Barrow
COUNTY GEORGIA

FY 2027
APPROVED BUDGET







Barrow
COUNTY GEORGIA

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Guiding Principles

Mission Statement

Barrow County's mission is to provide high quality essential services in a fiscally responsible manner which promotes economic opportunities for all in collaboration with community partners.

Core Values

Honesty and Integrity

We value honesty, integrity, ethical behavior and will treat everyone with respect and fairness.

Trust and Transparency

We value the importance of trust, being trustworthy and transparency in our relationships and transactions

Customer-Focused

We value our citizens and visitors and will be responsive in the delivery of essential services and programs.

Effective Leadership

We value and practice effective leadership and will create an environment of professionalism, innovation and fiscal stewardship

Vision Statement

Barrow County is a thriving world class community that values innovation in education, safe neighborhoods, progressive growth and visionary leadership that promotes a vibrant and sustainable economy. Our strategic location and interconnected transportation corridors will foster prosperous urban communities and scenic rural areas.

Strategic Priorities

During each budget year, Barrow County holds a board retreat in which the citizens of Barrow County are invited to attend. Traditionally, during the board retreat, the commissioners review various presentations from County officials and set new financial and non-financial priorities. This helps determine appropriate needs for the upcoming budget year and plans for future years.

The Fiscal Year 2027 Strategic Priorities are as follows:

Effective Governance

Our government practices will align with the principles of service, innovations in technology, streamlined government, fair and balanced taxation, transparency, financial responsibility, a trained and professional workforce, data based decision making and civic engagement which in total creates an environment for a thriving community and a robust economy.

Economic Development

We will expand our economic development efforts to address all areas of the Barrow County economy especially the recruitment of new business and industry and providing competitive incentives. Create a welcoming environment to business and industry and support the retention of existing business and industry.

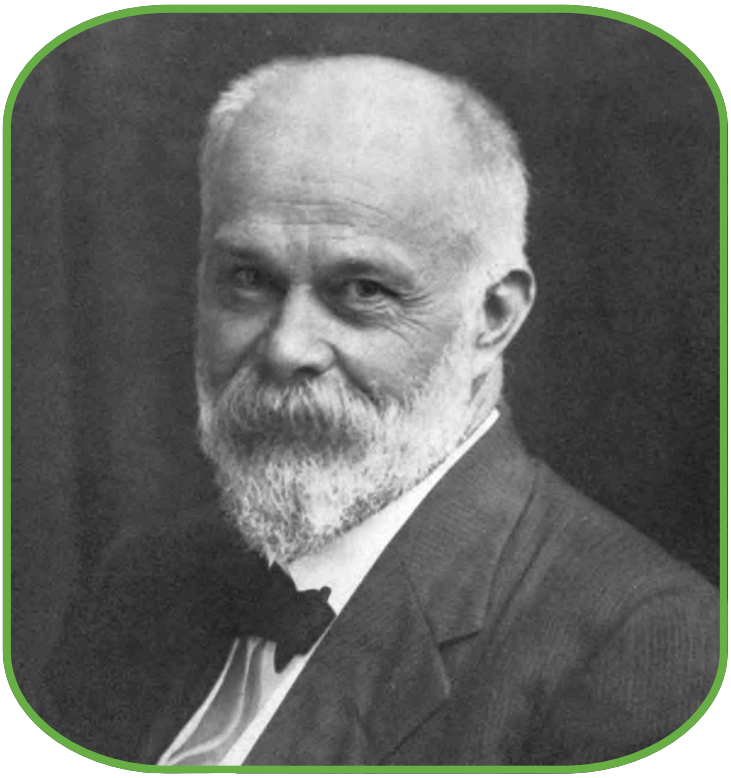
Infrastructure

We will invest in a water and sewer infrastructure that achieves a strong return-on-investment for the utility system. Maintain, improve and expand our existing roads and bridges infrastructure to high standards and connectivity and mobility

Quality of Life

Our family friendly neighborhoods and communities will be safe and secure. Our recreation, parks and greenspace amenities will provide leisure and cultural opportunities for all citizens and visitors regardless of age and ability. The quality of life experience in Barrow County will be second to none.

History





The area that today is Barrow County was settled prior to the start of the 19th century. An Indian trail that ran through the county attracted settlers. To protect the settlers from the Cherokee and Creek Indians, the state built a frontier fort in 1792 called Fort Yargo, now a state park. Winder, the county seat, was known as Jug Tavern during this time.

Barrow County was the scene of one of the few Union defeats during Sherman's Atlanta Campaign known as Stoneman's Raid.

During the 1880s, rail was expanded and Barrow County played host to two railroads, the Seaboard Air Line and the Gainesville and Midland. One of the railroad builders for the Seaboard Air Line Railroad was John H. Winder of North Carolina. Jug Tavern's name was changed to Winder by the Georgia General Assembly on December 20, 1893 to honor the railroad builder.

Barrow County was created from portions of Gwinnett, Jackson, and Walton counties when Georgia voters approved a constitutional amendment on November 3, 1914 making Barrow County the 149th Georgia county out of 159. Barrow County was named after David Crenshaw Barrow, Jr. a University of Georgia mathematics and engineering professor who was later Chancellor serving in that position from 1906 to 1925. Barrow died on January 11, 1929 in Athens and is buried in Oconee Hill Cemetery in Athens.

Budget Process

Barrow County develops and adopts its annual operating and capital budgets in full compliance with applicable state statutes and in accordance with generally accepted accounting principles (GAAP). The County's fiscal year begins on July 1 and concludes on June 30 of the following year. In preparation for the upcoming fiscal year, the County must adopt a balanced budget no later than June 30. The adopted budget functions as a comprehensive financial blueprint, supporting both short-term operational needs and long-term strategic objectives.

The budget development process is initiated each December, when the Finance Department issues budget instructions, guidelines, and a detailed calendar to all departments and elected offices. These entities are responsible for submitting funding requests, which are reviewed and analyzed by Finance staff for accuracy, feasibility, and alignment with the County's goals. The County Manager reviews the submissions and prepares a proposed budget based on departmental needs, available resources, and policy priorities.

Upon finalization of the proposed budget, the County Manager presents it to the Board of Commissioners. A budget retreat is held to provide the Board an opportunity to review the proposal in depth, establish priorities, and provide feedback. Additional meetings may be scheduled as needed to make adjustments and ensure the proposed budget reflects the County's strategic direction.
Public participation is an essential component of Barrow County's budget process. To promote transparency and public trust, the proposed budget is made available for public review, and at least one public hearing is held in accordance with legal requirements. These hearings provide residents with an opportunity to offer feedback, ask questions, and engage in the decision-making process prior to the final adoption of the budget.

Following the completion of the review process and incorporation of any final changes, the Board of Commissioners formally adopts the budget by resolution. The budget is legally adopted at the departmental level within each fund, which serves as the level of legal budgetary control.

After adoption, departments are permitted to make transfers within their own budgets to accommodate operational adjustments. However, any amendments that alter the total appropriations of a department or fund must be approved by the Board of Commissioners. All budget amendments are recorded to ensure compliance with internal policy and applicable state laws.

Budgetary control is maintained throughout the fiscal year through the use of an encumbrance accounting system, which ensures that commitments for expenditures are tracked and do not exceed authorized appropriations. In addition, County management conducts monthly financial reviews to assess actual performance against budgeted figures. These regular assessments enable timely identification of variances and support informed decision-making to uphold the County's fiscal integrity.

Budget Calendar

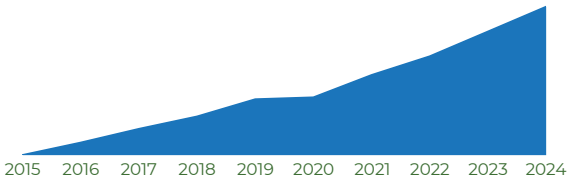
December 8, 2025	Distribute Capital Request forms for FY 2027 to departments.
January 9, 2026	Departments Capital request forms for FY 2027 due to the Finance Department.
January 24, 2026	Board of Commissioners Retreat - Establish budget goals for FY 2027 budget.
February 9, 2026	Distribute operating budget request forms, fee schedule and budget review schedule to departments.
March 9, 2026	Departments operating budget requests for FY 2027 due to the Finance Department.
March 17-27, 2026	The County Manager meets with departments to review FY 2027 budget requests, including capital.
May 5, 2026	Tax Assessor, Tax Commissioner and County Manager meet to set advertisement schedule.
May 29, 2026	County Manager submits FY 2027 recommended budget to the Board of Commissioners.
June 3, 2026	Newspaper advertisement notifying the public that the proposed FY 2027 recommended budget is available for review and the time and date of the budget public hearing.
June 3, 2026	Copy of proposed FY 2027 recommended budget displayed in the Clerk of Commission's Office and on the County's web site for public review.
June 10, 2026	Newspaper advertisement notifying the public that the proposed FY 2027 recommended budget is available for review and the time and date of the budget public hearing.
June 16, 2026	Public hearing to obtain citizen comments on the proposed FY 2027 recommended budget at 6:00pm
June 17, 2026	Newspaper advertisement notifying the public of the date and time when the proposed FY 2027 recommended budget will be adopted and the Current 2026 Property Tax Digest and 5 - Year History of Levy.
June 18, 2026	Newspaper advertisement notifying the public of the date and time when the proposed FY 2027 recommended budget will be adopted and the Current 2026 Property Tax Digest and 5 - Year History of Levy.
June 23, 2026	Adoption of the FY 2027 Budget Resolution & Adoption of the millage rate of the 2026 Digest at 6:00pm
July 1, 2026	FY 2027 budget in effect through June 30, 2027.

County Information

Demographics

Population: 96,294

Gender	
Male	**49.5%**
Female	**50.5%**
Age	
Under 5 years	**6.4%**
Under 18 years	**24.8%**
Between 18 and 65 years	**55.7%**
65 years and over	**13.1%**
Race/ Ethnic Origin	
White	**59.8%**
Black	**16.9%**
Hispanic/Latino	**17.4%**
Asian American	**4.7%**
Indian American	**0.7%**
Hawaiian/Pacific Islander	**0.1%**
Income	
Per Capita Income	**33,600**
Unemployment Rate	**3.0%**
Voter Participation Rate	**73%**



Population 2015-2024

Employers

Total Employers: 1,543

Principal Employers	Employees
Barrow County School System	**2,417**
Harrison Poultry	**977**
Barrow County Board of Commissioners	**642**
Akins Ford	**523**
Carvana	**400**
Price Industries	**390**
John Manville International, Inc.	**315**
NEGHS Barrow	**299**
Republic Services	**250**
Readerlink	**175**

Geography

Square Miles: 161.04

Population per square mile	**518.5**
Mean travel time to work (minutes)	**33.5**
Housing Units	**35,906**
Owner-occupied housing rate	**78.5%**

Education

Enrollment: 16,033

	Schools	Students
Elementary	**10**	**7,175**
Middle	**4**	**3,428**
High	**3**	**4,734**
Technical College	**1**	**699**

Population 25+

High School Graduate	**88.6%**
Bachelor Degree or Higher	**21.2%**

Public Safety

Total Employees: 339

Fire Department	
Fire Stations	**6**
Fire Personnel	**88**
Sheriffs Office	
Sheriff Stations	**1**
Sheriff Personnel	**139**
Detention Center Personnel	**87**
School Resource Officers	**25**

Parks & Recreation

100+ acre Victor Lord Park

Tennis Courts	**10**
Pickleball Courts	**12**
Softball/Baseball Fields	**10**
Multi-use Athletic Fields	**4**
Walking Trails	**1**
Playgrounds	**3**
Dog Park	**1**
Splash Pad	**1**

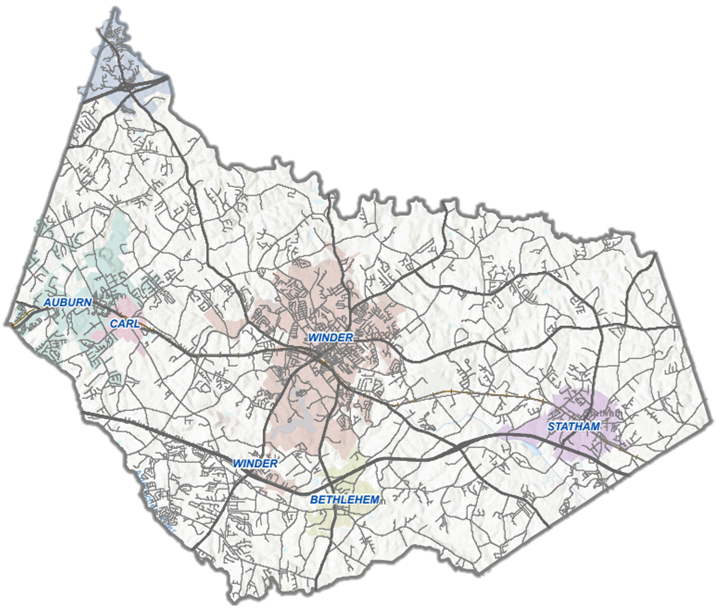
Location Map



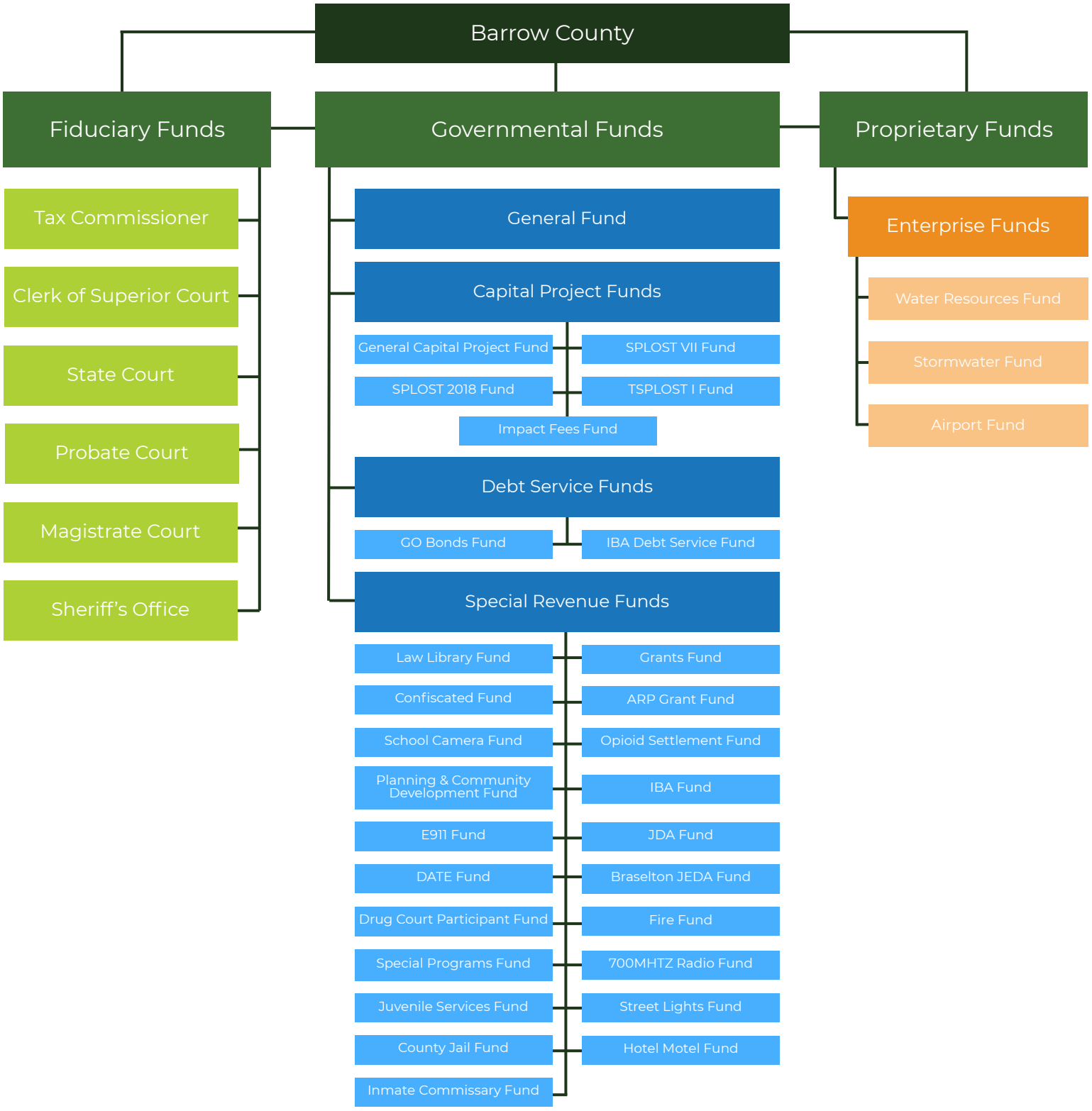
Distances to Barrow County from:

- Athens, GA - 25 miles
- Gainesville, GA - 26 miles
- Atlanta's Hartsfield-Jackson International Airport - 58 miles
- Macon, GA - 100 miles
- Greenville, SC - 107 miles
- Chattanooga, TN - 150 miles
- Columbus, GA - 155 miles
- Charlotte, NC - 208 miles
- Savannah, GA - 250 miles

Barrow County is located in the northeast part of Georgia about 45 miles north of Atlanta on the I-85 corridor. Barrow County's main public facilities are located in the City of Winder.



Fund Structure



General Fund Structure



Fund Summary

Governmental Funds

Governmental Funds account for general operations of the government, including administration, education, social services, natural resources, and transportation programs. The primary income source for these programs is taxes.

General Fund

The General Fund accounts for all resources that are not required to be accounted for in another fund. Most financial transactions are reported in this fund. Only one general fund is permitted for reporting purposes.

Special Revenue Funds

The Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Project Funds

The Capital Project Funds account for resources restricted, committed, or assigned for major capital outlays.

Debt Service Funds

The Debt Service Funds account for resources that are restricted, committed, or assigned to repay the principal and interest on general long-term debt.

Proprietary Funds

Proprietary Funds account for activities that are similar to those in the commercial sector. In essence, these are business-type activities that are owned and operated by the government. They are generally seen as being self-supporting and derive most, if not all, of their revenues from consumer fees.

Enterprise Funds

The Enterprise Funds account for activities financed and operated like those of business enterprises.

Fiduciary Funds

Fiduciary Funds account for assets held by the government in a trustee or custodial capacity such as taxes collected and held on behalf of local governments, pension plans, and trusts that receive external donations for the benefit of parties external to the government. Donations that may be spent by the government, for programs of the government, are accounted for in the governmental funds. Conversely, donations that may be spent only for private individuals or organizations are accounted for in the fiduciary funds.

FY 2027 BUDGET RESOLUTION

WHEREAS, the County's upcoming fiscal year (FY) 2027 begins on July 1, 2026, and will end on June 30, 2027; and

WHEREAS, state law requires that each county operate under an annual balanced budget adopted by ordinance or resolution; and

WHEREAS, the legal level of budget control is at the department head level; and

WHEREAS, the Human Resources Director is responsible for reviewing and approving both authorized and vacant positions; and

WHEREAS, once adopted, the annual budget may be amended during the fiscal year by a majority vote of the Board of Commissioners; and

WHEREAS, the County staff prepared a proposed balanced budget stating the anticipated revenues by source and expenditures by department for the proposed fiscal year, the current fiscal year, as well as the previous fiscal year; and

WHEREAS, the General Fund budget includes revenues totaling $960,300 which are derived strictly within the unincorporated area of the County; and

WHEREAS, the General Fund includes expenditures related to local supplements paid as additional salary to the Superior Court officials and employees, which shall only be amended by future resolution of the Board of Commissioners in accordance with the other member counties of the Piedmont Judicial District; and

WHEREAS, the Fire District Fund includes revenue received through the County's tax levy in the Barrow County Fire District (which includes all property lying and being in Barrow County except that portion of Barrow County lying within the corporate limits of the City of Winder) for the purpose of affording fire protection within such district and which shall be no more than 3 mills; and

WHEREAS, the Parks & Recreation Fund includes revenue received through the County's tax levy in the Parks & Recreation District (which includes all property lying and being in Barrow County) for the purpose of providing parks and recreation services within such district and which shall be no more than 1 mills; and

WHEREAS, in FY 2026, the County collected $5,111,518 in Insurance Premium Taxes, which revenue will be used to roll back taxes in the unincorporated area in FY 2027; and

WHEREAS, the FY 2027 budget includes revised fee schedules for Parks & Recreation and the Airport Fund, all other fee schedules adopted in the FY2026 budget remain unchanged; and

FY 2027 BUDGET RESOLUTION

WHEREAS, the County Manager submitted the proposed budget to the Board of Commissioners on June 3, 2026, displayed a copy of the proposed budget in the Clerk of Commissioner's Office, and on the County's website for public review; and

WHEREAS, the County staff notified the public, through a newspaper advertisement, that the proposed budget was available for review in the Clerk of Commissioner's Office, and on the County's website and the time and day of the budget public hearing; and

WHEREAS, the Board of Commissioners conducted a public hearing on June 16, 2026, to discuss the proposed budget; and

WHEREAS, the County staff notified the public, through a newspaper advertisement, of the date of the public meeting at which the budget resolution would be adopted; and

WHEREAS, the Board of Commissioners finds it to be in the public interest to adopt this resolution on June 23, 2026, approving the Barrow County FY 2027 Budget as follows:

General Fund	$68,292,050
Parks & Recreation Fund	$ 1,655,530
Fire Fund	$12,550,020
Water Resources Fund	$30,061,010
SPLOST Funds	$25,580,430
TSPLOST Fund	$32,083,340
Non-Major Funds	$17,468,930
Total	$187,691,310

THEREFORE, BE IT RESOLVED, that the Barrow County Board of Commissioners hereby adopts the FY 2027 Budget as provided herein.

BE IT FURTHER RESOLVED, that in accordance with the official Code of Georgia Annotated Section 15-9-68, the Board of Commissioners caps the Probate Judge's fee at $26,853 for calendar year 2027.

(Signature page follows)

SO RESOLVED this 23rd day of June 2026.

BARROW COUNTY BOARD OF COMMISSIONERS

Pat Graham, Chairman

Tim Walker, Chairman-pro tempore, District 5

Joe Goodman, District 1

Kenny Shook, District 2

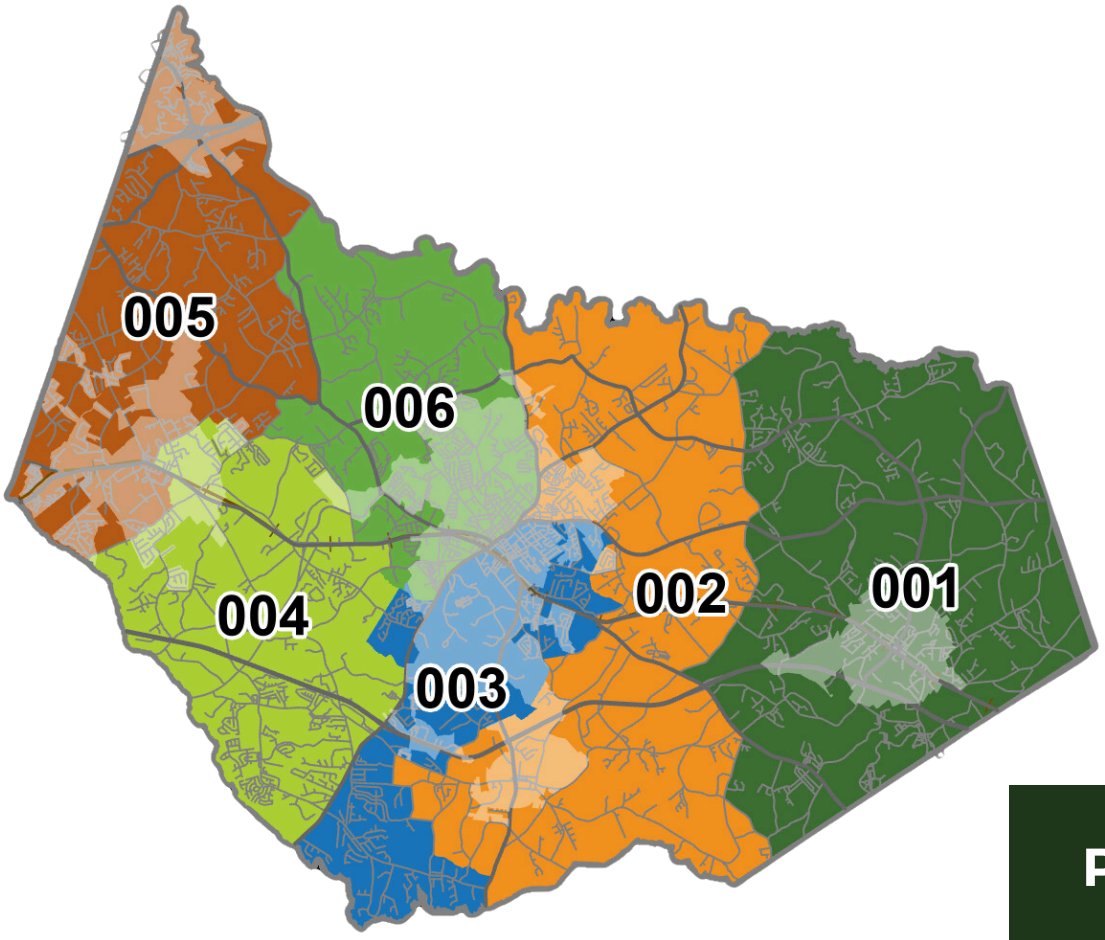
Rolando Alvarez, District 3

Alex Ward, District 4

Deborah Lynn, District 6

Attest:
By:
Abril Olivas, Clerk

Commissioner District Map



Chairman

Pat Graham

District 1	District 2	District 3
Joe Goodman	Kenny Shook	Rolando Alvarez
District 4	**District 5**	**District 6**
Alex Ward	Tim Walker	Deborah Lynn

Board of Commissioners



Pat Graham

Commission Chairman



Joe Goodman

Commissioner - District 1



Kenny Shook

Commissioner - District 2



Rolando Alvarez

Commissioner - District 3



Alex Ward

Commissioner - District 4



Tim Walker

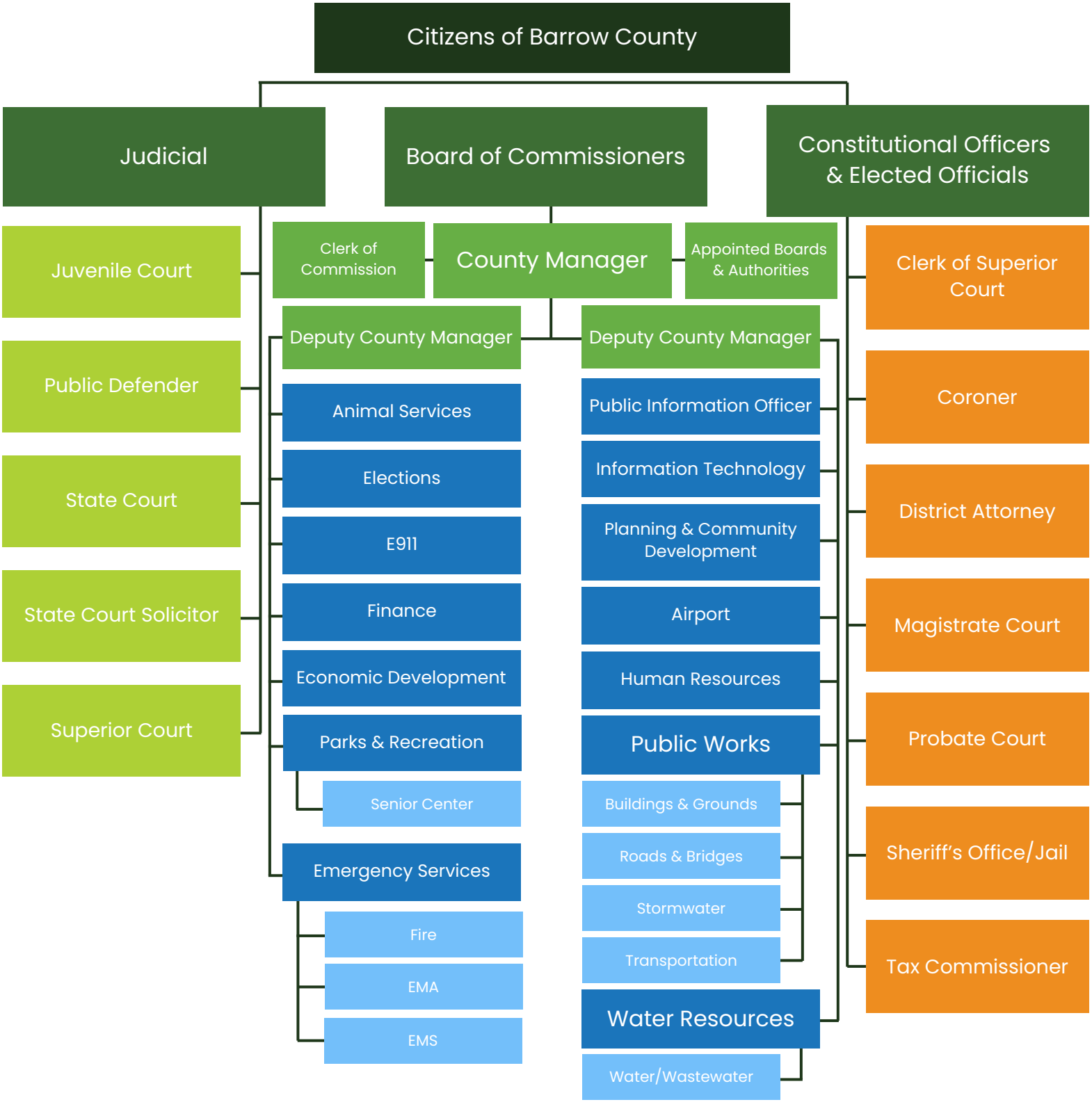
Commissioner - District 5



Deborah Lynn

Commissioner - District 6

Organizational Chart



Government Officials

Srikanth Yamala
County Manager

Wes Geddings
Deputy County Manager

Abril Olivas
County Clerk

Cecily Evans
Animal Services Director

Rebecca Whiddon
Planning & Community Director

Trey D. Wood
Chief Financial Officer

Charles M. Ferguson Jr.
County Attorney

Jeremy Pickett
E911 Director

Sharon Courson
EMA Manager

Guy Rogers
Chief Appraiser

Chris Yancey
Public Works Director

Jud Smith
Sheriff

Kenneth Cooper
Coroner

Caroline Evans
Magistrate Court Judge

Robert Gardner
State Court Judge

Nicholas Primm
Chief Superior Court Judge

Sarah Griffie
Superior Court Judge

Brad Smith
District Attorney

Bill Nash
Deputy County Manager

Elizabeth Bailey
Human Resources Director

Monica Franklin
Elections Director

Mike Coan
Economic Development

Stoney Bangert
Airport Manager

Zach Churchill
Parks & Recreations Director

Brett Skinner
Chief of Emergency Services

Brian Stewart
Public Information Officer

Rebecca Evans
Chief Technical Officer

Bill King
Water Resources Director

Jessica Garrett
Tax Commissioner

Janie Jones
Clerk of Superior Court

Amy Whitlock
Probate Court Judge

Bill Hicks
Juvenile Court Judge

Ben Green
Superior Court Judge

Andy Crawford
Superior Court Judge

Kyle Thompson
Solicitor General

FY2027 PROPOSED BUDGET

Pat Graham, Chairman
Joe Goodman, District 1
Kenny Shook, District 2
Rolando Alvarez, District 3
Alex Ward, District 4
Tim Walker, District 5
Deborah Lynn, District 6

Srikanth Yamala, County Manager
Wes Geddings, Deputy County Manager
Bill Nash, Deputy County Manager
Trey D. Wood, Chief Financial Officer
Abril Olivas, Clerk of Commission

Barrow
COUNTY GEORGIA

BUDGET OVERVIEW

Summary of Approved Budgets by Fund

	General Fund	Fire Fund	Parks & Rec Fund	SPLOST Funds	TSPLOST Fund
Revenues					
Property Tax	$ 21,826,970	$ 12,244,640	$ 1,358,030	$ -	$ -
Motor Vehicle	600,000	112,500	-	-	-
TAVT	6,650,000	-	-	-	-
Sales Tax	15,447,020	-	-	21,655,820	20,183,000
Other Taxes	12,023,870	4,100	-	-	-
Licenses & Permits	122,000	-	-	-	-
Intergovernmental	205,800	-	-	1,980,950	-
Charges for Services	7,362,840	63,700	297,500	-	-
Fines & Forfeitures	1,793,800	-	-	-	-
Other Revenue	2,259,750	125,080	-	-	-
Total Revenues	**68,292,050**	**12,550,020**	**1,655,530**	**23,636,770**	**20,183,000**
Other Financing Sources					
Operating Transfer In	-	-	-	-	-
Prior Year Fund Balance	-	-	-	1,943,660	11,900,340
Total Revenues & Other Sources	**68,292,050**	**12,550,020**	**1,655,530**	**25,580,430**	**32,083,340**
Expenditures					
General Government					
Board of County Commissioners	742,500	-	-	-	-
Board of Equalization	7,390	-	-	-	-
County Manager	1,239,260	-	-	-	-
Elections	506,690	-	-	-	-
Finance	1,440,860	-	-	-	-
Information Technology	1,145,300	-	-	100,000	-
Human Resources	615,490	-	-	-	-
Tax Commissioner	1,313,210	-	-	-	-
Tax Assessor	1,405,970	-	-	-	-
Nondepartmental	2,681,620	-	-	-	-
Buildings & Grounds	2,610,390	-	-	8,755,000	-
Total General Government	**13,708,680**	**-**	**-**	**8,855,000**	**-**
Judicial					
Superior Court	1,106,830	-	-	-	-
Drug Court	386,200	-	-	-	-
Clerk of Superior Court	1,667,840	-	-	-	-
District Attorney	1,779,950	-	-	-	-
State Court	297,560	-	-	-	-
Solicitor General	775,960	-	-	-	-
Magistrate Court	819,740	-	-	-	-
Probate Court	496,210	-	-	-	-
Juvenile Court	698,000	-	-	-	-
Public Defender	788,530	-	-	-	-
Total Judicial	**8,816,820**	**-**	**-**	**-**	**-**

Continued on Next Page

Summary of Approved Budgets by Fund - Continued

	Impact Fees Fund	Water Resources Funds	Stormwater Fund	Other Funds	All Funds
Revenues					
Property Tax	$ -	$ -	$ -	$ 5,266,990	$ 40,696,630
Motor Vehicle	-	-	-	54,000	766,500
TAVT	-	-	-	-	6,650,000
Sales Tax	-	-	-	-	57,285,840
Other Taxes	-	-	-	11,000	12,038,970
Licenses & Permits	-	-	-	-	122,000
Intergovernmental	-	544,000	-	423,390	3,154,140
Charges for Services	1,069,090	20,208,400	1,450,000	3,573,080	34,024,610
Fines & Forfeitures	-	-	-	2,307,420	4,101,220
Other Revenue	-	3,683,160	43,500	936,250	7,047,740
Total Revenues	**1,069,090**	**24,435,560**	**1,493,500**	**12,572,130**	**165,887,650**
Other Financing Sources					
Operating Transfer In	-	-	-	792,680	792,680
Prior Year Fund Balance	-	5,625,450	45,820	1,495,710	21,010,980
Total Revenues & Other Sources	**1,069,090**	**30,061,010**	**1,539,320**	**14,860,520**	**187,691,310**
Expenditures					
General Government					
Board of County Commissioners	-	-	-	-	742,500
Board of Equalization	-	-	-	-	7,390
County Manager	-	-	-	-	1,239,260
Elections	-	-	-	-	506,690
Finance	-	-	-	-	1,440,860
Information Technology	-	-	-	-	1,245,300
Human Resources	-	-	-	-	615,490
Tax Commissioner	-	-	-	-	1,313,210
Tax Assessor	-	-	-	-	1,405,970
Nondepartmental	-	-	-	-	2,681,620
Buildings & Grounds	-	-	-	127,500	11,492,890
Total General Government	**-**	**-**	**-**	**127,500**	**22,691,180**
Judicial					
Superior Court	-	-	-	2,000	1,108,830
Drug Court	-	-	-	139,650	525,850
Clerk of Superior Court	-	-	-	29,350	1,697,190
District Attorney	-	-	-	37,650	1,817,600
State Court	-	-	-	-	297,560
Solicitor General	-	-	-	-	775,960
Magistrate Court	-	-	-	-	819,740
Probate Court	-	-	-	-	496,210
Juvenile Court	-	-	-	4,200	702,200
Public Defender	-	-	-	-	788,530
Total Judicial	**-**	**-**	**-**	**212,850**	**9,029,670**

Continued on Next Page

Summary of Approved Budgets by Fund - Continued

	General Fund	Fire Fund	Parks & Rec Fund	SPLOST Funds	TSPLOST Fund
Public Safety					
Sheriff's Office	17,679,340	-	-	2,925,000	-
School Resource Officer / SRO	2,604,200	-	-	-	-
Detention Center	11,969,110	-	-	-	-
Fire Services Fund (270)	-	12,550,020	-	-	-
Emergency Services / EMS	4,259,090	-	-	157,060	-
Coroner	222,840	-	-	60,000	-
Emergency Telephone System Fund (215)	-	-	-	646,580	-
700 Mhtz Radio System Maintenance	-	-	-	-	-
Animal Services	2,149,010	-	-	-	-
Emergency Management / EMA	267,790	-	-	23,050	-
Total Public Safety	**39,151,380**	**12,550,020**	**-**	**3,811,690**	**-**
Public Works					
Subdivision Street Lights	-	-	-	-	-
Transportation	1,040,380	-	-	25,000	26,528,980
Roads & Bridges	3,470,770	-	-	1,243,000	-
Stormwater	-	-	-	-	-
Wastewater Utility	-	-	-	-	-
Water Utility	-	-	-	-	-
Total Public Works	**4,511,150**	**-**	**-**	**1,268,000**	**26,528,980**
Health & Welfare					
Senior Center	622,750	-	-	158,000	-
Total Health & Welfare	**622,750**	**-**	**-**	**158,000**	**-**
Parks & Recreation					
Parks & Recreation	-	-	1,655,530	1,025,000	-
Total Parks & Recreation	**-**	**-**	**1,655,530**	**1,025,000**	**-**
Housing & Development					
Keep Barrow Beautiful	18,350	-	-	-	-
Cooperative Extension	136,820	-	-	105,000	-
Planning & Community Development (214)	-	-	-	-	-
Economic Development	-	-	-	-	-
Winder-Barrow Industrial Building Auth. (260)	-	-	-	-	-
JDA of Winder – Barrow County (265)	-	-	-	-	-
Airport	-	-	-	-	-
Total Housing & Development	**155,170**	**-**	**-**	**105,000**	**-**
Independent Agencies	453,180	-	-	-	-
Intergovernmental	-	-	-	8,116,590	5,554,360
Debt Service	80,240	-	-	2,241,150	-
Total Expenditures	**67,499,370**	**12,550,020**	**1,655,530**	**25,580,430**	**32,083,340**
Other Financing Uses:					
Operating Transfers Out	792,680	-	-	-	-
Total Expenditures & Other Financing Uses	**68,292,050**	**12,550,020**	**1,655,530**	**25,580,430**	**32,083,340**
Excess of Revenues Over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Continued on Next Page



Summary of Approved Budgets by Fund - Continued

	Impact Fees Fund	Water Resources Funds	Stormwater Fund	Other Funds	All Funds
Public Safety					
Sheriff's Office	-	-	-	661,270	21,265,610
School Resource Officer / SRO	-	-	-	-	2,604,200
Detention Center	-	-	-	390,600	12,359,710
Fire Services Fund (270)	531,100	-	-	-	13,081,120
Emergency Services / EMS	-	-	-	-	4,416,150
Coroner	-	-	-	-	282,840
Emergency Telephone System Fund (215)	-	-	-	2,762,030	3,408,610
700 Mhtz Radio System Maintenance	-	-	-	69,560	69,560
Animal Services	99,700	-	-	-	2,248,710
Emergency Management / EMA	-	-	-	-	290,840
Total Public Safety	**630,800**	**-**	**-**	**3,883,460**	**60,027,350**
Public Works					
Subdivision Street Lights	-	-	-	846,000	846,000
Transportation	-	-	-	-	27,594,360
Roads & Bridges	-	-	-	-	4,713,770
Stormwater	-	-	1,539,320	-	1,539,320
Wastewater Utility	-	12,166,380	-	-	12,166,380
Water Utility	-	13,460,740	-	-	13,460,740
Total Public Works	**-**	**25,627,120**	**1,539,320**	**846,000**	**60,320,570**
Health & Welfare					
Senior Center	-	-	-	273,390	1,054,140
Total Health & Welfare	**-**	**-**	**-**	**273,390**	**1,054,140**
Parks & Recreation					
Parks & Recreation	407,150	-	-	1,500	3,089,180
Total Parks & Recreation	**407,150**	**-**	**-**	**1,500**	**3,089,180**
Housing & Development					
Keep Barrow Beautiful	-	-	-	-	18,350
Cooperative Extension	-	-	-	-	241,820
Planning & Community Development (214)	-	-	-	2,412,690	2,412,690
Economic Development	-	-	-	410,870	410,870
Winder-Barrow Industrial Building Auth. (260)	-	-	-	1,067,510	1,067,510
JDA of Winder – Barrow County (265)	-	-	-	1,050	1,050
Airport	-	-	-	606,850	606,850
Total Housing & Development	**-**	**-**	**-**	**4,498,970**	**4,759,140**
Independent Agencies	-	-	-	260,000	713,180
Intergovernmental	-	-	-	-	13,670,950
Debt Service	-	4,433,890	-	4,341,980	11,097,260
Total Expenditures	**1,037,950**	**30,061,010**	**1,539,320**	**14,445,650**	**186,452,620**
Other Financing Uses:					
Operating Transfers Out	31,140	-	-	414,870	1,238,690
Total Expenditures & Other Financing Uses	**1,069,090**	**30,061,010**	**1,539,320**	**14,860,520**	**187,691,310**
Excess of Revenues Over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Summary of Approved Budgets by Fund

	General Fund	Fire Fund	Parks & Rec Fund	SPLOST Funds	TSPLOST Fund
Revenues					
Property Tax	$ 21,826,970	$ 12,244,640	$ 1,358,030	$ -	$ -
Motor Vehicle	600,000	112,500	-	-	-
TAVT	6,650,000	-	-	-	-
Sales Tax	15,447,020	-	-	21,655,820	20,183,000
Other Taxes	12,023,870	4,100	-	-	-
Licenses & Permits	122,000	-	-	-	-
Intergovernmental	205,800	-	-	1,980,950	-
Charges for Services	7,362,840	63,700	297,500	-	-
Fines & Forfeitures	1,793,800	-	-	-	-
Other Revenue	2,259,750	125,080	-	-	-
Total Revenues	**68,292,050**	**12,550,020**	**1,655,530**	**23,636,770**	**20,183,000**
Other Financing Sources					
Operating Transfer In	-	-	-	-	-
Prior Year Fund Balance	-	-	-	1,943,660	11,900,340
Total Revenues & Other Sources	**68,292,050**	**12,550,020**	**1,655,530**	**25,580,430**	**32,083,340**
Expenditures					
General Government	13,355,500	-	-	-	-
Judicial	8,816,820	-	-	-	-
Public Safety	39,151,380	12,550,020	-	-	-
Public Works	4,511,150	-	-	-	-
Health & Welfare	925,530	-	-	-	-
Parks & Recreation	-	-	1,655,530	-	-
Housing & Development	205,570	-	-	-	-
Independent Agencies	453,180	-	-	-	-
Intergovernmental	-	-	-	8,116,590	5,554,360
Capital Projects	-	-	-	17,463,840	26,528,980
Debt Service	80,240	-	-	-	-
Total Expenditures	**67,499,370**	**12,550,020**	**1,655,530**	**25,580,430**	**32,083,340**
Other Financing Uses:					
Operating Transfers Out	792,680	-	-	-	-
Total Expenditures & Other Financing Uses	**68,292,050**	**12,550,020**	**1,655,530**	**25,580,430**	**32,083,340**
Excess of Revenues Over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



