Effingham County Georgia

Board of Commissioners

FINANCIAL BUDGET FY 2027

For the fiscal year July 1, 2026 to June 30, 2027

June 02, 2026 - First Reading

June 16, 2026 - Second Reading & Adoption

Mr. Damon Rahn
Chairman-at-Large

Mr. Forrest Floyd
District 1

Mr. Roger Burdette
District 2

Mr. Jamie DeLoach
Vice Chairman - District 3

Mrs. Beth Helmly
District 4

Mr. Phil Kieffer
District 5

Tim Callanan
County Manager

Stephanie Johnson
County Clerk

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Letter from the County Manager

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DAMON RAHN
Chairman At Large

STEPHANIE JOHNSON
County Clerk

TIMOTHY J. CALLANAN
County Manager

EDWARD L. NEWBERRY, JR.
County Attorney

Effingham County Board of Commissioners

FORREST FLOYD *District 1* · ROGER BURDETTE *District 2* · JAMIE DELOACH *District 3* · BETH HELMLY *District 4* · PHIL KIEFFER *Vice-Chairman District 5*

Dear Effingham County Board of Commissioners,

The final draft of the Effingham County Board of Commissioners budget for the fiscal year beginning July 1, 2026 and continuing through June 30, 2027 is presented for your approval. You'll note that this is our first year building a comprehensive budget through the use of modern software tools. This new method presented a learning curve for County staff, but the efforts of all involved have paid off with a budget document that is more transparent and easier to follow than ever before in our County's history. This new budget format is navigable in a web browser but can also be read in a traditional document file.

The county continues its steady growth. For FY27, we are forecasting the digest to grow by 10%. Consistent with prior years, this budget has been developed under the assumption that there will be no increase in the County's overall millage rates. This approach allows the County to accommodate growth-related service demands while maintaining its commitment to fiscal responsibility and minimizing the tax burden on our citizens.

Aside from property taxes, sales taxes are the other main source of funding for the County's General Fund. The aggressive growth that we saw during and immediately after the COVID years has at this point settled back in to the slower but steady growth that we saw pre-COVID. Similarly, vehicle title ad-valorem taxes have also settled back into their pre-COVID growth trend. While these trends mean our revenues are unlikely to come in unexpectedly high, the positive side of this is that expenses related to County services have ceased their rapid inflationary growth. But we will continue to monitor market conditions for volatility in capital projects and operating supplies such as fuel.

The general fund budget is balanced at $87,631,005 – a 46% change over the FY26 adopted budget. The largest source of growth is the budgeted transfer of general fund balance into our capital project funds to support ongoing SPLOST and TSPLOST projects. In FY27, transfers to these funds represent approximately $28 million and can be found in the detail of the general fund department Other Agencies. The County has built up a substantial fund balance in the General Fund, and in this year and the coming years we will see that balance come down as funds are put towards our expansive capital projects plan.

Aside from transfers to capital funds, the regular operating expenses for the General Fund show an increase of 10%. Operating expenses are personnel, services, and supplies expenses – everything except interfund transfers and capital. Within this operating increase is a significant increase to public safety personnel, which I will discuss later in this letter.

For the previous property tax year, the county M&O millage rate was approved at 5.596 mills, which was lower than the rollback rate for that year. For the upcoming fall tax levy, we propose combining the County M&O rate of 5.596 mills with the Medical Indigent rate of 1.480 mills into a single millage rate of 7.000 mills, which represents a slight decrease from last fall's levy for these two rates. This budget is balanced using that preliminary rate along with the preliminary digests. Industrial and residential new construction has allowed us to balance the budget while facing both inflation and millage rate rollbacks during recent years.

Revenue in the general fund includes taxes of $52.5 million, intergovernmental revenues of $4 million, charges for services at $4.8 million, and miscellaneous revenues at $24 million, most of which is the budgeted fund balance usage

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that will go towards capital projects as mentioned earlier. Even with this fund balance usage, the County will still stay within its 25% fund balance reserve requirement.

SPLOST proceeds are projected to be around $18 million this year (before payments to the cities) and when coupled with existing bond funds and SPLOST fund balance, will allow for the funding of park improvements, building renovations and upgrades, essential equipment such as ambulances and fire apparatus, and other necessary capital projects. TSPLOST is similarly situated. See the Five Year CIP section of the proposed budget for a comprehensive list of all capital projects. These projects can also be found in their respective departmental pages in the budget.

Included in this proposed budget are personnel changes that net out to an increase of 46.44 FTEs across all funds, general and special. This will bring the county's total FTE count to 620.40. This increase includes some positions added mid-year such as the two capital project coordinators, but is mostly made of new additions to public safety functions in FY27. The Sheriff's Office will be adding 20 full-time positions across main ECSO operations, jail operations, and school resource officers. Some of these 20 are budgeted to be phased in halfway through the fiscal year. Additionally, later on in the fiscal year nine new firefighters will be phased in to coincide with the opening of a new fire station that's currently under construction. The remaining personnel additions are spread out across multiple elected official offices and County offices, including three in the Magistrate Court that are required due to state law changes that increase the dollar threshold of cases that Magistrate Court must hear.

There are a few structural changes to the FY27 budget. The industrial special service districts have been broken out into their own accounting funds. In addition, there is a new Tree Ordinance Fund to segregate revenues related to the updated ordinance. Also, the medical costs associated with jail and prison inmates have been allocated into their own fund, Unreimbursed Medical Care. In future years, we will continue the process of consolidating and re-organizing departments and funds where it makes good sense to do so, as we update and modernize our financial systems.

There are several items that I would like to draw special attention to in this budget:

- Implementation of a 2.5% COLA and 2.5% towards merit increases. Department heads can allocate 2.5% of their department's total wages in the form of merit increases. Merit increases to an individual must be no more than 5% of that employee's current rate
- New accounting funds for the industrial special service districts, unreimbursed medical care, and the tree ordinance funds
- Total capital projects are proposed at $203 million and include:
    - General Fund - $1.1 million
    - Fire & Rescue - $3.7 million
    - SPLOST V –$3.4 million
    - SPLOST VI - $104 million, includes WWTP grant and drinking water plant funding
    - TSPLOST I - $27.5 million, includes transfers-in from the General Fund
    - TSPLOST II - $35.3 million
    - Water & Sewer - $22.4 million, includes proposed bond funding
- SPLOST capital projects cover multiple functional areas – buildings, fire, recreation, EMS, parks, etc.

While this letter focuses primarily on the General Fund, we continue to work with our enterprise and special revenue funds to ensure services are supported in a sustainable way. This is especially important for the Water & Sewer Fund, but it also applies to areas such as Development Services and Fire & Rescue. As part of that effort, staff is reviewing

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current fee structures and will bring any recommended changes to the Board for consideration, consistent with our normal annual budget process.

Budget documents are not always the most exciting reading, but they represent something far more important—the projects, services, and investments that help move our community forward. Effingham County remains on strong financial footing, and this budget provides a clear roadmap for the year ahead. With continued growth, sound financial management, and a commitment to serving our citizens, we are well-positioned to deliver meaningful projects, enhance quality of life, and preserve everything that makes Effingham County such a great place to live, work, and raise a family.

Sincerely,

Tim Callanan

County Manager

Budget Ordinance

Annual Budget Book

STATE OF GEORGIA
COUNTY OF EFFINGHAM

FISCAL YEAR 2027 BUDGET ORDINANCE

AN ORDINANCE TO ADOPT THE FISCAL YEAR 2027 BUDGET FOR EACH FUND OF EFFINGHAM COUNTY, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH FUND WITHIN SAID BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF PROJECTED REVENUE, ESTABLISHING THE LEGAL LEVEL OF CONTROL WITHIN EACH FUND/DEPARTMENT, PROHIBITING EXPENDITURES AND EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE, AUTHORIZING IMPLEMENTATION OF CERTAIN REVENUE FEES, PERSONNEL IMPROVEMENTS, PUBLIC SAFETY IMPROVEMENTS, AND FOR OTHER PURPOSES

WHEREAS, as used in this ordinance, the term:

(1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them;

(2) "Budget period" means Fiscal Year 2027, more particularly defined as the fiscal year beginning on July 1, 2026 and ending on June 30, 2027;

(3) "Capital projects fund" means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity;

(4) "Debt service fund" means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest;

(5) "Department" means a departmental unit for which funding is allocated by the Board of Commissioners of Effingham County, including, but not limited to, departments operated by other elected or appointed officials, such as the Board of Assessors, Board of Equalization, Board of Elections and Registrations, Sheriff, Magistrate Court, Probate Court, State Court, Solicitor General, Superior Court Clerk, and Tax Commissioner.

(6) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs (meaning expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes

(7) "Fiduciary fund" means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds;

(8) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts

recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations;

(9) "General fund" means the fund used to account for all financial resources except those required to be accounted for in another fund;

(10) "Governing authority" means the Board of Commissioners of Effingham County, Georgia;

(11) "Internal service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis;

(12) "Legal level of control" means the lowest level of budgetary detail at which a department head or elected official may not reassign resources without approval of the Board of Commissioners;

(13) "Special revenue fund" means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes;

(14) All funds are to be setup and financial transactions recorded in accordance with GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board, and as prescribed by the State of Georgia Uniform Chart of Accounts. Accounts

WHEREAS, O.C.G.A. § 36-81-2(b)(1) and sound fiscal management practices require the Board of Commissioners to adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government; and

WHEREAS, O.C.G.A. § 36-81-2(b)(2) requires the Board of Commissioners adopt and operate under a project-length balanced budget for each capital projects fund in use by the government in the year that the project initially begins, and further requires that the project-length balanced budget shall appropriate total expenditures for the duration of the capital project; and

WHEREAS, a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations; and

WHEREAS, the County Manager of Effingham County has presented a proposed Fiscal Year 2027 budget to the Board of Commissioners for each of the several funds for which the Board of Commissioners is responsible, and

WHEREAS, the proposed Fiscal Year 2027 budget is an estimate of the financial requirements at the legal level of control for each fund requiring a budget and provides a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control; and

WHEREAS, the proposed Fiscal Year 2027 budget proposes certain levies and charges to finance expenditures within each fund, and lists the anticipated revenues to be derived therefrom; and

WHEREAS, the proposed Fiscal Year 2027 budget projects that, within each fund, projected revenues including the use of fund balances shall equal proposed expenditures, and is therefore a balanced budget within each such fund; and

WHEREAS, the County Manager has further recommended certain revenue fees, personnel changes and improvements, and public safety improvements, for which funding is included in the several departmental budgets presented herewith, together;

WHEREAS, the County Manager has further recommended that a Legal Level of Control be established within each department's overall total of expenditures;

NOW THEREFORE, BE IT ORDAINED that the proposed Fiscal Year 2027 budget, as presented to the Board on June 02, 2026, and including amendments presented to the Board on June 16, 2026, is adopted and approved as the Fiscal Year 2027 Budget for Effingham County, Georgia. Said budget, which is on file with the Clerk of the Board of Commissioners, is adopted by reference and incorporated herein.

BE IT FURTHER ORDAINED that the several items of revenues, other financial resources, and sources of cash projected to be available as reflected in the Fiscal Year 2027 budget, together with the several amounts allocated for each fund for expenditures or expenses, are hereby approved at the line-item level and appropriated to the departments identified in each fund.

BE IT FURTHER ORDAINED that the legal level of control shall be set at the department level, and expenditures within each department shall not exceed the appropriations authorized by this budget,

BE IT FURTHER ORDAINED that the Board of Commissioners may amend the Fiscal Year 2027 budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows:

(1) Any increase in appropriation above the legal level of control of the Board of Commissioners, whether accomplished through a change in anticipated revenues in any fund or through a transfer or re-assignment of appropriations, shall require the approval of the Board of Commissioners by ordinance or resolution. Appropriation increases are to be brought before the board at least quarterly. The Manager my effect changes within the personnel budget of one or more departments as long as there is no increase in the amount appropriated by the Board within those departments. The Manager may make changes in percentages of personnel charged between funds, hold positions unfilled and or use emergency hire funding in department 11 to appropriate funds to individual departments funded by the general fund and special funds.

(2) Transfers of funds between funds and or expenditure appropriations within any fund below the legal level of control established by the Board of Commissioners and or between county funds shall require only the approval of the Finance Director and County Manager; except that the Sheriff, Tax Commissioner, Magistrate Judge, Probate Court Judge, State Court Judge, Solicitor General, and Superior Court Clerk, as elected officials, may transfer or re-assign appropriations to their department within any expenditure category below the legal level of control upon written notice to the County Manager and Finance Director.

(3) The Board of Commissioners directs and authorizes the County Manager and the Finance Director to record revenue and expenditures in accordance with Generally Accepted Accounting Principles and the standards of the Governmental Accounting Standards Board, and as prescribed by the State of Georgia Uniform Chart of Accounts, to increase revenue budgets to reflect

receipts exceeding those budgeted, and to facilitate the movement of funds for the operation of county government.

(4) The Board of Commissioners may amend the legal level of control to establish a more detailed level of budgetary control at any time during the budget period by ordinance or resolution.

(5) The Board of Commissioners directs and authorizes the County Manager and the Finance Director to review and use forfeitures for the reduction of current expense and or repayment of errors.

BE IT FURTHER ORDAINED that no expenditure shall be made from funds appropriated by the Board of Commissioners except in accordance with all federal and state laws and regulations, and ordinances, resolutions, and policies adopted by the Board of Commissioners governing expenditures for capital improvements, goods, supplies, and services.

BE IT FURTHER ORDAINED that the total number of vehicles owned, operated, and insured by the County shall not exceed two hundred forty-four (244) vehicles unless otherwise authorized by the Board of Commissioners through formal action. For purposes of this limitation, heavy equipment, including but not limited to motor graders and similar equipment, shall not be counted toward the authorized vehicle fleet total. Ambulances, fire engines, and other emergency response vehicles shall be included in the vehicle fleet count. Any vehicle acquired to replace an existing County vehicle shall be substantially similar to the vehicle being replaced with respect to make, model, configuration, intended use, and acquisition cost, unless otherwise approved by the Board of Commissioners.

BE IT FURTHER ORDAINED that the personnel count of the Effingham County Board of Commissioners is set at 620.40 full-time equivalents (FTE) and the count shall not exceed this number unless authorized by the Board of Commissioners.

SO ORDAINED by the Effingham County Board of Commissioners this 16th day of June 2026

ATTEST:

____
Damon Rahn, Chairman

ATTEST:

____
Stephanie Johnson, County Clerk

FIRST READING:

June 02, 2026

SECOND READING:

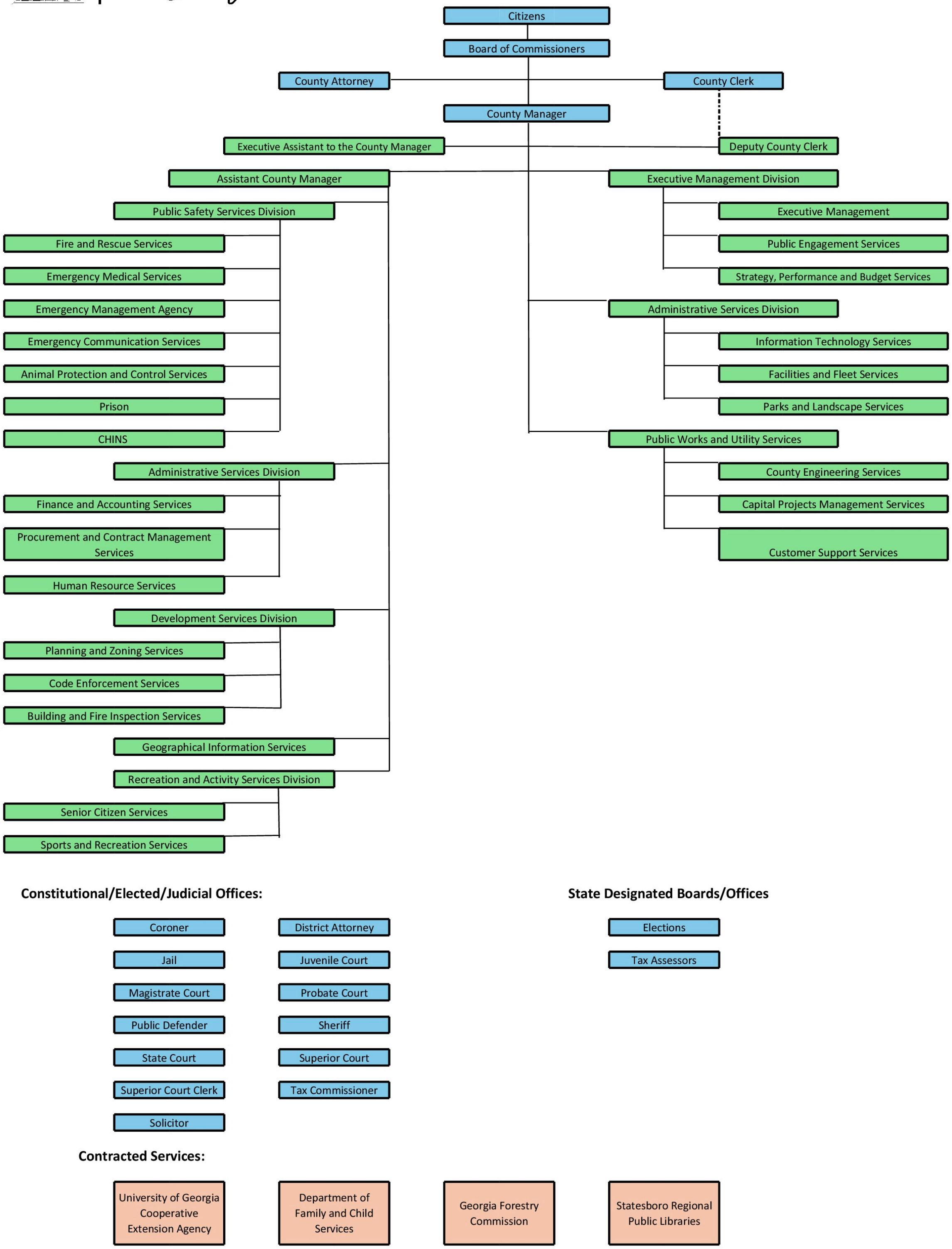
June 16, 2026

Organizational Chart

Annual Budget Book

Effingham County Georgia

Organizational Chart



GENERAL FUND

Annual Budget Book

Fund Description

The General Fund is the primary operating fund of the Effingham County Board of Commissioners and serves as the main source of funding for the County's day-to-day governmental services. The fund supports a broad range of public services, including law enforcement, emergency medical services, elections, judicial and court-related functions, and general government administration.

The General Fund also provides funding for key administrative and support functions such as the Board of Commissioners, the County Manager, Human Resource Services, County Engineering Services, Information Technology Services, Finance & Accounting Services, and other offices that support County operations. Revenues are derived primarily from property taxes, local sales taxes, and other general governmental revenue sources.

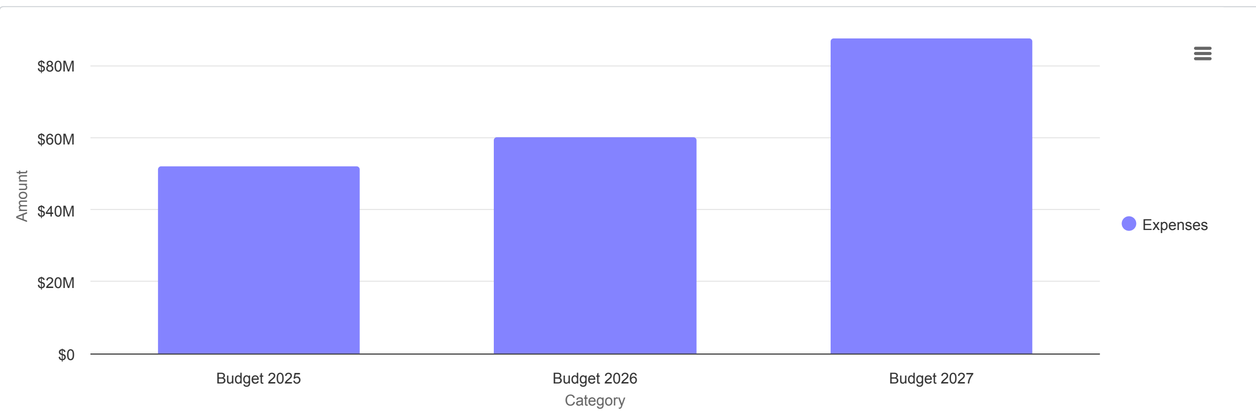
While the General Fund supports certain capital purchases and improvements, most major capital projects and infrastructure investments are financed through dedicated funding sources such as SPLOST and TSPLOST. As the County's primary operating fund, the General Fund provides the financial foundation necessary to deliver essential services to the residents of Effingham County.

General Fund by Department

	Adopted Budget 2026	Adopted Budget 2027	Change %
Expenses			
Animal Protection & Control Services	$425,176	$476,271	12%
Board of Elections	$683,144	$675,024	-1%
Board of Equalization	–	$28,075	–
Coroner	$107,346	$308,380	187%
County Commissioners	$641,696	$693,477	8%
County Engineering Services	$1,040,003	$1,187,289	14%
County Manager	$1,342,467	$1,504,770	12%
Court Services	$1,078,627	$1,116,065	3%
Customer Support Services	$274,537	$287,590	5%
District Attorney's Office	$804,522	$935,751	16%
Effingham Emergency Management Agency	$667,774	$663,936	-1%
Emergency Medical Services	$5,322,053	$5,793,421	9%
Facilities & Fleet Services	$1,922,552	$2,669,296	39%
Family Connection	$52,500	$56,500	8%
Finance & Accounting Services	$1,132,627	$1,271,442	12%
Geographic Information Services	$400,692	$450,877	13%
Georgia Division of Family & Children Services	$76,520	$82,300	8%
Human Resource Services	$700,846	$836,761	19%
Information Technology Services	$2,189,960	$2,233,153	2%
Inmate Medical	$1,065,792	–	-100%
Juvenile Court	$499,072	$518,990	4%

	Adopted Budget 2026	Adopted Budget 2027	Change %
Magistrate Court	$728,716	$937,489	29%
Other Agencies	$8,888,325	$31,252,278	252%
Prison	$3,862,864	$4,145,307	7%
Probate Court	$584,751	$608,134	4%
Public Engagement Services	$295,213	$447,116	51%
Senior Citizen Services	$679,781	$756,973	11%
Sheriff's Office	$13,151,609	$15,685,374	19%
Sheriff's Office - Jail	$5,320,363	$5,416,040	2%
Sheriff's Office - School Resource Officers	$1,478,734	$1,545,569	5%
Solicitor	$457,496	$510,091	12%
State Court	$298,397	$479,527	61%
Superior Court Clerk	$1,112,258	$1,106,178	-1%
Tax Assessors	$1,368,397	$1,442,309	5%
Tax Commissioner	$1,163,039	$1,185,966	2%
University of Georgia Extension Office	$293,008	$323,286	10%
EXPENSES TOTAL	**$60,110,857**	**$87,631,005**	**46%**

Expenses Multi-Year View (Budget)



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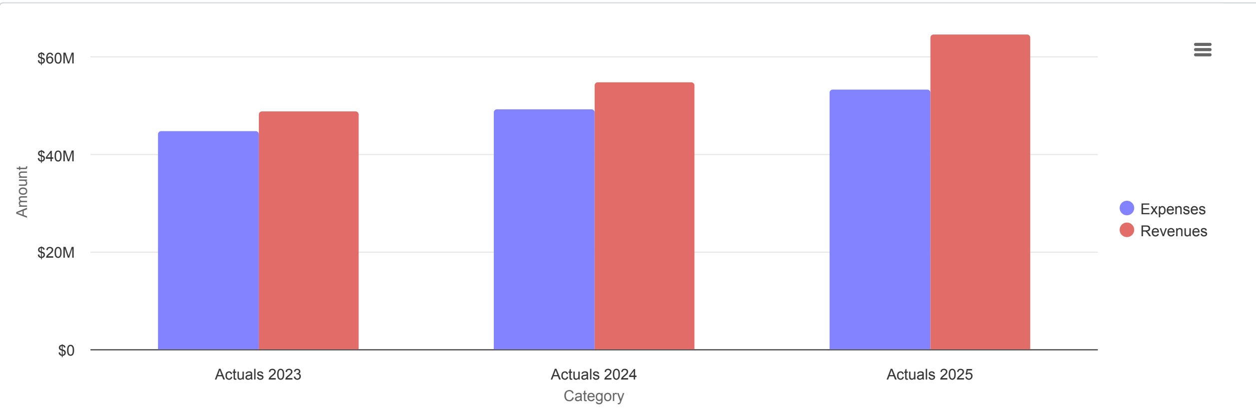
	Budget 2025	Budget 2026	Budget 2027	Change %
Expenses				
Personal Services and Employee Benefits	$32,992,728	$35,264,642	$39,677,894	13%
Purchased/Contracted Services	$7,012,266	$8,958,940	$9,439,892	5%
Supplies	$3,795,231	$4,181,606	$4,277,976	2%
Capital Outlays	$2,216,845	$1,061,158	$1,154,500	9%
Debt Service	$1,691,709	$1,721,686	$1,793,965	4%
Other Costs	$1,526,830	$1,657,886	$1,643,142	-1%
Other Financing Uses	$2,705,657	$7,264,939	$29,643,636	308%
EXPENSES TOTAL	**$51,941,266**	**$60,110,857**	**$87,631,005**	**46%**
Revenues				
Taxes	$39,950,865	$43,005,254	$52,511,021	22%
Licenses & Permits	$40,000	$41,000	$48,000	17%

	Budget 2025	Budget 2026	Budget 2027	Change %
Intergovernmental Revenues	$3,284,725	$3,773,295	$4,016,645	6%
Charges for Services	$3,884,242	$4,338,000	$4,836,960	12%
Fines & Forfeitures	$1,287,271	$1,582,200	$1,131,000	-29%
Investment Income	$800,000	$500,000	$800,000	60%
Contributions & Donations from Private Sources	$22,500	$1,000	$0	-100%
Miscellaneous Revenues	$2,631,663	$6,820,109	$24,237,383	255%
Other Financing Sources	$40,000	$50,000	$50,000	0%
REVENUES TOTAL	**$51,941,266**	**$60,110,857**	**$87,631,009**	**46%**

Revenues vs Expenses (Actuals)



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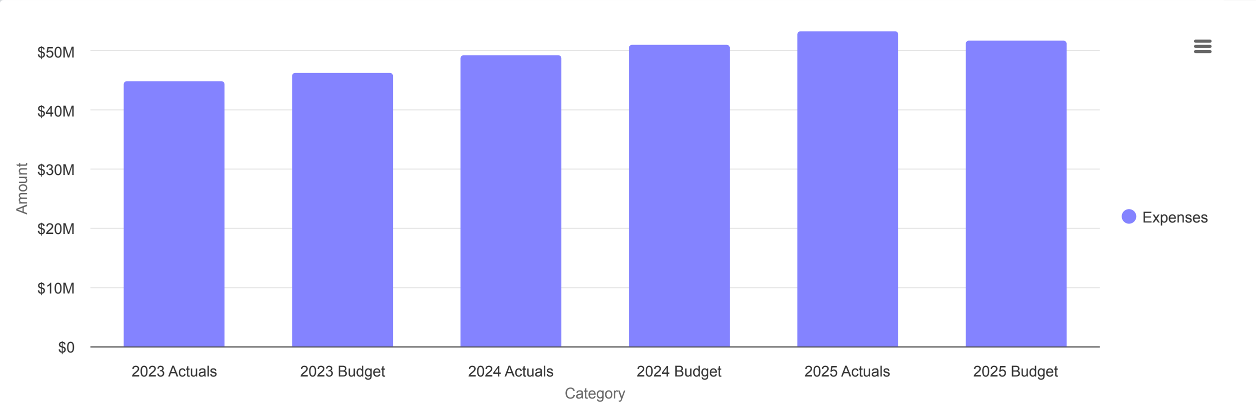
	Actuals 2023	Actuals 2024	Actuals 2025	Change %
Expenses				
Personal Services and Employee Benefits	$26,519,349	$29,686,025	32,991,700	11%
Purchased/Contracted Services	$5,899,068	$7,305,956	8,470,651	16%
Supplies	$3,576,611	$4,237,650	4,598,685	9%
Capital Outlays	$5,362,342	$5,398,975	3,799,398	-30%
Debt Service	$776,091	$1,331,056	1,788,794	34%
Other Costs	$1,361,207	$1,326,706	1,507,304	14%
Other Financing Uses	$1,326,085	$0	139,000	–
EXPENSES TOTAL	**$44,820,753**	**$49,286,368**	**53,295,532**	**8%**
Revenues				
Taxes	$37,260,246	$37,256,818	42,285,927	14%
Licenses & Permits	$41,250	$41,830	53,245	27%
Intergovernmental Revenues	$3,517,972	$5,362,884	3,961,524	-26%
Charges for Services	$3,740,129	$4,159,437	4,814,590	16%
Fines & Forfeitures	$1,813,606	$1,888,015	1,819,007	-4%
Investment Income	$792,607	$1,377,916	1,460,912	6%
Contributions & Donations from Private Sources	$8,325	$15,441	10,000	-35%
Miscellaneous Revenues	$771,723	$938,951	674,519	-28%
Other Financing Sources	$931,044	$3,794,823	9,577,432	152%

	Actuals 2023	Actuals 2024	Actuals 2025	Change %
REVENUES TOTAL	$48,876,903	$54,836,114	64,657,156	18%

Actual Expenses vs Original Unamended Budget



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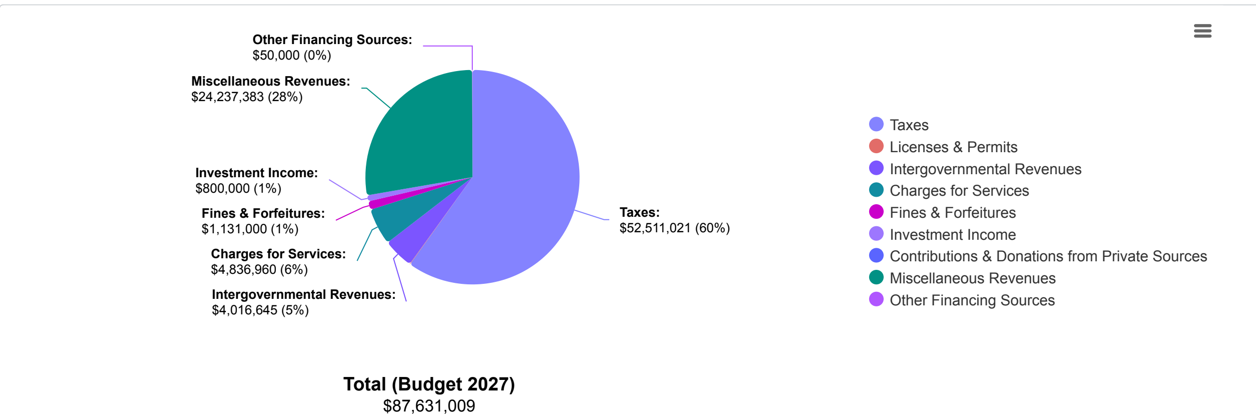
Revenue Detail



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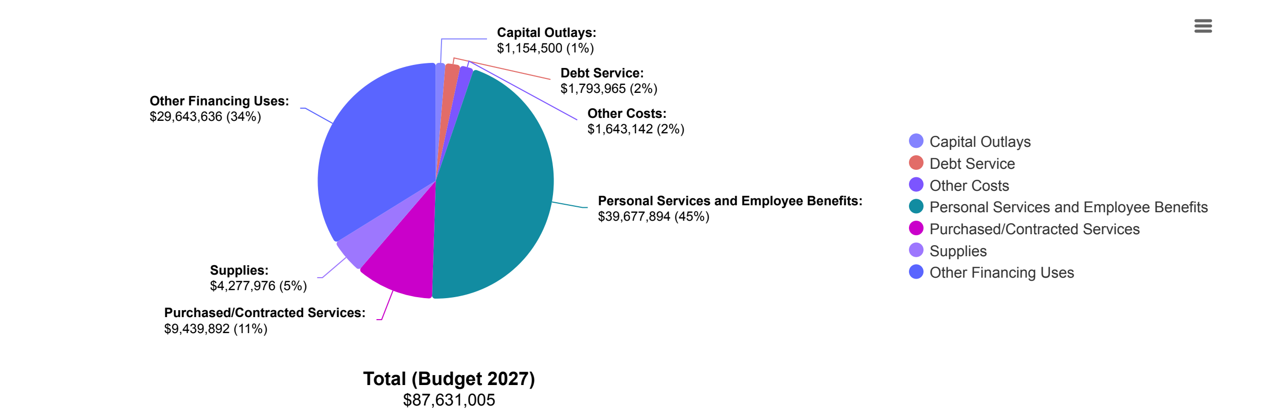
Expense Detail



Data Updated: Jun 11, 2026, 10:18 PM

View Report

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Animal Protection & Control Services

Annual Budget Book

Department Overview

The Effingham County Animal Shelter promotes responsible animal ownership, prevents the spread of animal disease, protects the public from dangerous animals, and protects animals from dangerous humans.

