Consent Agenda #6

COUNTY AGENDA REQUEST

Department:	Finance Department	Presenter(s):	Chief Financial Officer Mary S. Parrott
Meeting Date:	Thursday, September 25, 2014	Type of Request:	Consent

Wording for the Agenda:

Approval of staff's recommendation to adopt a final supplemental budget adjustment for the fiscal year ended June 30, 2014, and authorization to close completed Capital Improvement Projects within the Capital Improvement Projects program and to move those funds to contingency.

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 an 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.

Approval of staff's recommendation to close completed Capital Improvement projects within the CIP program and move those funds to contingency.

What action are you seeking from the Board of Commissioners?

Approval of staff's recommendation to adopt a final supplemental budget adjustment for the fiscal year ended June 30, 2014, and authorization to close completed Capital Improvement Projects within the Capital Improvement Projects program and to move those funds to contingency.

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, 2014

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	**PRELIMINARY** YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	**PROPOSED** BUDGET ADJUSTMENTS
GENERAL FUND					
FUNDING SOURCES:					
Revenues	$ 44,274,023	$ 45,332,781	$ 44,256,833	$ (1,075,948)	$ -
Appropriated Fund Balance:					
Operations	-	-	-	-	-
TOTAL FUNDING SOURCES	$ 44,274,023	$ 45,332,781	$ 44,256,833	$ (1,075,948)	$ -
FUNDING USES:					
APPROPRIATIONS					
General Government:	$ 8,272,906	$ 8,221,153	$ 7,755,923	$ 465,230	$ 14,133
Non-Departmental	$ 596,432	$ 596,432	$ 598,724	$ (2,292)	$ 2,800
Commissioners	442,173	438,860	420,439	18,421	-
Administration	334,621	334,621	333,002	1,619	-
Elections	521,180	521,180	520,625	555	-
Finance	1,084,175	1,092,175	1,044,144	48,031	-
Purchasing	198,935	208,115	202,498	5,617	-
Law Department	355,000	355,000	178,555	176,445	(32,340)
Information Systems	658,777	687,593	657,886	29,707	-
Human Resources	331,833	331,833	334,033	(2,200)	11,540
Tax Commissioner	1,071,873	1,071,873	1,041,082	30,791	-
Tax Assessor	830,213	830,213	800,016	30,197	-
Bldgs & Grnds Maintenance	1,562,477	1,562,477	1,404,060	158,417	-
Engineering Office	285,217	190,781	220,859	(30,078)	32,133
Judicial:	$ 4,817,271	$ 4,920,805	$ 4,838,000	$ 82,805	$ 2,000
Non-Departmental	$ 253,572	$ 253,572	$ 255,332	$ (1,760)	$ 2,000
Judges, Court Reporter	344,698	344,698	338,653	6,045	-
Clerk of Superior Court	1,206,373	1,206,373	1,166,122	40,251	(2,000)
District Attorney	330,160	330,160	330,160	-	-
Clerk of State Court	277,145	277,145	275,398	1,747	-
State Court Solicitor	582,106	616,087	594,586	21,501	-
State Court Judge	343,423	343,423	336,411	7,012	-
Magistrate Court	420,130	420,130	421,783	(1,653)	2,000
Probate Court	345,190	345,190	339,241	5,949	-
Juvenile Court	229,674	299,227	295,514	3,713	-
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, 2014

