salary	65,000.00	
10010320	512200	Administration	FICA / Medicare	700.00	
10010320	512420	Administration	Defined Benefits 2009	1,900.00	
10010320	512421	Administration	County Match 09 New	16,000.00	
10010540	511105	Human Resources	Regular Salary	22,430.00	
10010540	512200	Human Resources	FICA / Medicare	1,708.00	
10010540	512420	Human Resources	Defined Benefits 2009	728.00	
10010540	512421	Human Resources	County Match 09 New	532.00	
10010550	511105	Tax Assessor	Regular Salary	3,765.00	
10010545	512200	Tax Assessor	FICA / Medicare	330.00	
10010545	512420	Tax Assessor	Defined Benefits 2009	161.00	
10010545	512421	Tax Assessor	County Match 09 New	22.00	
10020600	511105	Juvenile Court	Regular Salary	18,200.00	
10020600	512200	Juvenile Court	FICA / Medicare	1,450.00	
10020600	512420	Juvenile Court	Defined Benefits 2009	610.00	
10020600	512421	Juvenile Court	County Match 09 New	515.00	
10030310	511105	Law Enforcement - Admin	Regular Salary	49,600.00	
10030310	512200	Law Enforcement - Admin	FICA / Medicare	3,900.00	
10030310	512420	Law Enforcement - Admin	Defined Benefits 2009	1,995.00	
10030310	512421	Law Enforcement - Admin	County Match 09 New	1,065.00	
10030321	511105	Criminal Investigation	Regular Salary	24,500.00	
10030321	512200	Criminal Investigation	FICA / Medicare	8,400.00	
10030321	512420	Criminal Investigation	Defined Benefits 2009	1,225.00	
10030321	512421	Criminal Investigation	County Match 09 New	2,885.00	
10060110	511105	Recreation	Regular Salary	9,300.00	
10060110	512200	Recreation	FICA / Medicare	860.00	
10060110	512420	Recreation	Defined Benefits 2009	350.00	
10060110	512421	Recreation	County Match 09 New	225.00	
10070411	511105	Planning & Zoning	Regular Salary	5,950.00	
10070411	512200	Planning & Zoning	FICA / Medicare	430.00	
10070411	512420	Planning & Zoning	Defined Benefits 2009	125.00	
100	******	General Fund	Transfers from Cash Reserves		$ 271,536.00

(To Utilize Cash Reserves as the Funding Source for Unbudgeted Salaries and Fringes for the Early Termination Program)

			GENERAL FUND ADJUSTMENT 4		
10010110	521316	Commissioners	Technical Services	$ 10,000.00	
100	******	General Fund	Transfers from Cash Reserves		$ 10,000.00

(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs Related to Various Professional Services)

			GENERAL FUND ADJUSTMENT 5		
10010530	521213	Law Department	Legal Services	$ 207,000.00	
100	******	General Fund	Transfers from Cash Reserves		$ 207,000.00

(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs Related to Litigation Expenses)

