Consent Agenda #8

COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Parrott
Meeting Date:	Tuesday, March 11, 2014	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's recommendation to approve mid-year budget adjustments for Fiscal Year 2014.

Background/History/Details:

Staff is recommending a number of mid-year budget adjustments to the original FY 2014 budget.

These adjustments are needed to account for reimbursements from the CJC bond proceeds, to reverse transfers-in for overhead cost allocations due to a change in accounting treatment, to increase the budget for additional building permits revenue, to fund the upgrade of the Justice Center's security systems, to post credits for SPLOST projects, to adjust Sales Tax revenue based on the last 12-period history, to increase the budget for additional revenue from the new Ad Valorem Title Tax, and for other related items.

What action are you seeking from the Board of Commissioners?

Approval of staff's recommendation to approve mid-year budget adjustments for Fiscal Year 2014.

If this item requires funding, please describe:

Not Applicable.

Has this request been considered within the past two years?	No	If so, when?	
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:

FAYETTE COUNTY, GEORGIA
RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS TO THE ORIGINAL FY 2014 BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2014

ORG	OBJ	Proj	DEPARTMENT	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
1. Reimbursement of $407,735.44 from the CJC Bond proceeds for CJC related projects that have been funded from the General Fund, Capital Projects fund , and the CIP Projects fund. Reimbursement to be allocated to the Project Contingency Fund, project 2326A, and project 3323C.							
36190110	610372	2326A		Transfers to Capital Projects	12,506.92		(12,507)
37230326	390361	2326A		Transfers from CJC		12,506.92	12,507
36190110	610375	3323C		Transfers to CIP Projects	998.00		(998)
37530323	390361	3323C		Transfers from CJC		998.00	998
36190110	610379			Transfers to Project Contingency	394,230.52		(394,231)
37900001	390361			Transfers from CJC		394,230.52	394,231
					$ 407,735.44	**$ 407,735.44**	**$ -**
2. To reverse transfers-in to the General Fund for Overhead Cost Allocations and to book credits to specific General Fund departments by the same total amount of the transfers-in: change in accounting treatment with zero net effect in General Fund fund balance							
10000001	390215			Transfer from E-911 Fund		(123,902.00)	
10000001	390270			Transfer from Fire Fund		(316,491.00)	
10000001	390271			Transfer from St Light Fund		(5,150.00)	
10000001	390272			Transfer from EMS Fund		(125,603.00)	
10000001	390505			Transfer from Water Fund		(567,862.00)	
10000001	390540			Transfer from Solid Waste Fund		(8,676.00)	
10010320	511105	ALLOC	Administration	Regular Salary - Alloc	(124,298.00)		
10010510	511105	ALLOC	Finance	Regular Salary - Alloc	(395,400.00)		
10010540	511105	ALLOC	Human Resources	Regular Salary - Alloc	(138,689.00)		
10010535	511105	ALLOC	Information Systems	Regular Salary - Alloc	(116,640.00)		
10010517	511105	ALLOC	Purchasing	Regular Salary - Alloc	(105,087.00)		
10010565	511105	ALLOC	Building & Grounds	Regular Salary - Alloc	(267,570.00)		
				General Fund	**$ (1,147,684.00)**	**$ (1,147,684.00)**	**$ -**
3. To change expenditures coded in the original budget as Transfers-Out to Internal Cost Allocation - change in accounting treatment with zero net effect in fund balance							
21590110	610100		E-911	Transfers to General Fund	(123,902.00)		123,902
27090110	610100		Fire Services	Transfers to General Fund	(316,491.00)		316,491
27190110	610100		Street Lights	Transfers to General Fund	(5,150.00)		5,150
27290110	610100		EMS	Transfers to General Fund	(125,603.00)		125,603
50541010	610100		Water System	Transfers to General Fund	(567,862.00)		567,862
54090110	610100		Solid Waste	Transfers to General Fund	(8,676.00)		8,676
21530800	523183		E-911	Internal Cost Allocation	123,902.00		(123,902)
27030550	523183		Fire Services	Internal Cost Allocation	316,491.00		(316,491)
27140260	523183		Street Lights	Internal Cost Allocation	5,150.00		(5,150)
27230600	523183		EMS	Internal Cost Allocation	125,603.00		(125,603)
50541010	523183		Water System	Internal Cost Allocation	567,862.00		(567,862)
54040500	523183		Solid Waste	Internal Cost Allocation	8,676.00		(8,676)
					$ -	**$ -**	**$ -**
4. Project 4272A for the purchase of a heart monitor is not needed anymore. A grant was secured in FY 2013 and eight (8) heart monitors were purchased by the EMS Department. Reverse the budget entry and close the project.							
37230600	542520			Safety Equipment	(25,500.00)		$ 25,500
				Capital Projects Fund	**$ (25,500.00)**	**$ -**	**$ 25,500**
5. Adjust budget for State of Georgia Sheriff's fees due to decrease in Jail Subsidy received as inmates are picked up within the 15-days window allowed.							
10030002	342100			Sheriff's Fees		$ (122,000.00)	
				General Fund	**$ -**	**$ (122,000.00)**	**$ (122,000)**
6. Donations received by the Library to be used for purchasing books/materials and to upgrade the Potomac (electronic billboard) hardware and software.							
10060003	371005			Donations/Library		$ 2,120.00	
10060500	531441			Subscriptions, Books & mags	120.00		
10060500	542410		Library	Software & Upgrades	2,000.00		
				General Fund	**$ 2,120.00**	**$ 2,120.00**	**$ -**