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	**PRELIMINARY** YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	**PROPOSED** BUDGET ADJUSTMENTS
Public Safety:	$ 18,333,708	$ 18,337,268	$ 17,700,529	$ 636,739	$ 7,200
Non-Departmental	$ 1,102,347	$ 1,102,347	$ 1,011,447	$ 90,900	$ -
Sheriff's Office - Admin	1,834,993	1,834,993	1,888,909	(53,916)	55,000
Sheriff's Office - Invest	2,735,742	2,735,742	2,571,405	164,337	(55,000)
Sheriff's Office - Field Op	5,668,643	5,668,643	5,570,824	97,819	-
Sheriff's Office - Jail	6,251,186	6,251,186	5,917,484	333,702	-
County Coroner	81,545	84,200	91,119	(6,919)	7,200
Animal Control	339,155	339,155	336,908	2,247	-
Public Safety & EMA	320,097	321,002	312,433	8,569	-
Public Works:	$ 5,458,260	$ 5,421,497	$ 4,015,677	$ 1,405,820	$ (32,133)
Public Works Admin	$ 200,140	$ 190,634	$ 181,437	$ 9,197	$ -
Road Department	4,371,079	4,335,509	2,967,345	1,368,164	(32,133)
Environmental Management	334,443	342,756	338,778	3,978	-
Fleet Maintenance	552,598	552,598	528,117	24,481	-
Health and Welfare	$ 769,120	$ 814,120	$ 822,880	$ (8,760)	$ 8,800
Public Health	$ 336,241	$ 336,241	$ 336,211	$ 30	$ -
Fayette Counseling Center	125,380	125,380	125,380	-	-
Dept of Family & Child Svs	39,325	39,325	39,325	-	-
Fayette Community Options	59,270	59,270	59,270	-	-
Fayette Factor Family Connect	-	45,000	45,000	-	-
Senior Citizen Center	189,556	189,556	198,346	(8,790)	8,800
Youth Protection	19,348	19,348	19,348	-	-
Culture and Recreation	$ 2,075,620	$ 2,090,985	$ 1,991,118	$ 99,867	$ -
Recreation	$ 1,096,014	$ 1,105,189	$ 1,020,052	$ 85,137	$ -
Library	979,606	985,796	971,066	14,730	-
Planning & Development:	$ 1,233,852	$ 1,278,197	$ 1,196,085	$ 82,112	$ (206)
County Extension	$ 128,140	$ 128,140	$ 107,920	$ 20,220	$ -
Georgia Forestry Comm'n	3,336	3,336	3,336	-	-
Permits & Inspections	501,817	541,504	527,571	13,933	(5,560)
Planning & Zoning	218,653	218,653	220,011	(1,358)	1,360
Code Enforcement	93,870	98,528	101,380	(2,852)	4,200
Development Authority	288,036	288,036	235,867	52,169	(206)
Debt Service:	$ 2,832,201	$ 2,832,201	$ 2,832,406	$ (205)	$ 206
Criminal Justice Center	$ 2,832,201	$ 2,832,201	$ 2,832,406	$ (205)	$ 206
Operating Transfers Out:	$ 191,000	$ 191,000	$ 191,000	$ -	$ -
Other Funds	$ 191,000	$ 191,000	$ 191,000	$ -	$ -
TOTAL APPROPRIATIONS	$ 43,983,938	$ 44,107,226	$ 41,343,618	$ 2,763,608	$ -

NET IMPACT TO FUND BALANCE **$ 2,913,215**

Printed 9/15/2014

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	**PRELIMINARY** YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	**PROPOSED** BUDGET ADJUSTMENTS
FIRE FUND					
Revenues	$ 8,323,500	$ 8,327,069	$ 8,505,986	$ 178,917	$ -
APPROPRIATIONS					
Public Safety	$ 8,275,220	$ 8,283,813	$ 8,157,491	$ 126,322	$ -
Fund Balance Impact:	$ 48,280	$ 43,256	**$ 348,495**	$ 305,239	$ -
EMS FUND					
Revenues	$ 3,325,200	$ 3,325,200	$ 3,074,383	$ (250,817)	$ (251,000)
APPROPRIATIONS					
Public Safety	$ 3,291,432	$ 3,291,432	$ 3,054,647	$ 236,785	$ -
Fund Balance Impact:	$ 33,768	$ 33,768	**$ 19,736**	$ (14,032)	$ (251,000)
E-911 FUND					
Revenues	$ 3,064,735	$ 3,064,735	$ 3,462,062	$ 397,327	$ -
APPROPRIATIONS					
Public Safety	$ 2,911,158	2,911,158	$ 2,747,737	$ 163,421	$ -
Fund Balance Impact:	$ 153,577	$ 153,577	**$ 714,325**	$ 560,748	$ -
Law Library Surcharge Fund					
Revenues	$ 63,000	$ 63,000	$ 56,053	$ (6,947)	$ (6,948)
APPROPRIATIONS					
Judicial	$ 62,160	$ 62,160	$ 83,417	$ (21,257)	$ 21,258
Fund Balance Impact:	$ 840	$ 840	**$ (27,364)**	$ (28,204)	$ (28,206)