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
			GENERAL FUND ADJUSTMENT 6		
10010565	531270	Buildings & Grounds Maint	Gasoline Vendors	$ 11,500.00	
10030290	531270	Marshal	Gasoline Vendors	6,053.00	
10040900	531270	Fleet Maintenance	Gasoline Vendors	1,720.00	
10030321	531270	Criminal Investigations	Gasoline Vendors	31,000.00	
10030323	531270	Field Operations	Gasoline Vendors	93,000.00	
100	******	General Fund	Transfers from Cash Reserves		$ 143,273.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs Related to Higher than Expected Gas Prices)					
			GENERAL FUND ADJUSTMENT 7		
10010575	511105	Engineering Office	Regular Salary	$ 56,500.00	
10010575	511300	Engineering Office	Overtime Regular	18,400.00	
10010575	512200	Engineering Office	FICA / Medicare	5,600.00	
10010575	512420	Engineering Office	Defined Benefits 2009	500.00	
100	******	General Fund	Transfers from Cash Reserves		$ 81,000.00
(To Utilize Cash Reserves as the Funding Source for Salaries and Related Benefits that Exceeded Budget)					
			GENERAL FUND ADJUSTMENT 8		
10020180	523973	Clerk of Superior Court	Jury Script Services	$ 16,100.00	
100	******	General Fund	Transfers from Cash Reserves		$ 16,100.00
(To Utilize Cash Reserves as the Funding Source for Jury Script Payments that Exceeded Budget)					
			GENERAL FUND ADJUSTMENT 9		
10020310	511105	Clerk of State Court	Regular Salary	$ 17,600.00	
10020310	521321	Clerk of State Court	Data Processing Services	10,000.00	
100	******	General Fund	Transfers from Cash Reserves		$ 27,600.00
(To Utilize Cash Reserves as the Funding Source for Salaries and Computer Related Expenses that Exceeded Budget)					
			GENERAL FUND ADJUSTMENT 10		
10020320	521213	State Court Solicitor	Legal Services	$ 18,704.00	
100	******	General Fund	Transfers from Cash Reserves		$ 18,704.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs Related to Litigation Expenses)					
			GENERAL FUND ADJUSTMENT 11		
10020400	531441	Magistrate Court	Subscriptions, Books & Mags	$ 6,840.00	
100	******	General Fund	Transfers from Cash Reserves		$ 6,840.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs Related to Indexing of Court Records)					
			GENERAL FUND ADJUSTMENT 12		
10030090	523181	NonDepart Public Safety	Claims Expense	$ 87,075.00	
10030090	531210	NonDepart Public Safety	City of Fay'ville Water	12,426.00	
10030090	531231	NonDepart Public Safety	Georgia Power Company	12,714.00	
100	******	General Fund	Transfers from Cash Reserves		$ 112,215.00
(To Utilize Cash Reserves as the Funding Source for Excess Insurance Claims and Utilities that Exceeded Budget)					

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
			GENERAL FUND ADJUSTMENT 13		
10030323	511300	Field Operations	Overtime Regular	$ 11,750.00	
10030323	512600	Field Operations	Unemployment Insur	8,600.00	
10030323	522233	Field Operations	Vehicle Repair Services	8,500.00	
10030323	523201	Field Operations	Communication Services	13,000.00	
10030323	531107	Field Operations	Tires	2,200.00	
10030323	542392	Field Operations	Office Equipment	3,795.00	
100	******	General Fund	Transfers from Cash Reserves		$ 47,845.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Expenses)					
			GENERAL FUND ADJUSTMENT 14		
10030326	512600	Jail Operations	Unemployment Insur	$ 12,870.00	
10030326	521218	Jail Operations	Prisoners Medical Exp	175,000.00	
100	******	General Fund	Transfers from Cash Reserves		$ 187,870.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Expenses)					
			GENERAL FUND ADJUSTMENT 15		
10030700	511105	County Coroner	Regular Salary	$ 1,750.00	
10030700	511118	County Coroner	Cell Phone Allowance	420.00	
10030700	512200	County Coroner	FICA / Medicare	191.00	
10030700	512421	County Coroner	County Match 09 New	321.00	
100	******	General Fund	Transfers from Cash Reserves		$ 2,682.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Expenses)					
			GENERAL FUND ADJUSTMENT 16		
10040220	522111	Roads	Hauling Services	$ 11,351.00	
10040220	522232	Roads	Operating Equipt Repairs	16,676.00	
10040220	522233	Roads	Vehicle Repair Services	5,800.00	
10040220	531107	Roads	Tires	2,657.00	
100	******	General Fund	Transfers from Cash Reserves		$ 36,484.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Expenses)					
			GENERAL FUND ADJUSTMENT 17		
10040900	521320	Fleet Maintenance	Closure / Postclosure Exp	$ 10,700.00	
100	******	General Fund	Transfers from Cash Reserves		$ 10,700.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Fuel Tank remediation)					
			GENERAL FUND ADJUSTMENT 18		
10060500	511105	Libraries	Regular Salary	$ 3,600.00	
10060500	531231	Libraries	Georgia Power Company	28,000.00	
100	******	General Fund	Transfers from Cash Reserves		$ 31,600.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Expenses)					
			GENERAL FUND ADJUSTMENT 19		
10090110	610216	Transfers To Other Funds	Transfer to Jail Surcharge	$ 25,000.00	
100	******	General Fund	Transfers from Cash Reserves		$ 25,000.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Prisoner Meals)					
			Total Recommended General Fund Budget Adjustments	**$ 2,148,130.00**	**$ 2,148,130.00**