FAYETTE COUNTY, GEORGIA
RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS TO THE ORIGINAL FY 2014 BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2014

ORG	OBJ	Proj	DEPARTMENT	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
7. Expenses incurred in the demolition, cleanup, and disposal at two sites: 395 Oak Hill Drive and 180 Platinum Ridge Point.							
10070210	521316		Permits & Inspections	Technical Services	28,287.00		$ (28,287)
				General Fund	**$ 28,287.00**	**$ -**	**$ (28,287)**
8. Retroactive pay to State Court Solicitor - Salary and FICA/Medicare							
10020320	511105		State Court Solicitor	Regular Salary	31,666.70		
10020320	512200		State Court Solicitor	FICA/Medicare	2,314.00		
				General Fund	**$ 33,980.70**	**$ -**	**$ (33,981)**
9. Transfer funds to project 2110A Video Recording Equipment to cover budget overage.							
37990110	610372	2110A		Transfers to Capital Projects	496.38		$ (496)
37210110	390379	2110A		Transfers from Project Contingency		496.38	$ 496
					$ 496.38	**$ 496.38**	**$ -**
10. The FY 2014 Commissioners budget includes $10,000 for the Intern Program. Move $8,313 to Environmental Management to cover expenses for department Interns.							
10010110	521316		Commissioners	Technical Services	(8,313.00)		
10040320	511105		Environmental Management	Regular Salary	7,725.00		
10040320	512200		Environmental Management	FICA/Medicare	588.00		
				General Fund	**$ -**	**$ -**	**$ -**
11. Move budget from Technical Services to Salary/FICA/Medicare for Seasonal Road Workers that have been paid through payroll.							
10040220	521316		Road Department	Technical Services	(41,688.00)		
10040220	511105		Road Department	Regular Salary	38,726.00		
10040220	512200		Road Department	FICA/Medi	2,962.00		
				General Fund	**$ -**	**$ -**	**$ -**
12. To increase budget for Permits & Inspections Technical Services line-item for payments made for contractor work related to Pinewood.							
10070210	521316		Permits & Inspections	Technical Services	11,400.00		
				General Fund	**$ 11,400.00**	**$ -**	**$ (11,400)**
13. To increase budget for additional projected revenue from Building Permits.							
10070002	323100			Building Permits		150,000.00	
				General Fund	**$ -**	**$ 150,000.00**	**$ 150,000**
14. Increase budget to Juvenile Court Self Insurance Medical and Self Insurance Dental - difference between projected and actual election levels							
10020600	512111		Juvenile Court	Self Insurance Medical	9,493.00		
10020600	512115		Juvenile Court	Self Insurance Dental	260.00		
				General Fund	**$ 9,753.00**	**$ -**	**$ (9,753)**
15. To increase the County Coroner's budget for Lodging & Meals and Mileage & Parking - line-items with actual amounts and no budget							
10030700	523591		County Coroner	Lodging & Meals	2,080.00		
10030700	523593		County Coroner	Mileage & Parking	575.00		
				General Fund	**$ 2,655.00**	**$ -**	**$ (2,655)**
16. Project for the Security System Upgrade at the Justice Center							
36190110	361375	XXXXX		Transfers to CIP Projects	115,000.00		(115,000)
37530323	390361	XXXXX		Transfers from CJC		115,000.00	115,000
					$ 115,000.00	**$ 115,000.00**	**$ -**