Printed 9/15/2014

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	**PRELIMINARY** YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	**PROPOSED** BUDGET ADJUSTMENTS
Jail Surcharge Fund					
Revenues	$ 395,000	$ 395,000	$ 445,650	$ 50,650	$ -
APPROPRIATIONS					
Judicial	$ 395,000	$ 395,000	$ 356,106	$ 38,894	$ -
Fund Balance Impact:	$ -	$ -	**$ 89,544**	$ 89,544	$ -
Juvenile Supervision Surcharge Fund					
Revenues	$ 25,000	$ 25,000	$ 15,368	$ (9,632)	$ (9,633)
APPROPRIATIONS					
Judicial	$ 24,971	$ 24,971	$ 13,426	$ 11,545	$ -
Fund Balance Impact:	$ 29	$ 29	**$ 1,942**	$ 1,913	$ (9,633)
Victims Assistance Surcharge Fund					
Revenues	$ 131,000	$ 131,000	$ 133,976	$ 2,976	$ -
APPROPRIATIONS					
Judicial	$ 129,395	$ 129,395	$ 129,395	$ -	$ -
Fund Balance Impact:	$ 1,605	$ 1,605	**$ 4,581**	$ 2,976	$ -
Drug Abuse & Treatment Fund					
Revenues	$ 132,000	$ 286,291	$ 347,587	$ 61,296	$ 3,800
APPROPRIATIONS					
Judicial	$ 110,000	$ 264,291	$ 324,263	$ (59,972)	$ 63,772
Fund Balance Impact:	$ 22,000	$ 22,000	**$ 23,324**	$ 1,324	$ (59,972)

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	**PRELIMINARY** YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	**PROPOSED** BUDGET ADJUSTMENTS
Grants Fund					
Revenues	$ 792,328	$ 1,087,637	$ 1,076,552	$ (11,085)	$ -
APPROPRIATIONS					
Public Safety	$ 1,564,009	$ 1,083,460	$ 1,064,543	$ 18,917	$ -
Fund Balance Impact:	$ (771,681)	$ 4,177	**$ 12,009**	$ 7,832	$ -
State Confiscated Fund					
Revenues	$ 17,900	$ 17,900	$ 32,095	$ 14,195	$ -
APPROPRIATIONS					
Public Safety	$ 17,900	$ 17,900	$ 16,615	$ 1,285	$ -
Fund Balance Impact:	$ -	$ -	**$ 15,480**	$ 15,480	$ -
U S Customs Fund					
Revenues	$ -	$ -	$ 208,238	$ 208,238	$ 208,239
APPROPRIATIONS					
Public Safety	$ -	$ -	$ 308,329	$ (308,329)	$ 308,332
Fund Balance Impact:	$ -	$ -	**$ (100,091)**	$ (100,091)	$ (100,093)
Federal Confiscated Fund					
Revenues	$ -	$ -	$ 272,400	$ 272,400	$ 272,400
APPROPRIATIONS					
Public Safety	$ -	$ -	$ 512,230	$ (512,230)	$ 512,243
Fund Balance Impact:	$ -	$ -	**$ (239,830)**	$ (239,830)	$ (239,843)

Printed 9/15/2014

PRELIMINARY - UNAUDITED

FAYETTE COUNTY, GEORGIA

GOVERNMENTAL FUNDS

SCHEDULE OF BUDGET-TO-ACTUAL WITH PROPOSED ADJUSTMENT INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL ADOPTED	AMENDED BUDGET TO DATE	**PRELIMINARY** YEAR END ACTUALS	FAVOR (UNFAV) VARIANCE	**PROPOSED** BUDGET ADJUSTMENTS
Street Lights Fund					
Revenues	$ 317,000	$ 317,000	$ 326,647	$ 9,647	$ -
APPROPRIATIONS					
Public Safety	$ 304,166	$ 304,166	$ 303,258	$ 908	$ -
Fund Balance Impact:	$ 12,834	$ 12,834	**$ 23,389**	$ 10,555	$ -