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
U.S. CUSTOMS FUND					
			U.S. CUSTOMS FUND ADJUSTMENT 1		
21130390	521318	U.S. Customs Fund	Other Fees and Services	$ 1,189.00	
21130390	522233	U.S. Customs Fund	Vehicle Repair Services	21,568.00	
21130390	522236	U.S. Customs Fund	Software Maintenance	16,863.00	
21130390	522320	U.S. Customs Fund	Car Rental	2,190.00	
21130390	523180	U.S. Customs Fund	Insurance and Bond Svs	40,000.00	
21130390	523201	U.S. Customs Fund	Communication Svs	4,145.00	
21130390	523591	U.S. Customs Fund	Lodging & Meals	49,664.00	
21130390	523592	U.S. Customs Fund	Air Fare	3,575.00	
21130390	523593	U.S. Customs Fund	Mileage & Parking	336.00	
21130390	523600	U.S. Customs Fund	Seminars & Dues	8,014.00	
21130390	523700	U.S. Customs Fund	Employee Training & Ed	43,196.00	
21130390	531116	U.S. Customs Fund	Other Supplies	80.00	
21130390	531117	U.S. Customs Fund	Safety Supplies	7,416.00	
21130390	531270	U.S. Customs Fund	Gasoline Vendors	4,447.00	
21130390	531441	U.S. Customs Fund	Subscriptions, Books	179.00	
21130390	531600	U.S. Customs Fund	Small Equipment	5,098.00	
21130390	542200	U.S. Customs Fund	Vehicles	99,538.00	
21130390	542410	U.S. Customs Fund	Computer Software & Up	510,311.00	
21130390	542420	U.S. Customs Fund	Computer Equipment	41,718.00	
21130390	542510	U.S. Customs Fund	Firearms & Protect Devices	350.00	
21130390	542520	U.S. Customs Fund	Safety Equipment	2,177.00	
21100001	361000	Revenue - NonFunction	Interest Income		$ 171.00
21100001	389002	Revenue - NonFunction	Other / Misc Income		24,604.00
21130003	351380	Pub Safety - Oper Grants	Confiscated Funds		359,347.00
211	******	U.S. Customs Fund	Transfers from Cash Reserves		477,932.00

(To Adopt An Operating Budget for the U.S. Customs Fund for Fiscal Year 2012)

JAIL SURCHARGE FUND

			JAIL SURCHARGE FUND ADJUSTMENT 1		
21630355	531301	Jail Construction Surcharge	Prisoner Meals	$ -	
21630002	337021	Pub Safety - Charge for Svs	Jail Construct - Fay'ville		$ (25,000.00)
21600001	390100	Revenue - NonFunction	Transfer from General Fund		25,000.00

(To Recognize Needed Operating Transfer From General Fund to Cover Budgeted Revenue Shortfalls)

VICTIM'S ASSISTANCE SURCHARGE FUND

			VICTIM'S ASSISTANCE SURCHARGE FUND ADJUSTMENT 1		
21850553	512111	Victim's Assistance	Self Insurance - Medical	$ 5,672.00	
218	******	Victim's Assist Surchg Fund	Transfers from Cash Reserves		$ 5,672.00

(To Utilize Cash Reserves as the Funding Source for Excess Major Medical Claims Incurred during the Fiscal Year)

