

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u>    | <u>Expenditure<br/>Increase (Dec)</u> | <u>Revenue<br/>Increase (Dec)</u> | <u>Fund Balance<br/>Increase (Dec)</u> |
|---|------------|-------------|---------------------------------|-------------------------------|---------------------------------------|-----------------------------------|--|
| <b>I. The following requested year-end budget adjustments are for the Confiscated funds controlled by the Sheriff. The State Confiscated Property Fund, the US Customs Fund, and the Federal Confiscated Property Fund are not included in the original annual budget due to the unpredictability of annual activity. At year-end, budgets are established for these funds to fulfill the Georgia law requirement of balanced budgets for Governmental Funds.</b> |            |             |                                 |                               |                                       |                                   |  |
| <b>A. To establish FY 2022 operating budget for the State Confiscated Property Fund</b>   |            |             |                                 |                               |                                       |                                   |  |
| 2100001   | 351360     |             |                                 | SALE OF CONFISCATED PROPERTY  |                                       | 360.00                            | 360.00                                 |
| 2103003   | 351370     |             |                                 | STATE CONFISCATED FUNDS       |                                       | 26,344.00                         | 26,344.00                              |
| 21030390  | 521217     |             |                                 | PUBLIC RELATIONS SERVICES     | 9,970.00                              |                                   | (9,970.00)                             |
| 21030390  | 521316     |             |                                 | TECHNICAL SERVICES            | 87.00                                 |                                   | (87.00)                                |
| 21030390  | 521318     |             |                                 | OTHER FEES AND SERVICES       | 1,118.00                              |                                   | (1,118.00)                             |
| 21030390  | 523201     |             |                                 | COMMUNICATION SERVICES        | 596.00                                |                                   | (596.00)                               |
| 21030390  | 531600     |             |                                 | SMALL EQUIPMENT               | 1,000.00                              |                                   | (1,000.00)                             |
| 21030390  | 542200     |             |                                 | VEHICLES                      | 5,510.00                              |                                   | (5,510.00)                             |
|   |            |             |                                 |                               | <b>18,281.00</b>                      | <b>26,704.00</b>                  | <b>8,423.00</b>                        |
| <b>B. To establish FY 2022 operating budget for the US Customs Fund</b>   |            |             |                                 |                               |                                       |                                   |  |
| 21130003  | 351380     |             |                                 | FEDERAL CONFISCATED FUNDS     |                                       | 16,791.00                         | 16,791.00                              |
| 21130390  | 521316     |             |                                 | TECHNICAL SERVICES            | 1,000.00                              |                                   | (1,000.00)                             |
| 21130390  | 523591     |             |                                 | LODGING & MEALS               | 12,314.00                             |                                   | (12,314.00)                            |
| 21130390  | 523593     |             |                                 | MILEAGE & PARKING             | 202.00                                |                                   | (202.00)                               |
| 21130390  | 523600     |             |                                 | SEMINARS & DUES               | 12,090.00                             |                                   | (12,090.00)                            |
| 21130390  | 531270     |             |                                 | GASOLINE VENDORS              | 807.00                                |                                   | (807.00)                               |
| 21130390  | 542510     |             |                                 | FIREARMS & PROTECTIVE DEVICES | 392.00                                |                                   | (392.00)                               |
|   |            |             |                                 |                               | <b>26,805.00</b>                      | <b>16,791.00</b>                  | <b>(10,014.00)</b>                     |
| <b>C. To establish FY 2022 operating budget for the Federal Confiscated Property Fund</b>   |            |             |                                 |                               |                                       |                                   |  |
| 21200001  | 351360     |             |                                 | SALE OF CONFISCATED PROPERTY  |                                       | 9,005.00                          | 9,005.00                               |
| 21230003  | 351380     |             |                                 | FEDERAL CONFISCATED FUNDS     |                                       | 143,868.00                        | 143,868.00                             |
| 21200001  | 361000     |             |                                 | INTEREST INCOME               |                                       | 169.00                            | 169.00                                 |
| 21230390  | 521316     |             |                                 | TECHNICAL SERVICES            | 2,500.00                              |                                   | (2,500.00)                             |
| 21230390  | 523201     |             |                                 | COMMUNICATION SERVICES        | 24,911.00                             |                                   | (24,911.00)                            |
| 21230390  | 523205     |             |                                 | COMCAST                       | 3,146.00                              |                                   | (3,146.00)                             |
| 21230390  | 523591     |             |                                 | LODGING & MEALS               | 4,001.00                              |                                   | (4,001.00)                             |
| 21230390  | 523593     |             |                                 | MILEAGE & PARKING             | 15.00                                 |                                   | (15.00)                                |
| 21230390  | 523600     |             |                                 | SEMINARS & DUES               | 8,857.00                              |                                   | (8,857.00)                             |
| 21230390  | 531106     |             |                                 | COMMUNICATION SUPPLIES        | 1,800.00                              |                                   | (1,800.00)                             |
| 21230390  | 531116     |             |                                 | OTHER SUPPLIES                | 1,062.00                              |                                   | (1,062.00)                             |
| 21230390  | 531117     |             |                                 | SAFETY SUPPLIES               | 15,768.00                             |                                   | (15,768.00)                            |
| 21230390  | 531270     |             |                                 | GASOLINE VENDORS              | 1,246.00                              |                                   | (1,246.00)                             |

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**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u> | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u>    | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|------------|------------|-------------|---------------------------------|-------------------------------|-----------------------------------|-------------------------------|------------------------------------|
| 21230390   | 531701     |             |                                 | UNIFORMS & SUPPLIES           | 1,707.00                          |                               | (1,707.00)                         |
| 21230390   | 541320     |             |                                 | BUILDINGS & STRUCTURES        | 6,560.00                          |                               | (6,560.00)                         |
| 21230390   | 542140     |             |                                 | FIELD EQUIPMENT               | 3,600.00                          |                               | (3,600.00)                         |
| 21230390   | 542167     |             |                                 | SURVEILLANCE EQUIPMENT        | 2,732.00                          |                               | (2,732.00)                         |
| 21230390   | 542200     |             |                                 | VEHICLES                      | 5,835.00                          |                               | (5,835.00)                         |
| 21230390   | 542510     |             |                                 | FIREARMS & PROTECTIVE DEVICES | 14,135.00                         |                               | (14,135.00)                        |
|            |            |             |                                 |                               | <b>97,875.00</b>                  | <b>153,042.00</b>             | <b>55,167.00</b>                   |

**II. Vehicles and Equipment recommendations:**

**A. Project 223AK for three (3) Fire vehicles was approved in FY 2022 for a total of \$158,307. At the end of the year, there are expenditures incurred of \$43,339.23 for the purchase of one vehicle; and an open purchase order for \$102,397 for the purchase of the other two vehicles and add-ons. Unspent/unencumbered funds of \$12,570.77 are recommended to be moved from FY 2022 to FY 2023 to cover the cost of additional add-ons needed to get the units ready for service - year-to-year zero net effect to Vehicle and Equipment fund balance.**

|                 |        |       |                          |          |             |   |             |
|-----------------|--------|-------|--------------------------|----------|-------------|---|-------------|
| <b>FY 2022:</b> |        |       |                          |          |             |   |             |
| 61030550        | 542200 | 223AK | FIRE SERVICES - VEHICLES | VEHICLES | (12,570.77) | - | 12,570.77   |
| <b>FY 2023:</b> |        |       |                          |          |             |   |             |
| 61030550        | 542200 | 223AK | FIRE SERVICES - VEHICLES | VEHICLES | 12,570.77   |   | (12,570.77) |
|                 |        |       |                          |          | -           | - | -           |

**B. Project 223AL for a Fire Pumper was approved in FY 2022 for a total of \$529,850. At the end of the year, there are expenditures incurred of \$3,944.00 for the purchase of needed add-ons and an open purchase order for \$508,968.00 for the purchase of the Pumper. Unspent/unencumbered funds of \$16,938.00 are recommended to be moved from FY 2022 to FY 2023 to cover the cost of additional add-ons needed to get the unit ready for service - year-to-year zero net effect to Vehicle and Equipment fund balance.**

|                 |        |       |                          |          |             |   |             |
|-----------------|--------|-------|--------------------------|----------|-------------|---|-------------|
| <b>FY 2022:</b> |        |       |                          |          |             |   |             |
| 61030550        | 542200 | 223AL | FIRE SERVICES - VEHICLES | VEHICLES | (16,938.00) | - | 16,938.00   |
| <b>FY 2023:</b> |        |       |                          |          |             |   |             |
| 61030550        | 542200 | 223AL | FIRE SERVICES - VEHICLES | VEHICLES | 16,938.00   |   | (16,938.00) |
|                 |        |       |                          |          | -           | - | -           |

