COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S Parrott
Meeting Date:	Thursday, September 26, 2013	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's recommendation for a final supplemental budget adjustment for the fiscal year ended June 30, 2013.

Background/History/Details:

Georgia law requires a final balanced budget be adopted by County Governments for its governmental funds. Staff is recommending a supplemental budget adjustment for each fund and each department with a unfavorable variance 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.

What action are you seeking from the Board of Commissioners?

Approval of staff's recommendation for a final supplemental budget adjustment for the fiscal year ended June 30, 2013.

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			

Staff Notes:

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PRELIMINARY YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	PROPOSED BUDGET ADJUSTMENTS
GENERAL FUND					
FUNDING SOURCES:					
Revenues	$ 42,358,812	$ 42,530,350	$ 41,968,689	$ (561,660)	$ (962,680)
Appropriated Fund Balance:					
Operations	4,848,644	7,692,137	5,071,928	(2,620,209)	-
TOTAL FUNDING SOURCES	$ 47,207,456	$ 50,222,486	$ 47,040,617	$ (3,181,870)	$ (962,680)
FUNDING USES:					
APPROPRIATIONS					
General Government:	$ 8,397,258	$ 9,332,827	$ 8,025,857	$ 1,306,971	$ (689,514)
Non-Departmental	$ 448,730	$ 448,877	$ 440,278	$ 8,599	$ -
Commissioners	564,258	680,354	509,249	171,105	(136,458)
Administration	321,781	650,952	434,974	215,978	(77,606)
Elections	756,125	790,840	669,597	121,243	-
Finance	1,023,610	1,048,653	684,430	364,223	(249,219)
Purchasing	200,819	203,478	149,978	53,500	(53,195)
Law Department	172,202	176,593	449,692	(273,099)	273,099
Information Systems	710,242	814,586	584,498	230,089	(176,592)
Human Resources	423,397	486,463	366,984	119,478	(101,789)
Tax Commissioner	1,025,448	1,064,006	1,022,980	41,026	-
Tax Assessor	802,327	883,872	885,419	(1,547)	1,548
Bldgs & Grnds Maintenance	1,629,284	1,749,631	1,734,070	15,561	69,987
Engineering Office	319,035	334,523	93,708	240,815	(239,289)
Judicial:	$ 4,871,177	$ 5,365,885	$ 5,231,685	$ 134,200	$ 17,662
Non-Departmental	$ 221,857	$ 223,357	$ 229,542	$ (6,185)	$ 6,185
Judges, Court Reporter	340,285	340,285	351,762	(11,477)	11,477
Clerk of Superior Court	1,259,467	1,350,587	1,319,246	31,341	-
District Attorney	330,052	330,052	330,052	-	-
Clerk of State Court	280,704	288,429	279,101	9,328	-
State Court Solicitor	488,609	651,335	644,164	7,171	-
State Court Judge	338,751	347,947	291,852	56,095	-
Magistrate Court	466,960	579,470	556,309	23,161	-
Probate Court	342,768	348,347	347,955	392	-
Juvenile Court	316,924	421,276	396,903	24,373	-
Public Defender	484,800	484,800	484,800	-	-