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

FEDERAL CONFISCATED PROPERTY FUND

FEDERAL CONFISCATED PROPERTY FUND ADJUSTMENT 1

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
21230390	521214	Fed Confisc Property Fund	Investigative Service	$ 13,769.00	
21230390	521216	Fed Confisc Property Fund	Medical Services	3,114.00	
21230390	521217	Fed Confisc Property Fund	Public Relations Svs	6,612.00	
21230390	521316	Fed Confisc Property Fund	Technical Services	121,682.00	
21230390	521318	Fed Confisc Property Fund	Other Fees and Services	3,904.00	
21230390	522233	Fed Confisc Property Fund	Vehicle Repair Services	31,494.00	
21230390	522235	Fed Confisc Property Fund	Building Maint Svs	1,200.00	
21230390	522236	Fed Confisc Property Fund	Software Maintenance	4,238.00	
21230390	522310	Fed Confisc Property Fund	Land & Building Rental	42,089.00	
21230390	522320	Fed Confisc Property Fund	Car Rental	1,371.00	
21230390	523201	Fed Confisc Property Fund	Communication Svs	19,564.00	
21230390	523202	Fed Confisc Property Fund	Postage	285.00	
21230390	523591	Fed Confisc Property Fund	Lodging & Meals	33,060.00	
21230390	523592	Fed Confisc Property Fund	Air Fare	2,715.00	
21230390	523593	Fed Confisc Property Fund	Mileage & Parking	239.00	
21230390	523600	Fed Confisc Property Fund	Seminars & Dues	12,390.00	
21230390	523700	Fed Confisc Property Fund	Employee Training & Ed	3,219.00	
21230390	531106	Fed Confisc Property Fund	Communication Supplies	1,190.00	
21230390	531111	Fed Confisc Property Fund	Meal Supplies	145.00	
21230390	531114	Fed Confisc Property Fund	Office Supplies	887.00	
21230390	531116	Fed Confisc Property Fund	Other Supplies	4,846.00	
21230390	531117	Fed Confisc Property Fund	Safety Supplies	11,612.00	
21230390	531231	Fed Confisc Property Fund	Georgia Power Company	581.00	
21230390	531270	Fed Confisc Property Fund	Gasoline Vendors	44,338.00	
21230390	531441	Fed Confisc Property Fund	Subscriptions, Books	823.00	
21230390	531444	Fed Confisc Property Fund	Demonstration Supplies	961.00	
21230390	531600	Fed Confisc Property Fund	Small Equipment	1,853.00	
21230390	531701	Fed Confisc Property Fund	Uniforms & Supplies	20,827.00	
21230390	542140	Fed Confisc Property Fund	Field Equipment	789.00	
21230390	542165	Fed Confisc Property Fund	Other Non-Motor Equip	7,582.00	
21230390	542167	Fed Confisc Property Fund	Surveillance Equipment	43,414.00	
21230390	542200	Fed Confisc Property Fund	Vehicles	56,579.00	
21230390	542392	Fed Confisc Property Fund	Office Equipment	370.00	
21230390	542410	Fed Confisc Property Fund	Computer Software & Up	949.00	
21230390	542420	Fed Confisc Property Fund	Computer Equipment	393.00	
21230390	542510	Fed Confisc Property Fund	Firearms & Protect Devices	5,879.00	
21230390	542520	Fed Confisc Property Fund	Safety Equipment	11,273.00	
21230390	542530	Fed Confisc Property Fund	Business / Comm Mach	1,619.00	
21200001	361000	Revenue - NonFunction	Interest Income		$ 349.00
21200001	389002	Revenue - NonFunction	Other / Misc Income		2,081.00
21200001	392100	Revenue - NonFunction	Sale of General Fixed Asset		225,526.00
21230003	351380	Pub Safety - Oper Grants	Confiscated Funds		245,521.00
212	******	Fed Confisc Property Fund	Transfers from Cash Reserves		44,378.00

(To Adopt An Operating Budget for the Federal Confiscated Property Fund for Fiscal Year 2012)

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
GRANTS FUND					
			GRANTS FUND ADJUSTMENT 1		
22720620	523990	Juvenile Offenders Program	Juvenile Offenders Program	$ 1,599.00	
22720003	334219	Judicial - Oper Grants	Grants		$ 1,599.00
(To Reflect Actual Financial Activity for the Fiscal Year By Amount the Adopted Budget Was Exceeded)					
FIRE FUND					
			FIRE FUND ADJUSTMENT 1		
27030550	512119	Fire Services	Self Insurance - Workers' Comp	$ 77,625.00	
270	******	Fire Fund	Transfers from Cash Reserves		$ 77,625.00
(To Utilize Cash Reserves as the Funding Source for Workers' Comp Claims Incurred during the Fiscal Year)					
			FIRE FUND ADJUSTMENT 2		
27030550	512111	Fire Services	Self Insurance Medical	$ 217,259.00	
270	******	Fire Fund	Transfers from Cash Reserves		$ 217,259.00
(To Utilize Cash Reserves as the Funding Source for Excess Major Medical Claims Incurred during the Fiscal Year)					
			FIRE FUND ADJUSTMENT 3		
27030550	511105	Fire Services	Regular Salary	$ 57,500.00	
27030550	512200	Fire Services	FICA / Medicare	4,400.00	
27030550	512420	Fire Services	Defined Benefits 2009	2,605.00	
270	******	Fire Fund	Transfers from Cash Reserves		$ 64,505.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs Related to Early Termination Program)					
			FIRE FUND ADJUSTMENT 4		
27030550	511300	Fire Services	Overtime Regular	$ 16,500.00	
27030550	512200	Fire Services	FICA / Medicare	3,600.00	
270	******	Fire Fund	Transfers from Cash Reserves		$ 20,100.00
(To Utilize Cash Reserves as the Funding Source for Salaries and Related Benefits that Exceeded Budget)					
			FIRE FUND ADJUSTMENT 5		
27030550	531270	Fire Services	Gasoline Vendors	$ 30,000.00	
270	******	Fire Fund	Transfers from Cash Reserves		$ 30,000.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Gas Prices)					
			Total Recommended Fire Fund Budget Adjustments	**$ 409,489.00**	**$ 409,489.00**
STREET LIGHTS FUND					
			STREET LIGHT FUND ADJUSTMENT 1		
27140260	531231	Street Lights	Georgia Power Company	$ 3,325.00	
271	******	Street Lights Fund	Transfers from Cash Reserves		$ 3,325.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs due to Higher Than Anticipated Utility Bills)					