Summary of Approved Budgets by Fund - Continued

	Impact Fees Fund	Water Resource Fund	Stormwater Fund	Other Funds	All Funds
Revenues					
Property Tax	$ -	$ -	$ -	$ 5,266,990	$ 40,696,630
Motor Vehicle	-	-	-	54,000	766,500
TAVT	-	-	-	-	6,650,000
Sales Tax	-	-	-	-	57,285,840
Other Taxes	-	-	-	11,000	12,038,970
Licenses & Permits	-	-	-	-	122,000
Intergovernmental	-	544,000	-	423,390	3,154,140
Charges for Services	1,069,090	20,208,400	1,450,000	3,573,080	34,024,610
Fines & Forfeitures	-	-	-	2,307,420	4,101,220
Other Revenue	-	3,683,160	43,500	936,250	7,047,740
Total Revenues	**1,069,090**	**24,435,560**	**1,493,500**	**12,572,130**	**165,887,650**
Other Financing Sources					
Operating Transfer In	-	-	-	792,680	792,680
Prior Year Fund Balance	-	5,625,450	45,820	1,495,710	21,010,980
Total Revenues & Other Sources	**1,069,090**	**30,061,010**	**1,539,320**	**14,860,520**	**187,691,310**
Expenditures					
General Government	-	-	-	127,500	13,483,000
Judicial	-	-	-	195,050	9,011,870
Public Safety	-	-	-	4,313,630	56,015,030
Public Works	-	30,061,010	1,404,320	846,000	36,822,480
Health & Welfare	-	-	-	273,390	1,198,920
Parks & Recreation	-	-	-	253,000	1,908,530
Housing & Development	-	-	-	3,462,560	3,668,130
Independent Agencies	-	-	-	-	453,180
Intergovernmental	-	-	-	-	13,670,950
Capital Projects	1,037,950	-	-	-	45,030,770
Debt Service	-	-	135,000	5,385,390	5,600,630
Total Expenditures	**1,037,950**	**30,061,010**	**1,539,320**	**14,856,520**	**186,863,490**
Other Financing Uses:					
Operating Transfers Out	31,140	-	-	4,000	827,820
Total Expenditures & Other Financing Uses	**1,069,090**	**30,061,010**	**1,539,320**	**14,860,520**	**187,691,310**
Excess of Revenues Over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Overview of Revenues

Summary of Revenues

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
General Fund (100)	$ 55,485,086	$ 58,888,202	$ 59,663,560	$ 66,019,220	$ 68,292,050
Special Revenue Funds:					
County Law Library Fund (205)	21,420	22,781	29,364	25,100	29,350
Confiscated Fund (210)	19,639	35,768	65,009	46,500	43,500
School Camera - Safety Program (213)	1,079,429	456,448	428,473	351,000	326,000
Planning & Community Development (214)	2,071,864	1,754,247	2,495,776	2,918,590	2,665,690
Emergency Telephone System Fund (215)	1,751,395	1,808,521	2,184,122	2,427,950	2,762,030
County DATE Fund (216)	58,220	86,955	88,413	66,650	68,500
Drug Court Participant Fees Fund (217)	55,344	63,458	57,928	56,000	55,500
Special Programs Fund (218)	310,410	336,163	587,749	557,570	721,940
County Supplemental Juvenile Services Fund (219)	2,324	4,794	5,302	2,000	4,200
County Jail Fund (220)	170,246	850,287	950,868	500,500	270,000
Inmate Commissary Fund (225)	117,291	132,172	144,780	110,120	120,600
Grants Fund (250)	2,120,417	4,169,843	1,648,199	1,283,890	273,390
American Rescue Plan Grant (255)	3,515,772	1,310,757	4,940,421	-	-
Opioids Settlement Fund (257)	221,395	381,146	139,968	202,000	165,000
Winder-Barrow Industrial Building Authority (260)	83,129	178	79,814	25,000	23,000
JDA of Winder – Barrow County (265)	-	-	-	1,050	1,050
Barrow-Braselton Joint Econ Dev Authority (267)	-	168,745	167,100	454,070	410,870
Emergency Services / Fire Fund (270)	8,568,149	11,055,096	12,104,450	12,077,630	12,550,020
700 MHTZ Radio System Maintenance Fund (272)	406,761	468,567	453,904	420,940	69,560
Subdivision Street Lights (275)	746,216	825,089	851,024	841,000	846,000
Hotel Motel (276)	-	11,913	28,078	11,000	11,000
Parks & Recreation Fund (277)	-	-	-	-	1,655,530
Capital Project Funds:					
Impact Fees (300)	-	-	-	-	1,069,090
General Capital Project Fund (305)	3,060,930	1,903,886	2,375,917	-	-
SPLOST VI Fund (330)	5,431,980	505,011	96,651	-	-
SPLOST VII Fund (335)	15,318,902	21,891,148	23,305,870	26,622,010	25,580,430
TSPLOST Fund (341)	-	4,947,400	20,959,940	26,633,755	32,083,340
Debt Service Funds:					
General Obligation Bond (410)	4,803,293	5,054,653	5,251,057	4,384,500	4,341,980
IBA Debt Service Fund (412)	1,105,350	1,172,652	1,256,904	1,044,510	1,044,510
Enterprise Funds:					
Water Resources Fund (507)	34,477,838	36,028,479	48,901,703	33,010,570	30,061,010
Stormwater Utility Fund (508)	2,912,137	3,486,237	3,251,834	1,500,030	1,539,320
Airport Fund (550)	3,264,067	445,299	2,372,917	458,555	606,850
Total for All Funds	$ 147,179,004	$ 158,265,895	$ 194,887,096	$ 182,051,710	$ 187,691,310

Overview of Expenditures

Summary of Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
General Fund (100)	$ 50,306,821	$ 57,488,635	$ 59,362,602	$ 66,019,220	$ 68,292,050
Special Revenue Funds:					
County Law Library Fund (205)	29,980	34,904	21,397	25,100	29,350
Confiscated Fund (210)	32,680	43,917	39,140	46,500	43,500
School Camera - Safety Program (213)	1,106,708	739,135	565,672	351,000	326,000
Planning & Community Development (214)	1,698,274	1,690,298	2,339,129	2,918,590	2,665,690
Emergency Telephone System Fund (215)	1,497,514	1,914,679	2,162,187	2,427,950	2,762,030
County DATE Fund (216)	55,702	84,171	13,550	66,650	68,500
Drug Court Participant Fees Fund (217)	27,555	98,880	39,339	56,000	55,500
Special Programs Fund (218)	114,839	114,895	309,994	557,570	721,940
County Supplemental Juvenile Services Fund (219)	-	950	-	2,000	4,200
County Jail Fund (220)	-	-	-	500,500	270,000
Inmate Commissary Fund (225)	87,801	171,256	108,144	110,120	120,600
Grants Fund (250)	1,811,712	3,104,391	3,806,693	1,283,890	273,390
American Rescue Plan Grant (255)	3,021,432	625,001	4,427,732	-	-
Opioids Settlement Fund (257)	-	-	94,545	202,000	165,000
Winder-Barrow Industrial Building Authority (260)	243,303	24,342	32,303	25,000	23,000
JDA of Winder – Barrow County (265)	600	15,000	105	1,050	1,050
Barrow-Braselton Joint Econ Dev Authority (267)	1,295	177,240	167,100	454,070	410,870
Emergency Services / Fire Fund (270)	7,506,702	8,721,193	10,513,118	12,077,630	12,550,020
700 MHTZ Radio System Maintenance Fund (272)	432,143	469,984	453,904	420,940	69,560
Subdivision Street Lights (275)	713,716	666,829	749,697	841,000	846,000
Hotel Motel (276)	-	11,913	-	11,000	11,000
Parks & Recreation Fund (277)	-	-	-	-	1,655,530
Capital Project Funds:					
Impact Fees Fund (300)	-	-	-	-	1,069,090
General Capital Project Fund (305)	3,060,930	1,903,886	2,375,917	-	-
SPLOST VI Fund (330)	6,652,535	7,969,475	1,962,618	-	-
SPLOST VII Fund (335)	2,783,334	4,649,332	16,306,877	26,622,010	25,580,430
TSPLOST Fund (341)	-	1,375,033	5,845,731	26,633,755	32,083,340
Debt Service Funds:					
General Obligation Bond (410)	4,354,500	4,363,768	4,372,625	4,384,500	4,341,980
IBA Debt Service Fund (412)	1,047,601	1,048,554	1,047,178	1,044,510	1,044,510
Enterprise Funds:					
Water Resources Fund (507)	13,368,031	10,205,645	12,459,697	33,010,570	30,061,010
Stormwater Utility Fund (508)	1,422,017	1,799,569	1,852,280	1,500,030	1,539,320
Airport Fund (550)	770,217	720,654	809,834	458,555	606,850
Total for all funds	$102,147,945	$110,233,529	$132,239,107	$182,051,710	$ 187,691,310

Barrow
COUNTY GEORGIA

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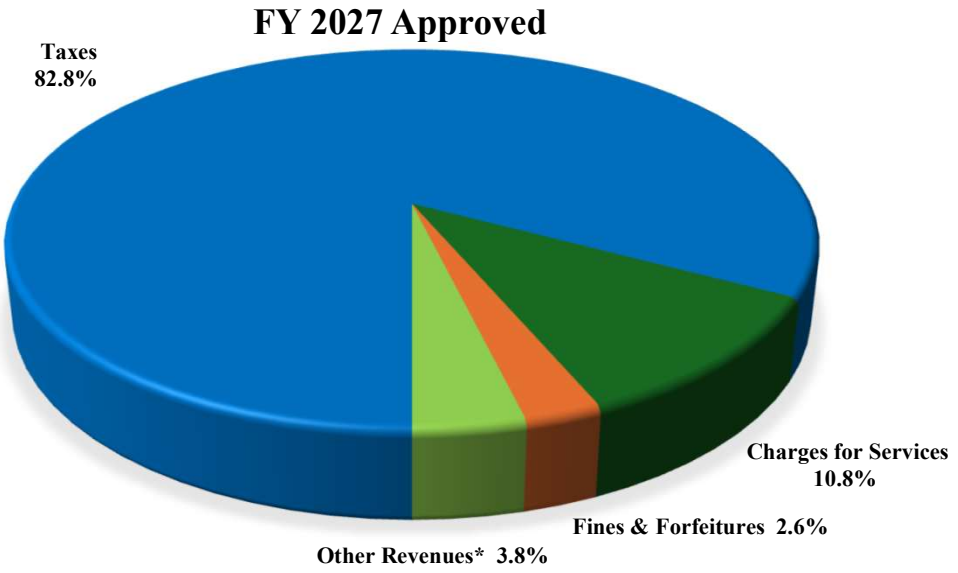
GENERAL FUND

The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from taxes, charges for services, fines, investments, and other sources. Services funded by the General Fund include the general government, law enforcement and courts, and health and human services.

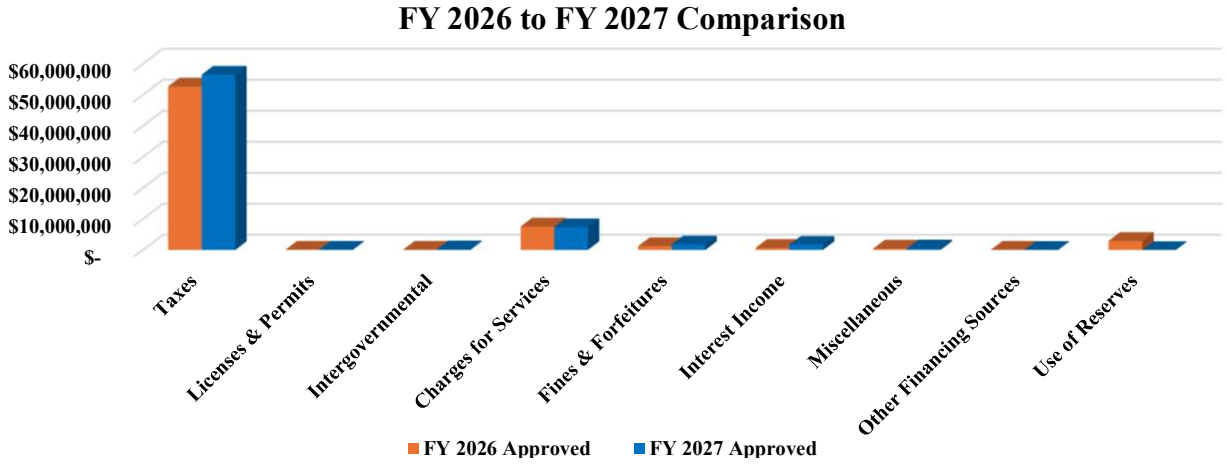
General Fund Revenues

Summary of Revenues

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Taxes	$ 46,026,143	$ 48,044,208	$ 49,197,926	$ 52,748,720	$ 56,547,860
Licenses & Permits	101,699	122,963	120,413	120,000	122,000
Intergovernmental	140,374	157,323	106,268	104,600	205,800
Charges for Services	5,933,525	6,287,541	6,080,864	7,584,290	7,362,840
Fines & Forfeitures	1,021,725	1,527,389	1,719,404	1,258,200	1,793,800
Interest Income	1,532,522	2,215,057	1,703,857	707,870	1,700,300
Miscellaneous	568,721	489,969	646,140	454,350	509,450
Other Financing Sources	160,377	43,753	88,688	100,000	50,000
Use of Reserves	-	-	-	2,941,190	-
Total General Fund Revenues	**$ 55,485,086**	**$ 58,888,202**	**$ 59,663,560**	**$ 66,019,220**	**$ 68,292,050**



*Other Revenues include Licenses & Permits, Intergovernmental, Interest Revenue, Miscellaneous, and Other Financing Sources



General Fund Revenues

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Taxes					
Real Property Tax	$ 16,894,034	$ 18,023,541	$ 18,218,811	$ 20,646,170	$ 21,826,970
Public Utility Tax	441,201	730,076	1,178,136	700,000	1,180,000
Timber Tax	621	54	-	50	50
Real Property Tax - Prior	450,034	239,431	267,054	250,000	265,000
Personal Property Tax - Current	1,582,303	1,582,900	1,642,034	1,650,000	1,850,000
Motor Vehicle Tax	529,456	491,818	590,287	495,500	600,000
Title Ad Valorem Tax Motor Vehicle	6,222,313	6,341,199	6,191,793	6,450,000	6,650,000
Mobile Home Tax	45,523	30,611	32,259	30,500	32,500
Intangible Tax	898,530	836,594	983,031	1,050,000	1,100,000
Railroad Equipment Tax	-	10,109	10,730	10,500	10,500
Personal Property Tax - Prior	27,222	79,623	27,350	80,000	30,000
Property Not on Tax Digest	3,614	155	-	500	500
Real Estate Transfer Tax	400,622	341,575	370,271	395,000	385,000
Franchise Tax	465,101	321,634	412,820	332,000	412,800
Local Option Sales Tax	12,770,522	13,541,499	13,507,682	14,600,000	15,447,020
Alcoholic Beverage Excise Tax	427,390	422,603	417,717	430,000	425,500
Energy Excise Tax	397,708	368,575	412,502	370,500	370,500
Insurance Premium Tax	4,084,926	4,282,399	4,558,411	4,858,000	5,561,520
Penalties & Interest - Delinquent	385,023	399,810	377,038	400,000	400,000
Total Taxes	**46,026,143**	**48,044,208**	**49,197,926**	**52,748,720**	**56,547,860**
Licenses & Permits					
Financial Institution License Tax	101,699	122,963	120,413	120,000	122,000
Total Licenses & Permits	**101,699**	**122,963**	**120,413**	**120,000**	**122,000**
Intergovernmental					
Intergovernmental Revenue - Banks Co	17,859	21,891	8,335	-	-
Intergovernmental Revenue - Jackson Co	61,837	74,795	72,096	82,000	183,200
Intergovernmental Revenue - ADR Fund	40,000	40,000	3,333	-	-
Intergovernmental - Elections	20,678	20,637	22,504	22,600	22,600
Total Intergovernmental	**140,374**	**157,323**	**106,268**	**104,600**	**205,800**
Charges For Services					
Election Qualifying Fees	50	10,348	-	-	-
Motor Vehicle Tag Collection Fee	35,013	33,671	36,415	35,000	36,500
Tax Collection Commission	1,583,913	1,714,350	1,705,302	1,750,000	1,800,000
Clerk of Superior Court	262,865	261,161	197,142	265,000	265,000
Recording - Clerk of Superior Court	1,081,026	1,048,792	1,109,041	1,150,000	1,125,000
Printing & Duplicating	66,118	60,211	60,114	60,000	60,000
Judicial Operations Fund Fee	8,650	11,750	16,350	12,500	15,250
Magistrate Court	225,376	279,191	325,293	280,500	325,400
Recording - Probate Court	60,278	56,727	61,599	56,800	63,600
Fees & Charges	550	1,050	-	-	-
Special Police Services	70,811	82,849	102,017	82,500	95,500
Board of Edu Resource & Security	500,274	509,895	592,019	1,932,400	1,482,500
BCA Resource & Security	-	30,400	30,091	48,000	48,000
Background Check Fees	4,095	3,390	2,700	3,000	3,000
Detention & Correction Service	16,614	19,635	18,514	20,000	20,000
Prisoner Housing Fees	270	200	16,440	500	120,000
Phone Card Proceeds	58,569	107,987	150,967	100,000	150,000
Indirect Cost Allocations	57,693	57,693	57,693	202,890	202,890
Ambulance Fees	304,113	397,288	-	100	-

Continued on Next Page

General Fund Revenues - Continued

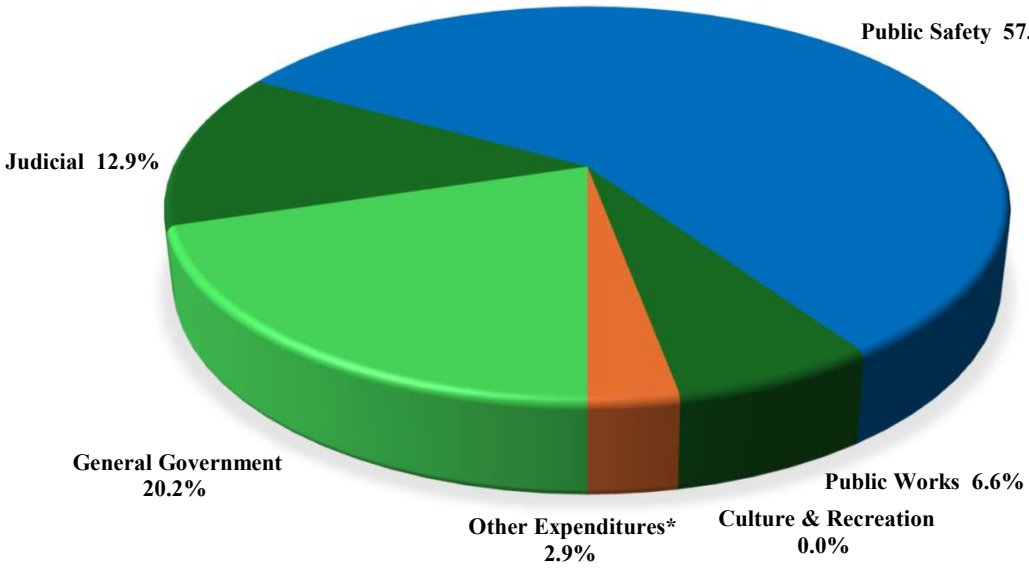
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Charges For Services - Continued					
Registration & Adoption	37,842	47,733	48,082	40,000	45,000
Restitution - Animal Services	1,530	3,502	2,079	1,500	2,500
Plan Review & Driveway Permits	46,437	22,943	-	-	-
Construction & Street Signs	13,000	9,500	-	-	-
Recreation Fees	185,500	191,562	165,717	195,000	-
Rental of Recreation Facilities	104,518	96,295	154,020	100,500	-
Recreation - Concession Sale	2,902	3,642	2,339	20,400	-
Solid Waste Hosting Fees	1,202,219	1,223,485	1,224,135	1,225,000	1,500,000
Solid Waste Recycling Fees	3,300	2,291	2,798	2,700	2,700
Total Charges For Services	**5,933,525**	**6,287,541**	**6,080,864**	**7,584,290**	**7,362,840**
Fines & Forfeitures					
401a Forfeitures	27,518	30,839	-	-	90,000
Superior Court	160,098	153,698	175,671	150,000	165,000
State Court	645,642	1,140,168	1,300,097	900,000	1,300,100
Magistrate Court	14,424	22,464	27,033	22,500	25,000
Probate Court	71,388	70,192	84,251	72,500	72,500
Late Tag Penalty	22,973	22,418	21,443	22,500	22,500
Pretrial Diversion	33,885	24,068	36,847	27,200	50,200
Crime Victims Assistance Fund	45,797	63,542	74,063	63,500	68,500
Total Fines & Forfeitures	**1,021,725**	**1,527,389**	**1,719,404**	**1,258,200**	**1,793,800**
Interest Income					
Interest Revenues	1,532,522	2,215,057	1,703,857	707,870	1,700,300
Total Interest Income	**1,532,522**	**2,215,057**	**1,703,857**	**707,870**	**1,700,300**
Miscellaneous					
Reimbursement For Damaged Property	62,832	4,448	-	-	-
Miscellaneous Revenue	18,844	32,243	76,070	13,700	13,700
Prescription Rebate	458,556	411,914	527,120	415,000	415,000
Credit Card Fees	689	805	2,073	-	-
Rental of Buildings	3,580	7,400	2,000	2,400	57,500
Jackson EMC Rebate	10,021	18,203	15,105	15,200	15,200
Donations	14,198	14,956	23,773	8,050	8,050
Total Miscellaneous	**568,721**	**489,969**	**646,140**	**454,350**	**509,450**
Use of Reserves					
Unassigned Fund Balance	-	-	-	2,941,190	-
Total Use of Reserves	**-**	**-**	**-**	**2,941,190**	**-**
Other Financing Sources					
Operating Transfers In	-	4,765	456	-	-
Sale of Fixed Assets	160,377	38,988	88,232	100,000	50,000
Total Other Financing Sources	**160,377**	**43,753**	**88,688**	**100,000**	**50,000**
Total General Fund Revenues	**$ 55,485,086**	**$ 58,888,202**	**$ 59,663,560**	**$ 66,019,220**	**$ 68,292,050**

General Fund Expenditures

Summary of Expenditures by Function

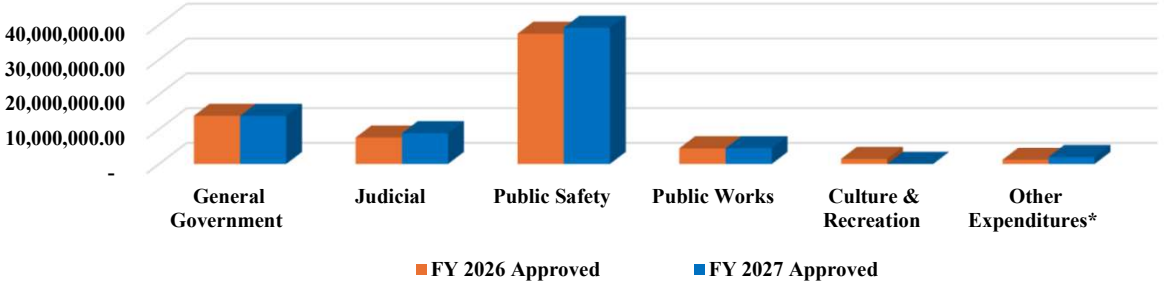
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
General Government	$ 9,303,890	$ 10,048,415	$ 10,742,899	$ 13,836,640	$ 13,808,680
Judicial	6,148,228	6,622,813	7,424,641	7,598,710	8,816,820
Public Safety	25,407,330	29,027,236	33,876,916	37,437,390	39,151,380
Public Works	3,618,885	4,515,619	4,090,431	4,494,450	4,511,150
Health & Welfare	474,030	570,830	711,461	774,640	925,530
Culture & Recreation	1,355,592	1,410,800	1,649,003	1,460,850	-
Housing & Development	293,559	298,212	649,708	172,160	205,570
Debt Services	80,232	80,232	80,232	80,240	80,240
Transfers Out	3,625,074	4,914,477	137,312	164,140	792,680
Total General Fund Expenditures	**$ 50,306,821**	**$ 57,488,635**	**$ 59,362,602**	**$ 66,019,220**	**$ 68,292,050**

FY 2027 Approved



*Other Expenditures include Health & Welfare, Housing & Development, Debt Service, & Transfers Out

FY 2026 to FY 2027 Comparison



*Other Expenditures include Health & Welfare, Housing & Development, Debt Service, & Transfers Out

General Fund Expenditures

Summary of Expenditures by Department

Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
General Fund Departments					
Board of County Commissioners	$ 682,511	$ 837,286	$ 761,669	$ 768,200	$ 742,500
Board of Equalization	14,738	8,898	6,683	19,420	7,390
County Manager	573,297	523,559	923,225	1,132,180	1,239,260
Elections	398,039	443,319	399,860	426,160	506,690
Finance	939,865	1,178,397	1,179,167	1,242,910	1,440,860
Information Technology	360,094	466,040	566,198	800,110	1,145,300
Human Resources	377,134	503,748	649,396	579,580	615,490
Tax Commissioner	977,677	931,022	1,092,047	1,268,180	1,313,210
Tax Assessor	1,010,125	1,070,553	1,178,322	1,249,260	1,405,970
Non-Departmental	2,039,503	1,810,034	1,630,279	3,676,580	2,681,620
Buildings & Grounds	1,847,403	2,188,903	2,267,184	2,585,060	2,610,390
Superior Court	548,685	716,712	743,276	889,020	1,106,830
Drug Court	103,132	120,095	270,653	299,970	386,200
Clerk of Superior Court	1,299,581	1,303,415	1,409,275	1,541,660	1,667,840
District Attorney	1,338,350	1,300,589	1,524,429	1,466,040	1,779,950
State Court	173,304	210,915	223,599	251,250	297,560
Solicitor General	328,958	437,617	561,682	629,950	775,960
Magistrate Court	589,585	655,989	724,473	713,620	819,740
Probate Court	447,310	479,021	492,567	449,940	496,210
Juvenile Court	710,034	662,429	797,885	621,230	698,000
Public Defender	609,288	736,029	676,802	736,030	788,530
Sheriff's Office	12,335,346	13,805,121	16,541,601	16,265,450	17,679,340
School Resource Officer / SRO	-	-	-	2,658,240	2,604,200
Detention Center	8,307,896	9,692,223	10,552,792	11,414,040	11,969,110
Emergency Services / EMS	3,080,143	3,839,250	4,504,274	4,730,530	4,259,090
Coroner	132,085	120,642	112,629	175,300	222,840
Animal Services	1,424,884	1,428,285	1,965,201	1,947,010	2,149,010
Emergency Management / EMA	126,976	141,714	200,420	246,820	267,790
Transportation	720,721	748,549	777,317	1,059,660	1,040,380
Roads & Bridges	2,898,164	3,767,070	3,313,113	3,434,790	3,470,770
Senior Center	176,252	274,072	413,683	474,860	622,750
Parks & Recreation	1,355,592	1,410,800	1,649,003	1,460,850	-
Keep Barrow Beautiful	7,274	13,177	15,504	29,350	18,350
Cooperative Extension	86,571	84,354	79,907	92,410	136,820
Economic Development	160,789	158	654	-	-
Total General Fund Departments	**46,181,306**	**51,909,986**	**58,204,768**	**65,335,660**	**66,965,950**
Other Financing Uses					
Debt Service	80,232	80,232	80,232	80,240	80,240
Payments to Outside Agencies	420,208	415,193	425,501	439,180	453,180
Transfers Out	3,625,074	5,083,223	652,101	164,140	792,680
Total Other Financing Uses	**4,125,515**	**5,578,648**	**1,157,834**	**683,560**	**1,326,100**
Total General Fund Expenditures	**$ 50,306,821**	**$ 57,488,635**	**$ 59,362,602**	**$ 66,019,220**	**$ 68,292,050**

Barrow
COUNTY GEORGIA

GENERAL FUND DEPARTMENTAL BUDGETS AND OUTSIDE AGENCIES

Board of County Commissioners

Description

The Board of County Commissioners is composed of seven part-time members. The chairman is elected county-wide and the other six commissioners are elected through district elections for four-year staggered terms. The Board, as the county's governing authority, is responsible for establishing policy for county operations, enacting ordinances and resolutions to promote the county's health, safety, and welfare, and approving the annual budget and millage rate which funds the operations of the constitutional officers as well as the departments under the board's jurisdiction. The county operates under a county manager form of government and appoints a county manager to supervise, direct, and control the day-to-day activities and business operations of the county government.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs					
Salaries & Wages	$ 115,085	$ 136,301	$ 146,815	$ 148,270	$ 148,300
Group Insurance	128,145	82,519	90,482	60,480	98,840
Social Security	6,412	7,748	8,453	9,180	9,200
Medicare	1,500	1,812	1,977	2,140	2,200
Retirement Contributions	7,960	2,389	3,788	8,970	8,880
401a Expense	44	507	502	550	580
Total Personnel Costs	**259,146**	**231,276**	**252,015**	**229,590**	**268,000**
Contracted Services					
Professional Services	157,948	144,974	124,227	126,000	122,750
Legal Fees - Other	29,199	188,927	90,487	20,000	20,000
Legal Fees	148,359	173,598	204,359	289,110	225,000
TV Recording	7,875	8,850	10,650	15,000	11,500
Communications	997	2,796	2,988	9,000	3,500
Postage	87	2,475	104	300	150
Advertising	-	15	195	3,300	1,800
Printing & Binding	-	300	113	300	200
Travel	10,345	9,085	6,700	12,000	11,000
Dues & Fees	44,649	45,519	48,941	32,500	45,000
Education & Training	11,010	5,645	13,237	12,000	14,500
Total Contracted Services	**410,469**	**582,184**	**502,001**	**519,510**	**455,400**
Supplies					
General Supplies & Materials	3,597	18,345	6,455	6,600	11,500
Benevolent	250	539	-	2,000	1,200
Small Equipment	9,049	4,942	1,197	10,500	6,400
Total Supplies	**12,896**	**23,826**	**7,653**	**19,100**	**19,100**
Total Board of County Commissioners	**$ 682,511**	**$ 837,286**	**$ 761,669**	**$ 768,200**	**$ 742,500**

Positions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	-	-	-	-	-
Part-Time	7	7	7	7	7
Total Positions	**7**	**7**	**7**	**7**	**7**

Board of Equalization

Description

This six-member board (three members and three alternates) is appointed by the Grand Jury for three-year terms. The Clerk of Superior Court provides oversight to this board. The Board of Equalization hears taxpayer appeals from assessments made by the Board of Tax Assessors and can take necessary action to obtain uniformity. Board of Equalization decisions may be appealed to the Superior Court.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 6,670	$ 6,990	$ 5,070	$ 6,650	$ 5,200
Group Insurance	-	214	315	-	500
Social Security	355	398	306	410	310
Medicare	83	98	72	100	80
Total Personnel Costs	**7,108**	**7,700**	**5,763**	**7,160**	**6,090**
Contracted Services					
Postage	215	798	83	1,200	250
Travel	-	-	42	2,500	50
Hearing Officer Expenses	6,559	-	-	7,000	100
Education & Training	814	400	795	1,360	850
Total Contracted Services	**7,588**	**1,198**	**920**	**12,060**	**1,250**
Supplies					
General Supplies & Materials	42	-	-	200	50
Total Supplies	**42**	**-**	**-**	**200**	**50**
Total Board of Equalization	**$ 14,738**	**$ 8,898**	**$ 6,683**	**$ 19,420**	**$ 7,390**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	-	-	-	-	-
Part-Time	6	6	6	6	6
Total Positions	**6**	**6**	**6**	**6**	**6**

County Manager

Description

The County Manager is appointed by and directly responsible to the Board of County Commissioners. This position supervises, directs, and controls the daily activities and business operations of the county government, supervises 12 departments, and coordinates the activities among those departments, constitutional officers, and outside agencies. The County Manager implements and enforces Board policies, serves as the recommending authority to hire and fire all department directors under the Board's jurisdiction by official Board action, prepares commission agendas, develops the annual budget, prepares strategic plans, and responds to citizen complaints that cannot be resolved by department directors. This position also informs the Board of the county's financial condition and attends all county commission meetings. The County Manager's office also includes the Deputy County Managers, Clerk of Commission, Deputy Clerk, and Public Information Officer.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 422,732	$ 312,657	$ 611,555	$ 718,780	$ 759,580
Group Insurance	19,161	101,931	89,247	86,640	82,310
Social Security	25,250	18,620	36,621	44,940	47,100
Medicare	6,116	4,355	8,671	10,510	11,000
Retirement Contributions	3,646	-	-	46,500	46,020
401a Expense	36,624	22,886	68,510	76,500	145,500
Total Personnel Costs	**513,528**	**460,449**	**814,604**	**983,870**	**1,091,510**
Contracted Services					
Professional Services	18,229	31,663	53,001	76,800	77,000
Legal Fees	623	-	250	-	-
Repairs & Maintenance	20,000	-	-	-	-
Communications	456	570	2,258	2,800	2,800
Postage	11	-	15	250	50
Advertising	-	-	-	100	100
Printing & Binding	-	-	-	1,000	-
Copier	4,262	2,260	1,343	5,660	6,000
Travel	3,458	11,046	9,973	12,000	12,000
Dues & Fees	265	95	4,050	8,000	8,000
Education & Training	3,715	3,765	13,318	12,300	12,300
Total Contracted Services	**51,019**	**49,398**	**84,208**	**118,910**	**118,250**
Supplies					
General Supplies & Materials	8,749	10,306	24,147	29,000	29,000
Small Equipment	-	3,405	267	400	500
Total Supplies	**8,749**	**13,712**	**24,414**	**29,400**	**29,500**
Total County Manager	**$ 573,297**	**$ 523,559**	**$ 923,225**	**$ 1,132,180**	**$ 1,239,260**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	4	4	4	5	6
Part-Time	-	-	-	-	-
Total Positions	**4**	**4**	**4**	**5**	**6**

Elections & Voter Registration

Description

The Board of Elections and Voter Registration consists of five appointed members. One member is appointed by the Chief Judge of the Superior Court, two members are appointed by the Republican Party, and two members are appointed by the Democratic Party, all are four-year terms. A Director of Elections and Voter Registration recommended by the County Manager and appointed by the Board of County Commissioners, oversees the day-to-day operations of the department. This office is responsible for conducting county, state and federal elections, registration of voters, maintaining the list of registered voters, issuing absentee ballots, disseminating information to the public, and keeping abreast of all state laws pertaining to elections and voter registration. The Director acts as the ethics filing officer for all local elected officials. In addition, this office also conducts city elections for the City of Auburn, Town of Bethlehem, Town of Carl, City of Statham, and City of Winder on a contractual basis whereby each city pays for the cost of their city elections.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs					
Salaries & Wages	$ 134,410	$ 156,279	$ 163,418	$ 174,920	$ 207,200
Salaries & Wages - Part-Time	108,518	115,912	72,605	65,000	82,750
Salaries & Wages - Overtime	9,775	11,077	8,347	6,000	6,000
Group Insurance	7,474	11,818	19,104	20,160	49,420
Social Security	13,204	14,005	12,805	15,240	17,200
Medicare	3,088	3,275	2,995	3,560	4,000
Retirement Contributions	10,343	7,225	8,963	10,580	10,470
401a Expense	531	883	906	1,000	1,050
Total Personnel Costs	**287,342**	**320,474**	**289,141**	**296,460**	**378,090**
Contracted Services					
Professional Services	7,920	10,695	6,452	20,100	15,000
Legal Fees	4,483	4,892	3,927	-	-
Repairs & Maintenance	618	2,354	1,225	2,000	1,000
Rental	10,774	11,000	10,412	10,000	10,000
Communications	2,319	5,087	3,596	3,500	3,500
Postage	9,332	17,329	9,204	12,500	15,000
Advertising	1,441	1,881	1,710	5,000	5,000
Printing & Binding	25,406	15,383	35,075	20,000	20,000
Copier	3,408	2,721	1,296	3,000	3,000
Travel	36	405	2,387	4,000	4,000
Dues & Fees	135	135	45	500	2,000
Education & Training	1,111	1,440	-	3,600	3,600
Contract Labor	22,013	24,909	14,438	20,000	20,000
Total Contracted Services	**88,994**	**98,230**	**89,766**	**104,200**	**102,100**
Supplies					
General Supplies & Materials	19,517	22,334	20,282	22,500	25,000
Fuel	685	1,334	672	1,500	750
Small Equipment	1,500	947	-	1,500	750
Total Supplies	**21,703**	**24,615**	**20,954**	**25,500**	**26,500**
Total Elections	**$ 398,039**	**$ 443,319**	**$ 399,860**	**$ 426,160**	**$ 506,690**

Positions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	3	3	3	3	3
Part-Time	5	5	5	5	5
Total Positions	**8**	**8**	**8**	**8**	**8**

Finance

Description

The Finance Department is responsible for the total accounting, finance, and payroll functions of the county including processing and recording account receivables and account payables, preparing and monitoring the annual budget, coordinating the annual audit, maintaining and adjusting the general ledger, and maintaining all payroll documents and related required payroll reports. This department is also responsible for preparing the annual financial statements and notes to the financial statements, preparing all financial reports required by federal, state, and other regulatory agencies, ensuring compliance with all financial-related legal requirements, and maintaining fixed asset records. The Finance Department is also responsible for all purchasing functions, such as processing requisitions, issuing and maintaining the purchase order and encumbrance system, ensuring adherence to county-issued contracts, developing specifications, and soliciting bids and proposals for various purchases in accordance with legal and economic requirements to ensure fair and open competition, and maintaining vendors relations.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 440,140	$ 560,568	$ 605,097	$ 663,760	$ 780,500
Group Insurance	161,026	141,073	165,319	141,120	197,670
Social Security	25,959	33,545	36,206	41,390	48,400
Medicare	6,071	7,845	8,468	9,670	11,750
Retirement Contributions	54,728	35,021	31,784	39,790	40,880
401a Expense	5,519	7,800	30,439	32,320	35,010
Total Personnel Costs	**693,443**	**785,852**	**877,313**	**928,050**	**1,114,210**
Contracted Services					
Professional Services	79,293	119,403	120,832	110,000	130,000
Legal Fees	9,497	24,528	2,321	-	-
Repairs & Maintenance	110,747	184,357	131,791	5,000	1,000
Postage	3,390	2,936	3,605	3,100	3,200
Advertising	1,769	1,046	824	1,000	1,000
Copier	2,949	3,182	1,706	3,960	3,250
Travel	-	-	2,680	2,050	2,200
Dues & Fees	1,513	11,538	9,455	158,650	158,650
Education & Training	437	2,087	5,952	8,000	8,000
Other Professional Services	26,182	17,114	9,908	14,100	10,600
Total Contracted Services	**235,777**	**366,191**	**289,074**	**305,860**	**317,900**
Supplies					
General Supplies & Materials	8,885	13,357	7,772	8,500	8,250
Small Equipment	1,759	12,997	5,007	500	500
Total Supplies	**10,645**	**26,354**	**12,779**	**9,000**	**8,750**
Total Finance	**$ 939,865**	**$ 1,178,397**	**$ 1,179,167**	**$ 1,242,910**	**$ 1,440,860**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	7	7	8	8	9
Part-Time	-	-	-	-	-
Total Positions	**7**	**7**	**8**	**8**	**9**

Information Technology

Description

The Information Technology Division, under the supervision of the Chief Technical Officer, provides technical support, oversight, and project management implementation and usage of software specifically regarding Tyler Technologies, Inc. products. Analyzes functions, develops and programs GIS products, end points, and databases. Ensures infrastructure users adhere to cybersecurity training policies to safeguard all network and computer activities. The Information Technology Division also manages and oversees the private outsourced company that maintains Barrow County's computer infrastructure and network of computers, printers, software, high speed internet connection, e-mail system, VOIP telephone system, voicemail, and network security.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ -	$ 53,906	$ 74,709	$ 188,810	$ 196,000
Group Insurance	-	20,186	28,890	40,320	49,420
Social Security	-	2,876	4,023	11,700	12,100
Medicare	-	673	941	2,730	2,800
401a Expense	-	1,573	2,202	2,350	2,470
Retirement Contributions	-	-	-	11,420	11,300
Total Personnel Costs	**-**	**79,214**	**110,765**	**257,330**	**274,090**
Contracted Services					
Professional Services	136,435	136,435	174,034	146,470	205,000
Repairs & Maintenance	51,616	56,131	77,467	115,330	280,000
Communications	168,427	173,892	185,584	250,380	270,410
Travel	-	-	-	2,500	2,800
Dues & Fees	-	-	-	-	55,000
Education & Training	-	-	7,200	10,000	13,000
Total Contracted Services	**356,478**	**366,458**	**444,286**	**524,680**	**826,210**
Supplies					
General Supplies & Materials	3,615	20,367	7,815	18,100	5,000
Small Equipment	-	-	3,332	-	40,000
Total Supplies	**3,615**	**20,367**	**11,147**	**18,100**	**45,000**
Total Information Technology	**$ 360,094**	**$ 466,040**	**$ 566,198**	**$ 800,110**	**$ 1,145,300**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	1	1	1	1	2
Part-Time	-	-	-	-	-
Total Positions	**1**	**1**	**1**	**1**	**2**

Human Resources

Description

The Human Resources Department is responsible for recruitment and candidate selection, employee relations, compensation, employee record retention, and organizational development for Barrow County Government. The Human Resources staff's primary responsibilities are as follows: manage day-to-day activities in areas of recruitment and selection, employee relations, compensation, position classifications, employee records, organizational development, and benefits administration; provide exceptional customer service to both internal and external customers; build business partner relationships with other county departments; development and compliance of policies and procedures including the Barrow County Employee Handbook and Civil Service Handbook, federal and state employment and labor laws, and all other policies deemed appropriate and necessary by the County Manager and Board of Commissioners; prepare and oversee special projects, performance analysis and other various management reports, and analysis of statistical data; implement the Board of Commissioners' goals and objectives.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 241,712	$ 304,504	$ 335,435	$ 366,520	$ 389,370
Group Insurance	43,212	66,798	84,514	60,480	74,130
Social Security	13,773	17,282	19,313	22,730	24,200
Medicare	3,221	4,042	4,517	5,310	5,700
Retirement Contributions	22,720	27,145	31,188	22,170	21,940
401a Expense	12,322	23,315	19,153	20,520	21,550
Total Personnel Costs	**336,960**	**443,086**	**514,895**	**497,730**	**536,890**
Contracted Services					
Professional Services	30,513	31,156	77,249	38,800	39,500
Legal Fees	1,012	10,623	1,774	-	-
Rentals	3,706	3,566	4,207	3,000	3,500
Communications	-	-	112	250	200
Postage	22	9	46	200	100
Advertising	-	-	513	2,500	750
Printing & Binding	-	-	165	600	300
Copier	1,488	1,547	607	550	650
Travel	195	2,863	1,583	2,000	3,500
Dues & Fees	1,154	1,064	738	1,300	1,600
Education & Training	265	4,982	10,904	19,000	15,000
Total Contracted Services	**38,355**	**55,810**	**97,898**	**68,200**	**65,100**
Supplies					
General Supplies & Materials	1,818	2,918	17,089	13,650	13,500
Small Equipment	-	1,934	400	-	-
Total Supplies	**1,818**	**4,852**	**17,488**	**13,650**	**13,500**
Capital Outlay					
Machinery & Equipment	-	-	19,115	-	-
Total Capital Outlay	**-**	**-**	**19,115**	**-**	**-**
Total Human Resources	**$ 377,134**	**$ 503,748**	**$ 649,396**	**$ 579,580**	**$ 615,490**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	3	3	4	4	4
Part-Time	-	-	-	-	-
Total Positions	**3**	**3**	**4**	**4**	**4**

