

# Staff Report

**Subject:** FY 2026 Budget Amendment  
**Author:** Mark W. Barnes, Finance Director  
**Department:** Finance Department  
**Meeting Date:** 5/19/26  
**Item Description:** Consideration to approve an amendment to the FY 2026 budget.

## **Summary Recommendation:**

Staff is requesting approval of an amendment to the FY 2026 budget.

## **Executive Summary:**

Each year the Board of Commissioners proposes a tentative budget. During the year, the Board receives requests from agencies and department heads to adjust the budget. Additionally, other factors, such as revenue, may fluctuate thereby allowing the Board to direct that additional expenditures be made. Therefore, a formal budget resolution incorporating these factors is made to adjust the budget accordingly. a

## **Background:**

Georgia Law 6-81-3. Requires the establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts. Section (b)(1) notes that each unit of local government shall 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. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

The budget amendment attached reflects the following changes:

1. County-wide utilities have been reviewed, and several areas need adjustments – mainly in Prison, Jail, Facilities Maintenance, and Recreation. The FY26 original budgets were too low in light of recent annual trends.
2. The newly-implemented EMT certification program in EMS wasn't in the original adopted budget, this amendment fixes that.
3. The Juvenile Court judge is a part-time position at Effingham and this judge also works for Screven County. Effingham reimburses Screven for a portion of benefits, and this wasn't in the original FY26 adopted budget.
4. Adjusting for legal notices and other required advertisements, as well as agenda/meetings/minutes software contract with Granicus.

## **Alternatives for Commission to Consider:**

1. Approve the resolution to amend the budget for FY 2026.
2. Do not approve the resolution.

3. Provide staff with direction.

**Recommended Alternative:**

Staff recommends Alternative number 1 – Approve the resolution to amend the budget for FY 2026.

**Other Alternatives:**

N/A

**Department Review:**

Finance

**Funding Source:**

Multiple

**Attachments:**

FY 2026 budget amendment resolution