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

ORG UNIT	ACCT	ORGANIZATIONAL UNIT	ACCOUNT DESCRIPTION	APPROPRIATION	FUNDING
EMERGENCY SERVICES FUND					
			EMERGENCY MEDICAL SERVICES FUND ADJUSTMENT 1		
27230600	512119	Emergency Medical Svcs	Self Insurance - Workers' Comp	$ 4,817.00	
272	******	EMS Fund	Transfers from Cash Reserves		$ 4,817.00
(To Utilize Cash Reserves as the Funding Source for Workers' Comp Claims Incurred during the Fiscal Year)					
			EMERGENCY MEDICAL SERVICES FUND ADJUSTMENT 2		
27230600	512111	Emergency Medical Svcs	Self Insurance Medical	$ 95,175.00	
272	******	EMS Fund	Transfers from Cash Reserves		$ 95,175.00
(To Utilize Cash Reserves as the Funding Source for Excess Major Medical Claims Incurred during the Fiscal Year)					
			EMERGENCY MEDICAL SERVICES FUND ADJUSTMENT 3		
27230600	531270	Emergency Medical Svcs	Gasoline Vendors	$ 22,500.00	
27230600	531107	Emergency Medical Svcs	Tires	8,200.00	
272	******	EMS Fund	Transfers from Cash Reserves		$ 30,700.00
(To Utilize Cash Reserves as the Funding Source for Unbudgeted Costs of Higher than Anticipated Expenses)					
			Total Recommended Emergency Services Fund Budget Adjustments	**$ 130,692.00**	**$ 130,692.00**
CLOSING OF COMPLETED CAPITAL PROJECTS FUNDS					
			CAPITAL PROJECTS FUND ADJUSTMENT 1		
270	******	Fire Fund	Transfers To Cash Reserves	$ 5,895.00	
27000001	390372	Fire Fund	Transfer From Capital Fund		$ 5,895.00
37290110	610270	Capital Projects Fund	Transfer To Fire Fund	$ 5,895.00	
372	******	Capital Projects Fund	Transfers From Cash Reserves		$ 5,895.00
100	******	General Fund	Transfers To Cash Reserves	$ 547,673.00	
10000001	390372	General Fund	Transfer From Capital Fund		$ 69,025.00
10000001	390375	General Fund	Transfer From CIP Fund		478,648.00
37290110	610100	Capital Projects Fund	Transfer To General Fund	$ 69,025.00	
372	******	Capital Projects Fund	Transfers From Cash Reserves		$ 69,025.00
37590110	610100	CIP Fund	Transfer To General Fund	$ 478,648.00	
375	******	CIP Fund	Transfers From Cash Reserves		$ 478,648.00
(To Return Unspent Monies From Closed Project Budgets to the Donor Fund)					

