

TO: County Manager and Board of Commissioners
SUBJECT: FY25 Year End Budget Amendment
INITIATED BY: Finance Department

Recommendation: Approve an amendment to the budgets for Fiscal Year 2025 by appropriating amounts in each fund for various activities.

Background: The Commission adopted the County's Annual Operating budget, Capital budgets, and various special purpose budgets in June 2024 for fiscal year 2025. Each of these budgets appropriated funding for planned operations and capital outlays. During the year, adjustments became necessary to increase or redistribute funding based on actions of the Commission or County Manager, changes in departmental activities and changes in funding sources.

Staff requests a final budget amendment to appropriate monies needed for various operational and capital activities which were needed to complete organizational objectives. Adjustments are necessary to modify budgets at the legal level of control per O.C.G.A. Chapter 36, as only the Commission has the authority to change spending levels.

Analysis: The recommended budget adjustments are summarized below, identifying the total amount to be appropriated in each fund or departments within funds, where applicable. Additional tables provide detailed adjustments to the total spending authority of designated departments.

General Fund: The adjustment will increase the total approved budget of the fund by \$4,883,428, chiefly because of over-expenditures in the public safety function, and some additional storm cleanup costs that were approved by the Board but not yet formalized into a budget amendment. The adjustment will also increase the revenue budget by \$10,125,695, which is mostly due to FEMA and GEMA reimbursements for costs related to storm recovery in fiscal years 2024 and 2025, some other revenue sources that came in higher than expected, and finally some other financing sources to be recognized from new lease and subscription based IT agreements under GASB 87 and 96. At the end of the year, the General Fund used fund balance in the amount of \$2,968,876 to fund overexpenditures, however, the County still expects storm recovery reimbursements in excess of this amount related to damage caused by Hurricane Helene.

BCCI Inmate Benefit Fund: The amendment will increase the revenue and expenditure budgets by \$33,930 for a total budget of \$93,930. The increase represents the use of additional revenues to purchase items for the benefit of the inmates.

Jail Inmate Phone Fund: The amendment will increase the revenue and expenditure budgets by \$213,007 for a total budget of \$324,100. The increase represents the use of additional revenues to purchase equipment and supplies for use in the jail facility.

Confiscated Assets Fund: The amendment will increase the revenue budget by \$91,000 and the expenditure budget by \$138,250 for a total expenditure budget of \$188,242. The increase represents the use of additional revenues and existing fund balance to purchase supplies and equipment.

American Rescue Plan Act Fund: The amendment will increase revenue and expenditure budgets for State and Local Fiscal Recovery Funds (SLFRF) recognized and expended during the fiscal year by \$212,720, to make total approved expenditures equal to \$1,876,682.

Multiple Grants Fund: The amendment will adopt revenue and expenditure budgets for grants and donations that were received and spent during the fiscal year. This includes the expenditure of grant funding for the Clerk of Courts, as well as donations for Accountability Courts.

Tax Lighting Districts Fund: The amendment will increase the total approved expenditure budget of the fund by \$13,763 due to the use of previously collected tax revenues to cover utility costs for newly created/transferred lighting districts accounts.

Urban Fire District Fund: The amendment will increase the total revenue and expenditure budgets by \$4,790, due to the receipt and distribution of higher-than-expected property tax revenues.

Rural Fire District Fund: The amendment will increase the total approved expenditure budget by \$96,146, due to the use of fund balance for additional personnel costs for newly added positions.

Tourism Fund: The amendment will increase the total approved revenue and expenditure budgets of the fund by \$31,480, respectively, due to growth in Hotel / Motel taxes received from Short-Term Vacation Rental platforms.

2013 Special Purpose Local Option Sales Tax Fund: The adjustment will increase the approved expenditure budget for Voting Equipment projects by \$1,080. This variance resulted from the use of previously collected sales taxes to fund capital projects.

2019 Special Purpose Local Option Sales Tax Fund: The budget for SPLOST 2019 Economic Development projects will be adjusted by \$86,540 for a new project developed during the year.

Public Facilities Authority Bond Projects Fund: A budget for the PFA bond projects fund will be adopted in the amount of \$2,200 for a survey that was completed in preparation for the jail project that will be funded with bond proceeds beginning in FY 2026.

Employee Health Insurance Fund: The adjustment will increase the expenditure budget for health insurance claims by \$3,942,530 to cover claims paid in the current year. The adjustment will also increase the revenue budget by \$2,931,750 for additional employer premiums paid into the fund during the year and stop-loss reimbursements received.

Correctional Food Service Fund: The amendment will increase the total approved expenditure budget for the inmate meal service program by \$255,570 due to increased cost of food and supplies and will partially offset this added cost by increasing the revenue budget by \$216,548 for additional revenues received from the Jail and CI for meals.

Recommendation/Action: Approve amendment to the budgets for Fiscal Year 2025 by appropriating amounts in each fund and within departments for various operational and capital activities.