

State of Georgia
County of Effingham

RESOLUTION TO AMEND THE FY 2026 BUDGET

WHEREAS, the FY 2026 budget of Effingham County was adopted on June 17th 2025 and; WHEREAS, it is necessary to further amend said budget to reflect desired changes and; NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County Effingham, Georgia that the following amendment be made:

DEPT	DEPT NAME	ACCT NAME	ACCT NO.	TYPE	AMOUNT	DESCRIPTION
335	TSPLOST I	Arbitrage Expense	335-4206-335-58-3500	EXP	620,000	bond proceeds arbitrage expense
335	TSPLOST I	Interest on Investment	335-36-1005	REV	(549,000)	allocate bond interest to arbitrage expense
335	TSPLOST I	Cash Carry Forward	335-38-9015	FB	(71,000)	allocate prior years' bond interest to arbitrage expense
015	Finance	Computer Maint. Agreemen	100-1510-015-52-2208	EXP	30,000	OpenGov budget & planning software
015	Finance	Interest on Investment	100-36-1005	REV	(30,000)	allocate GF interest to software
051	Other Agencies	Operating Transfer Out	100-4205-051-61-1010	EXP	1,660,200	transfer SSD prop tax to newly created SSD fund
051	Other Agencies	Cash Carry Forward	100-38-9015	FB	(1,660,200)	allocate FB for transfer to SSD
277	Effingham Gateway SSD	Operating Transfer In	277-39-1101	REV	(1,660,200)	transfer-in of SSD property tax
277	Effingham Gateway SSD	Road Infrastructure	277-4201-277-54-1401	EXP	1,660,200	allocate all SSD property tax to infrastructure improvement
277	Effingham Gateway SSD	Road Infrastructure	277-4201-277-54-1401	EXP	1,532,795	allocate expense for North Gate roundabout
277	Effingham Gateway SSD	Cash Carry Forward	277-38-9015	FB	(1,532,795)	allocate FB for North Gate roundabout
051	Other Agencies	Operating Transfer Out	100-4205-051-61-1010	EXP	502,994	transfer SSD prop tax to newly created SSD fund
051	Other Agencies	Cash Carry Forward	100-38-9015	FB	(502,994)	allocate FB for transfer to SSD
278	Research Forest SSD	Operating Transfer In	278-39-1101	REV	(502,994)	transfer-in of SSD property tax
278	Research Forest SSD	Road Infrastructure	278-4202-278-54-1401	EXP	502,994	allocate all SSD property tax to infrastructure improvement
051	Other Agencies	Operating Transfer Out	100-4205-051-61-1010	EXP	443,666	transfer SSD prop tax to newly created SSD fund
051	Other Agencies	Cash Carry Forward	100-38-9015	FB	(443,666)	allocate FB for transfer to SSD
279	Interstate-16 SSD	Operating Transfer In	279-39-1101	REV	(443,666)	transfer-in of SSD property tax
279	Interstate-16 SSD	Road Infrastructure	279-4203-279-54-1401	EXP	443,666	allocate all SSD property tax to infrastructure improvement
055	Fire & Rescue	Vehicle Maintenance	271-3510-055-52-2201	EXP	145,000	vehicle repairs, including pumper engine replacement
055	Fire & Rescue	Fire & Rescue Assessment	271-34-2010	REV	(145,000)	allocate fire fee revenues to vehicle repairs
560	Stormwater	Stormwater Infrastructure	560-4910-560-54-1403	EXP	1,000,000	addt'l funding for Westwood Heights drainage
560	Stormwater	Operating Transfer In	560-39-1000	REV	(1,000,000)	allocate transfer-in revenue from Special Tax District
001	Special Tax District	Operating Transfer Out	270-3510-001-61-1013	EXP	1,000,000	transfer to Stormwater for Westwood Heights
001	Special Tax District	Cash Carry Forward	270-38-9015	FB	(1,000,000)	allocate FB to transfer to Stormwater
					-	net zero entries

This amendment allocates funding for bond proceeds arbitrage, OpenGov budgeting software, the three new special service districts, Fire & Rescue vehicle repairs, and phase II of the Westwood Heights drainage project.

Approved this _____ day of _____ 2026.

Attest:

Stephanie D. Johnson, County Clerk

Damon Rahn, Chairman