

Staff Report

Subject: 2nd reading and adoption of FY 2026 budget and budget ordinance
Author: Mark W. Barnes, Finance Director
Department: Finance Department
Meeting Date: 6/17/25
Item Description: 2nd reading and public hearing of the Effingham County Board of Commissioners Fiscal Year 2026 budget, and adoption

Summary Recommendation:

Staff recommends approval of the 2nd reading of the FY 2026 budget, and adoption of the budget ordinance

Executive Summary:

The fiscal year for the county begins on July 1st of each year and ends on June 30th of the following year.

1. Georgia law mandates that the Board of Commissioners have a budget in place for the new fiscal year.
2. The budget is adopted by ordinance and requires two public readings. The first and 2nd (final) reading are currently scheduled for 6/3/25 and 6/17/25.
3. The budgets must be made available to the public for review one week prior to each reading.
4. The 2nd reading copy of the FY 2026 budget is attached.

Alternatives for Commission to Consider:

1. Approve the 2nd reading of the FY 2026 budget and adopt the budget
2. Do not approve the 2nd reading and don't adopt the budget
3. Provide staff with direction

Recommended Alternative:

Staff recommends Alternative number 1 – Approve the 2nd reading of the FY 2026 budget and adopt the budget

Other Alternatives:

N/A

Department Review: *(list departments)*

County Manager, Finance

Funding Source:

As noted in the budget

Attachments:

1. FY 2026 budget