

Staff Report

Subject: FY 2026 Budget Amendment
Author: Mark W. Barnes, Finance Director
Department: Finance Department
Meeting Date: 10/21/25
Item Description: Consideration to approve an amendment to the FY 2026 budget.

Summary Recommendation:

Staff is requesting approval of an amendment to the FY 2026 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. Carry forward \$28,000 in funding from the FY25 Reddick Field astroturf project that was delayed due to installer scheduling.
2. Allocate \$6,000 in private donations towards the EEMA train derailment training exercise.
3. The annual Motorola radio tower system maintenance contract was approximately \$280,000 but only \$275,000 was budgeted, this amendment adds an additional \$5,000.
4. A part-time position is being transferred from Finance to the Senior Center.
5. The Senior Center is using \$4,650 of a prior year's donation to go towards a new pool table.
6. Allocate \$140,000 for crack sealer equipment and sealant for Public Works.
7. Allocate \$85,000 for the Teal House repairs.

8. Carry forward \$25,000 in funding that was allocated originally in FY25 for Ebenezer station revamp.

Alternatives for Commission to Consider:

1. Approve the resolution to amend the budget for FY 2026.
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 2026.

Other Alternatives:

N/A

Department Review:

Finance

Funding Source:

Multiple

Attachments:

FY 2026 budget amendment resolution