

Staff Report

Subject: 2nd and final reading of FY 2023 budget and budget ordinance
Author: Mark W. Barnes, Finance Director
Department: Finance Department
Meeting Date: 6/21/22
Item Description: 2nd reading and final presentation of the Effingham County Board of Commissioners' Fiscal Year 2023 proposed budget and 2nd and final reading of the budget ordinance for the new fiscal year July 1st, 2022 to June 30th, 2023

Summary Recommendation:

Staff recommends approval of the proposed FY 2023 budget and budget ordinance filed with the Clerk

Executive Summary:

The fiscal year for the county begins on July 1st of each year and ends on June 30th of the following year.

1. Georgia law mandates that the Board of Commissioners have a budget in place for the new fiscal year.
2. The budget is adopted by ordinance and requires two public readings. The first and 2nd (final) reading are currently scheduled for 6/7/22 and 6/21/22.
4. The 2nd reading copy of the FY 2023 proposed budget is attached.

Background:

1. Changes to the General Fund since the 1st reading:

- a. All personnel at the Sheriff's Office have had \$3.00 per hour (or the salary equivalent) added to their wage. If they were receiving an increase from the salary study, this \$3.00 is in addition to that
- b. EMS had \$14,000 for training equipment budgeted in FY 2022 that has been delayed, this funding was rolled forward to FY 2023 in this draft
- c. We received updated tax digests on 6/6/22 that have been incorporated into this final draft, there was a slight increase in the net digest over the amount in the 1st budget reading
- d. A temporary part-time position was added in EMA to assist with the transition of the new EMA Coordinator. This position will only be paid as-needed while the new coordinator comes into their role
- e. Fund balance usage has gone from \$2.34 million to \$2.87 million, largely as a result of the Sheriff's Office personnel changes. Overall general fund expenditures went from \$44.87 million to \$45.44 million

2. Changes to the Special Funds since the 1st reading:

- a. All personnel in E911 have had \$3.00 per hour (or the salary equivalent) added to their wage. If they were receiving an increase from the salary study, this \$3.00 is in addition to that
- b. Code enforcement officers and building inspectors have had a \$2.00 per hour (or the salary equivalent) increase added to their wages. If they were receiving an increase from the salary study, this \$2.00 is in addition to that
- c. Parks & Landscapes had funding to improve their maintenance shop lot in FY 2022. That \$20,000 has been rolled forward to FY 2023
- d. Parks & Landscapes had a large 72" zero turn mower that recently became inoperable, \$12,000 added to replace this unit

Alternatives for Commission to Consider:

1. Approve the proposed budget resolution and budget ordinance filed with the Clerk.
2. Do not approve the proposed budget resolution or budget ordinance.
3. Provide staff with direction.

Recommended Alternative:

Staff recommends Alternative number 1 – approval of the FY22 budget resolution and budget ordinance as filed with the clerk.

Other Alternatives:

N/A

Department Review: *(list departments)*

Available for all departments and public to review

Funding Source:

As noted in the budget

Attachments:

1. Proposed budget ordinance 2nd reading