ESTIMATED FUND BALANCE AS OF JUNE 30, 2014

FUND	**BEGINNING BALANCE**	**REVENUE**	**EXPENDITURE**	**NET**	**ENDING BALANCE**
100 GENERAL FUND	31,858,108	44,256,833	41,343,618	2,913,215	34,771,323
205 LAW LIBRARY	48,419	56,053	83,417	(27,364)	21,055
210 STATE CONFISCATED	24,108	32,095	16,615	15,480	39,588
211 US CUSTOMS	217,627	208,238	308,329	(100,091)	117,536
212 FED CONFISCATED	509,123	272,400	512,230	(239,830)	269,293
215 E-911	382,733	3,462,062	2,747,737	714,325	1,097,058
216 JAIL SURCHARGE	68,475	445,650	356,106	89,544	158,019
217 JUVENILE SUPERVISION	103,404	15,368	13,426	1,942	105,346
218 VICTIMS ASSISTANCE	2,126	133,976	129,395	4,581	6,707
219 DRUG ABUSE	215,402	347,587	324,263	23,324	238,726
221 GRANTS	251,479	1,076,552	1,064,543	12,009	263,488
270 FIRE SERVICES	2,565,277	8,505,986	8,157,491	348,495	2,913,772
271 STREET LIGHTS	78,897	326,647	303,258	23,389	102,286
272 EMS	1,811,323	3,074,383	3,054,647	19,736	1,831,059
TOTAL	**$ 38,136,503**	**$ 62,213,830**	**$ 58,415,075**	**$ 3,798,755**	**$ 41,935,258**

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2014

	FUND / DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
					100 General Fund			
1.	**To utilize available budget from departments with budget overages to cover budget shortages in other departments so no General Fund department exceeds their bottom-line operating expenditure budget - effect on fund balance is zero.**							
	Non-Departmental Gen Govt	10010090	523181		Claims Expense	(20,000)		20,000
	Non-Departmental Gen Govt	10010090	523989		Bank Service Fees	46,200		(46,200)
	Non-Departmental Gen Govt	10010090	531231		Georgia Power Company	(23,400)		23,400
	Law Department	10010530	521316		Technical Services	(2,800)		2,800
	Human Resources	10010540	521316		Technical Services	11,540		(11,540)
	Law Department	10010530	521316		Technical Services	(11,540)		11,540
	Engineering	10010575	511105		Regular Salary	13,000		(13,000)
	Engineering	10010575	512111		Self Insurance Medical	10,100		(10,100)
	Engineering	10010575	512115		Self Insurance Dental	300		(300)
	Engineering	10010575	512200		Fica/Medicare	5,800		(5,800)
	Engineering	10010575	512421		County Match 09 New Dcomp	2,800		(2,800)
	Engineering	10010575	512901		Life Insurance Premium	102		(102)
	Engineering	10010575	512905		Employee Assistance Program	31		(31)
	Road Department	10040220	511105		Regular Salary	(13,000)		13,000
	Road Department	10040220	512111		Self Insurance Medical	(10,100)		10,100
	Road Department	10040220	512115		Self Insurance Dental	(300)		300
	Road Department	10040220	512901		Life Insurance Premium	(102)		102
	Road Department	10040220	512905		Employee Assistance Program	(31)		31
	Road Department	10040220	521316		Technical Services	(8,600)		8,600
	Non-Departmental Judicial	10020090	522235		Building Maintenance Services	(2,000)		2,000
	Non-Departmental Judicial	10020090	531220		Natural Gas Service	4,000		(4,000)
	Law Department	10010530	521316		Technical Services	(2,000)		2,000
	Magistrate Court	10020400	531114		Office Supplies	2,000		(2,000)
	Clerk of Superior Court	10020180	521321		Data Processing Services	(2,000)		2,000
	Sheriff Support Services	10030310	511105		Regular Salary	22,000		(22,000)
	Sheriff Support Services	10030310	521316		Technical Services	33,000		(33,000)
	Sheriff CID	10030321	511105		Regular Salary	(22,000)		22,000
	Sheriff CID	10030321	531270		Gasoline Vendors	(33,000)		33,000
	County Coroner	10030700	511105		Regular Salary	4,400		(4,400)
	County Coroner	10030700	512200		Fica/Medicare	400		(400)
	County Coroner	10030700	512421		County Match 09 New Dcomp	400		(400)
	County Coroner	10030700	521316		Technical Services	2,000		(2,000)
	Law Department	10010530	521316		Technical Services	(7,200)		7,200
	Senior Citizens Center	10050520	531220		Natural Gas Service	8,800		(8,800)
	Law Department	10010530	521316		Technical Services	(8,800)		8,800
	Planning & Zoning	10070411	521316		Technical Services	210		(210)
	Planning & Zoning	10070411	523300		Advertising Services	1,150		(1,150)
	Permits & Inspections	10070210	523600		Seminars & Dues	(1,360)		1,360
	Code Enforcement Section	10070483	522233		Vehicle Repair Services	1,900		(1,900)
	Code Enforcement Section	10070483	531270		Gasoline Vendors	2,300		(2,300)
	Permits & Inspections	10070210	523600		Seminars & Dues	(4,200)		4,200
	Criminal Justice Center Debt	10080191	583110		Paying Agent Fees/Bonds	206		(206)
	Development Authority	10070510	531231		Georgia Power Company	(206)		206
						-	-	-