FAYETTE COUNTY, GEORGIA
RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS TO THE ORIGINAL FY 2014 BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2014

ORG	OBJ	Proj	DEPARTMENT	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
17. To adjust budget to match credits posted for actual expenditures incurred on SPLOST projects (July-December). No SPLOST revenue was included in the FY 2014 budget. To add $60,000 to Road Department budget for roads striping.							
10010575	511105	SPLST	Engineering	Regular Salary - SPLOST	(94,436.00)		94,436
10040100	511105	SPLST	Public Works	Regular Salary - SPLOST	(9,506.00)		9,506
610	522399		Vehicle & Equipment	Contra Equipment Rental	(237,451.00)		237,451
10040220	531171	SPLST	Road Department	Asphalt & Tack	(77,702.00)		77,702
10040220	531270	SPLST	Road Department	Gasoline Vendors	(17,868.00)		17,868
10040220	521316		Road Department	Technical Services	60,000.00		(60,000)
					$ (376,963.00)	**$ -**	**$ 376,963**
18. To adjust original budget for General Fund Sales Tax based on last 12-periods history.							
10000001	313100		General Fund	General Sales & Use Taxes		(495,000.00)	
				General Fund	**$ -**	**$ (495,000.00)**	**$ (495,000)**
19. To increase budget for additional revenue from the new Ad Valorem Title Tax method of taxation that became effective 3/1/13. FY 2014 estimate based on last 12-periods history.							
10000001	311325		General Fund	TAVT Title Tax		1,400,000.00	
				General Fund	**$ -**	**$ 1,400,000.00**	**$ 1,400,000**

	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
Totals:			
100 - General Fund	$ (1,199,000.30)	$ (212,564.00)	$ 986,436
361 - CJC Fund	522,735.44	-	(522,735)
372 - Capital Projects Fund	(25,500.00)	13,003.30	38,503
375 - CIP Fund	-	115,998.00	115,998
379 - Project Contingency Fund	496.38	394,230.52	393,734
610 - Vehicle & Equipment	(237,451.00)	-	237,451
	$ (938,719.48)	**$ 310,667.82**	**$ 1,249,387**

	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
100 General Fund (Detail):			
Reverse transfers-in for Overhead Cost Allocation	$ -	$ (1,147,684.00)	$ (1,147,684)
Book credits for Overhead Cost Allocation	(1,147,684.00)		1,147,684
Decrease in Jail Subsidy Received		(122,000.00)	(122,000)
Demolition, cleanup, and disposal at two sites	28,287.00		(28,287)
Retroactive pay to Court Solicitor	33,980.70		(33,981)
Payments to contractor for work related to Pinewood	11,400.00		(11,400)
Additional projected revenue for Building Permits		150,000.00	150,000
Juvenile Court Self Insurance Medical/Dental	9,753.00		(9,753)
Coroner's Lodging & Meals and Mileage & Parking	2,655.00		(2,655)
Credits for SPLOST projects / additional roads striping expenses	(139,512.00)		139,512
Adjust Sales Tax revenue based on 12-periods history		(495,000.00)	(495,000)
Additional revenue from Ad Valorem Title Tax		1,400,000.00	1,400,000
Total			**$ 986,436**