Account Detail

Animal Protection & Control Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$23,324	$26,124	25,247	$37,630	$30,939	-18%
MEDICAL/LIFE INSURANCE	$747	$798	829	$1,430	$2,553	79%
OVERTIME	$912	$694	749	–	–	–
PAYROLL TAXES	$8,116	$9,138	9,552	$13,723	$16,354	19%
RAISES	–	–	–	$8,415	–	-100%
RETIREMENT	$4,401	$5,318	7,342	$7,105	$8,715	23%
SALARIES	$106,709	$120,567	127,610	$170,968	$213,777	25%
UNEMPLOYMENT	$203	$169	162	$319	$346	8%
WORKMEN'S COMPENSATION	$752	$708	682	$1,005	$116	-88%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$145,163**	**$163,516**	**172,172**	**$240,595**	**$272,800**	**13%**
Purchased/Contracted Services						
ADVERTISEMENT	–	–	–	$200	$200	0%
APPEAL BOARD	$1,766	$276	1,414	–	–	–
AUTO,TRK,EQ-INSURANCE	$2,151	$3,536	1,319	$1,400	$1,400	0%
DEPT OF AG GRANT	$4,349	–	–	–	–	–
NEW DONATIONS BANK ACCOUNT	–	$2,600	–	–	–	–
OPERATING LEASES/RENTAL COPIER	-$11	$1	24	$250	$250	0%
OTHER PURCHASED SERVICES	$708	$710	–	–	$18,000	–
PEST CONTROL	$480	$480	455	$500	$500	0%
PROF/GEN/LAW LIAB/INSURANCE	$539	$651	750	$750	$750	0%
PROPERTY INSURANCE	$795	$1,218	1,293	$1,300	$1,300	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
R&M - GENERAL(BUILDING)	$10,967	$12,126	1,937	$10,000	–	-100%
TELEPHONE	$3,992	$8,768	10,268	$6,500	$6,500	0%
VACCINES	$2,315	$1,595	2,173	$1,500	$2,500	67%
VEHICLE MAINTENANCE	–	$22	–	$1,500	$1,500	0%
VETERINARIAN SERVICES	$34,713	$57,347	58,681	$90,000	$100,000	11%
PURCHASED/CONTRACTED SERVICES TOTAL	**$62,765**	**$89,330**	**78,315**	**$113,900**	**$132,900**	**17%**
Supplies						
GAS & DIESEL FUEL	$630	$859	501	$1,000	$1,000	0%
JANITORIAL SUPPLIES	$4,074	$4,003	5,545	$12,000	$12,000	0%
OFFICE SUPPLIES	$314	$440	–	$1,000	$2,000	100%
OPERATING SUPPLIES	$10,133	$11,772	12,075	$32,000	$32,000	0%
OTHER SUPPLIES	$6,577	$5,890	–	–	–	–
POSTAGE	$65	$66	–	$75	$75	0%
UNIFORMS	–	$321	796	$1,500	$2,500	67%
UTILITIES	$11,043	$13,163	13,220	$15,000	$13,500	-10%
SUPPLIES TOTAL	**$32,836**	**$36,514**	**32,136**	**$62,575**	**$63,075**	**1%**
Capital Outlays						
LEASED EQUIPMENT	–	–	7,645	–	–	–
AUTOS & TRUCKS	$12,587	–	24	–	–	–
CAPITAL OUTLAYS TOTAL	**$12,587**	**–**	**7,669**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$1,507	$1,236	897	–	–	–
CAPITAL LEASE PRINCIPAL	$6,364	$6,715	6,941	$8,107	$7,496	-8%
DEBT SERVICE TOTAL	**$7,870**	**$7,951**	**7,837**	**$8,107**	**$7,496**	**-8%**
EXPENSES TOTAL	**$261,222**	**$297,312**	**298,130**	**$425,176**	**$476,271**	**12%**

Personnel Summary

022 - Animal Protection & Control Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
022 - Animal Protection & Control Services	3.5	3.5	3.5	5	5
FULL-TIME EQUIVALENTS	**3.5**	**3.5**	**3.5**	**5**	**5**

Effingham County Board of Commissioners

Effingham County Georgia
Board of Commissioners

Board of Elections

Annual Budget Book

Department Overview

The Effingham County Board of Elections and Registration is responsible for the administration of all federal, state, county, and municipal elections conducted within Effingham County. The department ensures elections are conducted in accordance with the laws of the State of Georgia and federal regulations while maintaining accuracy, transparency, and integrity in the electoral process.

Key responsibilities include voter registration and list maintenance, candidate qualification, ballot preparation, early and absentee voting administration, poll worker recruiting and training, precinct management, voting equipment preparation and testing, election night reporting, and certification of election results.

The department also provides voter education, maintains accurate voter records, supports compliance with election security requirements, and coordinates election services for municipalities within the county as needed.

Through these efforts, the Board of Elections and Registration works to ensure that all eligible citizens have the opportunity to participate in fair, secure, and accessible elections.

Account Detail

Board of Elections

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$48,571	$42,175	43,142	$56,107	$52,628	-6%
MEDICAL/LIFE INSURANCE	$1,579	$1,897	2,154	$2,599	$3,404	31%
OVERTIME	$5,471	$6,529	5,377	–	–	–
PAYROLL TAXES	$18,046	$25,232	23,555	$31,314	$32,977	5%
RAISES	–	–	–	$19,492	–	-100%
RETIREMENT	$10,024	$12,610	18,033	$16,802	$15,867	-6%
SALARIES	$251,788	$347,353	321,618	$389,838	$431,069	11%
UNEMPLOYMENT	$636	$695	422	$638	$547	-14%
WORKMEN'S COMPENSATION	$725	$693	592	$737	$50	-93%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$336,841**	**$437,184**	**414,893**	**$517,527**	**$536,542**	**4%**
Purchased/Contracted Services						
ADVERTISEMENT	$1,438	$3,338	1,815	$3,500	$3,500	0%
AUTO,TRK,EQ-INSURANCE	$1,076	$1,179	1,319	$1,350	$1,350	0%
COMPUTER MAINT. AGREEMNTS	$30,861	$32,721	36,043	$43,531	$28,531	-34%
ELECTION FEES	$17,774	$29,763	23,709	$40,189	$25,439	-37%
MEMBERSHIP DUES	$315	–	180	$405	$1,700	320%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
OPERATING LEASES/RENTAL COPIER	$105	$976	657	$3,493	$1,251	-64%
PER DIEM & TRAVEL	$2,149	$1,593	1,433	$4,842	$6,188	28%
PROF/GEN/LAW LIAB/INSURANCE	$1,507	$1,837	1,840	$1,900	$1,900	0%
PROPERTY INSURANCE	$1,267	$2,921	2,748	$2,800	$2,800	0%
PROPERTY INSURANCE - VOTING MA	$661	–	–	–	–	–
R&M - GENERAL(BUILDING)	$859	$538	1,182	–	–	–
TELEPHONE	$2,841	$5,600	5,372	$5,000	$5,000	0%
TRAINING SCHOOLS & SEMINARS	$1,650	$1,630	3,668	$5,400	$5,400	0%
VEHICLE MAINTENANCE	–	–	15	$1,500	$1,500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$62,502**	**$82,097**	**79,980**	**$113,910**	**$84,559**	**-26%**
Supplies						
ELECTION OPERATION SUPPLY	$3,432	$14,429	16,090	$15,514	$15,514	0%
GAS & DIESEL FUEL	$775	$1,906	1,196	$1,000	$1,000	0%
OFFICE SUPPLIES	$3,350	$3,535	4,247	$6,000	$6,000	0%
POSTAGE	$5,333	$12,476	11,439	$12,802	$13,306	4%
UTILITIES	$6,920	$9,122	10,857	$8,800	$11,100	26%
SUPPLIES TOTAL	**$19,810**	**$41,468**	**43,830**	**$44,116**	**$46,920**	**6%**
Capital Outlays						
LEASED EQUIPMENT	–	–	7,751	–	–	–
OTHER EQUIPMENT	$22,184	$228,855	83,500	–	–	–
CAPITAL OUTLAYS TOTAL	**$22,184**	**$228,855**	**91,251**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$346	$1,632	1,286	–	–	–
CAPITAL LEASE PRINCIPAL	$3,240	$5,804	6,041	$7,591	$7,003	-8%
DEBT SERVICE TOTAL	**$3,586**	**$7,436**	**7,328**	**$7,591**	**$7,003**	**-8%**
EXPENSES TOTAL	**$444,923**	**$797,040**	**637,281**	**$683,144**	**$675,024**	**-1%**

Personnel Summary

008 - Board of Elections

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
008 - Board of Elections	8.99	8.86	8.86	9.86	9.86
FULL-TIME EQUIVALENTS	**8.99**	**8.86**	**8.86**	**9.86**	**9.86**

County
Effingham
Georgia
Board of Commissioners

Board of Equalization

Annual Budget Book

Department Overview

The Board of Equalization provides an independent process for hearing and deciding appeals related to property tax assessments and certain tax-related matters as authorized by Georgia law. The Board reviews evidence presented by property owners and the Tax Assessor's Office to ensure that property assessments are fair, equitable, and consistent with applicable laws and regulations.

Funding supports the administration of appeal hearings, board member compensation, training, and other costs necessary to carry out the Board's statutory responsibilities.

Account Detail

Board of Equalization

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
PAYROLL TAXES	–	–	–	–	$723	–
SALARIES	–	–	–	–	$9,450	–
UNEMPLOYMENT	–	–	–	–	$50	–
WORKMEN'S COMPENSATION	–	–	–	–	$2	–
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**–**	**–**	**–**	**–**	**$10,225**	**–**
Purchased/Contracted Services						
ADVERTISEMENT	–	$3,539	2,017	–	–	–
APPEAL BOARD	$760	$7,746	6,545	–	$11,000	–
PROF/GEN/LAW LIAB/INSURANCE	$27	$32	22	–	–	–
TRAINING SCHOOLS & SEMINARS	$678	$2,192	630	–	$1,000	–
PURCHASED/CONTRACTED SERVICES TOTAL	**$1,466**	**$13,509**	**9,214**	**–**	**$12,000**	**–**
Supplies						
OFFICE SUPPLIES	–	–	–	–	$2,850	–
POSTAGE	–	–	–	–	$3,000	–
SUPPLIES TOTAL	**–**	**–**	**–**	**–**	**$5,850**	**–**
EXPENSES TOTAL	**$1,466**	**$13,509**	**9,214**	**–**	**$28,075**	**–**

Personnel Summary

070 - Board of Equalization

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
070 - Board of Equalization	0.23	0.23	0.23	0	0.5
FULL-TIME EQUIVALENTS	**0.23**	**0.23**	**0.23**	**0**	**0.5**

Effingham County Board of Commissioners

Coroner

Annual Budget Book

Department Overview

The Coroner's Office investigates deaths that occur under circumstances requiring review pursuant to Georgia law. The office works with law enforcement, medical personnel, and other agencies to determine the cause and manner of death, maintain required records, and support the administration of justice and public safety in Effingham County.

Account Detail

Coroner

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	–	$94	94	$12,121	$13,157	9%
MEDICAL/LIFE INSURANCE	–	–	–	–	$851	–
PAYROLL TAXES	–	–	–	–	$4,237	–
RETIREMENT	–	–	–	–	$3,323	–
SALARIES	–	–	–	–	$55,378	–
UNEMPLOYMENT	–	–	–	–	$50	–
WORKMEN'S COMPENSATION	–	–	–	–	$9	–
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**–**	**$94**	**94**	**$12,121**	**$77,005**	**535%**
Purchased/Contracted Services						
AUTO ALLOWANCE	$3,000	$600	600	$600	$600	0%
AUTO,TRK,EQ-INSURANCE	–	$1,179	1,319	$1,500	$1,500	0%
CORONER FEES	$30,100	$29,225	32,375	$36,750	$45,000	22%
MEMBERSHIP DUES	$450	–	–	$750	$750	0%
PAUPER'S FUNERAL	–	$1,200	–	$4,000	$5,500	38%
PER DIEM & TRAVEL	$3,342	$5,474	4,803	$5,000	$5,500	10%
REMOVAL (FUNERAL HOME)	$14,822	$8,900	8,150	$17,000	$18,500	9%
TELEPHONE	$1,487	$1,670	1,726	$2,000	$2,000	0%
TRAINING SCHOOLS & SEMINARS	$800	$1,680	360	$1,600	$1,600	0%
VEHICLE MAINTENANCE	–	–	–	$1,500	$1,500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$54,001**	**$49,927**	**49,334**	**$70,700**	**$82,450**	**17%**
Supplies						

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
GAS & DIESEL FUEL	$771	$2,302	2,139	$3,600	$2,000	-44%
OFFICE SUPPLIES	$926	$1,015	459	$2,000	$2,000	0%
OPERATING SUPPLIES	$3,501	$3,753	3,545	$7,000	$8,000	14%
POSTAGE	–	–	–	$75	$75	0%
SUPPLIES TOTAL	**$5,198**	**$7,070**	**6,143**	**$12,675**	**$12,075**	**-5%**
Capital Outlays						
LEASED EQUIPMENT	$49,612	–	–	–	–	–
AUTOS & TRUCKS	$11,261	$350	46	–	–	–
OTHER EQUIPMENT	$7,144	–	–	–	$125,000	–
CAPITAL OUTLAYS TOTAL	**$68,017**	**$350**	**46**	**–**	**$125,000**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$1,472	$3,081	2,402	–	–	–
CAPITAL LEASE PRINCIPAL	$5,432	$8,769	9,447	$11,850	$11,850	0%
DEBT SERVICE TOTAL	**$6,904**	**$11,850**	**11,850**	**$11,850**	**$11,850**	**0%**
EXPENSES TOTAL	**$134,121**	**$69,291**	**67,467**	**$107,346**	**$308,380**	**187%**

Personnel Summary

058 - Coroner

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
058 - Coroner	0.5	0.5	0.5	0.5	1
FULL-TIME EQUIVALENTS	**0.5**	**0.5**	**0.5**	**0.5**	**1**

Effingham County Board of Commissioners

County Commissioners

Annual Budget Book

Department Overview

The Board of Commissioners serves as the governing authority of Effingham County and is responsible for establishing policies, setting strategic priorities, adopting the annual budget, levying taxes, and providing overall direction for county government operations. The Board works to ensure that County resources are managed responsibly and that public services are delivered effectively, efficiently, and in alignment with the needs of residents, businesses, and the broader community.

Guided by its commitment to integrity, accountability, and transparency, the Board of Commissioners supports exceptional public services that promote safety, health, and a high quality of life for Effingham County's customers and constituents. Through policy leadership, fiscal stewardship, and long-term planning, the Board provides the framework for balanced growth, responsible governance, and responsive public service.

Account Detail

County Commissioners

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$130,664	$144,021	102,031	$104,198	$98,601	-5%
MEDICAL/LIFE INSURANCE	$3,257	$3,515	2,971	$4,159	$6,808	64%
OVERTIME	$886	$2,250	1,567	–	–	–
PAYROLL TAXES	$24,099	$26,831	29,852	$29,549	$31,379	6%
RAISES	–	–	–	$7,760	–	-100%
RETIREMENT	$17,348	$19,735	26,056	$23,175	$24,611	6%
SALARIES	$342,092	$377,711	414,488	$378,497	$410,179	8%
UNEMPLOYMENT	$91	$92	152	$365	$396	9%
WORKMEN'S COMPENSATION	$3,163	$3,088	3,506	$3,553	$361	-90%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$521,601**	**$577,242**	**580,622**	**$551,256**	**$572,335**	**4%**
Purchased/Contracted Services						
ADVERTISEMENT	$2,054	$2,975	1,245	$15,000	$15,000	0%
ATTORNEY & PROFESSIONAL SERVIC	–	$15,358	–	–	–	–
AUTO,TRK,EQ-INSURANCE	$3,227	$7,072	1,319	$2,000	$2,000	0%
COMPUTER MAINT. AGREEMNTS	$12,819	$8,857	23,665	$15,400	$30,000	95%
CONSULTANT	–	–	8,603	$3,000	$3,000	0%
CONVENTION, DUES & TRAVL-BURDE	$2,771	$3,234	5,152	–	–	–
CONVENTION, DUES & TRAVL-CORBI	$4,695	$5,722	4,313	–	–	–

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
CONVENTION, DUES & TRAVL - DEL	$3,918	$5,485	7,094	–	–	–
CONVENTION, DUES & TRAVL-FLOYD	$4,324	$6,834	5,035	–	–	–
CONVENTION, DUES & TRAVL-HELME	–	–	6,003	–	–	–
CONVENTION, DUES & TRAVL-RAHN	–	–	4,878	–	–	–
CONVENTIONS, DUES & TRAVL-KEIF	$6,644	$5,042	5,833	–	–	–
CONVENTIONS, DUES & TRAVL-R.LO	$3,790	$1,467	1,142	–	–	–
MEMBERSHIP DUES	$111	$80	80	$2,000	$2,000	0%
OPERATING LEASES/RENTAL COPIER	–	–	33	–	–	–
PER DIEM & TRAVEL	$15,998	$27,712	23,692	$25,000	$40,000	60%
PROF/GEN/LAW LIAB/INSURANCE	$1,659	$2,288	2,364	$2,300	$2,600	13%
TELEPHONE	$5,311	$4,494	4,971	$5,300	$5,300	0%
TRAINING SCHOOLS & SEMINARS	$50	$3,500	6,029	$5,000	$5,000	0%
VEHICLE MAINTENANCE	–	–	–	$1,500	–	-100%
PURCHASED/CONTRACTED SERVICES TOTAL	**$67,371**	**$100,119**	**111,452**	**$76,500**	**$104,900**	**37%**
Supplies						
GAS & DIESEL FUEL	$148	$244	201	$1,000	$1,000	0%
GROCERIES	–	$617	–	–	–	–
OFFICE SUPPLIES	$396	$199	132	$3,000	$3,000	0%
OPERATING SUPPLIES	$13,578	$6,854	10,833	$8,000	$8,000	0%
PRINTING & PUBLICATIONS	–	–	720	$1,000	$1,000	0%
UNIFORMS	–	–	–	–	$800	–
SUPPLIES TOTAL	**$14,122**	**$7,915**	**11,886**	**$13,000**	**$13,800**	**6%**
Capital Outlays						
LEASED EQUIPMENT	–	–	21,505	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**–**	**21,505**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$126	$185	125	–	–	–
CAPITAL LEASE PRINCIPAL	$4,210	$4,764	4,723	$940	$2,442	160%
DEBT SERVICE TOTAL	**$4,336**	**$4,949**	**4,849**	**$940**	**$2,442**	**160%**
EXPENSES TOTAL	**$607,429**	**$690,225**	**730,314**	**$641,696**	**$693,477**	**8%**

Personnel Summary

011 - County Commissioners

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
011 - County Commissioners	8	8	8	8	8
FULL-TIME EQUIVALENTS	**8**	**8**	**8**	**8**	**8**

County Effingham Georgia Board of Commissioners

County Engineering Services

Annual Budget Book

Department Overview

The County Engineering Services department is responsible for planning, developing, and maintaining the community's essential infrastructure. Through Capital Improvement Projects (CIP), the department oversees the design and construction of roads, stormwater systems, utilities, parks, and public facilities that support growth and enhance quality of life.

Working closely with Development Services, County Engineering staff help guide projects through the planning and permitting process to ensure compliance with local regulations, engineering standards, and community goals.

The department also collaborates with Public Works to address maintenance and operational needs, ensuring timely responses and effective solutions for infrastructure issues across the county.
In addition to project development and coordination, the department is committed to serving the public by responding to citizen concerns, addressing infrastructure-related issues, and promoting public awareness of infrastructure systems and environmental stewardship. Through these efforts, County Engineering Services strives to maintain transparency, safety, and strong community engagement.

Account Detail

County Engineering Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	–	–	–	$66,435	$73,254	10%
MEDICAL/LIFE INSURANCE	–	–	–	$1,430	$3,617	153%
PAYROLL TAXES	–	–	–	$26,565	$29,221	10%
RAISES	–	–	–	$16,536	–	-100%
RETIREMENT	–	–	–	$20,835	$22,919	10%
SALARIES	–	–	–	$330,720	$381,969	16%
UNEMPLOYMENT	–	–	–	$137	$210	54%
WORKMEN'S COMPENSATION	–	–	–	$625	$58	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**–**	**–**	**–**	**$463,283**	**$511,248**	**10%**
Purchased/Contracted Services						
ADVERTISEMENT	–	–	–	–	$1,000	–
CONSULTANT	–	–	–	$568,800	$613,800	8%
MEMBERSHIP DUES	–	–	–	$1,000	$47,041	4,604%
PER DIEM & TRAVEL	–	–	–	$1,000	$3,000	200%
PROF/GEN/LAW LIAB/INSURANCE	–	–	–	$1,000	$1,000	0%
TELEPHONE	–	–	–	$720	$3,000	317%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
TRAINING SCHOOLS & SEMINARS	–	–	–	$1,000	$3,000	200%
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**$573,520**	**$671,841**	**17%**
Supplies						
GAS & DIESEL FUEL	–	–	–	$1,200	$1,200	0%
OFFICE SUPPLIES	–	–	–	$1,000	$1,500	50%
OPERATING SUPPLIES	–	–	–	$1,000	$1,500	50%
SUPPLIES TOTAL	**–**	**–**	**–**	**$3,200**	**$4,200**	**31%**
EXPENSES TOTAL	**–**	**–**	**–**	**$1,040,003**	**$1,187,289**	**14%**

Personnel Summary

031 - County Engineering Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
031 - County Engineering Services	0	0	0	3	5
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**3**	**5**

Effingham County Board of Commissioners

County Manager

Annual Budget Book

Department Overview

The County Manager's Office provides executive leadership and administrative oversight for the daily operations of County government. Under the direction of the Board of Commissioners, the County Manager is responsible for implementing Board policies, overseeing County departments and services, developing and managing the County budget, and ensuring efficient, transparent, and responsive government operations.

The County Manager's Office coordinates strategic planning initiatives, capital improvement projects, intergovernmental relations, and community engagement efforts while working to enhance the quality of life for residents and businesses throughout the County. The department also serves as a central point of communication between the Board of Commissioners, County staff, external agencies, and the public.

Through professionalism, accountability, and collaboration, the County Manager's Office is committed to delivering exceptional public service and advancing the County's mission, vision, and long-term goals.

Account Detail

County Manager

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$74,748	$121,596	173,671	$60,087	$72,681	21%
MEDICAL/LIFE INSURANCE	$2,854	$4,482	6,836	$2,079	$4,255	105%
OVERTIME	–	$6,737	5,795	–	–	–
PAYROLL TAXES	$31,579	$40,457	65,540	$41,672	$41,721	0%
RAISES	–	–	–	$25,214	–	-100%
RETIREMENT	$24,778	$30,483	80,012	$29,672	$35,936	21%
SALARIES	$442,474	$646,175	976,809	$519,515	$610,976	18%
UNEMPLOYMENT	$282	$395	576	$228	$297	30%
WORKMEN'S COMPENSATION	$1,111	$1,854	2,536	$981	$178	-82%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$577,826**	**$852,178**	**1,311,774**	**$679,447**	**$766,044**	**13%**
Purchased/Contracted Services						
ADVERTISEMENT	$1,110	$5,241	6,443	–	–	–
ATTORNEY & PROFESSIONAL SERVIC	$128,598	$489,482	459,698	$400,000	$475,000	19%
AUTO ALLOWANCE	$3,600	$2,250	13,500	$9,000	$9,000	0%
AUTO,TRK,EQ-INSURANCE	–	$2,357	3,958	$4,000	$4,500	13%
COMPUTER MAINT. AGREEMNTS	$31,600	$21,617	51,299	$24,000	–	-100%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
CONSULTANT	$86,063	$359,570	743,105	$150,000	$150,000	0%
MEMBERSHIP DUES	$1,791	$2,504	3,182	$2,600	$1,850	-29%
OTHER PURCHASED SERVICES	$10,670	$95	5,942	–	–	–
PER DIEM & TRAVEL	$9,805	$7,074	8,617	$8,200	$7,000	-15%
PROF/GEN/LAW LIAB/INSURANCE	$2,128	$3,947	4,346	$4,400	$4,400	0%
TELEPHONE	$2,249	$4,284	6,024	$5,000	$5,000	0%
TRAINING SCHOOLS & SEMINARS	$3,223	$9,978	2,507	$4,000	$3,500	-12%
VEHICLE MAINTENANCE	–	–	–	$1,500	$5,000	233%
PURCHASED/CONTRACTED SERVICES TOTAL	**$280,835**	**$908,398**	**1,308,621**	**$612,700**	**$665,250**	**9%**
Supplies						
GAS & DIESEL FUEL	$357	$648	676	$2,000	$2,000	0%
OFFICE SUPPLIES	$6,777	$6,921	9,953	$7,500	$10,450	39%
OPERATING SUPPLIES	$4,072	$5,378	7,605	$4,500	$17,725	294%
PRINTING & PUBLICATIONS	$5	$624	468	$2,000	$3,000	50%
SUPPLIES TOTAL	**$11,210**	**$13,571**	**18,702**	**$16,000**	**$33,175**	**107%**
Capital Outlays						
LEASED EQUIPMENT	$44,290	$32,249	40,863	–	–	–
AUTOS & TRUCKS	-$87	$499	180	–	–	–
SITES	$10,000	–	–	–	–	–
CAPITAL OUTLAYS TOTAL	**$54,204**	**$32,748**	**41,043**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$1,230	$3,640	6,004	–	–	–
CAPITAL LEASE PRINCIPAL	$7,372	$13,440	22,466	$34,320	$40,301	17%
DEBT SERVICE TOTAL	**$8,601**	**$17,079**	**28,470**	**$34,320**	**$40,301**	**17%**
EXPENSES TOTAL	**$932,677**	**$1,823,975**	**2,708,609**	**$1,342,467**	**$1,504,770**	**12%**

Personnel Summary

111 - County Manager

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
111 - County Manager	5	8	10	4.5	5.5
FULL-TIME EQUIVALENTS	**5**	**8**	**10**	**4.5**	**5.5**

Effingham County Georgia
Board of Commissioners

Court Services

Annual Budget Book

Department Overview

The Court Services department accounts for costs that support the operation of multiple courts within Effingham County and are not attributable to a single judicial office or department. These expenditures include shared contractual services, technology, equipment, facilities-related costs, and other operational expenses necessary for the effective functioning of the County's court system.

By centralizing common judicial support expenses, the department promotes efficient resource allocation, consistent service delivery, and effective coordination among the County's courts and related judicial functions.

Account Detail

Court Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
BUDGET REQUEST-COURT RECD	$112,129	$123,679	127,997	$125,000	$125,000	0%
COURT WITNESS FEES	$4,503	–	–	–	–	–
DUES & FEES	$18,089	$18,890	27,643	$19,000	$19,000	0%
JURY FEES	$61,953	$104,653	78,879	$100,000	$70,000	-30%
PER DIEM & TRAVEL	–	$885	98	–	–	–
PUB DEFEND OFFICE MAINT CONTRA	–	–	55,175	$58,414	$62,236	7%
PUBLIC DEFENDERS	$72,331	$52,906	52,628	$60,000	$60,000	0%
PUBLIC DEFENDERS	$242,820	$303,149	335,871	$401,404	$453,640	13%
STATE COURT PUB DEFENDER	–	–	–	$73,200	$73,200	0%
SUPERIOR COURT BUDGET REQUEST	$170,925	$203,067	178,607	$233,881	$244,213	4%
TELEPHONE	$4,357	$5,008	7,096	$5,500	$7,000	27%
PURCHASED/CONTRACTED SERVICES TOTAL	**$687,107**	**$812,237**	**863,993**	**$1,076,399**	**$1,114,289**	**4%**
Capital Outlays						
LEASED EQUIPMENT	–	–	8,397	–	–	–
OTHER EQUIPMENT	–	$671,899	10,447	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**$671,899**	**18,844**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	–	–	31	–	–	–
CAPITAL LEASE PRINCIPAL	–	–	2,004	$2,228	$1,776	-20%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
DEBT SERVICE TOTAL	–	–	2,036	$2,228	$1,776	-20%
EXPENSES TOTAL	$687,107	$1,484,137	884,873	$1,078,627	$1,116,065	3%

Personnel Summary

007 - Court Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
007 - Court Services	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

Customer Support Services

Annual Budget Book

Department Overview

Customer Support Services serves as the primary point of contact for residents seeking County services and information. The office is responsible for utility billing and customer account management, responding to citizen inquiries, assisting visitors, and directing customers to the appropriate County resources and services. Through responsive and professional customer service, the office supports effective communication between the County and the public while enhancing the overall customer experience.

Account Detail

Customer Support Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	–	–	–	$46,682	$56,273	21%
MEDICAL/LIFE INSURANCE	–	–	–	$2,079	$3,404	64%
PAYROLL TAXES	–	–	–	$14,362	$14,478	1%
RAISES	–	–	–	$8,940	–	-100%
RETIREMENT	–	–	–	$11,264	$11,356	1%
SALARIES	–	–	–	$178,797	$189,252	6%
UNEMPLOYMENT	–	–	–	$182	$198	9%
WORKMEN'S COMPENSATION	–	–	–	$1,031	$29	-97%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**–**	**–**	**–**	**$263,337**	**$274,990**	**4%**
Purchased/Contracted Services						
PER DIEM & TRAVEL	–	–	–	$1,000	$1,300	30%
TELEPHONE	–	–	–	$6,000	$6,000	0%
TRAINING SCHOOLS & SEMINARS	–	–	–	$1,000	$2,000	100%
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**$8,000**	**$9,300**	**16%**
Supplies						
GAS & DIESEL FUEL	–	–	–	$1,200	–	-100%
OFFICE SUPPLIES	–	–	–	$1,000	$2,000	100%
OPERATING SUPPLIES	–	–	–	$1,000	$1,300	30%
SUPPLIES TOTAL	**–**	**–**	**–**	**$3,200**	**$3,300**	**3%**

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
EXPENSES TOTAL	–	–	–	$274,537	$287,590	5%

Personnel Summary

034 - Customer Support Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
034 - Customer Support Services	0	0	0	4	4
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**4**	**4**

Effingham County Georgia
Board of Commissioners

District Attorney's Office

Annual Budget Book

Department Overview

This department accounts for Effingham County's share of funding for the Ogeechee Judicial Circuit District Attorney's Office. The District Attorney's Office is responsible for prosecuting criminal cases on behalf of the State of Georgia and serving the residents of Bulloch, Effingham, Jenkins, and Screven Counties.
The department's budget consists primarily of the County's required and discretionary financial support for the operation of the District Attorney's Office, including personnel, administrative, and prosecutorial functions. Funding provided through this department supports the effective administration of justice, prosecution of criminal offenses, and coordination with law enforcement agencies and the courts throughout the judicial circuit.

Account Detail

District Attorney's Office

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
BUDGET REQUEST - D.A.	$513,326	$551,825	637,860	$804,522	$935,751	16%
PURCHASED/CONTRACTED SERVICES TOTAL	**$513,326**	**$551,825**	**637,860**	**$804,522**	**$935,751**	**16%**
EXPENSES TOTAL	**$513,326**	**$551,825**	**637,860**	**$804,522**	**$935,751**	**16%**

Personnel Summary

002 - District Attorney's Office

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
002 - District Attorney's Office	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

County Effingham Georgia
Board of Commissioners

Effingham Emergency Management Agency

Annual Budget Book

Department Overview

The Effingham County Emergency Management Agency (EMA) is responsible for coordinating the county's preparedness, response, recovery, and mitigation efforts for natural and man-made disasters. The agency works to protect the lives, property, and infrastructure of Effingham County residents by ensuring the community is prepared to effectively manage emergencies and large-scale incidents.

Effingham County EMA collaborates with local, state, and federal agencies, as well as public safety departments, healthcare providers, schools, and community organizations to develop comprehensive emergency plans and coordinate disaster response activities. The agency oversees emergency preparedness initiatives, hazard mitigation planning, training exercises, and public education programs designed to increase community resilience.

In addition to planning and preparedness, EMA manages the county's Emergency Operations Center (EOC) during major incidents and disasters, ensuring coordinated communication and resource management among responding agencies.
Through proactive planning, training, and community engagement, the Effingham County Emergency Management Agency strives to reduce risk, strengthen disaster readiness, and support a rapid and effective recovery when emergencies occur.

Account Detail

Effingham Emergency Management Agency

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$11,067	$13,614	14,402	$27,351	$13,157	-52%
MEDICAL/LIFE INSURANCE	$403	$493	585	$1,040	$1,702	64%
PAYROLL TAXES	$3,513	$3,936	5,511	$9,967	$11,927	20%
RAISES	–	–	–	$5,493	–	-100%
RETIREMENT	$1,397	$3,107	5,446	$7,818	$9,354	20%
SALARIES	$45,924	$51,454	72,601	$124,800	$155,899	25%
UNEMPLOYMENT	$106	$38	38	$91	$99	9%
WORKMEN'S COMPENSATION	$945	$860	1,119	$2,189	$227	-90%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$63,355**	**$73,502**	**99,702**	**$178,749**	**$192,365**	**8%**
Purchased/Contracted Services						
ADVERTISEMENT	–	$165	–	$250	$3,000	1,100%
AUTO,TRK,EQ-INSURANCE	$4,213	$7,336	5,364	$7,400	$7,400	0%
COMPUTER MAINT. AGREEMNTS	$8,812	$11,747	18,803	$28,000	$28,000	0%
GRANT CONTRACT	$14,625	$14,575	–	$15,750	$31,500	100%
MEMBERSHIP DUES	$50	$100	100	$250	$325	30%
PER DIEM & TRAVEL	$4,148	$1,983	3,141	$5,000	$7,500	50%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PROF/GEN/LAW LIAB/INSURANCE	$281	$258	366	$400	$400	0%
PROPERTY INSURANCE	$751	$1,118	1,068	$1,200	$1,500	25%
R&M Batteries	–	–	–	$1,500	$1,500	0%
R&M - GENERAL(BUILDING)	$29,847	$10,382	10,256	$15,000	$15,000	0%
R&M - GENERAL(EQUIPMENT)	$37,632	$4,499	1,496	$11,000	$11,000	0%
R & M MOTORLA CONTRACT #	$243,298	$246,454	264,985	$275,000	$275,000	0%
TELEPHONE	$5,052	$10,917	13,013	$12,000	$12,000	0%
TRAINING SCHOOLS & SEMINARS	$1,202	$945	336	$2,500	$5,500	120%
VEHICLE MAINTENANCE	$735	–	–	$1,500	$3,500	133%
PURCHASED/CONTRACTED SERVICES TOTAL	**$350,645**	**$310,479**	**318,927**	**$376,750**	**$403,125**	**7%**
Supplies						
GAS & DIESEL FUEL	$5,004	$3,592	3,050	$6,000	$7,000	17%
OFFICE SUPPLIES	$1,546	$1,515	1,854	$2,500	$2,750	10%
OPERATING SUPPLIES	$2,710	$4,385	3,233	$4,500	$4,750	6%
POSTAGE	–	$3	45	$100	$100	0%
UNIFORMS	$1,255	$219	970	$2,000	$2,000	0%
UTILITIES	$19,550	$25,895	27,835	$27,000	$31,000	15%
SUPPLIES TOTAL	**$30,065**	**$35,608**	**36,987**	**$42,100**	**$47,600**	**13%**
Capital Outlays						
LEASED EQUIPMENT	$43,109	–	–	–	–	–
AUTOS & TRUCKS	–	–	40	$60,000	–	-100%
OTHER EQUIPMENT	$18,158	$12,694	35,736	–	–	–
CAPITAL OUTLAYS TOTAL	**$61,267**	**$12,694**	**35,776**	**$60,000**	**–**	**-100%**
Debt Service						
CAPITAL LEASE INTEREST	$2,078	$2,307	1,742	–	–	–
CAPITAL LEASE PRINCIPAL	$6,412	$7,867	8,433	$10,175	$20,846	105%
DEBT SERVICE TOTAL	**$8,491**	**$10,175**	**10,175**	**$10,175**	**$20,846**	**105%**
EXPENSES TOTAL	**$513,823**	**$442,457**	**501,567**	**$667,774**	**$663,936**	**-1%**

Personnel Summary

020 - Effingham Emergency Management Agency

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
020 - Effingham Emergency Management Agency	1.19	1	1.2	2	2
FULL-TIME EQUIVALENTS	**1.19**	**1**	**1.2**	**2**	**2**

Emergency Medical Services

Annual Budget Book

Department Overview

Effingham County Emergency Medical Services (EMS) provides Advanced Life Support emergency medical care and ambulance transportation to residents and visitors throughout the County. Through highly trained personnel, continuous education, and the use of modern medical technology, EMS delivers timely pre-hospital care that promotes public health, safety, and positive patient outcomes.