Tax Commissioner

Description

The Tax Commissioner is elected by the voters for a four year period. Our office sends out about 38,520 property tax bills and 72,000 motor vehicle tag pre-bills. These bills collect all County, County Board of Education, and State property taxes and motor vehicle taxes. This elected official also issues executions against delinquent taxpayers, sells motor vehicle license plates, transfers vehicle titles, and issues mobile home decals.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs					
Salaries & Wages	$ 539,099	$ 547,303	$ 568,348	$ 674,260	$ 737,100
Salaries & Wages - Part-Time	19,824	13,398	23,605	-	-
Salaries & Wages - Overtime	2,030	1,768	144	1,000	1,000
Group Insurance	171,797	104,417	200,807	221,600	247,090
Social Security	30,861	33,816	35,065	41,180	45,800
Medicare	7,930	7,909	8,201	9,790	10,700
Retirement Contributions	48,482	47,064	39,978	39,500	39,100
401a Expense	5,794	6,887	10,591	11,450	12,020
Total Personnel Costs	**825,816**	**762,561**	**886,739**	**998,780**	**1,092,810**
Contracted Services					
Professional Services	43,264	36,851	32,311	35,000	20,000
Legal Fees	1,545	2,852	1,600	-	-
Repairs & Maintenance	390	14,627	28,692	37,000	15,000
Communications	464	-	-	1,000	1,000
Postage	61,724	48,858	55,325	85,000	85,000
Printing & Binding	14,341	37,005	45,782	64,000	64,000
Copier	1,887	1,797	697	2,000	2,000
Travel	3,692	715	1,162	3,500	3,500
Dues & Fees	1,270	1,882	995	2,000	2,000
Education & Training	1,925	450	103	900	900
Total Contracted Services	**130,501**	**145,036**	**166,666**	**230,400**	**193,400**
Supplies					
General Supplies & Materials	19,219	16,659	14,531	16,000	16,000
Fuel	-	-	-	-	1,000
Small Equipment	2,141	6,766	24,111	23,000	10,000
Total Supplies	**21,361**	**23,425**	**38,642**	**39,000**	**27,000**
Total Tax Commissioner	**$ 977,677**	**$ 931,022**	**$ 1,092,047**	**$ 1,268,180**	**$ 1,313,210**

Positions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	11	11	11	13	13
Part-Time	1	1	1	-	-
Total Positions	**12**	**12**	**12**	**13**	**13**

Tax Assessor

Description

The three member Board of Tax Assessors is appointed by the Board of County Commissioners for six year terms. The Board of Assessors hires a Chief Appraiser to run the day-to-day operations of the department. The Chief Appraiser and his staff determine what property in the county is subject to taxation, prepares annual property tax assessments, prepares the annual tax digest, examines and corrects errors in all real and personal property tax returns, ensures that all property is returned for taxes at fair valuations, and the valuations between individual taxpayers are fairly equalized so that each pays as nearly as possible only his or her proportionate share of taxes. The Tax Assessor also hears taxpayer appeals regarding property tax valuations, maintains county tax records and maps of 40,710 real property parcels, 3,914 personal property accounts, and inspects 1,493 mobile homes to ensure that the proper decals are attached, compiles building cost schedules, adheres to policies set by the Georgia Department of Revenue, and provides staff support to the Board of Assessors. At the forefront of all the above duties, the Assessor's office provides excellent customer service to thousands of Barrow County citizens who visit the office yearly. Explanations, education, and data request for information plays an important role in each of the staff members' responsibilities.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 580,669	$ 656,047	$ 660,453	$ 770,000	$ 850,900
Salaries & Wages - Part-Time	-	450	1,200	-	2,250
Salaries & Wages - Overtime	23	749	3,191	-	500
Group Insurance	203,247	177,257	234,457	201,000	247,090
Social Security	34,470	38,217	39,179	47,730	52,300
Medicare	8,062	8,938	9,163	11,170	12,200
Retirement Contributions	46,809	55,041	54,133	43,750	43,300
401a Expense	7,547	11,087	14,777	15,430	16,200
Total Personnel Costs	**880,826**	**947,786**	**1,016,553**	**1,089,080**	**1,224,740**
Contracted Services					
Professional Services	72,687	44,822	56,300	76,780	91,830
Legal Fees	3,405	7,306	29,059	-	-
Repairs & Maintenance	-	-	3,475	300	300
Communications	1,824	1,824	1,824	1,920	1,920
Postage	19,800	20,700	22,160	25,000	27,000
Printing & Binding	7,600	10,580	10,703	12,000	15,000
Copier	4,813	5,242	2,952	5,000	5,000
Travel	3,773	5,053	9,247	7,000	12,000
Dues & Fees	715	9,015	5,921	5,980	5,980
Education & Training	3,255	8,093	6,399	12,000	7,000
Licenses	3,000	-	2,186	-	-
Total Contracted Services	**120,872**	**112,635**	**150,227**	**145,980**	**166,030**
Supplies					
General Supplies & Materials	2,918	3,788	3,611	4,000	5,000
Fleet Maintenance Repairs	1,240	1,010	1,726	2,500	2,500
Uniforms	360	1,669	140	1,000	1,000
Fuel	1,037	1,082	1,973	2,000	2,000
Books & Periodicals	1,700	1,709	2,144	2,200	2,200
Small Equipment	1,172	874	1,948	2,500	2,500
Total Supplies	**8,427**	**10,132**	**11,543**	**14,200**	**15,200**
Total Tax Assessor	**$ 1,010,125**	**$ 1,070,553**	**$ 1,178,322**	**$ 1,249,260**	**$ 1,405,970**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	11	11	12	13	13
Part-Time	3	3	3	3	3
Total Positions	**14**	**14**	**15**	**16**	**16**

Non-Departmental

Description

This department consists of several large expenditures that are not contained in other departmental budgets including county-wide unemployment insurance, general liability and property insurance, insurance claims, and workers compensation insurance. This department also includes other expenses such as indigent burial expenses, energy excise tax payments to the cities, and the contingency account to fund unforeseen events and emergencies.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Group Insurance	$ 129,512	$ 388,194	$ 22,729	$ 50,000	$ 75,000
Unemployment Insurance	1,460	-	-	-	5,000
Workers Compensation	264,777	196,522	233,402	275,000	275,000
Total Personnel Costs	**395,749**	**584,716**	**256,132**	**325,000**	**355,000**
Contracted Services					
Professional Services	-	-	-	-	-
Indigent Burial Expense	6,000	-	-	-	-
Insurance	852,635	1,047,023	1,162,337	1,329,600	1,329,600
Insurance Claims	25,000	5,364	-	-	-
Employee Assistance Program Fees	7,859	8,811	9,287	9,000	9,000
Dues & Fees	19,295	24,692	31,487	25,000	29,500
Total Contracted Services	**910,789**	**1,085,890**	**1,203,112**	**1,363,600**	**1,368,100**
Supplies					
General Supplies & Materials	-	-	-	-	-
Total Supplies	**-**	**-**	**-**	**-**	**-**
Other Costs					
Excise Tax Remittance	732,965	139,428	171,035	150,000	150,000
Contingencies	-	-	-	1,837,980	808,520
Total Other Costs	**732,965**	**139,428**	**171,035**	**1,987,980**	**958,520**
Total Non-Departmental	**$ 2,039,503**	**$ 1,810,034**	**$ 1,630,279**	**$ 3,676,580**	**$ 2,681,620**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	**-**	**-**	**-**	**-**	**-**

Buildings & Grounds

Description

Buildings and Grounds maintains approximately 40 county-owned buildings and provides janitorial service for the courthouse, historic courthouse, courthouse annex, and other county facilities when needed. This division also supervises the outsourced lawn care company, performs minor renovations and assists with major renovations, ensures all elevators and fire extinguishers are inspected, and resolves building-related complaints.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 277,876	$ 346,528	$ 372,940	$ 429,230	$ 432,700
Salaries & Wages - Part-Time	37,269	29,884	43,328	41,600	114,750
Salaries & Wages - Overtime	3,422	2,093	2,067	3,000	3,000
Group Insurance	57,788	124,722	145,728	100,800	98,830
Social Security	18,862	22,465	24,738	29,190	34,600
Medicare	4,411	5,254	5,785	6,830	8,050
Retirement Contributions	24,074	16,149	19,561	25,970	25,700
401a Expense	4,203	5,032	5,683	6,340	6,660
Total Personnel Costs	**427,904**	**552,127**	**619,830**	**642,960**	**724,290**
Contracted Services					
Professional Services	250	474	25,735	25,000	22,500
Legal Fees	1,520	3,267	1,370	-	-
Technical Services	7,657	6,157	6,387	20,000	12,500
Cleaning & Disposal Services	9,456	15,524	25,574	35,000	30,000
Repairs & Maintenance	466,398	610,368	581,833	750,000	675,000
Communications	1,960	1,938	2,180	3,100	3,100
Copier Charges	1,026	1,169	460	1,500	1,500
Total Contracted Services	**488,267**	**638,897**	**643,539**	**834,600**	**744,600**
Supplies					
General Supplies & Materials	62,756	56,413	57,208	76,500	66,000
Fleet Maintenance Repairs	1,226	1,735	2,705	10,000	7,500
Utilities	863,237	924,247	937,710	1,000,000	1,050,000
Fuel	4,013	3,493	4,304	8,000	8,000
Small Equipment	-	11,990	1,887	13,000	10,000
Total Supplies	**931,233**	**997,878**	**1,003,815**	**1,107,500**	**1,141,500**
Total Buildings & Grounds	**$ 1,847,403**	**$ 2,188,903**	**$ 2,267,184**	**$ 2,585,060**	**$ 2,610,390**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	8	8	9	9	9
Part-Time	1	1	2	2	4
Total Positions	**9**	**9**	**11**	**11**	**13**

Superior Court

Description

The Superior Court in the Piedmont Judicial Circuit, which consists of Barrow and Jackson counties, is the highest ranking court in the county with original and general trial jurisdiction. This court, consisting of four Superior Court judges elected by the voters for four year terms, has original, exclusive, or concurrent jurisdiction of all civil, criminal, misdemeanor, and certain juvenile cases. Specifically, the Superior Court has exclusive jurisdiction in felony and domestic relations cases, cases concerning title to land, adoptions except for such authority granted to juvenile courts, and equity cases. The Superior Court judges also conduct probation revocation hearings and validate voter approved bond issues. The Superior Court possesses appellate jurisdiction from judgments of the Probate Court and Magistrate Court and over all certain courts to review and correct their judgments. This elected office also oversees Juvenile Court and Drug/Mental Health Court.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 250,701	$ 367,940	$ 380,481	$ 467,500	$ 649,440
Salaries & Wages - Part-Time	20,301	26,760	24,350	23,000	25,500
Group Insurance	16,820	38,080	90,120	100,800	123,540
Social Security	16,429	21,092	23,025	30,420	41,900
Medicare	3,842	4,933	5,385	7,110	9,780
Retirement Contributions	17,574	-	-	23,750	23,510
401a Expense	198	1,104	1,232	6,340	6,660
Total Personnel Costs	**325,865**	**459,908**	**524,593**	**658,920**	**880,330**
Contracted Services					
Professional Services	40	57	522	18,000	18,000
Legal Fees	-	557	2,955	-	-
Technical Services	155,554	162,282	148,340	125,000	125,000
Repairs & Maintenance	-	-	-	1,000	1,000
Communications	208	-	-	500	400
Postage	201	174	119	300	300
Copier Charges	1,531	2,959	1,605	2,300	2,300
Travel	2,968	3,503	578	4,000	1,000
Dues & Fees	60,176	85,777	61,974	72,500	73,500
Education & Training	1,393	1,211	-	2,500	1,000
Total Contracted Services	**222,070**	**256,520**	**216,092**	**226,100**	**222,500**
Supplies					
General Supplies & Materials	750	284	2,591	4,000	4,000
Total Supplies	**750**	**284**	**2,591**	**4,000**	**4,000**
Total Superior Court	**$ 548,685**	**$ 716,712**	**$ 743,276**	**$ 889,020**	**$ 1,106,830**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	3	3	8	8	8
Supplemental	8	8	8	8	8
State Paid	4	4	4	4	4
Total Positions	**15**	**15**	**20**	**20**	**20**

Drug Court

Description

The Specialty Courts of the Piedmont Judicial Circuit, that consists of Barrow and Jackson counties and under the supervision of Superior Court, are composed of three courts in Barrow County – Drug Court, Wellness Court (Mental Health Court), and Family Treatment Court. The courts' goal is to reduce recidivism through structured and cost effective programs. The Felony Drug Court provides a non-traditional approach to work with criminal offenders by offering a judicially supervised intensive outpatient substance use disorder treatment program instead of incarceration. The Wellness Court provides an alternative to incarceration by working with offenders and having them follow a closely monitored personalized treatment plan for their mental health that may also be accompanied by treatment for substance use disorder. The Family Treatment Court provides an innovative treatment approach to improve the lives of families negatively impacted by substance abuse or neglect within households.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 75,471	$ 55,979	$ 183,185	$ 204,090	$ 270,300
Group Insurance	13,590	39,280	56,376	60,480	74,130
Social Security	4,599	10,337	13,824	12,650	16,800
Medicare	1,076	2,417	3,233	2,960	3,900
Retirement Contributions	5,506	6,906	8,479	12,350	12,220
401a Expense	2,860	5,126	5,556	5,440	6,850
Total Personnel Costs	**103,102**	**120,045**	**270,653**	**297,970**	**384,200**
Supplies					
General Supplies & Materials	30	50	-	2,000	2,000
Total Supplies	**30**	**50**	**-**	**2,000**	**2,000**
Total Drug Court	**$ 103,132**	**$ 120,095**	**$ 270,653**	**$ 299,970**	**$ 386,200**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	1	2	3	4	4
Part-Time	-	-	-	-	-
Total Positions	**1**	**2**	**3**	**4**	**4**

Clerk of Superior Court

Description

The Clerk of Superior Court has been an elected county constitutional officer since 1798, when framers of Georgia's constitution created the office and provided for election of a clerk in each county of the state to serve 4-year terms. The Clerk is accountable only to the people who elect him or her. He or she is not an employee or appointee of any county or state commission or any agent or agency of the judiciary. As an impartial county officer, the Clerk provides some of the most important checks-and-balances needed in both local county government and the state's judicial system. The Clerk's duties include, but are not limited to, running the business arm of the local court system; accounting for all monies arising from fines, fees, court costs, and fees required by law; arraying and managing county trial and grand juries, including summoning jurors for service; providing oversight and administrative support to the county Board of Tax Equalization; and processing, protecting, and permanently maintaining citizens' court, land, and other important vital records. The Clerk of Superior Court's office also maintains Superior, State, and Juvenile Court records, transmits all appeals to the Georgia Court of Appeals and Georgia Supreme Court, and records real estate transactions such as warranty deeds, quit claim deeds, security deeds, assignments, right-of-way deeds, easements, property plats, and power of attorney documents. In addition, this office is also responsible for recording fifas, military discharges, trade names, UCCs (Uniform Commercial Code), and various sorts of liens including mechanic liens, property tax liens, and hospital/doctor liens. In addition, this office collects probation fines, child support payments, property transfer taxes and intangible taxes. This department is also responsible for filing criminal cases, maintaining criminal warrants, and transmitting documents to GCIC, DDS, and Dor. This elected office also files civil cases such as divorces/annulments, adoptions, child support, name changes, habeas corpus cases, suits for damages, garnishments, and repossessions. This office also issues notary public commissions, performs jury management, keeps election ballots for the statutory time limit of two years, and assists the general public with obtaining copies of various court records and any other vital records.

Budget Summary					***Funding Source: General Fund***
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 687,031	$ 751,313	$ 779,091	$ 893,190	$ 930,800
Salaries & Wages - Part-Time	20,841	7,398	14,310	29,030	27,500
Salaries & Wages - Overtime	4,925	6,098	8,068	-	7,500
Group Insurance	338,751	256,420	334,372	241,920	321,210
Social Security	41,108	44,008	46,376	57,160	59,700
Medicare	9,614	10,287	10,846	13,380	14,000
Retirement Contributions	54,085	41,766	72,474	54,030	53,480
401a Expense	8,967	11,136	13,201	14,060	14,760
Total Personnel Costs	**1,165,321**	**1,128,426**	**1,278,738**	**1,302,770**	**1,428,950**
Contracted Services					
Professional Services	195	48	421	1,620	1,620
Legal Fees	1,607	-	193	-	-
Repairs & Maintenance	444	315	680	9,500	9,500
Communications	-	-	-	500	500
Postage	11,852	12,334	15,014	15,500	15,500
Printing & Binding	18,481	8,291	10,105	21,500	21,500
Copier Charges	7,766	8,877	3,859	9,100	9,100
Travel	4,690	2,910	4,832	5,780	5,780
Dues & Fees	77,991	128,350	75,918	141,090	141,090
Education & Training	850	350	1,200	5,000	5,000
Total Contracted Services	**123,875**	**161,476**	**112,221**	**209,590**	**209,590**
Supplies					
General Supplies & Materials	10,384	13,513	12,730	15,150	15,150
Small Equipment	-	-	5,586	14,150	14,150
Total Supplies	**10,384**	**13,513**	**18,316**	**29,300**	**29,300**
Total Clerk of Superior Court	**$ 1,299,581**	**$ 1,303,415**	**$ 1,409,275**	**$ 1,541,660**	**$ 1,667,840**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	16	16	17	17	17
Part-Time	1	1	1	1	1
	17	**17**	**18**	**18**	**18**

District Attorney

Description

The District Attorney is elected by the voters of the Piedmont Judicial Circuit, that consists of Barrow and Jackson counties, for four year terms. The District Attorney represents the state in all criminal cases in Superior Court and in all cases taken up from the Superior Court to the Court of Appeals and the Supreme Court. The District Attorney advises grand juries in relation to matters of law, prepares indictments or presentments when requested by the grand jury, prosecutes all indictable offenses, prosecutes or defends any civil action in which the state is interested, argues criminal cases on appeal, and assists the attorney general when certain prosecutions are moved to a U.S. District Court.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 845,600	$ 805,981	$ 972,066	$ 978,440	$ 1,171,520
Salaries & Wages - Overtime	4,575	8,677	5,557	8,500	8,500
Group Insurance	302,824	243,765	294,844	221,760	296,500
Social Security	47,960	47,939	57,221	60,660	74,950
Medicare	11,216	11,212	13,396	14,180	17,480
Retirement Contributions	60,515	79,832	78,387	59,190	58,580
401a Expense	17,271	18,288	21,307	22,480	23,600
Total Personnel Costs	**1,289,961**	**1,215,694**	**1,442,777**	**1,365,210**	**1,651,130**
Contracted Services					
Professional Services	8,197	11,849	11,521	16,950	19,800
Legal Fees	1,921	-	1,037	-	-
Technical Services	2,800	4,400	5,732	10,430	26,080
Repairs & Maintenance	1,934	26,736	25,142	26,760	26,760
Communications	-	508	970	1,700	1,700
Postage	5,532	5,655	5,984	5,000	5,000
Advertising	-	-	70	100	100
Copier Charges	6,291	9,713	3,641	9,630	9,630
Travel	3,713	784	4,343	4,850	7,030
Dues & Fees	3,432	2,863	3,773	3,380	3,380
Education & Training	2,350	10,800	4,478	8,800	11,660
Total Contracted Services	**36,170**	**73,308**	**66,691**	**87,600**	**111,140**
Supplies					
General Supplies & Materials	5,972	6,485	6,944	6,000	6,000
Fleet Maintenance Repairs	57	131	748	680	680
Books & Periodicals	836	911	1,146	900	900
Small Equipment	4,768	3,479	5,694	5,000	10,000
Total Supplies	**11,633**	**11,006**	**14,532**	**12,580**	**17,580**
Interfund / Interdepartment					
Indirect Cost Allocation	586	581	430	650	100
Total Interfund / Interdepartment	**586**	**581**	**430**	**650**	**100**
Total District Attorney	**$ 1,338,350**	**$ 1,300,589**	**$ 1,524,429**	**$ 1,466,040**	**$ 1,779,950**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	14	14	14	14	14
Supplemental	5	5	5	5	5
State Paid	3	3	4	4	4
Total Positions	**22**	**22**	**23**	**23**	**23**

State Court

Description

Barrow County State Court, through local legislation, became effective and operational on January 1, 2021. The State Court Judge is a part-time position that is elected to four year terms in nonpartisan, countywide elections. This Court has jurisdiction over all misdemeanor criminal offenses alleged in Barrow County, traffic offenses in the unincorporated portions of Barrow County, traffic cases filed in any municipal court in Barrow County where a jury trial is demanded, and appeals from Magistrate Court civil decisions. Additionally, the Barrow County State Court will adjudicate civil actions, regardless of the amount claimed, unless the Superior Court has exclusive jurisdiction.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 40,668	$ 53,526	$ 56,001	$ 61,480	$ 63,500
Salaries & Wages - Part-Time	59,520	68,038	63,916	63,810	63,800
Group Insurance	28,946	34,577	43,803	40,320	49,420
Social Security	5,448	6,752	6,620	7,770	7,900
Medicare	1,274	1,579	1,548	1,820	1,800
401a Expense	1,216	1,594	2,392	2,150	2,260
Total Personnel Costs	**137,073**	**166,065**	**174,279**	**177,350**	**188,680**
Contracted Services					
Professional Services	27,535	34,985	41,029	62,500	88,000
Legal Fees	-	-	49	2,000	8,000
Repairs & Maintenance	-	-	-	500	500
Postage	1,391	90	68	250	280
Copier Charges	-	1,333	875	2,000	4,000
Travel	-	2,453	-	4,500	5,000
Dues & Fees	631	5,419	6,429	750	1,000
Education & Training	1,320	-	195	600	600
Total Contracted Services	**30,877**	**44,280**	**48,645**	**73,100**	**107,380**
Supplies					
General Supplies & Materials	5,091	245	253	300	1,000
Small Equipment	264	325	422	500	500
Total Supplies	**5,354**	**569**	**675**	**800**	**1,500**
Total State Court	**$ 173,304**	**$ 210,915**	**$ 223,599**	**$ 251,250**	**$ 297,560**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	1	1	1	1	1
Part-Time	1	1	1	1	1
Total Positions	**2**	**2**	**2**	**2**	**2**

Solicitor General

Description

The Solicitor General is elected by the voters of Barrow County and serves as the prosecuting attorney in the Barrow County State Court. The Barrow County Solicitor's office is charged with prosecuting all misdemeanor criminal offenses under Georgia state law as well as traffic violations that occur in the Barrow County jurisdiction. Misdemeanors are punishable by incarceration of up to 12 months. By exercising prosecutorial discretion, our office determines the best way to secure justice through appropriate sentences for individual defendants. The mission of the Solicitor's office is to minimize recidivism by addressing the cause of the crime commission head on. The Solicitor General investigates and charges all assigned cases while working to ensure that all persons involved in the criminal process are treated in a courteous and professional manner.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 190,356	$ 249,404	$ 338,166	$ 396,220	$ 524,550
Salaries & Wages - Part-Time	50,592	57,832	61,531	54,230	43,500
Salaries & Wages - Overtime	-	136	106	-	2,000
Group Insurance	50,645	73,520	93,405	80,640	74,130
Social Security	14,137	18,699	24,521	27,930	35,300
Medicare	3,306	4,373	5,735	6,540	8,300
Retirement Contributions	-	9,693	13,394	19,190	18,990
401a Expense	1,972	2,776	4,636	4,850	5,090
Total Personnel Costs	**311,008**	**416,433**	**541,493**	**589,600**	**711,860**
Contracted Services					
Professional Services	225	48	106	500	4,500
Technical Services	-	-	-	-	16,000
Repairs & Maintenance	116	1,131	523	2,000	2,000
Communications	-	-	-	-	2,000
Postage	1,994	2,676	2,463	3,250	4,000
Copier Charges	3,995	3,834	1,596	4,600	4,600
Travel	453	1,963	1,913	5,000	8,000
Dues & Fees	1,086	2,512	870	2,000	2,000
Education & Training	5,459	3,430	4,906	10,000	8,000
Total Contracted Services	**13,328**	**15,595**	**12,378**	**27,350**	**51,100**
Supplies					
General Supplies & Materials	1,653	1,595	3,013	6,000	6,000
Small Equipment	2,969	3,995	4,797	7,000	7,000
Total Supplies	**4,622**	**5,590**	**7,810**	**13,000**	**13,000**
Total Solicitor General	**$ 328,958**	**$ 437,617**	**$ 561,682**	**$ 629,950**	**$ 775,960**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	4	4	5	5	6
Part-Time	1	1	1	2	2
Total Positions	**5**	**5**	**6**	**7**	**8**

Magistrate Court

Description

The Chief Magistrate of the Magistrate Court is elected by the voters of Barrow County to serve a four year term. Magistrate Judges are required to be available 24 hours a day, 7 days a week, 365 days a year. The jurisdiction of the Magistrate Court is set by Georgia law, and includes both criminal and civil matters.

Criminal Jurisdiction:

The criminal division handles a variety of matters, including: Criminal Warrants, Search Warrants, First Appearance Hearings, Bond Hearings, Extradition Hearings, Preliminary Hearings, Pre-Warrant Hearings, Good Behavior Warrants, Deposit Account Fraud Warrants, County Ordinance Violations, such as: Animal Services Violations, Code Enforcement Violations, Criminal Trespass, Disorderly Conduct, Public Indecency, Theft by Shoplifting, Possession of Marijuana (less than one ounce), Possession of Alcohol by a Minor

Civil Jurisdiction:

The civil division hears cases involving: Civil Suits (under $15,000 jurisdictional limit), Dispossessories (Landlord/Tenant disputes), Garnishments, Personal Property Foreclosures, Post-Judgment Interrogatories, FIFA (Liens), Abandoned Motor Vehicles

Court Schedule:

Civil Court: Held every Monday and Thursday, Criminal Court: Held every Tuesday and Wednesday, Bond Hearings: Conducted every Monday, Wednesday, Friday, and once over the weekend

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 367,051	$ 397,715	$ 414,270	$ 429,600	$ 524,300
Salaries & Wages - Part-Time	35,142	34,007	37,173	41,000	16,700
Group Insurance	78,703	102,631	141,421	120,960	148,250
Social Security	23,716	25,304	26,407	29,200	31,900
Medicare	5,547	5,918	6,176	6,850	7,500
Retirement Contributions	31,944	40,317	47,752	25,120	24,860
401a Expense	3,148	3,859	4,539	4,850	5,090
Total Personnel Costs	**545,251**	**609,752**	**677,737**	**657,580**	**758,600**
Contracted Services					
Professional Services	11,334	7,501	10,725	19,340	19,340
Legal Fees	6,666	11,210	2,185	-	-
Repairs & Maintenance	7,196	8,736	6,317	10,920	10,920
Communications	1,824	1,836	1,825	1,830	1,830
Postage	1,327	1,852	2,780	2,800	2,800
Copier Charges	2,754	4,174	1,911	3,000	3,000
Travel	7,266	4,255	5,168	8,500	8,500
Dues & Fees	400	400	400	480	480
Education & Training	1,580	1,580	1,638	1,830	1,830
Other Purchased Services	-	-	-	200	200
Total Contracted Services	**40,347**	**41,544**	**32,949**	**48,900**	**48,900**
Supplies					
General Supplies & Materials	3,988	3,985	5,990	6,000	6,000
Books & Periodicals	-	-	-	140	140
Small Equipment	-	709	7,797	1,000	6,100
Total Supplies	**3,988**	**4,694**	**13,787**	**7,140**	**12,240**
Total Magistrate Court	**$ 589,585**	**$ 655,989**	**$ 724,473**	**$ 713,620**	**$ 819,740**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	6	6	6	6	6
Supplemental	2	2	2	2	2
Total Positions	**8**	**8**	**8**	**8**	**8**

Probate Court

Description

The Probate Court Judge is elected by the voters for a four year term. The Probate Court is responsible for probating wills, appointing guardians of minors and incompetent persons, mental health issues, issuing marriage licenses, and issuing firearm permits. In addition, this elected office also records birth, death, and marriage certificates as the state appointed custodian of vital records for the county. This office also administers oaths to public officers, files, approves, and records bonds of public officers, and administers estate matters.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 294,150	$ 312,362	$ 302,526	$ 297,230	$ 302,100
Group Insurance	44,923	70,946	84,142	60,480	98,830
Social Security	17,600	18,463	18,042	18,430	18,700
Medicare	4,116	4,318	4,219	4,300	4,400
Retirement Contributions	38,048	32,407	39,060	17,980	17,800
401a Expense	5,578	6,054	6,754	7,170	7,530
Total Personnel Costs	**404,416**	**444,550**	**454,743**	**405,590**	**449,360**
Contracted Services					
Professional Services	5,895	4,138	3,908	10,800	10,800
Legal Fees	75	361	-	-	-
Repairs & Maintenance	8,003	5,500	6,140	7,620	7,620
Postage	3,155	3,009	2,606	3,000	4,500
Copier Charges	2,992	3,790	793	3,000	3,000
Travel	4,324	6,204	4,925	5,630	5,630
Dues & Fees	500	850	650	600	600
Education & Training	2,620	3,665	2,178	3,000	3,000
Other Purchased Services	-	2,150	2,558	2,600	2,600
Total Contracted Services	**27,563**	**29,666**	**23,759**	**36,250**	**37,750**
Supplies					
General Supplies & Materials	5,391	4,805	8,204	6,100	7,100
Small Equipment	765	-	5,861	2,000	2,000
Total Supplies	**6,156**	**4,805**	**14,065**	**8,100**	**9,100**
Capital Outlay					
Machinery & Equipment	9,175	-	-	-	-
Total Capital Outlay	**9,175**	**-**	**-**	**-**	**-**
Total Probate Court	**$ 447,310**	**$ 479,021**	**$ 492,567**	**$ 449,940**	**$ 496,210**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	5	5	5	5	5
Part-Time	-	-	-	-	-
Total Positions	**5**	**5**	**5**	**5**	**5**

Juvenile Court

Description

The Juvenile Court Judge is appointed by the four Superior Court judges of the Piedmont Judicial Circuit for a four year term. This court, operating through an intergovernmental agreement between Barrow County (52%) and Jackson County (48%) hears juvenile delinquency cases, child abuse and negligent cases, and juvenile traffic offense cases. The Juvenile Court is served by the Piedmont CASA (Court Appointed Special Advocate) that is an organization of private volunteer citizens appointed by the Juvenile Court Judge who monitors, evaluates, and provides reports about a child's case. Probation and Delinquency Intake Services are provided by the Georgia Department of Juvenile Justice.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Contracted Services					
Professional Services	$ 400,873	$ 369,355	$ 470,260	$ 400,000	$ 400,000
Technical Services	299	-	-	3,000	5,000
Repairs & Maintenance	23,010	252	2,173	3,000	3,000
Postage	389	307	300	500	500
Copier Charges	1,649	1,673	605	2,500	2,500
Total Contracted Services	**426,221**	**371,588**	**473,338**	**409,000**	**411,000**
Supplies					
General Supplies & Materials	622	903	1,144	2,000	2,000
Total Supplies	**622**	**903**	**1,144**	**2,000**	**2,000**
Other Costs					
Intergovernmental Payments	283,192	289,938	323,404	210,230	285,000
Other Costs	**283,192**	**289,938**	**323,404**	**210,230**	**285,000**
Total Juvenile Court	**$ 710,034**	**$ 662,429**	**$ 797,885**	**$ 621,230**	**$ 698,000**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	**-**	**-**	**-**	**-**	**-**

Public Defender

Description

The office of the Piedmont Circuit Public Defender is part of the Georgia Public Defender agency, an independent agency within the executive branch of state government. The Public Defender provides legal representation to indigent defendants in Barrow and Jackson counties in Superior Court, Juvenile Court, and State Court, including appeals to the Georgia Court of Appeals and the Georgia Supreme Court.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Contracted Services					
Professional Services	$ 609,288	$ 736,029	$ 674,132	$ 736,030	$ 788,530
Total Contracted Services	**609,288**	**736,029**	**674,132**	**736,030**	**788,530**
Total Public Defender	**$ 609,288**	**$ 736,029**	**$ 676,802**	**$ 736,030**	**$ 788,530**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	**-**	**-**	**-**	**-**	**-**

Sheriff's Office

Description

The Sheriff is elected by the voters for a four year term. This full-service office has a uniform patrol division, criminal investigation division, training division, crime prevention division, records division, and an administrative division. This office enforces all state and county laws enacted for the protection of property, health, and welfare of all county citizens and visitors. The Sheriff's Office also provides security for all courts, processes warrants, provides school resource officers for all county schools, and operates a 372-bed detention facility.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 7,156,357	$ 8,221,791	$ 8,982,585	$ 9,302,500	$ 9,817,200
Salaries & Wages - Part-Time	-	-	-	-	25,000
Salaries & Wages - Overtime	283,646	318,662	303,352	236,000	330,000
Group Insurance	1,674,488	1,354,196	2,989,016	2,116,960	2,619,120
Social Security	452,199	518,081	564,600	591,400	628,500
Medicare	105,756	121,164	132,044	138,310	146,940
Retirement Contributions	542,602	689,745	791,183	578,000	567,920
401a Expense	85,582	101,545	129,238	140,500	124,630
Total Personnel Costs	**10,300,629**	**11,325,183**	**13,892,018**	**13,103,670**	**14,259,310**
Contracted Services					
Professional Services	31,713	12,971	38,388	21,230	30,430
Legal Fees	36,103	23,382	29,664	-	-
Repairs & Maintenance	346,688	488,922	681,899	5,000	5,000
Insurance	323,333	388,276	544,217	596,980	615,000
Deputy-Bonding	-	-	-	4,600	4,600
Communications	195,744	249,059	176,709	163,600	168,710
Postage	2,193	2,092	2,256	2,900	2,900
Advertising	865	525	375	1,100	1,100
Copier Charges	11,411	12,251	5,290	10,400	10,400
Travel	1,452	11,446	16,962	8,000	23,540
Dues & Fees	2,710	10,250	3,873	868,970	1,071,800
Education & Training	4,602	6,946	7,814	9,000	24,140
Total Contracted Services	**956,814**	**1,206,119**	**1,507,446**	**1,691,780**	**1,957,620**
Supplies					
General Supplies & Materials	48,974	47,739	45,079	49,000	50,000
Ammunition	44,483	58,444	93,264	70,000	117,180
Fleet Maintenance Repairs	234,772	344,184	247,935	282,760	332,070
Uniforms	54,801	59,076	77,303	90,000	92,830
Vests	36,452	70,050	55,921	60,000	72,850
Utilities	5,312	3,344	5,480	3,000	3,000
Fuel	466,436	468,557	449,446	372,000	415,080
Small Equipment	1,963	33,072	16,305	311,750	348,550
Total Supplies	**893,192**	**1,084,466**	**990,732**	**1,238,510**	**1,431,560**
Interfund / Interdepartment					
Indirect Cost Allocation	184,711	189,353	151,405	231,490	30,850
Total Interfund / Interdepartment	**184,711**	**189,353**	**151,405**	**231,490**	**30,850**
Total Sheriff	**$ 12,335,346**	**$ 13,805,121**	**$ 16,541,601**	**$ 16,265,450**	**$ 17,679,340**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	120	120	133	133	136
Part-Time	-	-	-	-	3
Total Positions	**120**	**120**	**133**	**133**	**139**

School Resource Officer

Description

The School Resource Officers (SRO) Division of the Barrow County Sheriff's Office is responsible for providing safety, security, and law enforcement services within the Barrow County School System. Staffed by certified law enforcement officers, this partnership provides schools, students, staff, and families with a safe learning environment. SROs are assigned to schools throughout the county, where they serve not only as law enforcement officers but also as mentors and positive role models for students. They assist in preventing and responding to school-based incidents, provide education on safety and legal issues, and support efforts to build trust between youth and law enforcement. The SROs are committed to promoting a secure and supportive school climate that encourages academic success and personal growth for all students in Barrow County.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ -	$ -	$ -	$ 1,633,270	$ 1,727,920
Salaries & Wages - Overtime	-	-	-	30,000	35,000
Group Insurance	-	-	-	342,720	420,050
Social Security	-	-	-	103,120	109,300
Medicare	-	-	-	24,120	25,600
Retirement Contributions	-	-	-	101,170	108,500
401a Expense	-	-	-	2,000	25,000
Total Personnel Costs	**-**	**-**	**-**	**2,236,400**	**2,451,370**
Contracted Services					
Professional Services	-	-	-	1,200	-
Insurance	-	-	-	112,210	51,910
Communications	-	-	-	61,590	18,290
Travel	-	-	-	2,000	1,460
Dues & Fees	-	-	-	24,200	15,320
Education & Training	-	-	-	1,000	860
Total Contracted Services	**-**	**-**	**-**	**202,200**	**87,840**
Supplies					
General Supplies & Materials	-	-	-	1,000	-
Ammunition	-	-	-	30,000	2,820
Fleet Maintenance Repairs	-	-	-	67,240	17,930
Uniforms	-	-	-	10,000	7,170
Vests	-	-	-	15,000	2,150
Fuel	-	-	-	78,000	34,920
Small Equipment	-	-	-	18,400	-
Total Supplies	**-**	**-**	**-**	**219,640**	**64,990**
Total School Resource officer	**$ -**	**$ -**	**$ -**	**$ 2,658,240**	**$ 2,604,200**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	-	-	-	25	25
Part-Time	-	-	-	-	-
Total Positions	**-**	**-**	**-**	**25**	**25**

Detention Center

Description

The Detention Center, under the direction of the elected Sheriff, manages the 372-bed county jail. This law enforcement center is primarily a holding facility for men and women charged with a criminal offense waiting for a court appearance and for persons already sentenced but waiting for a transfer to a state or federal facility. This facility also holds persons found guilty of certain misdemeanors and sentenced to one year or less. The facility does not hold juveniles, as they are transferred to a regional youth detention center in Gainesville.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs					
Salaries & Wages	$ 3,977,653	$ 4,684,050	$ 4,765,971	$ 5,286,430	$ 5,438,000
Salaries & Wages - Overtime	482,712	371,657	446,437	270,000	300,000
Group Insurance	1,022,181	1,317,961	1,608,568	1,249,920	1,531,940
Social Security	264,398	298,897	309,586	344,500	353,900
Medicare	61,835	69,903	72,403	80,570	82,800
Retirement Contributions	328,578	293,093	386,995	319,810	316,530
401a Expense	49,109	66,653	65,529	70,640	74,170
Total Personnel Costs	**6,186,467**	**7,102,215**	**7,655,488**	**7,621,870**	**8,097,340**
Contracted Services					
Professional Services	8,943	3,525	5,565	52,070	52,070
Medical Expense - Prisoners	843,898	1,435,706	1,781,133	1,931,400	2,011,000
Outside Medical Expense - Prisoners	230,793	99,861	167,903	183,750	183,750
Cleaning & Disposal Services	16,782	15,873	15,305	17,000	17,000
Repairs & Maintenance	371,158	459,869	163,566	582,170	582,170
Copier Charges	13,387	15,366	6,879	12,000	12,000
Travel	3,471	2,605	4,310	3,000	3,000
Dues & Fees	996	610	478	1,000	1,000
Education & Training	5,342	4,204	180	9,440	9,440
Total Contracted Services	**1,494,769**	**2,037,618**	**2,145,320**	**2,791,830**	**2,871,430**
Supplies					
General Supplies & Materials	155,976	159,261	145,967	158,400	158,400
Fuel	1,073	678	353	1,100	1,100
Food - Prisoners	469,610	392,451	541,489	840,840	840,840
Total Supplies	**626,659**	**552,391**	**687,809**	**1,000,340**	**1,000,340**
Capital Outlay					
Machinery & Equipment	-	-	64,175	-	-
Total Capital Outlay	**-**	**-**	**64,175**	**-**	**-**
Total Detention Center	**$ 8,307,896**	**$ 9,692,223**	**$ 10,552,792**	**$ 11,414,040**	**$ 11,969,110**

Positions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	87	87	87	87	87
Part-Time	-	-	-	-	-
Total Positions	**87**	**87**	**87**	**87**	**87**

Emergency Medical Services

Description

Barrow County is the license holder for EMS within the Barrow County Primary 911 Coverage Area, delivered through a public-private partnership between Barrow County and American Medical Response (AMR), operating locally as Barrow County EMS. The Barrow County Fire Department's (BCFD) EMS Division oversees this partnership, managing the contract, ensuring quality assurance, and maintaining consistent, high-quality emergency medical care for citizens and visitors. Barrow County EMS currently operates six ambulances and one EMS Supervisor unit (EMS1) across the county, with five units stationed at BCFD Emergency Response Facilities and one based at AMR Headquarters-Barrow, all strategically positioned for timely and effective response. EMS operations are supported by two key internal teams: the Office of Professional Staff Development, which coordinates training and continuing education, and the Office Services Support Staff, which handles administrative functions essential to daily operations. In addition to emergency response, the EMS Division remains committed to community outreach and education, offering programs such as Stop the Bleed and Hands-Only CPR throughout the county, including in schools, civic groups, public events, and fire station visits. BCFD remains focused on delivering professional, accountable, and compassionate pre-hospital care to meet the growing needs of the community.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 69,590	$ 79,268	$ 106,276	$ 113,950	$ 112,900
Salaries & Wages - Overtime	17,016	6,178	6,728	-	6,800
Group Insurance	26,179	34,357	39,351	20,160	24,710
Social Security	5,498	5,260	6,417	7,060	7,000
Medicare	1,286	1,230	1,501	1,650	1,600
Retirement Contributions	37,756	20,811	22,785	6,820	6,750
Total Personnel Costs	**157,324**	**147,103**	**183,057**	**149,640**	**159,760**
Contracted Services					
Professional Services	2,860,278	3,607,295	4,221,261	4,438,380	3,965,000
Legal Fees	1,696	-	278	-	-
Repairs & Maintenance	16,386	23,174	24,694	27,000	23,000
Communications	514	484	485	1,880	630
Travel	5,668	2,365	6,292	21,000	7,500
Dues & Fees	4,436	-	5,052	9,300	5,800
Education & Training	4,506	5,908	5,865	6,650	6,450
Licenses	2,786	975	2,400	4,500	4,500
Total Contracted Services	**2,896,271**	**3,640,202**	**4,266,326**	**4,508,710**	**4,012,880**
Supplies					
General Supplies & Materials	169	13,949	14,956	15,450	15,000
Medical Supplies	3,391	-	-	20,000	25,000
Fleet Maintenance Repairs	894	308	666	1,000	5,000
Uniforms	436	449	500	500	550
Personal Protective Equipment	-	5,400	279	7,000	3,500
Utilities	17,815	28,819	30,041	23,480	31,300
Fuel	3,257	2,439	1,519	4,000	1,800
Small Equipment	-	-	6,500	-	4,000
Total Supplies	**25,962**	**51,364**	**54,461**	**71,430**	**86,150**
Interfund/Interdepartment					
Indirect Cost Allocation	586	581	430	750	300
Total Interfund / Interdepartment	**586**	**581**	**430**	**750**	**300**
Total Emergency Services	**$ 3,080,143**	**$ 3,839,250**	**$ 4,504,274**	**$ 4,730,530**	**$ 4,259,090**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	1	1	1	1	1
Part-Time	-	-	-	-	-
Total Positions	**1**	**1**	**1**	**1**	**1**

Coroner

Description

The Coroner is elected by the voters for four year terms. The Coroner, with the assistance from the Georgia Bureau of Investigations and other state and local agencies, investigates the cause and manner of death where a person dies under four situations: (1) as a result of violence, suicide, or accident, (2) suddenly when in apparent good health, (3) when unattended by a physician, or (4) in any suspicious manner.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs					
Salaries & Wages	$ 56,107	$ 36,079	$ 25,104	$ 60,000	$ 60,000
Salaries & Wages - Part-Time	-	16,275	18,938	-	20,000
Group Insurance	8,694	11,411	18,300	20,160	24,710
Social Security	3,372	3,249	2,646	3,720	3,720
Medicare	788	760	619	870	870
Total Personnel Costs	**68,961**	**67,773**	**65,607**	**84,750**	**109,300**
Contracted Services					
Professional Services	46,047	36,367	32,070	70,000	45,000
Legal Fees	-	634	-	-	-
Communications	1,354	1,633	1,741	-	2,000
Travel	4,967	4,689	4,913	3,870	5,500
Dues & Fees	600	600	600	300	600
Education & Training	1,440	1,800	1,080	1,680	1,680
Total Contracted Services	**54,408**	**45,723**	**40,404**	**75,850**	**54,780**
Supplies					
General Supplies & Materials	2,129	4,176	2,496	4,600	4,500
Fleet Maintenance Repairs	1,667	-	70	1,000	3,000
Uniforms	1,006	-	351	1,000	1,000
Fuel	1,568	1,227	754	2,000	2,000
Small Equipment	-	-	1,226	3,500	47,920
Total Supplies	**6,370**	**5,403**	**4,897**	**12,100**	**58,420**
Interfund / Interdepartment					
Indirect Cost Allocation	2,346	1,743	1,721	2,600	340
Total Interfund / Interdepartment	**2,346**	**1,743**	**1,721**	**2,600**	**340**
Total Coroner	**$ 132,085**	**$ 120,642**	**$ 112,629**	**$ 175,300**	**$ 222,840**