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PRELIMINARY YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	PROPOSED BUDGET ADJUSTMENTS
Public Safety:	$ 19,298,822	$ 20,630,875	$ 20,648,326	$ (17,451)	$ 407,413
Non-Departmental	$ 1,103,136	$ 1,042,951	$ 1,021,465	$ 21,486	$ -
Marshal's Office	713,678	732,817	572,606	160,211	(125,587)
Sheriff's Office - Admin	953,087	1,301,008	1,663,438	(362,430)	362,430
Sheriff's Office - Invest	2,762,780	2,994,207	3,101,360	(107,153)	107,153
Sheriff's Office - Field Op	6,448,908	6,983,964	6,804,828	179,136	5,774
Sheriff's Office - Jail	6,459,262	6,667,075	6,561,809	105,266	35,823
County Coroner	79,371	90,222	92,787	(2,565)	2,565
Animal Control	317,663	335,578	327,725	7,853	-
Public Safety & EMA	460,937	483,053	502,309	(19,255)	19,255
Public Works:	$ 5,449,592	$ 5,347,522	$ 3,808,225	$ 1,539,297	$ (384,917)
Public Works Admin	$ 181,808	$ 185,653	$ 164,125	$ 21,528	$ (21,512)
Road Department	4,757,364	4,629,429	3,080,848	1,548,581	(394,217)
Fleet Maintenance	510,420	532,440	563,252	(30,812)	30,812
Planning & Development:	$ 1,287,295	$ 1,356,736	$ 1,280,354	$ 76,381	$ 27,784
County Extension	$ 125,860	$ 125,860	$ 116,665	$ 9,195	$ -
Georgia Forestry Comm'n	3,422	3,422	3,422	-	-
Permits & Inspections	439,730	459,814	487,597	(27,784)	27,784
Planning & Zoning	421,454	470,811	376,672	94,139	-
Development Authority	296,829	296,829	295,998	831	-
Culture and Recreation	$ 2,053,062	$ 2,184,392	$ 2,042,148	$ 142,244	$ -
Recreation	$ 1,097,382	$ 1,208,240	$ 1,073,355	$ 134,884	$ -
Library	955,680	976,152	968,793	7,359	-
Health and Welfare	$ 754,060	$ 754,060	$ 754,060	$ -	$ -
Public Health	$ 336,181	$ 336,181	$ 336,181	$ -	$ -
Fayette Counseling Center	125,380	125,380	125,380	-	-
Dept Family & Child Svs	39,325	39,325	39,325	-	-
Fayette Community Options	59,270	59,270	59,270	-	-
Senior Citizen Center	174,556	174,556	174,556	-	-
Youth Protection	19,348	19,348	19,348	-	-
Debt Service:	$ 2,830,201	$ 2,830,201	$ 2,829,973	$ 228	$ -
Criminal Justice Center	$ 2,830,201	$ 2,830,201	$ 2,829,973	$ 228	$ -
Operating Transfers Out:	$ 2,265,989	$ 2,419,989	$ 2,419,989	$ -	$ 70,000
Other Funds	$ 2,265,989	$ 2,419,989	$ 2,419,989	$ -	$ 70,000
TOTAL APPROPRIATIONS	$ 47,207,456	$ 50,222,486	$ 47,040,617	$ 3,181,870	$ (551,572)
NET IMPACT TO FUND BALANCE			**$ 5,071,928**	**$ 2,620,209**	

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PRELIMINARY YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	PROPOSED BUDGET ADJUSTMENTS
JAIL SURCHARGE FUND					
FUNDING SOURCES:					
Revenues	$ 380,000	$ 380,000	$ 322,910	$ (57,090)	$ -
Transfers From General Fund	-	60,000	60,000	-	50,000
Appropriated Fund Balance:					
Operations	67,942	7,942	57,974	50,032	-
TOTAL FUNDING SOURCES	$ 447,942	$ 447,942	$ 440,884	$ (7,058)	$ 50,000
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ 447,942	$ 447,942	$ 440,884	$ 7,058	$ -
Sheriff's Office	$ 447,942	$ 447,942	$ 440,884	$ 7,058	$ -
VICTIM ASSISTANCE SURCHARGE FUND					
FUNDING SOURCES:					
Revenues	$ 152,500	$ 152,500	$ 134,114	$ (18,386)	$ -
Transfers From General Fund	-	20,000	20,000	-	20,000
Appropriated Fund Balance:					
Operations	33,916	16,585	33,883	17,298	-
TOTAL FUNDING SOURCES	$ 186,416	$ 189,085	$ 187,997	$ (1,088)	$ 20,000
FUNDING USES:					
APPROPRIATIONS					
Judicial	$ 186,416	$ 189,085	$ 187,997	$ 1,088	$ -
Victim's Assistance Fund	$ 186,416	$ 189,085	$ 187,997	$ 1,088	$ -
U.S. CUSTOMS FUND					
FUNDING SOURCES:					
Revenues	$ -	$ -	$ 106,749	$ 106,749	$ 106,750
Appropriated Fund Balance:					
Operations	-	-	108,878	108,878	-
TOTAL FUNDING SOURCES	$ -	$ -	$ 215,627	$ 215,627	$ 106,750
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ -	$ -	$ 215,627	$ (215,627)	$ 215,627
Sheriff's Office	$ -	$ -	$ 215,627	$ (215,627)	$ 215,627

