

State of Georgia
County of Effingham

RESOLUTION TO AMEND THE FY 2025 BUDGET

WHEREAS, the FY 2025 budget of Effingham County was adopted on June 18th, 2024 and; WHEREAS, it is necessary to further amend said budget to reflect desired changes and; NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County Effingham, Georgia that the following amendment be made:

DEPT	DEPT NAME	ACCT NAME	ACCT NO.	TYPE	AMOUNT	DESCRIPTION
002	DISTRICT ATTORNEY	BUDGET REQUEST - D.A.	100-2200-002-52-1205	EXP	500	for DA services, adjust budget to contract
007	COURT SERVICES	JURY FEES	100-2150-007-52-3602	EXP	21,000	for superior court jury fees
007	COURT SERVICES	BUDGET REQUEST-COURT REC'D	100-2150-007-52-3613	EXP	40,000	for superior court court recorders
007	COURT SERVICES	LEASED EQUIPMENT	100-2150-007-54-9999	EXP	9,000	new copier lease, GASB 87 non-cash expense
009	JUVENILE COURT	SALARIES	100-2600-009-51-1100	EXP	51,000	new clerk of juvenile court position
009	JUVENILE COURT	ATTORNEY & PROFESSIONAL SERVICES	100-2600-009-52-1202	EXP	200	additional public defender services
011	COUNTY COMMUNITY DEVELOPMENT	COMPUTER MAINT. AGREEMENT	100-1130-011-52-2208	EXP	23,000	Municode update, consulting services
011	COUNTY COMMUNITY DEVELOPMENT	LEASED EQUIPMENT	100-1130-011-54-9999	EXP	22,000	new copier lease, GASB 87 non-cash expense
012	TAX ASSESSORS	SALARIES	100-1550-012-51-1100	EXP	10	budget estimate originally slightly low
014	HUMAN RESOURCES	SALARIES	100-1540-014-51-1100	EXP	67,000	new HRIS position
014	HUMAN RESOURCES	OPERATING SUPPLIES	100-1540-014-53-1102	EXP	88,000	one-time employee rewards program
014	HUMAN RESOURCES	LEASED EQUIPMENT	100-1540-014-54-9999	EXP	26,000	new copier lease, GASB 87 non-cash expense
015	FINANCE & ACCOUNTS	CONSULTANT	100-1510-015-52-1101	EXP	40,000	financial consultant services, finance personnel study
016	PRISON	HEALTH INSURANCE	100-3420-016-51-2102	EXP	(34,985)	health insurance funding not used
016	PRISON	GROCERIES	100-3420-016-53-1301	EXP	98,000	adjust inmate meals to new contract amount
016	PRISON	LEASED EQUIPMENT	100-3420-016-54-9999	EXP	19,000	new copier lease, GASB 87 non-cash expense
017	ECSO	SALARIES	100-3310-017-51-1100	EXP	425,000	transfer budget from jail to main ECSO
017	ECSO	OVERTIME	100-3310-017-51-1300	EXP	165,125	new traffic patrol
017	ECSO	VEHICLE ACCIDENT	100-3310-017-52-2205	EXP	107,000	vehicle accidents
017	ECSO	PROPERTY INSURANCE	100-3310-017-52-3101	EXP	20,000	adjust property insurance budget to bill