**FAYETTE COUNTY, GEORGIA**  
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**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <p><b>C. Project 223AM for a 2021 Dodge 2500 Cargo Van was approved in FY 2022 for a total of \$56,591.00. At the end of the year, the van has not been acquired and the cost has gone up by \$3,000. There are expenses incurred of \$10,937.50 for add-ons and decommission of equipment from the old van, and unspent/unencumbered funds of \$45,653.50. Sheriff's Office was informed that they are now scheduled to receive the van at the end of 2022. Recommend to move the \$45,653.50 unspent in FY 2022 to FY 2023 and increase the funding by \$3,000 to cover the purchase of the van and other add-ons - year-to-year decrease of \$3,000 to the Vehicle and Equipment fund balance.</b></p> |            |             |                                 |                            |                                   |                               |                                    |
| <b>FY 2022:</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 61030310  | 542200     | 223AM       | SHERIFF SUPPORT SVS - VEHICLES  | VEHICLES                   | (45,653.50)                       | -                             | 45,653.50                          |
| <b>FY 2023:</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 61030310  | 542200     | 223AM       | SHERIFF SUPPORT SVS - VEHICLES  | VEHICLES                   | 48,653.50                         |                               | (48,653.50)                        |
|   |            |             |                                 |                            | <b>3,000.00</b>                   | <b>-</b>                      | <b>(3,000.00)</b>                  |
| <p><b>D. Project 223AJ for an EMS vehicle was approved in FY 2022 for a total of \$51,836.00. At the end of the year, there are expenditures incurred of \$249.41 for add-ons and an open purchase order for \$47,131.00 for the purchase of the vehicle and add-ons. Unspent/unencumbered funds of \$4,455.59 are recommended to be moved from FY 2022 to FY 2023 to cover the remaining expenditures to get the vehicle ready for service - year-to-year zero net effect to Vehicle and Equipment fund balance.</b></p>   |            |             |                                 |                            |                                   |                               |                                    |
| <b>FY 2022:</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 61030600  | 542200     | 223AJ       | EMS - VEHICLES                  | VEHICLES                   | (4,455.59)                        | -                             | 4,455.59                           |
| <b>FY 2023:</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 61030600  | 542200     | 223AJ       | EMS - VEHICLES                  | VEHICLES                   | 4,455.59                          |                               | (4,455.59)                         |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |

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|---|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>III. Grants recommendations:</b>   |            |             |                                 |                            |                                   |                               |                                    |
| <b>A. An additional grant for \$72,379 was awarded to the Fayette County Juvenile Court during the year for the Functional Family Therapy program to cover an additional 14 families. This is a 100% grant with no local match required. As of the end of the fiscal year, the Juvenile Court was unable to enroll sufficient families in the program to receive the full amount of the grant awarded. Staff recommends to decrease both grant revenue and grant related expenditures by \$63,360 to equal the actual grant amount received - zero effect to General Fund fund balance.</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 10020003  | 334219     | G801A       | GENERAL FUND                    | GRANTS                     |                                   | (63,360.00)                   | (63,360.00)                        |
| 10020600  | 521316     | G801A       | JUVENILE COURT                  | TECHNICAL SERVICES         | (63,360.00)                       |                               | 63,360.00                          |
|   |            |             |                                 |                            | (63,360.00)                       | (63,360.00)                   | -                                  |
| <b>B. An additional grant of \$41,500 covering 4/1/22 to 9/30/22 was awarded to the Fayette County Juvenile Court for the Delinquency Prevention Program. This is a 100% grant with no local match required. As of the end of the fiscal year, the portion of the grant covering 4/1/22 to 6/30/22 for \$20,750 has not been used. It is expected that the grant will be fully used in FY 2023. Staff recommends to move the grant revenue and grant related expenditures covering 4/1/22 to 6/30/22 (FY 2022) to FY 2023 - year to year zero net effect to General Fund fund balance.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| <b>FY 2022:</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 10020003  | 334219     | DELPV       | GENERAL FUND                    | GRANTS                     |                                   | (20,750.00)                   | (20,750.00)                        |
| 10020600  | 521316     | DELPV       | JUVENILE COURT                  | TECHNICAL SERVICES         | (20,750.00)                       | -                             | 20,750.00                          |
| <b>FY 2023:</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 10020003  | 334219     | DELPV       | GENERAL FUND                    | GRANTS                     |                                   | 20,750.00                     | 20,750.00                          |
| 10020600  | 521316     | DELPV       | JUVENILE COURT                  | TECHNICAL SERVICES         | 20,750.00                         | -                             | (20,750.00)                        |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>C. The State Court was awarded a grant to fund the Veterans Treatment program during FY 2022. This is a 90% grant that requires a 10% local match. The expected grant revenue and the required local match are included in the FY 2022 Accountability State Court operating budget. The actual participants in the program were less than expected during the year. Actual grant revenue is \$17,382 compared to the \$50,363 included in the budget. Recommendation to decrease the revenue budget to match the actual grant revenue received and to also decrease the expenditures budget by the same amount plus an amount equal to the local match included in the budget - increase to Accountability State Court fund balance.</b> |            |             |                                 |                            |                                   |                               |                                    |
| 21420003  | 334219     | VTC         | ACCOUNTABILITY STATE COURT      | GRANTS                     |                                   | (32,981.00)                   | (32,981.00)                        |
| 21420330  | 521316     | VTC         | ACCOUNTABILITY STATE COURT      | TECHNICAL SERVICES         | (36,645.00)                       |                               | 36,645.00                          |
|   |            |             |                                 |                            | (36,645.00)                       | (32,981.00)                   | 3,664.00                           |

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| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>IV. 2017 SPLOST Projects Recommendations:</b>  |            |             |                                 |                            |                                   |                               |                                    |
| <b>A. The following Transportation projects have been completed. Recommending to close the projects, transfer funds from SPLOST Transportation Contingency to cover any budget overage, and to transfer any remaining funds to SPLOST Transportation Contingency.</b> |            |             |                                 |                            |                                   |                               |                                    |
| <b>1. 19TAF Resurfacing Program FY 2019 - transfer funds from SPLOST Transportation Contingency to cover budget overage of \$2,851.82 and close the project.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 32240220  | 541210     | 19TAF       | PUB WORKS SPLOST PROJECTS       | OTHER IMPROVEMENTS         | 2,851.82                          |                               | (2,851.82)                         |
| 32240599  | 579000     | TRANS       | PUB WORKS SPLOST CONTINGENC     | CONTINGENCY                | (2,851.82)                        |                               | 2,851.82                           |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>2. 19TAG Resurfacing Program FY 2020 - transfer residual funds of \$205,562.18 to SPLOST Transportation Contingency and close the project.</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 32240220  | 541210     | 19TAG       | PUB WORKS SPLOST PROJECTS       | OTHER IMPROVEMENTS         | (205,562.18)                      |                               | 205,562.18                         |
| 32240599  | 579000     | TRANS       | PUB WORKS SPLOST CONTINGENC     | CONTINGENCY                | 205,562.18                        |                               | (205,562.18)                       |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>V. Capital/CIP Projects Recommendations: projects completed to be closed, transfer of funds from projects to M&amp;O, and funding transfers into/out of Project Contingency line-items.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| <b>A. The following projects have been completed and have remaining funds. Recommending to close the projects and to transfer the remaining funds to Projects Contingency.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| <b>1. Project 224AA Surveillance Cameras Phase II - the project has been completed. Recommending to close the project and transfer remaining funds to GF Projects Contingency.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 37240900  | 542167     | 224AA       | FLEET PROJECTS                  | SURVEILLANCE EQUIPMENT     | (1,225.57)                        |                               | 1,225.57                           |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 1,225.57                          |                               | (1,225.57)                         |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>2. Project 221AD Air Handler Coil Replace-Library - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 37210565  | 541210     | 221AD       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS         | (15,057.00)                       |                               | 15,057.00                          |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 15,057.00                         |                               | (15,057.00)                        |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>3. Project 224AB Replacement of Side Post Lifts - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 37240900  | 542160     | 224AB       | FLEET PROJECTS                  | OTHER MOTORIZED EQUIPMENT  | (9,896.48)                        |                               | 9,896.48                           |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 9,896.48                          |                               | (9,896.48)                         |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |

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|---|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>4. Project 221AA Stonewall Security Improvements - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b> |            |             |                                 |                            |                                   |                               |                                    |
| 37210320  | 542167     | 221AA       | ADMINISTRATION PROJECTS         | SURVEILLANCE EQUIPMENT     | (921.37)                          |                               | 921.37                             |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 921.37                            |                               | (921.37)                           |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>5. Project 226AA Library Large Meeting Room Floor - the project has been completed. Recommending to close the project and to transfer remaining funds to GF Projects Contingency.</b>    |            |             |                                 |                            |                                   |                               |                                    |
| 37260500  | 541210     | 226AA       | LIBRARY PROJECTS                | OTHER IMPROVEMENTS         | (1,650.00)                        |                               | 1,650.00                           |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 1,650.00                          |                               | (1,650.00)                         |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>6. Project 223AB Upgrade Jail Lobby Doors - the project has been completed. Recommending to close the project and to transfer remaining funds to GF Projects Contingency.</b>            |            |             |                                 |                            |                                   |                               |                                    |