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PRELIMINARY YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	PROPOSED BUDGET ADJUSTMENTS
FEDERAL CONFISCATED PROPERTY FUND					
FUNDING SOURCES:					
Revenues	$ -	$ -	$ 290,540	$ 290,540	$ 290,541
Appropriated Fund Balance:					
Operations	-	-	95,470	95,470	-
TOTAL FUNDING SOURCES	$ -	$ -	$ 386,010	$ 386,010	$ 290,541
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ -	$ -	$ 386,010	$ (386,010)	$ 386,010
Sheriff's Office	$ -	$ -	$ 386,010	$ (386,010)	$ 386,010
STATE CONFISCATED PROPERTY FUND					
FUNDING SOURCES:					
Revenues	$ -	$ -	$ 9,418	$ 9,418	$ 9,419
Appropriated Fund Balance:					
Operations	76,500	9,900	2,440	(7,460)	-
TOTAL FUNDING SOURCES	$ 76,500	$ -	$ 11,859	$ 1,959	$ 9,419
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ 76,500	$ 9,900	$ 11,859	$ (1,959)	$ 1,959
Sheriff's Office	$ 76,500	$ 9,900	$ 11,859	$ (1,959)	$ 1,959
GRANTS FUND					
FUNDING SOURCES:					
Revenues	$ 83,929	$ 325,153	$ 314,295	$ (10,858)	$ -
Transfers From Other Funds	-	-	-	-	-
Appropriated Fund Balance:					
Operations	962,274	962,274	(234,887)	(1,197,161)	-
TOTAL FUNDING SOURCES	$ 1,046,203	$ 1,287,427	$ 79,407	$ (1,208,019)	$ -
FUNDING USES:					
APPROPRIATIONS					
Grants	$ 1,046,203	$ 1,287,427	$ 79,407	$ 1,208,019	$ (950,000)
Grants	$ 1,046,203	$ 1,287,427	$ 79,407	$ 1,208,019	$ (950,000)

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PRELIMINARY YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	PROPOSED BUDGET ADJUSTMENTS
FIRE FUND					
FUNDING SOURCES:					
Revenues	$ 7,107,400	$ 7,964,142	$ 8,367,076	$ 402,934	$ -
Transfers From Other Funds	-	-	-	-	-
Appropriated Fund Balance:					
Operations	431,968	958,441	442,572	(515,869)	-
TOTAL FUNDING SOURCES	$ 7,539,368	$ 8,922,583	$ 8,809,648	$ (112,935)	$ -
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ 7,539,368	$ 8,922,583	$ 8,809,648	$ 112,935	$ 66,884
Fire Services	$ 7,539,368	$ 8,922,583	$ 8,809,648	$ 112,935	$ 66,884
STREET LIGHTS FUND					
FUNDING SOURCES:					
Revenues	$ 315,000	$ 315,000	$ 310,516	$ (4,484)	$ -
Appropriated Fund Balance:					
Operations	(10,754)	(10,754)	(1,592)	9,163	-
TOTAL FUNDING SOURCES	$ 304,246	$ 304,246	$ 308,924	$ 4,678	$ -
FUNDING USES:					
APPROPRIATIONS					
Public Works	$ 304,246	$ 304,246	$ 308,924	$ (4,678)	$ 4,678
Street Lights	$ 304,246	$ 304,246	$ 308,924	$ (4,678)	$ 4,678
EMERGENCY SERVICES FUND					
FUNDING SOURCES:					
Revenues	$ 2,875,700	$ 2,880,700	$ 3,161,307	$ 280,607	$ -
Appropriated Fund Balance:					
Operations	440,698	581,337	349,850	(231,487)	-
TOTAL FUNDING SOURCES	$ 3,316,398	$ 3,462,037	$ 3,511,157	$ 49,120	$ -
FUNDING USES:					
APPROPRIATIONS					
Public Safety	$ 3,316,398	$ 3,462,037	$ 3,511,157	$ (49,120)	$ 49,120
Emergency Services	$ 3,316,398	$ 3,462,037	$ 3,511,157	$ (49,120)	$ 49,120

