

**STATE OF GEORGIA
COUNTY OF BULLOCH**

THE BULLOCH COUNTY BOARD OF COMMISSIONERS

RESOLUTION # 2025 - ____

TO AMEND THE GENERAL APPROPRIATIONS BUDGET AND WORK PROGRAM FOR FISCAL YEAR 2025 TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Bulloch County Board of Commissioners has established a General Fund to serve as the primary financial reporting instrument for current governmental operations; and,

WHEREAS, the Bulloch County Board of Commissioners appropriates financial resources on an annual basis using a budget to identify revenues received, expenditures incurred, and transfers within, or to and from, the General Fund; and,

WHEREAS, County Officers, County Courts, County Operating Departments, and eligible Externally Funded Agencies have had their general appropriations reviewed for amendments for the 2025 Fiscal Year by the County Manager as the appointed Budget Officer and Chief Financial Officer, for review and recommendation; and,

WHEREAS, the County Manager of the Bulloch County Board of Commissioners, as the appointed Budget Officer, and the Chief Financial Officer have presented and recommended a final amendment to the General Appropriations Budget to the Board of Commissioners; and,

WHEREAS, the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year, and the final amendment to the General Appropriations Budget as recommended is based on current, but unaudited, actual results of revenues and expenditures; and,

WHEREAS, the Bulloch County Board of Commissioners has a responsibility to achieve maximum efficiency and effectiveness in its financial operations by maintaining a balanced budget where planned expenditures may not exceed revenues, according to State law;

NOW THEREFORE, BE IT RESOLVED, that effective November 4, 2025 the Fiscal Year 2025 Bulloch County General Appropriations Budget is hereby amended as set forth in the document attached hereto as Exhibit "A."

SO BE IT RESOLVED, this 4th day of November, 2025.

BOARD OF COMMISSIONERS OF
BULLOCH COUNTY, GEORGIA

By: _____
David Bennett, Chairman

Attest: _____
Venus Mincey-White, Clerk

(SEAL)