| 37230326  | 541210     | 223AB       | SHERIFF PROJECTS                | OTHER IMPROVEMENTS         | (205.31)                          |                               | 205.31                             |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 205.31                            |                               | (205.31)                           |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>7. Project 206AK Repurpose the Library ELL - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b>       |            |             |                                 |                            |                                   |                               |                                    |
| 37560500  | 541210     | 206AK       | LIBRARY PROJECTS                | OTHER IMPROVEMENTS         | (8.50)                            |                               | 8.50                               |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 8.50                              |                               | (8.50)                             |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>8. Project 181AJ CAD/Spillman - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b>                    |            |             |                                 |                            |                                   |                               |                                    |
| 37510535  | 542410     | 181AJ       | IT PROJECTS                     | SOFTWARE UPGRADES          | (14,522.68)                       |                               | 14,522.68                          |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 14,522.68                         |                               | (14,522.68)                        |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |

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|--|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>9. Project 6565C LED Lighting Project - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b>           |            |             |                                 |                            |                                   |                               |                                    |
| 37510565   | 541210     | 6565C       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS         | (28,297.28)                       |                               | 28,297.28                          |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 28,297.28                         |                               | (28,297.28)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>10. Project 6565H Public Works Admin Renovation - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b> |            |             |                                 |                            |                                   |                               |                                    |
| 37510565   | 541210     | 6565H       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS         | (958.24)                          |                               | 958.24                             |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 958.24                            |                               | (958.24)                           |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>11. Project 183AO Fire Station #2 - the project has been completed. Recommending to close the project and to transfer remaining funds to the Fire Projects Contingency.</b>             |            |             |                                 |                            |                                   |                               |                                    |
| 37530550   | 541320     | 183AO       | FIRE PROJECTS                   | BUILDING & STRUCTURES      | (3,237.46)                        |                               | 3,237.46                           |
| 37510599   | 579000     | FIRE        | PROJECTS CONTINGENCY            | CONTINGENCY                | 3,237.46                          |                               | (3,237.46)                         |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>12. Project 223AI Safety Equipment - the project has been completed. Recommending to close the project and to transfer remaining funds to the EMS Projects Contingency.</b>             |            |             |                                 |                            |                                   |                               |                                    |
| 37530600   | 542520     | 223AI       | EMS PROJECTS                    | SAFETY EQUIPMENT           | (655.68)                          |                               | 655.68                             |
| 37510599   | 579000     | EMS         | PROJECTS CONTINGENCY            | CONTINGENCY                | 655.68                            |                               | (655.68)                           |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>13. Project 5930C E911 Remote Location - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b>          |            |             |                                 |                            |                                   |                               |                                    |
| 37530800   | 541210     | 5930C       | 911 COMMUNICATIONS PROJECTS     | OTHER IMPROVEMENTS         | (82,197.83)                       |                               | 82,197.83                          |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 82,197.83                         |                               | (82,197.83)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>14. Project 204AC Country Lake Estates Rehab - the project has been completed. Recommending to close the project and to transfer remaining funds to the GF Projects Contingency.</b>    |            |             |                                 |                            |                                   |                               |                                    |
| 37540220   | 541210     | 204AC       | ROAD DEPARTMENT PROJECTS        | OTHER IMPROVEMENTS         | (342,254.97)                      |                               | 342,254.97                         |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 342,254.97                        |                               | (342,254.97)                       |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>B. The following projects have been completed with a budget overage. Recommending to close the projects and to transfer funds from Projects Contingency to cover the budget overage.</b>   |            |             |                                 |                            |                                   |                               |                                    |
| <b>1. Project 201AA B&amp;G Parking &amp; Driveway Refurbishment - the project has been completed. Recommending to close the project and to transfer funds from GF Projects Contingency to cover the budget overage.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | (48.85)                           |                               | 48.85                              |
| 37210565  | 541210     | 201AA       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS         | 48.85                             |                               | (48.85)                            |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>2. Project 204AB Sign Shop Digital Printer - the project has been completed. Recommending to close the project and to transfer funds from GF Projects Contingency to cover the budget overage.</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | (142.26)                          |                               | 142.26                             |
| 37540220  | 542165     | 204AB       | ROAD DEPARTMENT PROJECTS        | OTHER NON-MOTOR EQUIPMENT  | 142.26                            |                               | (142.26)                           |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>C. The following projects have been completed. Part or all of the expenditures will not be capitalized. Recommending to close the projects; move to M&amp;O the expenditures that will not be capitalized; transfer any remaining funds in the projects to Projects Contingency; and for projects with a budget overage, transfer funds from Projects Contingency to cover the budget overage.</b> |            |             |                                 |                            |                                   |                               |                                    |
| <b>1. Project 226AB Library Interior Painting - this project is for repairs that will not be capitalized. Recommending for all expenditures to be moved to the Library M&amp;O and remaining funds to be transferred to GF Projects Contingency.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 37260500  | 541210     | 226AB       | LIBRARY PROJECTS                | OTHER IMPROVEMENTS         | (31,450.00)                       |                               | 31,450.00                          |
| 37510599  | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 19,853.00                         |                               | (19,853.00)                        |
| 10060500  | 541210     |             | LIBRARY                         | OTHER IMPROVEMENTS         | 11,597.00                         |                               | (11,597.00)                        |
|   |            |             |                                 |                            | -                                 | -                             | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>   | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|--|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>2. Project 221AC Fayette County Building Roof Analysis - this project is for an analysis and will not be capitalized. Recommending for all expenditures to be moved to the Building &amp; Grounds M&amp;O and remaining funds to be transferred to GF Projects Contingency.</b> |            |             |                                 |                            |                                   |                               |                                    |
| 37210565   | 541210     | 221AC       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS         | (20,300.00)                       |                               | 20,300.00                          |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 600.00                            |                               | (600.00)                           |
| 10010565   | 541210     |             | BUILDING & GROUNDS              | OTHER IMPROVEMENTS         | 19,700.00                         |                               | (19,700.00)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>3. Project 223AG Station 6 Gutter Replacement - this project is for repairs and will not be capitalized. Recommending for all expenditures to be moved to the Fire Services M&amp;O and remaining funds to be transferred to Fire Projects Contingency.</b>                     |            |             |                                 |                            |                                   |                               |                                    |
| 37230550   | 541210     | 223AG       | FIRE SERVICES PROJECTS          | OTHER IMPROVEMENTS         | (15,000.00)                       |                               | 15,000.00                          |
| 37510599   | 579000     | FIRE        | PROJECTS CONTINGENCY            | CONTINGENCY                | 4,200.00                          |                               | (4,200.00)                         |
| 27030550   | 541210     |             | FIRE SERVICES                   | OTHER IMPROVEMENTS         | 10,800.00                         |                               | (10,800.00)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>4. Project 223AH Station 7 Parking Lot Resurfacing - this project is for repairs and will not be capitalized. Recommending for all expenditures to be moved to the Fire Services M&amp;O and remaining funds to be transferred to Fire Projects Contingency.</b>                |            |             |                                 |                            |                                   |                               |                                    |
| 37230550   | 541210     | 223AH       | FIRE SERVICES PROJECTS          | OTHER IMPROVEMENTS         | (30,895.00)                       |                               | 30,895.00                          |
| 37510599   | 579000     | FIRE        | PROJECTS CONTINGENCY            | CONTINGENCY                | 7,840.10                          |                               | (7,840.10)                         |