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	PRELIMINARY YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	PROPOSED BUDGET ADJUSTMENTS
LIBRARY SPLOST					
FUNDING SOURCES:					
Revenues	$ -	$ -	$ 81	$ 81	$ -
Transfers From Other Funds	-	-	-	-	-
Appropriated Fund Balance:					
Operations	-	168,954	170,441	1,488	-
TOTAL FUNDING SOURCES	$ -	$ 168,954	$ 170,522	$ 1,568	$ -
FUNDING USES:					
APPROPRIATIONS					
Culture and Recreation	$ -	$ 168,954	$ 170,522	$ (1,568)	$ 1,568
Library	$ -	$ 168,954	$ 170,522	$ (1,568)	$ 1,568

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2013

DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
							-
				General Fund			
Additional Workers Compensation Claims, January 2013 to June 2013							
Building & Grounds	10010565	512119		Self Insurance Workers Comp	69,987	-	(69,987)
Sheriff Support Services	10030310	512119		Self Insurance Workers Comp	99	-	(99)
Sheriff CID	10030321	512119		Self Insurance Workers Comp	31,803	-	(31,803)
Sheriff Field Operations	10030323	512119		Self Insurance Workers Comp	5,774	-	(5,774)
Sheriff Jail	10030326	512119		Self Insurance Workers Comp	35,823	-	(35,823)
Road Department	10040220	512119		Self Insurance Workers Comp	28,334	-	(28,334)
Fleet Maintenance	10040900	512119		Self Insurance Workers Comp	438	-	(438)
					172,258	**-**	**(172,258)**
To change FY 2013 revenue/expenditures originally coded as transfers-in and transfers-out to reimbursements and overhead cost allocations - change in accounting treatment.							
General Fund	10000001	390270		Transfer from Fire Fund		(150,000)	(150,000)
General Fund	10000001	390271		Transfer from Street Lights Fund		(14,146)	(14,146)
General Fund	10000001	390505		Transfer from Water Fund		(788,864)	(788,864)
General Fund	10000001	390540		Transfer from Solid Waste Fund		(9,850)	(9,850)
Commissioners	10010110	523183		Internal Cost Allocation	(136,458)		136,458
Administration	10010320	523183		Internal Cost Allocation	(77,606)		77,606
Finance	10010510	523183		Internal Cost Allocation	(249,219)		249,219
Purchasing	10010517	523183		Internal Cost Allocation	(53,195)		53,195
Law Department	10010530	523183		Internal Cost Allocation	(42,414)		42,414
Information Systems	10010535	523183		Internal Cost Allocation	(176,592)		176,592
Human Resources	10010540	523183		Internal Cost Allocation	(101,789)		101,789
Marshal	10030290	523183		Internal Cost Allocation	(125,587)		125,587
					(962,860)	**(962,860)**	**-**
To adjust budget to match posted amounts (credits) to actual expenditures incurred on SPLOST projects. No SPLOST revenue was included in the FY 2013 budget.							
Engineering	10010575	511105		Regular Salary	51,475		(51,475)
Engineering	10010575	511105	SPLST	Regular Salary - SPLST	(302,474)		302,474
Engineering	10010575	511300		Overtime Regular	11,710		(11,710)
Public Works Admin	10040100	511105	SPLST	Regular Salary - SPLST	(22,512)		22,512
Public Works Admin	10040100	512111		Self Insurance Medical	1,000		(1,000)
Road Department	10040220	511105	SPLST	Regular Salary - SPLST	(326,299)		326,299
Road Department	10040220	531171	SPLST	Asphalt & Tack - SPLST	(64,806)		64,806
Road Department	10040220	531270	SPLST	Gasoline Vendors	(31,446)		31,446
					(683,352)	**-**	**683,352**
Transfers from the General Fund to funds with negative fund balance							-
General Fund	10090110	610216		Transfer to Jail Surcharge	50,000		(50,000)
General Fund	10090110	610218		Transfer to Victims Assistance	20,000		(20,000)
					70,000	**-**	**(70,000)**
To utilize fund balance for departments whose total actual expenses exceed budget - budget and actual expenses to net to zero.							
Law Department	10010530	521213		Legal Services	77,932		(77,932)
Law Department	10010530	521316		Technical Services	237,581		(237,581)
Tax Assessors	10010550	522236		Software Maintenance	1,548		(1,548)
Non-Departmental Judicial	10020090	523180		Insurance & Bond Services	6,185		(6,185)
Judges, Court Reporter	10020160	523852		Court Reporter Services	11,477		(11,477)
Sheriff Support Services	10030310	511105		Regular Salary	295,504		(295,504)
Sheriff Support Services	10030310	512111		Self Insurance Medical	19,000		(19,000)
Sheriff Support Services	10030310	512200		Fica/Medicare	24,802		(24,802)
Sheriff Support Services	10030310	512420		Defined Benefits 2009	10,848		(10,848)
Sheriff Support Services	10030310	521213		Legal Services	5,275		(5,275)
Sheriff Support Services	10030310	522235		Building Maintenance Services	6,902		(6,902)
Sheriff CID	10030321	511105		Regular Salary	75,350		(75,350)
County Coroner	10030700	511105		Regular Salary	1,750		(1,750)
County Coroner	10030700	512111		Self Insurance Medical	437		(437)
County Coroner	10030700	521316		Technical Services	378		(378)
Emergency Management	10030930	511105		Regular Salary	19,255		(19,255)