Account Detail

Emergency Medical Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$618,002	$663,091	651,462	$765,302	$753,924	-1%
MEDICAL/LIFE INSURANCE	$15,853	$17,286	19,812	$23,003	$40,419	76%
OVERTIME	$589,923	$768,289	809,554	$563,329	$600,530	7%
PAYROLL TAXES	$183,027	$208,198	237,149	$249,890	$273,370	9%
RAISES	–	–	–	$76,028	–	-100%
RETIREMENT	$133,145	$146,530	235,447	$185,431	$204,205	10%
SALARIES	$1,927,914	$2,081,879	2,444,619	$2,627,176	$2,972,932	13%
UNEMPLOYMENT	$2,307	$2,114	2,023	$3,010	$3,063	2%
WORKMEN'S COMPENSATION	$82,974	$83,785	45,676	$105,871	$9,974	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$3,553,146**	**$3,971,173**	**4,445,742**	**$4,599,039**	**$4,858,417**	**6%**
Purchased/Contracted Services						
ANNUAL LICENSE FEES	$23,400	$17,900	–	$17,900	–	-100%
AUTO,TRK,EQ-INSURANCE	$14,929	$17,886	18,501	$19,000	$19,000	0%
COLLECTION FEES	–	$468	491	$1,000	$1,000	0%
COMMUNITY AWARENESS	$854	$634	1,263	$3,000	$3,000	0%
COMPUTER MAINT. AGREEMNTS	$668	$4,027	56,639	$8,000	$33,000	313%
COMPUTER SERVICES	$2,265	–	–	–	–	–
CONSULTANT	–	–	115,369	–	–	–
CONTRACTED SERVICES	$91,262	$121,438	–	$125,000	$125,000	0%
MEMBERSHIP DUES	$25	–	25	$1,250	$1,250	0%
OPERATING LEASES/RENTAL COPIER	$2,793	$4,882	6,967	$5,000	$7,200	44%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PER DIEM & TRAVEL	$346	–	903	$2,200	$2,200	0%
PEST CONTROL	–	$100	–	–	–	–
PROF/GEN/LAW LIAB/INSURANCE	$12,726	$16,058	17,755	$18,000	$18,000	0%
PROPERTY INSURANCE	$2,682	$7,403	7,925	$8,000	$8,000	0%
RECRUITMENT & RETENTION	–	$1,063	2,109	$3,000	$4,000	33%
R&M - GENERAL(BUILDING)	$7,360	$11,611	14,784	$7,000	$7,000	0%
R&M - GENERAL(EQUIPMENT)	$33,452	$8,512	13,064	$35,000	$61,400	75%
TELEPHONE	$11,302	$16,392	16,372	$14,500	$14,500	0%
TRAINING SCHOOLS & SEMINARS	$4,375	$1,950	6,281	$4,500	$23,075	413%
VEHICLE MAINTENANCE	–	$22	–	$150,000	$90,000	-40%
PURCHASED/CONTRACTED SERVICES TOTAL	**$208,438**	**$230,345**	**278,449**	**$422,350**	**$417,625**	**-1%**
Supplies						
GAS & DIESEL FUEL	$137,618	$127,743	115,666	$135,000	$170,000	26%
JANITORIAL SUPPLIES	$3,317	$3,057	2,773	$4,000	$4,000	0%
OFFICE SUPPLIES	$2,972	$1,770	3,351	$3,000	$3,000	0%
OPERATING SUPPLIES	$70,535	$73,842	100,624	$100,000	$125,000	25%
PHARMACEUTICALS	$14,059	$16,702	19,801	$22,500	$22,500	0%
UNIFORMS	$5,564	$5,234	3,350	$7,200	$7,200	0%
UTILITIES	$19,529	$20,587	24,108	$20,000	$28,000	40%
SUPPLIES TOTAL	**$253,594**	**$248,935**	**269,672**	**$291,700**	**$359,700**	**23%**
Capital Outlays						
BUILDINGS	–	–	–	–	$75,000	–
LEASED EQUIPMENT	–	$26,319	10,543	–	–	–
AUTOS & TRUCKS	–	$143,117	430,839	–	–	–
OTHER EQUIPMENT	$8,527	$1,958	155,968	–	$74,500	–
SITE IMPROVEMENTS	–	–	21,643	–	–	–
CAPITAL OUTLAYS TOTAL	**$8,527**	**$171,394**	**618,993**	**–**	**$149,500**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$79	$1,470	1,587	–	–	–
CAPITAL LEASE PRINCIPAL	$2,674	$6,292	7,016	$8,964	$8,179	-9%
DEBT SERVICE TOTAL	**$2,754**	**$7,763**	**8,603**	**$8,964**	**$8,179**	**-9%**
EXPENSES TOTAL	**$4,026,459**	**$4,629,610**	**5,621,459**	**$5,322,053**	**$5,793,421**	**9%**

Personnel Summary

019 - Emergency Medical Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
019 - Emergency Medical Services	47.2	47.2	49.2	49.2	51.2
FULL-TIME EQUIVALENTS	**47.2**	**47.2**	**49.2**	**49.2**	**51.2**

Effingham County Georgia
Board of Commissioners

Facilities & Fleet Services

Annual Budget Book

Department Overview

Facility and Fleet Services is responsible for providing safe, reliable, and efficient support for county operations through the effective management of buildings, projects, and vehicles. The service departments ensure compliance with local, state, and federal regulations. We are committed to maintaining high-quality facilities, extending the life of county assets, and delivering responsive services that ensure leadership, elected officials, employees, and citizens can depend on well-functioning spaces and resources.

Account Detail

Facilities & Fleet Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$110,148	$136,781	144,192	$179,507	$163,939	-9%
MEDICAL/LIFE INSURANCE	$2,878	$3,292	3,757	$5,978	$10,850	81%
OVERTIME	$971	$1,310	3,167	–	–	–
PAYROLL TAXES	$22,782	$25,499	31,974	$42,516	$51,088	20%
RAISES	–	–	–	$26,465	–	-100%
RETIREMENT	$15,497	$18,888	31,961	$33,346	$40,069	20%
SALARIES	$309,911	$348,918	439,849	$529,298	$667,813	26%
UNEMPLOYMENT	$545	$417	381	$547	$643	18%
WORKMEN'S COMPENSATION	$5,692	$6,841	10,853	$15,257	$1,459	-90%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$468,425**	**$541,948**	**666,134**	**$832,914**	**$935,861**	**12%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$7,529	$7,072	10,555	$11,000	$11,000	0%
PEST CONTROL	$4,365	$4,380	4,066	$4,500	$4,500	0%
PROF/GEN/LAW LIAB/INSURANCE	$1,849	$2,013	2,347	$2,500	$2,500	0%
PROPERTY INSURANCE	$57,339	$87,019	86,470	$87,500	$87,500	0%
R&M - GENERAL(BUILDING)	$200,268	$285,072	259,403	$300,000	$350,000	17%
TELEPHONE	$32,673	$33,570	34,671	$35,000	$35,000	0%
VEHICLE MAINTENANCE	–	–	–	$5,000	$7,000	40%
PURCHASED/CONTRACTED SERVICES TOTAL	**$304,024**	**$419,125**	**397,511**	**$445,500**	**$497,500**	**12%**
Supplies						
DISPOSAL ROLLOFFS	$6,937	$9,722	8,939	$10,000	$10,000	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
GAS & DIESEL FUEL	$9,163	$12,448	10,518	$12,500	$15,000	20%
JANITORIAL SUPPLIES	$14,781	$16,246	17,931	$17,500	$20,000	14%
OFFICE SUPPLIES	$693	$589	527	$1,000	$2,000	100%
OPERATING SUPPLIES	$8,135	$11,777	11,759	$15,000	$20,000	33%
UTILITIES	$324,274	$392,090	503,800	$400,000	$550,000	38%
SUPPLIES TOTAL	**$363,982**	**$442,873**	**553,474**	**$456,000**	**$617,000**	**35%**
Capital Outlays						
BUILDINGS	$1,624	–	–	–	$450,000	–
LEASED EQUIPMENT	$69,929	–	29,262	–	–	–
AUTOS & TRUCKS	$9,127	$8	560	–	–	–
OTHER EQUIPMENT	$12,559	$109,701	604,744	$145,000	$115,000	-21%
CAPITAL OUTLAYS TOTAL	**$93,239**	**$109,709**	**634,566**	**$145,000**	**$565,000**	**290%**
Debt Service						
CAPITAL LEASE INTEREST	$7,086	$7,082	5,781	–	–	–
CAPITAL LEASE PRINCIPAL	$25,880	$29,015	32,664	$43,138	$53,935	25%
DEBT SERVICE TOTAL	**$32,966**	**$36,098**	**38,445**	**$43,138**	**$53,935**	**25%**
EXPENSES TOTAL	**$1,262,635**	**$1,549,751**	**2,290,129**	**$1,922,552**	**$2,669,296**	**39%**

Personnel Summary

021 - Facilities & Fleet Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
021 - Facilities & Fleet Services	9	9	9	12	13
FULL-TIME EQUIVALENTS	**9**	**9**	**9**	**12**	**13**

Effingham County Georgia
Board of Commissioners

Family Connection

Annual Budget Book

Department Overview

The Family Connection budget accounts for the administration of a state-funded Family Connection grant for which Effingham County serves as the fiscal agent. Funding supports contracted services that coordinate community partnerships, connect residents with available resources, and promote initiatives that improve the well-being of children, families, and communities throughout Effingham County.

Account Detail

Family Connection

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
CONSULTANT	$52,500	$52,500	56,250	$52,500	$56,500	8%
PURCHASED/CONTRACTED SERVICES TOTAL	**$52,500**	**$52,500**	**56,250**	**$52,500**	**$56,500**	**8%**
EXPENSES TOTAL	**$52,500**	**$52,500**	**56,250**	**$52,500**	**$56,500**	**8%**

Personnel Summary

040 - Family Connection

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
040 - Family Connection	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Finance & Accounting Services

Annual Budget Book

Department Overview

Finance & Accounting Services is responsible for safeguarding the fiscal integrity of the County and ensuring the efficient management of public funds. The department oversees core financial functions including accounting, budgeting, payroll, and debt management. By providing accurate and timely financial information, Finance & Accounting Services supports county leadership, elected officials, and all departments in making well-informed decisions. The department also ensures compliance with local, state, and federal regulations while promoting transparency and accountability to the citizens it serves.

Beginning in FY26, Procurement personnel are housed in Finance & Accounting Services for budgeting purposes.

Account Detail

Finance & Accounting Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$76,264	$98,538	103,504	$150,639	$163,406	8%
MEDICAL/LIFE INSURANCE	$2,915	$3,542	3,859	$4,679	$7,659	64%
OVERTIME	$5,776	$2,150	1,741	–	–	–
PAYROLL TAXES	$29,525	$31,323	34,950	$48,089	$51,690	7%
RAISES	–	–	–	$29,934	–	-100%
RETIREMENT	$19,290	$21,398	30,068	$37,194	$40,541	9%
SALARIES	$380,553	$412,629	480,146	$598,675	$675,683	13%
UNEMPLOYMENT	$366	-$935	3,076	$456	$445	-2%
WORKMEN'S COMPENSATION	$973	$827	817	$1,132	$102	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$515,661**	**$569,472**	**658,162**	**$870,796**	**$939,526**	**8%**
Purchased/Contracted Services						
ADVERTISEMENT	–	–	1,647	–	–	–
AUDITORS	$54,400	$61,510	56,500	$60,000	$75,000	25%
AUTO,TRK,EQ-INSURANCE	$1,076	$1,179	1,319	–	–	–
BANK CHARGES	$9,891	$10,230	19,764	$11,000	$12,000	9%
CONSULTANT	–	$5,000	62,272	$31,200	$122,000	291%
DUES & FEES	$63,496	$63,496	63,496	$63,496	$63,496	0%
MEMBERSHIP DUES	$11,715	$12,183	50,315	$50,400	$11,295	-78%
OPERATING LEASES/RENTAL COPIER	$3,199	$1,589	379	–	–	–

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PER DIEM & TRAVEL	$1,748	$2,530	4,335	$2,000	$2,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$2,086	$2,464	2,729	$2,800	$2,800	0%
TELEPHONE	$14,386	$14,174	16,568	$10,900	$10,900	0%
TRAINING SCHOOLS & SEMINARS	$458	$458	1,077	$3,000	$6,744	125%
PURCHASED/CONTRACTED SERVICES TOTAL	**$162,454**	**$174,813**	**280,401**	**$234,796**	**$306,235**	**30%**
Supplies						
GAS & DIESEL FUEL	$87	$197	162	$200	$200	0%
OFFICE SUPPLIES	$11,317	$9,739	18,202	$13,000	$9,870	-24%
OPERATING SUPPLIES	$585	$38	1,213	$4,000	$4,000	0%
POSTAGE	$6,348	$5,198	7,241	$6,400	$6,400	0%
UNIFORMS	–	–	–	–	$2,000	–
UTILITIES	$450	$480	480	$420	$500	19%
SUPPLIES TOTAL	**$18,787**	**$15,652**	**27,299**	**$24,020**	**$22,970**	**-4%**
Capital Outlays						
LEASED EQUIPMENT	–	–	12,818	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**–**	**12,818**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$79	$105	73	–	–	–
CAPITAL LEASE PRINCIPAL	$2,669	$2,700	2,644	$3,015	$2,711	-10%
DEBT SERVICE TOTAL	**$2,748**	**$2,805**	**2,717**	**$3,015**	**$2,711**	**-10%**
EXPENSES TOTAL	**$699,650**	**$762,741**	**981,396**	**$1,132,627**	**$1,271,442**	**12%**

Personnel Summary

015 - Finance & Accounting Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
015 - Finance & Accounting Services	9.6	9.23	9.23	9.63	9
FULL-TIME EQUIVALENTS	**9.6**	**9.23**	**9.23**	**9.63**	**9**

County
Effingham
Georgia
Board of Commissioners

Geographic Information Services

Annual Budget Book

Department Overview

The Effingham County GIS Department provides mapping, spatial analysis, and geographic data services to the public and supports numerous County offices and functions. GIS plays a critical role in operations across Development Services, Tax Assessor, Engineering, Emergency Management, 911, and many other County activities by maintaining accurate geographic information and providing tools that improve decision-making, planning, public safety, infrastructure management, and customer service.
As a shared countywide resource, GIS delivers significant operational value relative to its budget by improving efficiency, reducing duplication of effort, and supporting data-driven decisions across multiple service areas.

Account Detail

Geographic Information Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$36,472	$46,406	52,839	$52,749	$68,056	29%
MEDICAL/LIFE INSURANCE	$960	$1,236	1,592	$1,430	$2,553	79%
OVERTIME	$1,771	$287	123	–	–	–
PAYROLL TAXES	$7,837	$10,252	12,388	$14,193	$15,795	11%
RAISES	–	–	–	$8,835	–	-100%
RETIREMENT	$6,616	$8,234	13,470	$11,132	$12,388	11%
SALARIES	$108,242	$142,086	172,973	$176,691	$206,460	17%
UNEMPLOYMENT	$91	$114	114	$137	$149	9%
WORKMEN'S COMPENSATION	$277	$282	313	$334	$31	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$162,266**	**$208,897**	**253,812**	**$265,499**	**$305,432**	**15%**
Purchased/Contracted Services						
ATTORNEY & PROFESSIONAL SERVIC	$163,283	$32,932	34,788	$48,000	$51,000	6%
COMPUTER MAINT. AGREEMNTS	–	-$4,167	–	$62,700	$67,695	8%
MEMBERSHIP DUES	–	–	–	$1,000	$1,000	0%
PER DIEM & TRAVEL	$2,039	–	4,746	$3,000	$5,000	67%
PROF/GEN/LAW LIAB/INSURANCE	$507	$992	996	$1,000	$1,000	0%
TRAINING SCHOOLS & SEMINARS	$698	$3,404	4,234	$10,000	$10,000	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PURCHASED/CONTRACTED SERVICES TOTAL	**$166,527**	**$33,161**	**44,765**	**$125,700**	**$135,695**	**8%**
Supplies						
GAS & DIESEL FUEL	–	–	–	–	$500	–
JANITORIAL SUPPLIES	–	–	–	$750	$750	0%
OFFICE SUPPLIES	–	–	2,338	$2,800	$2,800	0%
OPERATING SUPPLIES	–	–	–	–	$5,000	–
POSTAGE	–	–	–	$200	$200	0%
PRINTING & PUBLICATIONS	–	–	–	$500	$500	0%
SUPPLIES TOTAL	**–**	**–**	**2,338**	**$4,250**	**$9,750**	**129%**
Capital Outlays						
INTANGIBLES	$50,000	$164,990	–	–	–	–
OTHER EQUIPMENT	–	–	–	$5,243	–	-100%
CAPITAL OUTLAYS TOTAL	**$50,000**	**$164,990**	**–**	**$5,243**	**–**	**-100%**
Debt Service						
CAPITAL LEASE INTEREST	–	–	1,721	–	–	–
CAPITAL LEASE PRINCIPAL	–	$56,700	54,979	–	–	–
DEBT SERVICE TOTAL	**–**	**$56,700**	**56,700**	**–**	**–**	**–**
EXPENSES TOTAL	**$378,793**	**$463,748**	**357,614**	**$400,692**	**$450,877**	**13%**

Personnel Summary

225 - Geographic Information Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
225 - Geographic Information Services	2	3	3	3	3
FULL-TIME EQUIVALENTS	**2**	**3**	**3**	**3**	**3**

Georgia Division of Family & Children Services

Annual Budget Book

Department Overview

This budget accounts for Effingham County's financial support of the Georgia Division of Family and Children Services (DFACS). Funding includes the County's contribution to local DFACS operations as well as building maintenance and facility-related costs necessary to support the delivery of family assistance, child welfare, and protective services to County residents.

Account Detail

Georgia Division of Family & Children Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
JANITOR	$16,500	$16,500	16,500	$17,820	$17,820	0%
PEST CONTROL	$300	$300	275	$480	$480	0%
R&M - GENERAL(BUILDING)	$2,804	$4,060	1,596	$3,000	$3,000	0%
R&M - GENERAL(GROUNDS)	–	–	–	$1,000	$1,000	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$19,604**	**$20,860**	**18,371**	**$22,300**	**$22,300**	**0%**
Supplies						
JANITORIAL SUPPLIES	$807	$1,949	1,348	$2,500	$2,500	0%
UTILITIES	$16,209	$18,511	21,298	$17,220	$23,000	34%
SUPPLIES TOTAL	**$17,016**	**$20,460**	**22,646**	**$19,720**	**$25,500**	**29%**
Other Costs						
BUDGET REQUEST	$34,500	$34,500	34,500	$34,500	$34,500	0%
OTHER COSTS TOTAL	**$34,500**	**$34,500**	**34,500**	**$34,500**	**$34,500**	**0%**
EXPENSES TOTAL	**$71,120**	**$75,820**	**75,516**	**$76,520**	**$82,300**	**8%**

Personnel Summary

026 - Georgia Division of Family & Children Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
026 - Georgia Division of Family & Children Services	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Human Resource Services

Annual Budget Book

Department Overview

Human Resource Services is responsible for attracting, developing, and retaining a high-performing workforce that supports Effingham County's mission of delivering exceptional public services through integrity, accountability, and transparency. The department oversees recruitment, employee relations, compensation and benefits administration, training and development, performance management, policy administration, and organizational culture initiatives. Human Resource Services partners with county leadership and departments to strengthen employee engagement, improve communication, enhance workforce knowledge and skills, and promote operational effectiveness. Through strategic workforce planning and employee-centered programs, the department supports the County's Strategic Plan goals related to communications, service delivery, employee development, and organizational efficiency while fostering a professional, customer-focused workplace culture.

Account Detail

Human Resource Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$58,208	$47,175	54,802	$88,398	$85,838	-3%
MEDICAL/LIFE INSURANCE	$2,093	$2,491	2,965	$2,404	$4,255	77%
OVERTIME	$1,223	$3,087	1,366	–	–	–
PAYROLL TAXES	$18,869	$21,546	25,229	$25,272	$28,760	14%
PERFORMANCE AWARD	$14,768	$15,786	16,839	$16,000	–	-100%
RAISES	–	–	–	$16,492	–	-100%
RETIREMENT	$12,922	$13,440	29,218	$20,459	$22,557	10%
SALARIES	$249,478	$286,035	343,037	$314,184	$375,943	20%
UNEMPLOYMENT	$219	$338	203	$228	$247	8%
WORKMEN'S COMPENSATION	$639	$577	620	$614	$57	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$358,419**	**$390,476**	**474,279**	**$484,053**	**$517,657**	**7%**
Purchased/Contracted Services						
ADMIN FEES - INSURANCE	$60,219	$73,913	76,763	$72,000	$72,000	0%
ADVERTISEMENT	–	–	–	$1,500	$1,500	0%
ATTORNEY & PROFESSIONAL SERVIC	$5,035	$3,808	4,619	$2,000	$2,000	0%
BACKGROUND CHECKS	$13,771	$16,293	18,535	$15,000	$20,000	33%
COMPUTER MAINT. AGREEMNTS	–	–	–	–	$25,000	–
CONTINGENCY	–	–	–	–	$56,735	–
JURY FEES	$66,909	$66,384	73,624	$70,000	$70,000	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
MEMBERSHIP DUES	$732	$1,173	932	$1,000	$1,000	0%
OPERATING LEASES/RENTAL COPIER	-$256	$6,002	11,492	$5,000	$5,000	0%
PER DIEM & TRAVEL	$611	$1,903	5,627	$8,000	$15,000	88%
PROF/GEN/LAW LIAB/INSURANCE	$1,226	$1,512	1,683	$1,700	$1,700	0%
TELEPHONE	$2,658	$2,983	3,045	$2,300	$2,300	0%
TRAINING SCHOOLS & SEMINARS	$4,199	$8,030	3,422	$10,000	$15,000	50%
PURCHASED/CONTRACTED SERVICES TOTAL	**$155,104**	**$182,001**	**199,742**	**$188,500**	**$287,235**	**52%**
Supplies						
GAS & DIESEL FUEL	$333	$482	419	$500	$500	0%
OFFICE SUPPLIES	$5,046	$5,793	4,487	$6,000	$6,000	0%
OPERATING SUPPLIES	–	–	86,748	$71,000	$17,000	-76%
OTHER SUPPLIES	$2,324	–	-2,153	–	–	–
POSTAGE	$98	$18	6	$200	$200	0%
PRINTING & PUBLICATIONS	$1,768	$1,196	1,464	$2,000	$2,000	0%
STREET SIGNS	$11,715	$3,298	14,666	$15,000	–	-100%
UNIFORMS	–	–	–	–	$800	–
SUPPLIES TOTAL	**$21,284**	**$10,788**	**105,637**	**$94,700**	**$26,500**	**-72%**
Capital Outlays						
LEASED EQUIPMENT	–	–	25,390	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**–**	**25,390**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$171	$125	125	–	–	–
CAPITAL LEASE PRINCIPAL	$5,992	$3,218	3,699	$3,593	$5,369	49%
DEBT SERVICE TOTAL	**$6,163**	**$3,342**	**3,824**	**$3,593**	**$5,369**	**49%**
EXPENSES TOTAL	**$540,970**	**$586,607**	**808,873**	**$770,846**	**$836,761**	**9%**

Personnel Summary

014 - Human Resource Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
014 - Human Resource Services	5	5	5	5	5
FULL-TIME EQUIVALENTS	**5**	**5**	**5**	**5**	**5**

County Effingham Georgia
Board of Commissioners

Information Technology Services

Annual Budget Book

Department Overview

The Information Technology Department is responsible for maintaining the integrity, security, and efficiency of the County's technology infrastructure and digital services. The department oversees core technology functions including network administration, cybersecurity, systems management, technical support, telecommunications, and software applications. By providing reliable and innovative technology solutions, the Information Technology Department supports county leadership, elected officials, and all departments in delivering effective services to the public. The department also ensures compliance with applicable technology standards, promotes data security and continuity of operations, and enhances transparency, accessibility, and operational efficiency for the citizens it serves.

Account Detail

Information Technology Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$76,799	$102,196	133,263	$164,426	$155,981	-5%
MEDICAL/LIFE INSURANCE	$3,301	$3,647	5,472	$4,679	$8,297	77%
OVERTIME	$3,719	$7,013	12,047	–	–	–
PAYROLL TAXES	$27,195	$32,302	50,686	$53,299	$62,033	16%
RAISES	–	–	–	$33,177	–	-100%
RETIREMENT	$18,787	$22,070	52,507	$41,803	$48,654	16%
SALARIES	$353,781	$432,274	678,627	$663,541	$810,884	22%
UNEMPLOYMENT	$274	$312	380	$410	$494	20%
WORKMEN'S COMPENSATION	$909	$825	1,107	$1,254	$122	-90%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$484,765**	**$600,638**	**934,089**	**$962,589**	**$1,086,465**	**13%**
Purchased/Contracted Services						
ATTORNEY & PROFESSIONAL SERVIC	–	–	11,683	$80,000	$80,000	0%
AUTO,TRK,EQ-INSURANCE	–	$1,179	1,319	$1,400	$1,400	0%
COMPUTER MAINT. AGREEMNTS	$90,794	$368,312	637,464	$600,000	$675,000	13%
COMPUTER MAINT. AGREEMNTS GIS	$4,800	–	–	–	–	–
PER DIEM & TRAVEL	–	–	1,040	$6,000	$6,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$1,934	$2,635	3,741	$4,000	$4,000	0%
TELEPHONE	$5,526	$7,473	6,563	$8,000	$8,000	0%
TRAINING SCHOOLS & SEMINARS	–	–	4,008	$15,000	$15,000	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
VEHICLE MAINTENANCE	–	–	–	$1,500	$2,200	47%
PURCHASED/CONTRACTED SERVICES TOTAL	**$103,054**	**$379,598**	**665,818**	**$715,900**	**$791,600**	**11%**
Supplies						
GAS & DIESEL FUEL	$367	$659	1,174	$2,000	$3,000	50%
OFFICE SUPPLIES	$1,035	$1,873	888	$2,500	$2,500	0%
OPERATING SUPPLIES	$14,362	$5,499	14,742	$17,000	$20,000	18%
POSTAGE	–	–	–	$350	$350	0%
SUPPLIES TOTAL	**$15,764**	**$8,032**	**16,804**	**$21,850**	**$25,850**	**18%**
Capital Outlays						
INTANGIBLES	$17,742	–	–	–	–	–
LEASED EQUIPMENT	$19,828	–	55,129	–	–	–
AUTOS & TRUCKS	$443	–	153	–	–	–
OTHER EQUIPMENT	$37,573	$137,307	327,642	$472,000	$305,000	-35%
CAPITAL OUTLAYS TOTAL	**$75,585**	**$137,307**	**382,924**	**$472,000**	**$305,000**	**-35%**
Debt Service						
CAPITAL LEASE INTEREST	$869	$962	3,102	–	–	–
CAPITAL LEASE PRINCIPAL	$3,467	$3,650	11,267	$17,621	$24,238	38%
DEBT SERVICE TOTAL	**$4,335**	**$4,612**	**14,369**	**$17,621**	**$24,238**	**38%**
EXPENSES TOTAL	**$683,505**	**$1,130,187**	**2,014,004**	**$2,189,960**	**$2,233,153**	**2%**

Personnel Summary

136 - Information Technology Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
136 - Information Technology Services	7.63	8.63	10	9	10
FULL-TIME EQUIVALENTS	**7.63**	**8.63**	**10**	**9**	**10**

County
Effingham
Georgia
Board of Commissioners

Juvenile Court

Annual Budget Book

Department Overview

The Effingham County Juvenile Court is a specialized judicial system dedicated to handling legal matters involving minors. The Court focuses on guiding young individuals through the legal process with an emphasis on rehabilitation, public safety, and family reunification when possible. The Court consists of a Juvenile Court Judge, a Juvenile Court Clerk, and an administrative assistant to the Judge. The Court ensures compliance with Federal and State laws and strives to serve all court participants with fairness, justice, and compassion.

Account Detail

Juvenile Court

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$7,259	$6,124	17,499	$13,706	$25,334	85%
MEDICAL/LIFE INSURANCE	–	–	548	$520	$851	64%
PAYROLL TAXES	$9,486	$9,448	14,431	$15,004	$15,286	2%
RAISES	–	–	–	$9,340	–	-100%
RETIREMENT	$5,000	$4,979	8,738	$4,586	$4,807	5%
SALARIES	$124,000	$123,499	189,309	$186,796	$199,808	7%
UNEMPLOYMENT	$91	$38	76	$91	$99	9%
WORKMEN'S COMPENSATION	$309	$248	341	$353	$30	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$146,146**	**$144,334**	**230,943**	**$230,397**	**$246,215**	**7%**
Purchased/Contracted Services						
ATTORNEY & PROFESSIONAL SERVIC	$120,000	$110,000	190,000	$180,000	$180,000	0%
CONSULTANT	$35,000	$28,678	18,720	$35,000	$35,000	0%
INTERPRETERS	–	$356	1,262	$1,000	$1,000	0%
MEMBERSHIP DUES	$940	$440	325	$775	$775	0%
PER DIEM & TRAVEL	$7,924	$7,373	6,677	$6,600	$6,600	0%
PROF/GEN/LAW LIAB/INSURANCE	$461	$563	586	$600	$4,700	683%
RECORDERS FEES	$35,295	$39,448	12,247	$40,000	$40,000	0%
TELEPHONE	–	–	404	–	–	–
TRAINING SCHOOLS & SEMINARS	–	$796	398	$2,200	$2,200	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$199,620**	**$187,654**	**230,620**	**$266,175**	**$270,275**	**2%**

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Supplies						
OFFICE SUPPLIES	$265	–	318	$2,500	$2,500	0%
SUPPLIES TOTAL	**$265**	**–**	**318**	**$2,500**	**$2,500**	**0%**
EXPENSES TOTAL	**$346,031**	**$331,988**	**461,881**	**$499,072**	**$518,990**	**4%**

Personnel Summary

009 - Juvenile Court

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
009 - Juvenile Court	1	1	0.5	1.5	1.5
FULL-TIME EQUIVALENTS	**1**	**1**	**0.5**	**1.5**	**1.5**

Effingham County Board of Commissioners

Effingham County Georgia Board of Commissioners

Magistrate Court

Annual Budget Book

Department Overview

The Magistrate Court provides assistance for individuals in civil and criminal actions. Magistrate is best described as *The People's Court* since an attorney is not required, however you still may retain an attorney. The Magistrate Court serves Effingham County to include Rincon, Springfield, Guyton, Clyo, Faulkville and Eden.

Account Detail

Magistrate Court

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$67,770	$76,229	62,640	$76,820	$121,376	58%
MEDICAL/LIFE INSURANCE	$3,337	$3,819	4,023	$4,159	$8,439	103%
OVERTIME	$1,238	$701	2,542	–	–	–
PAYROLL TAXES	$28,036	$31,268	35,177	$38,344	$47,523	24%
RAISES	–	–	–	$18,891	–	-100%
RETIREMENT	$14,593	$17,104	22,148	$29,004	$36,203	25%
SALARIES	$373,888	$415,527	464,825	$482,338	$621,213	29%
UNEMPLOYMENT	$335	$310	310	$410	$593	44%
WORKMEN'S COMPENSATION	$4,607	$3,835	4,446	$2,839	$547	-81%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$493,804**	**$548,792**	**596,111**	**$652,805**	**$835,894**	**28%**
Purchased/Contracted Services						
ADVERTISEMENT	$250	–	–	–	–	–
AUTO,TRK,EQ-INSURANCE	$3,227	$3,536	2,639	$2,700	$2,700	0%
COMPUTER MAINT. AGREEMNTS	$2,750	$3,000	3,900	$4,200	$4,200	0%
MEMBERSHIP DUES	$390	$1,981	2,496	$2,500	$3,500	40%
OPERATING LEASES/RENTAL COPIER	$261	$220	20	–	–	–
PER DIEM & TRAVEL	$2,965	$2,894	2,176	$5,000	$5,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$1,861	$2,465	2,610	$2,700	$2,700	0%
TELEPHONE	$2,138	$2,395	2,468	$2,400	$2,400	0%
VEHICLE MAINTENANCE	–	–	–	$3,000	$5,000	67%
PURCHASED/CONTRACTED SERVICES TOTAL	**$13,840**	**$16,491**	**16,309**	**$22,500**	**$25,500**	**13%**

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Supplies						
GAS & DIESEL FUEL	$7,897	$7,677	6,674	$8,000	$12,000	50%
OFFICE SUPPLIES	$11,670	$11,730	12,492	$12,000	$15,000	25%
POSTAGE	$7,222	$5,122	6,502	$6,000	$7,000	17%
UNIFORMS	$3,629	$2,382	3,081	$4,000	$5,500	38%
SUPPLIES TOTAL	**$30,418**	**$26,910**	**28,749**	**$30,000**	**$39,500**	**32%**
Capital Outlays						
LEASED EQUIPMENT	–	$31,542	6,393	–	–	–
AUTOS & TRUCKS	–	$22	327	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**$31,564**	**6,719**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$2,633	$2,306	3,793	–	–	–
CAPITAL LEASE PRINCIPAL	$12,692	$14,553	19,282	$23,411	$36,595	56%
DEBT SERVICE TOTAL	**$15,325**	**$16,859**	**23,075**	**$23,411**	**$36,595**	**56%**
EXPENSES TOTAL	**$553,388**	**$640,616**	**670,963**	**$728,716**	**$937,489**	**29%**

Personnel Summary

010 - Magistrate Court

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
010 - Magistrate Court	8	8.5	8.5	8.5	11.5
FULL-TIME EQUIVALENTS	**8**	**8.5**	**8.5**	**8.5**	**11.5**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Other Agencies

Annual Budget Book

Department Overview

The Other Agencies budget accounts for financial support provided to external governmental entities, community organizations, and special programs, as well as various intergovernmental and interfund transfers. This budget serves as a centralized location for expenditures that support services, partnerships, and funding obligations that do not fall within a specific County office or function.

