

**State of Georgia
County of Effingham**

RESOLUTION TO AMEND THE FY2022-2023 BUDGET

WHEREAS, the FY 2023 budget of Effingham County was adopted on June 21st, 2022 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	BUDGET AMENDMENTS	ACCT NO.	TYPE	AMOUNT	DESCRIPTION
003	SOLICITOR'S OFFICE	CAPITAL LEASE PRINCIPAL	100-2301-003-58-1200	EXP	1000.00 to re-allocate for GASB 87 leases
004	PROBATE COURT	CAPITAL LEASE PRINCIPAL	100-2450-004-58-1200	EXP	1000.00 to re-allocate for GASB 87 leases
005	CLERK OF COURTS	CAPITAL LEASE PRINCIPAL	100-2150-005-58-1200	EXP	12000.00 to re-allocate for GASB 87 leases
006	STATE COURT	CAPITAL LEASE PRINCIPAL	100-2300-006-58-1200	EXP	500.00 to re-allocate for GASB 87 leases
008	ELECTIONS	CAPITAL LEASE PRINCIPAL	100-1410-008-58-1200	EXP	3000.00 to re-allocate for GASB 87 leases
010	MAGISTRATE COURT	CAPITAL LEASE PRINCIPAL	100-2400-010-58-1200	EXP	1000.00 to re-allocate for GASB 87 leases
012	TAX ASSESSORS	CAPITAL LEASE PRINCIPAL	100-1550-012-58-1200	EXP	1000.00 to re-allocate for GASB 87 leases
013	TAX COMMISSIONER	LEASED EQUIPMENT	100-1545-013-54-9999	EXP	4000.00 to re-allocate for GASB 87 leases
014	HUMAN RESOURCES	CAPITAL LEASE PRINCIPAL	100-1540-014-58-1200	EXP	3500.00 to re-allocate for GASB 87 leases
015	FINANCE	OPERATING LEASES/RENTAL COPIER	100-1510-015-52-2321	EXP	1000.00 to re-allocate for GASB 87 leases
015	FINANCE	CAPITAL LEASE PRINCIPAL	100-1510-015-58-1200	EXP	1000.00 to re-allocate for GASB 87 leases
016	PRISON	CAPITAL LEASE PRINCIPAL	100-3420-016-58-1200	EXP	2000.00 to re-allocate for GASB 87 leases
018	ECSSO - JAIL	CAPITAL LEASE PRINCIPAL	100-3326-018-58-1200	EXP	1500.00 to re-allocate for GASB 87 leases
020	EMA	LEASED EQUIPMENT	100-3100-020-54-9999	EXP	38000.00 to re-allocate for GASB 87 leases
020	EMA	CAPITAL LEASE PRINCIPAL	100-3100-020-58-1200	EXP	2000.00 to re-allocate for GASB 87 leases
032	SENIOR CITIZENS	CAPITAL LEASE PRINCIPAL	100-5520-032-58-1200	EXP	100.00 to re-allocate for GASB 87 leases
053	PROBATION	CAPITAL LEASE PRINCIPAL	100-3450-053-58-1200	EXP	1000.00 to re-allocate for GASB 87 leases
117	ECSSO - SRO	SALARIES	100-3310-117-51-1100	EXP	-73600.00 to re-allocate for GASB 87 leases
024	DEVELOPMENT SERVICES	LEASED EQUIPMENT	272-7401-024-54-9999	EXP	56000.00 to re-allocate for GASB 87 leases
024	DEVELOPMENT SERVICES	CAPITAL LEASE PRINCIPAL	272-7401-024-58-1200	EXP	17000.00 to re-allocate for GASB 87 leases
024	DEVELOPMENT SERVICES	PROCEEDS FROM CAPITAL LEASE	272-39-3500	REV	-73000.00 to allocate non-cash GASB 87 revenues
029	RECREATION	CAPITAL LEASE PRINCIPAL	270-6110-029-58-1200	EXP	7000.00 to re-allocate for GASB 87 leases
029	RECREATION	AUTOS & TRUCKS	270-6110-029-54-2201	EXP	-7000.00 to re-allocate for GASB 87 leases
035	E911	CAPITAL LEASE PRINCIPAL	215-3800-035-58-1201	EXP	1500.00 to re-allocate for GASB 87 leases
035	E911	SALARIES	215-3800-035-51-1100	EXP	-1500.00 to re-allocate for GASB 87 leases
					0.00 net entries

The amendment is to re-allocate expenses for the GASB 87 lease accounting standard, wherein vehicle and copier lease expenses must be classified as debt service.

Approved this _____ day of _____ 2024.

Attest:

Stephanie D. Johnson, County Clerk

Wesley M. Corbitt, Chairman