| 27030550   | 541210     |             | FIRE SERVICES                   | OTHER IMPROVEMENTS         | 23,054.90                         |                               | (23,054.90)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>5. Project 206AE Resurfacing McCurry Park Track - this project is for repairs and will not be capitalized. Recommending for all expenditures to be moved to the Recreation M&amp;O and remaining funds to be transferred to PARKS Projects Contingency.</b>                     |            |             |                                 |                            |                                   |                               |                                    |
| 37560110   | 541210     | 206AE       | RECREATION PROJECTS             | OTHER IMPROVEMENTS         | (60,000.00)                       |                               | 60,000.00                          |
| 37510599   | 579000     | PARKS       | PROJECTS CONTINGENCY            | CONTINGENCY                | 14,601.75                         |                               | (14,601.75)                        |
| 10060110   | 541210     |             | RECREATION                      | OTHER IMPROVEMENTS         | 45,398.25                         |                               | (45,398.25)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>D. Project 213AE Station 1 Parking Lot Resurfacing has been completed with no remaining funds. This project is for repairs and will not be capitalized. Recommending to close the project and to move all expenditures to the Fire Services M&amp;O.</b>                        |            |             |                                 |                            |                                   |                               |                                    |
| 37530550   | 541210     | 213AE       | FIRE SERVICES PROJECTS          | OTHER IMPROVEMENTS         | (18,827.00)                       |                               | 18,827.00                          |
| 27030550   | 541210     |             | FIRE SERVICES                   | OTHER IMPROVEMENTS         | 18,827.00                         |                               | (18,827.00)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u>   | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u>  | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|--|-------------|---------------------------------|-----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>E. Project 204AA Mobile Trailer Bathrooms was cancelled. Recommending to close the project and to transfer remaining funds to GF Projects Contingency.</b>   |  |             |                                 |                             |                                   |                               |                                    |
| 37540220  | 541210   | 204AA       | ROAD DEPARTMENT PROJECTS        | OTHER IMPROVEMENTS          | (25,000.00)                       |                               | 25,000.00                          |
| 37510599  | 579000   |             | PROJECTS CONTINGENCY            | CONTINGENCY                 | 25,000.00                         |                               | (25,000.00)                        |
|   |  |             |                                 |                             | -                                 | -                             | -                                  |
| <b>F. The following projects have been completed and don't have any remaining funds. Recommending to close the projects.</b>  |  |             |                                 |                             |                                   |                               |                                    |
|   | Project 206AD McCurry Pk Soccer Lighting Refurbishment |             |                                 | Original funding: \$150,000 |                                   |                               |                                    |
|   | Project 223AE A/C Unit Replacement 911 Communications  |             |                                 | Original funding: \$21,000  |                                   |                               |                                    |
|   | Project 226AG Replacement Fence Cap Material           |             |                                 | Original funding: \$40,000  |                                   |                               |                                    |
| <b>G. The following current projects need additional funding. Recommending to transfer funding from the respective Projects Contingency accounts to provide the additional funding needed.</b>  |  |             |                                 |                             |                                   |                               |                                    |
| <b>1. Project 221AB Liebert System Repair IT Data - additional funding transferred from GF Projects Contingency.</b>  |  |             |                                 |                             |                                   |                               |                                    |
| 37510599  | 579000   |             | PROJECTS CONTINGENCY            | CONTINGENCY                 | (10,000.00)                       |                               | 10,000.00                          |
| 37210565  | 541210   | 221AB       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS          | 10,000.00                         |                               | (10,000.00)                        |
|   |  |             |                                 |                             | -                                 | -                             | -                                  |
| <b>2. Project 201AE Renovation of Station 4 - additional funding transferred from GF Projects Contingency. As approved by BOC, 4/26/22, item # 5.</b>   |  |             |                                 |                             |                                   |                               |                                    |
| 37510599  | 579000   |             | PROJECTS CONTINGENCY            | CONTINGENCY                 | (383,254.97)                      |                               | 383,254.97                         |
| 37510400  | 541210   | 201AE       | ELECTIONS PROJECTS              | OTHER IMPROVEMENTS          | 383,254.97                        |                               | (383,254.97)                       |
|   |  |             |                                 |                             | -                                 | -                             | -                                  |
| <b>3. Project 223AF Station 5 Kitchen Cabinet Countertop - additional funding transferred from FIRE Projects Contingency.</b>   |  |             |                                 |                             |                                   |                               |                                    |
| 37510599  | 579000   | FIRE        | PROJECTS CONTINGENCY            | CONTINGENCY                 | (14,115.00)                       |                               | 14,115.00                          |
| 37530550  | 541210   | 223AF       | FIRE SERVICES PROJECTS          | OTHER IMPROVEMENTS          | 14,115.00                         |                               | (14,115.00)                        |
|   |  |             |                                 |                             | -                                 | -                             | -                                  |
| <b>H. The following project funding reallocations for FY 2022 were part of the FY 2023 CIP 5-Year Plan recommended as part of the budget process. These entries follow the changes to the CIP 5-Year Plan that were approved when the FY 2023 Budget was adopted.</b> |  |             |                                 |                             |                                   |                               |                                    |
| <b>1. Project 194AA Non-SPLOST Pipe Replacements - transfer \$112,968 from the project to GF Projects Contingency.</b>  |  |             |                                 |                             |                                   |                               |                                    |
| 37540250  | 541210   | 194AA       | EMD PROJECTS                    | OTHER IMPROVEMENTS          | (112,968.00)                      |                               | 112,968.00                         |
| 37510599  | 579000   |             | PROJECTS CONTINGENCY            | CONTINGENCY                 | 112,968.00                        |                               | (112,968.00)                       |
|   |  |             |                                 |                             | -                                 | -                             | -                                  |
| <b>2. Project 6535B Phone System Revitalization - transfer \$70,611 from the project to GF Projects Contingency.</b>  |  |             |                                 |                             |                                   |                               |                                    |
| 37510535  | 542420   | 6535B       | IT PROJECTS                     | COMPUTER EQUIPMENT          | (70,611.00)                       |                               | 70,611.00                          |
| 37510599  | 579000   |             | PROJECTS CONTINGENCY            | CONTINGENCY                 | 70,611.00                         |                               | (70,611.00)                        |
|   |  |             |                                 |                             | -                                 | -                             | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>   | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|--|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>3. Project 194AC Shed Upgrade - transfer \$5,620 from the project to GF Projects Contingency.</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 37540220   | 541320     | 194AC       | ROAD DEPARTMENT PROJECTS        | BUILDINGS/STRUCTURES       | (5,620.00)                        |                               | 5,620.00                           |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | 5,620.00                          |                               | (5,620.00)                         |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>I. The following new projects in FY 2022 were part of the FY 2023 CIP 5-Year Plan recommended as part of the budget process. These entries follow the changes to the CIP 5-Year Plan that were approved when the FY 2023 Budget was adopted.</b>    |            |             |                                 |                            |                                   |                               |                                    |
| <b>1. Project 222AD SpaceSaver System - this project has been requested by the Clerk of Superior Court with a cost estimate of \$15,000. Recommending to transfer funding from GF Projects Contingency to fund the project.</b>                        |            |             |                                 |                            |                                   |                               |                                    |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | (15,000.00)                       |                               | 15,000.00                          |
| 37220180   | 541210     | 222AD       | PROJECTS                        | OTHER IMPROVEMENTS         | 15,000.00                         |                               | (15,000.00)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>2. Project 221AI Stonewall Renovation - renovations with a cost estimate of \$34,625 are needed for various departments within the Stonewall Admin Complex. Recommending to transfer funding from GF Projects Contingency to fund the project.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | (34,625.00)                       |                               | 34,625.00                          |
| 37210565   | 541210     | 221AI       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS         | 34,625.00                         |                               | (34,625.00)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>3. Project 221AJ Library Exterior Painting - this is a project for the Library with an estimated cost of \$35,000. Recommending to transfer funding from GF Projects Contingency to fund the project.</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | (35,000.00)                       |                               | 35,000.00                          |
| 37210565   | 541210     | 221AJ       | BUILDING & GROUNDS PROJECTS     | OTHER IMPROVEMENTS         | 35,000.00                         |                               | (35,000.00)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>4. Project 224AI Road Dept. Warehouse Sign Shop and Crew Offices - this is a project for the Road Department with a cost estimate of \$50,000. Recommending to transfer funding from GF Projects Contingency to fund the project.</b>               |            |             |                                 |                            |                                   |                               |                                    |