Account Detail

Other Agencies

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Capital Outlays						
WATER INFRASTRUCTURE	–	$130,000	–	–	–	–
SITE IMPROVEMENTS	$4,073,750	–	–	–	–	–
CAPITAL OUTLAYS TOTAL	**$4,073,750**	**$130,000**	**–**	**–**	**–**	**–**
Other Costs						
TRANSPORTATION	$52,820	$46,815	39,760	–	–	–
CHAMBER OF COMMERCE	$7,500	$7,500	20,500	$4,500	$21,000	367%
CITY OF GUYTON - EXCISE TAX	$26,372	$20,602	28,839	$26,500	$31,000	17%
CITY OF RINCON - EXCISE TAX	$139,329	$110,951	144,815	$140,000	$144,000	3%
CITY OF SPRINGFIELD - EXCISE T	$46,905	$33,567	23,821	$47,000	$38,000	-19%
HEALTH DEPT BUDGET REQUEST	$265,000	$265,000	265,000	$265,000	$265,000	0%
LIBRARY	$748,045	$753,854	899,930	$1,030,986	$958,242	-7%
PMTS TO CITIES	$6,600	$9,900	10,800	$14,400	$14,400	0%
TRANSPORTATION	–	–	–	$60,000	$60,000	0%
VICTIM WITNESS PROGRAM	$34,136	$44,018	39,339	$35,000	$77,000	120%
OTHER COSTS TOTAL	**$1,326,707**	**$1,292,206**	**1,472,804**	**$1,623,386**	**$1,608,642**	**-1%**
Other Financing Uses						
OPERATING XFER OUT (TSPLOST)	–	–	–	$5,844,947	$25,336,604	333%
OPERATING XFER OUT (UNREIMBURSED MEDICAL)	–	–	–	–	$1,226,358	–
OPERATING XFER OUT (LANDFILL)	$67,687	–	139,000	$90,500	$94,000	4%
OPERATING XFER OUT (E-911)	$352,398	–	–	–	–	–
OPERATING XFER OUT (SPLOST)	–	–	–	$1,329,493	$2,986,674	125%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
OPERATING XFER OUT (SPEC TAX D	$906,000	–	–	–	–	–
OTHER FINANCING USES TOTAL	**$1,326,085**	**–**	**139,000**	**$7,264,939**	**$29,643,636**	**308%**
EXPENSES TOTAL	**$6,726,543**	**$1,422,206**	**1,611,804**	**$8,888,325**	**$31,252,278**	**252%**

Personnel Summary

051 - Other Agencies

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
051 - Other Agencies	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Prison

Annual Budget Book

Department Overview

The Effingham County Prison is responsible for securing the correctional facility designed to serve the needs of the entire county acting as a central hub for detention, intake, rehabilitation, and administrative operations while ensuring compliance with local, state, and federal regulations providing a labor force of more than 120 inmates each day providing trash recovery on public roads, maintaining parks and recreation facilities, grounds keeping of all county facilities and maintaining ditch drainage . Other areas supported by inmate labor include all meals and laundry services for the local jail, which houses approximately 205 offenders resulting in significant cost savings for the county.

Account Detail

Prison

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$369,751	$426,162	388,981	$517,726	$516,419	0%
MEDICAL/LIFE INSURANCE	$15,399	$16,554	16,128	$20,274	$33,186	64%
OVERTIME	$32,117	$69,459	99,882	–	–	–
PAYROLL TAXES	$133,268	$139,472	146,922	$154,405	$166,447	8%
RAISES	–	–	–	$96,113	–	-100%
RETIREMENT	$85,384	$89,569	120,771	$119,228	$128,201	8%
SALARIES	$1,750,915	$1,806,502	1,903,878	$1,922,249	$2,175,772	13%
UNEMPLOYMENT	$2,332	$1,950	2,116	$1,870	$2,026	8%
WORKMEN'S COMPENSATION	$37,148	$34,603	32,053	$37,738	$3,988	-89%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$2,426,313**	**$2,584,271**	**2,710,731**	**$2,869,602**	**$3,026,039**	**5%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$14,017	$21,267	19,840	$20,000	$20,000	0%
COMPUTER MAINT. AGREEMNTS	$2,119	$1,284	2,092	$1,800	$1,800	0%
INDIGENT FUND	$88	$84	100	–	–	–
MEDICAL	$679	$1,056	1,543	$1,500	$1,500	0%
OPERATING LEASES/RENTAL COPIER	$3,878	$3,902	4,612	$4,000	–	-100%
OTHER PURCHASED SERVICES	$140	$3,680	217	$4,000	$4,000	0%
PAGERS/LINKS/CELLS	$440	–	–	–	–	–
PER DIEM & TRAVEL	$1,202	$4,315	5,943	$4,000	$4,000	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PEST CONTROL	$1,485	$1,980	1,815	$1,980	$1,980	0%
PROF/GEN/LAW LIAB/INSURANCE	$14,009	$17,995	21,013	$21,500	$21,500	0%
PROPERTY INSURANCE	$9,554	$36,424	12,768	$13,000	$13,000	0%
R&M - GENERAL(BUILDING)	$43,937	$42,713	51,855	$45,000	$45,000	0%
R&M - GENERAL(EQUIPMENT)	$7,074	$18,126	1,285	$10,000	$10,000	0%
R&M - GENERAL(GROUNDS)	$1,767	$1,708	843	$1,500	$2,000	33%
STORM RELATED EXPENSES	–	–	4,466	–	–	–
TELEPHONE	$1,555	$2,001	6,553	$2,000	$8,000	300%
TRAINING SCHOOLS & SEMINARS	–	$1,000	-2,781	$1,500	$1,500	0%
VEHICLE ACCIDENT	–	$4,499	8,720	–	–	–
VEHICLE MAINTENANCE	–	–	–	$15,000	$22,000	47%
PURCHASED/CONTRACTED SERVICES TOTAL	**$101,944**	**$162,035**	**140,884**	**$146,780**	**$156,280**	**6%**
Supplies						
CLOTHING,BEDDING,ETC.	$36,698	$63,977	39,449	$45,000	$45,000	0%
DISPOSAL ROLLOFFS	$8,824	$9,979	10,379	$15,000	$15,000	0%
GAS & DIESEL FUEL	$20,946	$27,582	25,906	$25,000	$25,000	0%
GROCERIES	$319,844	$396,681	419,389	$340,000	$340,000	0%
INMATE RECREATION COMMISSION	$56,026	$79,599	81,243	–	$60,000	–
OFFICE SUPPLIES	$12,354	$15,236	14,683	$10,000	$15,000	50%
OPERATING SUPPLIES	$90,726	$94,645	106,477	$75,000	$75,000	0%
OTHER SUPPLIES	$10,603	$7,711	9,660	–	–	–
UNIFORMS	$7,211	$11,640	18,827	$8,500	$10,000	18%
UTILITIES	$218,397	$239,388	270,323	$250,000	$277,000	11%
SUPPLIES TOTAL	**$781,628**	**$946,437**	**996,335**	**$768,500**	**$862,000**	**12%**
Capital Outlays						
LEASED EQUIPMENT	$308,481	–	18,481	–	–	–
AUTOS & TRUCKS	$1,746	-$200	302	–	–	–
OTHER EQUIPMENT	$12,846	$9,856	6,900	–	–	–
CAPITAL OUTLAYS TOTAL	**$323,074**	**$9,656**	**25,683**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$11,793	$18,362	14,130	–	–	–
CAPITAL LEASE PRINCIPAL	$43,895	$59,302	63,455	$77,981	$100,988	30%
DEBT SERVICE TOTAL	**$55,688**	**$77,664**	**77,585**	**$77,981**	**$100,988**	**30%**
EXPENSES TOTAL	**$3,688,647**	**$3,780,064**	**3,951,218**	**$3,862,864**	**$4,145,307**	**7%**

Personnel Summary

016 - Prison

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
016 - Prison	37.97	38.97	39.97	39.97	39.97
FULL-TIME EQUIVALENTS	**37.97**	**38.97**	**39.97**	**39.97**	**39.97**

Probate Court

Annual Budget Book

Department Overview

The Probate Court is responsible for the administration of estates, probate of wills, appointment of guardians and conservators, issuance of marriage licenses, and maintenance of vital records as prescribed by Georgia law. The court also exercises jurisdiction over certain matters involving mental health commitments, firearms licenses, and other duties assigned by state statute.

The Probate Court provides accessible judicial and administrative services to the public while ensuring the orderly administration of estates and the protection of the rights and interests of individuals and families. Through its judicial, licensing, and record-keeping functions, the court contributes to the efficient administration of justice and the preservation of important legal records in Effingham County.

Account Detail

Probate Court

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$93,838	$102,150	94,370	$110,799	$82,193	-26%
MEDICAL/LIFE INSURANCE	$2,781	$2,895	1,729	$3,119	$5,106	64%
OVERTIME	$69	$34	552	–	–	–
PAYROLL TAXES	$21,254	$23,068	24,036	$27,631	$29,884	8%
RAISES	–	–	–	$11,843	–	-100%
RETIREMENT	$17,118	$17,138	22,393	$19,686	$21,049	7%
SALARIES	$295,958	$320,334	334,509	$349,340	$390,639	12%
UNEMPLOYMENT	$248	$268	333	$365	$396	9%
WORKMEN'S COMPENSATION	$744	$638	602	$650	$59	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$432,011**	**$466,524**	**478,523**	**$523,433**	**$529,326**	**1%**
Purchased/Contracted Services						
ATTORNEY & PROFESSIONAL SERVIC	$150	$923	297	$6,000	$6,000	0%
COMPUTER MAINT. AGREEMNTS	–	–	900	$6,900	$16,300	136%
GUN PERMIT FEES	$8,540	$8,630	7,570	$9,000	$10,000	11%
MEMBERSHIP DUES	$629	$569	260	$1,000	$1,200	20%
OPERATING LEASES/RENTAL COPIER	–	$43	57	–	–	–
PER DIEM & TRAVEL	$362	$1,272	2,247	$5,000	$5,500	10%
PROF/GEN/LAW LIAB/INSURANCE	$1,644	$1,935	2,178	$2,200	$2,200	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
TELEPHONE	$1,389	$1,518	1,587	$3,000	$3,000	0%
TRAINING SCHOOLS & SEMINARS	$3,139	$1,069	1,999	$3,500	$4,000	14%
PURCHASED/CONTRACTED SERVICES TOTAL	**$15,852**	**$15,960**	**17,095**	**$36,600**	**$48,200**	**32%**
Supplies						
OFFICE SUPPLIES	$10,267	$13,334	15,319	$15,000	$20,000	33%
POSTAGE	$4,679	$4,775	7,263	$6,000	$8,000	33%
SUPPLIES TOTAL	**$14,946**	**$18,109**	**22,581**	**$21,000**	**$28,000**	**33%**
Capital Outlays						
INTANGIBLES	$14,715	–	–	–	–	–
LEASED EQUIPMENT	–	–	12,333	–	–	–
CAPITAL OUTLAYS TOTAL	**$14,715**	**–**	**12,333**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$105	$129	78	–	–	–
CAPITAL LEASE PRINCIPAL	$3,572	$3,329	3,168	$3,718	$2,608	-30%
SBITA INTEREST	$319	$208	58	–	–	–
SBITA PRINCIPAL	$5,081	$5,192	4,442	–	–	–
DEBT SERVICE TOTAL	**$9,078**	**$8,859**	**7,746**	**$3,718**	**$2,608**	**-30%**
EXPENSES TOTAL	**$486,601**	**$509,451**	**538,278**	**$584,751**	**$608,134**	**4%**

Personnel Summary

004 - Probate Court

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
004 - Probate Court	7	7	7	7	7
FULL-TIME EQUIVALENTS	**7**	**7**	**7**	**7**	**7**

County
Effingham
Georgia
Board of Commissioners

Public Engagement Services

Annual Budget Book

Department Overview

The Public Engagement Services (PES) Department is responsible for managing the County's communications, public information, and community engagement efforts. The department develops and implements communication strategies, coordinates media relations and public messaging, and produces digital content to inform and engage residents. PES also plans and supports community events and manages facility rentals to enhance public participation and service delivery. Through collaboration with County departments and community partners, PES ensures consistent branding, transparency, and effective outreach. The department plays a key role in strengthening connections between the County and its residents.

Account Detail

Public Engagement Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	–	–	–	$56,056	$67,972	21%
MEDICAL/LIFE INSURANCE	–	–	–	$1,560	$3,333	114%
PAYROLL TAXES	–	–	–	$13,406	$21,815	63%
RAISES	–	–	–	$8,345	–	-100%
RETIREMENT	–	–	–	$10,515	$17,110	63%
SALARIES	–	–	–	$166,899	$285,157	71%
UNEMPLOYMENT	–	–	–	$137	$198	45%
WORKMEN'S COMPENSATION	–	–	–	$315	$91	-71%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**–**	**–**	**–**	**$257,233**	**$395,676**	**54%**
Purchased/Contracted Services						
ADVERTISEMENT	–	–	–	$5,000	$5,000	0%
COMPUTER MAINT. AGREEMNTS	–	–	–	–	$1,000	–
PER DIEM & TRAVEL	–	–	–	$1,000	$1,000	0%
PROF/GEN/LAW LIAB/INSURANCE	–	–	–	$1,000	$1,200	20%
TELEPHONE	–	–	–	$1,080	$2,040	89%
TRAINING SCHOOLS & SEMINARS	–	–	–	$7,500	$7,500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**$15,580**	**$17,740**	**14%**
Supplies						
GAS & DIESEL FUEL	–	–	–	$1,200	$500	-58%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
OFFICE SUPPLIES	–	–	–	$1,200	$1,200	0%
OPERATING SUPPLIES	–	–	–	$20,000	$32,000	60%
SUPPLIES TOTAL	**–**	**–**	**–**	**$22,400**	**$33,700**	**50%**
EXPENSES TOTAL	**–**	**–**	**–**	**$295,213**	**$447,116**	**51%**

Personnel Summary

027 - Public Engagement Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
027 - Public Engagement Services	0	0	0	3	4
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**3**	**4**

Effingham County Board of Commissioners

Senior Citizen Services

Annual Budget Book

Department Overview

The Effingham County Senior Citizens Center is dedicated to enhancing the quality of life for residents 60 and older by providing a welcoming community environment that promotes wellness, social engagement and independence. The center offers a variety of programs and services, including nutritious congregate meals and home delivered meals for the homebound seniors. We also offer recreational and educational activities, wellness programs, transportation assistance, and opportunities for social interaction through compassionate support and engaging programs, the center strives to help seniors remain active, healthy and connected with the community.

Beginning in FY26, the three existing budgetary departments of Senior Citizens Services were combined into this one department. The department was previously divided into home-delivered meals, congregate meals, and the senior citizens activities segments.

Account Detail

Senior Citizen Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$71,445	$107,487	76,029	$82,402	$82,193	0%
MEDICAL/LIFE INSURANCE	$1,500	$2,324	2,283	$3,119	$5,106	64%
OVERTIME	$90	$2,807	171	–	–	–
PAYROLL TAXES	$14,979	$19,453	21,017	$21,209	$25,186	19%
RAISES	–	–	–	$13,202	–	-100%
RETIREMENT	$9,787	$13,453	20,076	$15,573	$17,710	14%
SALARIES	$206,813	$265,359	283,345	$264,035	$329,229	25%
UNEMPLOYMENT	$312	$360	342	$319	$396	24%
WORKMEN'S COMPENSATION	$1,433	$1,482	1,395	$1,774	$156	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$306,359**	**$412,723**	**404,658**	**$401,633**	**$459,976**	**15%**
Purchased/Contracted Services						
AUTO ALLOWANCE	–	–	–	$39,000	$39,000	0%
OPERATING LEASES/RENTAL COPIER	$1,032	$170	12	–	–	–
PEST CONTROL	$480	$480	465	$980	$980	0%
PROF/GEN/LAW LIAB/INSURANCE	$1,190	$1,412	1,737	$1,000	$2,000	100%
PROPERTY INSURANCE	$1,912	$2,927	3,087	$3,100	$4,500	45%
R&M - GENERAL(BUILDING)	$9,811	$7,663	4,384	$10,000	$10,000	0%
TELEPHONE	$5,438	$9,000	8,117	$8,800	$8,800	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
TRAINING SCHOOLS & SEMINARS	$36	$155	56	$600	$600	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$19,899**	**$21,807**	**17,859**	**$63,480**	**$65,880**	**4%**
Supplies						
GROCERIES - HDM	–	–	–	$105,350	$105,350	0%
CRC MINI GRANT	–	$6,180	4,828	–	–	–
GROCERIES	$37,136	$51,095	73,407	$72,000	$72,000	0%
JANITORIAL SUPPLIES	$3,356	$2,668	3,892	$4,200	$4,200	0%
OFFICE SUPPLIES	$2,145	$1,724	19,777	$2,500	$2,500	0%
OPERATING SUPPLIES	–	–	–	$8,000	$10,500	31%
OTHER SUPPLIES	$2,905	$6,020	7,208	–	–	–
UTILITIES	$21,696	$22,727	23,510	$22,000	$26,000	18%
SUPPLIES TOTAL	**$67,237**	**$90,414**	**132,622**	**$214,050**	**$220,550**	**3%**
Capital Outlays						
BUILDINGS	–	–	–	–	$10,000	–
LEASED EQUIPMENT	–	–	2,677	–	–	–
OTHER EQUIPMENT	$25,098	$6,318	–	–	–	–
SITE IMPROVEMENTS	–	$31,050	–	–	–	–
CAPITAL OUTLAYS TOTAL	**$25,098**	**$37,369**	**2,677**	**–**	**$10,000**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$16	$22	15	–	–	–
CAPITAL LEASE PRINCIPAL	$533	$554	558	$618	$567	-8%
DEBT SERVICE TOTAL	**$549**	**$575**	**573**	**$618**	**$567**	**-8%**
EXPENSES TOTAL	**$419,142**	**$562,888**	**558,389**	**$679,781**	**$756,973**	**11%**

Personnel Summary

032 - Senior Citizen Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
032 - Senior Citizen Services	2	2	3	6.5	7
FULL-TIME EQUIVALENTS	**2**	**2**	**3**	**6.5**	**7**

County Effingham Georgia Board of Commissioners

Sheriff's Office

Annual Budget Book

Department Overview

The Effingham County Sheriff's Office works toward creating a high quality of life in the community by actively working with citizens to reduce crime and the fear of crime and to protect the lives and property of citizens from criminal act or traffic mishap. In order to accomplish our mission, we will concentrate our efforts on cooperative proactive crime prevention measures, engage in visible and directed patrol to deter crime and traffic problems; to utilize human initiative, systematic and thorough techniques and available technology to identify, apprehend and bring to justice criminal offenders; to recover and return stolen property to victims as quickly as possible, to move traffic as safely and expeditiously as possible, generally provide assistance to citizens in urgent situations, and to provide the highest level of public service directed toward community problem solving. The Effingham County Sheriff's Office will enforce the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority and the constitutional rights of all persons. It is not the role of the Effingham County Sheriff's Office to legislate, render legal judgments, or punish. The Effingham County Sheriff's Office serves the people of the County by providing law enforcement service in a professional and courteous manner and it is to these people that the Effingham County Sheriff's Office is ultimately responsible.

Account Detail

Sheriff's Office

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$1,381,712	$1,523,220	1,643,626	$1,659,132	$2,023,671	22%
MEDICAL/LIFE INSURANCE	$41,429	$48,284	53,317	$51,724	$99,345	92%
OVERTIME	$769,668	$860,307	1,001,002	$772,193	$924,302	20%
PAYROLL TAXES	$440,573	$479,130	545,634	$548,333	$679,354	24%
RAISES	–	–	–	$298,044	–	-100%
RETIREMENT	$292,046	$313,092	525,928	$452,565	$540,567	19%
SALARIES	$5,266,691	$5,689,497	6,483,729	$6,097,512	$7,956,138	30%
UNEMPLOYMENT	$5,077	$4,430	4,637	$5,062	$6,373	26%
WORKMEN'S COMPENSATION	$111,617	$108,781	116,037	$115,136	$14,744	-87%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$8,308,814**	**$9,026,740**	**10,373,910**	**$9,999,699**	**$12,244,494**	**22%**
Purchased/Contracted Services						
ADVERTISEMENT	$2,222	$6,085	3,915	$4,000	$4,000	0%
APPEAL BOARD	$761	$47	80	–	–	–
AUTO,TRK,EQ-INSURANCE	$180,586	$147,597	199,307	$200,000	$200,000	0%
COMPUTER MAINT. AGREEMNTS	$99,978	$139,570	115,866	$110,000	$160,000	45%
COMPUTER SERVICES	$1,188	$2,798	329	$2,500	$5,000	100%
COMPUTER SERVICES FORENSICS	$5,810	$10,343	24,340	$30,900	$30,900	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
CONSULTANT	–	–	–	$17,820	$17,820	0%
INVESTIGATIVE WORK	$7,346	$10,283	14,600	$11,000	$11,000	0%
MEMBERSHIP DUES	$6,777	$2,740	7,010	$7,000	$7,000	0%
OPERATING LEASES/RENTAL COPIER	$12	$19	96	–	–	–
OTHER PURCHASED SERVICES	–	–	492,560	–	–	–
OTHER PURCHASED SERVICES	$3,380	$2,550	4,650	$5,000	$5,000	0%
PER DIEM & TRAVEL	$20,500	$20,207	28,136	$18,000	$18,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$49,933	$63,774	72,458	$75,000	$75,000	0%
PROPERTY INSURANCE	$24,320	$16,805	36,121	$37,000	$52,000	41%
PUBLIC SAFETY IR	$627,325	$629,696	–	$650,000	–	-100%
R&M - GENERAL(BUILDING)	$14,643	$17,980	13,428	$19,500	$27,000	38%
R&M - GENERAL(EQUIPMENT)	$1,506	$11,536	39,909	$8,000	$11,000	38%
TAG & TITLE FOR VEHICLES	$449	–	–	$500	$500	0%
TELEPHONE	$95,449	$98,454	88,078	$85,000	$85,000	0%
TRAINING SCHOOLS & SEMINARS	$11,483	$12,603	20,104	$14,000	$14,000	0%
VEHICLE ACCIDENT	$53,980	$88,275	122,970	$100,000	$100,000	0%
VEHICLE MAINTENANCE	–	–	–	$200,000	$300,000	50%
PURCHASED/CONTRACTED SERVICES TOTAL	**$1,207,647**	**$1,281,363**	**1,283,957**	**$1,595,220**	**$1,123,220**	**-30%**
Supplies						
COMPUTERS	$14,093	$16,225	11,738	$15,000	$15,000	0%
GAS & DIESEL FUEL	$432,194	$419,245	397,398	$430,000	$600,000	40%
OFFICE SUPPLIES	$3,562	$583	-7	–	–	–
OPERATING SUPPLIES	$111,650	$166,671	203,883	$120,000	$120,000	0%
OTHER SUPPLIES	$52,611	$44,486	44,720	$40,000	$40,000	0%
OTHER SUPPLIES	–	–	–	$24,000	$24,000	0%
UNIFORMS	$58,567	$63,601	76,565	$35,000	$60,000	71%
UTILITIES	$59,277	$62,530	75,324	$69,030	$75,000	9%
SUPPLIES TOTAL	**$731,954**	**$773,341**	**809,620**	**$733,030**	**$934,000**	**27%**
Capital Outlays						
INTANGIBLES	$7,000	–	–	–	–	–
LEASED EQUIPMENT	$174,335	$3,303,842	1,408,774	–	–	–
AUTOS & TRUCKS	-$14,296	$108,000	275,257	$90,000	–	-100%
OTHER EQUIPMENT	–	–	–	$400,000	–	-100%
OTHER EQUIPMENT	$389,229	$541,110	481,214	–	–	–
CAPITAL OUTLAYS TOTAL	**$556,268**	**$3,952,952**	**2,165,245**	**$490,000**	**–**	**-100%**
Debt Service						
CAPITAL LEASE INTEREST	$118,171	$198,122	292,668	–	–	–
CAPITAL LEASE PRINCIPAL	$447,433	$779,459	1,102,131	$1,383,660	$1,383,660	0%
DEBT SERVICE TOTAL	**$565,603**	**$977,581**	**1,394,800**	**$1,383,660**	**$1,383,660**	**0%**
EXPENSES TOTAL	**$11,370,287**	**$16,011,977**	**16,027,532**	**$14,201,609**	**$15,685,374**	**10%**

Personnel Summary

017 - Sheriff's Office

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
017 - Sheriff's Office	101.31	102.31	105.01	105.01	124.33
FULL-TIME EQUIVALENTS	**101.31**	**102.31**	**105.01**	**105.01**	**124.33**

Effingham County Board of Commissioners

Effingham County Georgia
Board of Commissioners

Sheriff's Office - Jail

Annual Budget Book

Department Overview

The Jail is a budgetary component of the Effingham County Sheriff's Office and provides for the housing, care, supervision, and security of individuals detained in accordance with state law and court orders. Funding supports inmate services, detention operations, facility maintenance, and other resources necessary to maintain a safe, secure, and professionally managed detention facility.

Account Detail

Sheriff's Office - Jail

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$599,083	$748,229	655,299	$809,893	$824,853	2%
MEDICAL/LIFE INSURANCE	$18,356	$23,072	21,180	$28,981	$49,779	72%
OVERTIME	$224,357	$244,692	290,653	$181,623	$101,496	-44%
PAYROLL TAXES	$182,720	$202,754	202,669	$231,180	$251,542	9%
RAISES	–	–	–	$135,254	–	-100%
RETIREMENT	$118,673	$132,626	182,783	$202,633	$203,588	0%
SALARIES	$2,251,376	$2,509,083	2,486,926	$2,705,087	$3,186,630	18%
UNEMPLOYMENT	$2,982	$2,567	2,378	$2,690	$2,964	10%
WORKMEN'S COMPENSATION	$45,097	$46,198	46,019	$52,926	$5,911	-89%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$3,442,642**	**$3,909,221**	**3,887,907**	**$4,350,269**	**$4,626,763**	**6%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	–	–	1,319	$1,400	$1,400	0%
BOARDING OF EFF CO INMATES	$7,011	$11,565	1,919	$20,000	$20,000	0%
COMPUTER MAINT. AGREEMNTS	$10,016	$9,764	4,471	$15,000	$15,000	0%
CONSULTANT	–	–	38	–	–	–
OPERATING LEASES/RENTAL COPIER	–	$11	39	–	–	–
PER DIEM & TRAVEL	$472	$92	123	$1,000	$1,000	0%
PEST CONTROL	$3,600	$3,600	3,600	$3,600	$3,780	5%
PEST CONTROL	$24,375	$24,290	26,481	$25,000	$25,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$24,104	$30,216	31,729	$32,000	$32,000	0%
R&M - GENERAL(BUILDING)	$51,065	$50,546	55,873	$42,000	$84,000	100%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
R&M - GENERAL(EQUIPMENT)	$18,056	$15,841	5,972	$20,000	$25,000	25%
R&M - GENERAL(GROUNDS)	$3,109	$2,342	2,752	$3,500	$4,000	14%
TELEPHONE	$2,674	$2,912	2,994	$2,800	$2,800	0%
TRAINING SCHOOLS & SEMINARS	$2,851	$3,142	8,610	$7,500	$7,500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$147,333**	**$154,320**	**145,920**	**$173,800**	**$221,480**	**27%**
Supplies						
CLOTHING,BEDDING,ETC.	$29,715	$45,441	43,423	$46,000	$50,000	9%
COMPUTERS	$626	$7,077	7,608	$5,000	$5,000	0%
DISPOSAL ROLLOFFS	$2,518	$2,848	2,961	$4,000	$4,000	0%
GAS & DIESEL FUEL	$2,630	$3,008	1,702	$6,000	$10,000	67%
GROCERIES	$402,766	$351,376	347,250	$310,000	$325,500	5%
INMATE TRANSPORT COST	$3,415	$5,111	6,917	$10,000	$10,000	0%
JANITORIAL SUPPLIES	$39,344	$41,428	40,585	$35,000	$40,000	14%
OFFICE SUPPLIES	$6,445	$10,514	12,542	$9,500	$12,000	26%
OPERATING SUPPLIES	$12,772	$14,979	18,639	$17,000	$27,000	59%
POSTAGE	$2,522	$2,366	2,997	$2,000	$2,100	5%
UNIFORMS	$15,264	$6,697	6,617	$13,000	$15,000	15%
UTILITIES	$47,717	$52,699	54,371	$46,000	$64,000	39%
SUPPLIES TOTAL	**$565,734**	**$543,544**	**545,611**	**$503,500**	**$564,600**	**12%**
Capital Outlays						
LEASED EQUIPMENT	–	–	15,118	–	–	–
OTHER EQUIPMENT	$200,871	–	–	$288,915	–	-100%
CAPITAL OUTLAYS TOTAL	**$200,871**	**–**	**15,118**	**$288,915**	**–**	**-100%**
Debt Service						
CAPITAL LEASE INTEREST	$97	$135	89	–	–	–
CAPITAL LEASE PRINCIPAL	$3,230	$3,473	3,416	$3,879	$3,197	-18%
DEBT SERVICE TOTAL	**$3,326**	**$3,608**	**3,505**	**$3,879**	**$3,197**	**-18%**
EXPENSES TOTAL	**$4,359,907**	**$4,610,693**	**4,598,062**	**$5,320,363**	**$5,416,040**	**2%**

Personnel Summary

018 - Sheriff's Office - Jail

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
018 - Sheriff's Office - Jail	58	59	59	59	60
FULL-TIME EQUIVALENTS	**58**	**59**	**59**	**59**	**60**

Sherrif's Office - School Resource Officers

Annual Budget Book

Department Overview

The School Resource Officer (SRO) program is a budgetary component of the Effingham County Sheriff's Office. This budget provides funding for sworn deputies assigned to the Effingham County School System to promote school safety, support crime prevention efforts, foster positive relationships between law enforcement and students, and assist school administrators in maintaining a secure learning environment.

Account Detail

Sherrif's Office - School Resource Officers

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$137,419	$218,988	209,327	$284,488	$253,193	-11%
MEDICAL/LIFE INSURANCE	$4,209	$6,377	7,416	$8,058	$13,402	66%
OVERTIME	$45,458	$77,434	114,039	–	$38,238	–
PAYROLL TAXES	$45,428	$66,256	67,696	$72,983	$83,834	15%
RAISES	–	–	–	$45,430	–	-100%
RETIREMENT	$27,924	$44,143	67,748	$63,752	$66,284	4%
SALARIES	$569,601	$822,433	816,082	$908,596	$1,057,630	16%
UNEMPLOYMENT	$776	$628	588	$730	$840	15%
WORKMEN'S COMPENSATION	$13,047	$17,460	16,956	$18,699	$2,148	-89%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$843,861**	**$1,253,720**	**1,299,851**	**$1,402,734**	**$1,515,569**	**8%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$16,133	$16,501	19,790	$20,000	$20,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$4,088	$8,027	8,778	$9,000	$10,000	11%
PURCHASED/CONTRACTED SERVICES TOTAL	**$20,221**	**$24,528**	**28,568**	**$29,000**	**$30,000**	**3%**
Supplies						
GAS & DIESEL FUEL	$19,618	$61,834	52,071	$47,000	–	-100%
SUPPLIES TOTAL	**$19,618**	**$61,834**	**52,071**	**$47,000**	**–**	**-100%**
EXPENSES TOTAL	**$883,700**	**$1,340,083**	**1,380,490**	**$1,478,734**	**$1,545,569**	**5%**

Personnel Summary

117 - Sheriff's Office - School Resource Officers

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
117 - Sheriff's Office - School Resource Officers	8	13.702	14	16	16.5
FULL-TIME EQUIVALENTS	**8**	**13.702**	**14**	**16**	**16.5**

Effingham County Board of Commissioners

County
Effingham
Georgia
Board of Commissioners

Solicitor

Annual Budget Book

Department Overview

The Solicitor's Office is responsible for the prosecution of misdemeanor criminal offenses, county ordinance violations, and traffic-related offenses within the jurisdiction of the State Court of Effingham County. The office represents the State of Georgia in the prosecution of these cases and works closely with law enforcement agencies, the courts, victims, witnesses, and defendants throughout the judicial process.

The department's responsibilities include case screening and preparation, courtroom prosecution, victim and witness coordination, collection of fines and restitution as authorized by law, and the administration of diversion and accountability programs when appropriate. Through these functions, the Solicitor's Office supports public safety, promotes accountability, and contributes to the fair and efficient administration of justice in Effingham County.

