



Baldwin County Commission

Legislation Text

File #: 25-0673, Version: 1

Meeting Type: BCC Regular Meeting
Meeting Date: 5/6/2025
Item Status: New
From: Beth Hodges, Budget Director
Submitted by: Lynzie Clark, Senior Budget Accountant

ITEM TITLE

Resolution #2025-109 - Amending FY 2025 Mid-year Budget Adjustment Transfers and Reallocations

STAFF RECOMMENDATION

Adopt Resolution #2025-109 amending the Fiscal Year 2025 Budget (Resolution #2024-158 and Resolution #2024-159, adopted on September 17, 2024) in order to authorize the reallocation of FY25 funding.

BACKGROUND INFORMATION

Background:

Legal Services - The Budget Director respectfully requests the reallocation of \$12,950.00 from County Attorney Legal Services (10051975.51540) to the following areas: Personnel Legal Services (10051962.51540) in the amount of \$4,950.00, Sheriff's Department Legal Services (10052100.51540) in the amount of \$6,500.00, and Emergency Management Agency Legal Services (10052300.51540) in the amount of \$1,500.00. These reallocations are necessary as this is the first year that all departments were required to establish their own legal services budget, with the goal of managing legal costs within their respective cost centers.

BRATS - The Director of Transportation respectfully requests the reallocation of \$55,000.00 from the Capital Outlay Construction in Progress (14351930.55950) surplus balance from the Bay Minette Hub project, as well as \$55,000.00 from the Proceeds from Sales of Assets (143.61825), to address the increased Computer Maintenance (14351930.52350) expenses incurred due to the initial costs associated with a software conversion to Spare Labs, Inc. This conversion is required due to the current software contract expiring on September 30, 2025, and is prompted by persistent issues with the existing software, for which the vendor is currently in breach of contract regarding necessary corrections. The existing software will be terminated upon the successful completion of the conversion, and it is anticipated that this transition will lead to cost savings in subsequent years.

CIS - The CIS Director respectfully request the reallocation of \$11,000.00 from Networking Equipment (10051103.52118) to Computer Support Services (10051103.52351) to cover the additional costs associated with the BM to Rabun Microwave Dish Replacement, which was approved during the adoption of the FY25 budget.

Sales and Use - The Sales and Use Tax Coordinator respectfully requests a reallocation of unused funds totaling \$9,755.00 from Computer Support Services (10051750.52351) to Office Supplies and Equipment (10051750.52110). Excess funds are a direct result of positive staff negotiations for the FY 2025 budgeted tax accounting software to replace the current AS400 Delta application, yielding \$149,908 in savings. Said funds are being requested to enhance lobby and conference room, which facilitate taxpayer engagements, consultations and training, by upgrading deeply aged and inconsistent furnishings. The request also includes the extension of the smaller kitchen with very limited counter space by providing an additional stand-alone cabinet.

Council on Aging - The Council on Aging Coordinator respectfully requests the reallocation of \$1,000.00 from Salaries and Wages (14056200.51130) to Overtime (14056200.51030). While the Council on Aging department typically does not incur overtime expenses, this year, due to the open enrollment period for Medicare, they experienced an increased number of citizens seeking assistance with their enrollment

Highway - During the FY25 budget deliberation process, Workers Compensation was budgeted with an anticipated increase of 9% compared to FY24 actuals. However, upon receiving the premiums, it was determined that the actual increase over FY24 was 12.7% above the FY25 budget. Furthermore, during the Workers Compensation audit, risk codes were reassigned, leading to this increased requirement. The Assistant County Engineer respectfully requests the reallocation of \$89,391.00 from Capital Outlay Construction Equipment (11153112.55600) to support various Highway Departments.

The Assistant County Engineer respectfully requests the reallocation of \$948,220.00 from the Highway project CR 64 R-Cut Intersection Improvements (HW24077) to the Highway project CR 32 and SR 59 Intersection Improvements (HW20057000). The CR 64 R-Cut Intersection Improvements project has been transferred to ALDOT. Consequently, the Highway Department seeks to redirect these unused funds to the CR 32 and SR 59 Intersection Improvements project in order to alleviate the traffic congestion currently experienced at this intersection.

The Assistant County Engineer also requested the reallocation of \$89,384.48 in unused funds from the parks project, Pedestrian Bridge over Point Clear Creek (HW24077), to the Parks project, US 98 Sidewalk Construction (HW20057000). The Highway Department is in the process of developing plans to replace the Scenic 98 Bridge, which will include a pedestrian pathway, rendering the originally planned freestanding pedestrian bridge unnecessary.

The Assistant County Engineer requests the transfer of the Engineering Technician II position (#5020) from Maintenance Engineering (11153130.51130) to Subdivision & Permitting (11153150.51130). This will place the position where it best aligns with section duties in order to alleviate time-tracking and working order reporting issues. The total requested transfer of budgeted funds for salary and benefits will be \$36,000.00.

Due to changes in departmental structure and reporting, the Metropolitan Planning Organization section of Highway will begin reporting directly to the Assistant County Engineer. As a result of this restructuring, a \$5,000.00 reduction in pay for the Pre-Construction Engineer is requested by the Assistant County Engineer to account for the decrease in duties and responsibilities effective May 5,

2025. There will be no budget adjustment required for proposed changes.

Previous Commission action/date:

9/17/2024, BCC Regular Meeting - Adoption of Fiscal Year 2025 Budget

FINANCIAL IMPACT

Total cost of recommendation: Reallocation of Budgeted Funds

Budget line item(s) to be used: See Resolution #2025-109 for account details.

If this is not a budgeted expenditure, does the recommendation create a need for funding?

N/A

LEGAL IMPACT

Is legal review necessary for this staff recommendation and related documents?

N/A

Reviewed/approved by: N/A

Additional comments: N/A

ADVERTISING REQUIREMENTS

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Is advertising required for this recommendation? N/A

If the proof of publication affidavit is not attached, list the reason: N/A

FOLLOW UP IMPLEMENTATION

For time-sensitive follow up, select deadline date for follow up: N/A

Individual(s) responsible for follow up: Administration and Budget

Action required (list contact persons/addresses if documents are to be mailed or emailed):

Administration staff to upload Resolution #2025-109 to BCAP and Budget Staff to create budget entry for Resolution #2025-109.

Additional instructions/notes: N/A