COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Mary S. Parrott
Meeting Date:	Tuesday, March 10, 2015	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's recommended Mid-Year Budget Adjustments for Fiscal Year 2015.

Background/History/Details:

Staff is recommending a number of mid-year adjustments to the FY 2015 original budget.

These adjustments are necessary to account for District Attorney employees now paid through county payroll, increase expenditure budget due to overages in several operating line-items, purchase of an additional vehicle for a Marshal position, additional funding needed to complete current projects or to cover project overages, increase expenditure budget for Classification and Compensation study, adjustments needed to align TAVT collections with tax reform interpretation, 1% COLA for County Elected Officials, move salaries and benefits for SPLOST positions from Engineering to the Road department, and adjustments for Self Insurance Workers Compensation.

What action are you seeking from the Board of Commissioners?

Approval of staff's recommended Mid-Year Budget Adjustments for Fiscal Year 2015.

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 2015 BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2015

ORG	OBJ	Proj	DEPARTMENT	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
1. Budget adjustment for District Attorney employees' salaries and benefits now paid through county payroll. The original amount approved for DA Contract Services to be reduced by this same amount.							
10020200	511105		DISTRICT ATTORNEY	REGULAR SALARY	249,391		
10020200	512111		DISTRICT ATTORNEY	SELF INSURANCE MEDICAL	25,430		
10020200	512115		DISTRICT ATTORNEY	SELF INSURANCE DENTAL	1,214		
10020200	512116		DISTRICT ATTORNEY	SELF-INSURANCE VISION	109		
10020200	512200		DISTRICT ATTORNEY	FICA/MEDICARE	18,432		
10020200	512421		DISTRICT ATTORNEY	COUNTY MATCH 09 NEW DCOM	9,863		
10020200	512901		DISTRICT ATTORNEY	LIFE INSURANCE PREMIUM	401		
10020200	512902		DISTRICT ATTORNEY	LONG-TERM DISABILITY INSURA	527		
10020200	512905		DISTRICT ATTORNEY	EMPLOYEE ASSISTANCE PROG	141		
10020200	523853		DISTRICT ATTORNEY	DA CONTRACT SERVICES	(305,508)		
					$ -	**$ -**	**-**
2. Increase Judges, Court Reporter department expenditures budget to cover the lease of a copier for the Griffin Judicial Circuit's Superior Court Judges (Judge Crawford's office) - offset against General Fund balance.							
10020160	522321		JUDGES, COURT REPORTER	EQUIPMENT RENTAL	1,900		
					$ 1,900	**$ -**	**$ (1,900)**
3. Purchase of a vehicle for a Marshal position in the Water System that is funded by the General Fund. Increase the Vehicle Replacement Fund's expenses by $20,000 to cover both the cost of the vehicle and the cost of add-ons - offset against Vehicle/Equipment fund balance.							
61030290	542200		WATER SYSTEM - MARSHAL	VEHICLES	20,000		
					$ 20,000	**$ -**	**$ (20,000)**
4. To use project contingency in fund 375 to increase the expenditures budget in project 5565M to purchase shades for the EOC, room 213.							
37510599	579000		CONTINGENCY	CONTINGENCY	(1,704)		
37510565	541320	5565M	BUILDING & GROUNDS	BUILDING & STRUCTURES	1,704		
					$ -	**$ -**	**$ -**
5. Increase the E911 expenditures budget for new pre-employment testing of Communications Officer applicants. This new testing identifies which applicants are better suited for communications positions and eventually decrease employee turnover - offset against E911 fund balance.							
21530800	521316		E911	TECHNICAL SERVICES	8,100		
					$ 8,100	**$ -**	**$ (8,100)**
6. Contract with the Carl Vinson Institute of Government of UGA to conduct a classification and compensation study of the Information Systems Department and up to six additional positions. On the 12/11/14 BOC meeting, the Board approved to enter into the contract and to include the $3,500 as part of the FY 2015 mid-year adjustments - offset against General Fund balance.							
10010540	521316		HUMAN RESOURCES	TECHNICAL SERVICES	3,500		
					$ 3,500	**$ -**	**$ (3,500)**
7. Additional funding for remodeling of the Human Resources department front office to establish security of employees and sensitive data - offset against General fund balance.							
10010540	522235		HUMAN RESOURCES	BUILDING MAINT. SERVICES	1,650		
					$ 1,650	**$ -**	**$ (1,650)**