017	ECSO	AUTO, TRK, EQ - INSURANCE	100-3310-017-52-3102	EXP	50,000	adjust vehicle insurance budget to bill
017	ECSO	LEASED EQUIPMENT	100-3310-017-54-9999	EXP	1,409,000	new vehicle leases, GASB 87 non-cash expense
018	ECSO - JAIL	HEALTH INSURANCE	100-3326-018-51-2102	EXP	(425,000)	transfer budget from jail to main ECSO
019	EMS	AUTOS & TRUCKS	100-3601-019-54-2201	EXP	(100,000)	vehicle funding not used
021	FACILITIES MAIN	UTILITIES	100-1565-021-53-1210	EXP	104,000	utility increases
021	FACILITIES MAIN	LEASED EQUIPMENT	100-1565-021-54-9999	EXP	30,000	new vehicle lease, GASB 87 non-cash expense
026	DFACS	UTILITIES	100-5460-026-53-1210	EXP	400	utility increases
028	UGA EXTENSION	AUTOS & TRUCKS	100-7130-028-54-2201	EXP	(80,000)	vehicle funding not used
032	SENIOR MEALS	GROCERIES	100-5520-032-53-1301	EXP	40,000	congregate meal counts increased
040	FAMILY CONNECTION	CONSULTANT	100-5506-040-52-1101	EXP	3,750	adjust budget to contract
051	OTHER AGENCIES OPERATING	XFER OUT (SPEC TAX)	100-4205-051-61-1010	EXP	(2,580,000)	transfer funding not used
060	VEHICLE MAINTENANCE	VEHIC MAINT - FLEET	100-1500-060-52-2210	EXP	85,000	maintenance higher than projected
062	INMATE MEDICAL	MEDICAL BILLINGS - JAIL	100-3326-062-53-1102	EXP	303,000	increased jail medical costs
111	COUNTY MANAGER	SALARIES	100-1320-111-51-1100	EXP	280,000	personnel costs for engineer, comm. engage., proj. mngmt
111	COUNTY MANAGER	CONSULTANT	100-1320-111-52-1101	EXP	724,000	line item originally omitted in error
111	COUNTY MANAGER	ATTORNEY & PROFESSIONAL SERVICES	100-1320-111-52-1202	EXP	511,000	line item originally omitted in error
111	COUNTY MANAGER	LEASED EQUIPMENT	100-1320-111-54-9999	EXP	41,000	new vehicle & copier lease, GASB 87 non-cash expense
117	ECSO - SRO'S	SALARIES	100-3310-117-51-1100	EXP	105,000	additional SRO's added
117	ECSO - SRO'S	GAS & DIESEL FUEL	100-3310-117-53-1270	EXP	13,000	additional fuel related mainly to additional SRO's
136	I.T.	COMPUTERS, SERVERS AND OTHER	100-1535-136-54-2503	EXP	(90,000)	funding note used
001	GENERAL FUND	PROCEEDS FROM CAPITAL LEASES	100-39-3500	REV	(1,611,000)	new vehicle & copier leases, GASB 87 non-cash revenue
036	FEDERAL CONDEMNATION	OPERATING SUPPLIES	210-3305-036-53-1102	EXP	12,000	ECSO usage of federal condemnation funds
15	FEDERAL CONDEMNATION	CASH CARRY FORWARD	210-38-9015	FB	(12,000)	fund balance used for ECSO usage of condemnation funds
231	ARPA	GENERAL GOVERNMENT	231-1500-231-52-3900	EXP	1,100,000	ARPA funds transferred to general fund