FAYETTE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PROJECTED YEAR END ACTIVITY	FAVOR (UNFAV) VARIANCE	PROPOSED ADJUSTMENTS
GENERAL FUND					
FUNDING SOURCES:					
Revenues	$ 41,899,810	$ 43,193,697	$ 44,211,821	$ 1,018,124	$ -
Transfers From Other Funds	800,989	817,488	741,511	(75,977)	-
Appropriated Fund Balance:					
Operations	3,387,889	1,583,379	-	(1,583,379)	-
Capital Improvement Projects	3,158,094	3,176,705	-	(3,176,705)	-
TOTAL FUNDING SOURCES	$ 49,246,782	$ 48,771,269	$ 44,953,332	$ (3,817,937)	$ -
FUNDING USES:					
APPROPRIATIONS					
General Government:	$ 8,313,587	$ 8,354,151	$ 8,624,982	$ (270,831)	$ 658,795
Non-Departmental	$ 482,559	$ 482,559	$ 482,200	$ 359	$ -
Commissioners	567,012	602,012	647,852	(45,840)	48,481
Administration	331,139	331,139	388,080	(56,941)	94,307
Elections	488,410	488,410	447,409	41,001	13,898
Finance	1,063,395	1,062,947	1,015,570	47,377	24,881
Purchasing	226,885	226,885	187,160	39,725	5,949
Law Department	181,452	181,452	383,198	(201,746)	210,956
Information Systems	753,188	753,188	684,214	68,974	-
Human Resources	432,515	434,143	458,030	(23,887)	33,939
Tax Commissioner	1,015,915	1,015,915	1,030,187	(14,272)	34,875
Tax Assessor	816,247	816,300	827,886	(11,586)	29,208
Bldgs & Grnds Maintenance	1,679,935	1,684,266	1,704,720	(20,454)	62,332
Engineering Office	274,935	274,935	368,476	(93,541)	99,969
Judicial:	$ 5,013,408	$ 5,014,865	$ 5,037,669	$ (22,804)	$ 170,892
Non-Departmental	$ 223,956	$ 224,268	$ 216,183	$ 8,085	$ -
Judges, Court Reporter	339,645	339,645	339,113	532	-
Clerk of Superior Court	1,322,316	1,323,461	1,289,915	33,546	40,773
District Attorney	330,573	330,573	330,573	-	-
Clerk of State Court	295,102	295,102	316,044	(20,942)	31,561
State Court Solicitor	503,910	503,910	523,231	(19,321)	34,527
State Court Judge	331,047	331,047	322,953	8,094	4,458
Magistrate Court	493,955	493,955	506,567	(12,612)	28,056
Probate Court	361,621	361,621	355,178	6,443	-
Juvenile Court	326,477	326,477	353,106	(26,629)	31,517
Public Defender	484,806	484,806	484,806	-	-
Public Safety:	$ 19,282,705	$ 19,361,189	$ 19,795,583	$ (434,394)	$ 1,087,073
Non-Departmental	$ 890,166	$ 890,166	$ 998,826	$ (108,660)	$ 112,215
Marshal's Office	722,171	722,441	708,479	13,962	27,022
Sheriff's Office - Admin	991,540	991,702	1,044,111	(52,409)	152,841
Sheriff's Office - Invest	2,791,532	2,851,419	2,896,290	(44,871)	259,570
Sheriff's Office - Field Op	6,524,496	6,524,496	6,643,333	(118,837)	176,891

FAYETTE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PROJECTED YEAR END ACTIVITY	FAVOR (UNFAV) VARIANCE	PROPOSED ADJUSTMENTS
Sheriff's Office - Jail	6,481,731	6,481,731	6,605,996	(124,265)	327,356
County Coroner	74,698	74,698	89,282	(14,584)	15,492
Animal Control	325,740	333,740	332,910	830	9,922
Public Safety & EMA	480,631	490,796	476,356	14,440	5,764
Public Works:	$ 5,241,185	$ 5,397,899	$ 4,353,341	$ 1,044,558	$ 106,245
Public Works Admin	$ 189,910	$ 189,910	$ 179,200	$ 10,710	$ 2,582
Road Department	4,201,573	4,504,259	3,460,278	1,043,981	72,234
Stormwater Management	329,845	183,873	172,572	11,301	-
Fleet Maintenance	519,857	519,857	541,291	(21,434)	31,429
Planning & Development:	$ 1,316,487	$ 1,314,146	$ 1,317,127	$ (2,981)	$ 32,219
County Extension	$ 129,564	$ 127,030	$ 105,388	$ 21,642	$ -
Georgia Forestry Comm'n	3,422	3,422	3,422	-	-
Permits & Inspections	447,931	448,124	462,092	(13,968)	16,085
Planning & Zoning	432,222	432,222	443,134	(10,912)	16,134
Development Authority	303,348	303,348	303,091	257	-
Culture and Recreation	$ 1,977,395	$ 2,035,747	$ 2,019,105	$ 16,642	$ 67,906
Recreation	$ 1,103,960	$ 1,116,608	$ 1,066,111	$ 50,497	$ 20,257
Library	873,435	919,139	952,994	(33,855)	47,649
Health and Welfare	$ 759,057	$ 759,057	$ 759,057	$ -	$ -
Public Health	$ 336,211	$ 336,211	$ 336,211	$ -	$ -
Fayette Counseling Center	127,939	127,939	127,939	-	-
Dept Family & Child Svs	40,128	40,128	40,128	-	-
Fayette Community Options	60,480	60,480	60,480	-	-
Senior Citizen Center	174,556	174,556	174,556	-	-
Youth Protection	19,743	19,743	19,743	-	-
Debt Service:	$ 3,820,524	$ 2,826,763	$ 2,825,760	$ 1,003	$ -
Criminal Justice Center	$ 2,826,763	$ 2,826,763	$ 2,825,760	$ 1,003	$ -
E-911 Radio System	993,761	-	-	-	-
Operating Transfers Out:	$ 3,522,434	$ 3,707,452	$ 3,627,329	$ 80,123	$ 25,000
Other Funds	$ 3,522,434	$ 3,707,452	$ 3,627,329	$ 80,123	$ 25,000
TOTAL APPROPRIATIONS	$ 49,246,782	$ 48,771,269	$ 48,359,953	$ 411,316	$ 2,148,130