FAYETTE COUNTY, GEORGIA
RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS TO THE ORIGINAL FY 2015 BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2015

ORG	OBJ	Proj	DEPARTMENT	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
8. Increase expenditures budget for project 5220E for the purchase of a Grass Tractor with Boom Mower. The actual price is higher that the budget estimate. The money will be transferred from 375 Contingency.							
37510599	579000		CONTINGENCY	CONTINGENCY	(6,127)		
61040220	542150	5220E	ROAD DEPARTMENT	ROAD & CONSTRUCTION EQUIP	6,127		
					$ -	**$ -**	**$ -**
9. Increase expenditures budget for project 5575B for the purchase of Surveying Equipment. The actual price is higher that the budget estimate. The money will be transferred from 375 Contingency.							
37510599	579000		CONTINGENCY	CONTINGENCY	(500)		
61010575	542165	5575B	ENGINEERING	OTHER NON-MOTER EQUIP	500		
					$ -	**$ -**	**$ -**
10. Increase expenditures budget for project 5001C to complete Brooks Retaining Wall. The additional funding to be transferred from fund 375 Brooks Park Contingency.							
37510599	579000	B-PAR	CONTINGENCY	CONTINGENCY	(7,801)		
37560110	522262	5001C	RECREATION	FENCING SERVICES	7,801		
					$ -	**$ -**	**$ -**
11. Additional funding in the amount of $171,000 needed to cover budget overage in project 0550A Construction of Fire Station #3. Funding to be transferred from Fire and EMS Contingency, project 2930C, and sale of Fire station #4 - offset against Fire Services fund balance.							
37510599	579000	FIRE	CONTINGENCY	CONTINGENCY	(7,194)		
37510599	579000	EMS	CONTINGENCY	CONTINGENCY	(2,144)		
37530930	541320	2930C	EMERGENCY MANAGEMENT	BUILDINGS & STRUCTURES	(77,900)		
37530550	521316	0550A	FIRE SERVICES	TECHNICAL SERVICES	81,745		
37530550	541320	0550A	FIRE SERVICES	BUILDING & STRUCTURES	89,255		
					$ 83,762	**$ -**	**$ (83,762)**
12. To align the TAVT collections with the Title Ad Valorem Tax reform interpretation. Revenue for TAVT will be recognized only in the General Fund and sharing with E911, Fire , and EMS will be done through transfers of funds - offset against General Fund balance.							
21500001	311325		E911	TAVT TITLE TAX		(18,000)	
27000001	311325		FIRE SERVICES	TAVT TITLE TAX		(43,000)	
27200001	311325		EMS	TAVT TITLE TAX		(27,000)	
					$ -	**$ (88,000)**	**$ (88,000)**
13. FY 2015 Budget adjustment for 1% COLA for County Elected Officials (effective 1/1/15) - offset against General Fund balance.							
10010110	511105		COMMISSIONERS	SALARY	641		
10010110	512200		COMMISSIONERS	FICA/MEDICARE	49		
10010545	511105		TAX COMMISSIONER	SALARY	508		
10010545	512200		TAX COMMISSIONER	FICA/MEDICARE	39		
10020180	511105		CLERK OF SUPERIOR COURT	SALARY	513		
10020180	512200		CLERK OF SUPERIOR COURT	FICA/MEDICARE	40		
10020320	511105		STATE COURT SOLICITOR	SALARY	406		
10020320	512200		STATE COURT SOLICITOR	FICA/MEDICARE	32		
10020330	511105		STATE COURT JUDGE	SALARY	542		
10020330	512200		STATE COURT JUDGE	FICA/MEDICARE	42		
10020400	511105		MAGISTRATE COURT	SALARY	710		
10020400	512200		MAGISTRATE COURT	FICA/MEDICARE	55		
10020450	511105		PROBATE COURT	SALARY	374		
10020450	512200		PROBATE COURT	FICA/MEDICARE	29		
10030310	511105		SHERIFF	SALARY	449		
10030310	512200		SHERIFF	FICA/MEDICARE	35		
					$ 4,464	**$ -**	**$ (4,464)**

