

Account	Amount	
01-391220	17,000.00	Signage and food for Gov. Body
01-391220	19,891.82	Merit raises
01-391220	209,557.95	PD pay adjustments
246,449.77 Total use of fund balance		

We are increasing our use of reserves (fund balance) for the above amounts to cover expenses in governing body, the difference between budgeted contingency and merit raises, and PD pay adjustments

Dept	Description	Account	Increase	Decrease	
Governing Body	OTHER SUPPLIES	01111101-531700	10,000.00		<< Signs around Rose Garden
Governing Body	FOOD	01111101-531300	7,000.00		<< \$2K for realtors and \$5K for racial trust building
	Use of Reserves (Fund Bal)	01-391220		17,000.00	<<Use of Reserves (Fund Bal)
			17,000.00	17,000.00	

We are amending the budget to increase the accounts for both other supplies and food in Governing Body. Use of reserves (fund balance) will be increased the cover the total amount.

Dept	Description	Account	Increase	Decrease
EMA	FT Salaries	01339201-511100	28,695.78	
EMA	FICA	01339201-512200	2,195.61	
Fire Response	FT Salaries	01335201-511100		28,695.78
Fire Response	FICA	01335201-512200		2,195.61
			30,891.39	30,891.39

We are amending the budget to increase FT salaries (511100) and FICA (512200) in EMA with a corresponding decrease in both accounts for Fire Response. EMA salaries higher than budgeted.

Dept	Account	Description	Rev Budget	LTD Actuals	Balance	Increase	Decrease
CIP	70190201-541350-32095	Roll Coat PWC Roof	158,000.00	159,146.55	(1,146.55)	1,146.55	
CIP	06144301-541450-52002	Drainage Improvements	210,000.00	205,467.02	4,532.98		4,532.98
CIP	06144301-541400-52001	Infrastructure Improvements	1,300,000.00	1,283,609.32	16,390.68	16,390.68	
					19,777.11	<< Return to fund balance	

We are amending the budget to close CIP projects with different amounts than adopted in budget. Per policy, the balance of each project will be taken from or returned to CIP fund balance.

<< Different balance than budget book

<< Different balance than budget book

2

Dept	Account	Description	Increase	Decrease	I/D?
DDA	51-391100	Transfer in from GF	20,000.00		Increase
Debt Service	20-391100	Transfer in GF	4,029,326.00		Increase
Debt Service	20780101-611003	Transfer out to DDA	4,029,326.00		Increase
DDA	51-391160	Transfer in from Debt Service	4,029,326.00		Increase
DDA	51190101-572001	Payments to Other Agencies	20,000.00		Increase
DDA	51190101-581100	Principal-Bonds	2,990,000.00		Increase
DDA	51190101-582100	Interest-Bonds	1,039,326.00		Increase
TAD	61690301-581300	Principal-Other Debt		399,675.00	Decrease << Mistakenly budgeted here instead of in 582100
TAD	61690301-582100	Interest-Bonds	399,675.00		Increase
			16,556,979.00	399,675.00	

The above amounts were accounted for in the FY22 adopted budget by a transfer-out from the General Fund but need to move through the above accounts to make payments.