EXHIBIT A

Proposed Amendment to FY 2025 Budget
Year End Changes based on Actuals

Fund	Department	Item	Adjustment Amount	Details / Reason
100	Other Financing Sources	Lease/Subscription proceeds	(165,695.00)	Increase revenue budget - proceeds from new lease and IT agreements under GASB 87 & 96
100	Taxes	TAVT	(495,000.00)	Increase revenue budget - higher than expected TAVT
100	Intergovernmental Revenues	Hospital Authority Tax Relief	(500,000.00)	Increase revenue budget - property tax relief from Hospital Authority investments
100	Intergovernmental Revenues	FEMA/GEMA Reimbursements	(8,594,000.00)	Increase revenue budget - public assistance reimbursements from TS Debby, Hurricanes Idalia and Helene
100	Charges for Services	Equipment Sponsorship	(9,000.00)	Increase revenue budget - revenue to offset lease payments for equipment per agreement
100	Investment Income	Interest & Investment Earnings	(362,000.00)	Increase revenue budget - investment earnings outperformed estimates
100	1110 Governing Body	YE overexpenditures	1,066.00	Increase expenditure budget - health ins adjustment
100	1400 Elections	YE overexpenditures	64,217.00	Increase expenditure budget - health ins, PT wages, voting equipment maintenance contract
100	1510 Financial Administration	Outlay for Lease / Subscription Asset	35,922.00	Increase expenditure budget - accounting under GASB 87 / 96
100	1541 Personnel Services	Reallocate unspent budget	(59,560.00)	Decrease expenditure budget - allocate unused budget to other departments that overspent
100	1545 Tax Commissioner	Lease / Subscription payments	-	No net effect - reallocate budget for lease/SBITA payments under GASB 87/96
100	1551 GIS	YE overexpenditures	45,076.00	Increase expenditure budget - health ins, wages
100	1555 Risk Management	YE overexpenditures	48,134.00	Increase expenditure budget - liability claims deductibles
100	1565 General Gov Buildings	Lease / Subscription payments	-	No net effect - reallocate budget for lease/SBITA payments under GASB 87/96
100	2150 Superior Court	YE overexpenditures	13,104.00	Increase expenditure budget - court reporters
100	2180 Clerk of Superior Court	YE overexpenditures	34,226.00	Increase expenditure budget - accounting under GASB 87 / 96
100	2400 Magistrate Court	Lease / Subscription payments	-	No net effect - reallocate budget for lease/SBITA payments under GASB 87/96
100	2450 Probate Court	Lease / Subscription payments	-	No net effect - reallocate budget for lease/SBITA payments under GASB 87/96
100	3301 Sheriff	YE overexpenditures	1,030,179.00	Increase expenditure budget - personnel, maintenance, gasoline, small equipment, subscription financing
100	3321 Sheriff - CID	YE overexpenditures	77,063.00	Increase expenditure budget - wages, OT, health ins
100	3323 Sheriff - Field Operations	YE overexpenditures	621,659.00	Increase expenditure budget - wages, OT, health ins
100	3326 Sheriff - Jail Operations	YE overexpenditures	1,251,898.00	Increase expenditure budget - OT, health ins, inmate medical, building maint, supplies, inmate meals
100	3360 Sheriff - Court Services	YE overexpenditures	207,061.00	Increase expenditure budget - OT, health ins
100	3420 Correctional Institute	YE overexpenditures	5,636.00	Increase expenditure budget - health ins
100	3450 Adult Probation and Parole	Lease / Subscription payments	-	No net effect - reallocate budget for lease/SBITA payments under GASB 87/96
100	3600 Emergency Medical Services	YE overexpenditures	1,004,911.00	Increase expenditure budget - wages, OT, health ins, vehicle maintenance
100	3700 Coroner	YE overexpenditures	43,962.00	Increase expenditure budget - death investigation fees, transport & storage costs
100	3911 Animal Services	YE overexpenditures	60,693.00	Increase expenditure budget - wages, OT, health ins
100	4520 Solid Waste Collection	YE overexpenditures	1,295,173.00	Increase expenditure budget - debris cleanup following Hurricane Helene
100	6110 Parks and Rec Admin	Outlay for Lease / Subscription Asset	3,821.00	Increase expenditure budget - accounting under GASB 87 / 96
100	6131 Concessions	YE overexpenditures	36,674.00	Increase expenditure budget - health ins, food
100	6180 Ag Complex	Lease / Subscription payments	9,000.00	Increase expenditure budget - cost of equipment leased through sponsorship agreement
100	6191 Rec Memorial (Deal Scholarship)	YE overexpenditures	7,362.00	Increase expenditure budget - athletics scholarships given
100	6194 Camps & Programs	YE overexpenditures	13,761.00	Increase expenditure budget - health ins, contract labor, other purchased services
100	6220 Parks & Grounds	Lease / Subscription payments	-	No net effect - reallocate budget for lease/SBITA payments under GASB 87/96
100	7130 Agricultural Resources	Lease / Subscription payments	-	No net effect - reallocate budget for lease/SBITA payments under GASB 87/96
100	7520 Economic Development	YE overexpenditures	157,390.00	Increase expenditure budget - payment to City of Statesboro for TAD increment
100	9000 Contingency	Reallocate unspent budget	(1,125,000.00)	Decrease expenditure budget - allocate unused budget to other departments that overspent
Net General Fund adjustment:			(5,242,267.00)	Additional revenue will help to cover previously approved expenditure amendment
224	3420 CI Inmate Benefit Fund	Additional revenue	(33,930.00)	Increase revenue budget - vending commissions
224	3420 CI Inmate Benefit Fund	YE overexpenditures	33,930.00	Increase expenditure budget - supplies
Net Inmate Benefit Fund adjustment:			-	