Account Detail

Solicitor

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$32,881	$51,370	48,757	$58,600	$69,430	18%
MEDICAL/LIFE INSURANCE	$1,793	$1,948	1,828	$2,079	$3,404	64%
OVERTIME	$6,773	$8,754	7,146	–	–	–
PAYROLL TAXES	$19,727	$19,987	23,758	$24,121	$26,904	12%
RAISES	–	–	–	$9,156	–	-100%
RETIREMENT	$13,382	$12,831	13,400	$16,825	$17,239	2%
SALARIES	$254,244	$259,197	312,275	$306,147	$351,678	15%
UNEMPLOYMENT	$229	$209	236	$228	$297	30%
WORKMEN'S COMPENSATION	$1,477	$1,387	1,394	$568	$159	-72%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$330,506**	**$355,684**	**408,794**	**$417,723**	**$469,111**	**12%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$2,151	$1,179	1,319	$1,400	$1,400	0%
COMPUTER MAINT. AGREEMNTS	–	–	–	$5,800	$5,800	0%
CONSULTANT	–	$18,207	–	–	–	–
MEMBERSHIP DUES	$1,298	$225	1,039	$1,000	$1,000	0%
OPERATING LEASES/RENTAL COPIER	$12	$2	38	–	–	–
PER DIEM & TRAVEL	$2,452	$2,792	5,307	$5,000	$5,500	10%
PROF/GEN/LAW LIAB/INSURANCE	$3,390	$2,335	1,709	$1,800	$1,800	0%
TELEPHONE	$1,387	$1,625	1,707	$1,700	$2,000	18%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
VEHICLE MAINTENANCE	–	–	–	$1,500	$1,500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$10,689**	**$26,365**	**11,118**	**$18,200**	**$19,000**	**4%**
Supplies						
GAS & DIESEL FUEL	–	$385	1,006	$1,000	$1,100	10%
OFFICE SUPPLIES	$5,092	$4,573	4,589	$11,000	$12,100	10%
POSTAGE	–	$13	–	$400	$440	10%
SUPPLIES TOTAL	**$5,092**	**$4,972**	**5,595**	**$12,400**	**$13,640**	**10%**
Capital Outlays						
LEASED EQUIPMENT	–	–	7,759	–	–	–
AUTOS & TRUCKS	–	–	28	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**–**	**7,787**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$1,381	$1,115	776	–	–	–
CAPITAL LEASE PRINCIPAL	$7,580	$7,886	8,059	$9,173	$8,340	-9%
DEBT SERVICE TOTAL	**$8,961**	**$9,001**	**8,835**	**$9,173**	**$8,340**	**-9%**
EXPENSES TOTAL	**$355,249**	**$396,021**	**442,129**	**$457,496**	**$510,091**	**12%**

Personnel Summary

003 - Solicitor

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
003 - Solicitor	4.5	4.5	4.5	4.5	5.25
FULL-TIME EQUIVALENTS	**4.5**	**4.5**	**4.5**	**4.5**	**5.25**

Effingham County Georgia Board of Commissioners

State Court

Annual Budget Book

Department Overview

The State Court is responsible for the administration of justice for certain classes of criminal and civil cases. State Court operates under the rule of law and applies it evenly and fairly. State Court's jurisdiction as to civil cases includes actions such as lawsuits for personal injury, contract actions and garnishments. State Court's jurisdiction as to criminal cases includes traffic and misdemeanors while felonies are heard in Superior Court. Our Court enforces the sentences rendered through the contempt powers of the Court. The State Court takes seriously its responsibility to protect an individual's rights under the Constitutions of the State of Georgia and the United States. The doors of State Court remain open to the public for complete transparency of its interactions with all people.

Account Detail

State Court

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$41,116	$47,048	26,463	$15,230	$38,491	153%
MEDICAL/LIFE INSURANCE	$1,559	$1,728	934	$1,040	$2,553	146%
PAYROLL TAXES	$13,446	$14,065	15,141	$15,489	$25,604	65%
RAISES	–	–	–	$3,392	–	-100%
RETIREMENT	$5,735	$7,938	12,316	$12,148	$20,082	65%
SALARIES	$185,060	$192,115	202,294	$199,074	$334,692	68%
UNEMPLOYMENT	$213	$76	95	$91	$149	63%
WORKMEN'S COMPENSATION	$162	$192	246	$364	$39	-89%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$247,292**	**$263,160**	**257,490**	**$246,829**	**$421,610**	**71%**
Purchased/Contracted Services						
ATTORNEY & PROFESSIONAL SERVIC	–	–	–	$3,000	$3,000	0%
COMPUTER MAINT. AGREEMNTS	–	–	–	–	$1,200	–
INTERPRETERS	$150	$268	741	$3,500	$3,500	0%
JURY FEES	$4,354	$260	–	$5,000	$5,000	0%
MEMBERSHIP DUES	$653	$250	678	$500	$500	0%
OPERATING LEASES/RENTAL COPIER	–	$1	6	–	–	–
PER DIEM & TRAVEL	$595	–	1,978	$1,250	$1,250	0%
PROF/GEN/LAW LIAB/INSURANCE	$848	$1,120	1,083	$1,200	$1,200	0%
PUBLIC DEFENDERS	$742	$553	926	–	–	–

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PUBLIC DEFENDERS	$48,358	$49,531	32,800	–	–	–
RECORDERS FEES	$25,770	$15,471	5,940	$30,000	$30,000	0%
TELEPHONE	$1,387	$1,719	2,080	$600	$1,800	200%
TRAINING SCHOOLS & SEMINARS	$2,425	$2,384	1,441	$3,500	$3,500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$85,282**	**$71,556**	**47,674**	**$48,550**	**$50,950**	**5%**
Supplies						
GAS & DIESEL FUEL	$978	$189	59	$400	$400	0%
OFFICE SUPPLIES	$2,148	$731	2,901	$2,000	$6,000	200%
SUPPLIES TOTAL	**$3,126**	**$919**	**2,960**	**$2,400**	**$6,400**	**167%**
Capital Outlays						
LEASED EQUIPMENT	–	–	2,677	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**–**	**2,677**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$16	$22	15	–	–	–
CAPITAL LEASE PRINCIPAL	$533	$554	558	$618	$567	-8%
DEBT SERVICE TOTAL	**$549**	**$575**	**573**	**$618**	**$567**	**-8%**
EXPENSES TOTAL	**$336,248**	**$336,211**	**311,374**	**$298,397**	**$479,527**	**61%**

Personnel Summary

006 - State Court

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
006 - State Court	2	2	2	2	3
FULL-TIME EQUIVALENTS	**2**	**2**	**2**	**2**	**3**

Effingham County Board of Commissioners

Effingham County Georgia Board of Commissioners

Superior Court Clerk

Annual Budget Book

Department Overview

The Clerk of Superior Court is the official custodian of court and land records for Effingham County. The office maintains and preserves civil and criminal court records, real estate records, liens, plats, and other official documents while providing administrative support to the Superior Court. Through its record management and public service functions, the office ensures access to vital legal records and supports the efficient administration of justice.

Account Detail

Superior Court Clerk

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$118,680	$147,792	122,623	$173,838	$173,882	0%
MEDICAL/LIFE INSURANCE	$3,882	$4,717	4,319	$6,498	$10,212	57%
OVERTIME	$14,111	$32,956	31,217	–	–	–
PAYROLL TAXES	$35,679	$41,939	41,200	$50,131	$49,743	-1%
RAISES	–	–	–	$26,400	–	-100%
RETIREMENT	$22,074	$27,091	32,743	$37,323	$37,835	1%
SALARIES	$465,874	$537,645	526,231	$628,909	$650,233	3%
UNEMPLOYMENT	$560	$470	519	$638	$643	1%
WORKMEN'S COMPENSATION	$1,663	$1,645	1,455	$1,180	$98	-92%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$662,522**	**$794,255**	**760,305**	**$924,918**	**$922,646**	**0%**
Purchased/Contracted Services						
ADVERTISEMENT	–	–	–	$500	$1,000	100%
APPEAL BOARD	–	–	–	$7,000	$7,000	0%
ATTORNEY & PROFESSIONAL SERVIC	–	$3,063	2,626	–	–	–
BANK CHARGES	$274	–	–	$200	$200	0%
COMPUTER MAINT. AGREEMNTS	$60,826	$58,116	90,276	$80,000	$80,000	0%
COMPUTER SERVICES	–	$3,179	–	$8,700	$8,700	0%
DOCUMENT SHREDDING	$1,716	$2,121	1,828	$1,450	$1,700	17%
MEMBERSHIP DUES	$2,427	$2,415	1,092	$2,400	$2,400	0%
OPERATING LEASES/RENTAL COPIER	$150	$12	7,536	–	$5,000	–

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PER DIEM & TRAVEL	$10,007	$9,038	3,255	$9,000	$9,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$2,494	$3,253	3,319	$3,400	$4,800	41%
TELEPHONE	$5,578	$7,325	7,082	$5,000	$5,000	0%
TRAINING SCHOOLS & SEMINARS	$746	$2,514	2,600	$7,500	$7,500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$84,219**	**$91,035**	**119,613**	**$125,150**	**$132,300**	**6%**
Supplies						
COMPUTERS	–	–	–	$500	$500	0%
GAS & DIESEL FUEL	$1,061	$542	–	$1,000	$1,000	0%
OFFICE SUPPLIES	$35,542	$43,284	30,331	$27,850	$28,850	4%
OPERATING SUPPLIES	–	–	–	$3,200	$3,300	3%
POSTAGE	$3,259	$7,402	3,377	$13,500	$13,500	0%
SUPPLIES TOTAL	**$39,862**	**$51,228**	**33,708**	**$46,050**	**$47,150**	**2%**
Capital Outlays						
LEASED EQUIPMENT	$49,271	–	19,303	–	–	–
CAPITAL OUTLAYS TOTAL	**$49,271**	**–**	**19,303**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$1,139	$1,179	850	–	–	–
CAPITAL LEASE PRINCIPAL	$13,376	$14,535	14,464	$16,140	$4,082	-75%
DEBT SERVICE TOTAL	**$14,515**	**$15,714**	**15,314**	**$16,140**	**$4,082**	**-75%**
EXPENSES TOTAL	**$850,389**	**$952,232**	**948,243**	**$1,112,258**	**$1,106,178**	**-1%**

Personnel Summary

005 - Superior Court Clerk

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
005 - Superior Court Clerk	11.5	12.5	12.5	13.5	12.5
FULL-TIME EQUIVALENTS	**11.5**	**12.5**	**12.5**	**13.5**	**12.5**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Tax Assessors

Annual Budget Book

Department Overview

The Tax Assesors value property for tax purposes at fair market value, and we strive to do so in a fair, equitable & uniformed manner for all properties.

Account Detail

Tax Assessors

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$163,036	$207,524	212,501	$236,272	$222,590	-6%
MEDICAL/LIFE INSURANCE	$5,636	$6,334	6,405	$7,798	$12,764	64%
OVERTIME	$2,738	$2,358	3,428	–	–	–
PAYROLL TAXES	$43,786	$47,978	50,835	$56,912	$60,692	7%
RAISES	–	–	–	$34,783	–	-100%
RETIREMENT	$30,333	$34,245	46,894	$34,032	$47,224	39%
SALARIES	$592,409	$655,040	701,850	$709,165	$793,358	12%
UNEMPLOYMENT	$838	$635	570	$912	$774	-15%
WORKMEN'S COMPENSATION	$9,625	$9,543	9,620	$8,992	$947	-89%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$848,402**	**$963,657**	**1,032,103**	**$1,088,866**	**$1,138,349**	**5%**
Purchased/Contracted Services						
ADVERTISEMENT	$52	$52	58	$52	$52	0%
ATTORNEY & PROFESSIONAL SERVIC	–	$14,175	14,488	$8,000	$8,000	0%
AUDITORS	$8,650	–	–	–	–	–
AUTO,TRK,EQ-INSURANCE	$5,378	$4,715	6,597	$5,378	$5,378	0%
BANK CHARGES	$218	$181	263	$1,000	$1,000	0%
COMPUTER MAINT. AGREEMNTS	$48,154	$48,647	52,505	$59,101	$77,964	32%
CONSULTANT	$6,900	$7,405	7,543	$6,900	$6,900	0%
MAPPING	$49,226	$57,861	74,331	$58,284	$58,284	0%
MEMBERSHIP DUES	$1,300	$1,235	2,389	$1,690	$1,690	0%
OPERATING LEASES/RENTAL COPIER	–	$230	302	$2,900	$2,900	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PER DIEM & TRAVEL	$7,675	$4,604	10,326	$16,509	$17,895	8%
PROF/GEN/LAW LIAB/INSURANCE	$6,173	$3,675	4,245	$4,450	$4,450	0%
TELEPHONE	$5,171	$7,274	6,869	$5,120	$5,120	0%
TRAINING SCHOOLS & SEMINARS	$6,590	$5,258	5,458	$10,808	$10,809	0%
VEHICLE MAINTENANCE	–	–	–	$8,000	$6,000	-25%
PURCHASED/CONTRACTED SERVICES TOTAL	**$145,485**	**$155,309**	**185,373**	**$188,192**	**$206,442**	**10%**
Supplies						
GAS & DIESEL FUEL	$4,529	$5,435	6,077	$3,500	$7,000	100%
OFFICE SUPPLIES	$8,314	$6,929	5,218	$14,310	$14,310	0%
OPERATING SUPPLIES	–	–	313	–	–	–
POSTAGE	$4,761	$8,968	8,897	$10,338	$10,339	0%
PRINTING & PUBLICATIONS	$30,871	$37,312	56,496	$36,822	$36,822	0%
UNIFORMS	–	$705	–	–	$1,000	–
SUPPLIES TOTAL	**$48,474**	**$59,349**	**77,001**	**$64,970**	**$69,471**	**7%**
Capital Outlays						
INTANGIBLES	–	$31,718	–	–	–	–
LEASED EQUIPMENT	–	–	12,232	–	–	–
AUTOS & TRUCKS	–	$75	114	–	–	–
CAPITAL OUTLAYS TOTAL	**–**	**$31,793**	**12,346**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$76	$5,298	4,649	–	–	–
CAPITAL LEASE PRINCIPAL	$2,536	$31,760	32,319	$26,369	$28,047	6%
DEBT SERVICE TOTAL	**$2,612**	**$37,058**	**36,968**	**$26,369**	**$28,047**	**6%**
EXPENSES TOTAL	**$1,044,973**	**$1,247,168**	**1,343,792**	**$1,368,397**	**$1,442,309**	**5%**

Personnel Summary

012 - Tax Assessors

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
012 - Tax Assessors	15.05	15.05	15.05	15.05	15.05
FULL-TIME EQUIVALENTS	**15.05**	**15.05**	**15.05**	**15.05**	**15.05**

Effingham County Georgia
Board of Commissioners

Tax Commissioner

Annual Budget Book

Department Overview

The Office of the Tax Commissioner is responsible for the professional and proactive management of the County's revenue collection processes. As the primary agent for the Department of Revenue, the office oversees the billing, collection, and disbursement of ad valorem property taxes, as well as the registration and titling of motor vehicles. By prioritizing the optimization of internal workflows and fiscal accuracy, the department ensures that public funds are processed efficiently to support the vital services provided by the Board of Education, the County, and municipal governments.

Account Detail

Tax Commissioner

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$148,750	$147,627	123,116	$199,376	$187,186	-6%
MEDICAL/LIFE INSURANCE	$4,736	$4,837	4,007	$7,148	$11,062	55%
OVERTIME	$1,514	$484	9,166	–	$7,980	–
PAYROLL TAXES	$35,098	$36,031	37,163	$51,757	$53,248	3%
RAISES	–	–	–	$27,344	–	-100%
RETIREMENT	$28,816	$32,100	40,662	$40,594	$40,954	1%
SALARIES	$482,025	$495,008	503,011	$649,221	$688,069	6%
UNEMPLOYMENT	$704	$515	496	$638	$692	8%
WORKMEN'S COMPENSATION	$1,219	$983	836	$1,218	$123	-90%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$702,861**	**$717,585**	**718,458**	**$977,297**	**$989,314**	**1%**
Purchased/Contracted Services						
ADVERTISEMENT	$3,770	$6,985	15,440	$12,000	$12,000	0%
ATTORNEY & PROFESSIONAL SERVIC	$201	–	70	$5,000	$5,000	0%
AUTO,TRK,EQ-INSURANCE	$1,076	$1,179	1,319	$1,400	$1,400	0%
COMPUTER MAINT. AGREEMNTS	–	–	–	$24,600	$24,600	0%
MEMBERSHIP DUES	$1,006	$721	721	$1,150	$1,150	0%
OPERATING LEASES/RENTAL COPIER	$105	$510	472	$300	$300	0%
PER DIEM & TRAVEL	$3,783	$5,521	10,768	$8,500	$8,500	0%
PROF/GEN/LAW LIAB/INSURANCE	$2,810	$3,533	3,381	$3,500	$3,500	0%
R&M - GENERAL(BUILDING)	$312	$312	312	–	–	–

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
TELEPHONE	$2,694	$3,107	3,238	$3,000	$3,200	7%
TRAINING SCHOOLS & SEMINARS	$6,097	$2,587	3,651	$6,000	$6,000	0%
VEHICLE MAINTENANCE	–	–	–	$2,000	$2,000	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$21,853**	**$24,456**	**39,372**	**$67,450**	**$67,650**	**0%**
Supplies						
GAS & DIESEL FUEL	$316	$369	347	$500	$500	0%
OFFICE SUPPLIES	$27,041	$19,274	28,075	$30,500	$35,500	16%
POSTAGE	$64,162	$74,049	73,705	$75,000	$75,000	0%
PRINTING & PUBLICATIONS	–	$294	1,209	$2,000	$7,500	275%
SUPPLIES TOTAL	**$91,519**	**$93,987**	**103,336**	**$108,000**	**$118,500**	**10%**
Capital Outlays						
LEASED EQUIPMENT	$3,358	$34,663	9,768	–	–	–
AUTOS & TRUCKS	–	$572	34	–	–	–
OTHER EQUIPMENT	–	–	15,599	–	–	–
CAPITAL OUTLAYS TOTAL	**$3,358**	**$35,235**	**25,401**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$54	$299	2,612	–	–	–
CAPITAL LEASE PRINCIPAL	$1,851	$2,833	7,635	$10,292	$10,502	2%
DEBT SERVICE TOTAL	**$1,905**	**$3,133**	**10,247**	**$10,292**	**$10,502**	**2%**
EXPENSES TOTAL	**$821,496**	**$874,396**	**896,814**	**$1,163,039**	**$1,185,966**	**2%**

Personnel Summary

013 - Tax Commissioner

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
013 - Tax Commissioner	13	13	13	14	13.5
FULL-TIME EQUIVALENTS	**13**	**13**	**13**	**14**	**13.5**

County Effingham Georgia Board of Commissioners

University of Georgia Extension Office

Annual Budget Book

Department Overview

Effingham County Extension continues to make a measurable impact on youth, families, and the agricultural economy through innovative education and strong community partnerships. Effingham County 4-H provides high-quality educational programs designed to empower youth to become strong leaders, engaged community members, and responsible individuals. Serving students in 4th through 12th grades, 4-H offers a welcoming environment for all young people to explore leadership, community service, personal growth, and fun through a wide range of activities and events. Effingham County agricultural enterprises are estimated to have reached nearly $45million. UGA Extension functions as a service not only to those entrepreneurs engaged in agriculture, but also to homeowners and industry throughout the county. Effingham County Extension works with individual county residents per month to distribute sound scientific recommendations to solve a broad array of issues involving wildlife, water, soil, crop production, and livestock production.

Extension Office personnel are employees of the University of Georgia and are partially funded by the County.

Account Detail

University of Georgia Extension Office

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
PAYROLL TAXES	$490	–	–	–	–	–
RETIREMENT	-$4,985	–	–	–	–	–
SALARIES	$6,412	–	–	–	–	–
UNEMPLOYMENT	$18	–	–	–	–	–
WORKMEN'S COMPENSATION	$4	–	–	–	–	–
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$1,939**	**–**	**–**	**–**	**–**	**–**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$2,151	$2,357	2,639	$2,400	$2,400	0%
CONSULTANT	$132,791	$192,982	207,717	$243,623	$258,820	6%
MEMBERSHIP DUES	$180	$1,425	1,180	$1,200	$1,200	0%
OPERATING LEASES/RENTAL COPIER	$45	$1	22	–	–	–
PER DIEM & TRAVEL	$2,668	$2,956	1,156	$2,000	$2,000	0%
PROPERTY INSURANCE	$10	–	–	–	–	–
TELEPHONE	$1,851	$1,717	1,754	$1,800	$1,800	0%
TRAINING SCHOOLS & SEMINARS	$4,041	$2,048	5,609	$5,500	$5,500	0%
VEHICLE MAINTENANCE	–	–	–	$1,500	$2,200	47%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PURCHASED/CONTRACTED SERVICES TOTAL	**$143,736**	**$203,486**	**220,077**	**$258,023**	**$273,920**	**6%**
Supplies						
4-H SUPPLIES	$12,807	$10,862	13,125	$12,000	–	-100%
GAS & DIESEL FUEL	$4,109	$4,154	4,126	$3,600	$3,600	0%
OFFICE SUPPLIES	$3,359	$2,245	1,661	$3,500	$3,500	0%
OPERATING SUPPLIES	$229	$1,961	1,651	$1,500	$13,500	800%
POSTAGE	$62	$87	241	$100	$100	0%
SUPPLIES TOTAL	**$20,565**	**$19,309**	**20,804**	**$20,700**	**$20,700**	**0%**
Capital Outlays						
LEASED EQUIPMENT	$22,764	–	36,612	–	–	–
AUTOS & TRUCKS	$443	–	107	–	–	–
CAPITAL OUTLAYS TOTAL	**$23,207**	**–**	**36,719**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$1,063	$1,191	2,084	–	–	–
CAPITAL LEASE PRINCIPAL	$6,170	$6,407	10,301	$14,285	$28,666	101%
DEBT SERVICE TOTAL	**$7,233**	**$7,597**	**12,386**	**$14,285**	**$28,666**	**101%**
EXPENSES TOTAL	**$196,681**	**$230,392**	**289,985**	**$293,008**	**$323,286**	**10%**

Personnel Summary

028 - University of Georgia Extension Office

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
028 - University of Georgia Extension Office	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Georgia Board of Commissioners

SPECIAL FUNDS

Annual Budget Book

Funds Description

Special Funds account for financial resources that are maintained separately from the General Fund to ensure that dedicated revenues are used for their intended purposes. These funds are established for a variety of reasons, including legal requirements, voter-approved referenda, service delivery obligations, enterprise activities, and other operational needs that require separate financial accountability.

Examples include funds that support fire protection services, transportation and capital improvement projects, water & sewer operations, and other programs with dedicated revenue sources or spending restrictions. By maintaining these activities in separate funds, the County can clearly track revenues and expenditures, ensure compliance with applicable requirements, and provide transparency regarding the use of public resources.

While the General Fund serves as the primary source of funding for day-to-day County operations, Special Funds allow the County to manage specific services, projects, and programs independently and ensure that revenues collected for a particular purpose remain focused on that purpose.

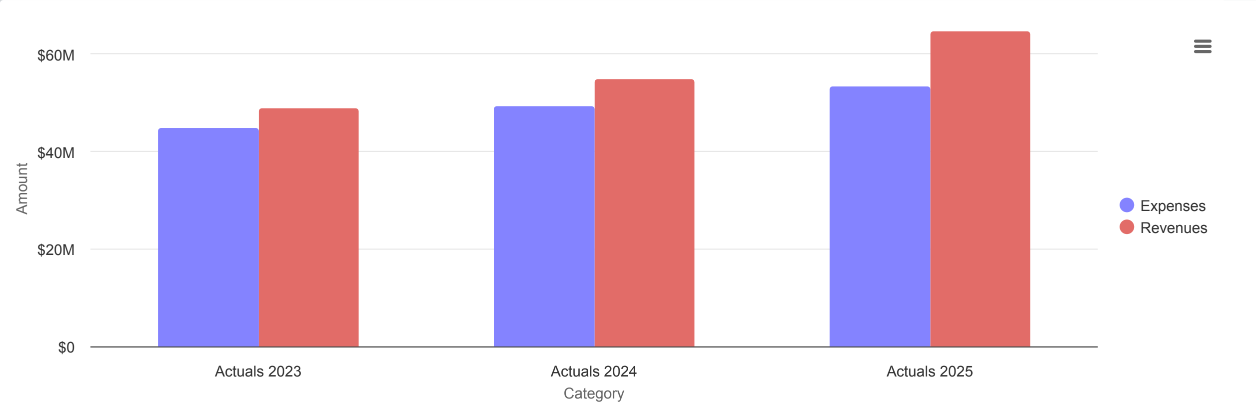
Most of the County's largest capital projects are accounted for in their own special fund, such as the SPLOST and TSPLOST funds. The timing of these capital outlays can cause large differences in budgeted expenditures from one year to the next.

SPECIAL FUNDS

	Budget 2025	Budget 2026	Budget 2027	Change %
Expenses				
Personal Services and Employee Benefits	$11,894,132	$12,343,372	$14,092,418	14%
Purchased/Contracted Services	$22,717,698	$21,234,483	$27,091,894	28%
Supplies	$3,001,770	$3,548,300	$4,339,650	22%
Capital Outlays	$148,228,211	$191,545,351	$201,733,909	5%
Debt Service	$15,626,178	$25,991,027	$19,296,745	-26%
Depreciation & Amortization	$16,200	–	–	–
Other Costs	$10,233,581	$8,136,670	$7,552,532	-7%
Other Financing Uses	$12,865,098	$34,528,771	$2,363,386	-93%
EXPENSES TOTAL	**$224,582,869**	**$297,327,974**	**$276,470,534**	**-7%**
Revenues				
Taxes	$49,933,504	$52,455,325	$57,557,874	10%
Licenses & Permits	$893,200	$1,370,000	$2,197,047	60%
Intergovernmental Revenues	$28,800,000	$21,000,000	$65,037,000	210%
Charges for Services	$25,659,343	$31,071,758	$25,367,424	-18%
Fines & Forfeitures	$680,500	$715,500	$672,500	-6%
Investment Income	$931,000	$839,000	$1,150,080	37%
Contributions & Donations from Private Sources	$2,001,600	$20,000,000	$0	-100%
Miscellaneous Revenues	$99,766,967	$99,498,841	$70,038,639	-30%
Other Financing Sources	$15,916,755	$70,377,549	$54,449,962	-23%

	Budget 2025	Budget 2026	Budget 2027	Change %
REVENUES TOTAL	$224,582,869	$297,327,974	$276,470,526	-7%

Revenues vs Expenses (Actuals)



Data Updated: Jun 13, 2026, 12:46 AM

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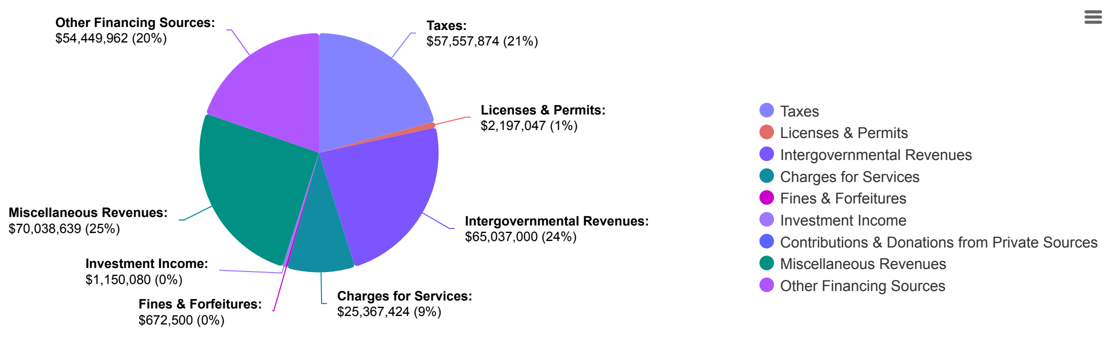
SPECIAL FUNDS

	Actuals 2023	Actuals 2024	Actuals 2025	Change %
Expenses				
Personal Services and Employee Benefits	$8,073,170	$10,257,547	11,700,676	14%
Purchased/Contracted Services	$20,163,637	$21,347,852	33,766,046	58%
Supplies	$2,650,553	$2,991,919	3,473,029	16%
Capital Outlays	$22,875,389	$24,085,624	54,398,416	126%
Debt Service	$12,528,003	$13,092,171	15,815,527	21%
Depreciation & Amortization	$96,979	$140,851	141,344	0%
Other Costs	$7,086,964	$23,164,355	10,000,309	-57%
Other Financing Uses	$11,345,024	$10,437,551	12,930,800	24%
EXPENSES TOTAL	$84,819,719	$105,517,870	142,226,147	35%
Revenues				
Taxes	$44,207,224	$45,222,462	51,746,945	14%
Licenses & Permits	$1,746,791	$1,609,707	2,049,515	27%
Intergovernmental Revenues	$1,418,665	$10,689,560	21,826,168	104%
Charges for Services	$24,176,680	$29,990,227	33,900,468	13%
Fines & Forfeitures	$611,879	$530,217	562,988	6%
Investment Income	$1,364,941	$3,533,096	6,071,075	72%
Contributions & Donations from Private Sources	$56,560	$26,286	11,379	-57%
Miscellaneous Revenues	$480,386	$752,171	1,204,778	60%
Other Financing Sources	$14,208,619	$77,754,412	26,323,120	-66%
REVENUES TOTAL	$88,271,745	$170,108,138	143,696,437	-16%

Revenue Detail



Total (Budget 2027)
$276,470,526

Data Updated: Jun 11, 2026, 10:18 PM

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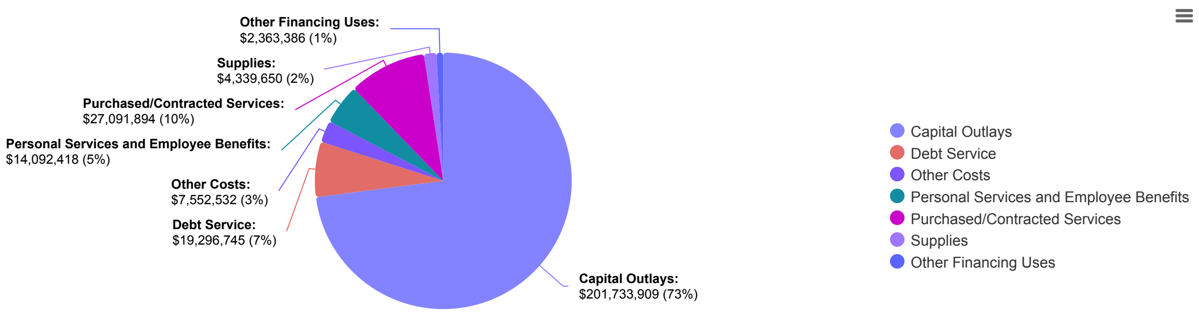
Expense Detail



Total (Budget 2027)
$276,470,534

Data Updated: Jun 11, 2026, 10:18 PM

View Report

Effingham County Board of Commissioners

Effingham County Georgia
Board of Commissioners

Development Services

Annual Budget Book

Department Overview

Development Services includes Building and Fire Inspections, Planning and Zoning, Permitting, and Code Enforcement. The office is responsible for administering land development regulations, reviewing and issuing permits, conducting inspections, enforcing applicable codes and ordinances, and supporting orderly growth and development throughout Effingham County. Through these functions, Development Services helps protect public safety, preserve community character, and ensure compliance with adopted plans and regulations.

Beginning in FY27, a portion of County Engineering Services staff are cost-shared with Development Services.

Account Detail

Development Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
SALARIES	–	–	–	$772,867	–	-100%
RAISES	–	–	–	$38,643	–	-100%
MEDICAL/LIFE INSURANCE	–	–	–	$6,758	–	-100%
HEALTH INSURANCE	–	–	–	$141,857	–	-100%
PAYROLL TAXES	–	–	–	$62,081	–	-100%
RETIREMENT	–	–	–	$44,885	–	-100%
UNEMPLOYMENT	–	–	–	$958	–	-100%
WORKMEN'S COMPENSATION	–	–	–	$2,687	–	-100%
HEALTH INSURANCE	$127,778	$178,815	138,771	–	$176,257	–
MEDICAL/LIFE INSURANCE	$5,126	$7,354	7,293	–	$13,828	–
OVERTIME	$6,220	$9,483	2,773	–	–	–
PAYROLL TAXES	$51,290	$67,938	64,816	–	$87,275	–
RETIREMENT	$34,792	$42,518	63,986	–	$65,117	–
SALARIES	$680,739	$894,787	864,887	–	$1,140,845	–
UNEMPLOYMENT	$936	$764	594	–	$1,014	–
WORKMEN'S COMPENSATION	$7,990	$9,158	8,012	–	$816	–
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$914,871**	**$1,210,817**	**1,151,132**	**$1,070,736**	**$1,485,152**	**39%**
Purchased/Contracted Services						
ADVERTISEMENT	$7,870	$8,191	2,725	–	–	–

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
ADVERTISEMENT	–	–	–	$10,000	$10,000	0%
AUTO, TRK, EQ - INSURANCE	–	–	–	$16,000	$16,000	0%
AUTO,TRK,EQ-INSURANCE	$7,529	$11,786	15,832	–	–	–
COMPUTER MAINT. AGREEMNTS	$46,453	$125,497	62,160	$90,000	$90,000	0%
CONSULTANT	$113,099	$45,265	27,710	$20,000	$200,000	900%
ENGINEERING SERVICES	$418,653	$348,619	212,946	$200,000	$200,000	0%
MEMBERSHIP DUES	$2,549	$1,996	472	$3,000	$4,500	50%
OPERATING LEASES/RENTAL COPIER	$509	$259	858	$1,300	$2,000	54%
PER DIEM & TRAVEL	$3,520	$7,577	10,656	$10,000	$10,000	0%
PROF/GEN/LAW LIABINSURAN	–	–	–	$5,100	$5,100	0%
PROF/GEN/LAW LIAB/INSURANCE	$3,873	$5,081	5,013	–	–	–
PROPERTY INSURANCE	$365	$558	554	$600	$1,400	133%
TELEPHONE	$8,000	$17,428	16,365	$14,000	$14,000	0%
TRAINING SCHOOLS & SEMINARS	$26,277	$42,702	32,529	$16,000	$18,000	13%
VEHICLE MAINTENANCE	$9,229	$12,110	11,377	–	–	–
VEHICLE MAINTENANCE	–	–	–	$10,000	$15,000	50%
PURCHASED/CONTRACTED SERVICES TOTAL	**$647,926**	**$627,068**	**399,197**	**$396,000**	**$586,000**	**48%**
Supplies						
GAS & DIESEL FUEL	$12,849	$28,559	29,638	$20,000	$28,000	40%
OFFICE SUPPLIES	$12,085	$8,745	5,744	$11,200	$11,200	0%
OPERATING SUPPLIES	$4,037	$29,084	17,868	$18,400	$18,400	0%
POSTAGE	$1,876	$2,244	1,500	$2,500	$3,000	20%
PRINTING & PUBLICATIONS	–	$1,165	113	$1,000	$1,000	0%
UNIFORMS	$723	$3,742	–	–	–	–
UNIFORMS	–	–	–	$5,000	$5,000	0%
SUPPLIES TOTAL	**$31,570**	**$73,537**	**54,863**	**$58,100**	**$66,600**	**15%**
Capital Outlays						
LEASED EQUIPMENT	$190,354	$283,163	177,067	–	–	–
AUTOS & TRUCKS	-$1,383	$4,015	393	–	–	–
CAPITAL OUTLAYS TOTAL	**$188,970**	**$287,178**	**177,460**	**–**	**–**	**–**
Debt Service						
CAPITAL LEASE INTEREST	$7,295	$13,479	25,863	–	–	–
CAPITAL LEASE PRINCIPAL	$36,652	$47,148	80,388	$107,861	$94,545	-12%
DEBT SERVICE TOTAL	**$43,947**	**$60,627**	**106,251**	**$107,861**	**$94,545**	**-12%**
EXPENSES TOTAL	**$1,827,285**	**$2,259,227**	**1,888,902**	**$1,632,697**	**$2,232,297**	**37%**

Personnel Summary

024 - Development Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
024 - Development Services	14.05	16.05	16.25	15.25	19.25
FULL-TIME EQUIVALENTS	**14.05**	**16.05**	**16.25**	**15.25**	**19.25**

Drug Abuse Treatment & Education

Annual Budget Book

Department Overview

The Drug Abuse Treatment and Education Fund accounts for revenues received from court-imposed assessments authorized by Georgia law. Fund resources are restricted for eligible drug abuse treatment, education, and accountability court programs in accordance with state statutory requirements.

