

Staff Report

Subject: FY 2025 Budget Amendment
Author: Mark W. Barnes, Finance Director
Department: Finance Department
Meeting Date: 11/4/25
Item Description: Consideration to approve an amendment to the FY 2025 Budget.

Summary Recommendation:

Staff recommends approval of this FY 2025 budget amendment.

Executive Summary:

Each year the Board of Commissioners proposes a tentative budget. During the year, the Board receives requests from agencies and department heads to adjust the budget. Additionally, other factors, such as revenue, may fluctuate thereby allowing the Board to direct that additional expenditures be made. Therefore, a formal budget resolution incorporating these factors is made to adjust the budget accordingly.

Background:

Georgia Law 6-81-3. Requires the establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts. Section (b)(1) notes that each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

The budget amendment attached reflects the following changes:

1. Re-allocation of existing general fund budget:
 - a. Re-allocating existing general fund appropriations to cover normal operating fluctuations and also other changes approved during the year, such as the additional SRO's, engineer, Juvenile Court clerk.
2. New funding is requested in the general fund for:
 - a. The acquisition of Enterprise Fleet vehicles, mainly in the Sheriff's Office but also in other offices and departments, creates a non-cash expense that is offset by a non-cash GASB 87 revenue in this amendment for \$1,611,000. This non-cash expense/revenue represents the full price of these leased vehicles, which we must record.
3. New funding is requested in the special funds, major items include:
 - a. The ARPA funds have been fully expended with a transfer of the remaining balance going to the general fund under ARPA's standard revenue loss allowance rule.

- b. Several funds had hurricane-related clean-up costs. These will be reimbursed by FEMA.
- c. The remaining old gym bond proceeds were fully expended on the CEM gym project.
- d. Water expenses for the power plant were higher than anticipated, these are fully offset by water revenues from the power plant.
- e. Self-funded insurance expenses were up, but offset by premium-equivalent revenues and stop-loss reimbursement revenue.

Alternatives for Commission to Consider:

- 1. Approve the Resolution to amend the budget for FY 2025.
- 2. Provide staff with direction.

Recommended Alternative:

Staff recommends alternative number 1 – approve the resolution to amend the budget for FY 2025.

Other Alternatives: N/A

Department Review: Finance

Funding Source:

Multiple, in amendment

Attachments:

FY 2025 budget amendment resolution