Fund	Department	Item	Adjustment Amount	Details / Reason
225	3326 Jail Inmate Phone Fund	Lease/Subscription proceeds	(8,907.00)	Increase revenue budget - proceeds from new lease and IT agreements under GASB 87 & 96
225	3326 Jail Inmate Phone Fund	Outlay for Lease / Subscription Asset	8,907.00	Increase expenditure budget - accounting under GASB 87 / 96
225	3326 Jail Inmate Phone Fund	Additional revenue	(204,100.00)	Increase revenue budget - vending commissions
225	3326 Jail Inmate Phone Fund	YE overexpenditures	204,100.00	Increase expenditure budget - supplies & equipment
Net Jail Inmate Phone Fund adjustment:			-	
227	3315 Confiscated Assets Fund	Additional revenue	(91,000.00)	Increase revenue budget - confiscations
227	3315 Confiscated Assets Fund	YE overexpenditures	138,250.00	Increase expenditure budget - supplies & equipment
Net Confiscated Assets Fund adjustment:			47,250.00	
230	ARPA State & Local Fiscal Recovery Funds	SLFRF revenues recognized	(32,180.00)	Increase revenue budget - recognize additional SLFRF revenues
230	ARPA State & Local Fiscal Recovery Funds	SLFRF revenues recognized	(180,540.00)	Increase revenue budget - reimbursement of well site purchases from project fund per IGA
230	ARPA State & Local Fiscal Recovery Funds	SLFRF overexpenditures	212,720.00	Increase expenditure budget - additional funding to complete Food Bank project
Net ARPA Fund adjustment:			-	
250	2152 Grants - Acct Court	Donations Received	(740.00)	Increase revenue budget - donations received
250	2152 Grants - Acct Court	Donations Received	740.00	Increase expenditure budget - donations spent
250	2180 Grants - Clerk of Court	Grant Received in Previous Year	7,390.00	Increase expenditure budget - grant expenses
Net Grants Fund adjustment:			7,390.00	
270	4260 Tax Lighting Districts	YE overexpenditures	13,763.00	Increase expenditure budget - transfer of utilities from districts beginning in a prior year
Net Tax Lighting Districts Fund adjustment:			13,763.00	
271	3521 Urban Fire District	Taxes Received	(4,790.00)	Increase revenue budget - taxes received in excess of estimates
271	3521 Urban Fire District	YE overexpenditures	4,790.00	Increase expenditure budget - distribution of taxes received
Net Fire District Fund adjustment:			-	
272	3520 Rural Fire District	YE overexpenditures	96,146.00	Increase expenditure budget - increased personnel in preparation for expanded service district
Net Rural Fire Fund adjustment:			96,146.00	
275	7540 Tourism	Hotel/Motel taxes	(31,480.00)	Increase revenue budget to balance increases to expenditure budget
275	7540 Tourism	Hotel/Motel taxes	31,480.00	Increase expenditure budget - pay out funds collected per IGA
Net Tourism Fund adjustment:			-	
324	SPLOST 2013 - Elections	YE overexpenditures	1,080.00	Increase expenditure budget - qualifying project expenditures
Net SPLOST 2013 Fund adjustment:			1,080.00	
325	SPLOST 2019 - Solid Waste Projects	Lease/Subscription proceeds	(23,685.00)	Increase revenue budget - proceeds from new lease and IT agreements under GASB 87 & 96
325	SPLOST 2019 - Solid Waste Projects	Outlay for Lease / Subscription Asset	23,685.00	Increase expenditure budget - accounting under GASB 87 / 96
325	SPLOST 2019 - Economic Development	YE overexpenditures	86,540.00	Increase expenditure budget - qualifying project expenditures
Net SPLOST 2019 Fund adjustment:			86,540.00	
360	PFA Bond Projects - Public Safety	YE overexpenditures	2,200.00	Increase expenditure budget - survey for jail addition project to be paid for with bond proceeds in FY26
Net PFA Bond Projects Fund adjustment:			2,200.00	
601	1512 Employee Health Insurance	Additional revenues	(2,931,750.00)	Increase revenue budget - employer premiums & stop loss reimbursements
601	1512 Employee Health Insurance	YE overexpenditures	3,942,530.00	Increase expense budget - high cost of claims
Net Employee Health Insurance Fund adjustment:			1,010,780.00	
610	3421 Correctional Food Service	Internal revenues	(216,548.00)	Increase revenue budget - meal reimbursements from Jail and CI
610	3421 Correctional Food Service	YE overexpenditures	255,570.00	Increase expenditure budget - cost of meals served
Net Correctional Food Service Fund adjustment:			39,022.00	