| 37510599   | 579000     |             | PROJECTS CONTINGENCY            | CONTINGENCY                | (50,000.00)                       |                               | 50,000.00                          |
| 37540220   | 541210     | 224AI       | ROAD DEPARTMENT PROJECTS        | OTHER IMPROVEMENTS         | 50,000.00                         |                               | (50,000.00)                        |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>5. Project 223AP 911 Communications Roof Analysis - an analysis of the 911 Communications building roof is needed. The cost estimate is \$5,000. Recommending to transfer funding from the 911 Communications fund balance to fund the project.</b> |            |             |                                 |                            |                                   |                               |                                    |
| 21590110   | 610372     | 223AP       | 911 COMMUNICATIONS FUND         | TRANSFER TO OTHER FUNDS    | 5,000.00                          |                               | (5,000.00)                         |
| 37230800   | 390215     | 223AP       | 911 COMMUNICATIONS PROJECTS     | TRANSFER FROM OTHER FUNDS  |                                   | 5,000.00                      | 5,000.00                           |
|  |            |             |                                 |                            | 5,000.00                          | 5,000.00                      | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u>                                | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|------------|-------------|--|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>VI. Water System CIP Projects recommendations:</b>   |            |             |  |                            |                                   |                               |                                    |
| The following project funding reallocations for FY 2022 were part of the FY 2023 CIP 5-year Plan recommended as part of the budget process. These entries follow the changes to the CIP 5-Year Plan that were approved when the FY 2023 Budget was adopted. |            |             |  |                            |                                   |                               |                                    |
| <b>A. Current projects for the Water System that have funding that can be moved to R&amp;E to be used by other current or new projects.</b>   |            |             |  |                            |                                   |                               |                                    |
| 1. These projects have available balances both encumbered and not encumbered.   |            |             |  |                            |                                   |                               |                                    |
|   |            | 20WSF       | SODIUM HYPOCHLORITE CROSSTOWN                                  |                            | (130,001.00)                      |                               | 130,001.00                         |
|   |            | 8SHDC       | SOLIDS HANDLING (SLUDGE COLLECTOR) - CROSSTOWN                 |                            | (1,244,500.00)                    |                               | 1,244,500.00                       |
|   |            | 21WSA       | SOLIDS HANDLING (SLUDGE COLLECTOR) - S. FAYETTE                |                            | (518,885.00)                      |                               | 518,885.00                         |
| 2.All available funding in the following projects to be moved to R&E. Recommending to close the projects.   |            |             |  |                            |                                   |                               |                                    |
|   |            | 22WSC       | HEALTH & SAFETY - GENERATOR                                    |                            | (177,000.00)                      |                               | 177,000.00                         |
|   |            | 22WSD       | EMERGENCY, HEALTH & SAFETY - ELECTRICAL UPGRADES - CROSSTOWN   |                            | (50,000.00)                       |                               | 50,000.00                          |
| 507   | 610915     |             | WATER SYSTEM CIP PROJECTS                                      | WATER SYSTEM R&E           | 2,120,386.00                      |                               | (2,120,386.00)                     |
|   |            |             |  |                            | -                                 | -                             | -                                  |
| <b>B. These are current projects for the Water System that need additional funding from the reallocations identified above. Recommending to move funding from R&amp;E to the projects as needed:</b>  |            |             |  |                            |                                   |                               |                                    |
| 507   | 610915     |             | WATER SYSTEM CIP PROJECTS                                      | WATER SYSTEM R&E           | (799,477.00)                      |                               | 799,477.00                         |
|   |            | 9WPMS       | WATER PLANT MAINTENANCE & STORAGE IMPROVEMENTS TO DISTRIBUTION |                            | 60,753.00                         |                               | (60,753.00)                        |
|   |            | 23WSC       | REPLACEMENTS   |                            | 55,000.00                         |                               | (55,000.00)                        |
|   |            | 8WTEX       | WATERLINE EXTENSIONS   |                            | 128,724.00                        |                               | (128,724.00)                       |
|   |            | 1VPWE       | EXTENSION  |                            | 180,000.00                        |                               | (180,000.00)                       |
|   |            | 22WSF       | INTERCONNECTIVITY COWETA                                       |                            | 375,000.00                        |                               | (375,000.00)                       |
|   |            |             |  |                            | -                                 | -                             | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u>                      | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|------------|-------------|--|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>C. These are new projects for the Water System that need additional funding from the reallocations identified above. Recommending to move funding from R&amp;E to each new project.</b>  |            |             |  |                            |                                   |                               |                                    |
| 507   | 610915     |             | WATER SYSTEM CIP PROJECTS                            | WATER SYSTEM R&E           | (1,320,909.00)                    |                               | 1,320,909.00                       |
|   |            | 22WSG       | REDWINE RD FROM BERNHARD TO STONEHAVEN LOOP          |                            | 234,000.00                        |                               | (234,000.00)                       |
|   |            | 22WSH       | SR 74/54 RELOCATION GDOT PI 0013726                  |                            | 758,962.00                        |                               | (758,962.00)                       |
|   |            | 22WSI       | SR 85 RELOCATION GDOT PI 721290                      |                            | 122,000.00                        |                               | (122,000.00)                       |
|   |            | 22WSJ       | EAST FAYETTEVILLE BYPASS                             |                            | 130,947.00                        |                               | (130,947.00)                       |
|   |            | 22WSK       | DISTRIBUTION WATER QUALITY & REDUNDANCY IMPROVEMENTS |                            | 75,000.00                         |                               | (75,000.00)                        |
|   |            |             |  |                            | -                                 | -                             | -                                  |
| <b>VII. M&amp;O Budget Recommendations:</b>   |            |             |  |                            |                                   |                               |                                    |
| <b>A. Since FY 2016, the General Fund has transferred funds to the Jail Surcharge Fund to keep fund balance from going negative. The original budget included a transfer of \$112,000 from the General Fund. Again, the Jail Surcharge Fund is estimated to have a negative fund balance of approximately \$59k as of the end of FY 2022. Recommending an additional transfer of \$60,000 from the General Fund to cover the negative fund balance - zero net effect across funds. The FY 2023 adopted budget includes a transfer from the General Fund of \$225,000.</b> |            |             |  |                            |                                   |                               |                                    |
| 10090110  | 610216     |             | GENERAL FUND   | TRANSFERS TO OTHER FUNDS   | 60,000.00                         |                               | (60,000.00)                        |
| 21600001  | 390100     |             | JAIL SURCHARGE FUND                                  | TRANSFERS FROM OTHER FUNDS |                                   | 60,000.00                     | 60,000.00                          |
|   |            |             |  |                            | 60,000.00                         | 60,000.00                     | -                                  |
| <b>B. It is projected that as of the end of FY 2022, the Victims Assistance Fund will have a negative fund balance. Expenditures for FY 2022 will be higher than revenue by approximately \$41,000 wiping out initial fund balance of \$40,163. Recommending to transfer \$20,000 from the General Fund to avoid a negative fund balance in the Victims Assistance Fund - zero net effect across funds. The FY 2023 adopted budget includes a transfer from the General Fund of \$18,000.</b>   |            |             |  |                            |                                   |                               |                                    |
| 10090110  | 610218     |             | GENERAL FUND   | TRANSFERS TO OTHER FUNDS   | 20,000.00                         |                               | (20,000.00)                        |
| 21800001  | 390100     |             | VICTIMS ASSISTANCE FUND                              | TRANSFERS FROM OTHER FUNDS |                                   | 20,000.00                     | 20,000.00                          |
|   |            |             |  |                            | 20,000.00                         | 20,000.00                     | -                                  |
| <b>C. Since FY 2020 the General Fund has been transferring funds to fund 540 Solid Waste. Solid Waste Fund revenue has been lower than expenses consistently and the transfers from the General Fund have been necessary to avoid the Solid Waste fund balance going negative. The FY 2022 original budget included a transfer of \$172,500 from the General Fund. An additional transfer of \$30,000 is recommended at year-end - zero net effect across funds. The FY 2023 adopted budget includes a transfer from the General Fund of \$182,000.</b>                   |            |             |  |                            |                                   |                               |                                    |
| 10090110  | 610540     |             | GENERAL FUND   | TRANSFERS TO OTHER FUNDS   | 30,000.00                         |                               | (30,000.00)                        |
| 54000001  | 390100     |             | SOLID WASTE FUND                                     | TRANSFERS FROM OTHER FUNDS |                                   | 30,000.00                     | 30,000.00                          |
|   |            |             |  |                            | 30,000.00                         | 30,000.00                     | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| ORG   | OBJ    | Proj  | FUND/ DEPARTMENT/PROJECT      | ACCOUNT DESCRIPTION         | Expenditure Increase (Dec) | Revenue Increase (Dec) | Fund Balance Increase (Dec) |
|---|--------|-------|-------------------------------|-----------------------------|----------------------------|------------------------|-----------------------------|