FAYETTE COUNTY, GEORGIA
RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS TO THE ORIGINAL FY 2015 BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2015

ORG	OBJ	Proj	DEPARTMENT	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
14. To cover a shortage in Property & Casualty Insurance for FY 2015 - offset against General Fund balance ($15,254) and Fire Services fund balance ($2,623).							
10010090	523180		NON-DEPT GEN GOVT	INSURANCE & BOND SERVICES	3,666		
10030090	523180		NON-DEPT PUBLIC SAFETY	INSURANCE & BOND SERVICES	11,588		
27030550	523180		FIRE SERVICES	INSURANCE & BOND SERVICES	2,623		
50541010	523180		WATER SYSTEM	INSURANCE & BOND SERVICES	1,720		
50541100	610915		WATER SYSTEM	WATER TRANSFERS - R&E	(1,720)		
					$ 17,877	**$ -**	**$ (17,877)**
15. Move salaries and benefits for the four SPLOST positions from the Engineering Department to the Road Department. These are positions that primarily work on transportation SPLOST, Stormwater, and other reimbursable projects. Besides moving salaries and benefits, we will also move the credits for the reimbursements to the General Fund.							
10010575	511105		ENGINEERING	REGULAR SALARY	(173,466)		
10010575	511105	SPLST	ENGINEERING	REGULAR SALARY	94,356		
10010575	511105	STORM	ENGINEERING	REGULAR SALARY	50,167		
10010575	511118		ENGINEERING	CELL PHONE ALLOWANCE	-		
10010575	512111		ENGINEERING	SELF INSURANCE MEDICAL	(31,617)		
10010575	512115		ENGINEERING	SELF INSURANCE DENTAL	(1,608)		
10010575	512116		ENGINEERING	SELF-INSURANCE VISION	(142)		
10010575	512200		ENGINEERING	FICA/MEDICARE	(12,407)		
10010575	512420		ENGINEERING	DEFINED BENEFITS 2009	(6,594)		
10010575	512421		ENGINEERING	COUNTY MATCH 09 NEW DCOM	(2,100)		
10010575	512901		ENGINEERING	LIFE INSURANCE PREMIUM	(332)		
10010575	512902		ENGINEERING	LONG-TERM DISABILITY INSURA	(574)		
10010575	512905		ENGINEERING	EMPLOYEE ASSISTANCE PROGI	(88)		
10040220	511105		ROAD DEPARTMENT	REGULAR SALARY	173,466		
10040220	511105	SPLST	ROAD DEPARTMENT	REGULAR SALARY	(94,356)		
10040220	511105	STORM	ROAD DEPARTMENT	REGULAR SALARY	(50,167)		
10040220	511118		ROAD DEPARTMENT	CELL PHONE ALLOWANCE	-		
10040220	512111		ROAD DEPARTMENT	SELF INSURANCE MEDICAL	31,617		
10040220	512115		ROAD DEPARTMENT	SELF INSURANCE DENTAL	1,608		
10040220	512116		ROAD DEPARTMENT	SELF-INSURANCE VISION	142		
10040220	512200		ROAD DEPARTMENT	FICA/MEDICARE	12,407		
10040220	512420		ROAD DEPARTMENT	DEFINED BENEFITS 2009	6,594		
10040220	512421		ROAD DEPARTMENT	COUNTY MATCH 09 NEW DCOM	2,100		
10040220	512901		ROAD DEPARTMENT	LIFE INSURANCE PREMIUM	332		
10040220	512902		ROAD DEPARTMENT	LONG-TERM DISABILITY INSURA	574		
10040220	512905		ROAD DEPARTMENT	EMPLOYEE ASSISTANCE PROGI	88		
					$ -	**$ -**	**$ -**
16. FY 2015 Mid-Year Budget Adjustments to Self Insurance Workers Comp - offset against General Fund balance ($130,000), Fire Services fund balance ($160,000), and Water System ($10,000).							
10010535	512119		INFORMATION SYSTEMS	SELF INSUR WK COMP	7,500		
10010565	512119		BUILDING & GROUNDS	SELF INSUR WK COMP	3,000		
10020400	512119		MAGISTRATE COURT	SELF INSUR WK COMP	3,500		
10030910	512119		ANIMAL CONTROL	SELF INSUR WK COMP	26,000		
10040220	512119		ROAD DEPARTMENT	SELF INSUR WK COMP	5,000		
10040900	512119		FLEET MAINTENANCE	SELF INSUR WK COMP	85,000		
27030550	512119		FIRE SERVICES	SELF INSUR WK COMP	160,000		
505XXXXX	512119		WATER SYSTEM	SELF INSUR WK COMP	10,000		
					$ 300,000	**$ -**	**$ (300,000)**
17. Renovation of the County Administration and Board of Commissioners area. Funding to be transferred from 375 Contingency.							
37510599	579000		CONTINGENCY	CONTINGENCY	(12,000)		
10010110	522235		COMMISSIONERS	BUILDING MAINTENANCE	6,000		
10010320	522235		ADMINISTRATION	BUILDING MAINTENANCE	6,000		
					$ -	**$ -**	**$ -**