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2013

DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
Fleet Maintenance	10040900	511105		Regular Salary	9,324		(9,324)
Fleet Maintenance	10040900	512111		Self Insurance Medical	1,971		(1,971)
Fleet Maintenance	10040900	521320		Closure/Post Closure Expense	18,315		(18,315)
Fleet Maintenance	10040900	531270		Gasoline Vendors	764		(764)
Permits & Inspections	10070210	511105		Regular Salary	23,067		(23,067)
Permits & Inspections	10070210	512111		Self Insurance Medical	4,717		(4,717)
					852,382	-	(852,382)
				General Fund - Total	**(551,572)**	**(962,860)**	**(411,288)**

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2013

DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
				State Confiscated Property Fund			
To utilize fund balance for departments whose total actual expenses exceed budget - budget and actual expenses to net to zero.							
State Confiscated Property	21030390	521217		Public Relations Services	1,959		(1,959)
To setup operating budget for confiscated property funds with no original budget.							
State Confiscated Prop.	21030001	351360		Sale State Confiscated Prop	-	1,551	1,551
State Confiscated Prop.	21030003	351370		State Confiscated Funds	-	7,868	7,868
					-	9,419	9,419
				State Confiscated Prop. - Total	**1,959**	**9,419**	**7,460**

				US Customs Fund			
To setup operating budget for confiscated property funds with no original budget.							
US Customs	21100001	361000		Interest Income	-	120	120
US Customs	21130003	351380		Federal Confiscated Funds	-	106,630	106,630
US Customs	21130390	521216		Medical Services	42		(42)
US Customs	21130390	521217		Public Relations Services	6,852		(6,852)
US Customs	21130390	521318		Other Fees And Services	332		(332)
US Customs	21130390	522236		Software Maintenance	605		(605)
US Customs	21130390	522320		Car Rental	371		(371)
US Customs	21130390	523180		Insurance & Bond Services	40,000		(40,000)
US Customs	21130390	523202		Postage	183		(183)
US Customs	21130390	523591		Lodging & Meals	21,956		(21,956)
US Customs	21130390	523592		Air Fare	773		(773)
US Customs	21130390	523593		Mileage & Parking	128		(128)
US Customs	21130390	523600		Seminars & Dues	12,865		(12,865)
US Customs	21130390	531106		Communication Supplies	993		(993)
US Customs	21130390	531111		Meal Supplies	57		(57)
US Customs	21130390	531114		Office Supplies	107		(107)
US Customs	21130390	531116		Other Supplies	474		(474)
US Customs	21130390	531270		Gasoline Vendors	5,498		(5,498)
US Customs	21130390	531441		Subscriptions, Books & Mags	948		(948)
US Customs	21130390	531600		Small Equipment	180		(180)
US Customs	21130390	531701		Uniforms & Supplies	2,800		(2,800)
US Customs	21130390	542167		Surveillance Equipment	24,599		(24,599)
US Customs	21130390	542200		Vehicles	71,179		(71,179)
US Customs	21130390	542391		Furniture/Fixtures	1,625		(1,625)
US Customs	21130390	542410		Computer Software & Upgrades	1,549		(1,549)
US Customs	21130390	542420		Computer Equipment	5,121		(5,121)
US Customs	21130390	542510		Firearms & Protective Devices	14,212		(14,212)
US Customs	21130390	542520		Safety Equipment	2,178		(2,178)
				US Customs - Total	**215,627**	**106,750**	**(108,877)**