| <b>D. Recommending year-end adjustments to Workers Compensation for departments/funds with budget deficits in FY 2022 - decrease to fund balance to General Fund, Fire Services Fund, and EMS Fund.</b>   |        |       |                               |                             |                            |                        |                             |
| 10030321  | 512119 |       | SHERIFF - CID                 | SELF INSURANCE WORKERS COMP | 7,500.00                   |                        | (7,500.00)                  |
| 10030323  | 512119 |       | SHERIFF - FIELD OPERATIONS    | SELF INSURANCE WORKERS COMP | 28,000.00                  |                        | (28,000.00)                 |
| 27030550  | 512119 |       | FIRE SERVICES                 | SELF INSURANCE WORKERS COMP | 100,000.00                 |                        | (100,000.00)                |
| 27230600  | 512119 |       | EMS                           | SELF INSURANCE WORKERS COMP | 109,000.00                 |                        | (109,000.00)                |
|   |        |       |                               |                             | 244,500.00                 | -                      | (244,500.00)                |
| <b>E. As discussed at the FY 2023 budget presentations, staff recommended to increase the medical stabilization account from \$576,400 to \$1.5M. This increase should be sufficient to cover any remaining expenses if the county were to change medical provider(s). Recommending to transfer \$923,600 from various funds to Major Medical Self Insurance in FY 2022 - zero net effect across funds.</b> |        |       |                               |                             |                            |                        |                             |
| 10090110  | 610603 |       | GENERAL FUND                  | TRANSFER TO MEDICAL         | 544,224.00                 |                        | (544,224.00)                |
| 21490110  | 610603 |       | ACCOUNTABILITY STATE COURT    | TRANSFER TO MEDICAL         | 7,118.00                   |                        | (7,118.00)                  |
| 21590110  | 610603 |       | 911 COMMUNICATIONS            | TRANSFER TO MEDICAL         | 56,639.00                  |                        | (56,639.00)                 |
| 21990110  | 610603 |       | DRUG ABUSE & TREATMENT SUP CT | TRANSFER TO MEDICAL         | 725.00                     |                        | (725.00)                    |
| 27090110  | 610603 |       | FIRE SERVICES                 | TRANSFER TO MEDICAL         | 108,622.00                 |                        | (108,622.00)                |
| 27290110  | 610603 |       | EMS                           | TRANSFER TO MEDICAL         | 54,742.00                  |                        | (54,742.00)                 |
| 50541010  | 610603 |       | WATER SYSTEM                  | TRANSFER TO MEDICAL         | 151,530.00                 |                        | (151,530.00)                |
| 60300001  | 390    |       | MAJOR MEDICAL SELF INSURANCE  | TRANSFER FROM OTHER FUNDS   |                            | 923,600.00             | 923,600.00                  |
|   |        |       |                               |                             | 923,600.00                 | 923,600.00             | -                           |
| <b>F. The following General Fund departments have budget deficits as of the end of FY 2022. Recommending to cover these budget deficits with remaining budget amounts from other departments within the General Fund - zero net effect to General Fund balance.</b>   |        |       |                               |                             |                            |                        |                             |
| 1. Commissioners - Salary due to 10.45% pay scale shift.  |        |       |                               |                             |                            |                        |                             |
| 10010110  | 511105 |       | COMMISSIONERS                 | REGULAR SALARY              | 6,600                      |                        | (6,600)                     |
| 2. Elections - Salaries for Part-time Election Clerks, Staff Overtime, Postage, and Printing/Binding Services.  |        |       |                               |                             |                            |                        |                             |
| 10010400  | 511105 | PTIME | ELECTIONS                     | REGULAR SALARY              | 52,000                     |                        | (52,000)                    |
| 10010400  | 511300 |       | ELECTIONS                     | OVERTIME REGULAR            | 7,600                      |                        | (7,600)                     |
| 10010400  | 523202 |       | ELECTIONS                     | POSTAGE SERVICES            | 36,600                     |                        | (36,600)                    |
| 10010400  | 523400 |       | ELECTIONS                     | PRINTING/BINDING SERVICES   | 21,800                     |                        | (21,800)                    |
| 3. Purchasing - Salary due to 10.45% pay scale shift and Medical election.  |        |       |                               |                             |                            |                        |                             |
| 10010517  | 511105 |       | PURCHASING                    | REGULAR SALARY              | 10,900                     |                        | (10,900)                    |
| 10010517  | 512111 |       | PURCHASING                    | SELF INSURANCE MEDICAL      | 2,000                      |                        | (2,000)                     |
| 4. Tax Commissioner - Salary due to 10.45% pay scale shift and Printing/Binding Services.   |        |       |                               |                             |                            |                        |                             |
| 10010545  | 511105 |       | TAX COMMISSIONER              | REGULAR SALARY              | 32,500                     |                        | (32,500)                    |
| 10010545  | 523400 |       | TAX COMMISSIONER              | PRINTING/BINDING SERVICES   | 8,000                      |                        | (8,000)                     |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u>    | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|------------|-------------|---------------------------------|-------------------------------|-----------------------------------|-------------------------------|------------------------------------|
| 5. District Attorney - Salary due to 10.45% pay scale shift.  |            |             |                                 |                               |                                   |                               |                                    |
| 10020200  | 511105     |             | DISTRICT ATTORNEY               | REGULAR SALARY                | 1,100                             |                               | (1,100)                            |
| 6. State Court Judge - Salary due to 10.45% pay scale shift and Medical election.   |            |             |                                 |                               |                                   |                               |                                    |
| 10020330  | 511105     |             | STATE COURT JUDGE               | REGULAR SALARY                | 9,300                             |                               | (9,300)                            |
| 10020330  | 512111     |             | STATE COURT JUDGE               | SELF INSURANCE MEDICAL        | 9,600                             |                               | (9,600)                            |
| 7. Magistrate Court - Salary due to 10.45% pay scale shift/increase to Magistrate Judges and FICA/Medicare.   |            |             |                                 |                               |                                   |                               |                                    |
| 10020400  | 511105     |             | MAGISTRATE COURT                | REGULAR SALARY                | 68,000                            |                               | (68,000)                           |
| 10020400  | 512200     |             | MAGISTRATE COURT                | FICA/MEDICARE                 | 300                               |                               | (300)                              |
| 8. Juvenile Court - Indigent Court Appointed GAL/FDEP.  |            |             |                                 |                               |                                   |                               |                                    |
| 10020600  | 523965     |             | JUVENILE COURT                  | INDIGENT COURT APPOINTED GAL  | 6,900                             |                               | (6,900)                            |
| 10020600  | 523968     |             | JUVENILE COURT                  | INDIGENT COURT APPOINTED FDEP | 11,100                            |                               | (11,100)                           |
| 9. Public Defender - Communication Services.  |            |             |                                 |                               |                                   |                               |                                    |
| 10020800  | 523201     |             | PUBLIC DEFENDER                 | COMMUNICATION SERVICES        | 367                               |                               | (367)                              |
| 10. County Coroner - Salary due to increase of cases and Human Remains Transport.   |            |             |                                 |                               |                                   |                               |                                    |
| 10030700  | 511105     |             | COUNTY CORONER                  | REGULAR SALARY                | 20,800                            |                               | (20,800)                           |
| 10030700  | 521316     |             | COUNTY CORONER                  | TECHNICAL SERVICES            | 1,500                             |                               | (1,500)                            |
| 11. Public Health - Gasoline Vendors.   |            |             |                                 |                               |                                   |                               |                                    |
| 10050110  | 531270     |             | PUBLIC HEALTH                   | GASOLINE VENDORS              | 150                               |                               | (150)                              |
| 12. Senior Center - Natural Gas Service.  |            |             |                                 |                               |                                   |                               |                                    |
| 10050520  | 531220     |             | SENIOR CENTER                   | NATURAL GAS SERVICE           | 600                               |                               | (600)                              |
| 13. Code Enforcement - Salary due to 10.45% pay scale shift and Medical election.   |            |             |                                 |                               |                                   |                               |                                    |
| 10070483  | 511105     |             | CODE ENFORCEMENT                | REGULAR SALARY                | 3,300                             |                               | (3,300)                            |
| 10070483  | 512111     |             | CODE ENFORCEMENT                | SELF INSURANCE MEDICAL        | 4,600                             |                               | (4,600)                            |
|   |            |             |                                 | TOTAL DEFICITS                | 315,617                           | -                             | (315,617)                          |
| 14. Department budget deficits to be covered with remaining budget in the Road Department.  |            |             |                                 |                               |                                   |                               |                                    |
| 10040220  | 521316     |             | ROAD DEPARTMENT                 | TECHNICAL SERVICES            | (197,880)                         |                               | 197,880                            |
| 10040220  | 522232     |             | ROAD DEPARTMENT                 | OPERATING EQUIPMENT SERVICES  | (36,000)                          |                               | 36,000                             |
| 10040220  | 531171     |             | ROAD DEPARTMENT                 | ASPHALT & TACK                | (79,000)                          |                               | 79,000                             |
| 10040220  | 531173     |             | ROAD DEPARTMENT                 | GRAVEL & SAND                 | (2,737)                           |                               | 2,737                              |