Project Name	Org	Object	Project	Current	Revised	Difference	Increase	Decrease	Notes
Ad Valorem Tax	04	311315		1,500,943.08	1,500,943.08	-	-	-	
State Gov Grant - LMIG	04	334110		425,936.37	2,472,341.04	2,046,404.67	2,046,404.67	-	
SPLOST Revenue	04	337125		56,932,505.49	65,423,948.48	8,491,442.99	8,491,442.99	-	
Cobb County Windy Hill Joint Project	04	337130		10,000,000.00	23,000,000.00	13,000,000.00	13,000,000.00	-	
Interest Revenues	04	361000		37,938.00	39,607.03	1,669.03	1,669.03	-	
Misc Revenue	04	389000		1,036,081.67	227,531.67	(808,550.00)	-	(808,550.00)	
Windy Hill Road	04149801	541400	1-601	38,037,009.38	58,931,949.95	20,894,940.57	20,894,940.57	-	
Church Street Improvements	04149801	541400	1-602	340,293.74	718,287.23	377,993.49	377,993.49	-	< There is an encumbrance for \$9,989.36
Pat Mell Road Improvements	04149801	541400	1-603	3,663.84	215,663.84	212,000.00	212,000.00	-	
Spring Road and Cumberland Blvd Impr	04149801	541400	1-604	5,868,323.05	6,050,000.00	181,676.95	181,676.95	-	
Intersection Impr at Five Points	04149801	541400	1-605	1,642,808.57	1,677,711.36	34,902.79	34,902.79	-	
Concord Rd at S Cobb Dr Intersection Impr	04149801	541400	1-606	12,029.47	13,149.47	1,120.00	1,120.00	-	
Riverview Rd at S Cobb Dr Intesection Impr	04149801	541400	1-607	20,000.00	20,000.00	-	-	-	
Oakdale Road Improvements	04149801	541400	1-608	36,422.62	735,861.50	699,438.88	699,438.88	-	
Dickerson Drive Improvements	04149801	541400	1-609	58,056.96	58,550.47	493.51	493.51	-	
Pedestrian Access Improvements	04149801	541400	1-610	504,078.53	1,181,193.55	677,115.02	677,115.02	-	
Gann Road Culvert Replacement	04149801	541400	1-611	1,329,876.44	1,330,003.54	127.10	127.10	-	
Congestion Relief Improvements	04149801	541400	1-612	1,574,492.34	1,574,492.34	-	-	-	
Traffic Calming	04149801	541400	1-613	236,792.25	292,090.26	55,298.01	55,298.01	-	
Traffic and Pedestrian Xing Signal Upgrades	04149801	541400	1-614	163,527.26	43,941.26	(119,586.00)	-	119,586.00	
Street Signage and Signal Pole Upgrades	04149801	541400	1-615	341,681.12	341,681.12	-	-	-	
Paths/Sidewalks	04149801	541400	1-616	977,399.38	1,287,822.54	310,423.16	310,423.16	-	
Resurfacing	04149801	541400	1-617	4,664,336.78	5,687,430.85	1,023,094.07	1,023,094.07	-	
Pavement Marking	04149801	541400	1-618	272,716.96	272,716.96	-	-	-	
Curb and Gutter	04149801	541400	1-619	401,866.33	391,008.05	(10,858.28)	-	10,858.28	
Stormwater Drainage Rehabilitation	04149801	541400	1-620	95,196.06	159,822.29	64,626.23	64,626.23	-	
Studies	04149801	542700	1-621	328,246.11	329,039.61	793.50	793.50	-	
Park Improvements	04149801	541200	1-622	3,706,943.51	4,038,219.64	331,276.13	331,276.13	-	
Public Safety Facility Improvements	04149801	541350	1-623	4,062,427.34	4,062,427.34	-	-	-	
Public Safety Equipment	04149801	542100	1-624	2,433,627.33	2,433,672.33	45.00	45.00	-	
Prinicpal-Bonds	04149801	581100	1-625	7,600,000.00	15,325,000.00	7,725,000.00	7,725,000.00	-	
Interest-Bonds	04149801	582100	1-625	749,478.36	925,510.50	176,032.14	176,032.14	-	
							56,305,913.24	(678,105.72)	Debits and credits don't match, so this needs to be a one-sided transfer.
								56,984,019	

We are amending the budget to accurately reflect revised budgets for all 2016 SPLOST projects and revenue accounts.

General Fund

Location	Org	Object	Debit	Credit	Inc/Dec	Description	Merit
Governing Body	01111101	511100	1,857.22		Increase		
Governing Body	01111101	512200	142.07		Increase		
Admin	01113201	511100	6,889.64		Increase		
Admin	01113201	511101	569.63		Increase		
Admin	01113201	512200	570.62		Increase		
Finance	01115101	511100	7,385.93		Increase		
Finance	01115101	512200	565.02		Increase		
IT	01115301	511100	10,223.66		Increase		
IT	01115301	512200	782.11		Increase		
Human Resources	01115401	511100	4,589.48		Increase		
Human Resources	01115401	512200	351.10		Increase		
Buildings & Plant	01115601	511100	5,033.43		Increase		
Buildings & Plant	01115601	512200	385.06		Increase		
Court	01225001	511100	6,508.31		Increase		
Court	01225001	511101	645.24		Increase		
Court	01225001	512200	547.24		Increase		
Police	01332101	511100	109,722.30		Increase		
Police	01332101	512200	8,393.76		Increase		
Jail	01333201	511100	10,648.25		Increase		
Jail	01333201	512200	814.59		Increase		
Fire Admin	01335101	511100	11,220.39		Increase		
Fire Admin	01335101	512200	858.36		Increase		
Fire Response	01335201	511100	90,730.55		Increase		
Fire Response	01335201	512200	6,940.88		Increase		
Fire Prevention	01335301	511100	8,873.80		Increase		
Fire Prevention	01335301	512200	678.84		Increase		
Fire Training	01335401	511100	3,981.92		Increase		
Fire Training	01335401	512200	304.62		Increase		
Hwys & Streets	01442101	511100	17,776.12		Increase		
Hwys & Streets	01442101	512200	1,359.87		Increase		
Engineering	01442701	511100	4,078.42		Increase		
Engineering	01442701	512200	312.00		Increase		
Sanitation	01443101	511100	13,826.39		Increase		
Sanitation	01443101	512200	1,057.71		Increase		
Recyclables	01445401	511100	2,142.36		Increase		
Recyclables	01445401	512200	163.89		Increase		
Environmental Svcs	01445801	511100	2,513.75		Increase		
Environmental Svcs	01445801	512200	192.30		Increase		
Maintenance & Shop	01449001	511100	7,016.90		Increase		
Maintenance & Shop	01449001	512200	536.79		Increase		
Parks Admin	01561101	511100	6,021.32		Increase		
Parks Admin	01561101	511101	3,747.29		Increase		
Parks Admin	01561101	512200	747.29		Increase		
Parks Programs	01561201	511100	3,146.09		Increase		
Parks Programs	01561201	511101	2,568.40		Increase		
Parks Programs	01561201	512200	437.15		Increase		
Parks Athletics/Aquatics	01561301	511100	796.04		Increase		
Parks Athletics/Aquatics	01561301	511101	1,181.22		Increase		
Parks Athletics/Aquatics	01561301	512200	151.26		Increase		
Parks Brawner	01561401	511100	1,981.40		Increase		
Parks Brawner	01561401	511101	2,807.88		Increase		
Parks Brawner	01561401	512200	366.38		Increase		
Parks Maintenance	01561501	511100	4,536.60		Increase		
Parks Maintenance	01561501	512200	347.05		Increase		
Library	01565101	511100	9,981.33		Increase		
Library	01565101	511101	6,168.93		Increase		
Library	01565101	512200	1,235.49		Increase		