FAYETTE COUNTY, GEORGIA
RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS TO THE ORIGINAL FY 2015 BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2015

ORG	OBJ	Proj	DEPARTMENT	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Increase (Dec)
18. Additional funding in the amount of $374.06 needed to cover budget overage in project 4326A Renovation of Old Jail/Study. Funding to be transferred from CJC Contingency.							
36110599	579000		CJC CONTINGENCY	CONTINGENCY	(374)		
37530326	521316	4326A	SHERIFF	TECHNICAL SERVICES	374		
					$ -	**$ -**	**$ -**
19. Increase Probate Court's expenditures budget to cover the lease of new copier - offset against General Fund balance.							
10020450	522321		PROBATE COURT	EQUIPMENT RENTAL	922		
					$ 922	**$ -**	**$ (922)**
20. Gate operator replacement/upgrade for E911 Center gate that has broken. Funding to be transferred from E911 Contingency.							
37510599	579000	911	E911 CONTINGENCY	CONTINGENCY	(5,716)		
37530800	541210	TBD	E911	OTHER IMPROVEMENTS	5,716		
					$ -	**$ -**	**$ -**
21. The Grant Analyst position included in the FY 2015 budget will be filled in FY 2016. Decrease both the salary expenditure line-item for the position and the associated grants revenue line-item - offset against General Fund balance.							
10010510	511105		FINANCE	REGULAR SALARY	(40,000)		
10050003	334219		GRANTS	GRANTS		(75,000)	
					$ (40,000)	**$ (75,000)**	**$ (35,000)**
				TOTAL	**$ 402,175**	**$ (163,000)**	**$ (565,175)**

SUMMARY BY FUND:			
100 - GENERAL FUND	**$ 129,690**	**$ (75,000)**	**$ (204,690)**
215 - E911 FUND	**8,100**	**(18,000)**	**(26,100)**
270 - FIRE SERVICES FUND	**162,623**	**(43,000)**	**(205,623)**
272 - EMS	**-**	**(27,000)**	**(27,000)**
361 - CJC FUND	**(374)**	**-**	**374**
375 - CIP PROJECTS FUND	**65,509**	**-**	**(65,509)**
505 - WATER SYSTEM	**10,000**	**-**	**(10,000)**
610 - VEHICLE/EQUIPMENT FUND	**26,627**	**-**	**(26,627)**
	$ 402,175	**$ (163,000)**	**$ (565,175)**