					205 Law Library			
2.	**To decrease revenue budget and increase expenditure budget so FY 2014 budget and actual amounts net to zero.**							
	Law Library	20520002	341110		Superior Court Fee		(6,948)	(6,948)
	Law Library	20520750	531441		Subscriptions, Books, and Mags	21,258		(21,258)
						21,258	**(6,948)**	**(28,206)**

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2014

	FUND / DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
					211 US Customs Fund			
3.	**To setup operating budget for confiscated property funds with no original budget.**							
	US Customs Fund	21100001	361000		Interest Income		46	46
	US Customs Fund	21130003	351380		Fed Confiscated Funds		208,193	208,193
	US Customs Fund	21130390	521316		Technical Services	8,403		(8,403)
	US Customs Fund	21130390	521318		Other Fees And Services	(24,913)		24,913
	US Customs Fund	21130390	522233		Vehicle Repair Services	20,387		(20,387)
	US Customs Fund	21130390	522236		Software Maintenance	248,792		(248,792)
	US Customs Fund	21130390	523180		Insurance & Bond Services	40,000		(40,000)
	US Customs Fund	21130390	523202		Postage	34		(34)
	US Customs Fund	21130390	523600		Seminars & Dues	500		(500)
	US Customs Fund	21130390	531117		Safety Supplies	12,607		(12,607)
	US Customs Fund	21130390	542420		Computer Equipment	2,522		(2,522)
						308,332	**208,239**	**(100,093)**