Account Detail

Drug Abuse Treatment & Education

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
ADVERTISEMENT	$3,804	–	–	$5,000	$5,000	0%
APPEAL BOARD	$300	–	–	$2,500	$2,500	0%
CONSULTANT	$100	–	–	$10,400	$10,400	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$4,204**	**–**	**–**	**$17,900**	**$17,900**	**0%**
Supplies						
OPERATING SUPPLIES	$5,028	$2,300	–	–	–	–
SUPPLIES TOTAL	**$5,028**	**$2,300**	**–**	**–**	**–**	**–**
EXPENSES TOTAL	**$9,232**	**$2,300**	**–**	**$17,900**	**$17,900**	**0%**

Personnel Summary

153 - Drug Abuse Treatment & Education

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
153 - Drug Abuse Treatment & Education	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

County Effingham Georgia
Board of Commissioners

Dry Waste & Recycling Center

Annual Budget Book

Department Overview

The Dry Waste & Recycling Center provides a convenient location for residents of Effingham County to dispose of bulky waste, yard debris, recyclable materials, and other approved items. The facility is owned by Effingham County and operated through contracted services, with collected materials transported for disposal, processing, or recycling at appropriate facilities. Funding supports facility operations, contract services, equipment, and maintenance necessary to provide safe and efficient waste management services.

Account Detail

Dry Waste & Recycling Center

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
R&M - GENERAL(BUILDING)	–	–	28,405	$2,500	$2,500	0%
SOLID WASTE COLL.-LANDFILL	$40,613	$82,318	75,048	$75,000	$75,000	0%
TELEPHONE	–	–	364	$500	$500	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$40,613**	**$82,318**	**103,817**	**$78,000**	**$78,000**	**0%**
Supplies						
OPERATING SUPPLIES	–	$762	4,180	$1,000	$5,000	400%
UTILITIES	$10,434	$12,177	11,901	$12,500	$12,000	-4%
SUPPLIES TOTAL	**$10,434**	**$12,940**	**16,081**	**$13,500**	**$17,000**	**26%**
Depreciation & Amortization						
DEPRECIATION EXPENSE	$9,602	$9,647	10,142	–	–	–
DEPRECIATION & AMORTIZATION TOTAL	**$9,602**	**$9,647**	**10,142**	**–**	**–**	**–**
EXPENSES TOTAL	**$60,648**	**$104,904**	**130,039**	**$91,500**	**$95,000**	**4%**

Personnel Summary

223 - Dry Waste & Recycling Center

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
223 - Dry Waste & Recycling Center	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Georgia
Board of Commissioners

Effingham Gateway SSD

Annual Budget Book

Department Overview

The Effingham Gateway Special Service District (SSD) accounts for revenues and expenditures associated with infrastructure improvements and related capital investments within the district. Fund resources support projects intended to enhance transportation, utility, and other public infrastructure necessary to accommodate and promote industrial and economic development within the district.

Account Detail

Effingham Gateway SSD

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
CONSULTANT	–	–	–	–	$700,000	–
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**–**	**$700,000**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$700,000**	**–**

Personnel Summary

277 - Effingham Gateway SSD

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
277 - Effingham Gateway SSD	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County
Effingham
Georgia
Board of Commissioners

Emergency Communication Services

Annual Budget Book

Department Overview

Effingham County 9-1-1, located in Guyton, Georgia, proudly serves as the primary Public Safety Answering Point (PSAP) for the county. Operating 24 hours a day, 7 days a week, the center is staffed by a team of 20 highly trained and dedicated Communications Officers who are committed to providing exceptional service to the citizens of Effingham County.

Account Detail

Emergency Communication Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$226,765	$264,239	290,825	$356,799	$314,257	-12%
MEDICAL/LIFE INSURANCE	$6,199	$7,401	8,628	$11,826	$20,210	71%
OVERTIME	$84,670	$95,929	122,522	$119,115	$121,021	2%
PAYROLL TAXES	$66,646	$67,851	80,883	$95,004	$105,885	11%
RAISES	–	–	–	$53,465	–	-100%
RETIREMENT	$43,142	$47,544	69,984	$74,513	$83,047	11%
SALARIES	$821,727	$840,724	1,005,254	$1,069,307	$1,263,091	18%
UNEMPLOYMENT	$1,088	$836	1,148	$1,049	$1,186	13%
WORKMEN'S COMPENSATION	$2,791	$2,198	1,938	$2,235	$208	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$1,253,029**	**$1,326,721**	**1,581,182**	**$1,783,315**	**$1,908,905**	**7%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$1,076	$1,179	1,319	$1,400	$2,800	100%
COMPUTER MAINT. AGREEMNTS	$110,005	$102,408	95,514	$96,000	$108,000	13%
MEMBERSHIP DUES	$331	$312	324	$450	$450	0%
OPERATING LEASES/RENTAL COPIER	$180	$133	254	–	–	–
PER DIEM & TRAVEL	$2,233	$2,669	5,249	$4,000	$5,000	25%
PROF/GEN/LAW LIAB/INSURANCE	$9,363	$12,677	13,748	$14,000	$14,000	0%
RECRUITMENT & RETENTION	$1,942	$1,964	2,453	$2,500	$3,000	20%
R&M Batteries	–	–	12,186	$12,500	$12,500	0%
R&M - GENERAL(BUILDING)	$2,927	$3,264	2,987	$5,000	$5,000	0%
TELEPHONE	$107,669	$112,142	106,666	$110,500	$160,000	45%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
TRAINING SCHOOLS & SEMINARS	$7,436	$7,865	9,719	$15,000	$16,000	7%
UTILITIES	–	–	–	$26,000	–	-100%
VEHICLE MAINTENANCE	$391	$1,075	2,181	$1,000	$2,000	100%
PURCHASED/CONTRACTED SERVICES TOTAL	**$243,554**	**$245,689**	**252,598**	**$288,350**	**$328,750**	**14%**
Supplies						
GAS & DIESEL FUEL	$8,204	$1,618	1,347	$1,900	$2,000	5%
OPERATING SUPPLIES	$5,518	$6,257	11,798	$13,000	$13,500	4%
UNIFORMS	$930	$1,179	2,326	$2,000	$5,000	150%
UTILITIES	$23,378	$29,656	29,507	–	$34,000	–
SUPPLIES TOTAL	**$38,029**	**$38,710**	**44,978**	**$16,900**	**$54,500**	**222%**
Capital Outlays						
LEASED EQUIPMENT	–	–	12,818	–	–	–
OTHER EQUIPMENT	–	–	11,406	$225,000	–	-100%
CAPITAL OUTLAYS TOTAL	**–**	**–**	**24,224**	**$225,000**	**–**	**-100%**
Debt Service						
CAPITAL LEASE INTEREST	$76	$105	26	–	–	–
CAPITAL LEASE PRINCIPAL	$2,537	$2,701	2,851	$3,017	$2,711	-10%
DEBT SERVICE TOTAL	**$2,612**	**$2,806**	**2,876**	**$3,017**	**$2,711**	**-10%**
EXPENSES TOTAL	**$1,537,224**	**$1,613,926**	**1,905,859**	**$2,316,582**	**$2,294,866**	**-1%**

Personnel Summary

035 - Emergency Communication Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
035 - Emergency Communication Services	19	19	23	23	24
FULL-TIME EQUIVALENTS	**19**	**19**	**23**	**23**	**24**

Federal Condemnation

Annual Budget Book

Department Overview

The Federal Condemnation budget accounts for revenues and expenditures associated with federal civil asset forfeiture programs. Funds received through these programs are utilized by the Effingham County Sheriff's Office for eligible law enforcement purposes, including equipment, training, technology, and other public safety initiatives, in accordance with applicable federal guidelines and regulations.

Account Detail

Federal Condemnation

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Supplies						
OPERATING SUPPLIES	–	–	61,517	$50,000	$50,000	0%
SUPPLIES TOTAL	**–**	**–**	**61,517**	**$50,000**	**$50,000**	**0%**
EXPENSES TOTAL	**–**	**–**	**61,517**	**$50,000**	**$50,000**	**0%**

Personnel Summary

036 - Federal Condemnation

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
036 - Federal Condemnation	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Georgia Board of Commissioners

Fire & Rescue Services

Annual Budget Book

Department Overview

Effingham County Fire Rescue is responsible for protecting the lives, property, and environment of the citizens and visitors of Effingham County through emergency response, fire prevention, public education, and community risk reduction. The department provides fire suppression, emergency medical first response, rescue services, hazardous materials response, and disaster support throughout the county.

Operating from multiple stations across Effingham County, Fire Rescue personnel respond to a wide range of emergencies including structure fires, vehicle accidents, medical calls, hazardous conditions, and natural disasters. In addition to emergency response, the department plays a critical role in prevention by conducting fire inspections, enforcing fire codes, providing public safety education, and working with community partners to reduce risks before emergencies occur.

Effingham County Fire Rescue is committed to maintaining a highly trained workforce, modern equipment, and effective operational strategies to ensure rapid and professional service delivery. Through a combination of preparedness, prevention, and response, the department strives to enhance the safety, resilience, and quality of life for the residents of Effingham County.

Account Detail

Fire & Rescue Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$749,282	$1,061,437	1,221,284	$1,438,172	$1,433,158	0%
MEDICAL/LIFE INSURANCE	$22,043	$31,274	38,287	$42,107	$73,605	75%
OVERTIME	$321,334	$347,421	423,758	$311,545	$325,850	5%
PAYROLL TAXES	$242,118	$315,406	357,557	$402,068	$471,375	17%
RAISES	–	–	–	$171,322	–	-100%
RETIREMENT	$167,389	$209,392	344,083	$309,244	$350,244	13%
SALARIES	$2,958,436	$3,941,598	4,505,827	$4,772,922	$5,835,913	22%
UNEMPLOYMENT	$3,545	$3,358	3,448	$4,150	$4,891	18%
WORKMEN'S COMPENSATION	$66,043	$71,330	73,520	$88,297	$9,146	-90%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$4,530,191**	**$5,981,216**	**6,967,764**	**$7,539,826**	**$8,504,182**	**13%**
Purchased/Contracted Services						
ADVERTISEMENT	$4,447	$4,082	3,952	$4,500	$6,000	33%
AUTO,TRK,EQ-INSURANCE	$62,112	$68,352	69,574	$75,000	$75,000	0%
BACKGROUND CHECKS	$1,168	$649	686	$700	$1,000	43%
CABLE FAULKVIL FIRE STATION	$1,245	$1,192	1,274	$1,500	$1,500	0%
COMPUTER MAINT. AGREEMNTS	$1,960	$3,360	4,089	$16,000	$24,500	53%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
COMPUTER SERVICES	$2,265	–	–	–	–	–
FIRE & RESCUE ASSESSMENT	$631,000	–	–	–	–	–
GEORGIA FORESTRY COMMISSION FI	$22,119	$22,119	20,244	$22,000	$22,000	0%
MEMBERSHIP DUES	$60	$108	158	$125	$125	0%
OPERATING LEASES/RENTAL COPIER	$130	$44	156	$200	$200	0%
OTHER PURCHASED SERVICES	$6,571	$7,165	5,207	$12,500	$12,500	0%
PER DIEM & TRAVEL	$5,838	$8,932	12,888	$20,000	$25,000	25%
PEST CONTROL	$1,761	$2,862	2,725	$3,000	$3,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$28,553	$34,821	39,975	$35,000	$35,000	0%
PROPERTY INSURANCE	$10,926	$19,399	19,854	$22,000	$22,000	0%
PUBLIC FIRE & LIFE SAFETY EDUC	$1,391	$1,675	3,598	$3,000	$5,500	83%
RECRUITMENT & RETENTION BENEFI	$29,626	$30,449	28,335	$38,000	$41,500	9%
R&M - GENERAL(BUILDING)	$52,201	$107,830	52,511	$60,000	$65,000	8%
R&M - GENERAL(EQUIPMENT)	$18,917	$15,166	13,834	$23,000	$25,500	11%
STORM RELATED EXPENSES	–	–	587	–	–	–
TELEPHONE	$26,653	$39,804	38,596	$37,000	$39,000	5%
TRAINING SCHOOLS & SEMINARS	$10,574	$8,330	20,353	$40,000	$52,000	30%
VEHICLE ACCIDENT	$31,999	$18,496	25,143	$26,000	$26,000	0%
VEHICLE ACCIDENT	$365	–	5,000	–	–	–
VEHICLE MAINTENANCE	$159,239	$238,099	198,840	$200,000	$345,000	73%
PURCHASED/CONTRACTED SERVICES TOTAL	**$1,111,121**	**$632,934**	**567,577**	**$639,525**	**$827,325**	**29%**
Supplies						
GAS & DIESEL FUEL	$120,795	$120,364	108,454	$120,000	$192,000	60%
OFFICE SUPPLIES	$6,225	$8,891	6,361	$7,500	$8,750	17%
OPERATING SUPPLIES	$28,496	$62,074	40,208	$58,000	$377,000	550%
POSTAGE	$833	$814	281	$500	$500	0%
UNIFORMS	$14,230	$36,791	25,530	$40,000	$50,000	25%
UTILITIES	$51,603	$75,711	97,559	$75,000	$105,000	40%
SUPPLIES TOTAL	**$222,182**	**$304,645**	**278,394**	**$301,000**	**$733,250**	**144%**
Capital Outlays						
BUILDINGS	$2,048,743	$36,440	222,322	$3,414,560	$3,632,550	6%
FURNITURE & FIXTURES	$10,466	$13,013	–	–	–	–
LEASED EQUIPMENT	$97,220	$397,531	12,311	–	–	–
AUTOS & TRUCKS	$8,112	$922	-1,158	–	–	–
OTHER EQUIPMENT	$149,724	$1,620,523	288,140	$2,833,000	$110,000	-96%
SITE IMPROVEMENTS	$119,824	–	1,082,636	–	–	–
VEHICLES	$15,000	–	–	–	–	–
CAPITAL OUTLAYS TOTAL	**$2,449,089**	**$2,068,429**	**1,604,251**	**$6,247,560**	**$3,742,550**	**-40%**
Debt Service						
CAPITAL LEASE INTEREST	$11,293	$20,722	34,516	–	–	–
CAPITAL LEASE PRINCIPAL	$49,576	$80,768	123,715	$158,113	$161,964	2%
DEBT SERVICE TOTAL	**$60,869**	**$101,491**	**158,231**	**$158,113**	**$161,964**	**2%**
EXPENSES TOTAL	**$8,373,451**	**$9,088,715**	**9,576,218**	**$14,886,024**	**$13,969,271**	**-6%**

Personnel Summary

055 - Fire & Rescue Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
055 - Fire & Rescue Services	67.26	73.26	80.26	86.258	95.26
FULL-TIME EQUIVALENTS	**67.26**	**73.26**	**80.26**	**86.258**	**95.26**

Hotel/Motel Tax

Annual Budget Book

Department Overview

The Hotel/Motel Tax Fund accounts for revenues collected from the local excise tax on lodging accommodations and the expenditures of those revenues in accordance with applicable state and local requirements. Fund resources support tourism promotion, destination marketing, and other authorized activities that encourage visitation and contribute to the economic vitality of Effingham County.

Account Detail

Hotel/Motel Tax

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Other Costs						
HOTEL/MOTEL TAX DISBURSEMENTS	$36,944	$42,618	48,127	$55,000	$55,000	0%
OTHER COSTS TOTAL	**$36,944**	**$42,618**	**48,127**	**$55,000**	**$55,000**	**0%**
EXPENSES TOTAL	**$36,944**	**$42,618**	**48,127**	**$55,000**	**$55,000**	**0%**

Personnel Summary

276 - Hotel/Motel Tax

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
276 - Hotel/Motel Tax	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

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Interstate-16 SSD

Annual Budget Book

Department Overview

The Interstate-16 Special Service District (SSD) accounts for revenues and expenditures associated with infrastructure improvements and related capital investments within the district. Fund resources support projects intended to enhance transportation, utility, and other public infrastructure necessary to accommodate and promote industrial and economic development within the district.

Account Detail

Interstate-16 SSD

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
CONSULTANT	–	–	–	–	$200,000	–
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**–**	**$200,000**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$200,000**	**–**

Personnel Summary

279 - Interstate-16 SSD

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
279 - Interstate-16 SSD	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Jail Construction & Staffing

Annual Budget Book

Department Overview

The Jail Construction & Staffing fund accounts for revenues received from court-imposed assessments and other authorized sources designated for jail-related purposes. Fund resources are restricted for eligible detention facility needs, including jail construction, maintenance, equipment, staffing, and other expenditures authorized by applicable law.

Account Detail

Jail Construction & Staffing

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
OTHER PURCHASED SERVICES	–	–	–	–	$100,060	–
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**–**	**$100,060**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$100,060**	**–**

Personnel Summary

240 - Jail Construction & Staffing

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
240 - Jail Construction & Staffing	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

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Juvenile Services

Annual Budget Book

Department Overview

The Juvenile Services fund accounts for revenues received from Juvenile Court supervision fees and other authorized sources. Resources within the fund are restricted for eligible juvenile services, programs, and activities in accordance with applicable legal and funding requirements.

Account Detail

Juvenile Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
OTHER PURCHASED SERVICES	–	–	–	$2,500	$3,500	40%
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**$2,500**	**$3,500**	**40%**
EXPENSES TOTAL	**–**	**–**	**–**	**$2,500**	**$3,500**	**40%**

Personnel Summary

230 - Juvenile Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
230 - Juvenile Services	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

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Medical Indigent Care

Annual Budget Book

Department Overview

The Medical Indigent Care budget accounts for County funding dedicated to supporting uncompensated healthcare services within the community. These resources help maintain access to essential medical care and contribute to the overall health and welfare of Effingham County residents.

Account Detail

Medical Indigent Care

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Other Costs						
INTERGOVERNMENTAL	–	–	–	–	$3,600,000	–
TRANSPORTATION	$3,552,089	$3,548,890	3,568,838	$3,600,000	–	-100%
OTHER COSTS TOTAL	**$3,552,089**	**$3,548,890**	**3,568,838**	**$3,600,000**	**$3,600,000**	**0%**
Other Financing Uses						
OPERATING XFER OUT (FIRE)	–	–	–	$4,300,000	–	-100%
OTHER FINANCING USES TOTAL	**–**	**–**	**–**	**$4,300,000**	**–**	**-100%**
EXPENSES TOTAL	**$3,552,089**	**$3,548,890**	**3,568,838**	**$7,900,000**	**$3,600,000**	**-54%**

Personnel Summary

274 - Medical Indigent

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
274 - Medical Indigent	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Parks & Landscapes Services

Annual Budget Book

Department Overview

Parks & Landscape Services strives to enhance the quality of life for the public. This will be accomplished by providing safe, well-maintained parks and public spaces while also preserving green space and historic places. This will strengthen the bonds of our community and help us to become good stewards of our environment.

Account Detail

Parks & Landscapes Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$80,562	$111,014	132,093	$143,412	$153,934	7%
MEDICAL/LIFE INSURANCE	$2,378	$3,134	3,847	$5,198	$9,786	88%
OVERTIME	$192	$167	464	$21,040	$20,215	-4%
PAYROLL TAXES	$23,288	$32,573	37,807	$46,148	$57,484	25%
RAISES	–	–	–	$27,609	–	-100%
RETIREMENT	$13,578	$20,235	31,552	$33,619	$42,170	25%
SALARIES	$314,622	$442,899	518,880	$554,588	$731,204	32%
UNEMPLOYMENT	$433	$634	478	$547	$692	26%
WORKMEN'S COMPENSATION	$7,685	$8,726	8,548	$10,738	$1,135	-89%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$442,739**	**$619,382**	**733,669**	**$842,899**	**$1,016,620**	**21%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$13,126	$19,189	18,792	$20,000	$20,000	0%
CONSULTANT	$76,854	$22,097	179,160	$30,000	$20,000	-33%
LAWN CARE	–	$5,400	–	$10,000	$14,000	40%
PER DIEM & TRAVEL	–	–	681	$3,000	$3,000	0%
PROF/GEN/LAW LIAB/INSURANCE	$1,703	$2,591	3,010	$4,500	$4,500	0%
R&M - GENERAL(BUILDING)	$2,606	$2,668	3,741	$2,000	$3,000	50%
R&M - GENERAL(EQUIPMENT)	$6,936	$10,651	4,967	$8,000	$6,000	-25%
R&M - GENERAL(GROUNDS)	$7,743	$13,337	58,207	$12,000	$12,000	0%
STORM RELATED EXPENSES	–	–	6,800	–	–	–
TELEPHONE	$1,147	$1,089	2,725	$2,000	$2,450	23%
TRAINING SCHOOLS & SEMINARS	–	–	570	$4,500	$4,500	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
VEHICLE MAINTENANCE	$33,679	$45,899	43,639	$20,000	$30,000	50%
PURCHASED/CONTRACTED SERVICES TOTAL	**$143,795**	**$122,920**	**322,292**	**$116,000**	**$119,450**	**3%**
Supplies						
GAS & DIESEL FUEL	$30,144	$40,539	40,731	$35,000	$55,000	57%
JANITORIAL SUPPLIES	$4,185	$3,165	6,174	$8,000	$12,000	50%
OFFICE SUPPLIES	–	$583	2,448	$1,000	$1,000	0%
OPERATING SUPPLIES	$101,940	$99,207	106,493	$125,000	$150,000	20%
UNIFORMS	$1,784	$1,035	1,917	$3,000	$3,500	17%
SUPPLIES TOTAL	**$138,053**	**$144,529**	**157,762**	**$172,000**	**$221,500**	**29%**
Capital Outlays						
BUILDINGS	–	–	15,900	–	–	–
ROAD INFRASTRUCTURE	–	–	–	$1,008,000	–	-100%
LEASED EQUIPMENT	$39,863	$155,925	–	–	–	–
AUTOS & TRUCKS	$1,358	$472	745	–	–	–
OTHER EQUIPMENT	$14,241	$153,423	62,103	$537,598	–	-100%
SITE IMPROVEMENTS	–	–	94,416	$2,000,000	$500,000	-75%
CAPITAL OUTLAYS TOTAL	**$55,462**	**$309,820**	**173,164**	**$3,545,598**	**$500,000**	**-86%**
Debt Service						
CAPITAL LEASE INTEREST	$5,481	$9,749	14,195	–	–	–
CAPITAL LEASE PRINCIPAL	$19,550	$35,961	54,513	$79,570	$99,342	25%
DEBT SERVICE TOTAL	**$25,032**	**$45,710**	**68,708**	**$79,570**	**$99,342**	**25%**
EXPENSES TOTAL	**$805,080**	**$1,242,361**	**1,455,594**	**$4,756,066**	**$1,956,912**	**-59%**

Personnel Summary

030 - Parks & Landscapes Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
030 - Parks & Landscapes Services	7.5	9	11	11	13
FULL-TIME EQUIVALENTS	**7.5**	**9**	**11**	**11**	**13**

Effingham County Board of Commissioners

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Prison Commissary

Annual Budget Book

Department Overview

The Prison Commissary Fund accounts for revenues and expenditures associated with commissary operations at the Effingham County Prison. The fund is used to record the purchase and sale of commissary inventory and related operational activities associated with providing commissary services to inmates. All revenues in the Prison Commissary come from inmate's deposits, and all expenditure activity represents their use of those deposits to purchase commissary goods.

Account Detail

Prison Commissary

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
OTHER PURCHASED SERVICES	$221,717	$304,980	341,991	$350,000	$350,000	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$221,717**	**$304,980**	**341,991**	**$350,000**	**$350,000**	**0%**
EXPENSES TOTAL	**$221,717**	**$304,980**	**341,991**	**$350,000**	**$350,000**	**0%**

Personnel Summary

245 - Prison Commissary

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
245 - Prison Commissary	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

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Public Works

Annual Budget Book

Department Overview

The Public Works office oversees the maintenance and improvement of roads, rights-of-way, signage, and related transportation infrastructure within unincorporated Effingham County. Services are primarily provided through contracted operations, while County funding supports equipment, materials, and other resources necessary to maintain safe and efficient public infrastructure.

Account Detail

Public Works

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
APPEAL BOARD	$22,860	$20,460	58,940	$25,200	–	-100%
AUTO,TRK,EQ-INSURANCE	$28,225	$39,607	40,739	$41,000	$41,000	0%
CONTRACTED SERVICES	$1,098,000	$1,327,125	1,380,210	$1,435,418	$1,582,189	10%
CONTRACT LABOR	–	$62,703	–	–	–	–
FILL / HAULING WORK / MOWING	$333,848	$215,741	369,046	$292,100	$292,100	0%
PEST CONTROL	$240	$240	240	$450	$450	0%
R&M - GENERAL(BUILDING)	$304	$1,417	–	$10,000	$10,000	0%
R&M - GENERAL(EQUIPMENT)	$32,304	$32,304	8,076	$32,500	$32,500	0%
STORM RELATED EXPENSES	–	–	92,485	–	–	–
VEHICLE ACCIDENT	–	–	20,224	–	–	–
VEHICLE MAINTENANCE	$317,774	$484,718	345,122	$285,000	$500,000	75%
PURCHASED/CONTRACTED SERVICES TOTAL	**$1,833,555**	**$2,184,315**	**2,315,081**	**$2,121,668**	**$2,458,239**	**16%**
Supplies						
DISPOSAL ROLLOFFS	$1,493	$3,612	6,109	$5,000	$6,500	30%
GAS & DIESEL FUEL	$187,154	$220,342	122,304	$220,000	$200,000	-9%
OPERATING SUPPLIES	$263,212	$343,075	516,622	$295,000	$360,000	22%
UTILITIES	$19,722	$25,558	26,994	$30,000	$32,000	7%
SUPPLIES TOTAL	**$471,581**	**$592,587**	**672,028**	**$550,000**	**$598,500**	**9%**
Capital Outlays						
ROAD INFRASTRUCTURE	$33,375	–	–	–	$3,176,370	–
LEASED EQUIPMENT	$155,774	$195,783	–	–	–	–
AUTOS & TRUCKS	$755	$309	378	–	–	–

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
OTHER EQUIPMENT	–	$193,343	858,048	$1,154,000	–	-100%
CAPITAL OUTLAYS TOTAL	**$189,905**	**$389,435**	**858,426**	**$1,154,000**	**$3,176,370**	**175%**
Debt Service						
CAPITAL LEASE INTEREST	$3,391	$19,738	23,153	–	–	–
CAPITAL LEASE PRINCIPAL	$12,859	$55,251	72,276	$95,205	$100,255	5%
DEBT SERVICE TOTAL	**$16,249**	**$74,989**	**95,429**	**$95,205**	**$100,255**	**5%**
EXPENSES TOTAL	**$2,511,289**	**$3,241,326**	**3,940,964**	**$3,920,873**	**$6,333,364**	**62%**

Personnel Summary

025 - Public Works

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
025 - Public Works	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

Effingham County Georgia Board of Commissioners

Research Forest SSD

Annual Budget Book

Department Overview

The Research Forest Special Service District (SSD) accounts for revenues and expenditures associated with infrastructure improvements and related capital investments within the district. Fund resources support projects intended to enhance transportation, utility, and other public infrastructure necessary to accommodate and promote industrial and economic development within the district.

Account Detail

Research Forest SSD

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
CONSULTANT	–	–	–	–	$210,000	–
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**–**	**$210,000**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$210,000**	**–**

Personnel Summary

278 - Research Forest SSD

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
278 - Research Forest SSD	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Sanitation

Annual Budget Book

Department Overview

The Sanitation office provides for residential solid waste collection and disposal services within the unincorporated areas of Effingham County. Funding primarily supports contracted collection services and related administrative activities necessary to deliver reliable, efficient, and environmentally responsible waste management services.

Account Detail

Sanitation

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$16,891	$17,556	12,168	$1,525	$13,157	763%
MEDICAL/LIFE INSURANCE	$283	$329	665	$520	$851	64%
OVERTIME	$449	$528	1,114	–	–	–
PAYROLL TAXES	$1,713	$2,511	6,642	$3,342	$3,447	3%
RAISES	–	–	–	$2,080	–	-100%
RETIREMENT	$1,404	$1,774	4,145	$2,621	$2,704	3%
SALARIES	$25,089	$36,723	86,948	$41,600	$45,058	8%
UNEMPLOYMENT	$45	$35	76	$46	$50	10%
WORKMEN'S COMPENSATION	$67	$214	814	$79	$7	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$45,940**	**$59,669**	**112,572**	**$51,811**	**$65,274**	**26%**
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	$23	$3,536	3,958	$4,000	–	-100%
MONITORING	$17,727	$18,427	17,777	$18,000	$18,000	0%
OPERATING LEASES/RENTAL COPIER	$91	–	–	–	–	–
PROF/GEN/LAW LIAB/INSURANCE	$184	$528	541	$600	$600	0%
PROPERTY INSURANCE	$661	$1,007	1,030	$1,100	$1,800	64%
R&M - GENERAL(BUILDING)	$23	–	108	–	–	–
SOLID WASTE COLL.-CURBSIDE	$4,716,131	$4,952,208	5,167,628	$4,870,000	$5,350,000	10%
STORM RELATED EXPENSES	–	–	2,078,706	–	–	–
TELEPHONE	$1,038	$2,291	4,661	$4,200	$4,200	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$4,735,880**	**$4,977,997**	**7,274,409**	**$4,897,900**	**$5,374,600**	**10%**

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Supplies						
OPERATING SUPPLIES	–	$427	–	–	–	–
PRINTING & PUBLICATIONS	–	–	1,340	–	–	–
UTILITIES	$650	–	–	–	–	–
SUPPLIES TOTAL	**$650**	**$427**	**1,340**	**–**	**–**	**–**
Depreciation & Amortization						
DEPRECIATION EXPENSE	$6,179	$6,179	6,177	–	–	–
DEPRECIATION & AMORTIZATION TOTAL	**$6,179**	**$6,179**	**6,177**	**–**	**–**	**–**
EXPENSES TOTAL	**$4,788,649**	**$5,044,272**	**7,394,498**	**$4,949,711**	**$5,439,874**	**10%**

Personnel Summary

023 - Sanitation

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
023 - Sanitation	1	2	2	1	1
FULL-TIME EQUIVALENTS	**1**	**2**	**2**	**1**	**1**

Effingham County Georgia
Board of Commissioners

Self-Funded Insurance

Annual Budget Book

Department Overview

The Self-Funded Insurance Fund accounts for the revenues and expenditures associated with Effingham County's self-funded employee health insurance program. Revenues consist primarily of employer and employee premium-equivalent contributions, while expenditures include medical and prescription claims, administrative services, stop-loss coverage, and other costs necessary to provide health benefits to eligible employees and their dependents.

Account Detail

Self-funded Insurance

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
ADMIN FEES	$381,276	$174,830	200,209	–	–	–
BANK CHARGES	$136	–	–	–	–	–
CLAIMS	$5,258,940	$6,459,338	7,768,117	$7,552,933	$8,000,000	6%
GENE THERAPY	–	$4,939	5,051	–	–	–
STOP LOSS INSURANCE	$1,365,202	$1,280,643	1,073,275	–	–	–
PURCHASED/CONTRACTED SERVICES TOTAL	**$7,005,554**	**$7,919,750**	**9,046,652**	**$7,552,933**	**$8,000,000**	**6%**
EXPENSES TOTAL	**$7,005,554**	**$7,919,750**	**9,046,652**	**$7,552,933**	**$8,000,000**	**6%**

Personnel Summary

600 - Self-Funded Insurance

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
600 - Self-funded Insurance	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

County
Effingham
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Board of Commissioners

Sheriff Special Revenue

Annual Budget Book

Department Overview

The Sheriff Special Revenue budget accounts for financial activity associated with special revenue accounts maintained by and under the custody of the Effingham County Sheriff's Office. These funds support authorized law enforcement and detention-related purposes and include revenues and expenditures associated with inmate commissary operations, inmate welfare activities, and other restricted or designated Sheriff's Office programs.

Account Detail

Sheriff Special Revenue

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
OTHER PURCHASED SERVICES	–	–	–	–	$1,310,000	–
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**–**	**$1,310,000**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$1,310,000**	**–**

Personnel Summary

219 - Sheriff Special Revenue

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
219 - Sheriff Special Revenue	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Special Tax District

Annual Budget Book

Department Overview

The Special Tax District department accounts for revenues and expenditures associated with services, infrastructure, and related activities provided primarily for the benefit of the unincorporated areas of Effingham County. Fund resources are used in accordance with the County's Service Delivery Strategy and other applicable legal requirements to support authorized programs, operations, and capital improvements serving the unincorporated area. The primary expenses of this department are operating transfers to other components of the Effingham County Board of Commissioners. In those accounting funds, the transfers out of the Special Tax District are budgeted as revenues.