Museum	01566101	511100	1,613.37		Increase		
Museum	01566101	512200	123.43		Increase		
Comm Dev	01672101	511100	18,021.16		Increase		
Comm Dev	01672101	512200	1,378.62		Increase		
Econ Dev	01675101	511100	2,822.83		Increase		
Econ Dev	01675101	512200	215.95		Increase		
Gen Gov (Alloc/Transfer)	01115701	579000		401,695.18	Decrease	Gen Gov (Alloc/Transfers), GF Contingency	
	01	391220		19,891.82	Increase	Use of Reserves (Fund Bal)	
			421,587.00	421,587.00	Type 1 transfer (titled 'Merit TFR1')		

E-911

Location	Org	Object	Debit	Credit	Inc/Dec	Description	Merit
E911	15338001	511100	14,823.27		Increase		
E911	15338001	511101	2,921.91		Increase		
E911	15338001	512200	1,357.50		Increase		
E911	15	391100		19,102.68	Increase	Emerg 911 Fund, Operating Transfer In (GF)	
Gen Gov (Alloc/Transfer)	01115701	611001	19,102.68		Increase	Gen Gov (Alloc/Transfers), Oper Transfer Out (E-911)	
Gen Gov (Alloc/Transfer)	01115701	579000		19,102.68	Decrease	Gen Gov (Alloc/Transfer), GF Contingency	
			38,205.36	38,205.36	Type 7 transfer (titled 'Merit TFR2')		

HOTEL/MOTEL

Location	Org	Object	Debit	Credit	Inc/Dec	Description	Merit
Community Relations	75561701	511100	3,989.50		Increase		
Community Relations	75561701	512200	305.20		Increase		
Community Relations	75	391100		4,294.70	Increase	H/M Fund, TFR-IN from GF	
Gen Gov (Alloc/Transfer)	01115701	611011	4,294.70		Increase	Gen Gov (Alloc/Transfer), TFR-OUT to 275	
Gen Gov (Alloc/Transfer)	01115701	579000		4,294.70	Decrease	Gen Gov (Alloc/Transfer), GF Contingency	
			8,589.40	8,589.40	Type 7 transfer (titled 'Merit TFR3')		

WATER/SEWER

Location	Org	Object	Debit	Credit	Inc/Dec	Description	Merit
Water Admin	05144101	511100	3,260.59		Increase		
Water Admin	05144101	512200	249.44		Increase		
Water Distribution	05444401	511100	7,467.17		Increase		
Water Distribution	05444401	512200	571.24		Increase		
Water Distribution	05	391100		11,548.44	Increase	Water Fund , TFR-IN from GF	
Gen Gov (Alloc/Transfer)	01115701	611018	11,548.44		Increase	Gen Gov (Alloc/Transfer), TFR-OUT to 505	
Gen Gov (Alloc/Transfer)	01115701	579000		11,548.44	Decrease	Gen Gov (Alloc/Transfer), GF Contingency	
			23,096.88	23,096.88	Type 7 transfer (titled 'Merit TFR4')		

TOTAL 456,532.82 Total cost of FY22 merit raises

We will be amending the budget to increase FT salaries (511100), PT salaries (511101) and FICA (512200) in each of the above departments/divisions. Budget contingency will be reduced by the total amount. Use of fund balance will cover the amount not covered by contingency.

Location		Org	Object	Debit	Credit	Inc/Dec	Description
Police	FT salaries	01332101	511100	194,666.00		Increase	
Police	FICA	01332101	512200	14,891.95		Increase	
		01	391220		209,557.95	Increase	Use of Reserve (Fund Bal)
				209,557.95	209,557.95		

We will be amending the budget to increase FT salaries (511100) and FICA (512200) in the Police Department. Use of reserves (fund balance) will be increased by the total amount.

Job Title	Grade Adjust.	Compression	TOTAL
Police Major	3,678	15,270	18,948
Police Lieutenant	-	2,291	2,291
Police Sergeant	1,014	316	1,330
Master Patrol Officer	-	4,874	4,874
Police Officer	54,795	74,990	129,785
Police Officer Uncert	32,370	5,068	37,438
			194,666