				Federal Confiscated Property Fund			
To setup operating budget for confiscated property funds with no original budget.							
Federal Confiscated Prop.	21200001	344218		Other Revenue	-	33,233	33,233
Federal Confiscated Prop.	21200001	361000		Interest Income	-	261	261
Federal Confiscated Prop.	21230003	351380		Federal Confiscated Funds	-	255,948	255,948
Federal Confiscated Prop.	21230003	389009		Overtime Reimbursements-Sherif	-	1,099	1,099
Federal Confiscated Prop.	21230390	521214		Investigative Service	3,005		(3,005)
Federal Confiscated Prop.	21230390	521216		Medical Services	1,998		(1,998)
Federal Confiscated Prop.	21230390	521217		Public Relations Services	160		(160)
Federal Confiscated Prop.	21230390	521316		Technical Services	105,637		(105,637)
Federal Confiscated Prop.	21230390	521318		Other Fees And Services	2,104		(2,104)
Federal Confiscated Prop.	21230390	522230		Repair & Maintenance Service	5,169		(5,169)
Federal Confiscated Prop.	21230390	522233		Vehicle Repair Services	54,441		(54,441)
Federal Confiscated Prop.	21230390	522235		Building Maintenance Services	8,242		(8,242)
Federal Confiscated Prop.	21230390	522236		Software Maintenance	3,117		(3,117)
Federal Confiscated Prop.	21230390	522310		Land & Building Rental	32,125		(32,125)
Federal Confiscated Prop.	21230390	523201		Communication Services	12,660		(12,660)
Federal Confiscated Prop.	21230390	523202		Postage	1,606		(1,606)

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2013

DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
Federal Confiscated Prop.	21230390	523591		Lodging & Meals	15,907		(15,907)
Federal Confiscated Prop.	21230390	523592		Air Fare	2,592		(2,592)
Federal Confiscated Prop.	21230390	523593		Mileage & Parking	226		(226)
Federal Confiscated Prop.	21230390	523600		Seminars & Dues	18,040		(18,040)
Federal Confiscated Prop.	21230390	531106		Communication Supplies	1,349		(1,349)
Federal Confiscated Prop.	21230390	531116		Other Supplies	2,034		(2,034)
Federal Confiscated Prop.	21230390	531117		Safety Supplies	9,118		(9,118)
Federal Confiscated Prop.	21230390	531231		Georgia Power Company	555		(555)
Federal Confiscated Prop.	21230390	531270		Gasoline Vendors	35,944		(35,944)
Federal Confiscated Prop.	21230390	531441		Subscriptions, Books & Mags	8,807		(8,807)
Federal Confiscated Prop.	21230390	531600		Small Equipment	400		(400)
Federal Confiscated Prop.	21230390	531701		Uniforms & Supplies	3,059		(3,059)
Federal Confiscated Prop.	21230390	542140		Field Equipment	700		(700)
Federal Confiscated Prop.	21230390	542167		Surveillance Equipment	7,770		(7,770)
Federal Confiscated Prop.	21230390	542200		Vehicles	15,770		(15,770)
Federal Confiscated Prop.	21230390	542391		Acct Furniture/Fixtures	2,591		(2,591)
Federal Confiscated Prop.	21230390	542410		Computer Software & Upgrades	1,889		(1,889)
Federal Confiscated Prop.	21230390	542420		Computer Equipment	12,579		(12,579)
Federal Confiscated Prop.	21230390	542510		Firearms & Protective Devices	12,646		(12,646)
Federal Confiscated Prop.	21230390	542520		Safety Equipment	3,770		(3,770)
				Federal Conf. Prop. - Total	**386,010**	**290,541**	**(95,469)**