					212 Federal Confiscated Property Fund			
4.	**To setup operating budget for confiscated property funds with no original budget.**							
	Fed Confisc Property Fund	21230003	351380		Federal Confiscated Funds		272,295	272,295
	Fed Confisc Property Fund	21200001	361000		Interest Income		105	105
	Fed Confisc Property Fund	21230390	521214		Investigative Service	1		(1)
	Fed Confisc Property Fund	21230390	521216		Medical Services	319		(319)
	Fed Confisc Property Fund	21230390	521217		Public Relations Services	5,857		(5,857)
	Fed Confisc Property Fund	21230390	521316		Technical Services	40,460		(40,460)
	Fed Confisc Property Fund	21230390	521318		Other Fees And Services	30		(30)
	Fed Confisc Property Fund	21230390	522230		Repair & Maintenance Service	4,345		(4,345)
	Fed Confisc Property Fund	21230390	522233		Vehicle Repair Services	13,245		(13,245)
	Fed Confisc Property Fund	21230390	522235		Building Maintenance Services	17,134		(17,134)
	Fed Confisc Property Fund	21230390	522236		Software Maintenance	5,680		(5,680)
	Fed Confisc Property Fund	21230390	522251		Electrical Services	22		(22)
	Fed Confisc Property Fund	21230390	522310		Land & Building Rental	7,450		(7,450)
	Fed Confisc Property Fund	21230390	522320		Car Rental	896		(896)
	Fed Confisc Property Fund	21230390	523201		Communication Services	147,098		(147,098)
	Fed Confisc Property Fund	21230390	523202		Postage	110		(110)
	Fed Confisc Property Fund	21230390	523591		Lodging & Meals	50,959		(50,959)
	Fed Confisc Property Fund	21230390	523592		Air Fare	2,707		(2,707)
	Fed Confisc Property Fund	21230390	523593		Mileage & Parking	65		(65)
	Fed Confisc Property Fund	21230390	523600		Seminars & Dues	40,487		(40,487)
	Fed Confisc Property Fund	21230390	531106		Communication Supplies	8,977		(8,977)
	Fed Confisc Property Fund	21230390	531112		Cleaning Supplies	13		(13)
	Fed Confisc Property Fund	21230390	531114		Office Supplies	1,102		(1,102)
	Fed Confisc Property Fund	21230390	531116		Other Supplies	5,555		(5,555)
	Fed Confisc Property Fund	21230390	531117		Safety Supplies	13,870		(13,870)
	Fed Confisc Property Fund	21230390	531230		Coweta Fayette Power	1,248		(1,248)
	Fed Confisc Property Fund	21230390	531231		Georgia Power Company	665		(665)
	Fed Confisc Property Fund	21230390	531270		Gasoline Vendors	12,433		(12,433)
	Fed Confisc Property Fund	21230390	531441		Subscriptions, Books & Mags	8,019		(8,019)
	Fed Confisc Property Fund	21230390	531444		Demonstration Supplies	2,538		(2,538)
	Fed Confisc Property Fund	21230390	531600		Small Equipment	3,859		(3,859)
	Fed Confisc Property Fund	21230390	531701		Uniforms & Supplies	1,334		(1,334)
	Fed Confisc Property Fund	21230390	542140		Field Equipment	600		(600)
	Fed Confisc Property Fund	21230390	542160		Other Motorized Equipment	238		(238)
	Fed Confisc Property Fund	21230390	542165		Other Non-Motor Equipment	311		(311)
	Fed Confisc Property Fund	21230390	542167		Surveillance Equipment	8,101		(8,101)
	Fed Confisc Property Fund	21230390	542200		Vehicles	102,306		(102,306)
	Fed Confisc Property Fund	21230390	542391		Acct Furniture/Fixtures	1,900		(1,900)
	Fed Confisc Property Fund	21230390	542392		Office Equipment	3,308		(3,308)
	Fed Confisc Property Fund	21230390	542393		Appliances	450		(450)
	Fed Confisc Property Fund	21230390	542410		Computer Software & Upgrades	12,365		(12,365)
	Fed Confisc Property Fund	21230390	542420		Computer Equipment	(15,606)		15,606
	Fed Confisc Property Fund	21230390	542510		Firearms & Protective Devices	950		(950)
	Fed Confisc Property Fund	21230390	542520		Safety Equipment	544		(544)
	Fed Confisc Property Fund	21230390	542530		Business/Comm Machines	298		(298)
						512,243	**272,400**	**(239,843)**

