



DAVIDSON COUNTY AGENDA ITEM

TO: BOARD OF COMMISSIONERS

DEPARTMENT: County Manager

PREPARED BY: Maness, Tim

TITLE: Budget Amendments - Assistant County Manager

BACKGROUND:

- 1) To align expenses with projected actuals, staff requests approval to transfer \$21,500 between expenditure lines in the Business Park project (Project CIBSPK/I-85 Business Park). Funds will be moved from the Capital Proj New Cstr/Grounds line (327-7543-463.75-10) to the Contracted Services line (327-7543-463.79-40). The monies will be used to pay invoices for engineering work related to grading and dirt removal for site prep. No new appropriation required.
- 2) The Airport received an insurance payout totaling \$184,615 related to runway damage caused by an aircraft on July 24, 2023. The proceeds will be used to cover runway repairs (\$178,815), reimburse Fly High Lexington for expenses it incurred and revenue it lost due to the incident (\$3,800), and for landscaping repairs (\$2,000).

Staff requests the BOC accept and appropriate for the runway repair fees and Fly High Lexington's expenses/revenue loss (\$182,615). The remaining \$2,000 for landscaping repairs will be appropriated at a later date.

- 3) DSS requests the BOC appropriate \$96,981 in SNAP ARPA funds it received in FY 2023 that now resides in the County's fund balance as the unused portion fell to fund balance at the conclusion of FY 2023. The department will use the funds to contract with Vangurad to work through its SNAP applications backlog.
- 4) At the June 26, 2023 BOC Meeting, the Commissioners appropriated \$32.5-Million in ARPA revenue to cover employee salaries in FY 2023. Known as "revenue replacement", this was one of several approved uses of ARPA funds.

The use of ARPA funds led to significant growth in available fund balance at the conclusion of FY 2023, but the intent was to use the additional fund balance savings for major capital needs, such as sewer infrastructure investment. That stated, staff requests approval to appropriate \$32,546,083, the amount of revenue replaced with ARPA funds that fell to fund balance at the conclusion of FY 2023.

The monies will be appropriated to the Capital Reserve Fund. After appropriating this sum, the “net” Fund Balance percentage at the conclusion of FY 2023 will sit at 55% to 58%, a slight increase over FY 2022 (FY 2022 fund balance = 51.25%).

5) EMS wishes to use \$30,000 in PBB Funds (Appropriated Fund Balance) to purchase:

- 99 pair of work boots (total = \$13,979 or \$141/average cost per pair)
- 117 Coats for EMS staff (total = \$11,649 or \$100/per coat on average)
- Uniforms for new staff and Class A uniforms for EMS Officers (\$4,372).

In a typical fiscal year, boots and coats/parkas aren't factored in to the uniform budget necessitating the need for them now.

6) Parks & Receptions requests the BOC accept and appropriate \$2,500 it received from the Thomasville Tourism Commission for improvements at Hughes Park. The department will use the monies to purchase stone and gravel dust to maintain walkways.

RECOMMENDATION(S):

- 1) Staff recommends approval to transfer \$21,500 between expenditure lines in the I-85 Business Park project as detailed in the background section and noted below. No new appropriation required. No new appropriation required.
 - **Expenditure** - Capital Proj New Cstr/Grounds line (327-7543-463.75-10) reduce by \$21,500
 - **Expenditure** – Contracted Services (327-7543-463.79-40) increase by \$21,500
- 2) Staff recommends the BOC accept and appropriate insurance proceeds (\$182,615) the Airport received to repair runway damages as summarized in the background section. The related revenue and expenditure lines are noted below.

- **Revenue** – 519-9701-389.00-00 (Miscellaneous Revenue/Other) increase by \$182,615
- **Expenditure** – 519-6601-442.40-05 (Purchased Property Svc/Maint & Repair Bldg/Grnd) increase by \$178,815
- **Expenditure** – 519-6601-442.50-40 (Other Purchased Svcs/Contracted Services) increase by \$3,800

3) Staff recommends approval of DSS’s request, and asks that the Commissioners appropriate \$96,981 to hire contract labor to help work through its backlog. The original source of the funds was SNAP/ARPA, but at the conclusion of FY 2023, the monies fell to fund balance. They are earmarked for DSS/SNAP services. The related revenue/expenditure lines are noted below.

- **Revenue** – 110-9701-399.00-00 (Appropriated Fund Balance) increase by \$96,981
- **Expenditure** – 110-2301-442.50-40 (Other Purchased Svcs/Contracted Services) increase by \$96,981

4) Staff requests approval to appropriate \$32,546,083, the amount that fell to fund balance when ARPA funds were appropriated. The funds will be directed to Capital Reserve for sewer infrastructure improvements, such as SRU or other identified projects approved by the Sewer Committee and BOC.

This appropriation will make the “net” fund balance percentage at the end of FY 2023 55% to 58% (actual number will be disclosed when Financials are finalized and reviewed with the BOC in early 2024). Staff requests the BOC appropriate the funds as follows:

Appropriate Revenue Savings to Capital Reserve (11-27-2023)					
Revenue/ Expenditure	Account Code	Account Description	Budget	Increase/ Decrease	Revised Budget
Revenue	110-9701-399.00-00	Appropriated Fund Balance	\$ -	\$32,546,083	\$ 32,546,083
Expenditure	110-9005-499.98-20	Transfers Out/County Capital Projects	\$ 521,605	\$ 32,546,083	\$ 33,067,688

- 5) Staff recommends approval of EMS's request to use \$30,000 in PBB funds (Appropriated Fund Balance – 110-9701-399.00-00) to purchase boots, coats, Class A uniforms and other needed uniform items for current staff and new employees (Other Purchased Svcs/Uniforms – 110-3901-422.50-35).

- 6) Staff recommends approval of Parks and Recreation's request and ask that the BOC appropriate \$2,500 the department received from the Thomasville Tourism Commission. The monies will be used for improvements at Hughes Park. The related revenue and expenditure lines are noted below. No matching funds required.
 - **Revenue** – Recreation/Other (110-5501-345.10-10) increase by \$2,500

 - **Expenditure** – Purchased Property Serv/Maint & Repair Bldg/Grn (110-5501-452.40-05) increase by \$2,500

Attachments

- 1) Airport Insurance Claim Information

- 2) Fly High Lexington – Invoice

- 3) EMS Quote #1

- 4) EMS Quote #2