FAYETTE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PROJECTED YEAR END ACTIVITY	FAVOR (UNFAV) VARIANCE	PROPOSED ADJUSTMENTS
U.S. CUSTOMS FUND					
FUNDING SOURCES:					
Revenues	$ -	$ -	$ 384,122	$ 384,122	$ 384,122
Appropriated Fund Balance:					
Capital Improvement Projects	-	-	477,932	477,932	477,932
TOTAL FUNDING SOURCES	$ -	$ -	$ 862,054	$ 862,054	$ 862,054
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ -	$ -	$ 862,054	$ (862,054)	$ 862,054
Sheriff's Office - LECM	$ -	$ -	$ 862,054	$ (862,054)	$ 862,054
JAIL SURCHARGE FUND					
FUNDING SOURCES:					
Revenues	$ 423,000	$ 423,000	$ 334,871	$ (88,129)	$ (25,000)
Transfers From Other Funds	-	-	-	-	25,000
Appropriated Fund Balance:					
Operations	24,942	24,942	-	(24,942)	-
TOTAL FUNDING SOURCES	$ 447,942	$ 447,942	$ 334,871	$ (113,071)	$ -
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ 447,942	$ 447,942	$ 442,282	$ 5,660	$ -
Sheriff's Office - Jail	$ 447,942	$ 447,942	$ 442,282	$ 5,660	$ -
VICTIM ASSISTANCE SURCHARGE FUND					
FUNDING SOURCES:					
Revenues	$ 181,000	$ 181,000	$ 144,998	$ (36,002)	$ -
Transfers From Other Funds	-	-	-	-	-
Appropriated Fund Balance:					
Operations	3,411	3,411	-	(3,411)	(3,411)
TOTAL FUNDING SOURCES	$ 184,411	$ 184,411	$ 144,998	$ (39,413)	$ (3,411)
FUNDING USES:					
APPROPRIATIONS					
Judicial	$ 184,411	$ 184,411	$ 186,636	$ (2,225)	$ 5,672
Victim's Assistance Fund	$ 184,411	$ 184,411	$ 186,636	$ (2,225)	$ 5,672