FAYETTE COUNTY, GEORGIA
RECOMMENDED YEAR-END BUDGET ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2014

	FUND / DEPARTMENT	ORG	OBJ	Proj	ACCOUNT DESCRIPTION	Expenditure Increase (Dec)	Revenue Increase (Dec)	Fund Balance Inc. (Dec.)
					217 Juvenile Supervision Surcharge Fund			
5.	**To decrease revenue budget to match actual revenue amount for FY 2014.**							
	Juvenile Supervision	21720002	351161		Supplemental Juvenile Fines		(9,633)	(9,633)
						-	**(9,633)**	**(9,633)**
					219 Drug Abuse & Treatment Fund			
6.	**To increase expenditure budget to match higher than expected actual expenditures in FY 2014.**							
	Drug Abuse & Treatment	21950610	523870		Drug Court	59,972		(59,972)
						59,972	**-**	**(59,972)**
7.	**Additional grant received by the Drug Court in the amount of $3,800, both revenue and expenditures are increased.**							
	Drug Abuse & Treatment	21950003	334219				3,800	3,800
	Drug Abuse & Treatment	21950610	523870			3,800		(3,800)
						3,800	**3,800**	**-**
					Drug Abuse & Treatment - Total	**63,772**	**3,800**	**(59,972)**
					272 Emergency Medical Services			
8	**To decrease revenue budget to match actual revenue amount for FY 2014.**							
	EMS	27200002	342600		EMS Ambulance Charges		(233,000)	(233,000)
	EMS	27200002	342610		EMS Ambulance Recoveries		(18,000)	(18,000)
						-	**(251,000)**	**(251,000)**
					Governmental Funds Total	**$ 905,605**	**$ 216,858**	**$ (688,747)**
					372/375 CIP			
9	**To close 41 projects in funds 372 and 375 (Capital) and transfer the remaining balance to Fund 375 contingency. See Attachment A.**							
	CIP	372/375			Transfer from various projects	-	(2,498,398)	(2,498,398)
	CIP	375			To Fund 375 Contingency	-	2,498,398	2,498,398
						-	**-**	**-**
					372/375 CIP			
10	**To close 5 projects in funds 372 and 375 (Capital) with negative balances and transfer funds from Fund 375 contingency to Funds 372 and 375 projects to eliminate the negative balances. See Attachment A.**							
	CIP	375			From Fund 375 Contingency	-	92,604	92,604
	CIP	372/375			Transfer to various projects	-	(92,604)	(92,604)
						-	**-**	**-**
					342 Weather Warning Siren			
11	**To close 8 projects in Fund 342 and transfer funds to Fund 375 contingency.**							
	CIP	342			Transfer from various projects	-	(104,837)	(104,837)
	CIP	375			To Fund 375 Contingency	-	104,837	104,837
						-	**(0)**	**(0)**
					CIP Funds Total	**$ -**	**$ (0)**	**$ (0)**

ATTACHMENT A

Fayette County Finance requests Fayette County Board of Commissioner's authority to close the following 56 projects and transfer the remaining balance to contingency as noted below:

Project Name/Description	Proj. #	Fund	Dept.	Remaining Balance
Siemens Automation Upgrade	4565A	375	Bldg. Grounds	35
Floodplain Mapping	9575B	375	Engineering	191,248
Computer Technology for E-911	2930B	375	Emer. Mgmt.	919
Snead Road Construction	9220E	375	Roads	20,893
Snead Road W of Old Greenville Rd	9220G	375	Roads	13,369
Kelly Road Engineering/ Construction	4220D	375	Roads/Kelly	239,600
Kelly Road Construction	3220A	375	Roads/Kelly	325,000
Trickum Creek Road Construction	3220B	375	Roads/Trickum	130,000
Trickum Road	2220I	375	Roads/Trickum	131,230
Swanson Road Pave Dirt Road	4220C	375	Roads/Swanson	290,000
Creekside Drive Preconstruction Engineering	4220E	375	Roads	104,000
Muti-use Path Redwine & Starrs Mill	4220F	375	Roads	22,800
Fuel Dispenser Replacement	3900A	372	Fleet	22
Fire Suppression/Telecom Room	8535A	372	IS	40,000
Intrusion Detection System	3535A	372	IS	4,030
Systems Analyst Associated Costs	4535A	372	IS	4,311
Vehicle Laptops	3290A	372	Marshal	11,291
Digital Scanner	4210B	372	P & I	200
Bridge Maint - McDonough Rd @ Flint	2220B	372	Roads	10,000
Bridge Maint - Eastin Rd @ White	2220D	372	Roads	5,000
Kiwanis Park Enhancements	3110B	375	Rec/Kiwanis	46,875
Kiwanis Park Field Light Refurbish	2110K	375	Rec/Kiwanis	2,545
Kiwanis Park Enhancements	P6004	372	Rec/Kiwanis	6,321
Install Security Cameras @ Parks	3110E	375	Rec/Kiwanis	50,000
Kenwood Park Enhancements	3110A	375	Rec/Kenwood	45,294
Kenwood Park Enhancements	2110J	375	Rec/Kenwood	250,000
Kenwood Park Erosion Control	2110C	372	Rec/Kenwood	497
Kenwood Park Drainage Repair	2110D	372	Rec/Kenwood	606
Kenwood Park Island Refurbish	4110B	372	Rec/Kenwood	5
Kenwood Park Erosion Control	4110C	372	Rec/Kenwood	45,000
McCurry Park Soccer Field Recrowning	8005J	375	Rec/McCurry	75,000
McCurry Park Improvements	9005B	375	Rec/McCurry	124,605
McCurry Park Field Light Refurbish	2110L	375	Rec/McCurry	2,884
McCurry Park Enhancements	3110C	375	Rec/McCurry	124,565
McCurry Park Drainage Repair	2110E	372	Rec/McCurry	9,504
McCurry Park Roof Replacement	2110G	372	Rec/McCurry	2,543
McCurry Park Field Renovation	2110I	372	Rec/McCurry	4,400
McCurry Park Erosion Control	4110D	372	Rec/McCurry	169
McCurry Park Field Renovation	4110E	372	Rec/McCurry	3,620
McCurry Park Playground Swings	4110F	372	Rec/McCurry	2,325
McCurry Park Enhancements	P6005	372	Rec/McCurry	6,837
Brooks Park Fence Replacement	2110F	372	Rec/Brooks	2,051