Positions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Per Unit Basis	4	4	4	4	4
Total Positions	**4**	**4**	**4**	**4**	**4**

Animal Services

Description

The Animal Services Department enforces the county's animal services ordinance on a county-wide basis including all municipalities. This department responds to complaints regarding stray and nuisance animals, animal cruelty, animal bites, and rabies exposure. The department also provides temporary shelter for stray, unwanted, and homeless animals at the 121-unit animal shelter, and manages a volunteer program and animal adoption program.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs					
Salaries & Wages	$ 467,179	$ 500,033	$ 581,634	$ 624,340	$ 672,800
Salaries & Wages - Part-Time	78,161	92,661	87,671	87,700	113,700
Salaries & Wages - Temporary	-	14,101	91,672	95,330	25,000
Salaries & Wages - Overtime	35,637	34,028	51,066	38,000	38,000
Group Insurance	254,732	148,197	215,798	201,600	197,670
Social Security	34,637	36,144	48,460	52,420	57,000
Medicare	8,101	8,816	11,333	11,120	13,300
Retirement Contributions	32,671	30,884	31,440	37,770	37,380
401a Expense	7,709	8,038	9,502	9,630	10,110
Total Personnel Costs	**918,827**	**872,903**	**1,128,576**	**1,157,910**	**1,164,960**
Contracted Services					
Professional Services	253,406	254,923	494,136	400,000	549,600
Legal Fees	4,079	9,072	11,981	-	50,000
Technical Services	949	1,539	1,470	3,050	3,050
Cleaning & Disposal Services	3,200	4,209	4,466	3,570	6,430
Repairs & Maintenance	493	-	810	2,000	2,000
Communications	8,343	9,723	10,770	12,000	12,000
Postage	33	30	47	300	200
Printing & Binding	451	925	236	8,000	-
Copier Charges	5,292	6,793	3,615	6,340	6,340
Travel	-	-	2,326	2,510	2,510
Dues & Fees	400	400	400	610	1,000
Education & Training	-	325	5,030	9,000	9,000
Contract Labor	-	-	-	15,000	15,000
Total Contracted Services	**276,645**	**287,940**	**535,646**	**462,380**	**657,230**
Supplies					
General Supplies & Materials	80,880	129,190	145,835	125,000	176,580
Fleet Maintenance Repairs	13,135	14,310	11,212	34,000	17,000
Uniforms	5,842	13,895	13,760	18,510	10,000
Utilities	30,065	35,903	37,393	29,040	29,040
Fuel	28,777	28,565	32,978	28,000	28,000
Food	47,119	38,029	52,028	65,000	65,000
Small Equipment	15,384	-	1,319	18,070	-
Total Supplies	**221,203**	**259,892**	**294,526**	**317,620**	**325,620**
Interfund / Interdepartment					
Indirect Cost Allocation	8,209	7,551	6,452	9,100	1,200
Total Interfund / Interdepartment	**8,209**	**7,551**	**6,452**	**9,100**	**1,200**
Total Animal Services	**$ 1,424,884**	**$ 1,428,285**	**$ 1,965,201**	**$ 1,947,010**	**$ 2,149,010**

Positions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	11	11	11	12	12
Part-Time	4	4	4	4	4
Total Positions	**15**	**15**	**15**	**16**	**16**

Emergency Management Agency

Description

One of the most basic and fundamental responsibilities of government is to provide for the safety and welfare of its citizens before, during and after major emergencies and disasters. An effective County-wide Emergency Management Program is vital in providing these services. The Emergency Management Agency (established under O.C.G.A 38-3-27 and following guidance of The Stafford Act) is the lead organization providing management and coordination of mitigation, preparedness, response, and recovery activities within Barrow County. This is accomplished via hazard mitigation as well as preparation and response planning done in partnership with city/county agencies, regional and state level partners, non-profit entities, schools and the private sector. Emergency Management Division works to enhance the preparedness and resiliency of our communities by coordinating and integrating activities necessary to build, sustain and improve the capability to mitigate against, prepare for, respond to, and recover from natural or man-made disasters through an all-hazards approach. Barrow County Emergency Management Agency (EMA) is the local branch of the Georgia Emergency Management/Office of Homeland Security at the state level and the Federal Emergency Management Agency / Office of Homeland Security at the Federal level. Barrow County Emergency Management works with these agencies and other local, state and federal agencies before, during and after an emergency or disaster. Barrow County EMA's commitment to meeting and/or exceeding the requirements for a qualified Emergency Management Program, not only makes us eligible for grants funding and other reimbursements. Barrow County EMA has achieved a level of preparation which qualifies Barrow County for a reduced local match requirement for Public Assistance Programs subsequent to a major Presidential Disaster Declaration.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 58,662	$ 59,424	$ 74,287	$ 135,250	$ 116,500
Salaries & Wages - Part-Time	10,170	72	6,569	-	30,500
Group Insurance	8,894	32,221	27,952	30,240	24,710
Social Security	3,851	3,709	4,708	8,390	9,100
Medicare	901	868	1,101	1,960	2,100
Retirement Contributions	7,041	-	-	6,890	6,820
401a Expense	-	-	1,252	1,500	1,580
Total Personnel Costs	**89,518**	**96,294**	**115,868**	**184,230**	**191,310**
Contracted Services					
Professional Services	5,625	4,219	18,500	11,000	11,000
Legal Fees	-	2,706	999	-	-
Insurance	4,951	4,951	4,737	6,000	8,500
Communications	1,412	1,314	1,057	1,440	1,740
Advertising	-	-	-	-	500
Travel	2,025	2,616	6,166	8,700	10,700
Dues & Fees	20,273	24,559	38,399	17,000	26,130
Education & Training	300	300	1,249	1,600	2,900
Total Contracted Services	**34,587**	**40,664**	**71,106**	**45,740**	**61,470**
Supplies					
General Supplies & Materials	1,412	3,755	10,894	12,600	6,000
Fleet Maintenance Repairs	241	37	1,109	500	1,500
Uniforms	-	-	437	500	1,000
Fuel	631	384	575	1,500	2,500
Small Equipment	-	-	-	1,000	4,000
Total Supplies	**2,285**	**4,176**	**13,015**	**16,100**	**15,000**
Interfund / Interdepartment					
Indirect Cost Allocation	586	581	430	750	10
Total Interfund / Interdepartment	**586**	**581**	**430**	**750**	**10**
Total Emergency Management Agency	**$ 126,976**	**$ 141,714**	**$ 200,420**	**$ 246,820**	**$ 267,790**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	1	1	1	1	1
Part-Time	-	-	1	1	1
Total Positions	**1**	**1**	**2**	**2**	**2**

Transportation

Description

The Transportation Division oversees major county road and bridge construction and improvement projects, prepares the annual LMIG list of resurfacing needs, and keeps the County Road Improvement Program updated. This division also issues driveway, utility, and timber harvest permits, performs preliminary and final plan and field reviews regarding new roads for county acceptance, performs traffic studies, and assists in updating the county's roadway speed limits for radar permit purposes. Additionally, the division maintains the operation of traffic signals on county roads, participates in the development of internal construction plans, and coordinates with the Road and Bridges Division for in-house work. The staff also maintains roadway mileage and inventory and the county's sidewalk inventory. The division also manages the subdivision streetlight program and responds to citizen complaints regarding traffic safety issues.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 321,626	$ 383,396	$ 446,757	$ 504,710	$ 536,300
Salaries & Wages - Part-Time	7,834	2,948	-	-	-
Salaries & Wages - Overtime	2,018	2,422	1,601	-	2,000
Group Insurance	60,344	100,738	133,091	100,800	123,540
Social Security	19,555	22,932	26,504	31,300	33,300
Medicare	4,573	5,363	6,198	7,320	7,800
Retirement Contributions	11,983	12,928	30,411	30,530	30,220
401a Expense	14,526	15,517	18,497	19,400	20,370
Total Personnel Costs	**442,460**	**546,244**	**663,058**	**694,060**	**753,530**
Contracted Services					
Professional Services	158,670	93,040	14,342	204,000	68,000
Legal Fees	32,874	12,040	3,450	-	-
Technical Services	8,748	10,527	8,670	51,000	115,000
Communication	1,441	2,651	3,887	4,000	4,000
Postage	174	177	80	500	250
Advertising	365	450	450	1,000	1,000
Printing & Binding	-	-	-	100	100
Copier Charges	1,839	4,236	1,576	4,000	4,000
Travel	2,898	1,951	2,367	4,000	4,000
Dues & Fees	322	132	790	1,500	1,200
Education & Training	1,567	600	1,125	10,000	1,800
Total Contracted Services	**208,900**	**125,804**	**36,736**	**280,100**	**199,350**
Supplies					
General Supplies & Materials	10,925	6,935	4,255	15,000	8,500
Fleet Maintenance & Repairs	621	3,552	4,966	5,000	6,000
Utilities	55,262	58,436	63,501	58,000	65,000
Fuel	2,552	2,908	2,802	5,500	5,500
Small Equipment	-	4,671	2,000	2,000	2,500
Total Supplies	**69,361**	**76,502**	**77,524**	**85,500**	**87,500**
Total Transportation	**$ 720,721**	**$ 748,549**	**$ 777,317**	**$ 1,059,660**	**$ 1,040,380**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	5	5	6	7	7
Part-Time	1	1	-	-	-
Total Positions	**6**	**6**	**6**	**7**	**7**

Roads & Bridges

Description

The Roads and Bridges Division, under the supervision of the Public Works Director, maintains and repairs 480 miles of paved roads, 36.43 miles of unpaved roads, 75 bridge culverts/structures, and 70 miles of concrete sidewalks. This department also provides services such as mowing of all county road right-of-ways, performs ditch and shoulder maintenance, replaces culvert pipes underneath roads, tree trimming, installs traffic signs, and conducts in-house projects including paving short lengths of roads and parking areas. The Fleet Maintenance Division has been combined with the Roads and Bridges Division.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 789,132	$ 878,256	$ 1,057,505	$ 1,203,750	$ 1,285,800
Salaries & Wages - Part-Time	28,954	18,379	-	-	-
Salaries & Wages - Overtime	4,236	4,840	17,635	10,000	10,000
On-Call Pay	20,888	22,019	21,722	25,000	25,000
Group Insurance	428,773	364,622	428,100	322,560	420,050
Social Security	48,945	53,509	63,972	76,800	81,900
Medicare	11,447	12,514	14,961	17,960	19,200
Retirement	107,572	69,733	95,707	72,820	72,070
401a Expense	2,021	1,815	4,587	4,760	5,000
Total Personnel Costs	**1,441,969**	**1,425,688**	**1,704,189**	**1,733,650**	**1,919,020**
Contracted Services					
Professional Services	1,035	1,403	3,419	2,000	10,000
Legal Fees	6,335	18,751	9,314	-	-
Technical Services	6,091	10,298	5,258	199,400	50,000
Cleaning & Disposal Services	9,449	12,977	15,898	28,000	30,000
Repairs & Maintenance	-	1,000	-	3,930	1,500
Rentals	4,981	3,826	15,699	12,000	15,000
Communication	6,080	5,951	5,957	13,000	6,500
Advertising	40	-	150	500	250
Copier Charges	1,105	1,385	522	1,500	750
Travel	-	129	481	-	2,000
Dues & Fees	-	142	-	300	150
Education & Training	20	5,122	19,317	13,000	13,000
Contract Labor	494,856	542,616	490,372	550,000	530,000
Contract Labor - On Call Tree Trimming	12,745	15,185	33,635	25,000	25,000
Total Contracted Services	**542,738**	**618,785**	**600,021**	**848,630**	**684,150**
Supplies					
General Supplies & Materials	661,280	1,457,084	749,738	532,500	535,000
Fleet Maintenance Repairs	113,650	143,291	146,954	195,000	215,000
Uniforms	24,691	21,006	25,604	25,500	35,000
Utilities	1,438	-	-	-	-
Fuel	86,808	80,358	73,703	80,000	80,000
Small Equipment	-	7,500	-	-	-
Total Supplies	**887,867**	**1,709,239**	**995,998**	**833,000**	**865,000**
Capital Outlay					
Machinery & Equipment	7,999	-	-	-	-
Total Capital Outlay	**7,999**	**-**	**-**	**-**	**-**
Interfund / Interdepartment					
Indirect Cost Allocation	17,591	13,359	12,904	19,510	2,600
Total Interfund / Interdepartment	**17,591**	**13,359**	**12,904**	**19,510**	**2,600**
Total Roads & Bridges	**$ 2,898,164**	**$ 3,767,070**	**$ 3,313,113**	**$ 3,434,790**	**$ 3,470,770**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	21	21	21	21	21
Part-Time	-	-	-	-	-
Total Positions	**21**	**21**	**21**	**21**	**21**

Senior Center

Description

The Senior Center provides activities and programs for county resident senior citizens including free daily lunch, exercise classes, bingo, guest speakers and various seminars, arts and crafts, clubs, day outings and overnight trips, etc. The center has an outdoor patio area and pickleball court, game room and pool hall, a living room, a dining room, and an activity room featuring card tables, an exercise area, and space for crafts. The Senior Center's operating hours are from 8 a.m. to 5 p.m. Monday through Friday. Senior Center staff members provide transportation to and from the center for eligible participants and also deliver meals to homebound county resident senior citizens on weekdays through Home Delivered Meals. The Senior Center partners with the Northeast Georgia Area Agency on Aging to refer senior county residents to available programs and resources provided by the AAA and other local agencies.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 94,194	$ 136,635	$ 235,640	$ 295,690	$ 365,460
Salaries & Wages - Part-Time	-	-	19,478	26,820	26,600
Salaries & Wages - Overtime	471	177	1,124	1,000	1,000
Group Insurance	50,830	103,518	114,271	100,800	172,960
Social Security	9,521	12,316	16,469	20,060	24,400
Medicare	2,227	2,880	3,852	4,670	5,700
Retirement	14,298	12,900	16,505	17,890	18,300
401a Expense	2,934	4,940	7,299	7,930	8,330
Total Personnel Costs	**174,475**	**273,368**	**414,638**	**474,860**	**622,750**
Contracted Services					
Professional Services	-	30	-	-	-
Legal Fees	1,777	674	45	-	-
Total Contracted Services	**1,777**	**704**	**45**	**-**	**-**
Supplies					
Fleet Maintenance Repairs	-	-	(1,000)	-	-
Total Supplies	**-**	**-**	**(1,000)**	**-**	**-**
Total Senior Center	**$ 176,252**	**$ 274,072**	**$ 413,683**	**$ 474,860**	**$ 622,750**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	5	5	6	6	7
Part-Time	1	1	-	1	1
Total Positions	**6**	**6**	**6**	**7**	**8**

Keep Barrow Beautiful

Description

KBB is a local affiliate of the Keep Georgia Beautiful and Keep America Beautiful. The program promotes environmental awareness and education through litter prevention, waste reduction, and beautification programs. KBB conducts annual recycling programs and other events. The Planning and Community Director serves as the staff contact for the KBB Board and coordinates events for the program.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Contracted Services					
Cleaning & Disposal Services	$ 4,877	$ 11,099	$ 12,773	$ 25,000	$ 15,000
Travel	889	-	-	350	350
Dues & Fees	1,234	2,078	1,313	1,000	1,000
Education & Training	275	-	62	500	500
Total Contracted Services	**7,274**	**13,177**	**14,148**	**26,850**	**16,850**
Supplies					
General Supplies & Materials	-	-	1,100	2,000	1,250
Food	-	-	256	500	250
Total Supplies	**-**	**-**	**1,356**	**2,500**	**1,500**
Total Keep Barrow Beautiful	**$ 7,274**	**$ 13,177**	**$ 15,504**	**$ 29,350**	**$ 18,350**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	**-**	**-**	**-**	**-**	**-**

Parks & Recreation

Description

The Barrow County Parks and Recreation Department provides county-wide recreational programming and services to all residents. Equal access and convenience are ensured by providing programs and services in the geographic center of the county. This department manages the 100+ acre Victor Lord Park, with a multi-use recreation center. Facilities managed by the department include ten lighted tennis courts, 12 pickleball courts, ten baseball/softball fields of various sizes, four multi-purpose athletic fields including a synthetic turf field, four concession stands, two playgrounds, three pavilions, a dog park, and an outdoor walking trail. A regulation pickleball court is also located at the Senior Center, 80 Lee Street, Winder. This department offers numerous youth athletics programs including baseball, basketball, cross country, softball, track and field, and volleyball. Adult athletic programs include pickleball, and adult softball leagues. The department also hosts various community and school system events. The department rents fields and facilities for public use including tournaments. The department partners with local youth sports associations for football and soccer.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs					
Salaries & Wages	$ 340,235	$ 319,024	$ 461,037	$ 526,470	$ -
Salaries & Wages - Part-Time	147,240	125,875	155,970	135,000	-
Salaries & Wages - Overtime	2,142	1,431	7	1,500	-
Supplemental Pay	-	-	1,600	-	-
Group Insurance	160,721	73,889	122,594	100,800	-
Social Security	29,363	27,003	36,740	41,100	-
Medicare	6,867	6,315	8,592	9,610	-
Retirement	35,127	28,459	10,536	31,850	-
401a Expense	4,117	2,147	11,962	8,010	-
Total Personnel Costs	**725,812**	**584,143**	**809,039**	**854,340**	**-**
Contracted Services					
Professional Services	23,757	157,658	164,686	26,400	-
Legal Fees	888	4,045	4,527	-	-
Technical Services	870	957	1,140	1,640	-
Cleaning & Disposal Services	10,389	11,999	12,020	11,790	-
Repairs & Maintenance	65,391	87,140	82,537	82,090	-
Insurance	5,784	6,670	2,576	7,140	-
Communication	484	1,613	1,941	650	-
Advertising	2,602	1,990	4,190	4,000	-
Copier Charges	2,048	2,698	1,385	3,620	-
Travel	1,389	339	733	7,500	-
Dues & Fees	11,137	12,101	14,971	6,450	-
Education & Training	463	1,300	5,050	5,900	-
Contract Labor	70,687	68,271	70,911	75,500	-
Total Contracted Services	**195,887**	**356,781**	**366,666**	**232,680**	**-**
Supplies					
General Supplies & Materials	243,516	259,593	244,288	184,200	-
Fleet Maintenance Repairs	-	49	2,661	6,330	-
Utilities	177,036	203,117	219,715	165,000	-
Fuel	7,045	5,927	6,634	8,100	-
Other Supplies	6,296	1,192	-	10,200	-
Total Supplies	**433,892**	**469,877**	**473,298**	**373,830**	**-**
Total Parks & Recreation	**$ 1,355,592**	**$ 1,410,800**	**$ 1,649,003**	**$ 1,460,850**	**$ -**

Positions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	8	8	8	8	-
Part-Time	14	14	14	16	-
Total Positions	**22**	**22**	**22**	**24**	**-**

Cooperative Extension Service

Description

The local Cooperative Extension Service, under the direction of the University of Georgia Cooperative Extension, provides lifelong learning to the citizens of Barrow County through research-based education in agriculture, communities, youth, families, and the environment. This office provides updated agricultural research material to local agricultural producers, farmers, and homeowners and conducts soil, forage, and water testing to assists county citizens with their particular soil, insect, weed, and plant disease problems. This office also administers the 4-H program to assist youth in acquiring knowledge and developing life skills through hands-on learning experiences that are focused on agricultural awareness, leadership, communication skills, food and nutrition, health, energy conservation, STEM, and citizenship.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 46,720	$ 45,157	$ 42,064	$ 48,000	$ 66,780
Social Security	2,897	2,577	2,608	2,830	4,000
Medicare	677	603	610	670	940
Retirement Contributions	9,191	7,925	8,221	10,520	10,410
Total Personnel Costs	**59,485**	**56,261**	**53,504**	**62,020**	**82,130**
Contracted Services					
Cleaning & Disposal Services	1,650	2,012	1,842	2,200	2,200
Repairs & Maintanence	67	61	-	100	100
Communications	474	706	970	970	970
Advertising	-	39	-	300	300
Copier Charges	3,576	3,150	1,274	3,520	3,520
Travel	2,062	768	343	2,950	2,950
Dues & Fees	705	580	1,375	1,710	1,710
Education & Training	1,355	830	2,001	2,080	2,080
Total Contracted Services	**9,890**	**8,146**	**7,806**	**13,830**	**13,830**
Supplies					
General Supplies & Materials	3,116	1,701	1,751	1,750	1,750
Fleet Maintenance Repairs	1,125	1,120	691	1,500	4,000
Fuel	1,909	2,379	2,326	2,200	2,800
Total Supplies	**6,150**	**5,200**	**4,767**	**5,450**	**8,550**
Other Costs					
Payments to Other Agencies	11,046	14,747	13,830	11,110	32,310
Total Other Costs	**11,046**	**14,747**	**13,830**	**11,110**	**32,310**
Total Cooperative Extension Service	**$ 86,571**	**$ 84,354**	**$ 79,907**	**$ 92,410**	**$ 136,820**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Supplement	5	5	5	6	6
Total Positions	**5**	**5**	**5**	**6**	**6**

Economic Development

Description

The Economic Development Department is responsible for the recruitment of new industries and existing industry expansions; manages the local development authorities and the incentive process; responds to state and site selector requests for information (RFI); promotes the county's 270 acre industrial park, known as Park 53, as well as many other industrial sites within the county. The department also promotes the county to investors, developers, brokers and construction firms; works closely with the Barrow Chamber of Commerce, the Metro Atlanta Chamber of Commerce, the Georgia Economic Developers Association, the Southern Association of Economic Development, the International Economic Development Council, the Georgia Innovation Crescent Regional Board, the Innovation Corridor Joint Development Authority, and the Northeast Georgia Joint Development Authority. The department serves as the liaison between local businesses and workforce partners. The department also promotes the county through various social media platforms to economic development stakeholders and community members; and serves on the Chamber Workforce Development Committee, Adult Literacy Barrow and the Employ Barrow Coalition.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Personnel Costs					
Salaries & Wages	$ 66,255	$ -	$ 537	$ -	$ -
Salaries & Wages - Part-Time	10,913	-	-	-	-
Group Insurance	8,698	-	-	-	-
Social Security	4,759	-	33	-	-
Medicare	1,113	-	8	-	-
401a Expense	190	-	76	-	-
Total Personnel Costs	**91,927**	**-**	**654**	**-**	**-**
Contracted Services					
Professional Services	46,535	-	-	-	-
Legal Fees	3,804	-	-	-	-
Communications	956	-	-	-	-
Postage	13	48	-	-	-
Advertising	310	-	-	-	-
Travel	4,733	-	-	-	-
Dues & Fees	6,892	110	-	-	-
Education & Training	3,400	-	-	-	-
Total Contracted Services	**66,643**	**158**	**-**	**-**	**-**
Supplies					
General Supplies & Materials	2,219	-	-	-	-
Total Supplies	**2,219**	**-**	**-**	**-**	**-**
Total Economic Development	**$ 160,789**	**$ 158**	**$ 654**	**$ -**	**$ -**

Positions					
	FY 2023	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Full-Time	1	1	-	-	-
Part-Time	1	1	-	-	-
Total Positions	**2**	**2**	**-**	**-**	**-**

Other Financing Uses

Description

Other financing uses include a limited number of special transactions that are used to account for non-operating expenditures/disbursements. Included in this financial reporting category are operating transfers for capital outlay and debt payments.

Budget Summary					*Funding Source: General Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Other Financing Uses					
Barrow-Braselton JEDA	$ -	$ 168,745	$ 502,876	$ -	$ -
Economic Development Capital	-	-	11,913	-	-
Capital Project Fund	1,031,110	1,548,348	-	-	-
Special Programs	-	-	22,741	-	-
700 MHTZ Radio System	-	30,537	114,571	-	-
Capital Project Fund - Reserves	2,088,322	3,285,592	-	-	-
Capital Project Fund - Motor Vehicle	-	50,000	-	-	-
Capital Project Fund - Unassigned	505,642	-	-	-	-
Emergency Communications	-	-	-	164,140	792,680
Total Other Financing Uses	**3,625,074**	**5,083,223**	**652,101**	**164,140**	**792,680**
Total Other Financing Uses	**$ 3,625,074**	**$ 5,083,223**	**$ 652,101**	**$ 164,140**	**$ 792,680**

Outside Agencies

Agency Profiles

Board of County Commissioners funds nine outside agencies that are outside the structure of Barrow County government operations. The county considers these nine agencies essential to the county citizens, and therefore, partly funds their annual operations. The outside agencies are:

Northeast Georgia Regional Commission

The Northeast Georgia Regional Commission, located in Athens, is one of twelve state-wide regional commissions created to be a focal point for regional issues concerning local government and to be a resource for those governments in a variety of specialized areas. Those areas include government planning, economic development, grant preparation, job training, and aging services. This agency serves 12 Northeast Georgia counties including Barrow County and 54 municipalities.

Barrow County Health Department

This agency, under the direction of the local Board of Health, determines the county's health needs and develops programs to meet those needs. This Agency administers numerous community health related programs such as health screenings, health services, WIC program, and special health programs for children and infants. In addition, this department has an environmental health unit that reviews plans and inspects tourist accommodations, inspects cleanliness of restaurants, reviews plans and inspects public swimming pools, evaluates and protects private water wells, issues septic tank permits, performs rabies control, investigates health and disease related issues, and performs various public education activities. The county provides this agency with a county-owned building and an annual supplement.

Advantage Behavioral Health System Community Service Board

The Mental Health, Developmental Disabilities, and Addictive Diseases Community Service Board is the agency responsible for delivering publicly funded mental health, developmental disabilities, and addictive diseases services in ten Northeast Georgia counties including Barrow. The county provides this agency with a county-owned building and an annual supplement.

Department of Family & Children Services

This agency, under the direction of the Georgia Department of Human Resources Region 5, provides and administers all welfare and public assistance functions for the county including such programs as temporary assistance to needy families (TANF), adult Medicaid, food stamps, employment services, child protective social services, foster care, and adoptions. The county provides this agency with a county-owned building and an annual supplement.

Custom Industries/Barrow County MD Service Center

A part of Advantage Behavioral Health System Community Service Board, this agency provides an on-site day care program for adults with developmental disabilities. This agency also provides community access group, supportive employment, transportation, self-advocacy, and community living skills. The county provides this agency with a county-owned building and an annual supplement.

Adult Literacy Barrow

This agency provides adult literacy programs such as GED preparation skills and reading programs. The county provides this agency with an annual supplement.

Georgia Soil & Water Conservation Commission

This state agency protects, conserves, and improves the soil and water resources of the state by providing education and public awareness of this agency's goals, conducting demonstrations and seminars, and reviewing erosion and sedimentation control plans. The county provides this agency (Oconee River District Region 2) with a county-owned building and an annual supplement.

Barrow County Farmers Market

Barrow County Farmers Market purpose is to create a vibrant community event that enhances economic opportunities for local farmers and artisans, provides access to fresh local food, fosters a sense of community, and cultivates educational opportunities related to food and agriculture.

Georgia Forestry Commission

The county pays this state agency $4,575 per year based on a formula of $0.10 per acre for 45,750 acres to participate in the forest wildfire protection program.

Barrow County Chamber of Commerce

Barrow County Chamber of Commerce is the preeminent organization in our County that brings together businesses of all sizes with civic and community leaders.

Piedmont Judicial Circuit Alternative Dispute Resolution (ADR)

The Piedmont Judicial Circuit's Alternative Dispute Resolution (ADR) Program serves the Superior, State, Juvenile, Probate, and Magistrate Courts of Barrow and Jackson Counties.

Budget Summary — ***Funding Source: General Fund***

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
NEGA Regional Commission	$ 83,505	$ 86,658	$ 88,869	$ 89,000	$ 95,000
Health Department	202,778	202,778	202,778	202,780	202,780
Advantage Behavioral CSB	14,500	14,500	14,500	25,000	25,000
DFACS	55,000	53,980	55,000	57,000	60,000
Custom Industry - MD SVS Center	10,500	10,500	10,500	-	-
Adult Literacy Barrow	15,000	15,000	15,000	15,000	15,000
GA Soil & Water Conservation Commission	-	-	-	4,000	4,000
Barrow County Farmers Market	15,000	15,000	15,000	20,000	20,000
Georgia Forestry Commission	4,575	4,575	4,504	4,510	4,510
BC Chamber of Commerce	19,350	12,202	19,350	21,890	21,890
Piedmont Judicial Circuit ADR	-	-	-	-	5,000
Total Outside Agencies	**$ 420,208**	**$ 415,193**	**$ 425,501**	**$ 439,180**	**$ 453,180**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The county has twenty two (22) Special Revenue Funds as listed below.

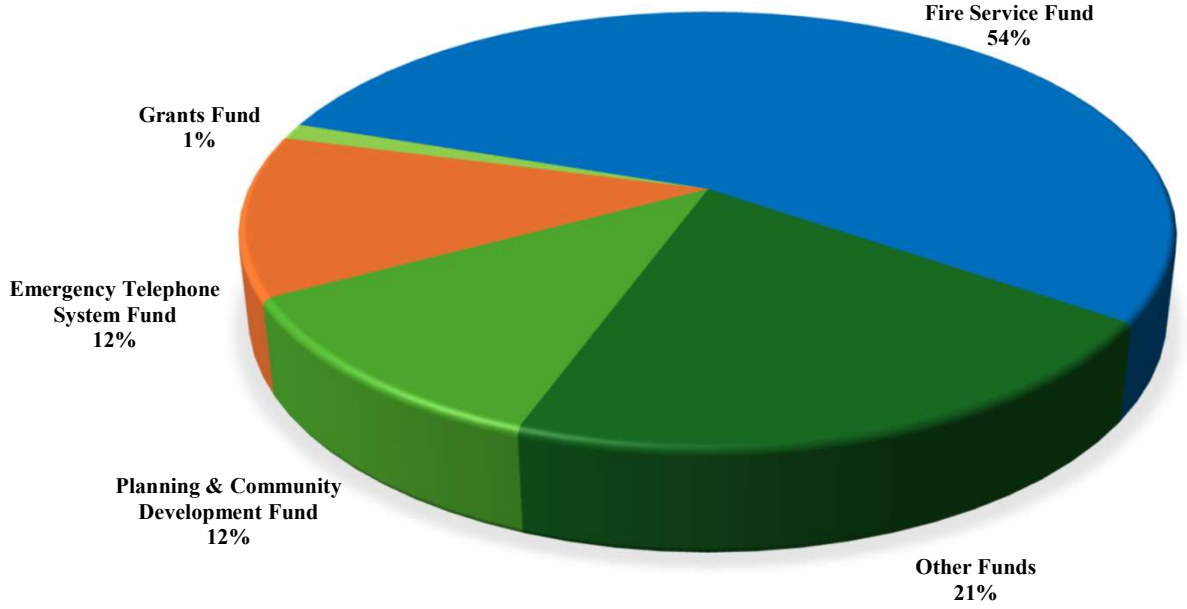
Law Library Fund (205)
Confiscated Fund (210)
School Camera – Safety Program (213)
Planning and Community Development (214)
Emergency Telephone System Fund (215)
County Drug Abuse Treatment & Education Fund (216)
Drug Court Participant Fees Fund (217)
Special Programs Fund (218)
County Supplemental Juvenile Services Fund (219)
County Jail Fund (220)
Inmate Commissary Fund (225)
Grants Fund (250)
American Rescue Plan Grant (255)
National Opioid Settlement Fund (257)
Winder-Barrow Industrial Building Authority (260)
Joint Development Authority of Winder – Barrow County (265)
Barrow-Braselton Joint Economic Development Authority (267)
Emergency Services / Fire Fund (270)
700MHTZ Radio System Maintenance Fund (272)
Subdivision Street Lights Fund (275)
Hotel Motel Fund (276)
Parks & Recreation Fund (277)

Summary of Special Revenue Funds

Summary of Revenues

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
County Law Library Fund (205)	$ 21,420	$ 22,781	$ 29,364	$ 25,100	$ 29,350
Confiscated Fund (210)	19,639	35,768	65,009	46,500	43,500
School Camera - Safety Program (213)	1,079,429	456,448	428,473	351,000	326,000
Planning & Community Development (214)	2,071,864	1,754,247	2,495,776	2,918,590	2,665,690
Emergency Telephone System Fund (215)	1,751,395	1,808,521	2,184,122	2,427,950	2,762,030
Drug Abuse Treatment & Education Fund (216)	58,220	86,955	88,413	66,650	68,500
Drug Court Participant Fees Fund (217)	55,344	63,458	57,928	56,000	55,500
Special Programs Fund (218)	310,410	336,163	587,749	557,570	721,940
Supplemental Juvenile Services Fund (219)	2,324	4,794	5,302	2,000	4,200
County Jail Fund (220)	170,246	850,287	950,868	500,500	270,000
Inmate Commissary Fund (225)	117,291	132,172	144,780	110,120	120,600
Grants Fund (250)	2,120,417	4,169,843	1,648,199	1,283,890	273,390
American Rescue Plan Grant (255)	3,515,772	1,310,757	4,940,421	-	-
Opioids Settlement Fund (257)	221,395	381,146	139,968	202,000	165,000
Winder-Barrow Industrial Building Auth. (260)	83,129	178	79,814	25,000	23,000
JDA of Winder – Barrow County (265)	-	-	-	1,050	1,050
Barrow-Braselton Joint Econ. Dev. Auth. (267)	-	168,745	167,100	454,070	410,870
Fire Services Fund (270)	8,568,149	11,055,096	12,104,450	12,077,630	12,550,020
700 MHTZ Radio System Maint. Fund (272)	406,761	468,567	453,904	420,940	69,560
Subdivision Street Lights (275)	746,216	825,089	851,024	841,000	846,000
Hotel Motel Fund (276)	-	11,913	28,078	11,000	11,000
Parks & Recreation Fund (277)	-	-	-	-	1,655,530
Total Special Revenue Fund Revenues	**$ 21,319,421**	**$ 23,942,929**	**$ 27,450,742**	**$ 22,378,560**	**$ 23,072,730**

Summary of Revenues FY 2027

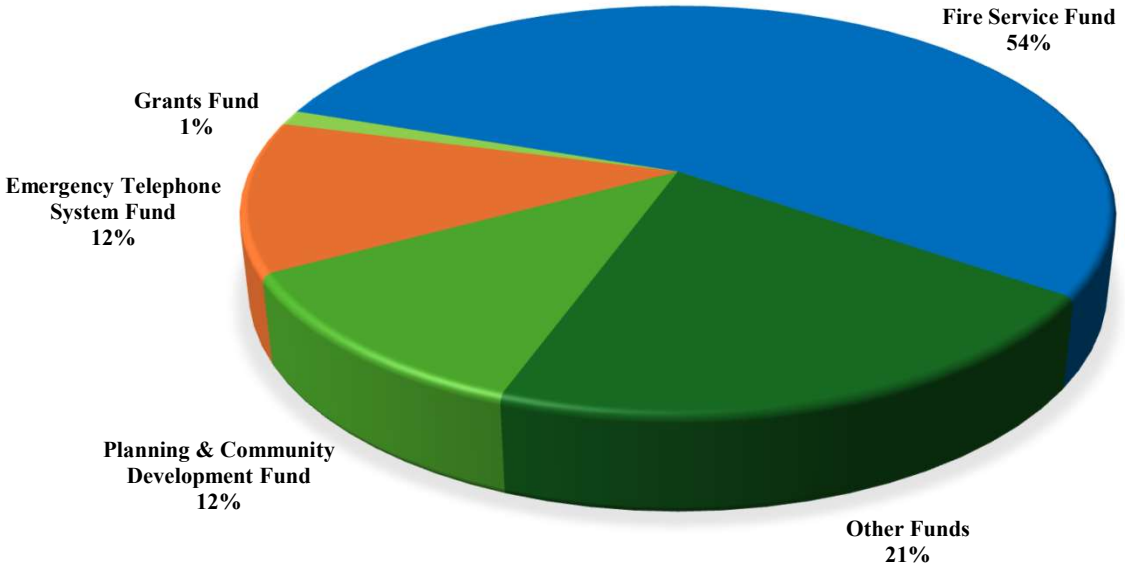


Summary of Special Revenue Funds

Summary of Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
County Law Library Fund (205)	$ 29,980	$ 34,904	$ 21,397	$ 25,100	$ 29,350
Confiscated Fund (210)	32,680	43,917	39,140	46,500	43,500
School Camera - Safety Program (213)	1,106,708	739,135	565,672	351,000	326,000
Planning & Community Development (214)	1,698,274	1,690,298	2,339,129	2,918,590	2,665,690
Emergency Telephone System Fund (215)	1,497,514	1,914,679	2,162,187	2,427,950	2,762,030
Drug Abuse Treatment & Education Fund (216)	55,702	84,171	13,550	66,650	68,500
Drug Court Participant Fees Fund (217)	27,555	98,880	39,339	56,000	55,500
Special Programs Fund (218)	114,839	114,895	309,994	557,570	721,940
Supplemental Juvenile Services Fund (219)	-	950	-	2,000	4,200
County Jail Fund (220)	-	-	-	500,500	270,000
Inmate Commissary Fund (225)	87,801	171,256	108,144	110,120	120,600
Grants Fund (250)	1,811,712	3,104,391	3,806,693	1,283,890	273,390
American Rescue Plan Grant (255)	3,021,432	625,001	4,427,732	-	-
Opioids Settlement Fund (257)	-	-	94,545	202,000	165,000
Winder-Barrow Industrial Building Auth. (260)	243,303	24,342	32,303	25,000	23,000
JDA of Winder – Barrow County (265)	600	15,000	105	1,050	1,050
Barrow-Braselton Joint Econ. Dev. Auth. (267)	1,295	177,240	167,100	454,070	410,870
Fire Services Fund (270)	7,506,702	8,721,193	10,513,118	12,077,630	12,550,020
700 MHTZ Radio System Maint. Fund (272)	432,143	469,984	453,904	420,940	69,560
Subdivision Street Lights (275)	713,716	666,829	749,697	841,000	846,000
Hotel Motel Fund (276)	-	11,913	-	11,000	11,000
Parks & Recreation Fund (277)	-	-	-	-	1,655,530
Total Special Revenue Fund Expenditures	**$ 18,381,958**	**$ 18,708,979**	**$ 25,843,749**	**$ 22,378,560**	**$ 23,072,730**

Summary of Expenditures FY 2027



Law Library

Description

This fund, authorized by O.C.G.A. 36-15-1 to 36-15-9, is used to account for an additional sum not to exceed $5.00 placed on civil and criminal cases filed in Superior Court, Probate Court, and any other courts of record. These funds are legally restricted to be used for the purchase of law books, reports, texts, periodicals, supplies, desks, and equipment for the operations of the law library among other items.

Budget Summary					*Funding Source: Law Library Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Fines & Forfeitures					
Fines & Forfeitures	$ 21,376	$ 22,742	$ 29,331	$ 25,000	$ 29,300
Total Fines & Forfeitures	**21,376**	**22,742**	**29,331**	**25,000**	**29,300**
Interest Income					
Interest Revenues	44	40	33	100	50
Total Interest Income	**44**	**40**	**33**	**100**	**50**
Total Revenues	**21,420**	**22,781**	**29,364**	**25,100**	**29,350**
Expenditures					
Contracted Services					
Copier Charges	3,603	2,244	1,071	1,400	1,100
Total Contracted Services	**3,603**	**2,244**	**1,071**	**1,400**	**1,100**
Supplies					
General Supplies & Materials	26,378	32,660	20,326	23,700	28,250
Total Supplies	**26,378**	**32,660**	**20,326**	**23,700**	**28,250**
Total Expenditures	**29,980**	**34,904**	**21,397**	**25,100**	**29,350**
Excess of Revenues over Expenditures	**$ (8,560)**	**$ (12,123)**	**$ 7,967**	**$ -**	**$ -**

Confiscated Fund

Description

This fund, authorized by O.C.G.A. 16-13-49 and under the direction of the elected Sheriff, is used to account for revenues generated from confiscated items. These funds are legally restricted to be used for any official law enforcement purpose except for the payment of salaries or rewards to law enforcement personnel.

Budget Summary					*Funding Source: Confiscated Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Fines & Forfeitures					
Confiscations: District Attorney	$ 6,805	$ 3,967	$ 9,854	$ 6,500	$ 8,500
Confiscations: Sheriff	12,778	31,740	55,085	40,000	34,920
Total Fines & Forfeitures	**19,583**	**35,707**	**64,939**	**46,500**	**43,420**
Interest Income					
Interest Revenue	56	61	70	-	80
Total Interest Income	**56**	**61**	**70**	**-**	**80**
Total Revenues	**19,639**	**35,768**	**65,009**	**46,500**	**43,500**
Expenditures					
Contracted Services					
Travel	3,550	2,699	11,403	-	-
Dues & Fees	576	11,686	3,912	500	4,000
Education & Training	-	1,232	500	2,000	500
Professional Services	5,624	-	-	-	-
Repairs & Maintenance	-	-	-	-	-
Travel	4,853	6,260	13,604	7,000	9,500
Dues & Fees	932	150	2,610	300	2,600
Education & Training	4,859	5,996	7,111	5,500	13,600
Total Contracted Services	**20,395**	**28,022**	**39,140**	**15,300**	**30,200**
Supplies					
General Supplies & Materials	12,285	15,895	-	21,000	13,300
Total Supplies	**12,285**	**15,895**	**-**	**21,000**	**13,300**
Capital Outlay					
Machinery & Equipment	-	-	-	10,200	-
Total Capital Outlay	**-**	**-**	**-**	**10,200**	**-**
Total Expenditures	**32,680**	**43,917**	**39,140**	**46,500**	**43,500**
Excess of Revenues over Expenditures	**$ (13,041)**	**$ (8,149)**	**$ 25,870**	**$ -**	**$ -**

School Camera Safety Program

Description

The school zone cameras were put in place to help deter speeding in school zones and to help decrease the number of accidents occurring in school zones. Per state law, all money received through the implementation of the school zone cameras may only be spent on public safety initiatives.

Budget Summary					*Funding Source: School Camera Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Fines & Forfeitures					
Fines & Forfeitures	$ 1,079,106	$ 444,987	$ 412,921	$ 350,000	$ 325,000
Total Fines & Forfeitures	**1,079,106**	**444,987**	**412,921**	**350,000**	**325,000**
Interest Income					
Interest Revenues	323	11,461	15,552	1,000	1,000
Total Interest Income	**323**	**11,461**	**15,552**	**1,000**	**1,000**
Total Revenues	**1,079,429**	**456,448**	**428,473**	**351,000**	**326,000**
Expenditures					
Contracted Services					
Professional Services	121,249	17,095	-	-	-
Travel	-	1,479	-	-	-
Dues & Fees	47,111	19,200	-	3,000	3,000
Education & Training	28,101	2,500	-	-	-
Total Contracted Services	**196,462**	**40,274**	**-**	**3,000**	**3,000**
Supplies					
General Supplies & Materials	199,370	71,438	-	-	-
Fleet Maintenance Repairs	16,415	24,200	-	-	-
Utilities	4,462	14,883	17,395	5,000	5,000
Small Equipment	463,138	378,529	134,825	50,000	50,000
Total Supplies	**683,384**	**489,050**	**152,220**	**55,000**	**55,000**
Capital Outlay					
Machinery & Equipment	226,862	209,811	164,752	263,000	-
Total Capital Outlay	**226,862**	**209,811**	**164,752**	**263,000**	**-**
Other Costs					
Intergovernmental Payments	-	-	248,700	-	-
Contingencies	-	-	-	30,000	268,000
Total Other Costs	**-**	**-**	**248,700**	**30,000**	**268,000**
Total Expenditures	**1,106,708**	**739,135**	**565,672**	**351,000**	**326,000**
Excess of Revenues over Expenditures	**$ (27,279)**	**$ (282,687)**	**$ (137,199)**	**$ -**	**$ -**

Barrow
COUNTY GEORGIA

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Planning & Community Development

Description

The function of Barrow County Department of Planning and Community Development is to promote and enhance the quality of life of residents, visitors, property owners, and businesses of Barrow County. The department accomplishes its mission through programs and services that encourage high quality development as well as maintenance and revitalization of existing neighborhoods. The department provides administration of the county's Comprehensive Plan, Unified Development Code (UDC), occupational tax licensing, alcohol licensing, and most recent State of Georgia building codes. This department processes and provides code inspection services for development and building permits, business license, alcohol license, erosion & sediment control permits, and other UDC regulations. The department also administers the zoning and variance process and provides staff support to the Planning Commission, Board of Commissioners, and Board of Appeals. The department is responsible for updating the official zoning map, the county's Comprehensive Plan 2018-2023, and the state required short-term work program, as well as, provides technical assistance to citizens, developers, builders, and other county departments. Through receipt of code complaints, staff investigates submitted complaints and works with the property owner to bring properties into compliance with current codes. Code Compliance works with the Sheriff's office, Fire Marshalls office, Animal Services and various other County and State offices to resolve complaint issues. The Geographic Information System (GIS) division provides a support function to all county departments and the general public by creating, updating, and maintaining an efficient geographic information system. This division also assigns and maintains the structure street address system and approves all street and subdivision names for the entire county and all municipalities.

