

# Staff Report

**Subject:** FY 2024 Budget Amendment  
**Author:** Mark W. Barnes, Finance Director  
**Department:** Finance Department  
**Meeting Date:** 1/16/24  
**Item Description:** Consideration to approve an amendment to the FY 2024 budget.

## Summary Recommendation:

Staff is requesting approval of an amendment to the FY 2024 budget.

## 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. Allocating additional funding for the prison oven replacement, since the quoted price is a little over the original \$9,000 budget.
2. Allocating the funding received from the Gang Activity Prosecution (GAP) grant towards a software package for ECSO.
3. Allocating funding towards a mandatory license fee for the E911 call logger equipment, due to Motorola upgrading the SEGARRN core for the radio system.
4. Allocating funding towards the purchase of two dump trucks that were originally in the FY 2023 budget, but due to lead time issues the trucks didn't arrive until FY 2024.

## Alternatives for Commission to Consider:

1. Approve the resolution to amend the budget for FY 2024.
2. Do not approve the resolution.

3. Provide staff with direction.

**Recommended Alternative:**

Staff recommends Alternative number 1 – Approve the resolution to amend the budget for FY 2024.

**Other Alternatives:**

N/A

**Department Review:**

Finance

**Funding Source:**

Multiple

**Attachments:**

FY 2024 budget amendment resolution