|   |            |             |                                 |                               | -                                 | -                             | -                                  |
| <b>G. At the end of FY 2022, the Accountability State Court (fund 214) is over budget by \$43,362. The Technical Services line-item associated to the DUI grant is over budget by \$63,925. Any expenditures in excess of the proceeds from the grant, are covered by DUI Participant Fees and the 50% Added DUI Surcharge Fees. The fund still has a \$300k fund balance. Recommending to increase the expenditures budget by the amount of the shortfall - decrease to the Accountability State Court fund balance.</b> |            |             |                                 |                               |                                   |                               |                                    |
| 21420330  | 521316     | DUI         | ACCOUNTABILITY STATE COURT      | TECHNICAL SERVICES            | 43,362.00                         |                               | (43,362.00)                        |
|   |            |             |                                 |                               | 43,362.00                         | -                             | (43,362.00)                        |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|---|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <b>H. At the end of FY 2022, Jail Surcharge is over budget by \$48,632 (Inmate Meals). Even with transfers from the General Fund of \$172,000 during FY 2022, fund balance of approximately \$20k is not sufficient to cover the \$48,632 budget shortfall. Recommending an additional transfer from the General Fund to cover the budget shortage and still leave the Jail Surcharge Fund with a positive fund balance - zero net effect across funds. The FY 2023 adopted budget includes a transfer from the General Fund of \$225,000.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 10090110  | 610216     |             | GENERAL FUND                    | TRANSFERS TO OTHER FUNDS   | 48,632.00                         |                               | (48,632.00)                        |
| 21600001  | 390100     |             | JAIL SURCHARGE FUND             | TRANSFERS FROM OTHER FUNDS |                                   | 48,632.00                     | 48,632.00                          |
| 21630355  | 531301     |             | INMATE MEALS                    | GEORGIA POWER              | 48,632.00                         |                               | (48,632.00)                        |
|   |            |             |                                 |                            | 48,632.00                         | -                             | (48,632.00)                        |
| <b>I. At the end of FY 2022, Drug Abuse &amp; Treatment (fund 219) is over budget by \$51,871. The Salary line-item is over budget by \$3k due to the 10.45% pay scale shift and the Technical Services line-item associated to the Drug Court grant is over budget by \$49.6k. Any expenditures in excess of the proceeds from the grant, are covered by Drug Court Participant Fees and the 50% Added DATE Surcharge Fees. The fund still has a \$548k fund balance. Recommending to increase the expenditures budget by the amount of the shortfall - decrease to the Drug Abuse &amp; Treatment fund balance.</b> |            |             |                                 |                            |                                   |                               |                                    |
| 21920160  | 511105     | DRUG        | DRUG COURT - SUPERIOR COURT     | REGULAR SALARY             | 3,000.00                          |                               | (3,000.00)                         |
| 21920160  | 521316     | DRUG        | DRUG COURT - SUPERIOR COURT     | TECHNICAL SERVICES         | 49,000.00                         |                               | (49,000.00)                        |
|   |            |             |                                 |                            | 52,000.00                         | -                             | (52,000.00)                        |
| <b>J. At the end of FY 2022, Fire Services (fund 270) is over budget by \$298,609. The Salary line-item is over budget by \$344k due to the 19% pay scale shift. The fund has a healthy fund balance. Recommending to increase the expenditures budget by the amount of the shortfall - decrease to the Fire Services fund balance.</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 27030550  | 511105     |             | FIRE SERVICES                   | REGULAR SALARY             | 299,000.00                        |                               | (299,000.00)                       |
|   |            |             |                                 |                            | 299,000.00                        | -                             | (299,000.00)                       |
| <b>K. At the end of FY 2022, EMS (fund 272) is over budget by \$37,928. The Medical Supplies line-item is over budget by \$78k. The fund has a healthy fund balance. Recommending to increase the expenditures budget by the amount of the shortfall - decrease to the EMS fund balance.</b>  |            |             |                                 |                            |                                   |                               |                                    |
| 27230600  | 531108     |             | EMS                             | MEDICAL SUPPLIES           | 78,000.00                         |                               | (78,000.00)                        |
|   |            |             |                                 |                            | 78,000.00                         | -                             | (78,000.00)                        |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| ORG  | OBJ | Proj              | FUND/ DEPARTMENT/PROJECT | ACCOUNT DESCRIPTION        | <u>Expenditure</u><br>Increase (Dec) | <u>Revenue</u><br>Increase (Dec) | <u>Fund Balance</u><br>Increase (Dec) |
|--|-----|-------------------|--------------------------|----------------------------|--------------------------------------|----------------------------------|---------------------------------------|
| <b>VIII. American Rescue Plan Act of 2021 (ARPA) recommendations:</b>  |     |                   |                          |                            |                                      |                                  |                                       |
| On 6/09/22, Fayette County received the FY 2022 final payment of \$11,112,469 from the American Rescue Plan Act of 2021. The allocation of the payments from the ARPA grant was originally approved by the BOC on 5/13/21 as follows:  |     |                   |                          |                            |                                      |                                  |                                       |
| <b>Sheriff Office</b>  |     |                   |                          |                            |                                      |                                  |                                       |
|  |     |                   | <b>FY2021</b>            | <b>FY2022</b>              |                                      |                                  |                                       |
|  |     | 1,603,967         | 801,983                  | 801,984                    |                                      |                                  |                                       |
|  |     | 314,754           | 314,754                  |                            |                                      |                                  |                                       |
|  |     | 301,361           | 301,361                  |                            |                                      |                                  |                                       |
| <b>Fire &amp; EMS</b>  |     |                   |                          |                            |                                      |                                  |                                       |
|  |     | 1,650,000         | 825,000                  | 825,000                    |                                      |                                  |                                       |
|  |     | 1,500,000         | 1,500,000                |                            |                                      |                                  |                                       |
|  |     | 665,000           | 665,000                  |                            |                                      |                                  |                                       |
| <b>Health Department</b>   |     |                   |                          |                            |                                      |                                  |                                       |
|  |     | 6,956,166         | 3,478,083                | 3,478,083                  |                                      |                                  |                                       |
| <b>Water System</b>  |     |                   |                          |                            |                                      |                                  |                                       |
|  |     | 9,200,000         | 3,209,443                | 5,990,557                  |                                      |                                  |                                       |
|  |     | <b>22,191,248</b> | <b>11,095,624</b>        | <b>11,095,624</b>          |                                      |                                  |                                       |
| <b>A. Based on guidance from the Department of the Treasury (dated 6/17/21), salaries for Fire Services, Emergency Medical Services, and Sheriff's Office are eligible for reimbursement by ARPA, as they pertain to COVID mitigation. With that in mind, staff recommends distributing the FY 2022 portion of the ARPA funds previously approved back to the respective funds (General Fund, Fire Services Fund, and EMS Fund). Then to transfer the funds to the previously approved projects.</b> |     |                   |                          |                            |                                      |                                  |                                       |
| <b>1. Distribution of the previously approved FY 2021 ARPA funding allocation to reimburse for eligible salaries as they pertain to COVID mitigation:</b>  |     |                   |                          |                            |                                      |                                  |                                       |
| <b>General Fund (Sheriff's salaries):</b>  |     |                   |                          |                            |                                      |                                  |                                       |
|  |     |                   |                          |                            |                                      |                                  |                                       |
|  |     |                   | ARPA FUND                | TRANSFERS TO OTHER FUNDS   | 801,984.00                           |                                  | (801,984.00)                          |
|  |     |                   | GENERAL FUND             | TRANSFERS FROM OTHER FUNDS |                                      | 801,984.00                       | 801,984.00                            |
|  |     |                   |                          |                            | 801,984.00                           | 801,984.00                       | -                                     |
| <b>Fire Services Fund salaries:</b>  |     |                   |                          |                            |                                      |                                  |                                       |
|  |     |                   | ARPA FUND                | TRANSFERS TO OTHER FUNDS   | 627,725.00                           |                                  | (627,725.00)                          |
|  |     |                   | FIRE SERVICES FUND       | TRANSFERS FROM OTHER FUNDS |                                      | 627,725.00                       | 627,725.00                            |
|  |     |                   |                          |                            | 627,725.00                           | 627,725.00                       | -                                     |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| ORG  | OBJ    | Proj  | FUND/ DEPARTMENT/PROJECT                         | ACCOUNT DESCRIPTION        | Expenditure Increase (Dec) | Revenue Increase (Dec) | Fund Balance Increase (Dec) |
|--|--------|-------|--|----------------------------|----------------------------|------------------------|-----------------------------|
| <b>EMS Fund salaries:</b>  |        |       |  |                            |                            |                        |                             |