Positions

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	8	8	10	11	12
Part-Time	14	14	14	15	14
Total Positions	**22**	**22**	**24**	**26**	**26**

Budget Summary — *Funding Source: Planning & Community Development Fund*

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Licenses and Permits					
Alcoholic Beverage License	$ 114,986	$ 112,257	$ 127,725	$ 135,000	$ 165,000
Business License	158,506	177,946	194,745	195,000	180,000
Sign Permits	6,889	5,848	26,258	15,000	10,000
Building & Equipment Permits	1,344,755	1,088,857	1,534,422	1,150,000	1,250,000
Total Licenses and Permits	**1,625,135**	**1,384,907**	**1,883,149**	**1,495,000**	**1,605,000**
Charges for Services					
Development Fees	259,454	147,975	337,997	300,000	20,000
Land Disturbance Fees	-	-	50,043	5,000	5,000
Soil & Erosion Review	1,675	1,368	1,207	11,000	8,000
Variance Applications	14,080	10,301	13,458	13,500	13,000
Rezone Applications	64,561	29,385	60,246	52,000	50,000
Special Use Applications	-	2,659	4,504	3,000	3,500
Printing & Duplicating	1,403	625	1,558	2,000	2,000
Total Charges for Services	**341,173**	**192,313**	**469,013**	**386,500**	**101,500**
Interest Income					
Interest Revenues	98,488	170,852	108,876	110,230	105,000
Total Interest Income	**98,488**	**170,852**	**108,876**	**110,230**	**105,000**
Miscellaneous Revenues					
Miscellaneous Revenue	462	92	2,410	6,000	500
Credit Card Fees	6,608	6,083	7,244	5,000	1,000
Total Miscellaneous Revenues	**7,069**	**6,175**	**9,653**	**11,000**	**1,500**
Use of Reserves					
Use of Reserves	-	-	-	915,860	852,690
Sale of Fixed Assets	-	-	25,085	-	-
Total Use of Reserves	**-**	**-**	**25,085**	**915,860**	**852,690**
Total Revenues	**2,071,864**	**1,754,247**	**2,495,776**	**2,918,590**	**2,665,690**

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Planning & Community Development - Continued

Budget Summary					*Funding Source: Planning & Community Development Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Expenditures					
Personnel Costs					
Salaries & Wages	480,805	565,518	723,576	793,850	940,790
Salaries & Wages - Overtime	172	27	36	-	100
Group Insurance	117,298	219,190	265,932	221,760	296,500
Social Security	28,053	33,285	42,728	49,220	58,300
Medicare	6,561	7,784	9,993	11,510	13,600
Retirement Contributions	28,204	36,966	52,649	46,270	55,650
401a Expense	6,182	6,373	8,330	8,800	9,240
Workers Compensation	1,088	2,456	3,562	4,000	4,200
Total Personnel Costs	**668,362**	**871,599**	**1,106,805**	**1,135,410**	**1,378,380**
Contracted Services					
Professional Services	414,464	294,001	669,016	993,900	725,000
Legal Fees	285,711	72,450	24,908	-	69,530
TV Recording	4,350	3,300	3,600	5,500	6,500
Repairs & Maintenance	13,592	11,521	4,370	76,870	14,250
Insurance	2,352	2,951	3,203	5,000	5,000
Communications	1,118	1,694	1,576	2,400	4,500
Postage	1,043	617	744	1,100	850
Advertising	-	6,984	6,699	10,000	15,000
Printing & Binding	2,278	909	930	2,500	1,200
Copier Charges	4,351	4,292	2,596	4,500	4,000
Travel	915	-	291	5,000	4,500
Dues & Fees	652	4,654	3,144	3,500	71,000
Education & Training	8,559	3,556	3,056	15,000	7,500
Other Purchased Services	27,157	27,412	34,427	23,000	7,500
Total Contracted Services	**766,542**	**434,341**	**758,560**	**1,148,270**	**936,330**
Supplies					
General Supplies & Materials	6,122	5,862	5,262	6,700	6,500
Fleet Maintenance Repairs	344	2,010	3,564	6,000	2,500
Fuel	3,904	3,752	4,696	9,000	7,500
Small Equipment	-	1,129	18,860	22,000	5,000
Total Supplies	**10,370**	**12,753**	**32,382**	**43,700**	**21,500**
Capital Outlay					
Machinery & Equipment	-	118,605	188,382	227,520	39,400
Total Capital Outlay	**-**	**118,605**	**188,382**	**227,520**	**39,400**
Interfund					
Indirect Cost Allocation	-	-	-	37,080	37,080
Total Interfund	**-**	**-**	**-**	**37,080**	**37,080**
Other Costs					
Payments To Piedmont Regional Library	253,000	253,000	253,000	253,000	253,000
Contingencies	-	-	-	73,610	-
Transfers Out	-	-	-	-	-
Total Other Costs	**253,000**	**253,000**	**253,000**	**326,610**	**253,000**
Total Expenditures	**1,698,274**	**1,690,298**	**2,339,129**	**2,918,590**	**2,665,690**
Excess of Revenues over Expenditures	**$ 373,590**	**$ 63,948**	**$ 156,647**	**$ -**	**$ -**

Emergency Telephone System Fund

Description

The Emergency Communications E911 Department is the Public Safety Answering Point for Barrow County including the Cities of Auburn, Statham, and Winder and the towns of Bethlehem and Carl. The agency receives all emergency 911 calls. The agency also provides dispatch services to Barrow County Sheriff, Fire and Emergency Medical Services, Auburn Police, Statham and Winder Police Departments and Winder Fire Department. The agency is funded through the Barrow County General Fund and the Emergency Telephone System Fund as authorized by O.C.G.A 46-5-133 and by a county resolution imposing a monthly telephone subscriber surcharge of $1.50 per telephone line, including landline, post-paid wireless, prepaid wireless and VOIP subscribers. The fees are collected by the Georgia Department of Revenue and deposited into the Barrow County Emergency Telephone System Fund monthly. The funds are restricted by O.C.G.A. 46-5-134 and can only be used for cost associated with the operation of the county-wide Public Safety Answering Point.

Positions

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	25	25	25	25	25
Part-Time	-	-	-	-	-
Total Positions	**25**	**25**	**25**	**25**	**25**

Budget Summary — ***Funding Source: Emergency Telephone System Fund***

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges for Services					
E911 Landline Charges	$ 114,123	$ 169,964	$ 60,644	$ 529,110	$ 150,900
E911 Cellphone Charges	1,292,981	1,297,338	1,461,169	1,296,060	1,490,000
E911 Prepaid Phone Charges	339,740	337,413	322,420	435,770	325,000
Excise Tax	1,127	1,229	1,068	1,870	1,200
Total Charges for Services	**1,747,971**	**1,805,944**	**1,845,300**	**2,262,810**	**1,967,100**
Miscellaneous Revenues					
Miscellaneous Revenue	3,425	2,097	1,985	1,000	2,000
E911 Signs	-	480	210	-	250
Total Miscellaneous Revenues	**3,425**	**2,577**	**2,195**	**1,000**	**2,250**
Use of Reserves					
Operating Transfer In	-	-	336,627	164,140	792,680
Total Use of Reserves	**-**	**-**	**336,627**	**164,140**	**792,680**
Total Revenues	**1,751,395**	**1,808,521**	**2,184,122**	**2,427,950**	**2,762,030**

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Emergency Telephone System Fund - Continued

Budget Summary					*Funding Source: Emergency Telephone System Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Expenditures					
Personnel Costs					
Salaries & Wages	726,165	810,918	977,289	1,296,770	1,360,700
Salaries & Wages - Part-Time	1,200	1,700	525	4,420	1,500
Salaries & Wages - Overtime	134,797	123,569	134,901	73,930	136,490
On-Call Pay	14,908	24,981	17,665	16,120	16,120
Shift Differential Pay	11,333	14,230	16,386	16,070	16,070
Group Insurance	147,590	475,717	498,841	362,880	518,880
Social Security	52,604	57,141	66,553	87,220	96,200
Medicare	12,303	13,364	15,565	20,360	22,500
Retirement Contributions	90,018	36,464	51,851	78,450	77,650
401a Expense	7,420	12,061	20,783	20,500	35,350
Workers Compensation	1,804	2,456	3,562	4,000	4,200
Total Personnel Costs	**1,200,141**	**1,572,602**	**1,803,920**	**1,980,720**	**2,285,660**
Contracted Services					
Professional Services	34,832	47,951	54,493	89,160	87,070
Legal Fees	823	1,875	2,006	-	-
Cleaning & Disposal Services	2,238	1,808	1,838	2,440	2,440
Repairs & Maintenance	86,318	91,109	94,384	109,190	159,690
Insurance	2,352	2,951	3,280	4,000	6,000
Communications	101,344	119,643	123,544	129,820	132,900
Postage	49	82	31	250	50
Printing & Binding	303	253	345	450	350
Copier Charges	2,155	3,932	1,868	5,000	3,500
Travel	2,966	2,951	5,531	7,180	7,500
Dues & Fees	626	2,405	778	1,330	4,070
Education & Training	7,322	7,272	15,589	11,000	19,020
Total Contracted Services	**241,326**	**282,231**	**303,685**	**359,820**	**422,590**
Supplies					
General Supplies & Materials	6,622	6,082	8,161	8,100	10,000
Fleet Maintenance Repairs	945	646	-	750	1,000
Uniforms	4,435	1,769	3,331	6,000	3,000
Utilities	15,497	14,551	16,650	19,540	18,500
Fuel	178	365	307	2,100	650
Food	-	-	605	650	700
Books & Periodicals	-	-	460	460	250
Small Equipment	4,916	4,485	3,993	5,000	3,000
Total Supplies	**32,592**	**27,899**	**33,506**	**42,600**	**37,100**
Interfund					
Indirect Cost Allocation	23,455	31,947	21,076	44,810	16,680
Total Interfund	**23,455**	**31,947**	**21,076**	**44,810**	**16,680**
Total Expenditures	**1,497,514**	**1,914,679**	**2,162,187**	**2,427,950**	**2,762,030**
Excess of Revenues over Expenditures	**$ 253,881**	**$ (106,158)**	**$ 21,935**	**$ -**	**$ -**

Drug Abuse Treatment & Education Fund

Description

This fund, authorized by O.C.G.A. 15-21-100 to 15-21-101, is used to account for an additional 50% penalty placed on certain drug related fines collected in Superior Court, Magistrate Court, Probate Court, and Municipal Court. These funds are legally restricted to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, marijuana, and purposes of the county's drug court.

Budget Summary — ***Funding Source: DATE Fund***

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Fines & Forfeitures					
Drug Abuse Treatment & Educatio	$ 48,227	$ 63,331	$ 65,256	$ 47,000	$ 55,000
Total Fines & Forfeitures	**48,227**	**63,331**	**65,256**	**47,000**	**55,000**
Interest Income					
Interest Revenues	9,993	23,624	23,157	150	13,500
Total Interest Income	**9,993**	**23,624**	**23,157**	**150**	**13,500**
Use of Reserves					
Use of Reserves	-	-	-	19,500	-
Total Use of Reserves	**-**	**-**	**-**	**19,500**	**-**
Total Revenues	**58,220**	**86,955**	**88,413**	**66,650**	**68,500**
Expenditures					
Personnel Costs					
Extra Duty - Drug Treatment	31,286	67,917	4,588	39,650	39,650
Total Personnel Costs	**31,286**	**67,917**	**4,588**	**39,650**	**39,650**
Contracted Services					
Professional Services	10,988	500	1,800	20,000	19,850
Legal Fees	2,617	3,436	-	-	-
Communications	940	991	941	-	-
Education & Training	5,412	2,345	-	-	2,000
Travel	1,938	292	-	1,000	1,000
Contract Labor	-	2,690	4,400	3,000	3,000
Total Contracted Services	**21,895**	**10,253**	**7,141**	**24,000**	**25,850**
Supplies					
General Supplies & Materials	2,521	6,000	1,821	3,000	3,000
Total Supplies	**2,521**	**6,000**	**1,821**	**3,000**	**3,000**
Total Expenditures	**55,702**	**84,171**	**13,550**	**66,650**	**68,500**
Excess of Revenues over Expenditures	**$ 2,518**	**$ 2,784**	**$ 74,863**	**$ -**	**$ -**

Drug Court Participant Fees Fund

Description

This fund is used to account for participant fees collected by the county's drug court to defray the drug court's expenses. These funds are restricted to be used for the county's drug court expenses.

Budget Summary					*Funding Source: Drug Court Participant Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Charges for Services					
Drug Court Fees	$ 50,113	$ 50,981	$ 46,727	$ 51,000	$ 47,500
Total Charges for Services	**50,113**	**50,981**	**46,727**	**51,000**	**47,500**
Interest Income					
Interest Revenues	5,231	12,477	11,201	5,000	8,000
Total Interest Income	**5,231**	**12,477**	**11,201**	**5,000**	**8,000**
Total Revenues	**55,344**	**63,458**	**57,928**	**56,000**	**55,500**
Expenditures					
Personnel Costs					
Extra Duty-Drug Treatment	8,954	64,598	-	11,890	10,000
Total Personnel Costs	**8,954**	**64,598**	**-**	**11,890**	**10,000**
Contracted Services					
Copier Charges	1,518	2,054	853	1,610	1,500
Travel	-	-	-	-	500
Contract Labor	10,000	10,950	20,000	21,000	15,000
Other Purchased Services	900	1,610	3,723	4,000	16,000
Total Contracted Services	**12,418**	**14,614**	**24,576**	**26,610**	**33,000**
Supplies					
General Supplies & Materials	2,000	1,795	1,783	2,000	2,500
Total Supplies	**2,000**	**1,795**	**1,783**	**2,000**	**2,500**
Other Costs					
Contingencies	4,183	17,873	12,980	15,500	10,000
Total Other Costs	**4,183**	**17,873**	**12,980**	**15,500**	**10,000**
Total Expenditures	**27,555**	**98,880**	**39,339**	**56,000**	**55,500**
Excess of Revenues over Expenditures	**$ 27,790**	**$ (35,422)**	**$ 18,589**	**$ -**	**$ -**

Special Programs Fund

Description

This fund is to account for contributions, donations, and other revenue sources given by citizens or companies to be used for specific purposes. These funds are restricted to be used for the intended purposes.

Budget Summary					*Funding Source: Special Programs Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Miscellaneous Revenue					
Pilot Bond Proceeds	$ 162,011	$ 145,744	$ 219,700	$ 306,000	$ 410,870
Interest Revenues	29,349	75,159	77,947	500	60,000
Donations-Sheriff's Office	113,375	110,685	286,575	100,000	100,000
Total Miscellaneous Revenue	**304,735**	**331,588**	**584,222**	**406,500**	**570,870**
Charges for Services					
Special Events	5,675	4,574	3,528	3,000	3,000
Total Charges for Services	**5,675**	**4,574**	**3,528**	**3,000**	**3,000**
Use of Reserves					
Use of Reserves	-	-	-	148,070	148,070
Total Use of Reserves	**-**	**-**	**-**	**148,070**	**148,070**
Total Revenues	**310,410**	**336,163**	**587,749**	**557,570**	**721,940**
Expenditures					
Contracted Services					
Dues & Fees	1,375	-	-	1,500	1,500
Contract Labor - Tree Service	-	-	28,500	-	-
Total Contracted Services	**1,375**	**-**	**28,500**	**1,500**	**1,500**
Supplies					
General Supplies & Materials	113,464	114,895	281,494	102,000	309,570
Total Supplies	**113,464**	**114,895**	**281,494**	**102,000**	**309,570**
Other Financing Uses					
Transfers Out to BBJEDA	-	-	-	454,070	410,870
Total Other Financing Uses	**-**	**-**	**-**	**454,070**	**410,870**
Total Expenditures	**114,839**	**114,895**	**309,994**	**557,570**	**721,940**
Excess of Revenues over Expenditures	**$ 195,571**	**$ 221,268**	**$ 277,755**	**$ -**	**$ -**

Supplemental Juvenile Services Fund

Description

This fund, authorized by O.C.G.A. 15-11-71, is used to account for supervision fees collected by the county's Juvenile Court to care for juveniles that are in the court's care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, restitution, and work experience expenses.

Budget Summary — ***Funding Source: Supplemental Juvenile Fund***

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Fines & Forfeitures					
Juvenile Supervision Fees	$ 1,110	$ 1,940	$ 2,570	$ 1,800	$ 2,200
Total Fines & Forfeitures	**1,110**	**1,940**	**2,570**	**1,800**	**2,200**
Interest Income					
Interest Revenues	1,214	2,854	2,732	200	2,000
Total Interest Income	**1,214**	**2,854**	**2,732**	**200**	**2,000**
Total Revenues	**2,324**	**4,794**	**5,302**	**2,000**	**4,200**
Expenditures					
Contracted Services					
Professional Services	-	950	-	2,000	4,200
Total Contracted Services	**-**	**950**	**-**	**2,000**	**4,200**
Total Expenditures	**-**	**950**	**-**	**2,000**	**4,200**
Excess of Revenues over Expenditures	**$ 2,324**	**$ 3,844**	**$ 5,302**	**$ -**	**$ -**

County Jail Fund

Description

This fund, authorized by O.C.G.A. 15-21-90 to 15-21-95, is used to account for an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of county ordinances collected in the county courts. These funds are legally restricted to be used for the purpose of constructing, operating, and staffing county jails, correctional institutions, and detention facilities.

Budget Summary					*Funding Source: County Jail Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Fines & Forfeitures					
County Jail Restricted	$ 164,177	$ 818,001	$ 880,795	$ 500,000	$ 200,000
Total Fines & Forfeitures	**164,177**	**818,001**	**880,795**	**500,000**	**200,000**
Interest Income					
Interest Income	6,070	32,286	70,072	500	70,000
Total Interest Income	**6,070**	**32,286**	**70,072**	**500**	**70,000**
Total Revenues	**170,246**	**850,287**	**950,868**	**500,500**	**270,000**
Expenditures					
Contracted Services					
Professional Services	-	-	-	439,000	-
Total Contracted Services	**-**	**-**	**-**	**439,000**	**-**
Other Costs					
Contingencies	-	-	-	61,500	270,000
Total Other Costs	**-**	**-**	**-**	**61,500**	**270,000**
Total Expenditures	**-**	**-**	**-**	**500,500**	**270,000**
Excess of Revenues over Expenditures	**$ 170,246**	**$ 850,287**	**$ 950,868**	**$ -**	**$ -**

Inmate Commissary Fund

Description

The Inmate Comissary Fund is used to account for canteen commissions, social security incentives, and any indigent debt collected. These funds are restricted to be used for paying inmate expenses including uniforms, personal hygiene products, and mattresses while incarcerated at the county detention facility.

Budget Summary					*Funding Source: Inmate Commissary Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Charges for Services					
Commissary Commissions	$ 117,191	$ 132,081	$ 144,671	$ 110,000	$ 120,500
Total Charges for Services	**117,191**	**132,081**	**144,671**	**110,000**	**120,500**
Interest Income					
Interest Revenue	100	92	109	120	100
Total Interest Income	**100**	**92**	**109**	**120**	**100**
Total Revenues	**117,291**	**132,172**	**144,780**	**110,120**	**120,600**
Expenditures					
Supplies					
General Supplies & Materials	87,801	171,256	57,199	110,120	120,600
Total Supplies	**87,801**	**171,256**	**57,199**	**110,120**	**120,600**
Capital Outlay					
Machinery & Equipment	-	-	50,945	-	-
Total Capital Outlay	**-**	**-**	**50,945**	**-**	**-**
Total Expenditures	**87,801**	**171,256**	**108,144**	**110,120**	**120,600**
Excess of Revenues over Expenditures	**$ 29,490**	**$ (39,084)**	**$ 36,636**	**$ -**	**$ -**

Grants Fund

Description

The Grants Fund is used to account for awarded grants received by the county for a variety of uses. These funds are restricted to be used for the intended grant purposes.

Budget Summary					*Funding Source: Grants Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Intergovernmental					
Intergovernmental Revenue	$ 2,120,417	$ 4,169,843	$ 1,648,199	$ 1,283,890	$ 273,390
Total Intergovernmental	**2,120,417**	**4,169,843**	**1,648,199**	**1,283,890**	**273,390**
Total Revenues	**2,120,417**	**4,169,843**	**1,648,199**	**1,283,890**	**273,390**
Expenditures					
Intergovernmental					
Federal Grants	619,457	1,088,353	1,033,601	274,360	273,390
State Grants	1,183,185	2,007,538	2,750,589	1,009,530	-
Other Grants	9,070	8,500	22,047	-	-
Transfers Out to GF	-	-	456	-	-
Total Intergovernmental	**1,811,712**	**3,104,391**	**3,806,693**	**1,283,890**	**273,390**
Total Expenditures	**1,811,712**	**3,104,391**	**3,806,693**	**1,283,890**	**273,390**
Excess of Revenues over Expenditures	**$ 308,705**	**$ 1,065,452**	**$ (2,158,495)**	**$ -**	**$ -**

American Rescue Plan Grant

Description

As part of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, Barrow County received $16,177,000 to support the response to and recovery from the COVID-19 public health emergency. Under the SLFRF program, funds must be used for costs incurred on or after March 3, 2021. Further, funds must be obligated by December 31, 2024, and expended by December 31, 2026.

Budget Summary					*Funding Source: ARP Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Intergovernmental					
American Rescue Plan Grant	$ 3,021,432	$ 625,001	$ 4,427,731	$ -	$ -
Total Intergovernmental	**3,021,432**	**625,001**	**4,427,731**	**-**	**-**
Interest Income					
Interest Revenues	494,340	685,756	512,690	-	-
Total Interest Income	**494,340**	**685,756**	**512,690**	**-**	**-**
Total Revenues	**3,515,772**	**1,310,757**	**4,940,421**	**-**	**-**
Expenditures					
Capital Outlay					
Property	735,502	573,251	4,427,732	-	-
Machinery & Equipment	2,285,930	51,750	-	-	-
Total Capital Outlay	**3,021,432**	**625,001**	**4,427,732**	**-**	**-**
Total Expenditures	**3,021,432**	**625,001**	**4,427,732**	**-**	**-**
Excess of Revenues over Expenditures	**$ 494,340**	**$ 685,756**	**$ 512,690**	**$ -**	**$ -**

National Opioid Settlement Fund

Description

In order to authorize, under certain circumstances, a litigation bar of certain Statewide Opioid Litigation or claims for damages as a result of the Opioid Crisis on behalf of the State of Georgia, its Departments, Agencies, and Instrumentalities, any political subdivision of the State, municipal corporations, authorities, sheriffs, county and municipal officers, or any other governmental or municipal entity which has or may make a claim for damages as a result of the Opioid Crisis; and for other purposes. A Settlement Document was enacted by the General Assembly of Georgia - Section 1; Chapter 13 of Title 10 of the official Code of Georgia Anointed is amended by Creating a new Code Chapter which read as follows:
CHAPTER 13B; STATEWIDE OPIOID SETTLEMENT; SECTION 2. § 10-13B-1 Legislative findings and purpose
The General Assembly finds as follows: (1) There is an opioid epidemic occurring in the United States, and Georgia has been greatly impacted; (2) Statewide coordination surrounding and managing opioid addiction and related disorders is critical to the health and safety of all Georgians; (3) Funding is needed in Georgia for, among other things, prevention and treatment of opioid addiction and related disorders; providing resources to law enforcement agencies to address the opioid crisis; increasing the number of professionals who provide treatment for opioid addiction; educating medical professionals regarding the safe and effective prescribing of, and then tapering off of, opioids; and treatment and prevention of opioid use disorder in incarcerated populations; (4) It is imperative Georgia receive the full amount of any opioid settlement, and in order to do so the State of Georgia must be able to release claims for all public bodies and instrumentalities in the State of Georgia; (5) While local governments generally have the authority to pursue and litigate claims against business and individuals to protect their own interests, in certain limited circumstances involving particular industries, the interests of the State as a whole are best served by having a unified settlement structure that benefits both the State and its local governments and brings full and complete closure to the claims that were asserted or could have been asserted and maximizes the State and local governments' potential recovery to address this extraordinary crisis. Barrow County agreed to be part of these class actions law suits.

Budget Summary					*Funding Source: National Opioid Settlement Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Intergovernmental					
Opioid Settlement Revenue	$ 218,117	$ 364,879	$ 115,748	$ 200,000	$ 150,000
Total Intergovernmental	**218,117**	**364,879**	**115,748**	**200,000**	**150,000**
Interest Income					
Interest Revenues	3,278	16,267	24,220	2,000	15,000
Total Interest Income	**3,278**	**16,267**	**24,220**	**2,000**	**15,000**
Total Revenues	**221,395**	**381,146**	**139,968**	**202,000**	**165,000**
Expenditures					
Contracted Services					
Professional Services	-	-	30,370	37,500	37,500
Education and Training	-	-	-	-	-
Total Contracted Services	**-**	**-**	**30,370**	**37,500**	**37,500**
Capital Outlay					
Machinery & Equipment	-	-	29,175	-	-
Total Capital Outlay	**-**	**-**	**29,175**	**-**	**-**
Other Financing Uses					
Payments to Other Agencies	-	-	35,000	-	-
Total Other Financing Uses	**-**	**-**	**35,000**	**-**	**-**
Other Costs					
Contingencies	-	-	-	164,500	127,500
Total Other Costs	**-**	**-**	**-**	**164,500**	**127,500**
Total Expenditures	**-**	**-**	**94,545**	**202,000**	**165,000**
Excess of Revenues over Expenditures	**$ 221,395**	**$ 381,146**	**$ 45,423**	**$ -**	**$ -**

Industrial Building Authority

Description

This five member constitutionally created authority encourages and promotes the expansion and development of industrial and commercial facilities in the county through its powers and authority as contained in the constitutional amendment. The county has three appointments and the City of Winder has two appointments.

Budget Summary					*Funding Source: IBA Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Charges for Services					
Fees & Charges	$ 83,000	$ 71	$ 79,696	$ 25,000	$ 22,950
Total Charges for Services	**83,000**	**71**	**79,696**	**25,000**	**22,950**
Interest Income					
Interest Revenues	129	107	118	-	50
Total Interest Income	**129**	**107**	**118**	**-**	**50**
Total Revenues	**83,129**	**178**	**79,814**	**25,000**	**23,000**
Expenditures					
Contracted Services					
Professional Services	7,300	16,273	8,000	10,500	10,000
Total Contracted Services	**7,300**	**16,273**	**8,000**	**10,500**	**10,000**
Supplies					
Utilities	3,133	8,069	8,030	4,500	8,000
Small Equipment	32,870	-	-	-	-
General Supplies & Materials	-	-	16,273	10,000	5,000
Total Supplies	**36,003**	**8,069**	**24,303**	**14,500**	**13,000**
Other Financing Uses					
Payments to Other Agencies	200,000	-	-	-	-
Total Other Financing Uses	**200,000**	**-**	**-**	**-**	**-**
Total Expenditures	**243,303**	**24,342**	**32,303**	**25,000**	**23,000**
Excess of Revenues over Expenditures	**$ (160,175)**	**$ (24,164)**	**$ 47,511**	**$ -**	**$ -**

Joint Development Authority

Description

This nine member statutorily created joint development authority develops and promotes trade, commerce, industry, and employment opportunities for the citizens of the county in accordance with the Georgia Development Authorities Law, O.C.G.A. 36-62-1. The county has four appointments and the City of Winder has three appointments.

Budget Summary					*Funding Source: JDA Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Charges for Services					
Fees & Charges	$ -	$ -	$ -	$ 1,000	$ 1,000
Total Charges for Services	**-**	**-**	**-**	**1,000**	**1,000**
Interest Income					
Interest Revenues	-	-	-	50	50
Total Interest Income	**-**	**-**	**-**	**50**	**50**
Total Revenues	**-**	**-**	**-**	**1,050**	**1,050**
Expenditures					
Contracted Services					
Professional Services	600	15,000	-	750	750
Advertising	-	-	-	250	250
Total Contracted Services	**600**	**15,000**	**-**	**1,000**	**1,000**
Supplies					
Utilities	-	-	-	50	50
Total Supplies	**-**	**-**	**-**	**50**	**50**
Total Expenditures	**600**	**15,000**	**105**	**1,050**	**1,050**
Excess of Revenues over Expenditures	**$ (600)**	**$ (15,000)**	**$ (105)**	**$ -**	**$ -**

Barrow-Braselton Joint Economic Development Authority

Description

It was determined by the Board of Commissioners of Barrow County and the Town Council of the Town of Braselton, that there is a need to develop and promote trade, commerce, industry, and employment opportunities for the public good and the general welfare. It was also determined by the two parties that the financing of projects as provided by the Development Authorities Law (O.C.G.A. Section 36-62-1, et seq.) is necessary to develop and promote trade, commerce, industry, and employment opportunities for the public good and the general welfare; and it was also determined by the County Board of Commissioners and Braselton Town Council that it is in the public interest and is vital to the public welfare to create and activate a Joint Development Authority for Barrow County and the Town of Braselton. The Economic Development Department is responsible for the recruitment of new industries and existing industry expansions; manages the local development authorities and the incentive process; responds to state and site selector requests for information (RFI); promotes the county's 270 acre industrial park, known as Park 53, as well as many other industrial sites within the county. The department also promotes the county to investors, developers, brokers and construction firms; works closely with the Barrow Chamber of Commerce, the Metro Atlanta Chamber of Commerce, the Georgia Economic Developers Association, the Southern Association of Economic Development, the International Economic Development Council, the Georgia Innovation Crescent Regional Board, the Innovation Corridor Joint Development Authority, and the Northeast Georgia Joint Development Authority. The department serves as the liaison between local businesses and workforce partners. The department also promotes the County through various social media platforms to economic development stakeholders and community members; and serves on the Chamber Workforce Development Committee, Adult Literacy Barrow and the Employ Barrow Coalition.

Positions

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	-	-	1	1	1
Total Positions	**-**	**-**	**1**	**1**	**1**

Budget Summary — *Funding Source: Barrow-Braselton Joint Economic Development Authority*

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Use of Reserves					
Miscellaneous Revenue	$ -	$ -	$ 850	$ -	$ -
Transfers in Special Programs	-	-	-	454,070	410,870
Transfers in General Fund	-	168,745	166,250	-	-
Total Use of Reserves	**-**	**168,745**	**167,100**	**454,070**	**410,870**
Total Revenues	**-**	**168,745**	**167,100**	**454,070**	**410,870**
Expenditures					
Personnel Costs					
Salaries & Wages	-	100,767	111,198	139,500	145,500
Supplemental Pay	-	6,000	6,750	10,200	10,200
Group Insurance	-	11,818	10,194	12,450	24,710
Social Security	-	6,598	7,054	9,290	9,700
Medicare	-	1,543	1,650	2,180	2,300
401a Expense	-	11,967	14,197	12,380	18,300
Total Personnel Costs	**-**	**138,694**	**151,043**	**186,000**	**210,710**
Contracted Services					
Professional Services	1,295	19,238	6,603	242,910	175,000
Legal Fees	-	3,032	70	8,000	8,000
Communications	-	621	787	760	760
Travel	-	3,986	4,267	4,500	4,500
Dues & Fees	-	5,408	1,635	6,200	6,200
Education & Training	-	3,415	1,194	3,200	3,200
Total Contracted Services	**1,295**	**35,701**	**14,556**	**265,570**	**197,660**
Supplies					
General Supplies	-	2,846	1,500	2,500	2,500
Total Supplies	**-**	**2,846**	**1,500**	**2,500**	**2,500**
Total Expenditures	**1,295**	**177,240**	**167,100**	**454,070**	**410,870**
Excess of Revenues over Expenditures	**$ (1,295)**	**$ (8,495)**	**$ -**	**$ -**	**$ -**

Fire Division Fund

Description

The Barrow County Fire Department (BCFD) delivers an all-hazards approach to emergency response and community risk reduction throughout unincorporated Barrow County and the cities of Auburn, Statham, and Braselton and the towns of Bethlehem and Carl. The department handles fire suppression, emergency medical services, technical rescue, motor vehicle accidents, and other emergencies across these jurisdictions. Organized into four divisions, Operations, Emergency Medical Services, Training Division, and the Fire Marshal's Office. BCFD oversees daily response, clinical care standards, professional development, and fire prevention efforts. The department also relies on its office services support staff to coordinate essential administrative functions. BCFD operates a fleet that includes a battalion chief vehicle, four engines, two quints, two service trucks, one multi-purpose squad, reserve apparatus, one UTV, and command and support units. The department maintains an ISO Public Protection Classification of 3/3X, reflecting its ongoing commitment to high-quality emergency service delivery.

Positions

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	84	84	76	78	85
Part-Time	4	4	7	5	3
Total Positions	**88**	**88**	**83**	**83**	**88**

Budget Summary — *Funding Source: Fire Division Fund*

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Taxes					
Motor Vehicle Tax (Non TAVT)	$ 111,170	$ 116,843	$ 112,635	$ 105,000	$ 112,500
Railroad Equipment Tax	-	3,107	3,850	3,900	4,100
Fire Tax-Unincorporated	6,359,783	8,015,862	8,603,810	9,106,160	9,379,350
Fire Tax-Incorporated	1,942,164	2,643,446	2,654,849	2,781,830	2,865,290
Total Taxes	**8,413,118**	**10,779,258**	**11,375,144**	**11,996,890**	**12,361,240**
Charges for Services					
Certificates of Occupancy	4,916	650	2,850	-	3,600
Plan Review Fees	25,289	42,592	69,721	55,000	60,000
Fire Reports/ Blue Sign Fees	371	276	405	-	100
Commercial Burn Permits	-	1,000	7,250	-	-
Total Charges for Services	**30,576**	**44,518**	**80,226**	**55,000**	**63,700**
Interest Income					
Interest Revenue	104,180	230,495	209,469	25,740	125,080
Total Interest Income	**104,180**	**230,495**	**209,469**	**25,740**	**125,080**
Fines and Forfeitures					
Fines & Forfeitures	1,000	525	-	-	-
Total Fines and Forfeitures	**1,000**	**525**	**-**	**-**	**-**
Miscellaneous Revenue					
Miscellaneous Revenue	-	-	736	-	-
Grant Revenues	-	-	12,514	-	-
Total Miscellaneous Revenue	**-**	**-**	**13,250**	**-**	**-**
Use of Reserves					
Sale of Fixed Assets	19,275	300	426,361	-	-
Total Use of Reserves	**19,275**	**300**	**426,361**	**-**	**-**
Total Revenues	**8,568,149**	**11,055,096**	**12,104,450**	**12,077,630**	**12,550,020**
Expenditures					
Personnel Costs					
Salaries & Wages	3,839,713	4,267,612	5,080,637	5,341,260	5,908,830
Salaries & Wages - Part-Time	50,552	54,586	61,205	150,000	70,000
Salaries & Wages - Temporary	4,689	-	-	-	-
Salaries & Wages - Overtime	989,926	942,463	846,637	500,000	600,000
Group Insurance	858,372	1,461,480	1,713,651	1,320,480	1,729,610
Firefighter's Cancer Benefit	10,108	8,285	8,932	20,000	15,000
Social Security	287,086	309,785	354,000	371,460	405,120
Medicare	67,141	72,450	82,790	86,870	94,710
Retirement Contributions	440,187	396,278	417,406	312,360	330,500
401a Expense	74,816	101,120	118,098	125,380	133,650
Workers Compensation	102,050	96,781	91,358	100,000	95,500
Total Personnel Costs	**6,724,642**	**7,710,840**	**8,774,714**	**8,327,810**	**9,382,920**

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Fire Division Fund - Continued

Budget Summary					*Funding Source: Fire Division Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Expenditures - Continued					
Contracted Services					
Professional Services	22,074	35,167	43,648	65,180	93,980
Legal Fees	14,944	1,763	456	-	-
Cleaning & Disposal Services	9,150	12,108	14,794	14,400	14,600
Repairs & Maintenance	35,483	53,794	74,025	86,510	93,120
Station Maintenance	1,118	1,080	722	2,500	2,500
Insurance	124,697	187,745	203,631	244,200	244,200
Communications	11,934	11,701	12,030	13,060	19,980
Postage	184	175	115	500	500
Advertising	240	405	120	1,280	500
Printing & Binding	-	-	-	450	1,000
Copier Charges	2,987	3,286	1,360	2,500	2,500
Travel	6,458	29,146	35,018	40,100	38,800
Dues & Fees	27,908	49,757	57,560	75,290	123,940
Education & Training	26,621	38,988	50,365	70,780	178,110
Total Contracted Services	**283,798**	**425,115**	**493,844**	**616,750**	**813,730**
Supplies					
General Supplies & Materials	20,182	26,767	23,171	28,200	31,100
Medical Supplies & Materials	13,302	19,192	20,055	5,000	5,000
Fleet Maintenance Repairs	90,883	110,368	170,292	154,110	186,800
Uniforms	41,031	51,215	64,835	72,000	83,750
Personal Protective Equipment	3,260	84,260	106,688	110,600	99,000
Utilities	69,507	69,351	70,081	54,730	73,000
Fuel	115,417	118,988	108,879	120,000	100,000
Books & Periodicals	1,553	3,219	4,170	5,300	5,500
Small Equipment	38,195	36,675	42,655	68,900	117,100
Total Supplies	**393,329**	**520,035**	**610,826**	**618,840**	**701,250**
Capital Outlay					
Property	-	14,089	-	-	160,000
Machinery & Equipment	56,263	-	601,044	75,000	708,000
Total Capital Outlay	**56,263**	**14,089**	**601,044**	**75,000**	**868,000**
Interfund/Interdepartment					
Indirect Cost Allocation	48,671	51,114	32,690	99,570	45,110
Total Interfund/Interdepartment	**48,671**	**51,114**	**32,690**	**99,570**	**45,110**
Other Costs					
Contingencies	-	-	-	2,339,660	739,010
Total Other Costs	**-**	**-**	**-**	**2,339,660**	**739,010**
Total Expenditures	**7,506,702**	**8,721,193**	**10,513,118**	**12,077,630**	**12,550,020**
Excess of Revenues over Expenditures	**$ 1,061,447**	**$ 2,333,903**	**$ 1,591,332**	**$ -**	**$ -**

700 MHTZ Radio System Maintenance Fund

Description

The County owns a 700 MHTZ P25 Phase II Public Safety and Public Services Radio System that provides radio communications service coverage to areas within the boundaries of Barrow County. The Radio System provides two-way communication infrastructure for portable, mobile and control station radio equipment. The System is funded in accordance with the Intergovernmental Agreement for the Provision of 700 MHTZ P25 Phase II Radio System Access for Public Safety and Public Service Radio Communication and use of Certain Radio Equipment executed in October 2015.

Budget Summary					*Funding Source: 700 MHTZ Radio Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Interest Income					
Interest Revenues	$ 794	$ 5,748	$ 11,536	$ -	$ -
Total Interest Income	**794**	**5,748**	**11,536**	**-**	**-**
Charges for Services					
Payments From City of Winder	75,171	83,358	65,896	84,890	14,030
Payments From City of Auburn	30,363	24,270	12,721	21,670	3,580
Payments From City of Statham	6,117	8,930	8,513	9,960	1,650
Payments From EMS	7,574	18,915	13,130	18,160	3,000
Total Charges for Services	**119,226**	**135,472**	**100,260**	**134,680**	**22,260**
Interfund/Interdepartment					
Indirect Cost Allocations	286,741	296,810	227,538	286,260	47,300
Total Interfund/Interdepartment	**286,741**	**296,810**	**227,538**	**286,260**	**47,300**
Use of Reserves					
Transfers in General Fund	-	30,537	114,571	-	-
Total Use of Reserves	**-**	**30,537**	**114,571**	**-**	**-**
Total Revenues	**406,761**	**468,567**	**453,904**	**420,940**	**69,560**
Expenditures					
Contracted Services					
Professional Services	27,499	9,337	-	256,000	31,360
Legal Fees	-	-	87	-	-
Repairs & Maintenance	378,992	436,684	430,098	137,240	10,000
Total Contracted Services	**406,491**	**446,021**	**430,185**	**393,240**	**41,360**
Supplies					
General Supplies & Materials	1,928	-	-	-	-
Utilities	21,695	22,246	23,137	25,200	25,200
Fuel	2,029	1,716	583	2,500	3,000
Total Supplies	**25,652**	**23,962**	**23,720**	**27,700**	**28,200**
Total Expenditures	**432,143**	**469,984**	**453,904**	**420,940**	**69,560**
Excess of Revenues over Expenditures	**$ (25,383)**	**$ (1,417)**	**$ -**	**$ -**	**$ -**

Subdivision Street Lights

Description

In 2005, the Barrow County Board of Commissioners established the creation of an unincorporated area-only residential subdivision street lighting program through Barrow County Unified Development Code Section 89-1185. The various provisions of this code section establishes street lighting districts within specific approved residential subdivisions. The Barrow County Tax Commissioner is authorized to collect the revenue necessary for the operational maintenance of the street lights through a special assessment line on the property tax bill for those properties located within approved street lighting districts. In order to separate these funds and associated expenses from the General Fund, all revenues collected and expenses incurred are properly accounted for within the Street Lighting Special Revenue Fund.

Budget Summary					*Funding Source: Subdivision Street Lights Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Interest Income					
Interest Revenue	$ 11,599	$ 30,201	$ 40,425	$ 900	$ 26,000
Total Interest Income	**11,599**	**30,201**	**40,425**	**900**	**26,000**
Charges for Services					
Subdivision Street Lights Revenues	734,617	794,888	809,865	840,000	820,000
Total Charges for Services	**734,617**	**794,888**	**809,865**	**840,000**	**820,000**
Miscellaneous Revenue					
Miscellaneous Revenue	-	-	733	100	-
Total Miscellaneous Revenue	**-**	**-**	**733**	**100**	**-**
Total Revenues	**746,216**	**825,089**	**851,024**	**841,000**	**846,000**
Expenditures					
Supplies					
Subdivision Street Lights	713,716	666,829	749,697	841,000	846,000
Total Supplies	**713,716**	**666,829**	**749,697**	**841,000**	**846,000**
Total Expenditures	**713,716**	**666,829**	**749,697**	**841,000**	**846,000**
Excess of Revenues over Expenditures	**$ 32,500**	**$ 158,260**	**$ 101,327**	**$ -**	**$ -**

Hotel Motel Fund

Description

The Hotel Motel Fund is a special revenue fund that manages money from the Hotel Occupancy Tax, charged to guests staying less than 30 days. Of this tax, 3% can go to the city's general fund, and 2% must be used to promote tourism. The rest is used for activities that support tourism, the arts, and historic preservation, as required by state and local laws. Typical uses include funding tourism bureaus, marketing campaigns, cultural events, facility improvements, and restoring historic sites. The goal is to reinvest visitor tax dollars to boost the local economy and attract more tourism.

Budget Summary					*Funding Source: Hotel Motel Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Taxes					
Hotel Motel Taxes	$ -	$ 11,913	$ 16,165	$ 11,000	$ 11,000
Total Taxes	**-**	**11,913**	**16,165**	**11,000**	**11,000**
Use of Reserves					
Transfers in General Fund	-	-	11,913	-	-
Total Use of Reserves	**-**	**-**	**11,913**	**-**	**-**
Total Revenues	**-**	**11,913**	**28,078**	**11,000**	**11,000**
Expenditures					
Other Financing Uses					
Payments to Other Agencies	-	7,148	-	7,000	7,000
Transfers Out	-	4,765	-	4,000	4,000
Total Other Financing Uses	**-**	**11,913**	**-**	**11,000**	**11,000**
Total Expenditures	**-**	**11,913**	**-**	**11,000**	**11,000**
Excess of Revenues over Expenditures	**$ -**	**$ -**	**$ 28,078**	**$ -**	**$ -**

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Parks & Recreation Fund

Description

The Barrow County Parks & Recreation Department provides county-wide recreational programming and services through facilities such as the 100+ acre Victor Lord Park, which includes a multi-use recreation center, athletic fields, tennis courts, pickleball courts, playgrounds, pavilions, a dog park, and walking trails. The department offers youth and adult athletic programs, hosts community events, provides facility rentals, and partners with local youth sports associations to enhance recreational opportunities throughout Barrow County.