Jail Surcharge Fund

Transfers from the General Fund to funds with negative fund balance -

Jail Surcharge Fund	**21600001**	**390100**		**Transfer from General Fund**	**50,000**	**50,000**

Victims Assistance Fund

Transfers from the General Fund to funds with negative fund balance -

Victims Assistance Fund	**21800001**	**390100**		**Transfer from General Fund**	**20,000**	**20,000**

Grants Fund

To reverse transfer-out from Grants fund for grant not utilized during fiscal year because of a change in project scope for HQ/EOC.

Grants	**22190110**	**610375**		**Transfer to CIP**	**(950,000)**	**950,000**

Fire Services Fund

Additional Workers Compensation Claims, January 2013 to June 2013

Fire Services	**27030550**	**512119**		**Self Insurance Workers Comp**	**66,884**	**-**	**(66,884)**

To change FY 2013 revenue/expenditures originally coded as transfers-in and transfers-out to reimbursements and overhead cost allocations - change in accounting treatment.

Fire Services	27030550	523183		Internal Cost Allocation	150,000		(150,000)
Fire Services	27090110	610100		Transfer to General Fund	(150,000)		150,000
					-	-	-
				Fire Services - Total	**66,884**	**-**	**(66,884)**

Street Lights Fund

To change FY 2013 revenue/expenditures originally coded as transfers-in and transfers-out to reimbursements and overhead cost allocations - change in accounting treatment.

Street Lights	27140260	523183		Internal Cost Allocation	14,146		(14,146)
Street Lights	27190110	610100		Transfer to General Fund	(14,146)		14,146
					-	-	-

To utilize fund balance for departments whose total actual expenses exceed budget - budget and actual expenses to net to zero.

Street Lights	27140260	531230		Coweta Fayette Power	4,678		(4,678)
				Street Lights Fund - Total	**4,678**	**-**	**(4,678)**

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2013

DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
				EMS Fund			
Additional Workers Compensation Claims, January 2013 to June 2013							
EMS	**27230600**	**512119**		**Self Insurance Workers Comp**	**13,483**	**-**	**(13,483)**
To utilize fund balance for departments whose total actual expenses exceed budget - budget and actual expenses to net to zero.							
EMS	27230600	511105		Regular Salary	18,923		(18,923)
EMS	27230600	511300		Overtime Regular	15,364		(15,364)
EMS	27230600	521212		License/Professional Fees	1,350		(1,350)
					35,637	**-**	**(35,637)**
				EMS Fund - Total	**49,120**	**-**	**(49,120)**
				Library SPLOST Fund			
To utilize fund balance for departments whose total actual expenses exceed budget - budget and actual expenses to net to zero.							
Library SPLOST	**29060500**	**542391**	**0500A**	**Furniture/Fixtures**	**1,568**		**(1,568)**
				Enterprise Funds			
To change FY 2013 revenue/expenditures originally coded as transfers-in and transfers-out to reimbursements and overhead cost allocations - change in accounting treatment.							
Water System	50541010	523183		Internal Cost Allocation	788,864		(788,864)
Water System	50541010	610100		Transfer to General Fund	(788,864)		788,864
Solid Waste	54040500	523183		Internal Cost Allocation	9,850		(9,850)
Solid Waste	54090110	610100		Transfer to General Fund	(9,850)		9,850
				Enterprise Funds - Total	**-**	**-**	**-**
				Governmental Funds	**(775,726)**	**(486,150)**	**289,576**
				Proprietary Funds	**-**	**-**	**-**
				Total	**(775,726)**	**(486,150)**	**289,576**