| 23090110   | 610272 |       | ARPA FUND  | TRANSFERS TO OTHER FUNDS   | 197,275.00                 |                        | (197,275.00)                |
| 27200001   | 390230 |       | EMS FUND   | TRANSFERS FROM OTHER FUNDS |                            | 197,275.00             | 197,275.00                  |
|  |        |       |  |                            | 197,275.00                 | 197,275.00             | -                           |
| <b>2. Transfers of the FY 2022 ARPA distribution from the General Fund, Fire Services Fund, and the EMS fund to the previously approved projects:</b>    |        |       |  |                            |                            |                        |                             |
| <b>General Fund to project 21AR1 Sheriff - Final Buildout Training Facility:</b>   |        |       |  |                            |                            |                        |                             |
| 10090110   | 610375 | 21AR1 | GENERAL FUND                                     | TRANSFERS TO OTHER FUNDS   | 801,984.00                 |                        | (801,984.00)                |
| 37530310   | 390100 | 21AR1 | PROJECT: FINAL BUILDOUT TRAINING FACILITY        |                            |                            | 801,984.00             | 801,984.00                  |
|  |        |       | GENERAL FUND PROJECT                             |                            | 801,984.00                 | 801,984.00             | -                           |
| <b>Fire Services to project 21AR4 Fire Training Building/Tower:</b>  |        |       |  |                            |                            |                        |                             |
| 27090110   | 610375 | 21AR4 | FIRE SERVICES FUND                               | TRANSFERS TO OTHER FUNDS   | 627,725.00                 |                        | (627,725.00)                |
| 37530550   | 390270 | 21AR4 | PROJECT: FIRE TRAINING BUILDING/TOWER            |                            |                            | 627,725.00             | 627,725.00                  |
|  |        |       |  |                            | 627,725.00                 | 627,725.00             | -                           |
| <b>EMS Fund to project 21AR4 Fire Training Building/Tower:</b>   |        |       |  |                            |                            |                        |                             |
| 27290110   | 610375 | 21AR4 | EMS FUND   | TRANSFERS TO OTHER FUNDS   | 197,275.00                 |                        | (197,275.00)                |
| 37530550   | 390272 | 21AR4 | PROJECT: FIRE TRAINING BUILDING/TOWER            |                            |                            | 197,275.00             | 197,275.00                  |
|  |        |       | EMS FUND PROJECT                                 |                            | 197,275.00                 | 197,275.00             | -                           |
|  |        |       | GENERAL FUND, FIRE SERVICES & EMS PROJECTS TOTAL |                            | 1,626,984.00               | 1,626,984.00           | -                           |
| <b>B. After receiving the FY 2022 final payment, recommending to increase the funding for the following projects by the amounts previously approved:</b> |        |       |  |                            |                            |                        |                             |
| <b>1. Project 205AA Public Health Building - increase funding by \$3,478,083.</b>  |        |       |  |                            |                            |                        |                             |
| 230  | 122510 |       | ARPA   | UNEARNED REVENUE           |                            | 3,478,083.00           | 3,478,083.00                |
| 23050110   | 541320 | 205AA | PUBLIC HEALTH BUILDING                           | BUILDINGS/STRUCTURES       | 3,478,083.00               |                        | (3,478,083.00)              |
|  |        |       |  |                            | 3,478,083.00               | 3,478,083.00           | -                           |
| <b>2. Project 214BA Advance Metering Infrastructure - increase funding by \$5,990,557.</b>   |        |       |  |                            |                            |                        |                             |
| 230  | 122510 |       | ARPA   | UNEARNED REVENUE           |                            | 5,990,557.00           | 5,990,557.00                |
| 23044020   | 531780 | 214BA | ADVANCE METERING INFRASTRUCTURE                  | WS PARTS                   | 5,990,557.00               |                        | (5,990,557.00)              |
|  |        |       |  |                            | 5,990,557.00               | 5,990,557.00           | -                           |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>   | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure Increase (Dec)</u> | <u>Revenue Increase (Dec)</u> | <u>Fund Balance Increase (Dec)</u> |
|--|------------|-------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------|------------------------------------|
| <p><b>C. On May 13, 2021, the Board of Commissioners approved the proposed American Rescue Plan Act with funding of \$11,095,624 in FY 2022. The actual allocation received by the county for ARPA was \$11,112,469, an excess of \$16,845. Recommendation to increase the revenue budget to match the actual amount received and a corresponding increase to the expense budget for the Public Health Building.</b></p>   |            |             |                                 |                            |                                   |                               |                                    |
| 230  | 122510     |             | ARPA                            | UNEARNED REVENUE           |                                   | 16,845.00                     | 16,845.00                          |
| 23050110   | 541320     | 205AA       | PUBLIC HEALTH BUILDING          | BUILDINGS/STRUCTURES       | 16,845.00                         |                               | (16,845.00)                        |
|  |            |             |                                 |                            | 16,845.00                         | 16,845.00                     | -                                  |
| <p><b>D. On December 7, 2021, Fayette County received a contribution of \$31,182 from the Town of Woolsey from their 2021 ARPA distribution. These funds were allocated to the Public Safety projects portion of Fayette County's ARPA funding. This Town of Woolsey additional funding released \$31,182 of the County's ARPA monies to be used for other ARPA projects. Staff recommends allocating the remaining \$31,182 to the Public Health Building 205AA.</b></p>  |            |             |                                 |                            |                                   |                               |                                    |
| 230  | 122510     |             | ARPA                            | UNEARNED REVENUE           |                                   | 31,182.00                     | 31,182.00                          |
| 23050110   | 541320     | 205AA       | PUBLIC HEALTH BUILDING          | BUILDINGS/STRUCTURES       | 31,182.00                         |                               | (31,182.00)                        |
|  |            |             |                                 |                            | 31,182.00                         | 31,182.00                     | -                                  |
| <p><b>E. The ARPA funding allocation for projects 205AA Public Health Building and 214BA Advanced Metering Infrastructure was setup in fund 230 ARPA, as directed by the Department of Community Affairs and the State Auditor. Fund 230 ARPA is an annual fund and any available budget amounts at the end of the year will lapse and go back to fund balance. No actual expenditures incurred as of the end of FY 2022. Recommending to move available budget amounts from FY 2022 to FY 2023 - year-to-year zero net effect to the ARPA fund balance.</b></p> |            |             |                                 |                            |                                   |                               |                                    |
| <b>Project 205AA Public Health Building, \$6,989,856</b>   |            |             |                                 |                            |                                   |                               |                                    |
| <b>1. Budget Adjustment in FY 2022</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 23050110   | 541320     | 205AA       | PUBLIC HEALTH BUILDING          | BUILDINGS/STRUCTURES       | (6,989,856.00)                    |                               | 6,989,856.00                       |
| <b>2. Budget Adjustment in FY 2023</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 23050110   | 541320     | 205AA       | PUBLIC HEALTH BUILDING          | BUILDINGS/STRUCTURES       | 6,989,856.00                      |                               | (6,989,856.00)                     |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |
| <b>Project 214BA Advance Metering Infrastructure (AMI), \$9,200,000</b>  |            |             |                                 |                            |                                   |                               |                                    |
| <b>1. Budget Adjustment in FY 2022</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 23044020   | 531780     | 214BA       | ADVANCE METERING INFRASTRUCTURE | WS PARTS                   | (9,200,000.00)                    |                               | 9,200,000.00                       |
| <b>2. Budget Adjustment in FY 2023</b>   |            |             |                                 |                            |                                   |                               |                                    |
| 23044020   | 531780     | 214BA       | ADVANCE METERING INFRASTRUCTURE | WS PARTS                   | 9,200,000.00                      |                               | (9,200,000.00)                     |
|  |            |             |                                 |                            | -                                 | -                             | -                                  |

**FAYETTE COUNTY, GEORGIA**  
**RECOMMENDED YEAR-END BUDGET ADJUSTMENTS TO THE REVISED FY 2022 BUDGET**  
**FOR FISCAL YEAR ENDED JUNE 30, 2022**

| <u>ORG</u>  | <u>OBJ</u> | <u>Proj</u> | <u>FUND/ DEPARTMENT/PROJECT</u> | <u>ACCOUNT DESCRIPTION</u> | <u>Expenditure<br/>Increase (Dec)</u> | <u>Revenue<br/>Increase (Dec)</u> | <u>Fund Balance<br/>Increase (Dec)</u> |
|---|------------|-------------|---------------------------------|----------------------------|---------------------------------------|-----------------------------------|--|
| <b>IX. Additional Year-End Budget Adjustments:</b>  |            |             |                                 |                            |                                       |                                   |  |
| <i>As you may recall, the county was previously going to allocate an additional \$500k above the existing DB allocation over the next three years and this one-time \$1.5M DB contribution will fund the plan actuarial shortfall as discussed at retreat and during the FY2023 budget process.</i> |            |             |                                 |                            |                                       |                                   |  |
| 10010090  | 512420     |             | NON-DEPARTMENTAL - GEN GOVT     | DEFINED BENEFIT            | 337,480.00                            |                                   | (337,480.00)                           |
| 10020090  | 512420     |             | NON-DEPARTMENTAL - GEN GOVT     | DEFINED BENEFIT            | 148,064.00                            |                                   | (148,064.00)                           |
| 10030090  | 512420     |             | NON-DEPARTMENTAL - GEN GOVT     | DEFINED BENEFIT            | 860,037.00                            |                                   | (860,037.00)                           |
| 10040090  | 512420     |             | NON-DEPARTMENTAL - GEN GOVT     | DEFINED BENEFIT            | 144,513.00                            |                                   | (144,513.00)                           |
| 10060090  | 512420     |             | NON-DEPARTMENTAL - GEN GOVT     | DEFINED BENEFIT            | 54,134.00                             |                                   | (54,134.00)                            |
| 10070090  | 512420     |             | NON-DEPARTMENTAL - GEN GOVT     | DEFINED BENEFIT            | 46,827.00                             |                                   | (46,827.00)                            |
|   |            |             |                                 |                            | 1,591,055.00                          | -                                 | (1,591,055.00)                         |