Positions					
Full-Time	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
Part-Time	-	-	-	-	8
Total Positions	-	-	-	-	20
	-	-	-	-	**28**

Budget Summary					*Funding Source: Parks & Recreation Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Taxes					
Taxes	$ -	$ -	$ -	$ -	$ 1,358,030
Total Taxes	-	-	-	-	**1,358,030**
Charges for Services					
Recreation Fees	-	-	-	-	165,000
Rental of Recreation Facilities	-	-	-	-	130,500
Recreation - Concession Sale	-	-	-	-	2,000
Total Charges for Services	-	-	-	-	**297,500**
Total Revenues	-	-	-	-	**1,655,530**

Continued on Next Page

Parks & Recreation Fund - Continued

Budget Summary — *Funding Source: Parks & Recreation Fund*

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Expenditures					
Personnel Costs					
Salaries & Wages	-	-	-	-	551,800
Salaries & Wages - Part-Time	-	-	-	-	152,500
Salaries & Wages - Overtime	-	-	-	-	1,500
Supplemental Pay	-	-	-	-	4,800
Group Insurance	-	-	-	-	98,830
Social Security	-	-	-	-	44,100
Medicare	-	-	-	-	10,300
Retirement	-	-	-	-	31,520
401a Expense	-	-	-	-	8,410
Total Personnel Costs	-	-	-	-	**903,760**
Contracted Services					
Professional Services	-	-	-	-	27,900
Technical Services	-	-	-	-	1,640
Cleaning & Disposal Services	-	-	-	-	11,790
Repairs & Maintenance	-	-	-	-	100,000
Insurance	-	-	-	-	7,140
Communication	-	-	-	-	1,650
Advertising	-	-	-	-	4,000
Copier Charges	-	-	-	-	3,620
Travel	-	-	-	-	5,000
Dues & Fees	-	-	-	-	6,450
Education & Training	-	-	-	-	5,900
Contract Labor	-	-	-	-	75,500
Total Contracted Services	-	-	-	-	**250,590**
Supplies					
General Supplies & Materials	-	-	-	-	201,550
Fleet Maintenance Repairs	-	-	-	-	6,330
Utilities	-	-	-	-	165,000
Fuel	-	-	-	-	8,100
Other Supplies	-	-	-	-	10,200
Total Supplies	-	-	-	-	**391,180**
Intergovernmental					
Intergovernmental Payments - SDS	-	-	-	-	110,000
Total Capital Outlay	-	-	-	-	**110,000**
Total Expenditures	-	-	-	-	**1,655,530**
Excess of Revenues over Expenditures	$ -	$ -	$ -	$ -	$ -

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CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources that are used for the acquisition or construction of major capital facilities other than those financed by other funds. The county has five (5) Capital Project Funds as listed below.

Impact Fees (300)

General Capital Project Fund (305)

SPLOST VI Fund (330)

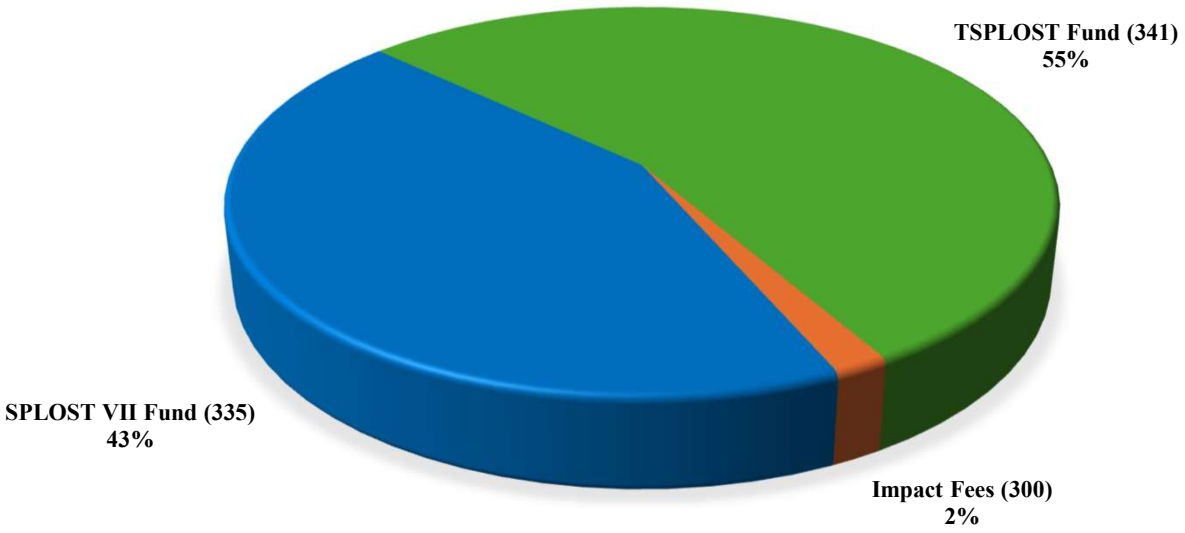
SPLOST VII Fund (335)

TSPLOST Fund (341)

Summary of Capital Project Funds

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Summary of Revenues					
Impact Fees (300)	$ -	$ -	$ -	$ -	$ 1,069,090
General Capital Project Fund (305)	3,060,930	1,903,886	2,375,917	-	-
SPLOST VI Fund (330)	5,431,980	505,011	96,651	-	-
SPLOST VII Fund (335)	15,318,902	21,891,148	23,305,870	26,622,010	25,580,430
TSPLOST Fund (341)	-	4,947,400	20,959,940	26,633,755	32,083,340
Total Capital Project Fund Revenues	**23,811,812**	**29,247,444**	**46,738,378**	**53,255,765**	**58,732,860**
Summary of Expenditures					
Impact Fees (300)	-	-	-	-	1,069,090
General Capital Project Fund (305)	3,060,930	1,903,886	2,375,917	-	-
SPLOST VI Fund (330)	6,652,535	7,969,475	1,962,618	-	-
SPLOST VII Fund (335)	2,783,334	4,649,332	16,306,877	26,622,010	25,580,430
TSPLOST Fund (341)	-	1,375,033	5,845,731	26,633,755	32,083,340
Total Capital Project Fund Expenditures	**$ 12,496,800**	**$ 15,897,726**	**$ 26,491,142**	**$ 53,255,765**	**$ 58,732,860**

Approved FY 2027 Revenues and Expenditures



Impact Fees

Description

An Impact Fee Ordinance was approved by the Barrow County Board of Commissioners on April 14, 2026, to establish development impact fees for new residential and commercial construction within the county. The ordinance provides for the collection of fees to help offset costs associated with growth and increased demand on public services and facilities, including Fire & EMS, Parks & Recreation, and Animal Services. Collection of these impact fees began on April 15, 2026, and the fees are required as part of the development permitting and approval process. Revenue generated from these fees is designated to fund capital improvements and infrastructure necessary to support new development and maintain county service levels.

Budget Summary					*Funding Source: Impact Fees*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Charges for Services					
Impact Fees - Fire	$ -	$ -	$ -	$ -	$ 531,100
Impact Fees - Animal Services	-	-	-	-	99,700
Impact Fees - Parks & Recreation	-	-	-	-	407,150
Administrative Fees	-	-	-	-	31,140
Total Charges for Services	**-**	**-**	**-**	**-**	**1,069,090**
Total Revenues	**-**	**-**	**-**	**-**	**1,069,090**
Expenditures					
Capital Outlay					
Property - Fire	-	-	-	-	531,100
Property - Animal Services	-	-	-	-	99,700
Property - Parks & Recreation	-	-	-	-	407,150
Total Capital Outlay	**-**	**-**	**-**	**-**	**1,037,950**
Other Financing Uses					
Transfers Out	-	-	-	-	31,140
Total Other Financing Uses	**-**	**-**	**-**	**-**	**31,140**
Total Expenditures	**-**	**-**	**-**	**-**	**1,069,090**
Excess of Revenues over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

General Capital Project Fund

Description

This fund, created in October 2013, is used to account for the proceeds of up to 1 mil of property taxes and other revenue to fund needed capital projects.

Budget Summary					*Funding Source: General Capital Project Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Use of Reserves					
Transfers in General Fund	$ 3,625,074	$ 4,883,940	$ -	$ -	$ -
Total Use of Reserves	**3,625,074**	**4,883,940**	**-**	**-**	**-**
Total Revenues	**3,625,074**	**4,883,940**	**-**	**-**	**-**
Expenditures					
Supplies					
FY 2024 - Sheriff Vehicles	-	77,870	13,041	-	-
Computer Upgrades	-	74,338	-	-	-
Gateway Sign	-	11,250	-	-	-
Total Supplies	**-**	**163,457**	**13,041**	**-**	**-**
Capital Outlay					
Animal Services Equipment	-	-	-	-	-
Animal Services Facility Projects	-	36,954	45,110	-	-
Cooperative Ext Equipment	-	-	37,245	-	-
Cooperative Ext Facility Projects	33,948	-	-	-	-
Coroner Equipment	6,950	-	-	-	-
E911 Facility Projects	-	47,740	-	-	-
Judicial Facility Projects	-	-	18,166	-	-
Parks & Recreation Equipment	37,496	-	13,895	-	-
Parks & Recreation Facility Projects	121,413	120,290	837,621	-	-
Planning Equipment	-	-	39,784	-	-
Roads & Bridges Equipment	-	49,923	-	-	-
Roads & Bridges Facility Projects	74,909	-	-	-	-
Roads & Bridges Projects	1,516,123	1,335,015	48,399	-	-
Senior Center Equipment	25,925	-	75,000	-	-
Senior Center Facility Projects	-	92,394	33,904	-	-
Sheriff's Office Equipment	679,255	1,084	1,199,432	-	-
Sheriff's Office Facility Projects	564,911	17,030	-	-	-
Tax Assessor Equipment	-	-	14,320	-	-
Transportation Equipment	-	40,000	-	-	-
Total Capital Outlay	**3,060,930**	**1,740,429**	**2,362,877**	**-**	**-**
Total Expenditures	**3,060,930**	**1,903,886**	**2,375,917**	**-**	**-**
Excess of Revenues over Expenditures	**$ 564,144**	**$ 2,980,054**	**$ (2,375,917)**	**$ -**	**$ -**

SPLOST VI

Description

A referendum was held on July 28, 2017, to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a five year period to raise an estimated total $56,600,000, with $7,358,000 dedicated to fund Parks and Recreation projects as a level two project. The remaining capital outlay to be owned or operated by county and/or the cities included the following: Roads, Streets, Bridges, and Improvements; Sewer System projects and equipment; Water System projects and equipment; County facility projects and improvements; Stormwater projects; purchase of equipment including voting equipment and technology, systems and software upgrades and improvements. The election took place on November 7, 2017. Collection of this Sales and Use tax began on July 1, 2018, for a period of time not to exceed five years.

Budget Summary					*Funding Source: SPLOST VI*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Taxes					
SPLOST VI Taxes	$ 4,954,459	$ -	$ -	$ -	$ -
Total Taxes	**4,954,459**	**-**	**-**	**-**	**-**
Interest Income					
Interest Revenues	477,522	505,011	96,651	-	-
Total Interest Income	**477,522**	**505,011**	**96,651**	**-**	**-**
Total Revenues	**5,431,980**	**505,011**	**96,651**	**-**	**-**
Expenditures					
Intergovernmental Payments					
Auburn SPLOST Expense	692,397	-	-	-	-
Bethlehem SPLOST Expenses	62,164	-	-	-	-
Braselton SPLOST Expense	110,160	-	-	-	-
Carl SPLOST Expense	26,681	-	-	-	-
Statham SPLOST Expense	249,346	-	-	-	-
Winder SPLOST Expense	1,454,409	-	-	-	-
Total Intergovernmental Payments	**2,595,158**	**-**	**-**	**-**	**-**
Capital Outlay					
Road, Street, Bridge, Curb, & Sidewalks	1,203,958	3,261,549	954,417	-	-
Equipment Purchases	1,254,499	2,073,663	257,877	-	-
EMS & Fire Equipment & Facilities	1,272,008	2,559,224	-	-	-
Water Projects & Equipment	1,913	75,040	548,717	-	-
County Facility Projects	325,000	-	201,608	-	-
Total Capital Outlay	**4,057,378**	**7,969,475**	**1,962,618**	**-**	**-**
Total Expenditures	**6,652,535**	**7,969,475**	**1,962,618**	**-**	**-**
Excess of Revenues over Expenditures	**$ (1,220,555)**	**$ (7,464,464)**	**$ (1,865,967)**	**$ -**	**$ -**

SPLOST VII

Description

A referendum was held on August 24, 2021, to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a six year period to raise an estimated total $120,800,000. Of that, $38,600,000 was dedicated to fund a Level 1 County-Wide project, the Jail and Justice Center Expansion project. The remaining SPLOST VII collections received by the county shall be disbursed as 62.52% to the county and 37.48% to the municipalities. The capital outlay to be owned or operated by county and or the cities included the following: Roads, Streets, Bridges, & Improvements; Sewer System projects and equipment; Water System projects & equipment; County facility projects & improvements; Stormwater projects; purchase of equipment including voting equipment and technology, systems & software upgrades & improvements; The election took place on November 2, 2021. Collection of this Sales and Use tax began on June 1, 2022, for a period of time not to exceed six years.

Budget Summary					*Funding Source: SPLOST VII*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Taxes					
SPLOST VII Taxes	$ 15,138,610	$ 20,847,174	$ 20,775,831	$ 20,822,900	$ 21,655,820
Total Taxes	**15,138,610**	**20,847,174**	**20,775,831**	**20,822,900**	**21,655,820**
Intergovernmental					
Local Maintenance & Improvement Grant	-	-	947,412	975,840	1,980,950
Total Intergovernmental	**-**	**-**	**947,412**	**975,840**	**1,980,950**
Interest Income					
Interest Revenues	180,292	1,043,974	1,582,627	-	-
Total Interest Income	**180,292**	**1,043,974**	**1,582,627**	**-**	**-**
Use of Reserves					
Use of Reserves	-	-	-	4,823,270	1,943,660
Total Use of Reserves	**-**	**-**	**-**	**4,823,270**	**1,943,660**
Total Revenues	**15,318,902**	**21,891,148**	**23,305,870**	**26,622,010**	**25,580,430**
Expenditures					
Intergovernmental Payments					
Auburn SPLOST Expense	494,211	767,299	765,067	644,210	1,992,980
Bethlehem SPLOST Expenses	46,776	72,623	72,412	60,970	188,630
Braselton SPLOST Expense	116,133	180,305	179,781	151,380	468,330
Carl SPLOST Expense	15,162	23,540	23,471	19,760	61,140
Statham SPLOST Expense	183,168	284,382	283,554	238,760	738,650
Winder SPLOST Expense	1,157,266	1,796,742	1,791,515	1,508,510	4,666,860
Total Intergovernmental Payments	**2,012,715**	**3,124,891**	**3,115,801**	**2,623,590**	**8,116,590**
County Projects					
Jail & Justice Center Expansion	-	-	105,925	2,000,000	8,000,000
Roads, Streets, & Bridges	-	-	4,789,473	-	-
Equipment	-	329,490	1,260,459	4,086,497	4,702,690
UOBWA Bond Debt	770,619	1,104,377	1,588,476	1,766,660	2,241,150
Fire Safety Equipment	-	80,574	34,423	-	-
Parks & Recreation	-	10,000	2,848,160	-	-
County Facility Projects	-	-	377,758	10,960,250	2,520,000
Water System Projects	-	-	2,186,401	-	-
Sewer System Projects	-	-	-	-	-
Contingencies	-	-	-	5,185,013	-
Total County Projects	**770,619**	**1,524,441**	**13,191,076**	**23,998,420**	**17,463,840**
Total Expenditures	**2,783,334**	**4,649,332**	**16,306,877**	**26,622,010**	**25,580,430**
Excess of Revenues over Expenditures	**$ 12,535,568**	**$ 17,241,816**	**$ 6,998,993**	**$ -**	**$ -**

TSPLOST

Description

A referendum was held on August 24, 2023, to determine if the county voters wanted to add the 1% Transportation Special Purpose Local Option Sales Tax for a five year period to raise an estimated total $130,000,000. TSPLOST collections received by the County shall be disbursed as 72.48% to the County and 27.52% to the Municipalities. The capital outlay to be owned or operated by County and or the Cities included the following: Roads, Streets, Bridges, & Improvements. The election took place on November 7, 2023. Collection of this Sales and Use tax began on April 1, 2024, and will continue for a period of time not to exceed five years.

Budget Summary — ***Funding Source: TSPLOST***

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Taxes					
TSPLOST Taxes	$ -	$ 4,946,032	$ 19,406,139	$ 19,370,000	$ 20,183,000
Total Taxes	**-**	**4,946,032**	**19,406,139**	**19,370,000**	**20,183,000**
Interest Income					
Interest Revenues	-	1,368	389,900	-	-
Total Interest Income	**-**	**1,368**	**389,900**	**-**	**-**
Other Financing Uses					
Intergovernmental Revenues	-	-	1,163,901	-	-
Use of Reserves	-	-	-	7,263,755	11,900,340
Total Other Financing Uses	**-**	**-**	**1,163,901**	**7,263,755**	**11,900,340**
Total Revenues	**-**	**4,947,400**	**20,959,940**	**26,633,755**	**32,083,340**
Expenditures					
Intergovernmental Payments					
Auburn TSPLOST Expense	-	318,030	1,247,815	1,697,164	1,297,770
Bethlehem TSPLOST Expenses	-	62,815	246,458	335,210	256,320
Braselton TSPLOST Expense	-	77,653	304,676	414,393	316,870
Carl TSPLOST Expense	-	27,203	106,734	145,170	111,010
Statham TSPLOST Expense	-	166,681	653,987	889,493	680,170
Winder TSPLOST Expense	-	708,766	2,780,900	3,782,325	2,892,220
Total Intergovernmental Payments	**-**	**1,361,148**	**5,340,569**	**7,263,755**	**5,554,360**
County Projects					
Bridge Projects	-	-	108,345	-	4,010,000
Roadway Capacity & Widening Projects	-	-	-	-	575,000
Intersection Improvements	-	-	94,603	-	3,337,940
Roadway Improvements	-	-	-	-	214,000
Road Resurfacing/Paving	-	-	-	-	18,142,040
Transportation Projects	-	13,885	302,214	19,370,000	250,000
Total County Projects	**-**	**13,885**	**505,161**	**19,370,000**	**26,528,980**
Total Expenditures	**-**	**1,375,033**	**5,845,731**	**26,633,755**	**32,083,340**
Excess of Revenues over Expenditures	**$ -**	**$ 3,572,367**	**$ 15,114,210**	**$ -**	**$ -**

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DEBT SERVICE FUNDS

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. General Obligation Bonds Fund accounts for property taxes to be used to retire bond principal and to pay interest on general obligation bonds.

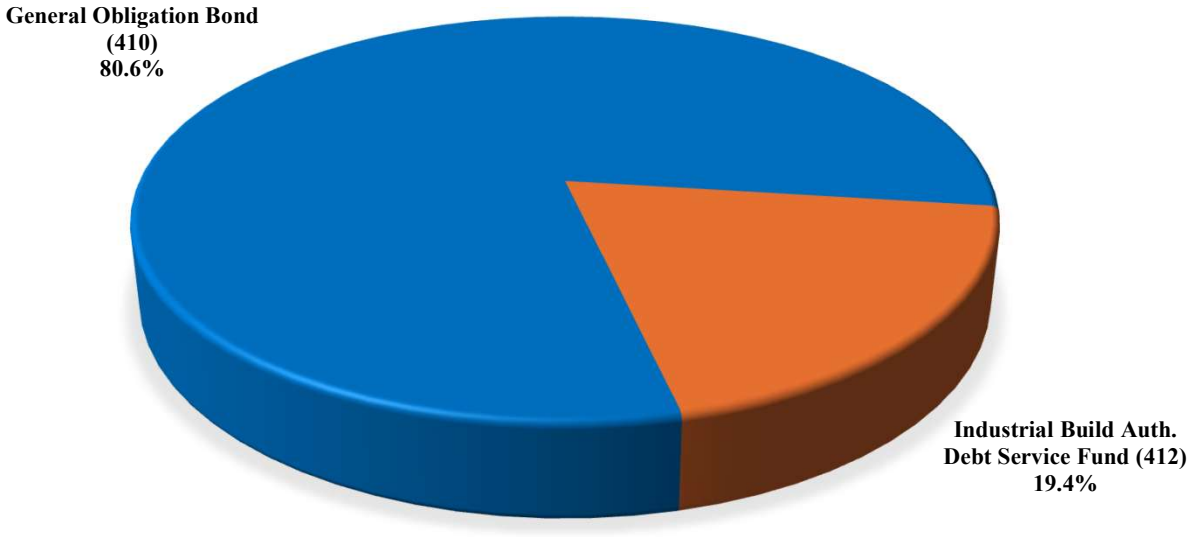
General Obligation Bonds (GO Bonds) – Fund 410

Industrial Building Authority Debt Service (IBA) – Fund 412

Summary of Debt Service Funds

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Summary of Revenues					
General Obligation Bond (410)	$ 4,803,293	$ 5,054,653	$ 5,251,057	$ 4,384,500	$ 4,341,980
Industrial Build Auth. Debt Service Fund (412)	1,105,350	1,172,652	1,256,904	1,044,510	1,044,510
Total Capital Project Fund Revenues	**$ 5,908,643**	**6,227,305**	**6,507,961**	**5,429,010**	**5,386,490**
Summary of Expenditures					
General Obligation Bond (410)	$ 4,354,500	4,363,768	4,372,625	4,384,500	4,341,980
Industrial Build Auth. Debt Service Fund (412)	1,047,601	1,048,554	1,047,178	1,044,510	1,044,510
Total Capital Project Fund Expenditures	**$ 5,402,101**	**$ 5,412,321**	**$ 5,419,803**	**$ 5,429,010**	**$ 5,386,490**

Approved FY2027 Revenues and Expenditures



General Obligation Bonds Fund

Description

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. General Obligation Bonds Fund accounts for property taxes to be used to retire bond principal and to pay interest on General Obligation Bonds. During the fiscal year ended September 30, 2006, the County issued a $58,000,000 General Obligation Sales Tax Bond, Series 2005 (the "Series 2005 Bonds"), with interest rates ranging from 3.50% to 5.00%. The Series 2005 Bonds were issued for the purpose of providing funds to pay or to be applied toward the cost of capital outlay projects. The County made interest payments in April and October of each fiscal year, with the principal due in October of each fiscal year. On September 14, 2012, the County refunded a portion of the Series 2005 general obligation bonds. The remaining 2005 Bonds total $5,275,000 with interest rates ranging between 4.00% and 5.00%, were paid off in fiscal year 2016. Refunding General Obligation Bond Series 2012 – In September 2012, the County refunded $37,305,000 of the 2005 General Obligation Bonds. The new bonds issued totaled $42,845,000 with an interest rate of 2.35%. A savings of $2,600,770 was realized from this refinancing and was used for the construction of the mandated narrow band radio communication system. The 2012 GO Bond has been funded with SPLOST funds since 2005. Since October 1, 2019, the bonds have been paid using a special millage levy on the property taxes digest.

Budget Summary					*Funding Source: General Obligation Bonds Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Taxes					
Real Property Taxes	$ 4,569,044	$ 4,745,160	$ 4,946,999	$ 4,288,000	$ 4,246,980
Vehicle Taxes	64,047	40,342	34,903	45,000	45,000
Total Taxes	**4,633,091**	**4,785,502**	**4,981,902**	**4,333,000**	**4,291,980**
Interest Income					
Interest Revenues	170,202	269,151	269,156	51,500	50,000
Total Interest Income	**170,202**	**269,151**	**269,156**	**51,500**	**50,000**
Total Revenues	**4,803,293**	**5,054,653**	**5,251,057**	**4,384,500**	**4,341,980**
Expenditures					
Contracted Services					
Professional Services	1,075	3,155	1,075	1,100	1,100
Total Contracted Services	**1,075**	**3,155**	**1,075**	**1,100**	**1,100**
Debt Service					
Bond Repayment	3,610,000	3,790,000	3,960,000	4,110,000	4,235,000
Interest Expense	743,425	570,613	411,550	273,400	105,880
Total Debt Service	**4,353,425**	**4,360,613**	**4,371,550**	**4,383,400**	**4,340,880**
Total Expenditures	**4,354,500**	**4,363,768**	**4,372,625**	**4,384,500**	**4,341,980**
Excess of Revenues over Expenditures	**$ 448,793**	**$ 690,886**	**$ 878,432**	**$ -**	**$ -**

Industrial Building Authority Debt Service

Description

The purpose of this fund is to properly account for revenues that are generated through the levy of an Economic Development Millage for the purpose of advancing economic development improvements within Barrow County. As part of the annual budget preparation, the County Manager and Economic Developer, in conjunction with the Winder-Barrow Industrial Building Authority, develops a budget for specific capital projects to be funded with Economic Development Improvement Funds.

Budget Summary	*Funding Source: Industrial Building Authority Debt Service*				
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Revenues					
Taxes					
Real Property Taxes	$ 1,086,447	$ 1,147,433	$ 1,204,519	$ 1,034,010	$ 1,020,010
Vehicle Taxes	15,038	10,762	8,386	10,000	9,000
Total Taxes	**1,101,484**	**1,158,194**	**1,212,905**	**1,044,010**	**1,029,010**
Interest Income					
Interest Revenues	3,866	14,458	43,999	500	15,500
Total Interest Income	**3,866**	**14,458**	**43,999**	**500**	**15,500**
Total Revenues	**1,105,350**	**1,172,652**	**1,256,904**	**1,044,510**	**1,044,510**
Expenditures					
Debt Service					
Debt Payment - Principal	872,000	890,000	906,000	921,000	939,000
Debt Payment - Interest	175,601	158,554	141,178	123,510	105,510
Total Debt Service	**1,047,601**	**1,048,554**	**1,047,178**	**1,044,510**	**1,044,510**
Total Expenditures	**1,047,601**	**1,048,554**	**1,047,178**	**1,044,510**	**1,044,510**
Excess of Revenues over Expenditures	**$ 57,749**	**$ 124,098**	**$ 209,726**	**$ -**	**$ -**

ENTERPRISE FUNDS

Enterprise Funds are used to account for all county operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis. The county has four (4) Enterprise Funds as listed below.

Water Resources Fund (507/537)
Fund 507 – Operating Fund
Fund 537 – Life Cycle Replacement Fund.

Storm Water Utility Fund (508)

Airport Fund (550)

Water Resources Fund - Financial Policies

Purpose:

The Department of Water Resources operates the water and sewer utility systems under the jurisdiction and control of the Barrow County Board of Commissioners. The purpose of these financial policies is to ensure effective fiscal management of the utility system and provide adequate funding for system improvements, capital projects, and the payment of long-term debt obligations.

Annual Budget:

A business approach is used in operating and budgeting enterprise funds. The annual operating budget for the Water Resources Enterprise Fund will be prepared on a cash basis.

The annual budget will list all operating revenues and expenses, and all non-operating revenue and expenses. The budget will include an expense line item for "Contingencies." Contingency will be the amount of total revenue in excess of total expenses. Contingency funds may be utilized by the department to cover operational expense or capital projects.

Unrestricted Net Position Reserve funds can be utilized by the department to cover operational expenses or capital projects. The annual budget will be presented as a balanced budget.

Operating Revenues and Expenses

The Director of Water Resources, or his/her designee, shall estimate annual operating revenues for water and sewer service using an objective, analytical process, based on utility usage projections, and the current rate and fee schedules.

Operating revenues include: User fees for wholesale and retail water sales, utility connection fees, late payment penalty fees, charges for service, and all other fees adopted annually by the Board of Commissioners in the county budget.

Non-operating revenues include: Capacity fees, one-time payments made by developers or municipalities intended to fund specific capital projects, and the transfer in of SPLOST revenue.

Operating expenses include: The cost of water received from the Upper Oconee Basin Water Authority (UOBWA), all expenses for personnel, materials, supplies, miscellaneous equipment, vehicles, and professional services needed for the day-to-day operation of the water and sewer utilities. Indirect services received by the enterprise fund from the General Fund are charged to the utilities as an operating expense. The CFO and Water Resources Director will establish the annual indirect expense amount.

Non-operating expenses include: The annual payment of debt obligations incurred by the department and transfer of Sewer Capacity Fees to the Capital Project Fund.

Utility System Rates and Fees:

A variety of rates and fees fund the Water Resources Enterprise Fund. Unique zones may be implemented to recover specific system infrastructure costs. All rates and fees will be annually approved by the Board of Commissioners, as part of the budget process.

A rate study may be performed periodically by an independent rate consultant to ensure that rates, fees, and charges are fully recovering costs on a fair and equitable basis.

Capacity Fees:

Sewer Capacity Fees are charged to new users at a rate per Equivalent Residential Unit (ERU). Capacity fees are critical to the funding of the future system expansion necessitated by the growth in development. Capacity fees are restricted for future water and sewer capital projects and will be accounted for in the Capital Project Fund. Capacity fees and the volume of ERUs will be adopted annually as part of the budget process and approved by the Board of Commissioners. Capacity fees may be repurchased or transferred as defined in Sec. 90-125, Part- G and H, of the County UDC Code.

Connection Fees:

Sewer Connection Fees are charged to new users that connect to county infrastructure. Sewer Connection Fees are an operational revenue established annually during the budget process and adopted by the Board of Commissioners.

Water Connection Fees are charged to new users to cover the cost of installation of water meters, and to cover the cost of system components maintained by the county to continuously provide adequate supply of water through its water distribution system. Water connection fees are an operational revenue.

Capital Improvement Plan:

The Enterprise Fund budget will include a five-year Capital Improvement Plan (CIP). Water and Sewer projects listed in the Capital Improvement Plan will identify the funding sources budgeted to pay for projects. When the Enterprise Fund budget is adopted by the Board of Commissioners, the five-year CIP is simultaneously adopted, and these funds become committed and remain in a restricted Capital Project Fund. Projects not completed will remain pending, and the funding remains committed until the project is completed.

Wholesale Water:

Revenue derived from wholesale water to municipal or county systems is considered an operating revenue. Barrow County owns a portion of the Bear Creek Reservoir through its partnership in the UOBWA. Staff will pursue competitive wholesale rates to increase overall water sales. Municipal contract pricing for wholesale water may vary and be affected by a municipality's ability to partner with the county by providing sewer service to the county at competitive rates.

Water Resources Fund - Financial Policies Continued

Fiscal 2027 Budget Statement:

The Water Resources Enterprise Fund budget summary will include additional information intended to convey the effective operation of the business enterprise:

Department Mission Statement
Department Goals & Objectives
Five Year Reporting of Three to Six Key Performance Measures for Each Utility

Established Funds

Operating Revenue and Expense Fund - 507

The Director of Water Resources, or his/her designee, shall estimate annual operating revenues for water and sewer service using an objective, analytical process, based on utility usage projections, and the current rate and fee schedules.

Operating revenues include: User fees for wholesale and retail water sales, utility connection fees, late payment penalty fees, charges for service, and all other fees adopted annually by the Board of Commissioners in the county budget.

Operating expenses include: The cost of water received from the Upper Oconee Basin Water Authority (UOBWA). All expenses for personnel, materials, supplies, miscellaneous equipment, vehicles, and professional services needed for the day-to-day operation of the water and sewer utilities. Indirect services received by the enterprise fund from the General Fund will be charged to the utilities as an operating expense. The CFO and Water Resources Director will establish the annual indirect expense amount.

Unrestricted Net Position: This operation fund contains revenues accumulated from annual profit of the Enterprise Fund operations. Unrestricted net position funds will function as the Enterprise Fund's "rainy day" fund. Unrestricted net position shall maintain a minimum fund balance of 25% of the Water Resource's combined annual operating expenses, excluding capital expenditures. An unrestricted net position fund balance in excess of the 25% minimum established herein may be transferred to the "Life Cycle Replacement Fund 537" at the completion of the annual audit, if needed to fund capital replacement projects.

Capital Capacity Fund - 507

Non-operating revenue include: Capacity fees, one-time payments made by developers or municipalities intended to fund specific capital projects, and the transfer of SPLOST revenue.

All capacity fees paid by individual users of the sewer system and capacity fees paid by municipalities that purchase sewer capacity from the county shall be accounted for in the Capital Capacity Fund. Capacity fees are established in the annual budget and will be reviewed periodically as part of the utility rate and fee study.

Capital Expenses: Revenue in this fund is pay for capital project expenditures for the water and sewer system, which expand capacity, upgrade systems components, replace aging infrastructure, or improve the overall operation of water and sewer utility infrastructure.

Projects approved in the Enterprise Fund Capital Improvement Plan (CIP) become committed funds upon budget adoption by the Board of Commissioners. These committed funds may roll forward at the end of the fiscal year and will remain in this fund until the project is completed, or formally cancelled. Residual funds from completed projects may be redirected to cover the cost of other projects within the CIP. Movement of funding out of the Capital Project Fund into any other fund must be approved by a vote of the Board of Commissioners.

Life Cycle Replacement Fund - 537

This fund is initially established by allocating $1,000,000 from the FY 2022 Enterprise Fund Budget. The Life Cycle Replacement Fund (LCRF) is intended to ensure the enterprise fund has adequate resources to replace infrastructure components and equipment that have aged out. The department will develop and maintain a 10-year schedule of capital equipment and infrastructure replacement which includes its anticipated cost. The LCRF will undergo an in-depth review every 5 years. Funding within the LCRF may be transferred to the Capital Project Fund for specific projects with approval by the Board of Commissioners.

Performance Measures	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals as of 4/30/26	FY 2027 Approved
Department Revenues	$ 11,670,841	$ 12,061,145	$ 13,396,978	$ 15,751,150	$ 14,066,827
WR Active Customers	10,289	11,112	12,160	12,160	12,700
Total Gallons Water Retail	427,812,701	413,292,831	405,003,103	235,191,605	425,000,000
Total Gallons Water Wholesale	399,852,800	513,727,400	506,808,294	588,693,553	532,000,000
Total Gallons Wastewater Treated MG	831	930	1,079	1,051	1,132
Water Work Orders - Operations	4,257	2,934	3,950	1,923	4,148
Utility Locate Work Orders - Water	6,029	4,601	6,068	5,279	6,372
Sewer Work Orders - Operations	1,008	2,416	1,054	288	1,107
Utility Locate Work Orders - Sewer	2,330	1,663	3,444	2,873	3,617
Total Work Orders Completed	13,624	11,614	14,516	10,363	15,244

Water Resources Fund

Description:

The Water Resources Fund is used for activities connected with the development, operation and maintenance of water and sewer service in Barrow County. This is an enterprise fund, operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services on a continuing basis are financed or recovered primarily through user charges.

Mission Statement:

It is the mission of the Barrow County Water Resources Department to provide ample quantities of safe, aesthetically pleasing water at adequate pressures to our customers, and to provide this water at the lowest possible price that will allow the system to be safely operated and expanded. Furthermore, it is our goal to collect and treat all wastewater generated in our service area in a safe and environmentally-sound manner at the lowest possible price. We will endeavor to meet these goals while managing our resources as a responsible steward for the future of our community and while providing the highest level of customer service possible.

Goals and Objectives:

1. Ensure financial stability:
* Successfully implement the five-year planned approved by Commissioners. This allows us to accelerate our capital improvements program and provide necessary operational resources while setting predictable rates. Utilize financial management tools, experts, and technology to maximize revenue and control costs.

2. Ensure Operational Liability:
* Implement a model asset management program to forecast life cycles to maintain DPU assets while managing risk, providing a consistent level of service, and maximizing return on investment.
* Explore and begin implementing a cost-effective and environmentally friendly solids processing/reuse/disposal solution possibly in partnership with others.
* Implement capital projects and other improvements to enhance and expand our systems while optimizing power, chemical, solids handling, and other costs.

3. Develop a world class work force:
* Provide a safe work environment and proactive safety program for all Water Resource employees
* Enhance relationships with high schools, technical schools, and universities for recruiting and outreach.
* Develop retention strategies, including training opportunities, defining career paths, and strategic assignments.

Positions - Wastewater

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Full-Time	6	6	6	7	7
Part-Time	-	-	-	-	-
Total Positions	**6**	**6**	**6**	**7**	**7**

Positions - Water Retail

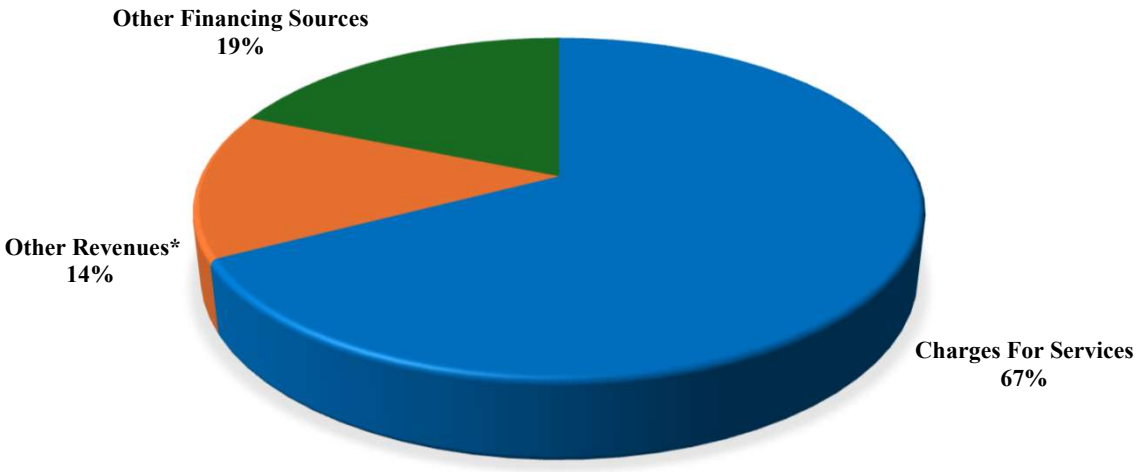
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Full-Time	14	14	14	14	16
Part-Time	1	1	1	2	1
Total Positions	**15**	**15**	**15**	**16**	**17**

Water Resources Fund Summary of Revenues

Summary of Revenues

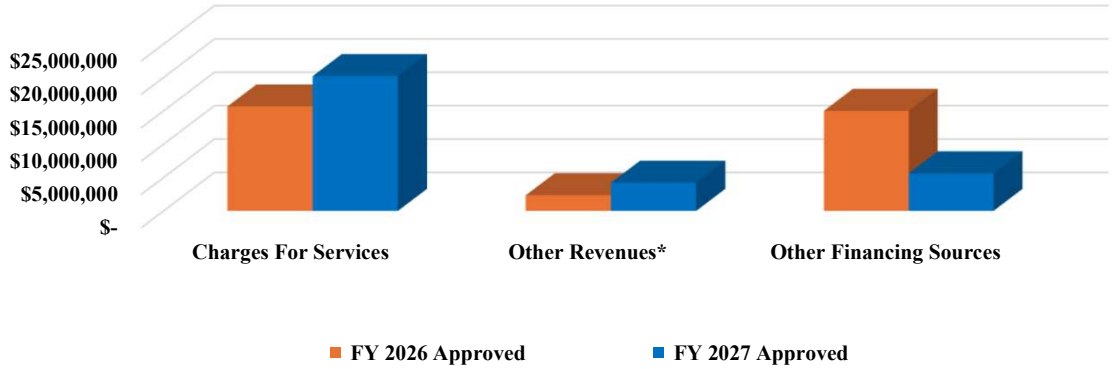
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Intergovernmental	$ 158,500	$ 290,808	$ 328,229	$ 275,000	$ 544,000
Charges For Services	24,295,140	22,810,597	25,823,864	15,663,810	20,208,400
Interest Income	1,261,076	3,853,461	3,830,966	1,821,260	3,388,160
Miscellaneous Revenue	3,063,893	7,419,742	9,787,233	253,060	295,000
Other Financing Sources	5,699,228	1,653,871	9,131,412	14,997,440	5,625,450
Total Water Resources Revenues	**$ 34,477,838**	**$ 36,028,479**	**$ 48,901,703**	**$ 33,010,570**	**$ 30,061,010**

FY 2027 Approved Revenues



***Other Revenues include Intergovernmental, Interest Income, and Miscellaneous**

FY 2026 to FY 2027 Comparison



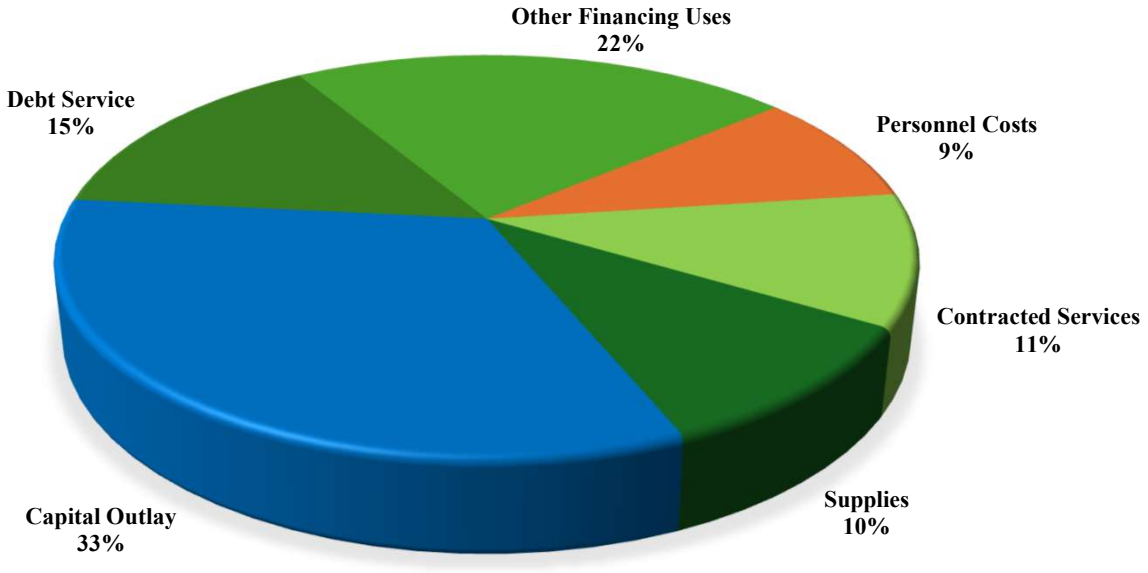
***Other Revenues include Intergovernmental, Interest Income, and Miscellaneous**

Water Resources Fund Summary of Expenditures

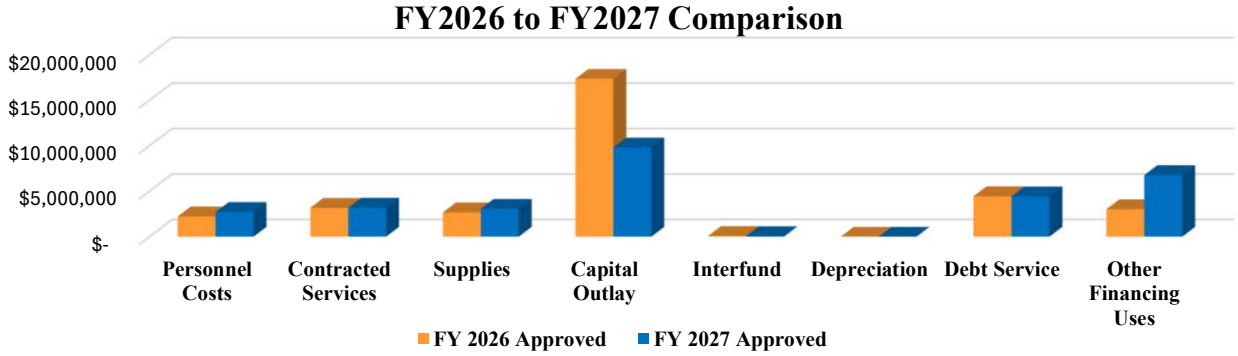
Summary of Expenditures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Personnel Costs	$ 1,222,343	$ 1,584,509	$ 1,868,283	$ 2,226,740	$ 2,714,260
Contracted Services	1,419,613	1,815,065	2,299,971	3,179,200	3,183,340
Supplies	1,920,243	2,182,862	2,618,634	2,678,690	3,074,360
Capital Outlay	-	-	-	17,373,438	9,818,640
Interfund	40,352	40,352	40,352	85,760	65,580
Depreciation	2,647,905	2,685,372	3,230,626	-	-
Debt Service	1,188,967	1,892,984	2,295,453	4,452,940	4,433,890
Other Financing Uses	4,928,609	4,500	106,379	3,013,802	6,770,940
Total Water Resources Expenditures	**$ 13,368,031**	**$ 10,205,645**	**$ 12,459,697**	**$ 33,010,570**	**$ 30,061,010**

Summary of Expenditures FY 2027



FY2026 to FY2027 Comparison



Water Resources Fund

Description

The Water Resources Fund is used for activities connected with the development, operation, and maintenance of water and sewer services in Barrow County. This is an enterprise fund, operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services on a continuing basis are financed or recovered primarily through user charges.