FAYETTE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PROJECTED YEAR END ACTIVITY	FAVOR (UNFAV) VARIANCE	PROPOSED ADJUSTMENTS
FEDERAL CONFISCATED PROPERTY FUND					
FUNDING SOURCES:					
Revenues	$ -	$ -	$ 473,478	$ 473,478	$ 473,477
Transfers From Other Funds	-	-	-	-	-
Appropriated Fund Balance:					
Operations	-	-	-	-	44,378
TOTAL FUNDING SOURCES	$ -	$ -	$ 473,478	$ 473,478	$ 517,855
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ -	$ -	$ 517,838	$ (517,838)	$ 517,855
Sheriff's Office - LECM	$ -	$ -	$ 517,838	$ (517,838)	$ 517,855
GRANTS FUND					
FUNDING SOURCES:					
Revenues	$ -	$ 7,500	$ 9,099	$ 1,599	$ 1,599
Transfers From Other Funds	-	-	-	-	-
Appropriated Fund Balance:					
Operations	-	-	-	-	-
TOTAL FUNDING SOURCES	$ -	$ 7,500	$ 9,099	$ 1,599	$ 1,599
FUNDING USES:					
APPROPRIATIONS					
Judicial	$ -	$ 7,500	$ 9,099	$ (1,599)	$ 1,599
Juvenile Court	$ -	$ 7,500	$ 9,099	$ (1,599)	$ 1,599
FIRE FUND					
FUNDING SOURCES:					
Revenues	$ 6,741,100	$ 7,794,638	$ 7,881,596	$ 86,958	$ -
Transfers From Other Funds	-	-	-	-	-
Appropriated Fund Balance:					
Operations	828,080	(207,009)	-	207,009	
Capital Improvement Projects	101,329	101,329	-	(101,329)	-
TOTAL FUNDING SOURCES	$ 7,670,509	$ 7,688,958	$ 7,881,596	$ 192,638	$ -
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ 7,670,509	$ 7,688,958	$ 7,989,650	$ (300,692)	$ 409,489
Fire Services	$ 7,670,509	$ 7,688,958	$ 7,989,650	$ (300,692)	$ 409,489

FAYETTE COUNTY, GEORGIA
GOVERNMENTAL FUNDS
SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PROJECTED YEAR END ACTIVITY	FAVOR (UNFAV) VARIANCE	PROPOSED ADJUSTMENTS
STREET LIGHTS FUND					
FUNDING SOURCES:					
Revenues	$ 315,000	$ 315,000	$ 317,424	$ 2,424	$ -
Appropriated Fund Balance:					
Operations	(17,182)	(17,182)	-	17,182	-
TOTAL FUNDING SOURCES	$ 297,818	$ 297,818	$ 317,424	$ 19,606	$ -
FUNDING USES:					
APPROPRIATIONS					
Public Works	$ 297,818	$ 297,818	$ 298,969	$ (1,151)	$ 3,325
Street Lights	$ 297,818	$ 297,818	$ 298,969	$ (1,151)	$ 3,325
EMERGENCY SERVICES FUND					
FUNDING SOURCES:					
Revenues	$ 3,399,500	$ 3,078,500	$ 3,139,569	$ 61,069	$ -
Appropriated Fund Balance:					
Operations	(301,145)	20,091	-	(20,091)	-
Capital Improvement Projects	40,107	40,107	-	(40,107)	-
TOTAL FUNDING SOURCES	$ 3,138,462	$ 3,138,698	$ 3,139,569	$ 871	$ -
FUNDING USES:					
APPROPRIATIONS					
Public Works	$ 3,138,462	$ 3,138,698	$ 3,147,524	$ (8,826)	$ 130,692
Street Lights	$ 3,138,462	$ 3,138,698	$ 3,147,524	$ (8,826)	$ 130,692

CIP/CAPITAL FUNDING

Fund	Project	Description	Available Funds
372	9550C	Fire-Head Set Communication	194.45
372	9550D	Fire-Remote Controlled Deck Gun	5,700.00
372	P6028	IS-ArcGIS	362.74
372	8535B	IS- Email Archival System	98.40
372	2535B	IS-Computer Equipment Replacement	1,181.10
375	2535H	IS-GIS Tech Associated Coasts	(959.30)
372	2900A	Maint. & Repair Tracing Soft Up	5.50
372	8210A	P&I-Community Development Software	45,220.16
375	P7005	Rec- McCurry Park	78,760.00
372	P0002	Rec- Brooks Park Enhancements	139.50
372	8002A	Rec- Brooks Park-Batting Cage	3,582.33
372	8002B	Rec- Brooks Park-Retaining Wall	314.51
372	9005D	Rec -McCurry Park Lights	10,000.00
372	C0023	Road-Complaint Tracker	3,467.16
372	9220F	Road- ARC Transportation Plan	3,229.85
375	8220C	Road-Milam Road Culvert Repairs	101,700.00
375	9220A	Road-Dust Control	53,146.96
375	9220D	Road- Trickum Creek	246,000.00
372	2326A	Sheriff- Crossmatch Fingerprint Scanner	1,423.08
375	2323D	Sheriff- Justice Center Security Asses Proj	-
375	2323C	Sheriff- X-ray Scanning Devices	-
		To Fire Fund FB	$ 5,894.45
		To General Fund FB	$ 547,671.99
		TOTAL	**$ 553,566.44**