231	ARPA	ARPA LOCAL FISCAL RECOVERY	231-33-2100	REV	(1,100,000)	ARPA funds used for revenue replacement allowance
245	PRISON COMMIS	OTHER PURCHASED SERVICES	245-3420-245-52-3901	EXP	105,000	inmate commissary usage
245	PRISON COMMIS	COMMISSARY SALES	245-34-2301	REV	(105,000)	inmate commissary usage
001	SPECIAL TAX DIST	IN LIEU OF TAX\ FROM IDA	270-31-1197	REV	(240,000)	increased PILOT revenue during year
001	SPECIAL TAX DIST	INTEREST ON INVESTMENT	270-36-1005	REV	(132,000)	increased investment yield revenue
001	SPECIAL TAX DIST	PROCEEDS FROM CAPITAL LEAS	270-39-3500	REV	(90,000)	non-cash GASB 87 capital lease proceeds
025	PUBLIC WORKS	VEHICLE MAINTENANCE	270-4205-025-52-2201	EXP	121,000	roads equipment maintenance
025	PUBLIC WORKS	STORM RELATED EXPENSES	270-4205-025-52-2210	EXP	100,000	hurricane-related expenses
025	PUBLIC WORKS	OPERATING SUPPLIES	270-4205-025-53-1102	EXP	151,000	roads operating supplies
029	RECREATION	LEASED EQUIPMENT	270-6110-029-54-9999	EXP	70,000	new vehicle & copier lease, GASB 87 non-cash expense
029	RECREATION	LEASED EQUIPMENT	270-6110-029-54-9999	EXP	20,000	new copier leases, GASB 87 non-cash expense
055	FIRE & RESCUE	FIRE & RESCUE ASSESSMENT	271-34-2010	REV	(33,000)	fire fee revenue
055	FIRE & RESCUE	UTILITIES	271-3510-055-53-1210	EXP	33,000	utility increases, new station
272	DEVELOPMENT S	BUILDING PERMITS	272-32-3100	REV	(35,000)	increased buidling permit revenue during year
272	DEVELOPMENT S	LEASED EQUIPMENT	272-7401-024-54-9999	EXP	35,000	new vehicle & copier lease, GASB 87 non-cash expense
276	HOTEL TAX	HOTEL/MOTEL TAX REVENUE	276-31-4100	REV	(4,000)	tax revenues higher than budgeted
276	HOTEL TAX	HOTEL/MOTEL TAX DISBURSEMI	276-7520-276-57-2000	EXP	4,000	increase expense to Chamber due to increase tax revenue
038	SPLOST 2017	PARKS & LANDSCAPES COVER A	321-1565-038-54-2505	EXP	10,000	CEM shad addition
321	SPLOST 2017	CASH CARRY FORWARD	321-38-9015	FB	(462,100)	fund balance usage
037	SPLOST 2017	EFFINGHAM PARKWAY	321-4207-037-54-1406	EXP	40,000	Parkway engineering
039	SPLOST 2017	MCCALL PARK	321-6130-039-54-1252	EXP	55,000	Musco lighting at McCall Park
039	SPLOST 2017	OPERATING XFER OUT (SPLOST	321-6130-039-61-1002	EXP	353,000	transfer remaining gym bond funds towards gym expansio
099	SPLOST 2017	RINCON - FT HOWARD MILLAGE	321-9000-099-57-1002	EXP	4,100	Ft. Howard millage due to Rincon
105	WATER & SEWER	ECP REVENUE	505-34-4218	REV	(300,000)	increased Oglethorpe power water revenue
105	WATER & SEWER	ECP WATER	505-4441-105-52-1317	EXP	300,000	increased Oglethorpe power water expense
023	SANITATION	SANITATION	540-34-4110	REV	(350,000)	sanitation fee revenue increased during year
023	SANITATION	SOLID WASTE COLL.-CURBSIDE	540-4310-023-52-1309	EXP	350,000	curbside sanitation collections increased during year
223	SOLID WASTE CO	OPERATING XFER IN (FROM GF)	545-39-1105	REV	(24,000)	operating transfer revenue from general fund
223	SOLID WASTE CO	SOLID WASTE COLL.-LANDFILL	545-4310-223-52-1314	EXP	24,000	solid waste collection site rolloff fees
560	STORMWATER	CASH CARRY-FORWARD	560-38-9015	FB	(92,000)	fund balance usage
560	STORMWATER	CONSULTANT	560-4910-560-52-1101	EXP	92,000	culvert sizing, Shimmering Dell, and MS4 work
600	SELF-FUNDED INS	CLAIMS	600-1541-600-52-1200	EXP	1,400,000	increased claims, offset by stop loss reimbursements
600	SELF-FUNDED INS	ER PAID MAJOR MEDICAL	600-34-1800	REV	(1,400,000)	stop loss reimbursement revenue
					-	net entries

This amendment is the final FY 2025 amendment.

Approved this _____ day of _____ 2025.

Attest:

Stephanie D. Johnson, County Clerk

Damon Rahn, Chairman