Budget Summary					*Funding Source: Water Resources Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Intergovernmental					
City of Statham Reimbursement	$ 158,500	$ 290,808	$ 328,229	$ 275,000	$ 544,000
Total Intergovernmental	**158,500**	**290,808**	**328,229**	**275,000**	**544,000**
Charges for Services					
Plan Review Fees	94,275	81,785	252,717	87,640	87,000
Inflow Revenues	18,397	18,397	18,397	-	-
Wholesale Water Revenues	1,721,184	1,683,342	2,241,704	2,403,360	2,750,000
Water Sales	3,614,044	4,189,851	3,966,188	4,660,200	4,900,000
Late Penalties	100,714	126,027	62,782	67,200	67,000
Miscellaneous Income	1,375	4,176	8,626	8,800	8,000
New Meter Sales	100	152,727	-	-	-
Service Activation Fees	80,327	77,988	72,685	-	81,000
Water Connection Fees	744,342	641,399	527,687	530,000	650,000
Water Capacity Fees	-	-	1,384,200	1,000,000	250,000
Infrastructure Recovery Fees	-	-	-	-	58,400
Sewer Connection Fees	1,400,997	962,832	1,607,698	1,005,000	2,400,000
Sewer Capacity Fees	10,818,889	9,133,970	11,090,558	3,658,610	6,000,000
Sewer User Fees	1,875,444	2,341,509	3,088,387	2,025,000	2,500,000
Oconee Georgia Club	78,664	90,273	82,692	58,000	117,000
Auburn Area Pump Station	3,746,389	3,107,291	1,379,850	-	-
Sewer Pump Station Operation & Maintenance	-	199,030	39,692	160,000	340,000
Total Charges for Services	**24,295,140**	**22,810,597**	**25,823,864**	**15,663,810**	**20,208,400**
Interest Income					
Interest Revenues	1,261,076	3,853,461	3,830,966	1,821,260	3,388,160
Total Interest Income	**1,261,076**	**3,853,461**	**3,830,966**	**1,821,260**	**3,388,160**
Miscellaneous Revenues					
Lease Payments	399	2,400	1,631	15,000	18,000
Oconee County Water Lease Payments	112,419	158,709	218,225	238,060	277,000
Miscellaneous Income	1,675	5,907	3,037	-	-
Capital Contributions	2,949,399	7,252,726	9,564,341	-	-
Total Miscellaneous Revenues	**3,063,893**	**7,419,742**	**9,787,233**	**253,060**	**295,000**
Other Financing Sources					
Operating Transfers In	4,928,609	4,500	106,379	-	-
SPLOST Transfers In	770,619	1,215,037	4,226,856	1,766,660	2,241,150
ARPA Tansfer In	-	434,334	4,798,177	-	-
Bond Proceeds	-	-	-	13,230,780	-
Use of Reserves	-	-	-	-	3,384,300
Total Other Financing Sources	**5,699,228**	**1,653,871**	**9,131,412**	**14,997,440**	**5,625,450**
Total Revenues - Water Resources	**34,477,838**	**36,028,479**	**48,901,703**	**33,010,570**	**30,061,010**

Continued on Next Page

Water Resources Fund - Continued

Budget Summary					*Funding Source: Water Resources Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Expenditures - Wholesale					
Personnel Costs					
Salaries & Wages	198,879	256,858	365,601	494,950	704,730
Salaries & Wages - Overtime	4,763	2,718	1,935	16,380	16,870
Salary Allowances	-	-	-	-	10,160
On Call Pay	11,074	11,217	10,971	10,700	11,020
Group Insurance	50,431	74,558	117,248	100,800	197,670
Social Security	12,537	15,696	22,318	32,360	45,400
Medicare	2,932	3,671	5,219	7,580	10,600
Retirement Contributions	22,853	15,542	27,994	29,940	31,650
401a Expense	-	220	2,209	2,300	8,500
Total Personnel Costs	**303,469**	**380,479**	**553,496**	**695,010**	**1,036,600**
Contracted Services					
Professional Services	362,297	626,886	479,697	864,440	900,000
Legal Fees	30,335	42,306	10,016	42,400	42,400
Technical Services	60,183	26,480	27,718	259,850	260,500
Cleaning & Disposal Services	136,577	217,741	210,067	160,000	225,000
Repairs & Maintenance	197,568	128,296	199,059	308,000	210,500
Rentals	-	-	708	1,000	1,000
Communications	34,674	11,021	12,483	42,540	15,500
Travel	-	-	517	1,000	1,000
Dues & Fees	3,061	550	19,710	6,750	6,750
Administration Fees	70,724	78,387	158,421	288,000	290,250
Education & Training	1,730	1,554	1,610	9,800	2,200
Contracted Labor	-	-	-	2,000	2,500
Total Contracted Services	**897,148**	**1,133,221**	**1,120,005**	**1,985,780**	**1,957,600**
Supplies					
General Supplies & Materials	2,544	116,565	158,038	147,440	240,860
Fleet Maintenance Repairs	3,405	18,878	6,752	9,500	12,000
Uniforms	1,638	1,643	3,843	6,000	8,000
Utilities	251,697	267,670	260,124	198,500	300,000
Fuel	11,352	10,019	14,304	22,500	22,500
Other Supplies	302,291	290,674	277,508	300,000	350,000
Total Supplies	**572,927**	**705,449**	**720,569**	**683,940**	**933,360**
Capital Outlay					
Machinery & Equipment	-	-	-	500,000	400,000
Property	-	-	-	8,163,438	7,818,640
Total Capital Outlay	**-**	**-**	**-**	**8,663,438**	**8,218,640**
Interfund/Interdepartment					
Indirect Cost Allocation	20,176	20,176	20,176	20,180	20,180
Total Interfund/Interdepartment	**20,176**	**20,176**	**20,176**	**20,180**	**20,180**
Depreciation					
Depreciation	1,090,427	1,219,483	1,704,627	-	-
Amortization	459,290	317,409	317,409	-	-
Total Depreciation	**1,549,717**	**1,536,892**	**2,022,036**	**-**	**-**
Other Financing Uses					
Contingencies	-	-	-	375,272	-
Transfers Out Fund 527	4,928,609	4,500	-	-	-
Total Other Financing Uses	**4,928,609**	**4,500**	**-**	**375,272**	**-**
Debt Service					
Debt Service	949,791	1,619,282	1,594,835	4,452,940	2,192,740
Total Debt Service	**949,791**	**1,619,282**	**1,594,835**	**4,452,940**	**2,192,740**
Total Expenditures - Wholesale	**9,221,837**	**5,400,000**	**6,031,118**	**16,876,560**	**14,359,120**

Continued on Next Page

Water Resources Fund - Continued

Budget Summary					*Funding Source: Water Resources Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Expenditures - Retail					
Personnel Costs					
Salaries & Wages	597,467	781,884	783,291	1,034,700	1,082,850
Salaries & Wages - Part-Time	19,943	8,602	14,456	25,630	26,400
Salaries & Wages - Overtime	5,108	13,872	9,274	12,300	23,490
On Call Pay	3,394	11,114	11,467	12,250	12,620
Salary Allowances	-	-	-	-	10,160
Group Insurance	156,867	263,641	324,992	286,240	339,740
Social Security	34,884	46,847	46,958	67,280	71,610
Medicare	8,158	10,956	10,982	15,750	16,760
Retirement Contributions	77,400	45,648	89,916	52,920	54,680
401a Expense	6,014	13,341	13,249	13,560	28,250
Workers Compensation	9,639	8,126	10,202	11,100	11,100
Total Personnel Costs	**918,874**	**1,204,030**	**1,314,786**	**1,531,730**	**1,677,660**
Contracted Services					
Professional Services	86,041	258,389	643,832	365,880	452,760
Legal Fees	110,780	77,297	42,209	77,300	77,300
Technical Services	106,541	135,918	213,856	390,450	275,000
Cleaning & Disposal Services	430	312	228	570	450
Repairs & Maintenance	66,582	76,905	138,269	93,000	100,000
Rentals	-	-	2,222	4,500	3,500
Insurance	67,452	90,981	98,752	119,200	197,180
Communications	9,770	19,968	17,218	21,610	18,500
Postage	1,674	279	636	2,000	1,500
Advertising	750	960	750	2,200	1,500
Printing & Binding	498	-	-	1,000	1,000
Copier Charges	2,644	2,756	1,492	2,100	2,200
Travel	1,123	665	1,491	3,100	3,300
Dues & Fees	17,384	12,430	9,848	26,410	19,050
Education & Training	896	2,512	8,789	11,600	12,500
Contracted Labor	48,831	1,100	-	42,500	35,000
Other Purchased Services	1,069	1,374	375	30,000	25,000
Total Contracted Services	**522,465**	**681,844**	**1,179,966**	**1,193,420**	**1,225,740**
Supplies					
General Supplies & Materials	277,789	282,958	317,788	405,700	430,000
Fleet Maintenance & Repairs	4,528	13,345	4,696	16,000	14,000
Uniforms	3,342	5,451	5,186	6,800	7,000
Utilities	67,221	78,753	113,507	68,000	150,000
Fuel	24,806	30,343	29,371	35,000	35,000
Purchased Water	969,630	1,066,564	1,427,517	1,458,250	1,500,000
Small Equipment	-	-	-	5,000	5,000
Total Supplies	**1,347,315**	**1,477,413**	**1,898,065**	**1,994,750**	**2,141,000**
Capital Outlay					
Property	-	-	-	8,190,000	1,500,000
Machinery & Equipment	-	-	-	520,000	100,000
Total Capital Outlay	**-**	**-**	**-**	**8,710,000**	**1,600,000**
Interfund/Interdepartment					
Indirect Cost Allocation	20,176	20,176	20,176	65,580	45,400
Total Interfund/Interdepartment	**20,176**	**20,176**	**20,176**	**65,580**	**45,400**
Depreciation/Amortization					
Depreciation	716,824	743,468	832,075	-	-
Amortization	381,364	405,012	376,514	-	-
Total Depreciation/Amortization	**1,098,188**	**1,148,479**	**1,208,590**	**-**	**-**
Debt Service					
Debt Service	239,176	273,702	700,618	-	2,241,150
Total Debt Service	**239,176**	**273,702**	**700,618**	**-**	**2,241,150**
Other Financing Uses					
Contingencies	-	-	-	2,638,530	6,770,940
Transfers Out Fund 527	-	-	106,379	-	-
Total Other Financing Uses	**-**	**-**	**106,379**	**2,638,530**	**6,770,940**
Total Expenditures - Retail	**4,146,194**	**4,805,645**	**6,428,580**	**16,134,010**	**15,701,890**
Excess of Revenues over Expenditures	**$ 21,109,807**	**$ 25,822,834**	**$ 36,442,005**	**$ -**	**$ -**

Stormwater Utility Fund

Description

The Stormwater Division of the Public Works Department conducts activities associated with the operation and maintenance of the stormwater sewer system. This is an enterprise fund that is self - supporting through the collection of stormwater fees. The activities of the division are within the unincorporated area of Barrow County.

Positions

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	5	5	5	6	6
Part-Time	-	-	-	-	-
Total Positions	**5**	**5**	**5**	**6**	**6**

Budget Summary — ***Funding Source: Stormwater Fund***

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges for Services					
Plan Review Fees	$ 79,441	$ 44,021	$ -	$ 50,950	$ 25,000
Stormwater Fees	1,230,671	1,317,213	1,355,018	1,431,080	1,425,000
Total Charges for Services	**1,310,112**	**1,361,235**	**1,355,018**	**1,482,030**	**1,450,000**
Interest Income					
Interest Revenues	32,274	41,901	43,111	18,000	43,500
Total Interest Income	**32,274**	**41,901**	**43,111**	**18,000**	**43,500**
Miscellaneous Revenues					
Georgia Soil & Water Donations	1,500	1,500	-	-	-
Capital Contributions	1,568,251	2,080,576	1,853,705	-	-
Total Miscellaneous Revenues	**1,569,751**	**2,082,076**	**1,853,705**	**-**	**-**
Use of Reserves					
Use of Reserves	-	-	-	-	45,820
Sale of Vehicles	-	1,025	-	-	-
Operating Transfers In	-	-	-	-	-
Total Use of Reserves	**-**	**1,025**	**-**	**-**	**45,820**
Total Revenues	**2,912,137**	**3,486,237**	**3,251,834**	**1,500,030**	**1,539,320**
Expenditures					
Personnel Costs					
Salaries & Wages	236,140	268,724	283,292	368,200	423,500
Salaries & Wages - Overtime	-	-	17	-	300
Salary Allowances	-	-	-	-	230
Group Insurance	53,175	82,065	109,031	100,800	123,540
Social Security	13,803	15,604	16,405	22,830	26,300
Medicare	3,228	3,649	3,837	5,330	6,100
Retirement Contributions	9,679	91,836	38,586	23,500	26,750
401a Expense	2,163	2,699	2,341	2,440	3,650
Workers Compensation	2,434	3,133	3,562	4,000	3,900
Total Personnel Costs	**320,622**	**467,711**	**457,069**	**527,100**	**614,270**

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Stormwater Utility Fund - Continued

Budget Summary					*Funding Source: Stormwater Fund*
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Expenditures - Continued					
Contracted Services					
Professional Services	29,917	19,383	15,131	32,520	40,520
Legal Fees	8,678	5,961	300	-	-
Technical Services	20,145	8,128	7,740	25,000	15,500
Cleaning & Disposal Services	-	2,097	2,404	2,500	2,600
Repairs & Maintenance	334,476	477,907	470,974	530,000	500,000
Insurance	4,814	6,039	7,800	8,000	8,000
Communications	5,388	4,247	5,402	8,600	5,800
Postage	386	1,202	501	750	750
Advertising	20	-	90	300	180
Copier Charges	1,962	1,887	1,247	3,300	2,500
Travel	1,794	884	-	3,000	3,200
Dues & Fees	2,504	1,499	1,178	2,500	1,800
Education & Training	4,563	532	5,057	5,000	5,500
Total Contracted Services	**414,647**	**529,764**	**517,823**	**621,470**	**586,350**
Supplies					
General Supplies & Materials	96,290	107,530	105,954	130,300	110,500
Fleet Maintenance & Repairs	16,962	27,540	44,874	35,000	42,000
Utilities	1,154	5,078	5,261	7,000	6,500
Fuel	25,526	26,782	20,374	25,000	27,500
Food	275	382	212	500	500
Small Equipment	1,150	2,087	3,278	3,500	3,500
Total Supplies	**141,357**	**169,398**	**179,952**	**201,300**	**190,500**
Capital Outlay					
Machinery & Equipment	-	-	-	120,000	135,000
Total Capital Outlay	**-**	**-**	**-**	**120,000**	**135,000**
Interfund/Interdepartment					
Indirect Cost Allocation	17,341	17,341	17,341	30,160	13,200
Total Interfund/Interdepartment	**17,341**	**17,341**	**17,341**	**30,160**	**13,200**
Depreciation/Amortization					
Depreciation	528,050	615,355	680,094	-	-
Total Depreciation/Amortization	**528,050**	**615,355**	**680,094**	**-**	**-**
Total Expenditures	**1,422,017**	**1,799,569**	**1,852,280**	**1,500,030**	**1,539,320**
Excess of Revenues over Expenditures	**$ 1,490,120**	**$ 1,686,668**	**$ 1,399,555**	**$ -**	**$ -**

Airport Fund

Description

The Barrow County Airport Fund is a dedicated enterprise fund used to account for the financial operations of the Barrow County Airport. This fund includes all revenues and expenses related to the management, maintenance, and development of the airport's facilities and services. Revenue sources for the fund may include hangar and tie-down rentals, fuel sales, lease agreements, and state or federal aviation grants. These funds are used to support day-to-day operations, infrastructure improvements, equipment purchases, and compliance with aviation safety standards. The Airport Fund is managed to ensure the airport remains a self-sustaining asset that supports economic development, enhances transportation access, and serves the aviation needs of Barrow County and the surrounding region.

Positions

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time	-	-	1	2	2
Part-Time	-	-	1	2	2
Total Positions	**-**	**-**	**2**	**4**	**4**

Budget Summary — ***Funding Source: Airport Fund***

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Approved
Revenues					
Intergovernmental					
Dept of Transportation	$ -	$ -	$ 1,611,870	$ -	$ -
FAA/State Funding	2,710,218	-	-	-	-
Total Intergovernmental	**2,710,218**	**-**	**1,611,870**	**-**	**-**
Charges for Services					
Fuel Sales	31,656	31,209	67,035	31,750	65,500
Rental Income	161,059	178,074	178,984	13,500	45,500
Hangar Rental	187,905	81,989	105,924	195,360	203,460
Groundlease	142,775	97,406	325,996	99,975	197,310
Late Penalties	1,312	2,000	9,782	1,100	3,000
Total Charges for Services	**524,707**	**390,678**	**687,721**	**341,685**	**514,770**
Interest Income					
Interest Revenues	9,620	30,637	47,465	6,000	6,000
Total Interest Income	**9,620**	**30,637**	**47,465**	**6,000**	**6,000**
Miscellaneous Revenues					
Miscellaneous Revenue	19,521	23,984	3,120	110,870	2,000
Total Miscellaneous Revenues	**19,521**	**23,984**	**3,120**	**110,870**	**2,000**
Other Financing Sources:					
Use of Reserves	-	-	-	-	84,080
Transfers In - General Fund	-	-	22,741	-	-
Total Other Financing Sources	**-**	**-**	**22,741**	**-**	**84,080**
Total Revenues	**3,264,067**	**445,299**	**2,372,917**	**458,555**	**606,850**

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Airport Fund

Budget Summary					*Funding Source: Airport Fund*
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Approved**	**FY 2027 Approved**
Expenditures					
Personnel Costs					
Salaries & Wages	66,034	73,189	78,979	128,280	151,800
Salaries & Wages - Part-Time	27,562	44,123	49,576	22,620	49,700
Salaries & Wages - Overtime	-	-	-	-	2,500
Group Insurance	14,387	14,784	9,522	20,160	24,710
Social Security	5,474	6,856	6,446	9,360	12,600
Medicare	1,280	1,603	1,639	2,190	3,000
Retirement Contributions	7,951	9,376	14,076	5,000	4,950
Pension Expense	9,998	-	-	-	-
401a Expense	-	-	-	3,850	4,040
Total Personnel Costs	**132,687**	**149,932**	**160,238**	**191,460**	**253,300**
Contracted Services					
Professional Services	5,030	17,500	24	56,300	11,000
Legal Fees	1,588	-	3,078	-	-
Cleaning & Disposal Services	4,048	4,640	5,238	4,900	8,400
Repairs & Maintenance	126,767	50,669	108,227	80,100	86,000
Rentals	-	-	470	450	1,500
Insurance	4,386	4,386	4,386	4,500	4,000
Communications	7,081	6,883	7,862	6,530	7,000
Postage	342	430	314	420	200
Advertising	2,221	241	586	700	1,200
Travel	1,272	843	564	1,700	1,800
Dues & Fees	1,273	8,150	17,674	7,500	7,000
Education & Training	-	10	1,683	500	1,500
Licenses	-	200	-	350	450
Other Purchased Services	-	-	9,407	-	16,000
Total Contracted Services	**154,007**	**93,952**	**159,514**	**163,950**	**146,050**
Supplies					
General Supplies & Materials	10,759	10,803	11,730	5,465	15,000
Utilities	45,374	42,386	42,692	44,400	45,000
Fuel	4,162	5,709	36,406	4,900	8,000
Small Equipment	3,371	13,280	1,351	6,500	8,000
Total Supplies	**63,666**	**72,179**	**92,178**	**61,265**	**76,000**
Capital Outlay					
Property	-	13,591	-	-	-
Machinery & Equipment	-	-	-	-	131,500
Total Capital Outlay	**-**	**13,591**	**-**	**-**	**131,500**
Depreciation/Amortization					
Depreciation	419,857	391,000	397,724	-	-
Total Depreciation/Amortization	**419,857**	**391,000**	**397,724**	**-**	**-**
Other Financing Uses					
Contingencies	-	-	180	41,880	-
Total Other Financing Uses	**-**	**-**	**180**	**41,880**	**-**
Total Expenditures	**770,217**	**720,654**	**809,834**	**458,555**	**606,850**
Excess of Revenues over Expenditures	**$ 2,493,849**	**$ (275,355)**	**$ 1,563,083**	**$ -**	**$ -**

Barrow
COUNTY GEORGIA

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LONG TERM DEBT SCHEDULE

A long-term debt schedule is a financial tool that outlines long-term borrowing, including the opening balance, new debt, repayments, interest expense, and ending balance over time. It helps track debt obligations and project future cash flows and interest costs.

Long Term Debt

Upper Oconee Basin Water Authority Series 2015A Revenue Bonds

Description

Barrow County, along with Jackson County, Georgia and Oconee County, Georgia, has entered into an agreement with the Upper Oconee Basin Water Authority, in which the Counties will service the Authority's Series 2015A Revenue Refunding Bonds. The proceeds were used for the construction of various projects at the Authority. The County has agreed to provide debt service on 37.52% of the Authority's debt service requirements. The bonds bear interest at 2.25% to 5.00% and the County is obligated to make annual payments of $37,698 to $1,210,292 through July 2027.

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2002	2026-27	$ 1,151,864	$ 57,593	$ 1,209,457
	Total	**$ 1,151,864**	**$ 57,593**	**$ 1,209,457**

City of Winder Sewer Treatment Capacity Debt/Series 2016B Revenue Bonds

Description

In February 2016 Barrow County, together with the Water and Sewerage Authority (a blended component unit), issued Water and Sewer Bonds in the amount of $5,970,000, due in annual installments of $50,760 to $688,026 through August 2025, with an interest rate of 1.750%. Total debt issue costs in the amount of $113,327 were incurred to issue the bonds. Upon issuance, the proceeds were used for advance payment of the County's Series 2005 Revenue Bonds. The bonds are secured by revenues of the Water and Sewerage Authority.

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2006	2026-27	$ 250,000	$ 7,980	$ 257,980
	2027-28	255,000	2,678	257,678
	Total	**$ 505,000**	**$ 10,658**	**$ 515,658**

2019 General Obligation Bond Issue

Description

In February 2020, Barow County issued Series 2020 General Obligation Refunding Bonds in the amount of $26,970,000, due in annual installments of $133,840 to $4,883,225 through October 2026, with an interest rate of 1.750% to 5.000%. The total proceeds of the issue were $30,150,093, $26,970,000 plus a premium of $3,180,093. Total debt issue costs in the amount of $240,586 were incurred to issue the bonds. Upon issuance, the proceeds were used for advance payment of the County’s Series 2012 General Obligation Refunding Bonds. The bonds are secured by general obligation taxation.

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2012	2026-27	$ 4,235,000	$ 105,875	$ 4,340,875
	Total	**$ 4,235,000**	**$ 105,875**	**$ 4,340,875**

Long Term Debt Continued

Winder-Barrow Industrial Building Authority General Obligation

Description

In April 2021, the County, together with the Winder-Barrow Industrial Building Authority (a blended component unit), issued Series 2021 General Obligation Refunding Bonds in the principal amount of $10,347,000. The bonds are payable in annual installments ranging from $10,054 to $1,206,905 through October 2031 and bear interest at a rate of 1.935%. Upon issuance, the bond proceeds were used to advance refund the County's Series 2015 Revenue Bonds. The bonds are secured by the County's limited general obligation millage.

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2006	2026-27	$ 939,000	$ 105,506	$ 1,044,506
	2027-28	960,000	87,133	1,047,133
	2028-29	980,000	68,364	1,048,364
	2029-30	997,000	49,236	1,046,236
	2030-31	1,012,000	29,799	1,041,799
	2031-32	1,034,000	10,004	1,044,004
	Total	**$ 5,922,000**	**$ 350,042**	**$ 6,272,042**

GEFA Loans/2017 Revenue Bonds

Description

Barrow County entered into an agreement with a financial institution to provide funding for the advance repayment of two GEFA notes payable. Debt issuance costs totaling $54,354 were incurred in connection with the note issuance. The note bears interest at 2.66% and requires monthly payments of $18,040 through September 2032. The note is secured by the full faith, credit, and taxing power of the County and does not contain an acceleration clause in the event of default.

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2012	2026-27	$ 185,609	$ 30,872	$ 216,481
	2027-28	190,607	25,874	216,481
	2028-29	195,740	20,741	216,481
	2029-30	201,010	15,471	216,481
	2030-31	206,423	10,058	216,481
	2031-33	265,863	4,736	270,599
	Total	**$ 1,245,252**	**$ 107,752**	**$ 1,353,004**

Long Term Debt Continued

Wells Fargo Capital Lease - Energy Saving Project

Description

Barrow County entered into an agreement with a financial institution to finance an energy savings project. The note is secured by the financed equipment. In the event of default, all outstanding principal and accrued interest may be declared immediately due and payable. The note bears interest at 2.850% and requires semi-annual payments of $40,116 through November 2027

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2012	2026-27	$ 77,445	$ 2,787	$ 80,232
	2027-28	39,552	564	40,116
	Total	**$ 116,997**	**$ 3,351**	**$ 120,348**

Series 2023 Water and Sewer Authority Revenue Bonds

Description

In fiscal year 2023, the County issued $33,205,000 Revenue Bonds, Series 2023 (original issue excludes net premium issue of $3,095,212), with interest rates ranging from 3.00% to 5.00%. The Series 2023 Bonds were issued for the purpose of (i) financing the acquisition, construction and installation of additions, improvements and extensions of the County's water and sewerage system and (ii) paying the costs of issuing the Series 2023 Bonds. The 2023 series are tax-exempt bonds. The series were publicly placed. The 2023 bonds have an initial option redemption date of August 1, 2023 and has no acceleration clause in case of a default. There are no assets or mortgages pledges as collateral, only G.O. unlimited taxation. The series matures on August 1, 2048.

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2023	2026-27	$ 205,000	$ 1,525,600	$ 1,730,600
	2027-28	215,000	1,515,350	1,730,350
	2028-29	490,000	1,508,900	1,998,900
	2029-30	510,000	1,484,400	1,994,400
	2030-31	530,000	1,469,100	1,999,100
	2031-36	4,920,000	6,837,500	11,757,500
	2036-41	8,270,000	5,197,750	13,467,750
	2041-46	10,570,000	2,929,650	13,499,650
	2046-49	7,495,000	607,600	8,102,600
	Total	**$ 33,205,000**	**$ 23,075,850**	**$ 56,280,850**

Long Term Debt Continued

Upper Oconee Basin Water Authority Series 2024 Bonds

Description

Barrow County, together with Jackson County, Georgia and Oconee County, Georgia, entered into an agreement with the Upper Oconee Basin Water Authority whereby the participating counties will provide debt service for the Authority's Series 2024 Revenue Bonds. Bond proceeds were used for the construction of the Bear Creek Water Treatment Plant. Under the agreement, the County is responsible for 29.762% of the Authority's debt service requirements. The bonds bear interest at 5.000%, and the County is obligated to make annual payments ranging from $570,301 to $1,385,868 through July 2055.

Acquisition Year	Fiscal Year Due	Principal	Interest	Total
2025	2026-27	$ -	$ 1,010,718	$ 1,010,718
	2027-28	-	1,010,718	1,010,718
	2028-29	346,727	1,010,718	1,357,445
	2029-30	363,096	993,322	1,356,418
	2030-31	380,954	975,226	1,356,180
	2031-36	2,214,293	4,570,253	6,784,546
	2036-41	2,827,390	3,958,346	6,785,736
	2041-46	3,605,666	3,177,466	6,783,132
	2046-51	4,602,693	2,181,108	6,783,801
	2051-56	5,873,531	909,676	6,783,206
	Total	**$ 20,214,350**	**$ 19,797,548**	**$ 40,011,899**
Total Debt Payments For FY 2026		**$ 7,043,918**	**$ 2,846,931**	**$ 9,890,849**
Total Debt Outstanding		**$ 66,595,463**	**$ 43,508,669**	**$ 110,104,133**

Barrow
COUNTY GEORGIA

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CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) outlines planned investments in infrastructure and major capital projects for the county. It includes projected costs, funding sources, and timelines for improvements to facilities, roads, utilities, and other essential public assets. The CIP ensures effective allocation of resources and supports long-term community growth and development.

Barrow County, GA

Five Year Capital Improvements Plan for Fiscal Years 2027 - 2031

Department/Category							FY 2027 Proposed Financing				
	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	TSPLOST	Other Funding	Bond/Grants	Enterprise Fund
TOTAL	**$ 74,005,310**	**$ 103,047,194**	**$ 77,643,658**	**$ 59,153,489**	**$ 28,624,290**	**$ 342,473,940**	**$ 30,113,317**	**$ 26,528,980**	**$ 2,338,874**	**$ 1,005,109**	**$ 14,019,030**
Airport (7563)	131,500	186,500	440,000	1,454,000	1,917,000	4,129,000	-	-	-	-	131,500
Animal Services (3910)	-	85,000	2,694,667	167,667	223,667	3,171,000	-	-	-	-	-
Building & Grounds Maintenance (1565)	655,000	60,000	-	63,600	65,500	844,100	655,000	-	-	-	-
Barrow Co Govt. Center & Sheriff's HQ	100,000	5,000,000	5,000,000	15,000,000	14,900,000	40,000,000	100,000				
Cooperative Extension (7110)	105,000	75,000	75,000	75,000	-	330,000	105,000	-	-	-	-
Coroner (3700)	104,420	-	-	75,000	-	179,420	60,000	-	44,420	-	-
E-911 (3800)	11,537,207	7,807,309	982,820	957,190	1,464,260	22,748,786	11,537,207	-	-	-	-
Elections (1400)	-	-	17,500	17,500	20,000	55,000	-	-	-	-	-
EMA (3920)	23,050	-	-	-	75,000	98,050	23,050	-	-	-	-
EMS (3600)	157,060	60,000	600,000	75,000	40,000	932,060	157,060				
Fire Department (3505)	1,509,700	3,663,930	9,006,335	1,975,000	1,600,000	17,754,965	-	-	1,509,700	-	-
Information Technology (1535)	130,000	135,000	205,000	80,000	90,000	640,000	100,000	-	30,000	-	-
Judicial & Detention Center	8,000,000	14,000,000	14,000,000	24,030,394	-	60,030,394	8,000,000				
Parks & Recreation (6100)	5,025,000	7,185,000	5,680,000	5,435,000	425,000	23,750,000	5,025,000	-	-	-	-
Planning & Community Development (214)	39,400	-	39,400	-	-	78,800	-	-	39,400	-	-
Roads & Bridges (4200)	1,243,000	1,375,000	1,240,000	1,550,000	1,275,000	6,683,000	1,243,000	-	-	-	-
Senior Center (5404)	158,000	34,000	1,135,000	-	130,000	1,457,000	158,000	-	-	-	-
Sheriff's Department (3300)	3,640,354	2,306,000	2,306,000	6,000	-	8,258,354	2,925,000	-	715,354	-	-
Stormwater Utility (4320)	135,000	125,000	90,000	200,000	100,000	650,000	-	-	-	-	135,000
Tax Assessor (1550)	-	55,000	-	-	-	55,000	-	-	-	-	-
Transportation - Public Roads (4101)	27,559,089	33,044,064	23,331,860	1,173,310	-	85,108,323	25,000	26,528,980	-	1,005,109	-
Water Utility (4401)	3,841,150	5,826,700	4,977,013	1,975,265	1,475,600	18,095,728	-	-	-	-	3,841,150
Wastewater Utility (4335)	9,911,380	22,023,691	5,823,063	4,843,563	4,823,263	47,424,960	-	-	-	-	9,911,380

Airport

Project Manager: **Airport Manager**
Service Type: **Airport Fund**

Project / Category		Financial Summary									FY '27 Funding		
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)	Airport Fund
TOTAL		**$ 126,000**		**$ 126,000**	**$ 131,500**	**$ 186,500**	**$ 440,000**	**$ 1,454,000**	**$ 1,917,000**	**$ 4,129,000**	**$ -**	**$ -**	**$ 131,500**
Skidsteer with Bucket and Claw	**N**	-		-	-	73,500	-	-	30,000	103,500	-	-	-
Terminal Building HVAC Replacement	**R**	-		-	100,000	-	-	25,000	-	125,000	-	-	100,000
Backup Generator (Beacon, Windsock, Runway/Taxiway Lighting)	**N**	-		-	31,500	-	25,000	-	-	56,500	-	-	31,500
Runway Crack Seal	**N**	85,500	**IP**	85,500	-	-	-	-	-	-	-	-	-
Taxiway Lighting	**N**	40,500	**IP**	40,500	-	-	-	-	-	-	-	-	-
Tractor & Bush Hog	**R**	-		-	-	85,000	-	-	87,000	172,000	-	-	-
Zero Turn Mower	**R**	-		-	-	28,000	-	29,000	-	57,000	-	-	-
Fleet Replacement	**R**	-		-	-	-	65,000	-	-	65,000	-	-	-
Parking Expansion (Design, Permitting & Construction)	**N**	-		-	-	-	100,000	400,000	-	500,000	-	-	-
Airport Rehabilitation	**R**	-		-	-	-	250,000	1,000,000	1,800,000	3,050,000	-	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Animal Services

Project Manager: **Animal Services Director**
Service Type: **Public Safety**

Project / Category		Financial Summary									FY '27 Funding		
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)	Impact Fees
TOTAL		**$ -**		**$ -**	**$ -**	**$ 85,000**	**$ 2,694,667**	**$ 167,667**	**$ 223,667**	**$ 3,171,000**	**$ -**	**$ -**	**$ -**
Fleet Replacement	**R**	-		-	-	85,000	85,000	85,000	-	255,000	-	-	-
Metal Kennels	**N**	-		-	-	-	100,000	-	-	100,000	-	-	-
Repair Plumbing and Drainage Infrastructure	**R**	-		-	-	-	50,000	-	-	50,000	-	-	-
Floor Resurfacing and Sealing	**R**	-		-	-	-	17,000	-	160,000	177,000	-	-	-
Livestock Holding Facility with Barn Structure	**N**	-		-	-	-	30,000	-	-	30,000	-	-	-
Impermeable Wall Coverings (PVC Panels)	**N**	-		-	-	-	-	-	31,000	31,000	-	-	-
HVAC Replacement & Clinic Roof Replacement	**R**	-		-	-	-	2,380,000	50,000	-	2,430,000	-	-	-
Building Renovations	**R**	-		-	-	-	32,667	32,667	32,667	98,000	-	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Building & Grounds

Project Manager: **Public Works Director**
Service Type: **General Government**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ 1,000,000**		**$ 1,000,000**	**$ 655,000**	**$ 60,000**	**$ -**	**$ 63,600**	**$ 65,500**	**$ 844,100**	**$ 655,000**	**$ -**
Judicial/Detention Center HVAC Replacement	**R**	1,000,000	IP	1,000,000	-	-	-	-	-	-	-	-
Fleet Replacement (Ford F-150)	**R**	-		-	55,000	60,000	-	63,600	65,500	244,100	55,000	-
Judicial/Detention Center Smoke Control System	**R**	-		-	600,000	-	-	-	-	600,000	600,000	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Barrow County Government Center & Sheriff's Headquarters

Project Manager: **Public Works Director**
Service Type: **General Government**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ -**		**$ -**	**$ 100,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 15,000,000**	**$ 14,900,000**	**$ 40,000,000**	**$ 100,000**	**$ -**
Barrow County Government Center & Sheriff's HQ	**N**	-		-	100,000	5,000,000	5,000,000	15,000,000	14,900,000	40,000,000	100,000	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Cooperative Extension

Project Manager: **Cooperative Extension Manager**
Service Type: **General Government**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ 80,000**		**$ -**	**$ 105,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**$ 330,000**	**$ 105,000**	**$ -**
Outdoor Pavilion With Storage Room	**N**	80,000	IP	-	70,000	-	-	-	-	70,000	70,000	-
Expansion of Meeting/Educational Space	**N**	-		-	-	75,000	-	75,000	-	150,000	-	-
Fleet Replacement (Ford Escape)	**R**	-		-	35,000	-	75,000	-	-	110,000	35,000	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Coroner's Office

Project Manager: **Coroner**
Service Type: **Public Safety**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ -**		**$ -**	**$ 104,420**	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ 179,420**	**$ 60,000**	**$ 44,420**
Fleet Replacement (Ford Expedition)	R	-	**IP**	-	60,000	-	-	75,000	-	135,000	60,000	-
Medical Equipment: Stretchers, Scissor Lift, Trays	R	-		-	44,420	-	-	-	-	44,420	-	44,420

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Emergency Communications (E-911)

Project Manager: E-911 Director
Service Type: Public Safety

Project / Category		Financial Summary									FY '27 Funding			
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	Radio Fund	E911 Fund	CIP
TOTAL		**$ 3,799,224**		**$ 3,799,224**	**$ 11,537,207**	**$ 7,807,309**	**$ 982,820**	**$ 957,190**	**$ 1,464,260**	**$ 22,748,786**	**$ 11,537,207**	**$ -**	**$ -**	**$ -**
P25 Radio System Upgrade	**R**	3,799,224	IP	3,799,224	10,890,628	7,779,019	889,530	928,900	1,025,970	21,514,047	10,890,628	-	-	-
Fleet Replacement (Ford Escape)	**N**	-		-	45,045	-	65,000	-	-	110,045	45,045	-	-	-
SDWAN 911 Telecommunications Service	**R**	-		-	28,290	28,290	28,290	28,290	28,290	141,450	28,290	-	-	-
Eventide NexLog 740 Digital Logging Recorder	**R**	-		-	121,244	-	-	-	-	121,244	121,244	-	-	-
Intrado Viper 7 911 Call Handling Equipment	**R**	-		-	400,000	-	-	-	-	400,000	400,000	-	-	-
911 Generator Automatic Transfer Switch	**R**	-		-	12,000	-	-	-	-	12,000	12,000	-	-	-
911 UPS Replacement	**R**	-		-	40,000	-	-	-	-	40,000	40,000	-	-	-
Tyler Enterprise Cloud CAD	**N**	-		-	-	-	-	-	410,000	410,000	-	-	-	-

* R/N: Replacement or New
* Status: C - Complete, IP - In Progress

Board of Elections and Registration

Project Manager: **Elections Director**
Service Type: **General Government**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ -**		**$ -**	**$ -**	**$ -**	**$ 17,500**	**$ 17,500**	**$ 20,000**	**$ 55,000**	**$ -**	**$ -**
Elections Equipment	**R**	-		-	-	-	17,500	17,500	20,000	55,000	-	-

* R/N: Replacement or New
* Status: C - Complete, IP - In Progress

Emergency Management

Project Manager: **Emergency Management Manager**
Service Type: **Public Safety**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ 59,600**		**$ -**	**$ 23,050**	**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 98,050**	**$ 23,050**	**$ -**
Polaris Ranger w/ Enclosed Cab	**N**	-		-	23,050	-	-	-	-	23,050	23,050	-
Fleet Replacement (Expedition)	**N**	59,600	**C**	-	-	-	-	-	75,000	75,000	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Emergency Services

Project Manager: **Fire Chief**
Service Type: **Public Safety**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ -**		**$ -**	**$ 157,060**	**$ 60,000**	**$ 600,000**	**$ 75,000**	**$ 40,000**	**$ 932,060**	**$ 157,060**	**$ -**
Lucas Chest Compression Devices (8)	**R**	-		-	157,060	-	-	-	-	157,060	157,060	-
Knox Pharmaceutical Storage	**N**	-		-	-	60,000	-	-	-	60,000	-	-
Lifepak 35 (10)	**R**	-		-	-	-	600,000	-	-	600,000	-	-
Fleet Replacement (Expedition)	**R**	-		-	-	-	-	75,000	-	75,000	-	-
Training Manikin	**R**	-		-	-	-	-	-	40,000	40,000	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Fire District

Project Manager: **Fire Chief**
Service Type: **Public Safety**

Project / Category		Financial Summary									FY '27 Funding		
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	Fire Fund	Impact Fees
TOTAL		**$ 2,351,090**		**$ 2,751,237**	**$ 1,509,700**	**$ 3,663,930**	**$ 9,006,335**	**$ 1,975,000**	**$ 1,600,000**	**$ 17,754,965**	**$ -**	**$ 809,700**	**$ 700,000**
Fire Station Renovations	**N**	543,500	C	-	-	-	-	-	250,000	250,000	-	-	-
Rescue Pumper**	**R**	997,590	IP	1,995,162	-	-	-	-	-	-	-	-	-
Rescue Pumper**	**N**	-		-	-	1,100,000	2,200,000	-	-	3,300,000	-	-	-
Aerial Platform Truck***	**N**	-		-	-	1,900,000	-	-	-	1,900,000	-	-	-
Ladder Truck 100"**	**R**	-		-	-	-	1,581,335	-	-	1,581,335	-	-	-
New Squad Vehicle	**N**	600,000	IP	756,075	-	-	-	-	-	-	-	-	-
Fleet Replacement (Ford F150)	**R**	75,000	C	-	75,000	75,000	75,000	75,000	-	300,000	-	75,000	-
New Fire Station Land	**N**	-		-	700,000	-	-	-	-	700,000	-	-	700,000
Parking Lot Resurfacing	**R**	-		-	157,090	-	-	-	-	157,090	-	157,090	-
Mighty-Struts	**R**	-		-	28,500	-	-	-	-	28,500	-	28,500	-
Fire Station 5 & 7 Generators	**N**	-		-	77,680	-	-	-		77,680	-	77,680	-
Fire Station 5 & 7 Keycard Access	**N**	-		-	31,180	-	-	-	-	31,180	-	31,180	-
SCBA Upgrade or Replacement	**R**	-		-	388,930	388,930	-	-	-	777,860	-	388,930	-
Hydraulic Tools	**R**	-		-	51,320	-	-	-	1,000,000	1,051,320	-	51,320	-
Fire Station Construction	**N**	-		-	-	-	3,500,000	-	-	3,500,000	-	-	-
Fire Administrative Facility	**N**	-		-	-	-	-	1,900,000	-	1,900,000	-	-	-
Burn Building	**R**	135,000		-	-	-	1,650,000	-	-	1,650,000	-	-	-
911/Fire Station #6 Roof Replacement	**R**	-		-	-	200,000	-	-	-	200,000	-	-	-
911/Fire HQ/Station #6 HVAC Upgrade	**R**	-		-	-	-	-	-	250,000	250,000	-	-	-
Fire Station Location Study	**N**	-		-	-	-	-	-	100,000	100,000	-	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

** Ordered in FY 2025

Information Technology (IT)

Project Manager: **Chief Technical Officer**
Service Type: **General Government**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	General Fund
TOTAL		**$ 210,800**		**$ -**	**$ 130,000**	**$ 135,000**	**$ 205,000**	**$ 80,000**	**$ 90,000**	**$ 640,000**	**$ 100,000**	**$ 30,000**
ESRI ArcGIS Enterprise Licensing	**N**	27,800	C	-	-	-	-	-	-	-	-	-
GIS Cloud Based Managed Services - ROK Technologies	**N**	98,000	C	-	-	-	-	-	-	-	-	-
Server Room Equipment - Historic Courthouse	**R**	60,000	C	-	-	-	-	-	-	-	-	-
Computer, Laptop, Tablet Replacements	**R**	25,000	C	-	30,000	30,000	30,000	30,000	30,000	150,000	-	30,000
Network Switch Replacement	**R**	-		-	100,000	-	-	-	-	100,000	100,000	-
GIS Imagery & Planimetric Data Update	**R**	-		-	-	105,000	-	-	-	105,000	-	-
Wireless Access Point Replacement / Upgrade	**R**	-		-	-	-	25,000	-	-	25,000	-	-
Fiber Establishment Victor Lord Park, Senior Center, Buildings and Grounds, 4H	**N**	-		-	-	-	150,000	-	-	150,000	-	-
Uninterruptable Power Supplies / Back Up Power	**R**	-		-	-	-	-	50,000	-	50,000	-	-
Data Center Equipment Refresh - Courthouse	**R**	-		-	-	-	-	-	60,000	60,000	-	-