Account Detail

Special Tax District

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Other Financing Uses						
OPERATING XFER OUT (WATER & SE	$174,275	$500,000	–	–	–	–
OPERATING XFER OUT (TO SEN.CIT	$196,982	–	170,000	–	–	–
OPERATING XFER OUT (WWTP)	$537,248	–	–	–	–	–
OPERATING XFER OUT (FIRE)	$318,937	–	–	–	$755,102	–
OPERATING XFER OUT (STORMWATER	$302,000	$80,000	37,000	$3,126,000	$1,608,284	-49%
OPERATING XFER OUT (TSPLOST)	–	–	–	$4,000,000	–	-100%
OTHER FINANCING USES TOTAL	**$1,529,442**	**$580,000**	**207,000**	**$7,126,000**	**$2,363,386**	**-67%**
EXPENSES TOTAL	**$1,529,442**	**$580,000**	**207,000**	**$7,126,000**	**$2,363,386**	**-67%**

Personnel Summary

001 - Special Tax District

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
001 - Special Tax District	0	0	0	0	0

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
FULL-TIME EQUIVALENTS	0	0	0	0	0

County Effingham Georgia

Board of Commissioners

SPLOST V

Annual Budget Book

Department Overview

The SPLOST V fund accounts for revenues and capital expenditures associated with the fifth Special Purpose Local Option Sales Tax (SPLOST). Expenditures are restricted to voter-approved capital projects and other authorized uses in accordance with the SPLOST V referendum, intergovernmental agreements, and applicable state law. SPLOST V was approved by Effingham County voters in November 2017.

Prior to FY26, SPLOST V was divided into several budgetary departments, one for each category of capital expenditure.

Account Detail

SPLOST V

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Capital Outlays						
ROAD INFRASTRUCTURE	–	–	–	$200,000	–	-100%
OTHER EQUIPMENT	–	–	–	–	$3,377,500	–
SITE IMPROVEMENTS	–	–	–	$4,662,068	$48,166	-99%
CAPITAL OUTLAYS TOTAL	**–**	**–**	**–**	**$4,862,068**	**$3,425,666**	**-30%**
Debt Service						
CAPITAL LEASE INTEREST	–	–	–	$67,932	–	-100%
CAPITAL LEASE PRINCIPAL	–	–	–	$320,000	$388,020	21%
DEBT SERVICE TOTAL	**–**	**–**	**–**	**$387,932**	**$388,020**	**0%**
EXPENSES TOTAL	**–**	**–**	**–**	**$5,250,000**	**$3,813,686**	**-27%**

Personnel Summary

321 - SPLOST V

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
321 - SPLOST V	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

SPLOST VI

Annual Budget Book

Department Overview

The SPLOST VI Fund accounts for revenues and capital expenditures associated with the sixth Special Purpose Local Option Sales Tax (SPLOST). Expenditures are restricted to voter-approved capital projects and other authorized uses in accordance with the SPLOST VI referendum, intergovernmental agreements, and applicable state law. The SPLOST VI referendum was held in November of 2021.

Account Detail

SPLOST VI

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Capital Outlays						
BUILDINGS	$444,847	$5,240,209	9,588,761	$56,248,250	$69,070,451	23%
ROAD INFRASTRUCTURE	$38,343	$4,641,234	7,258,474	$3,725,000	$8,985,938	141%
WATER INFRASTRUCTURE	$135,296	$581,620	12,378,367	–	$5,800,000	–
OTHER EQUIPMENT	$214,416	–	171,432	$1,753,571	$18,000	-99%
SITE IMPROVEMENTS	$231,785	$101,308	–	$10,723,800	$20,271,465	89%
SITES	$556,914	–	–	–	–	–
VEHICLES	$77,208	$737,104	645,600	–	–	–
CAPITAL OUTLAYS TOTAL	**$1,698,809**	**$11,301,475**	**30,042,633**	**$72,450,621**	**$104,145,854**	**44%**
Debt Service						
CAPITAL LEASE PRINCIPAL	–	–	–	–	$2,665,943	–
DEBT SERVICE TOTAL	**–**	**–**	**–**	**–**	**$2,665,943**	**–**
Other Costs						
PMTS TO CITIES	–	–	–	$3,678,735	–	-100%
PMTS TO CITIES	$3,497,931	$3,522,463	3,672,331	–	$3,671,174	–
OTHER COSTS TOTAL	**$3,497,931**	**$3,522,463**	**3,672,331**	**$3,678,735**	**$3,671,174**	**0%**
Other Financing Uses						
OPERATING XFER OUT (DEBT SERVI	$2,666,718	$2,667,461	2,666,485	$2,667,004	–	-100%
OTHER FINANCING USES TOTAL	**$2,666,718**	**$2,667,461**	**2,666,485**	**$2,667,004**	**–**	**-100%**
EXPENSES TOTAL	**$7,863,459**	**$17,491,399**	**36,381,448**	**$78,796,361**	**$110,482,971**	**40%**

Personnel Summary

322 - SPLOST VI

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
322 - SPLOST VI	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County Effingham Georgia Board of Commissioners

Sports & Recreation Services

Annual Budget Book

Department Overview

At Effingham County Sports & Recreation, we're all about creating fun, active, and inclusive opportunities for our community to play, grow, and connect. Whether it's through youth sports, fitness programs, special events, or outdoor adventures, our goal is to bring people together and help everyone find their place to shine. We believe in teamwork, lifelong wellness, and the power of play — for every age and ability.

Account Detail

Sports & Recreation Services

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Personal Services and Employee Benefits						
HEALTH INSURANCE	$147,239	$178,611	162,954	$176,730	$183,459	4%
MEDICAL/LIFE INSURANCE	$3,577	$4,139	5,133	$7,018	$10,212	46%
OVERTIME	$2,564	$1,340	6,299	–	–	–
PAYROLL TAXES	$38,214	$43,807	51,625	$57,685	$62,225	8%
RAISES	–	–	–	$35,785	–	-100%
RETIREMENT	$20,997	$25,808	40,536	$45,243	$41,142	-9%
SALARIES	$515,101	$596,969	696,718	$718,264	$813,396	13%
UNEMPLOYMENT	$1,013	$1,001	1,047	$638	$692	8%
WORKMEN'S COMPENSATION	$11,566	$11,007	10,485	$13,422	$1,159	-91%
PERSONAL SERVICES AND EMPLOYEE BENEFITS TOTAL	**$740,272**	**$862,681**	**974,798**	**$1,054,785**	**$1,112,285**	**5%**
Purchased/Contracted Services						
ADVERTISEMENT	$3,163	$3,750	2,568	$3,000	$3,000	0%
AUTO,TRK,EQ-INSURANCE	$8,678	$11,896	8,022	$9,000	$9,000	0%
BANK CHARGES	$801	$1,534	3,270	$1,000	$1,000	0%
COMPUTER MAINT. AGREEMNTS	$13,564	$14,208	19,981	$14,000	$14,000	0%
MEMBERSHIP DUES	$1,135	$1,140	1,185	$2,500	$3,500	40%
OFFICIALS ASSOC FEES	$127,027	$106,046	96,704	$140,000	$142,000	1%
OPERATING LEASES/RENTAL COPIER	$700	$572	670	–	–	–
PER DIEM & TRAVEL	$24,111	$4,580	8,023	$8,000	$8,000	0%
PEST CONTROL	$1,020	$1,020	953	$1,500	$1,500	0%
PROF/GEN/LAW LIAB/INSURANCE	$2,928	$3,249	4,034	$5,000	$5,000	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
PROPERTY INSURANCE	$11,954	$18,048	17,915	$19,000	$19,000	0%
R&M - GENERAL(BUILDING)	$58,289	$69,541	69,416	$70,000	$70,000	0%
R&M - GENERAL(EQUIPMENT)	–	$514	1,173	$2,000	$2,000	0%
TELEPHONE	$9,113	$10,629	11,995	$10,500	$10,500	0%
TRAINING SCHOOLS & SEMINARS	$917	$30	2,371	$7,500	$7,500	0%
VEHICLE ACCIDENT	–	$6,687	–	–	–	–
VEHICLE MAINTENANCE	$5,698	$4,379	2,972	$3,500	$6,000	71%
PURCHASED/CONTRACTED SERVICES TOTAL	**$269,097**	**$257,821**	**251,250**	**$296,500**	**$302,000**	**2%**
Supplies						
DISPOSAL ROLLOFFS	$11,337	$15,440	13,282	$15,000	$15,000	0%
GAS & DIESEL FUEL	$5,446	$6,693	5,779	$7,000	$10,000	43%
GROCERIES	$66,292	$88,879	96,751	$70,000	$105,000	50%
JANITORIAL SUPPLIES	$826	$3,383	952	$2,000	$2,000	0%
OFFICE SUPPLIES	$2,044	$2,232	1,817	$3,500	$3,500	0%
OPERATING SUPPLIES	$238,283	$239,267	269,605	$330,000	$346,500	5%
PLANTERS WIFI GRANT	$6,514	$7,144	19,754	$14,000	$14,000	0%
POSTAGE	$191	$21	54	$300	$300	0%
STREET SIGNS	$205	–	–	–	–	–
UTILITIES	$207,154	$249,633	286,665	$230,000	$300,000	30%
SUPPLIES TOTAL	**$538,294**	**$612,691**	**694,660**	**$671,800**	**$796,300**	**19%**
Capital Outlays						
LEASED EQUIPMENT	$97,939	–	54,962	–	–	–
AUTOS & TRUCKS	$372	–	106	–	–	–
OTHER EQUIPMENT	–	$15,000	–	$63,980	–	-100%
SITE IMPROVEMENTS	$101,027	–	–	–	–	–
CAPITAL OUTLAYS TOTAL	**$199,339**	**$15,000**	**55,068**	**$63,980**	**–**	**-100%**
Debt Service						
CAPITAL LEASE INTEREST	$4,700	$4,893	3,793	–	–	–
CAPITAL LEASE PRINCIPAL	$20,268	$21,995	23,196	$27,193	$48,635	79%
DEBT SERVICE TOTAL	**$24,968**	**$26,888**	**26,990**	**$27,193**	**$48,635**	**79%**
EXPENSES TOTAL	**$1,771,969**	**$1,775,082**	**2,002,767**	**$2,114,258**	**$2,259,220**	**7%**

Personnel Summary

029 - Sports & Recreation Services

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
029 - Sports & Recreation Services	15.23	14.23	17.23	17.23	16.73
FULL-TIME EQUIVALENTS	**15.23**	**14.23**	**17.23**	**17.23**	**16.73**

County
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State Condemnation

Annual Budget Book

Department Overview

The State Condemnation fund accounts for revenues received through court-ordered forfeiture proceedings conducted pursuant to Georgia law. Resources within the fund are distributed to the Effingham County Sheriff's Office and may be used for authorized law enforcement purposes in accordance with applicable legal requirements and court orders.

Account Detail

State Condemnation

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Supplies						
OPERATING SUPPLIES	–	–	–	$50,000	$50,000	0%
OTHER SUPPLIES	$9,072	$1,205	30,476	–	–	–
SUPPLIES TOTAL	**$9,072**	**$1,205**	**30,476**	**$50,000**	**$50,000**	**0%**
EXPENSES TOTAL	**$9,072**	**$1,205**	**30,476**	**$50,000**	**$50,000**	**0%**

Personnel Summary

236 - State Condemnation

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
236 - State Condemnation	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Georgia Board of Commissioners

Stormwater

Annual Budget Book

Department Overview

The Stormwater Fund accounts for capital expenditures related to the improvement, replacement, and expansion of stormwater infrastructure throughout Effingham County. Funding supports major drainage projects and other capital improvements intended to enhance system performance, reduce flooding risks, and protect public infrastructure. Resources are provided through transfers from other County funding sources and are used in accordance with approved capital project priorities.

Account Detail

State Condemnation

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Supplies						
OPERATING SUPPLIES	–	–	–	$50,000	$50,000	0%
OTHER SUPPLIES	$9,072	$1,205	30,476	–	–	–
SUPPLIES TOTAL	**$9,072**	**$1,205**	**30,476**	**$50,000**	**$50,000**	**0%**
EXPENSES TOTAL	**$9,072**	**$1,205**	**30,476**	**$50,000**	**$50,000**	**0%**

Personnel Summary

560 - Stormwater

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
560 - Stormwater	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Tree Ordinance Fund

Annual Budget Book

Department Overview

The Tree Ordinance Fund accounts for revenues received in accordance with the Effingham County Tree Ordinance and expenditures authorized under its provisions. The fund supports the administration and implementation of tree preservation, mitigation, and related activities as established by the ordinance.

Account Detail

Tree Ordinance Fund

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Supplies						
OPERATING SUPPLIES	–	–	–	–	$25,000	–
SUPPLIES TOTAL	**–**	**–**	**–**	**–**	**$25,000**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$25,000**	**–**

Personnel Summary

289 - Tree Ordinance Fund

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
289 - Tree Ordinance Fund	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

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TSPLOST I

Annual Budget Book

Department Overview

The TSPLOST I fund accounts for revenues and expenditures associated with the first Transportation Special Purpose Local Option Sales Tax (TSPLOST) approved for transportation improvements. Fund resources are used exclusively for eligible transportation projects, including the acquisition, construction, maintenance, and improvement of roads, bridges, and related infrastructure, in accordance with the approved project list and applicable state laws. The referendum for this TSPLOST was held in November of 2020.

Account Detail

TSPLOST I

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Capital Outlays						
ROAD INFRASTRUCTURE	$9,135,378	$1,771,622	5,027,527	$25,547,930	$27,505,361	8%
STORMWATER INFRASTRUCTURE	$91,730	$2,900	17,000	–	–	–
CAPITAL OUTLAYS TOTAL	**$9,227,108**	**$1,774,522**	**5,044,527**	**$25,547,930**	**$27,505,361**	**8%**
Debt Service						
ARBITRAGE EXPENSE	–	–	411,435	–	–	–
DEBT SERVICE TOTAL	**–**	**–**	**411,435**	**–**	**–**	**–**
Other Costs						
PMTS TO CITIES	–	$379,370	329,680	–	–	–
OTHER COSTS TOTAL	**–**	**$379,370**	**329,680**	**–**	**–**	**–**
Other Financing Uses						
OPERATING XFER OUT (DEBT SERVI	$7,148,864	$7,183,949	7,213,320	$7,247,017	–	-100%
OTHER FINANCING USES TOTAL	**$7,148,864**	**$7,183,949**	**7,213,320**	**$7,247,017**	**–**	**-100%**
EXPENSES TOTAL	**$16,375,972**	**$9,337,841**	**12,998,961**	**$32,794,947**	**$27,505,361**	**-16%**

Personnel Summary

335 - TSPLOST I

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
335 - TSPLOST I	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Georgia
Board of Commissioners

TSPLOST II

Annual Budget Book

Department Overview

The TSPLOST II Fund accounts for revenues and capital expenditures associated with the second Transportation Special Purpose Local Option Sales Tax (TSPLOST). Expenditures are restricted to voter-approved transportation projects and other authorized uses in accordance with the TSPLOST II referendum, intergovernmental agreements, and applicable state law. TSPLOST II was approved by Effingham County voters in November 2023.

Account Detail

TSPLOST II

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Capital Outlays						
ROAD INFRASTRUCTURE	–	$228,505	15,142,394	$43,950,000	$35,345,166	-20%
CAPITAL OUTLAYS TOTAL	**–**	**$228,505**	**15,142,394**	**$43,950,000**	**$35,345,166**	**-20%**
Debt Service						
ARBITRAGE EXPENSE	–	–	133,678	–	–	–
CAPITAL LEASE PRINCIPAL	–	–	–	–	$13,675,375	–
ISSUANCE COSTS	–	$411,413	–	–	–	–
DEBT SERVICE TOTAL	**–**	**$411,413**	**133,678**	**–**	**$13,675,375**	**–**
Other Costs						
PMTS TO CITIES	–	$15,671,014	2,377,250	$802,935	–	-100%
OTHER COSTS TOTAL	**–**	**$15,671,014**	**2,377,250**	**$802,935**	**–**	**-100%**
Other Financing Uses						
OPERATING XFER OUT (DEBT SERVI	–	–	2,491,667	$13,188,750	–	-100%
OTHER FINANCING USES TOTAL	**–**	**–**	**2,491,667**	**$13,188,750**	**–**	**-100%**
EXPENSES TOTAL	**–**	**$16,310,932**	**20,144,989**	**$57,941,685**	**$49,020,541**	**-15%**

Personnel Summary

337 - TSPLOST II

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
337 - TSPLOST II	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

Unreimbursed Medical Care

Annual Budget Book

Department Overview

New for FY27, the Unreimbursed Medical Care budget provides funding for healthcare services and medical assistance programs for which costs are not otherwise reimbursed. Expenditures include inmate medical care for individuals housed at the County Jail and County Prison, as well as support for community healthcare initiatives and other eligible medical services that promote access to care for County residents.

Account Detail

Unreimbursed Medical Care

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
MEDICAL SERVICES	–	–	–	–	$1,000,000	–
PURCHASED/CONTRACTED SERVICES TOTAL	**–**	**–**	**–**	**–**	**$1,000,000**	**–**
Other Costs						
PAYMENTS TO OTHER AGENCIES	–	–	–	–	$226,358	–
OTHER COSTS TOTAL	**–**	**–**	**–**	**–**	**$226,358**	**–**
EXPENSES TOTAL	**–**	**–**	**–**	**–**	**$1,226,358**	**–**

Personnel Summary

260 - Unreimbursed Medical Care

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
260 - Unreimbursed Medical Care	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

County Effingham Georgia Board of Commissioners

Wastewater Treatment Plant

Annual Budget Book

Department Overview

The Wastewater Treatment Plant provides wastewater collection, treatment, and disposal services for customers within the County's service area. The plant operates in compliance with environmental regulations and permit requirements while protecting public health and supporting the reliable operation of essential utility infrastructure.

Account Detail

Wastewater Treatment Plant

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
REPAIRS PLANT EQUIP	$74,739	$168,003	54,400	$135,000	$215,000	59%
AUTO,TRK,EQ-INSURANCE	$3,289	$3,536	2,639	$3,000	$3,000	0%
CONSULTANT	$21,180	$20,460	41,258	$30,600	$31,824	4%
CONTRACTED SERVICES	$247,236	$330,275	343,486	$357,225	$375,086	5%
MONITORING	$1,050	$26,793	166,497	$10,000	$10,000	0%
PROPERTY INSURANCE	$15,261	$23,497	21,762	$22,000	$22,000	0%
STORM RELATED EXPENSES	–	–	8,149	–	–	–
TELEPHONE	$2,006	$2,377	4,488	$2,500	$5,000	100%
VEHICLE MAINTENANCE	$9,229	$52,470	16,548	$20,000	$20,000	0%
VEHICLE MAINTENANCE	–	–	–	$2,000	$2,000	0%
PURCHASED/CONTRACTED SERVICES TOTAL	**$373,990**	**$627,410**	**659,226**	**$582,325**	**$683,910**	**17%**
Supplies						
DISPOSAL ROLLOFFS	$72,811	$93,750	101,940	$95,000	$120,000	26%
GAS & DIESEL FUEL	$5,992	$11,400	7,016	$15,000	$2,000	-87%
OPERATING SUPPLIES	$145,554	$221,082	271,697	$235,000	$250,000	6%
UTILITIES	$98,078	$130,998	143,817	$135,000	$148,000	10%
SUPPLIES TOTAL	**$322,435**	**$457,230**	**524,470**	**$480,000**	**$520,000**	**8%**
Capital Outlays						
WATER INFRASTRUCTURE	–	–	–	–	$3,300,000	–
AUTOS & TRUCKS	$430	–	68	–	–	–
OTHER EQUIPMENT	$2,215	$136,764	–	$577,000	–	-100%
CAPITAL OUTLAYS TOTAL	**$2,645**	**$136,764**	**68**	**$577,000**	**$3,300,000**	**472%**

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Debt Service						
2017 IDA BOND INTEREST	$245,683	$230,427	214,731	$792,732	$793,918	0%
CAPITAL LEASE INTEREST	$1,384	$4,313	3,281	–	–	–
CAPITAL LEASE PRINCIPAL	–	–	–	$16,864	$33,728	100%
DEPRECIATION EXPENSE	$448,808	$449,730	449,730	–	–	–
DEBT SERVICE TOTAL	**$695,874**	**$684,470**	**667,743**	**$809,596**	**$827,646**	**2%**
EXPENSES TOTAL	**$1,394,944**	**$1,905,873**	**1,851,507**	**$2,448,921**	**$5,331,556**	**118%**

Personnel Summary

061 - Wastewater Treatment Plant

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
061 - Wastewater Treatment Plant	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Effingham County Board of Commissioners

County
Effingham
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Board of Commissioners

Water & Sewer Operating

Annual Budget Book

Department Overview

The Water & Sewer office is responsible for the operation, maintenance, repair, and expansion of Effingham County's water distribution and sewer collection systems. Funding supports utility infrastructure, system maintenance, regulatory compliance, capital improvements, and the equipment and resources necessary to provide reliable water and wastewater services to customers throughout the County's utility service areas.
Customer billing and account services are administered separately through Customer Support Services.

Account Detail

Water & Sewer Operating

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
Expenses						
Purchased/Contracted Services						
AUTO,TRK,EQ-INSURANCE	–	$1,179	2,639	–	–	–
COMPUTER MAINT. AGREEMNTS	$1,483	$1,583	2,090	$2,500	$2,500	0%
CONSULTANT	–	–	74,391	–	$50,000	–
CONTRACTED SERVICES	$411,396	$554,625	576,810	$599,882	$629,876	5%
ECP WATER	$1,070,428	$715,423	1,391,726	$1,300,000	$1,575,000	21%
ENGINEERING SERVICES	$14,337	$14,227	15,255	–	–	–
MAINT - SEWERLINES	–	$15,920	–	–	–	–
MONITORING	$276,207	$228,365	199,291	$75,000	$90,000	20%
OPERATING LEASES/RENTAL COPIER	$91	–	–	–	–	–
PROPERTY INSURANCE	$6,929	$10,564	11,186	–	–	–
R&M - GENERAL(EQUIPMENT)	$266,646	$180,417	402,203	$175,000	$662,500	279%
STORM RELATED EXPENSES	–	–	39,134	–	–	–
TELEPHONE	$5,571	$6,278	6,683	$6,500	$9,500	46%
VEHICLE MAINTENANCE	$23,109	$65,247	17,104	–	–	–
VEHICLE MAINTENANCE	–	–	–	$18,000	$20,000	11%
WATER FLUSHING	$58,231	$95,824	161,384	$80,000	$155,000	94%
WATER TESTING	$11,254	$12,353	12,353	$13,000	$14,500	12%
WATER TIER 1	$716,595	$784,781	866,717	$775,000	$1,075,000	39%
PURCHASED/CONTRACTED SERVICES TOTAL	**$2,862,278**	**$2,686,786**	**3,778,967**	**$3,044,882**	**$4,283,876**	**41%**
Supplies						
OPERATING COMM METERS	$14,690	–	91,070	$90,000	$90,000	0%

	Actuals 2023	Actuals 2024	Actuals 2025	Adopted Budget 2026	Adopted Budget 2027	Change
OPERATING LINE MAINT	$72,778	$17,084	4,026	$60,000	$67,000	12%
OPERATING SUPPLIES	$265,359	$239,447	265,309	$200,000	$215,000	8%
OPERATING WATER METERS	$366,271	$324,806	358,391	$600,000	$600,000	0%
POSTAGE	$11,245	$16,766	18,634	$25,000	$25,000	0%
UTILITIES	$129,976	$146,840	191,821	$140,000	$210,000	50%
SUPPLIES TOTAL	**$860,320**	**$744,942**	**929,251**	**$1,115,000**	**$1,207,000**	**8%**
Capital Outlays						
BUILDINGS	–	–	–	$40,000	–	-100%
WATER INFRASTRUCTURE	–	$50,396	–	$28,544,594	$19,142,942	-33%
OTHER EQUIPMENT	$33	–	–	$1,011,000	–	-100%
SITE IMPROVEMENTS	–	-$9,599	–	–	–	–
CAPITAL OUTLAYS TOTAL	**$33**	**$40,797**	**–**	**$29,595,594**	**$19,142,942**	**-35%**
Debt Service						
2017 IDA BOND INTEREST	$378,029	$354,555	330,626	$1,219,769	$1,232,309	1%
DEPRECIATION EXPENSE	$623,994	$679,084	698,904	–	–	–
DEBT SERVICE TOTAL	**$1,002,023**	**$1,033,640**	**1,029,529**	**$1,219,769**	**$1,232,309**	**1%**
EXPENSES TOTAL	**$4,724,654**	**$4,506,164**	**5,737,747**	**$34,975,245**	**$25,866,127**	**-26%**

Personnel Summary

105 - Water & Sewer Operating

DEPT	FY2023	FY2024	FY2025	FY2026	FY2027
Full-time Equivalents					
105 - Water & Sewer Operating	0	0	0	0	0
FULL-TIME EQUIVALENTS	**0**	**0**	**0**	**0**	**0**

Capital Projects

Annual Budget Book

Capital Projects

Effingham County continues to invest in infrastructure, facilities, equipment, and other long-term assets that support the delivery of public services and accommodate future growth. Capital projects represent significant investments that provide lasting benefits to residents, businesses, and visitors throughout the community.

For FY27, the Capital Projects section has been expanded to provide additional detail regarding the County's capital improvement program. The section begins with summaries of several major capital projects currently underway or in development, highlighting some of the County's most significant ongoing investments.

Following these project summaries is the County's complete Five-Year Capital Improvement Plan (CIP), which identifies anticipated capital expenditures and funding sources for the period FY27 through FY31. While the FY27 capital budget is proposed for adoption as part of this budget document, the remaining years of the CIP are presented for planning and informational purposes only. Future project schedules, priorities, costs, and funding sources remain subject to change based on community needs, available resources, and actions of future Boards of Commissioners.

Effingham County Board of Commissioners

Animal Shelter Renovation

Annual Budget Book

Animal Shelter Renovation

Effingham County is planning a major renovation and expansion of the Effingham County Animal Shelter in Springfield as part of ongoing efforts to improve animal care services and modernize county facilities.
The project will include renovations to the existing shelter at 307 Highway 119 South, along with new building additions and infrastructure upgrades designed to improve the overall functionality and capacity of the facility.

Plans call for expanding kennel capacity from 54 to 84, adding grooming rooms to improve animal health and hygiene, and creating dedicated laboratory space to support expanded veterinary services. Visitor and adoption areas will also be upgraded to provide a more welcoming experience for the public.

Additional improvements include upgrades to parking, utilities and site infrastructure throughout the property. The project scope also includes architectural, structural, mechanical, electrical, plumbing, fire protection and civil engineering improvements needed to modernize the facility and improve daily operations.

County leaders said the project reflects the county's continued commitment to improving public services while providing a safer, more efficient and more compassionate environment for animals in its care.

Animal Shelter Renovation

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
26322B10 - Expand and renovate animal shelter	$5,496,214	–	–	–	–
EXPENSES TOTAL	**$5,496,214**	**–**	**–**	**–**	**–**

Effingham County Board of Commissioners

County Effingham Georgia
Board of Commissioners

Atlas Park

Annual Budget Book

Atlas Park

Located at 216 Shady Oaks Road near Guyton, GA, Atlas Park is a brand-new park project on the site of a former sand mine. Its official name is yet to be determined.

This proposed park will feature a 138-acre lake for swimming, boating, and fishing, along with trails, camping spaces, a pavilion, playgrounds, and picnic areas.

Atlas Park promises to transform a former industrial site into a dynamic multi-use outdoor destination, blending recreation with environmental resilience. With its expansive lake, habitat restoration efforts, community education features, and future amenities, Atlas Park reflects Effingham County's forward-facing investment in sustainable and inclusive park development.

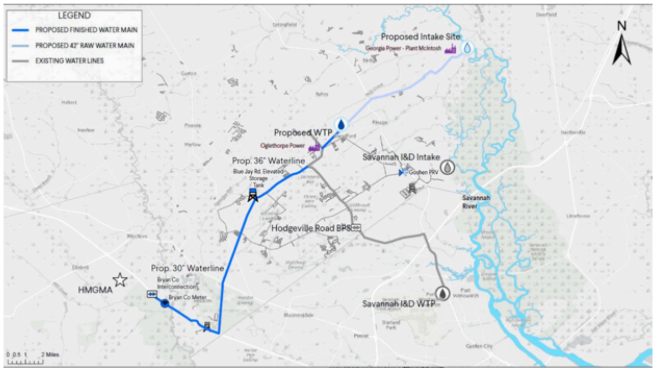
Atlas Park

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
27322P07 - Atlas Park Phase III	–	–	–	–	$10,300,000
27322P06 - Atlas Park Phase II	–	–	$10,300,000	–	–
27322P05 - Atlas Park (name pending) (phase 1)	$10,150,000	–	–	–	–
26321P01 - Atlas Park (name pending)	$48,166	–	–	–	–
EXPENSES TOTAL	**$10,198,166**	**–**	**$10,300,000**	**–**	**$10,300,000**

Effingham County Georgia
Board of Commissioners

Drinking Water Plant

Annual Budget Book



This project provides for the development of a new regional surface water treatment system to expand long-term drinking water capacity and support continued residential, commercial, and industrial growth within Effingham County and the surrounding region. Major project components include a new Savannah River raw water intake, a surface water treatment plant, transmission infrastructure, storage facilities, and related distribution system improvements. The initial treatment plant is planned for a capacity of approximately 12 million gallons per day, with the ability to expand as future demand increases.

The project is intended to diversify the County's water supply portfolio, reduce reliance on the Floridan Aquifer, and provide a sustainable source of drinking water to meet future needs. The project supports anticipated population growth, continued industrial development along the Interstate 16 corridor, and increasing regional water demands associated with major economic development projects throughout Coastal Georgia. The expansion of surface water resources is also consistent with state efforts to reduce dependence on groundwater withdrawals in areas where aquifer capacity and saltwater intrusion concerns have limited future groundwater development.

As one of the largest infrastructure investments in the County's history, this project represents a significant milestone for Effingham County and is expected to play an important role in supporting the long-term water needs of the broader Coastal Georgia region. The project is being financed through the Georgia Environmental Finance Authority (GEFA), with approximately 50 percent of project costs supported through financing and approximately 50 percent supported through loan forgiveness. The project has greatly benefited from substantial support and partnership at the state level, reflecting its importance to the future growth and economic development of both Effingham County and the region.

New Drinking Water Plant

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
27322B14 - Phase II- Regional Water Intake facility & Treatment Plant (Ruby-Collins)	$34,900,000	$34,900,000	$34,900,000	–	–
26322B12 - Water Treatment Plant	$17,205,678	$17,205,678	$17,205,678	–	–
EXPENSES TOTAL	**$52,105,678**	**$52,105,678**	**$52,105,678**	**–**	**–**

County
Effingham
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Blue Jay Road & Hodgeville Road Roundabout

Annual Budget Book

Blue Jay Road & Hodgeville Road Roundabout

The Hodgeville Road and Blue Jay Road Roundabout project is a transportation improvement initiative by the Effingham County Board of Commissioners designed to enhance roadway safety, improve traffic flow, and support continued growth within the county.

The project includes the construction of a single-lane roundabout at the intersection of Hodgeville Road and Blue Jay Road, replacing the existing intersection with a modern traffic control solution that reduces conflict points and improves operational efficiency.

Upon completion, the roundabout will provide long-term benefits by improving mobility, enhancing intersection safety, reducing delays, and supporting Effingham County's commitment to maintaining a safe and efficient transportation network for residents, businesses, and visitors.

Blue Jay Road & Hodgeville Road Roundabout

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
Expenses					
26335R06 - Hodgeville Rd@ Blue Jay turn lanes	$2,431,149	–	–	–	–
EXPENSES TOTAL	**$2,431,149**	**–**	**–**	**–**	**–**

Effingham County Board of Commissioners

County
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Central School Renovation

Annual Budget Book

Central School Renovation

This project will renovate and restore the historic Central School building for continued public use while preserving its historic character. Planned improvements include architectural restoration, interior renovations, and infrastructure upgrades to support multiple County functions, including administrative offices, records storage, and other public service operations.

Project work includes structural, mechanical, electrical, plumbing, technology, fire protection, and accessibility improvements necessary to modernize the facility and extend its useful life. Upon completion, the renovated building will provide functional space for County operations while preserving an important historic asset for future generations.

Central School Renovation

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
26322B05 - Central School renovations	$4,084,719	–	–	–	–
EXPENSES TOTAL	**$4,084,719**	**–**	**–**	**–**	**–**

Effingham County Board of Commissioners

Effingham County Georgia
Board of Commissioners

Clarence E. Morgan Complex

Annual Budget Book

Clarence E. Morgan Complex

The Clarence E. Morgan Recreation Complex (CEM) Phase II project represents Effingham County's continued investment in expanding recreational opportunities and enhancing quality of life for residents. The project focuses on the development of approximately 43 acres adjacent to the existing recreation complex, consistent with the County's Parks and Recreation Master Plan.

The current phase includes planning, engineering, architectural, and landscape architectural services to advance the project through the 50 percent design stage. Work includes site evaluations, environmental assessments, utility coordination, and the preparation of schematic plans and construction documents for future park amenities, pedestrian access, parking, stormwater infrastructure, landscaping, and supporting facilities.

An important component of this effort is the development of updated cost estimates and phased implementation recommendations to assist County leadership in evaluating future construction priorities and funding opportunities.

Upon completion, Phase II will expand recreational amenities, improve access to outdoor activities, and support the needs of Effingham County's growing population while promoting community wellness and long-term quality of life.

Clarence E. Morgan Complex

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
27322P08 - Clarence E. Morgan Complex Phase 3	–	–	–	$15,150,000	–
26322P02 - Clarence E. Morgan Complex phase 2 design	$500,000	$14,463,623	–	–	–
EXPENSES TOTAL	**$500,000**	**$14,463,623**	**–**	**$15,150,000**	**–**

Effingham County Georgia
Board of Commissioners

Clyo Community Park

Annual Budget Book

Clyo Community Park

This project provides for the rehabilitation and improvement of existing facilities at Clyo Community Park. Planned improvements include upgrades to park pavilions, playground areas, basketball courts, baseball fields, lighting, fencing, and paved parking areas.

The project also includes construction of a perimeter walking trail and renovations to the existing community center. These improvements are intended to extend the useful life of the park, improve accessibility and usability, and provide enhanced recreational amenities for the surrounding community.

