

Effingham County Board of Commissioners



Budget FY 2024

For the fiscal year July 1, 2023 to June 30, 2024

May 16, 2023 — First Reading

June 6, 2023 — Second Reading

It is the Mission of the Effingham County Board of Commissioners to provide, through the highest integrity, a county government which will assure our citizens a safe and healthy environment to encourage and promote a high quality of life.

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Springfield, Georgia 31329
(912)754-2123*

Mr. Wesley Corbitt

Chairman-at-large

Mr. Forrest Floyd

District 1

Mr. Roger Burdette

District 2

Mr. Jamie DeLoach

District 3

Mr. Reggie Loper

District 4

Mr. Phil Kieffer

District 5

Tim Callanan

County Manager

Stephanie Johnson

County Clerk

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**STATE OF GEORGIA
COUNTY OF EFFINGHAM**

FISCAL YEAR 2024 BUDGET ORDINANCE

AN ORDINANCE TO ADOPT THE FISCAL YEAR 2024 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 2024, more particularly defined as the fiscal year beginning on July 1, 2023 and ending on June 30, 2024;

(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 2024 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 2024 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 2024 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 2024 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 2024 budget, as presented to the Board on May 16, 2023, and including amendments presented to the Board on June 06, 2023, is adopted and approved as the Fiscal Year 2024 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 2024 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 2024 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 may 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 vehicle fleet operated and insured by the County shall not exceed 273 vehicles, unless the Board of Commissioners authorizes the acquisition of vehicles over this limit. Heavy equipment such as motor graders do not count towards the fleet limit set by the Board of Commissioners. Ambulances and fire engines do count towards the fleet limit.

BE IT FURTHER ORDAINED that the personnel count of the Effingham County Board of Commissioners is set at 533.72 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 6th day of June 2023

ATTEST:

Wesley Corbitt, Chairman

ATTEST:

Stephanie Johnson, County Clerk

FIRST READING:

May 16, 2023

SECOND READING:

June 06, 2023

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600 - Self-funded Insurance - Appropriations

GL Account	GL Name	Actuals 2021	Actuals 2022	Budget 2023	Actuals 12/31/22	Dept Requested 2024	Proposed 2024
		-	-	-	-	-	-
Total Personnel		-	-	-	-	-	-
600-1541-600-52-1100	ADMIN FEES	49,849	153,796	-	68,642	-	-
600-1541-600-52-1200	CLAIMS	1,776,451	7,030,211	7,142,431	2,467,003	7,950,660	7,950,660
600-1541-600-52-3100	STOP LOSS INSURANCE	480,958	1,170,432	-	586,488	-	-
600-1541-600-52-3916	BANK CHARGES	55	175	-	66	-	-
Total Services		2,307,313	8,354,614	7,142,431	3,122,198	7,950,660	7,950,660
Total Supplies		-	-	-	-	-	-
Total Capital		-	-	-	-	-	-
Total Other		-	-	-	-	-	-
Total Appropriations		2,307,313	8,354,614	7,142,431	3,122,198	7,950,660	7,950,660

600 - Self-funded Insurance - Revenues

GL Account	GL Name	Actuals 2021	Actuals 2022	Budget 2023	Actuals 12/31/22	Dept Requested 2024	Proposed 2024
	PROPERTY TAX, TAVT, & PENALTIES	-	-	-	-	-	-
	LOCAL OPTION SALES TAX (LOST)	-	-	-	-	-	-
	OTHER GENERAL REVENUES	-	-	-	-	-	-
	COMBINED REVENUES PRIOR YEAR	(668,954)	2,540,676	-	217,916	-	-
600-34-1800	ER PAID MAJOR MEDICAL	2,176,211	4,200,336	7,142,431	2,056,485	-	7,950,660
600-34-1810	ER PAID THIRD PARTY ADMINISTRATOR FEI	71,690	180,336	-	111,466	-	-
600-34-1820	ER PAID STOP LOSS INSURANCE	477,623	948,469	-	489,054	-	-
600-34-1830	EE PAID HEALTH INSURANCE	250,742	484,796	-	247,278	-	-
Total Revenues		2,307,313	8,354,614	7,142,431	3,122,198	-	7,950,660
Net Surplus/(Deficit)		-	-	-	-	-	-

600 - Self-funded Insurance - Personnel

Title	Full Time Equivalent (FTE)
<i>no personnel</i>	0
Total Personnel	0