ATTACHMENT A

Project Name/Description	Proj. #	Fund	Dept.	Remaining Balance
Brooks Park Retaining Wall	2110H	372	Rec/Brooks	2,095
Brooks Park Retaining Wall	4110A	372	Rec/Brooks	5,000
Brooks Park Erosion Control	2110B	372	Rec/Brooks	20,000
Needs Assessment Study	3110D	375	Recreation	14,000
Solar Waste Compactors (4)	4110G	372	Recreation	2,821
Computer Technology	2270B	375	Fire	5,613
Heart Monitors	3272B	372	Fire	420
High Band Radio	3270C	372	Fire	1,581
Computer Technology for E-911	2272A	375	EMS	1,724
Replace Computer Dispatch System	8215C	375	E911	43,067
Uninterrupted Power Supply	2215A	375	E911	2,196
Replacement of Generator	2215B	375	E911	1,834
Vesta Pallas Upgrade	3215A	375	E911	39,308
Workstation Replacement	3215B	375	E911	9,145
Remaining Balance of projects to be closed				**2,498,398**
Transfer to Fund 375 CIP Contingency				428,118
Transfer to Fund 375 CIP Contingency designated for Kelly Road				564,600
Transfer to Fund 375 CIP Contingency designated for Trickum Road				261,230
Transfer to Fund 375 CIP Contingency designated for Swanson Road				290,000
Transfer to Fund 375 CIP Contingency designated for Kiwanis Park				109,946
Transfer to Fund 375 CIP Contingency designated for Kenwood Park				345,607
Transfer to Fund 375 CIP Contingency designated for McCurry Park				360,657
Transfer to Fund 375 CIP Contingency designated for Brooks Park				33,352
Transfer to Fund 375 CIP Contingency designated for Fire				7,614
Transfer to Fund 375 CIP Contingency designated for EMS				1,724
Transfer to Fund 375 CIP Contingency designated for E911				95,550
Transfer to Fund 375 Contingency				**2,498,398**

less $100,000 transferred in FY15 for fiber optic installation and $92,604 to cover overages (as noted below) = remaining balance of $235,514

less $50,000 transferred in FY15 for camera installation at Kiwanis Park = remaining balance of $59,946

less $132,000 transferred in FY15 for sports lighting project = remaining balance of $228,657

Fayette County Finance requests Fayette County Board of Commissioner's authority to close the following 5 projects and transfer funds from 375 contingency to eliminate the negative balances as noted below:

Microsoft Enterprise Agreement	3535B	375	IS	**-39,268**
Computer Equipment Replacement	3535C	375	IS	**-12,328**
Network Equipment Replacement	3535D	375	IS	**-5,717**
Server & Data Storage Replacement	3535E	375	IS	**-34,586**
Recording Equipment	2110A	372	Commissioners	**-705**
Remaining Balance of projects to be closed				**-92,604**
Transfer from Fund 375 CIP Contingency				**-92,604**
Total of projects to be closed				***2,405,794***
Transfer to Fund 375 Contingency				***2,405,794***