Clyo Community Park

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
26322P06 - Clyo Community Center & park	$2,299,194	–	–	–	–
EXPENSES TOTAL	**$2,299,194**	**–**	**–**	**–**	**–**

Effingham County Board of Commissioners

Low Ground Road Paving

Annual Budget Book

Effingham County is currently conducting planning and engineering efforts for improvements to Low Ground Road between Blue Jay Road and McCall Road, a project aimed at enhancing roadway safety, traffic flow and long-term infrastructure reliability.

The proposed improvements include roadway widening, upgraded drainage systems, pavement improvements and intersection analysis to support future traffic demands along the corridor. County officials are also evaluating an alternative design that would incorporate a multi-use path for pedestrians and cyclists.

Engineering work will include environmental studies, traffic analysis, surveying, utility coordination and right-of-way planning. The project is expected to improve roadway conditions while addressing drainage concerns and increasing overall safety for motorists.

The improvements are part of Effingham County's continued investment in transportation infrastructure to accommodate future growth and improve connectivity throughout the community.

Low Ground Road Paving

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
27337R07 - Low Ground Road Phase 2 Blue Jay Rd to Tina's Way	–	$8,416,019	–	–	–
26337R52 - Low Ground Road Phase 1 Tina's Way to McCall Rd	$4,007,640	$4,007,640	–	–	–
EXPENSES TOTAL	**$4,007,640**	**$12,423,659**	**–**	**–**	**–**

Effingham County Board of Commissioners

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New Wastewater Treatment Plant

Annual Budget Book

New Wastewater Treatment Plant

Effingham County is over 50 % complete with a major wastewater treatment plant expansion and modernization project designed to support continued residential and commercial growth throughout the community.

The project includes the design and construction management of improvements to the County's existing wastewater treatment facility, which currently operates at approximately 1.0 million gallons per day. Plans call for the development of a new 2.0 million gallon per day wastewater treatment plant adjacent to the existing facility, along with upgrades to existing infrastructure and treatment systems.

According to project documents, the improvements will include expanded treatment capacity, new process equipment, hydraulic and environmental studies, permitting, utility coordination and construction oversight. Engineers will also evaluate multiple treatment technologies to determine the most efficient and cost-effective long-term solution for the County.

Project plans include surveying, geotechnical investigations, environmental permitting, detailed engineering design and full construction administration services. Construction will be phased to allow the existing treatment facility to remain operational throughout the upgrade process.

The project is intended to improve wastewater system reliability, increase treatment capacity and support future economic development and population growth across Effingham County. County officials say the investment represents an important step in strengthening critical infrastructure and preparing for long-term community needs.

New Wastewater Treatment Plant

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
26322B11 - New wastewater treatment plant 2.0 MGD	$4,389,071	–	–	–	–
26105W05 - Ogeechee reuse discharge, effluent force main	$5,800,000	–	–	–	–
EXPENSES TOTAL	**$10,189,071**	**–**	**–**	**–**	**–**

Effingham County Board of Commissioners

Pineora Park

Annual Budget Book

Pineora Park

Effingham County continues to invest in recreational opportunities through planned improvements at Pineora Park, a project designed to expand outdoor amenities and modernize existing facilities.

Proposed improvements include the design of a disc golf course, paved walking paths, an unpaved hiking and biking trail, playground upgrades, restroom improvements and expanded parking areas. Landscape and lighting enhancements are also planned as part of the project.

The proposal outlines a phased design process focused on preparing construction plans and refining park features to meet the community's recreational needs while supporting future growth. County officials say the improvements are intended to create additional outdoor activities and provide upgraded facilities for residents and visitors.

The Pineora Park project reflects Effingham County's ongoing investment in parks, recreation and quality-of-life improvements throughout the community.

Pineora Park

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
27322P10 - pineora park disc golfcourse	–	$1,050,000	–	–	–
26322P07 - Pineora Park	$5,453,088	–	–	–	–
EXPENSES TOTAL	**$5,453,088**	**$1,050,000**	**–**	**–**	**–**

County
Effingham
Georgia
Board of Commissioners

Five Year Capital Improvement Plan

Annual Budget Book

Multi-Year Capital Planning

FY27 marks the introduction of Effingham County's Five-Year Capital Improvement Plan (CIP) to the annual budget book, providing a long-range view of the County's anticipated capital needs and infrastructure investments. The plan identifies major capital projects and planned expenditures for the five-year period from FY27 through FY31 and serves as a tool for strategic planning, financial management, and communication of future capital priorities.

The CIP is intended to assist the Board of Commissioners, County staff, and the public in understanding anticipated infrastructure and capital investment needs over time. While the FY27 capital expenditures included in this document are proposed for appropriation and adoption as part of the FY27 Budget, the projected expenditures shown for FY28 through FY31 are presented for planning purposes only and are not being appropriated or authorized by this budget.

The FY27 capital projects listed here are also listed in their respective department detail sheets later in this budget document.

Future-year project schedules, funding sources, and estimated costs are subject to change based on evolving community needs, project priorities, available funding, economic conditions, and actions of future Boards of Commissioners. As such, the CIP should be viewed as a planning document rather than a commitment to undertake or fund any specific project beyond the current fiscal year.

Buildings

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
27322B14 - Phase II- Regional Water Intake facility & Treatment Plant (Ruby-Collins)	$34,900,000	$34,900,000	$34,900,000	–	–
27322B13 - Libraries	–	–	–	$14,000,000	–
27322B12 - Fire station updates to modern standards	–	–	–	$2,000,000	–
26322B02 - Training Building & Magistrate Court complex phase 1	–	$4,300,000	$4,300,000	–	–
26322B04 - Rincon EMS station	$718,590	–	–	–	–
26322B05 - Central School renovations	$4,084,719	–	–	–	–
26322B07 - Expand judicial parking	$1,025,000	–	–	–	–
26322B10 - Expand and renovate animal shelter	$5,496,214	–	–	–	–
26055B01 - Clyo Fire Station repair/rehab	–	–	–	$4,115,000	–
26055B02 - Marlow Fire Station	$2,632,550	–	–	–	–
26055B03 - South Effingham Fire Station	$300,000	$2,754,170	–	–	–
26322B11 - New wastewater treatment plant 2.0 MGD	$4,389,071	–	–	–	–
26322B12 - Water Treatment Plant	$17,205,678	$17,205,678	$17,205,678	–	–
26322B13 - Public Works master plan & construction	–	–	–	$2,650,000	–
26322B14 - Admin Renovation- South Building	$251,179	–	–	–	–
27322B01 - Annex Building Reno	–	$5,214,000	–	–	–

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
27322B02 - Hwy 119 Master Plan - Library, Health Dept - SITE ONLY, NOT BUILDINGS	–	$5,030,000	–	–	–
27322B03 - Hwy 119 Gym Reno	–	–	$2,175,000	–	–
27322B04 - Remodel former Rec Offices	$1,000,000	–	–	–	–
27322B05 - Hwy 119 Health Department	–	$5,490,000	–	–	–
27322B06 - Elections/4-H Reno	–	$1,175,000	–	–	–
27322B07 - Meldrim Fire & EMS Station	–	–	–	$4,115,000	–
27322B08 - Public Works campus phase III	–	–	–	–	$2,650,000
27322B09 - Senior Citizens center remodel	–	–	–	$6,000,000	–
27322B10 - Blue Jay Rd fire station purchase from rincon, renno	$700,000	$1,000,000	–	–	–
27322B11 - Judicial Campus updates - DFACS and historic courthouse, probation	–	–	–	$4,000,000	–
27021B01 - Roof Replacement, historic jail museum	$150,000	–	–	–	–
27019B01 - EMS Site 1 remodel for extra office space	$75,000	–	–	–	–
27021B02 - HVAC system test and balance	$75,000	–	–	–	–
27021B03 - Window upgrades at historic courthouse, gym, museum, jail	$125,000	–	–	–	–
27032B01 - Bathroom upgrades & repairs	$10,000	–	–	–	–
EXPENSES TOTAL	**$73,138,001**	**$77,068,848**	**$58,580,678**	**$36,880,000**	**$2,650,000**

Equipment

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
Expenses					
27019E01 - Lucas devices	$74,500	–	–	–	–
26322E01 - Carry forward Ambulance remounts	$750,000	$750,000	$750,000	$750,000	$750,000
26322E03 - mobile radios	$18,000	$18,000	$18,000	$18,000	$18,000
26021E01 - 21 Energy Efficiency Upgrades	$100,000	$100,000	$100,000	$100,000	$100,000
26055E01 - Fire Engines (3)	$1,000,000	$4,500,000	$1,100,000	$1,175,000	$1,250,000
26322E10 - Morgue trailer, 20-24 body capacity with hoist, generator,& wifi monitoring	$125,000	–	–	–	–
26136E01 - Laptops & PCs	$60,000	$60,000	$60,000	$60,000	$60,000
26136E02 - Monitor Refresh, TVs, and Digital Signage	$30,000	$30,000	$30,000	$30,000	$30,000
26136E03 - Network Switch Replacement	$50,000	$50,000	$50,000	$50,000	$50,000
26136E04 - Server Infrastructure and Storage Upgrades	$140,000	$140,000	$140,000	$140,000	$140,000
26136E05 - 2026 PC UPS Refresh	$25,000	$25,000	$25,000	$25,000	$25,000
27322E02 - CAD admin station	$16,000	–	–	–	–
27321E01 - Dispatch chairs, replace 6-year old chairs	$19,500	–	–	–	–
27021E01 - Floor Burnishers	$80,000	–	–	–	–
27021E02 - Paint Sprayer	$35,000	–	–	–	–
27055E01 - Hydraulic rescue tools	$65,000	–	–	–	–
27055E02 - SCBA filling station	$45,000	–	–	–	–
27321E02 - Phone system, new countywide	$100,000	–	–	–	–
27321E03 - Sprayer	$55,000	–	–	–	–
27321E08 - Mower	$15,000	–	–	–	–

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
27321E09 - Mower	$15,000	–	–	–	–
27321E10 - Ride-on blower	$16,000	–	–	–	–
27321E11 - Boom lift, 60 foot	$115,000	–	–	–	–
27321E12 - Pro Gator 2020	$40,000	–	–	–	–
27321E13 - Top dresser/spreader	$19,000	–	–	–	–
27321E14 - Wash-down station	$32,000	–	–	–	–
27321E04 - Broom sweeper	$95,000	–	–	–	–
27321E05 - Ash roads equipment	$760,000	–	–	–	–
27321E06 - Mini-excavator for stormwater	$130,000	–	–	–	–
27321E07 - Generators, non-diesel	$200,000	–	–	–	–
EXPENSES TOTAL	**$4,225,000**	**$5,673,000**	**$2,273,000**	**$2,348,000**	**$2,423,000**

Parks

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
Expenses					
27322P10 - pineora park disc golfcourse	–	$1,050,000	–	–	–
27322P09 - Boat landing upgrades	–	–	$3,000,000	–	–
27322P08 - Clarence E. Morgan Complex Phase 3	–	–	–	$15,150,000	–
27322P07 - Atlas Park Phase III	–	–	–	–	$10,300,000
27322P06 - Atlas Park Phase II	–	–	$10,300,000	–	–
27322P05 - Atlas Park (name pending) (phase 1)	$10,150,000	–	–	–	–
27322P04 - Bulls Run (S. Effingham Community Park)	–	$1,875,000	–	–	–
27322P03 - Sandhill Park	–	$5,350,000	–	–	–
27322P02 - Hodgeville Rd Park property Phase 2	–	–	–	$4,000,000	–
27322P01 - Hodgeville Rd Park property Phase 1	–	$4,000,000	–	–	–
27322P14 - Turf fields in parks	–	–	$4,000,000	–	–
27322P13 - Land bank	–	–	$5,000,000	–	–
27322P12 - Hodgeville Gymnasium	–	–	–	$6,000,000	–
27322P11 - ADA accessible Hwy 119 playground of possibility	–	$1,000,000	–	–	–
26322P01 - Tommy Long Landing bathrooms rebuild	–	$270,000	–	–	–
26322P02 - Clarence E. Morgan Complex phase 2 design	$500,000	$14,463,623	–	–	–
26321P01 - Atlas Park (name pending)	$48,166	–	–	–	–
26322P03 - Meldrim Park	$484,745	–	–	–	–
26322P04 - Hwy 119 park improvements	$619,438	–	–	–	–
26322P05 - Lights at recreation Hwy 119 complex	$765,000	–	–	–	–
26322P06 - Clyo Community Center & park	$2,299,194	–	–	–	–
26322P07 - Pineora Park	$5,453,088	–	–	–	–
26030P03 - Abercorn Landing	$500,000	$5,297,264	–	–	–
EXPENSES TOTAL	**$20,819,631**	**$33,305,887**	**$22,300,000**	**$25,150,000**	**$10,300,000**

Roads

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
Expenses					
27337R26 - Effingham Parkway Forest Haven/Squirl Run Turn left/Decel	–	–	–	–	$525,000
27337R25 - Midland at Low Ground Road Decel/Turn Left	–	–	–	–	$2,141,000
27337R24 - Courthouse Little McCall RAB	–	–	–	–	$2,405,000
27337R23 - Midland Courthouse RAB	–	–	–	–	$2,405,000
27337R22 - Hodgeville Multiuse Trail	–	–	–	–	$2,926,000
27337R21 - Kolic Helmey Multiuse Trail	–	–	–	–	$1,305,000
27337R20 - District 5 resurfacing	$1,232,000	–	–	–	–
27337R19 - District 4 resurfacing	$1,232,000	–	–	–	–
27337R18 - District 3 resurfacing	$1,232,000	–	–	–	–
27337R17 - District 2 resurfacing	$1,232,000	–	–	–	–
27337R16 - District 1 resurfacing	$1,232,000	–	–	–	–
27337R15 - SR 119 / Little McCall roundabout	–	–	$792,500	$792,500	–
27337R14 - TSPLOST Road Improvements 2025 (D3, D4, D5)	$2,410,628	–	–	–	–
27337R13 - TSPLOST Road Improvements 2025 (D3)	$1,463,335	–	–	–	–
27337R12 - McCall Rd - Multi Use Trail	–	–	–	$2,150,000	–
27337R11 - Multi-district minor resurfacing	–	$500,000	–	–	–
27337R10 - Corridor Study SR 30	–	$45,000	–	–	–
27337R09 - Parkway Drive Extension	$1,813,900	–	–	–	–
27337R08 - Old Augusta / Chimney Rd rounadabout (considered Phase 3 of OAR improvements)	–	–	–	–	$4,812,900
27337R07 - Low Ground Road Phase 2 Blue Jay Rd to Tina's Way	–	$8,416,019	–	–	–
27337R06 - Old Dixie Highway Road Repairs	$280,000	–	–	–	–
27337R05 - Mt. Pleasant Road Repairs	$250,000	–	–	–	–
27337R04 - Old Augusta Road Repairs	$150,000	–	–	–	–
27337R03 - Blue Jay Rd- PHASE 3 - Intersection Improvements and Multi-Use Trail, shoulder building, drainage correction	–	–	$2,328,334	$2,328,334	$2,328,334
27337R02 - Blue Jay Rd- Creekside Elementary Entrance	$1,609,225	–	–	–	–
27337R01 - Blue Jay Rd - PHASE 2 - widening from eff parkway to mccall rd, includes a RAB, and multi use trail	–	–	$10,441,093	$10,441,093	–
27322R03 - LMIG 2027 LRA	$1,680,000	–	–	–	–
27322R02 - LMIG 2027	$2,016,000	–	–	–	–
27322R01 - FY 2026 LRA LMIG Funding	$1,426,372	–	–	–	–
26030R01 - Ash Road Repairs Option 1	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000
26322R05 - Blue Jay & Sandhill roundabout	$3,863,566	–	–	–	–
26335R03 - Blue Jay Turn Lanes @ Midland Road	$2,189,537	–	–	–	–
26335R04 - Courthouse Road at McCall Realignment of Intersection	$6,187,135	–	–	–	–
26335R05 - Goshen Road Widening from SR21 to Hodgeville Road (3.5 miles)	$7,398,291	–	–	–	–
26335R06 - Hodgeville Rd@ Blue Jay turn lanes	$2,431,149	–	–	–	–
26335R07 - Hodgeville Rd @ Goshen turn lanes	$2,763,194	–	–	–	–
26335R08 - Hodgeville Rd @ Kolic Helmey turn lanes	$2,300,795	–	–	–	–

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
26335R09 - Midland Rd @ Hwy 30 turn lanes	$4,235,260	–	–	–	–
26337R01 - Hwy 30 & Kolic Helmly roundabout	$4,576,900	–	–	–	–
26337R02 - Gateway Parkway extension	$4,176,053	–	–	–	–
26337R33 - SR 17/Midland Rd	$2,375,565	$2,375,565	–	–	–
26337R34 - Little McCall/McCall/Rahn Station	$400,000	–	$3,403,491	$3,803,491	–
26337R36 - Treutlen Trail	$200,000	–	$2,240,000	–	–
26337R45 - Old Augusta Rd widening	$1,900,000	$11,540,514	$13,440,514	–	–
26337R46 - East West Corridor	–	–	–	$8,976,000	–
26337R58 - Old River Rd / Warnell Parkway corridor study	$266,670	–	–	–	–
26025R01 - Hodgeville Rd & Effingham Parkway connector road	$2,076,370	–	–	–	–
26337R59 - Effingham Parkway/ Blue Jay Roundabout	$200,000	–	–	–	$563,695
26337R54 - Old River Rd Widening	$2,230,445	–	–	–	–
26337R52 - Low Ground Road Phase 1 Tina's Way to McCall Rd	$4,007,640	$4,007,640	–	–	–
26337R55 - Old Augusta/Logistics intersection improvement	$874,805	–	–	–	–
EXPENSES TOTAL	**$75,012,835**	**$27,984,738**	**$33,745,932**	**$29,591,418**	**$20,511,929**

Stormwater

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
Expenses					
27337S02 - Stormwater Capital Projects	$1,000,000	$1,000,000	–	–	–
27337S01 - Pipe Lining	$250,000	–	–	–	–
27337S03 - Master Stormwater Plan	$200,000	–	–	–	–
EXPENSES TOTAL	**$1,450,000**	**$1,000,000**	**–**	**–**	**–**

Water & Sewer

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
Expenses					
26105W01 - Sanitary force main - Hodgeville to WWTP	$1,920,856	–	–	–	–
26105W02 - Sewer line - Blue Jay Rd	$12,198,760	–	–	–	–
26105W03 - Park West upgrades or regional station	$3,778,981	–	–	–	–
26105W05 - Ogeechee reuse discharge, effluent force main	$5,800,000	–	–	–	–
26105W06 - Water & Sewer master plan for Hwy 17	$77,421	–	–	–	–
26105W07 - Water & Sewer master plan for Hwy 80 corridor	$34,842	–	–	–	–
26105W08 - reuse force main from WWTP to Oglethorpe	$1,132,082	–	–	–	–
27105W01 - Blue Jay East Regional Lift Station & Gravity Sewer	–	$8,000,000	$8,000,000	–	–

	FIVE YEAR CAPITAL PLAN				
	Budget 2027	**Budget 2028**	**Budget 2029**	**Budget 2030**	**Budget 2031**
27105W02 - WWTP Influent pump station	$3,300,000	–	–	–	–
27105W03 - Existing WWTP Rehabilitation & expansion	–	$2,200,000	–	–	–
27105W04 - Reuse line from City of Springfield WWTP to Effingham County WWTP	–	$4,500,000	–	–	–
27105W05 - Marlow regional water/sewer design & construction	–	–	–	$28,900,000	–
27105W06 - US Hwy 80 regional water/sewer design & construction Phase 1	–	–	–	–	$10,300,000
27105W07 - US Hwy 80 regional water/sewer design & construction Phase 2	–	–	–	–	$10,300,000
EXPENSES TOTAL	**$28,242,942**	**$14,700,000**	**$8,000,000**	**$28,900,000**	**$20,600,000**

County
Effingham
Georgia
Board of Commissioners

REVENUES

Annual Budget Book

Revenues

County government services are funded through a variety of revenue sources, including property taxes, local sales taxes, service charges, licenses and permits, intergovernmental revenues, fines and forfeitures, and other miscellaneous receipts. The following schedules provide detailed information regarding the revenues budgeted to support County operations, services, and capital improvements.

As a growing rural community, Effingham County relies on a balanced mix of local revenues and other funding sources to meet the needs of residents while maintaining responsible stewardship of public resources.

Revenue Budget

All Revenues by Fund

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Revenues					
100 - GENERAL FUND					
Taxes	37,260,246	37,256,818	42,285,927	$43,005,254	$52,511,021
Licenses & Permits	41,250	41,830	53,245	$41,000	$48,000
Intergovernmental Revenues	3,517,972	5,362,884	3,961,524	$3,773,295	$4,016,645
Charges for Services	3,740,129	4,159,437	4,814,590	$4,338,000	$4,836,960
Fines & Forfeitures	1,813,606	1,888,015	1,819,007	$1,582,200	$1,131,000
Investment Income	792,607	1,377,916	1,460,912	$500,000	$800,000
Contributions & Donations from Private Sources	8,325	15,441	10,000	$1,000	$0
Miscellaneous Revenues	771,723	938,951	674,519	$6,820,109	$24,237,383
Other Financing Sources	931,044	3,794,823	9,577,432	$50,000	$50,000
100 - GENERAL FUND TOTAL	**48,876,903**	**54,836,114**	**64,657,156**	**$60,110,857**	**$87,631,009**
260 - UNREIMBURSED MEDICAL CARE					
Other Financing Sources	–	–	–	–	$1,226,358
260 - UNREIMBURSED MEDICAL CARE TOTAL	**–**	**–**	**–**	**–**	**$1,226,358**
289 - TREE ORDINANCE FUND					
Charges for Services	–	–	–	–	$25,000
289 - TREE ORDINANCE FUND TOTAL	**–**	**–**	**–**	**–**	**$25,000**
204 - DRUG ABUSE & TREATMENT EDUCATION					
Fines & Forfeitures	30,909	60,998	69,106	$60,000	$60,000
Investment Income	12	16	21	–	$20
Miscellaneous Revenues	–	–	–	-$42,100	-$42,120

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
204 - DRUG ABUSE & TREATMENT EDUCATION TOTAL	**30,921**	**61,013**	**69,127**	**$17,900**	**$17,900**
205 - IMPACT FEES					
Investment Income	36	1,478	–	–	–
205 - IMPACT FEES TOTAL	**36**	**1,478**	**–**	**–**	**–**
210 - FEDERAL DRUG FUND					
Fines & Forfeitures	–	7,503	3,663	$50,000	$50,000
Investment Income	86	3,487	3,004	–	$0
210 - FEDERAL DRUG FUND TOTAL	**86**	**10,990**	**6,667**	**$50,000**	**$50,000**
211 - STATE DRUG FUND					
Fines & Forfeitures	12,182	1,205	21,676	$50,000	$50,000
Investment Income	7	301	158	–	$0
211 - STATE DRUG FUND TOTAL	**12,190**	**1,506**	**21,834**	**$50,000**	**$50,000**
215 - EMERGENCY 911 FUND					
Charges for Services	1,410,685	1,452,870	1,346,723	$1,452,000	$1,485,000
Investment Income	167	12,043	48,635	$24,000	$24,000
Miscellaneous Revenues	–	–	1,603	$840,582	$785,866
Other Financing Sources	352,398	–	12,818	–	–
215 - EMERGENCY 911 FUND TOTAL	**1,763,250**	**1,464,912**	**1,409,780**	**$2,316,582**	**$2,294,866**
219 - SHERIFF SPECIAL REVENUE FUND					
Charges for Services	669,274	855,343	708,807	$900,000	$900,000
Fines & Forfeitures	392,154	264,429	281,199	$410,000	$410,000
Miscellaneous Revenues	–	–	–	-$260,000	$0
219 - SHERIFF SPECIAL REVENUE FUND TOTAL	**1,061,428**	**1,119,772**	**990,006**	**$1,050,000**	**$1,310,000**
230 - JUVENILE SERVICES FUND					
Fines & Forfeitures	3,834	4,243	3,400	$2,500	$2,500
Investment Income	42	1,804	1,582	–	$1,000
230 - JUVENILE SERVICES FUND TOTAL	**3,877**	**6,048**	**4,982**	**$2,500**	**$3,500**
231 - AMERICAN RESCUE PLAN ACT FUND					
Intergovernmental Revenues	81,565	3,829,850	7,412,515	–	–
Investment Income	–	81,207	353,118	–	$0
231 - AMERICAN RESCUE PLAN ACT FUND TOTAL	**81,565**	**3,911,058**	**7,765,633**	**–**	**$0**
240 - COUNTY JAIL					
Fines & Forfeitures	100,052	124,860	112,362	$70,000	$100,000
Investment Income	35	47	58	–	$60
240 - COUNTY JAIL TOTAL	**100,087**	**124,906**	**112,420**	**$70,000**	**$100,060**
245 - PRISON COMMISSARY FUND					
Charges for Services	221,717	304,980	341,991	$350,000	$350,000
245 - PRISON COMMISSARY FUND TOTAL	**221,717**	**304,980**	**341,991**	**$350,000**	**$350,000**
270 - SPECIAL TAX DISTRICT FUND					
Taxes	5,799,440	6,316,456	8,106,838	$12,601,250	$12,834,688
Charges for Services	485,578	549,989	580,895	$553,800	$599,300
Investment Income	141,241	328,503	296,251	$50,000	$70,000
Contributions & Donations from Private Sources	4,202	–	–	–	–
Miscellaneous Revenues	–	2,503	20,073	$4,712,148	-$591,104
Other Financing Sources	1,203,942	324,028	82,622	–	–
270 - SPECIAL TAX DISTRICT FUND TOTAL	**7,634,403**	**7,521,479**	**9,086,680**	**$17,917,198**	**$12,912,884**
271 - FIRE DEPARTMENT					
Taxes	3,794,804	4,010,459	4,266,251	–	$9,164,170
Intergovernmental Revenues	7,258	–	–	–	–

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Charges for Services	3,750,246	4,698,126	6,940,531	$6,600,000	$0
Investment Income	111,197	253,293	222,147	$50,000	$50,000
Contributions & Donations from Private Sources	1,000	19,750	7,000	–	–
Miscellaneous Revenues	1,000	300	74,969	$3,936,024	$4,000,000
Other Financing Sources	429,917	568,395	12,311	$4,300,000	$755,102
271 - FIRE DEPARTMENT TOTAL	**8,095,421**	**9,550,324**	**11,523,210**	**$14,886,024**	**$13,969,272**
272 - BUILDING INSPECT & ZONING FUND					
Licenses & Permits	1,746,791	1,609,707	2,049,515	$1,370,000	$2,197,047
Charges for Services	56,943	15,928	-37,472	$10,250	$15,250
Investment Income	288	218	36,995	–	$20,000
Miscellaneous Revenues	500	579	–	$252,447	$0
Other Financing Sources	197,169	287,198	218,147	–	–
272 - BUILDING INSPECT & ZONING FUND TOTAL	**2,001,690**	**1,913,630**	**2,267,185**	**$1,632,697**	**$2,232,297**
273 - SENIOR CITIZENS ACTIVITY					
Investment Income	153	4,513	295	–	$0
Contributions & Donations from Private Sources	26,358	6,536	4,379	–	–
Miscellaneous Revenues	5,694	–	2,694	–	–
Other Financing Sources	196,982	–	170,000	–	–
273 - SENIOR CITIZENS ACTIVITY TOTAL	**229,186**	**11,049**	**177,368**	**–**	**$0**
274 - BB&T HOSPITAL INDIGENT FUND					
Taxes	4,190,199	4,385,174	5,692,807	$5,478,167	$0
Intergovernmental Revenues	–	352,745	–	–	–
Fines & Forfeitures	72,749	66,980	71,581	$73,000	$0
Investment Income	9,928	96,282	157,814	$20,000	$0
Miscellaneous Revenues	–	–	–	$2,328,833	$3,600,000
274 - BB&T HOSPITAL INDIGENT FUND TOTAL	**4,272,875**	**4,901,181**	**5,922,201**	**$7,900,000**	**$3,600,000**
276 - HOTEL MOTEL					
Taxes	46,180	53,192	60,159	$55,000	$55,000
276 - HOTEL MOTEL TOTAL	**46,180**	**53,192**	**60,159**	**$55,000**	**$55,000**
321 - SPLOST					
Taxes	2,652	77	1,353	–	–
Investment Income	435,537	425,148	249,998	$50,000	$50,000
Miscellaneous Revenues	–	–	–	$5,200,000	$3,763,686
321 - SPLOST TOTAL	**438,189**	**425,225**	**251,351**	**$5,250,000**	**$3,813,686**
322 - SPLOST 2021					
Taxes	17,200,527	17,237,488	17,904,549	$17,866,868	$17,856,115
Intergovernmental Revenues	1,156,484	3,126,296	12,366,671	$21,000,000	$65,037,000
Investment Income	180,580	915,864	1,264,858	$200,000	$200,000
Contributions & Donations from Private Sources	25,000	–	–	$20,000,000	$0
Miscellaneous Revenues	–	–	–	$18,400,000	$24,403,178
Other Financing Sources	–	–	352,329	$1,329,493	$2,986,674
322 - SPLOST 2021 TOTAL	**18,562,590**	**21,279,648**	**31,888,406**	**$78,796,361**	**$110,482,967**
335 - TSPLOST 2021					
Taxes	13,173,423	13,219,616	3,555,349	–	–
Investment Income	398,826	1,008,965	1,383,453	$200,000	$200,000
Miscellaneous Revenues	–	–	–	$22,750,000	$7,639,387
Other Financing Sources	–	–	–	$9,844,947	$19,665,971
335 - TSPLOST 2021 TOTAL	**13,572,249**	**14,228,581**	**4,938,802**	**$32,794,947**	**$27,505,358**
337 - TSPLOST 2023					

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
Taxes	–	–	12,159,639	$16,454,040	$16,537,901
Investment Income	–	278,556	1,810,148	$200,000	$500,000
Miscellaneous Revenues	–	–	–	$41,287,645	$26,312,005
Other Financing Sources	–	64,159,793	–	–	$5,670,633
337 - TSPLOST 2023 TOTAL	**–**	**64,438,349**	**13,969,787**	**$57,941,685**	**$49,020,539**
431 - DEBT SERVICE FUND					
Investment Income	22	7,262	8,003	–	$0
Other Financing Sources	9,815,582	9,851,409	12,371,471	$23,102,771	$0
431 - DEBT SERVICE FUND TOTAL	**9,815,604**	**9,858,671**	**12,379,474**	**$23,102,771**	**$0**
505 - WATER & SEWER OPERATING ACCT					
Intergovernmental Revenues	–	3,348,672	141,468	–	–
Charges for Services	6,224,538	9,293,997	9,471,267	$8,551,775	$8,562,000
Investment Income	368	36,411	225,082	$25,000	$25,000
Miscellaneous Revenues	179,524	384,222	295,737	$263,551	$167,741
Other Financing Sources	1,453,037	2,042,170	12,927,421	$28,583,840	$22,442,940
505 - WATER & SEWER OPERATING ACCT TOTAL	**7,857,467**	**15,105,471**	**23,060,976**	**$37,424,166**	**$31,197,681**
506 - WASTE WATER TREATMENT PLANT					
Charges for Services	-3,875	–	–	–	–
Investment Income	232	79	0	–	$0
Miscellaneous Revenues	–	–	15	–	–
Other Financing Sources	184,568	441,419	–	–	–
506 - WASTE WATER TREATMENT PLANT TOTAL	**180,925**	**441,498**	**16**	**–**	**$0**
507 - WATER PROJECTS IDA BONDS FUND					
Intergovernmental Revenues	42,310	3,044	–	–	–
Investment Income	71,546	4,369	–	–	–
Other Financing Sources	5,338	–	–	–	–
507 - WATER PROJECTS IDA BONDS FUND TOTAL	**119,194**	**7,413**	**–**	**–**	**–**
540 - SANITATION					
Intergovernmental Revenues	–	–	1,905,515	–	–
Charges for Services	4,732,486	4,948,905	5,373,573	$5,100,000	$5,429,874
Investment Income	14,628	73,241	9,453	$20,000	$10,000
Miscellaneous Revenues	61	63	170,946	-$170,289	$0
540 - SANITATION TOTAL	**4,747,175**	**5,022,209**	**7,459,487**	**$4,949,711**	**$5,439,874**
545 - LANDFILL FUND					
Charges for Services	1,174	799	740	$1,000	$1,000
Investment Income	4	5	3	–	$0
Other Financing Sources	67,687	–	139,000	$90,500	$94,000
545 - LANDFILL FUND TOTAL	**68,865**	**804**	**139,744**	**$91,500**	**$95,000**
560 - STORMWATER UTILITY FUND					
Intergovernmental Revenues	131,047	28,953	–	–	–
Other Financing Sources	302,000	80,000	37,000	$3,126,000	$1,608,284
560 - STORMWATER UTILITY FUND TOTAL	**433,047**	**108,953**	**37,000**	**$3,126,000**	**$1,608,284**
600 - SELF-FUNDED INSURANCE					
Charges for Services	6,627,914	7,869,290	9,173,411	$7,552,933	$8,000,000
Miscellaneous Revenues	293,607	361,619	638,741	–	$0
600 - SELF-FUNDED INSURANCE TOTAL	**6,921,521**	**8,230,909**	**9,812,152**	**$7,552,933**	**$8,000,000**
700 - PROBATION FUND					
Investment Income	7	2	1	–	$0
Miscellaneous Revenues	–	2,886	–	–	–

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	2027 Budget
700 - PROBATION FUND TOTAL	**7**	**2,888**	**1**	**–**	**$0**
277 - EFFINGHAM GATEWAY SSD					
Taxes	–	–	–	–	$700,000
277 - EFFINGHAM GATEWAY SSD TOTAL	**–**	**–**	**–**	**–**	**$700,000**
278 - RESEARCH FOREST SSD					
Taxes	–	–	–	–	$210,000
278 - RESEARCH FOREST SSD TOTAL	**–**	**–**	**–**	**–**	**$210,000**
279 - INTERSTATE-16 SSD					
Taxes	–	–	–	–	$200,000
279 - INTERSTATE-16 SSD TOTAL	**–**	**–**	**–**	**–**	**$200,000**
REVENUES TOTAL	**137,148,648**	**224,944,251**	**208,353,592**	**$357,438,831**	**$364,101,535**