* R/N: Replacement or New
* Status: C - Complete, IP - In Progress

Judicial & Detention Center

Project Manager: **Judicial and Detention Center**
Service Type: **Judicial & Public Safety**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST 2022	CIP (General Fund)
TOTAL		**$ 2,000,000**		**$ 6,569,606**	**$ 8,000,000**	**$ 14,000,000**	**$ 14,000,000**	**$ 24,030,394**	**$ -**	**$ 60,030,394**	**$ 8,000,000**	**$ -**
Judicial and Detention Center Expansion	R/N	2,000,000	**IP**	6,569,606	8,000,000	14,000,000	14,000,000	24,030,394	-	60,030,394	8,000,000	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Parks & Recreation

Project Manager: Parks & Recreation Director
Service Type: Recreation

Project		Financial Summary									FY '27 Funding		
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)	Impact Fees
TOTAL		**$ 869,000**		**$ 1,733,833**	**$ 5,025,000**	**$ 7,185,000**	**$ 5,680,000**	**$ 5,435,000**	**$ 425,000**	**$ 23,750,000**	**$ 5,025,000**	**$ -**	**$ -**
Future Park (Briscoe Mill Rd)	N	-	IP	-	4,000,000	6,000,000	5,000,000	5,000,000	-	20,000,000	4,000,000	-	-
PRO 10-Year Comprehensive Plan	N	150,000	IP	150,000	-	-	-	-	-	-	-	-	-
Playground Equipment Replacement	R	125,000	IP	125,000	150,000	200,000	-	200,000	-	550,000	150,000	-	-
Equipment Replacements	R	26,000	C	-	30,000	30,000	30,000	30,000	-	120,000	30,000	-	-
Fencing	R	205,000	C	-	185,000	250,000	300,000	-	-	735,000	185,000	-	-
Field Netting	R	15,000	C	-	-	15,000	15,000	15,000	-	45,000	-	-	-
LED Athletic Field Lighting	R	278,000	C	-	440,000	280,000	125,000	-	-	845,000	440,000	-	-
Sports Field Renovations	R	70,000	C	-	70,000	70,000	80,000	80,000	-	300,000	70,000	-	-
Splash Pad - Victor Lord	N	-	IP	1,458,833	-	-	-	-	-	-	-	-	-
Painting	R	-		-	15,000	15,000	20,000	20,000	-	70,000	15,000	-	-
Scoreboard Replacement	R	-		-	35,000	35,000	35,000	-	-	105,000	35,000	-	-
Restroom Renovations	R	-		-	-	40,000		40,000	-	80,000	-	-	-
Flooring	R	-		-	-	-	25,000	-	-	25,000	-	-	-
Sports Courts Renovation	R	-	C	-	100,000	-	-	-	175,000	275,000	100,000	-	-
Asphalt Replacement	R	-		-	-	200,000	-	-	250,000	450,000	-	-	-
Parking Lot Expansion	N	-		-	-	50,000	50,000	50,000	-	150,000	-	-	-

* R/N: Replacement or New
* Status: C - Complete, IP - In Progress

Planning & Community Development

Project Manager: Planning and Community Development Director
Service Type: General Government

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	Planning & Development Fund
TOTAL		**$ -**		**$ -**	**$ 39,400**	**$ -**	**$ 39,400**	**$ -**	**$ -**	**$ 78,800**	**$ -**	**$ 39,400**
Fleet Replacement (Ford Ranger)	**R**	-		-	39,400	-	39,400	-	-	78,800	-	39,400

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Roads & Bridges - Projects & Equipment

Project Manager: **Public Works Director**
Service Type: **Road Maintenance**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ 1,403,000**		**$ -**	**$ 1,243,000**	**$ 1,375,000**	**$ 1,240,000**	**$ 1,550,000**	**$ 1,275,000**	**$ 6,683,000**	**$ 1,243,000**	**$ -**
John Deere Boom Mower	**R**	260,000	**C**	-	-	-	-	-	-	-	-	-
John Deere Skid Steer/Compact Track Loader	**R**	100,000	**C**	-	-	-	-	-	-	-	-	-
18,000 LBS. Drive On Lift	**N**	25,000	**IP**	-	45,000	-	-	-	-	45,000	45,000	-
20,000 LBS. Load Equipment Trailer	**R**	18,000	**C**	-	-	-	-	-	-	-	-	-
Annual Maintenance	**R**	1,000,000	**IP**	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	1,000,000	-
Flat Bed Dump Truck	**R**	-		-	130,000	-	-	-	-	130,000	130,000	-
1/2 Ton Crew Cab Pickup Truck	**R**			-	55,000	-	-	-	-	55,000	55,000	-
Zero Turn Mower - 60"	**N**	-		-	13,000	-	-	-	-	13,000	13,000	-
Tandem Dump Truck	**R**	-		-	-	250,000	-	-	-	250,000	-	-
Two Crew Cab Pickup Trucks @ $62,500 each	**N**	-		-	-	125,000	-	-	-	125,000	-	-
Two 4500 Crew Cab Flatbed @ $90,000 each	**R**	-		-	-	-	180,000	-		180,000	-	-
Two Salt Spreaders @ $30,000 each	**R**	-		-	-	-	60,000	-	-	60,000	-	-
Motor Grader	**R**	-		-	-	-	-	350,000	-	350,000	-	-
Sign Truck	**R**	-		-	-	-	-	200,000	-	200,000	-	-
Skid Steer/Compact Track Loader	**R**	-		-	-	-	-	-	150,000	150,000	-	-
Mini Excavator	**N**	-		-	-	-	-	-	125,000	125,000	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Senior Center

Project Manager: **Senior Center Manager**
Service Type: **Senior Center Services**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ 60,000**		**$ -**	**$ 158,000**	**$ 34,000**	**$ 1,135,000**	**$ -**	**$ 130,000**	**$ 1,457,000**	**$ 158,000**	**$ -**
Senior Center Renovations	**R**	60,000	**C**	**-**	-	-	-	-	-	-	-	-
Shuttle Bus	**R**	-		**-**	125,000	-	-	-	130,000	255,000	125,000	-
Fleet Replacement (Ford Escape)	**R**	-		**-**	33,000	34,000	35,000	-	-	102,000	33,000	-
CDBG Match - Senior Center Building Expansion Project	**N**	-		**-**	-	-	1,100,000	-	-	1,100,000	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Sheriff's Office

Project Manager: **Sheriff's Office**
Service Type: **Public Safety**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	General Fund
TOTAL		**$ 3,025,115**		**$ -**	**$ 3,640,354**	**$ 2,306,000**	**$ 2,306,000**	**$ 6,000**	**$ -**	**$ 8,258,354**	**$ 2,925,000**	**$ 715,354**
Software Upgrades	**R**	123,094	**C**	-	-	-	-	-	-	-	-	-
Interview Room For CID With A/V	**N**	19,200	**C**	-	-	-	-	-	-	-	-	-
Training Room Improvements	**R**	28,521	**C**	-	-	-	-	-	-	-	-	-
BERM Improvements	**R**	50,000	**C**	-	-	-	-	-	-	-	-	-
200-YD Range Improvements	**R**	25,000	**C**	-	-	-	-	-	-	-	-	-
Weapon Safes	**N**	15,000	**C**	-	-	-	-	-	-	-	-	-
Security Camera Installation	**N**	21,000	**C**	-	-	-	-	-	-	-	-	-
IA Room Improvements	**R**	5,100	**C**	-	-	-	-	-	-	-	-	-
Flock OS 911 Licensing	**N**	25,000	**C**	-	-	-	-	-	-	-	-	-
Flock LPR Cameras	**N**	54,750	**C**	-	-	-	-	-	-	-	-	-
Firewall Renewal	**R**	20,950	**C**	-	97,500	-	-	-		97,500	-	97,500
Computer Replacement	**R**	115,000	**C**	-	100,000	100,000	100,000	-	-	300,000	100,000	-
Fleet Replacement	**N**	2,500,000	**C**	-	2,500,000	2,200,000	2,200,000	-	-	6,900,000	2,500,000	-
Fleet Management Software	**R**	22,500	**C**	-	6,000	6,000	6,000	6,000	-	24,000	-	6,000
Sophos Renewal		-		-	81,017	-	-	-	-	81,017	-	81,017
RSA Renewal		-		-	30,067	-	-	-	-	30,067	-	30,067
SWAT Rifles		-		-	33,515	-	-	-	-	33,515	-	33,515
Kestrel Elite Weather Meter		-		-	5,220	-	-	-	-	5,220	-	5,220
Active Shooter Training Equipment		-		-	85,480	-	-	-	-	85,480	-	85,480
Range System SIM House		-		-	325,000	-	-	-	-	325,000	325,000	-
Safe County - Flock		-		-	376,555	-	-	-	-	376,555	-	376,555

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Stormwater

Project Manager: **Public Works Director**
Service Type: **Stormwater Utility**

Project / Category		Financial Summary									FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	Storm Water Fund
TOTAL		**$ 120,000**		**$ -**	**$ 135,000**	**$ 125,000**	**$ 90,000**	**$ 200,000**	**$ 100,000**	**$ 650,000**	**$ -**	**$ 135,000**
Ford F600 Dump Truck	**R**	100,000	**C**	-	-	-	-	-	-	-	-	-
Equipment Trailer	**R**	20,000	**C**	-	-	-	-	-	-	-	-	-
Compact Loader/Forestry Package	**N**	-		-	115,000	-	-	-	-	115,000	-	115,000
Cutting Head for Compact Loader	**N**	-		-	20,000	-	-	-	-	20,000	-	20,000
John Deere Excavator	**R**	-		-	-	125,000	-	-	-	125,000	-	-
Drone Technology	**N**	-		-	-	-	15,000	-	-	15,000	-	-
Ford F350	**R**	-		-	-	-	75,000	-	-	75,000	-	-
Tandem Dump Truck	**N**	-		-	-	-	-	200,000	-	200,000	-	-
Equipment Building	**N**	-		-	-	-	-	-	100,000	100,000	-	-

* R/N: Replacement or New
* Status: C - Complete, IP - In Progress

Tax Assessor

Project Manager: **Chief Appraiser**
Service Type: **General Government**

Project / Category											FY '27 Funding	
	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	CIP (General Fund)
TOTAL		**$ -**		**$ -**	**$ -**	**$ 55,000**	**$ -**	**$ -**	**$ -**	**$ 55,000**	**$ -**	**$ -**
Fleet Replacement	**R**	-		-	-	55,000	-	-	-	55,000	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Transportation

Project Manager: **Public Works Director**
Service Type: **Transportation**

Project / Category	R/N	Financial Summary									FY '27 Funding		
		FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	TSPLOST	Grant
TOTAL		**$ 17,393,650**		**$ 10,700,255**	**$ 27,559,089**	**$ 33,044,064**	**$ 23,331,860**	**$ 1,173,310**	**$ -**	**$ 85,108,323**	**$ 25,000**	**$ 26,528,980**	**$ 1,005,109**
Annual LMIG Program	R	975,834		975,834	1,005,109	1,035,262	1,066,320	1,098,310	-	4,205,001	-	-	1,005,109
Annual LMIG Program Match		292,750		318,866	-	-	-	-	-	-	-	-	-
Annual Road and Bridge Improvement Program (non LMIG)	R	3,000,000		3,000,000	-	-	-	-	-	-	-	-	-
Truck Replacement	R	-		-	-	-	-	50,000	-	50,000	-	-	-
Various ROW Acquiring Funding		25,000		125,000	25,000	25,000	25,000	25,000	-	100,000	25,000	-	-
TSPLOST TOTAL		**13,100,066**		**6,280,555**	**26,528,980**	**31,983,802**	**22,240,540**	**-**	**-**	**80,753,322**	**-**	**26,528,980**	**-**
Bridge Projects		**1,364,651**		**25,000**	**4,010,000**	**2,130,000**	**-**	**-**	**-**	**6,140,000**	**-**	**4,010,000**	**-**
Boss Hardy Road Bridge over Little Mulberry	R	-		-	-	1,000,000	-	-	-	1,000,000	-	-	-
Covered Bridge Road Bridge Over Mulberry River	R	25,000		25,000	110,000	500,000	-	-	-	610,000	-	110,000	-
Double Bridges Road Over Mulberry River	R	-		-	3,900,000	630,000	-	-		4,530,000	-	3,900,000	-
County Line Auburn Road Bridge Replacement	R	1,339,651		-	-	-	-	-	-	-	-	-	-
Roadway Capacity and Widening Projects	N	**200,000**		**200,000**	**450,000**	**3,350,000**	**4,700,000**	**-**	**-**	**8,500,000**	**-**	**450,000**	**-**
Dee Kennedy Road from Gwinnett County to SR 211	N	50,000		50,000	50,000	450,000	3,000,000	-	-	3,500,000	-	50,000	-
Rockwell Church Road from SR53 to Carl Cedar Hill Rd	R	150,000		150,000	400,000	2,900,000	1,700,000	-	-	5,000,000	-	400,000	-
Intersection Improvements	N	**609,310**		**511,359**	**831,360**	**4,110,000**	**3,138,500**	**-**	**-**	**8,079,860**	**-**	**831,360**	**-**
SR211 at Cedar Creek Road and Hal Jackson Road	R	-		-	-	-	1,935,000	-	-	1,935,000	-	-	-
Rockwell Church Road at City Pond Road	R	300,000		261,359	261,360	2,500,000	1,203,500	-	-	3,964,860	-	261,360	-
Jefferson Hwy at Pendergrass Road	R	250,000		250,000	250,000	330,000	-	-	-	580,000	-	250,000	-
SR11 at Holsenbeck School Road	R	9,310		-	270,000	-	-	-	-	270,000	-	270,000	-
SR 211 NW at SR 124	R	-		-	-	310,000	-	-	-	310,000	-	-	-
SR 82 at SR 330	R	-		-	-	310,000	-	-	-	310,000	-	-	-
Dunahoo Road at Holsenbeck School Road	R	-		-	50,000	660,000	-	-	-	710,000	-	50,000	-
Bill Rutledge Road at Matthews School Road	N	50,000		-	-	-	-	-	-	-	-	-	-
Roadway Improvements	R	**20,520**		**16,250**	**214,000**	**1,998,500**	**6,661,500**	**-**	**-**	**8,874,000**	**-**	**214,000**	**-**
Roadway Striping		-		-	214,000	-	-	-	-	214,000	-	214,000	-
SR211 from Winder Bypass to N Broad Street	R	-		-	-	60,000	-	-	-	60,000	-	-	-
Atlanta Highway: Gwinnett County Line to Carl Midway Church Road	R	-		-	-	-	-	-	-	-	-	-	-
Atlanta Highway: Carl Midway Church Road to Patrick Mill Road	R	-		-	-	47,500	902,500	-	-	950,000	-	-	-
Rockwell Church Road from SR 11 to SR53	R	-		-	-	700,000	4,300,000	-	-	5,000,000	-	-	-
Bankhead Highway	R	-		-	-	991,000	659,000	-	-	1,650,000	-	-	-
Hoyt King Road Traffic Calming	R	20,520		16,250	-	200,000	800,000	-	-	1,000,000	-	-	-
Pearl Pentecost Road	R	-		-	-	-	-	-	-	-	-	-	-
Road Resurfacing	R	**6,900,000**		**1,951,062**	**18,142,040**	**9,200,000**	**6,000,000**	**-**	**-**	**33,342,040**	**-**	**18,142,040**	**-**
Road Resurfacing	N	6,500,000		1,567,877	16,000,000	9,200,000	6,000,000	-	-	31,200,000	-	16,000,000	-
Mount Moriah - Gwinnett County Line to Auburn City Limits	N	400,000		383,185	2,142,040	-	-	-	-	2,142,040	-	2,142,040	-
Active Transportation Projects	R	**1,387,465**		**1,279,395**	**250,000**	**550,000**	**-**	**-**	**-**	**800,000**	**-**	**250,000**	**-**
Sidewalk Improvements	R	1,387,465		1,279,395	250,000	550,000	-	-	-	800,000	-	250,000	-
Statewide Strategic Transportation Plan (SSTP) 30%	R	**2,618,120**		**2,297,489**	**2,631,580**	**10,645,302**	**1,740,540**	**-**	**-**	**15,017,422**	**-**	**2,631,580**	**-**
Carl Bethlehem Road from West Winder Bypass to SR 11	N	280,000		280,000	125,000	225,000	350,000	-	-	700,000	-	125,000	-
SR 211 at Bowman Mill Road/Double Bridges Road	R	300,000		181,261	500,000	2,380,630	793,540	-	-	3,674,170	-	500,000	-
Atlanta Highway at Bowman Mill Road SE	R	100,000		84,123	1,006,580	-	-	-	-	1,006,580	-	1,006,580	-
Pleasant Hill Church Road at SR211		150,000		9,665	500,000	1,887,990	597,000	-	-	2,984,990	-	500,000	-
SR211 at SR82	N	-		-	-	-	-	-	-	-	-	-	-
SR53 N at Mulberry Road	R	1,588,120		1,584,940	500,000	3,194,182	-	-	-	3,694,182	-	500,000	-
SR81 at Tom Miller Road/Tanners Bridge Road		-		-	-	-	-	-	-	-	-	-	-
Rockwell Church Road at Miles Patrick		200,000		157,500	-	2,957,500	-	-	-	2,957,500	-	-	-

* R/N: Replacement or New
* Status: C - Complete, IP - In Progress

Water Utility

Project Manager: Water Resources Director
Service Type: Water Utility

Project / Category	R/N	Financial Summary											
		FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	SPLOST	Water, Sewer Fund 507	Grant Fund
TOTAL		**$ 10,336,658**		**$ 14,541,919**	**$ 3,841,150**	**$ 5,826,700**	**$ 4,977,013**	**$ 1,975,265**	**$ 1,475,600**	**$ 18,095,728**	**$ -**	**$ 3,841,150**	**$ -**
UOBWA Series 2015- Debt Service	N	1,207,956	IP	-	1,209,450	-	-	-	-	1,209,450	-	1,209,450	-
UOBWA Series 2024- Debt Service	N	558,702	IP	-	1,031,700	1,031,700	1,377,013	1,375,265	1,375,600	6,191,278	-	1,031,700	-
Utility Asset Management		-		70,800	-	-	-	-	-	-	-	-	-
Covered Bridge Road Water Main Extension	N	750,000	IP	18,295	-	-	-	-	-	-	-	-	-
NW Water Storage Tank (Braselton Water Tower II)	N	1,000,000	IP	4,879,330	-	1,195,000	-	-	-	1,195,000	-	-	-
SW Hwy 81 Elevated Water Tank (Hoyt King Water Tower)		-		2,712,920	-	-	-	-	-	-	-	-	-
Northeast Water Tank (StathamWater Tower)		-		246,756	-	-	-	-	-	-	-	-	-
UOBWA- Bear Creek Expansion		-		1,499,500	-	-	-	-	-	-	-	-	-
Walton Property Water Main/Carl Bethlehem - Phase I & II	N	2,500,000	IP	894,319	1,500,000	1,000,000	1,000,000	-	-	3,500,000	-	1,500,000	-
24" Transmission Line & Inline PS to Braselton	N	3,400,000	IP	3,400,000	-	2,000,000	2,000,000	-	-	4,000,000	-	-	-
Water Interconnections/Vault - SCADA Installs	N	500,000	IP	500,000	-	500,000	500,000	500,000		1,500,000	-	-	-
Bowman Mill & Double Bridges Rd - Water Pipe Replace	R	-	IP	100,000	-	-	-	-	-	-	-	-	-
F450 Truck - Crew Cab	R	100,000	IP	-	-	-	-	-	-	-	-	-	-
Fleet Replacement (F-150 - 2)	R	100,000	IP	-	100,000	100,000	100,000	100,000	100,000	500,000	-	100,000	-
Mini Excavator - Takeuchi State Contract	N	100,000	IP	100,000	-	-	-	-	-	-	-	-	-
Generator - 2 Stationary	N	120,000	IP	120,000	-	-	-	-	-	-	-	-	-
Water & Sewer HVAC Upgrade	R	-		-	-	-	-	200,000	-	200,000	-	-	-

* R/N: Replacement or New
* Status: C - Complete, IP - In Progress

Wastewater Utility

Project Manager: **Water Resources Director**
Service Type: **Wastewater Utility**

Project / Category	R/N	FY26	Status	FY26 Carry Forward	FY27	FY28	FY29	FY30	FY31	5 Year Total (FY27-FY31)	Water, Sewer Fund 507	ARP/Grant Fund	SPLOST Fund
TOTAL		**$ 8,588,696**		**$ 10,247,356**	**$ 9,911,380**	**$ 22,023,691**	**$ 5,823,063**	**$ 4,843,563**	**$ 4,823,263**	**$ 47,424,960**	**$ 9,911,380**	**$ -**	**$ -**
Series 2016B Revenue Bonds- Debt Service	**N**	258,177	**IP**	-	257,980	257,678	-	-	-	515,658	257,980	-	-
Series 2017 Revenue Bonds- Debt Service	**N**	216,481	**IP**	-	204,160	204,163	204,163	204,163	204,163	1,020,812	204,160	-	-
Series 2023 Revenue Bonds- Debt Service	**N**	1,525,600	**IP**	-	1,730,600	1,730,350	1,998,900	1,994,400	1,999,100	9,453,350	1,730,600	-	-
Braselton Industrial Park PS Upgrade *IGA*	**N**	226,240	**IP**	1,678,720	1,226,640	-	-	-	-	1,226,640	1,226,640	-	
Harry Mccarty Regional Pump Station		-	**IP**	-	-	-	-	-	-	-	-	-	-
Tom Miller Pump Station	**N**	3,100,000	**IP**	4,993,000	2,492,000	12,496,000	-	-	-	14,988,000	2,492,000	-	-
Regional Cooperative Pump Station/ 330 EDUs	**N**	-	**IP**	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	1,000,000	-	-
Horseshoe/Mulberry Pump Station (Participation Agreements)	**N**	-	**IP**	1,725,305	-	-	-	-	-	-	-	-	-
Barber Creek Expansion	**N**	-	**IP**	-	1,000,000	-	-	-	-	1,000,000	1,000,000	-	-
Tanner's Bridge WWTF Expansion	**N**	2,735,500	**IP**	1,293,000	-	3,735,500	-	-	-	3,735,500	-	-	-
Hoschton Gravity Sewer Line	**N**	-	**IP**	-	100,000	1,000,000	1,000,000	-		2,100,000	100,000	-	-
Off-road Utility Task Vehicle	**N**	-	**IP**	-	-	-	-	25,000	-	25,000	-	-	-
Operations Building Improvements	**N**	26,698	**IP**	-	-	-	-	-	-	-	-	-	-
Vac Truck	**N**	400,000	**IP**	557,331	-	-	-	-	-	-	-	-	-
Fleet Replacement - 1/2 Ton Trucks (2)	**R**	100,000	**IP**	-	100,000	100,000	120,000	120,000	120,000	560,000	100,000	-	-
Single Axle Dump Truck	**N**	-	**IP**	-	150,000	-	-	-	-	150,000	150,000	-	-
Excavator Mid Size	**N**	-	**IP**	-	150,000	-	-	-	-	150,000	150,000	-	-
Regional Pump Station Upgrades (Participation Agreement)	**N**	-	**IP**	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	1,500,000	-	-

* R/N: Replacement or New

* Status: C - Complete, IP - In Progress

Barrow
COUNTY GEORGIA

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FEE SCHEDULE

The Fee Schedule outlines the charges for services provided by the county, including Tax Commissioner, Parks and Recreation, Airport, Planning and Community Development, Animal Services, Emergency Services, Water Resources, Stormwater, and Environmental Health. It ensures transparency in the cost of permits, licenses, inspections, program participation, and utility services, helping to support the operations and sustainability of these essential services.

Tax Commissioner Fees

Motor Vehicle License Bill Mailing Fees

The tax commissioner shall make a charge of $1.00 for mailing decals/tags that are renewed through the mail or over the internet. Those funds are paid over to the Barrow County Board of Commissioners under collection fees noted as Mail/Duplicate fees.

Credit Card Processing Fees

Three (3) percent of the charge for each credit card transaction

Additional charge of $1.00 for each debit card transaction

All Other Elected offices / Departments - Credit Card Processing Fees

Additional charge of $2.00 for each credit card transaction

Additional charge of $2.00 for each debit card transaction

Planning & Community Development Fees

Building Permit Fees	***FY 2026***	***FY 2027***
On all buildings, structures and electrical, plumbing, mechanical, and gas systems or alterations requiring a permit, a fee for each permit shall be paid as required at the time of filing application, in accordance with the fee schedules as set by the schedules of permit fees are as follows:		
Base Fee for all building permits - *trade permits are not included in this fee & must be applied for seperately.*	$75.00	$75.00
Plus the following:		
a. Residential Primary and Accessory Structures:	$0.30 Per Sq. Ft.	$0.30
b. Commercial and Industrial Structures:	$0.20 Per heated Sq. Ft.	$0.20
c. Commercial and Industrial Structures:	$0.10 Per non-heated Sq. Ft.	$0.10

Development Impact Fees	***FY 2026***	***FY 2027***
Development Impact Fees will be applied to your building permit invoice.		
Residential, Commercial Apartments, & Condominums- Per Dwelling Unit		
1. Fire & EMS	$1,062.19	$1,062.19
a. Admin Fee 3%	$31.87	$31.87
2. Animal Services	$199.38	$199.38
b. Admin Fee 3%	$5.98	$5.98
3. Parks & Recreation	$814.30	$814.30
c. Admin Fee 3%	$24.43	$24.43
Non- Residential - Per Employee (Industrial, Institutional & Commercial)		
1. Fire & EMS	$366.27	$366.27
a. Admin Fee 3%	$10.99	$10.99

Plumbing Permit Fees	***FY 2026***	***FY 2027***
If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.		
Base Fee for all plumbing permits	$75.00	$75.00
Plus the following:		
For each plumbing fixture, floor drain, or trap (including water and drainage piping)	$2.50	$2.50
For each cesspool	$5.00	$5.00
For each septic tank and seepage pit or drain field	$10.00	$10.00
For each water heater and/or vent	$2.50	$2.50
For installation, alteration, or repair of water piping	$5.00	$5.00
For repair or alteration of drainage or vent piping	$5.00	$5.00
For vacuum breakers or backflow protection devices installed subsequent to the installation of the piping or equipment served:		
a. One to Five	$2.50	$2.50
b. Over Five, each	$1.50	$1.50

Electrical Permit Fees	***FY 2026***	***FY 2027***
If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.		
Base Fee for all electrical permits	$75.00	$75.00
Plus the following:		
For each panelboard	$2.50	$2.50
For each receptacle	$0.50	$0.50
For each switch	$0.50	$0.50
For each lighting outlet	$0.50	$0.50
For each service	$2.50	$2.50
For each temporary service	$10.00	$10.00

Mechanical Permit Fees	***FY 2026***	***FY 2027***
If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.		
Base Fee for all mechanical permits	$75.00	$75.00
Plus the following:		
For each HVAC system above one	$50.00	$50.00

Gas Permit Fees	***FY 2026***	***FY 2027***
If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.		
Base Fee for all gas permits	$75.00	$75.00

The total fees for inspection of a consumer's gas piping at one location (including both rough and final piping inspection) shall be $25.00 for one to four outlets, inclusive, and $5.00 for each additional outlet.

The fees for inspecting conversion burners, floor furnaces, incinerators, boilers, or central heating or air conditioning units shall be $5.00 for one unit and $1.00 for each additional unit.

The fee for inspecting vented wall furnaces and water heaters shall be $5.00 for one unit and $1.00 for each additional unit.

Planning & Community Development Fees

Certificates of Occupancy		*FY 2026*	*FY 2027*
For issuing each permit, a fee of $125.00 will be charged.			
Base Fee for all Certificates of Occupany Permits		$125.00	$125.00
Re-inspections		***FY 2026***	***FY 2027***
Any person violating any provisions of this article shall be liable for a civil penalty of $75.00 per offense per re-inspection. Each re-inspection in which the violation continues shall constitute a separate offense.			
Base Fee for all Re-inspections		$75.00	$75.00
Plan Review Fees		***FY 2026***	***FY 2027***
For all occupancies except residential, the cost of plan review shall be one-half the total valuation of the building permit. The fee is due when the plans are submitted for plan review.			
Demolition Fees		***FY 2026***	***FY 2027***
For issuing each permit, a fee of $200.00 will be charged			
Base Fee for all Demolitions		$200.00	$200.00
Appeal Fees		***FY 2026***	***FY 2027***
The fee to file an appeal with the construction board of adjustments and appeals is $100.00.			
Base Fee for all Appeals		$100.00	$100.00
Zoning Fees		***FY 2026***	***FY 2027***
1. Individual Lot Split Rezoning		$500.00	$500.00
2. Minor Residential Subdivision		$800.00	$800.00
3. Major Residential Subdivision		$1,500.00	$1,500.00
4. Master Plan Development		$2,000.00	$2,000.00
5. Multi-family		$1,500.00	$1,500.00
6. Non-residential		$1,500.00	$1,500.00
7. FLUM Amendment req. added to rezone		$200.00	$200.00
8. Variance request added to rezone req.		$200.00	$200.00
9. Special Use added to rezone request		$200.00	$200.00
Special Use		$800.00	$800.00
BOA Variance or Appeal		$600.00	$600.00
Administrative Variance		$300.00	$300.00
Zoning Confirmation Letter		$50.00	$50.00
Exemption Plat		$50.00	$50.00
Reinspection Fee		$50.00	$50.00
Development of Regional Impact		$200.00	$200.00
Special Variance Application (Noise Ordinance)		$300.00	$300.00
If an applicant requests their public hearing to be postponed, after the application's advertisement has been processed, signs have been produced, or the Agenda set, **an additional fee of 50% of the original application fee**, will be assesed.			
Erosion and Sediment Control (each fee is applicable to each permit)		***FY 2026***	***FY 2027***
1. NRCS Review	per property acre (minimum $150)	$30.00	$30.00
2. Tertiary Review	per property acre (minimum $150)	$30.00	$30.00
2. Clearing	or $50/property acre whichever is greater	$500.00	$500.00
3. Clearing and Grubbing	or $50/disturbed acre whichever is greater	$500.00	$500.00
4. Grading	or $50/disturbed acre whichever is greater	$500.00	$500.00
5. NPDES Local LIA Fee	per disturbed acre	$40.00	$40.00
Development Permit Fees		***FY 2026***	***FY 2027***
Subdivision Plats:			
Sketch or Concept Plan	or $10/lot, whichever is greater	$300.00	$300.00
Preliminary Plat	or $30/lot, whichever is greater	$500.00	$500.00
Final Plat	or $30/lot, whichever is greater	$500.00	$500.00
Exemption Plat	or $20/lot, whichever is greater	$200.00	$200.00
Amendments		$300.00	$300.00
Multi-Family			
per development up to 5 acres plus $30/acre for each additional acre		$750.00	$750.00
Non-Residential			
per development up to 5 acres plus $30/acre for each additional acre		$750.00	$750.00
Development Plan Review Fees		***FY 2026***	***FY 2027***
Planning	or $20/acre, whichever is greater	$500.00	$500.00
Storm Water	or $20/acre, whichever is greater	$500.00	$500.00
Hydrology Study	or $20/acre, whichever is greater	$500.00	$500.00
Transportation	or $20/acre, whichever is greater	$500.00	$500.00
Architectural	or $20/acre, whichever is greater	$500.00	$500.00
As-Built	or $20/acre, whichever is greater	$500.00	$500.00
Applicants are allowed four (4) submittals before incurring additional fees. Upon the **5th** submittal, **an additional fee of 50%** of the original Plan Review fee will be assesed.			
Construction Sign Fees		***FY 2026***	***FY 2027***
Construction Sign Fee		$500.00	$500.00
Driveway Permit Fees		***FY 2026***	***FY 2027***
Driveway Permit Fee		$100.00	$100.00

Planning & Community Development Fees

Business License / Occupation Tax	*FY 2026*	*FY 2027*
Administration fee	$35.00	$35.00
One employee	$25.00	$25.00
2 - 10 employees ($50.00 + $25.00 for each additional employee over 2)	$50.00	$50.00
> 10 employees ($250.00 + $10.00 for each additional employee over 10	$10.00	$10.00
Fee Reductions for Start Up and New Businesses: 1st Year: 50% 2nd Year: 25%		
Late Penalty 10% of amount due effective Jan. 15th thru April 15th		
After April 15th must apply as new business + $200.00 penalty	$200.00	$200.00

Regulatory Fees (in addition to business license/occupation tax):	*FY 2026*	*FY 2027*
Regulatory Fees (in addition to business license/occupation tax):		
Auctioneer $100.00 per auction	$100.00	$100.00
Peddlers of produce including flowers or agriculture products $40 per yr.	$40.00	$40.00
Dealers gold, silver, precious metals $200.00 per yr.	$200.00	$200.00
Bail Bondsman $100.00 per yr.	$100.00	$100.00
Fortunetellers/Palm Readers $100 per yr.	$100.00	$100.00
Game Rooms/Pool Halls $100 per yr.	$100.00	$100.00
Pawnbrokers $200.00 per yr.	$200.00	$200.00
Carnivals, Circuses & Fairs $100 per yr.	$100.00	$100.00
Peddlers of all other products $100.00 per yr.	$100.00	$100.00
Scrap Metal/Salvage Dealers $100 per yr.	$100.00	$100.00
Taxicab & Limousine Operators $100 per car per yr. + $50 per operator per yr.	$100.00	$100.00

Copies Fees	*FY 2026*	*FY 2027*
Standard RICOH 2035 Black & White Paper Products:		
8.5 x 11 each sheet	$0.50	$0.50
8.5 x 14 each sheet	$0.75	$0.75
11 x 17 each sheet	$1.00	$1.00
Black & White KIP Paper Products		
36 x 48 per page	$30.00	$30.00
Less than 36 x 48 but greater than 8.5 x 14	$20.00	$20.00
8.5 x 14 or less	$10.00	$10.00
Cannon Color Plotted Paper Products		
36 x 48 Zoning Map	$100.00	$100.00
36 x 48 Street Map	$50.00	$50.00

Sign Fees	*FY 2026*	*FY 2027*
The below Sign Permit Fees are in addition to any building permit/electrical permit fees which may be required		
Review/Application Fee	$100.00	$100.00
Temporary Signs	$100.00	$100.00

Permanent Signs	*FY 2026*	*FY 2027*
Principal Freestanding Signs (One Use on Property)		
Agricultural Property	$100.00	$100.00
Single Family	$50.00	$50.00
Multi-Family, Commercial, Industrial, Public, Institutional		
1 to 25.99 Sq. Ft.	$200.00	$200.00
26 to 50.99 Sq. Ft.	$400.00	$400.00
51 to 100.99 Sq. Ft.	$600.00	$600.00
Principal Freestanding Signs (Planned Center)		
Commercial/Industrial		
1 to 25.99 Sq. Ft.	$200.00	$200.00
26 to 50.99 Sq. Ft.	$400.00	$400.00
51 to 100.99 Sq. Ft.	$600.00	$600.00
101 Sq. Ft. and Larger	$750 + $10 per additional Sq. Ft. or portion thereof	
Project Entrance Signs (Fees per individual signs)		
Single & Multi-Family Development	$200.00	$200.00
Commercial/Industrial		
1 to 25.99 Sq. Ft.	$200.00	$200.00
26 to 50.99 Sq. Ft.	$400.00	$400.00
51 to 100.99 Sq. Ft.	$600.00	$600.00
101 Sq. Ft. and Larger	$750 + $10 per additional sq. ft. or portion thereof	
Building Signs		
Wall, Awning, Under-Canopy, Projecting and Window		
Agricultural/Single Family	$50.00	$50.00
Multi-Family	$200.00	$200.00
Commercial/Industrial/Public/Institutional	$300.00	$300.00
Billboards (must be renewed yearly)	$350.00	$350.00

Alcohol Fees

Alcohol Fees	*FY 2026*	*FY 2027*
A. Application Fee		
Application Fee	$500.00	$500.00
B. The basic fees for each type of license listed in subsection 6-51(b) of the Alcohol ordinance shall be as follows:		
Class A	$2,000.00	$2,000.00
Class B:		
Beer only	$1,000.00	$1,000.00
Wine only	$1,000.00	$1,000.00
Class C:		
Beer only	$1,000.00	$1,000.00
Wine only	$1,000.00	$1,000.00
Class D:	$4,000.00	$4,000.00
Class E:	$5,000.00	$5,000.00
Class F:		
Beer only	$1,000.00	$1,000.00
Wine only	$1,000.00	$1,000.00
Class G:	$1,000.00	$1,000.00
Class H:		
Malt beverages only	$1,000.00	$1,000.00
Class I	$1,000.00	$1,000.00
Class J	$2,000.00	$2,000.00
Class K	$3,000.00	$3,000.00

All licensees who engage in Sunday sales as permitted shall pay, in addition to the above fees, a fee of $1,000.00.

C. All license holders shall pay the renewal fee listed below:

	Flat Rate Renewal Fee	
Class A	$2,000.00	$2,000.00
Class B: Beer	$750.00	$750.00
Class B: Wine	$750.00	$750.00
Class C: Beer	$750.00	$750.00
Class C: Wine	$750.00	$750.00
Class D:	$3,000.00	$3,000.00
Class E:	$4,000.00	$4,000.00
Class F: Beer	$2,500.00	$2,500.00
Class F: Wine	$2,500.00	$2,500.00
Class G:	$750.00	$750.00
Class H: Malt	$750.00	$750.00
Class I	$750.00	$750.00
Class J	$2,000.00	$2,000.00
Class K	$2,000.00	$2,000.00
Sunday	$1,000.00	$1,000.00

GIS Mapping and Reports Fees

Paper Map Products	*FY 2026*	*FY 2027*
Paper Map Products		
Barrow Street Map = 36 X 48	$50.00	$50.00
Commissioners District Map = 36 X 48	$50.00	$50.00
Zoning Map = 36 X 48	$100.00	$100.00
Custom Map:		
(i) 8 X 11	$20.00	$20.00
(ii) 11 X 17	$20.00	$20.00
(iii) 22 X 36	$40.00	$40.00
(iv) 36 X 48	$50.00	$50.00
Map Book	$100.00	$100.00

Digital Data Products	*FY 2026*	*FY 2027*
Digital Data Products		
2018 Ortho Photography - Tile (Med-6 inch) ½ Resolution, ½ foot or 6 inch pixel) Includes World File; GA NAD83 West Feet/Tile.	$100.00	$100.00
2' Lidar Contour Maps - Available in ESRI SHP Format/Tile.	$100.00	$100.00
Planimetric Date (Hydrology, Impervious Surfaces, Buildings, Street Centerlines) Available in ESRI SHP Format/Tile	$100.00	$100.00
Barrow County Street Centerline (ESRI SHP Format)	$100.00	$100.00
Countywide Parcel Polygons with Parcel Key available in ESRI SHP Format	$1,000.00	$1,000.00
Specific Area Digital Data	$100.00	$100.00

Reports	*FY 2026*	*FY 2027*
Paper Map Products		
Subdivision Listing/Page	$0.50	$0.50
Crossroad Listing/Page	$0.50	$0.50
MSAG Listing/Page	$0.50	$0.50
Address Listing/Page	$0.50	$0.50

Emergency Services Fees

Variances		*FY 2026*	*FY 2027*
Administrative Variance Application		$100.00	$100.00
Construction and Life Safety Codes Variance Application		$300.00	$300.00
Revisions		***FY 2026***	***FY 2027***
Fire Permit Plan Review		$50.00	$50.00
Certificates		***FY 2026***	***FY 2027***
Certificates of Occupancy (CO)			
Tenant Buildings		$100.00	$100.00
Tenant Interior Space Alterations		$100.00	$100.00
Tenant Change		$100.00	$100.00
Certificates of Completion (CC)			
Shell Building		$50.00	$50.00
Spec Space		$50.00	$50.00
Temporary Certificates of Occupancy (TCO)		$50.00	$50.00
Burn Permit		***FY 2026***	***FY 2027***
Commercial Burn Permit		$500.00	$500.00
Violation of Commercial Burning	+ Permit Fee	$1,000.00	$1,000.00
Site Plan Review		***FY 2026***	***FY 2027***
Up to 5 Acres		$100.00	$100.00
5 Acres to 25 Acres		$250.00	$250.00
25 Acres or Greater		$250.00	$250.00
Shell Fire Permit		***FY 2026***	***FY 2027***
Shell Building, New Building, and Additions (Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$200.00	$200.00
10,001 - 30,000 Sq. Ft.		$300.00	$300.00
30,001 - 100,000 Sq. Ft.	Per Sq. Ft.	$0.015	$0.015
Greater than 100,000 Sq. Ft.	Per Sq. Ft.	$0.030	$0.030
Shell Building, New Building, and Additions (No Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$300.00	$300.00
10,001 - 30,000 Sq. Ft.		$450.00	$450.00
30,001 - 100,000 Sq. Ft.	Per Sq. Ft.	$0.023	$0.023
Greater than 100,000 Sq. Ft.	Per Sq. Ft.	$0.030	$0.030
Interior Finish Fire Permit		***FY 2026***	***FY 2027***
Assembly Occupancy (Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$200.00	$200.00
Greater than 10,000 Sq. Ft.		$250.00	$250.00
Assembly Occupancy (No Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$300.00	$300.00
Greater than 10,000 Sq. Ft.		$375.00	$375.00
Business, Mercantile, Daycare & Educational Occupancy (Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$200.00	$200.00
10,001 - 25,000 Sq. Ft.		$250.00	$250.00
25,001 - 50,000 Sq. Ft.		$300.00	$300.00
Greater than 50,000 Sq. Ft.		$400.00	$400.00
Business, Mercantile, Daycare & Educational Occupancy (No Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$300.00	$300.00
10,001 - 25,000 Sq. Ft.		$375.00	$375.00
25,001 - 50,000 Sq. Ft.		$450.00	$450.00
Greater than 50,000 Sq. Ft.		$600.00	$600.00
Industrial and Storage Occupancy (Sprinklers Present)			
Up to 30,000 Sq. Ft. (Floor Area)		$200.00	$200.00
30,001 - 50,000 Sq. Ft.		$300.00	$300.00
50,001 - 100,000 Sq. Ft.		$350.00	$350.00
Greater than 100,000 Sq. Ft.		$400.00	$400.00
Industrial and Storage Occupancy (No Sprinklers Present)			
Up to 30,000 Sq. Ft. (Floor Area)		$300.00	$300.00
30,001 - 50,000 Sq. Ft.		$450.00	$450.00
50,001 - 100,000 Sq. Ft.		$525.00	$525.00
Greater than 100,000 Sq. Ft.		$600.00	$600.00
Residential Occupancy Including Hotel, Lodging/Rooming Houses, Multifamily, Group Homes, Personal Care Homes (Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$200.00	$200.00
10,001 - 25,000 Sq. Ft.		$250.00	$250.00
Greater than 25,000 Sq. Ft.		$300.00	$300.00
Residential Occupancy Including Hotel, Lodging/Rooming Houses, Multifamily, Group Homes, Personal Care Homes (No Sprinklers Present)			
Up to 10,000 Sq. Ft. (Floor Area)		$300.00	$300.00
10,001 - 25,000 Sq. Ft.		$375.00	$375.00
Greater than 25,000 Sq. Ft.		$450.00	$450.00

Emergency Services Fees

Supplemental Fire Permits	*FY 2026*	*FY 2027*
Non High-Rise, Multi-Storied Buildings - All Occupancies		
Sprinkler System Present (Per Floor)	$32.00	$32.00
No Sprinkler System Present (Per Floor)	$48.00	$48.00
High-Rise Buildings - All Occupancies	$1,280.00	$1,280.00
Specialty Fire Permit	***FY 2026***	***FY 2027***
Hazardous Materials - Quantities Below the Exempt Amount	$64.00	$64.00
Hazardous Materials - Quantities Exceeding the Exempt Amounts	$250.00	$250.00
Commercial Kitchen Hood/Duct (Per Hood)	$100.00	$100.00
Specialized Fire Extinguishing Systems Including FM-200, Inergen, FE-36, Carbon Dioxide, Dry Chem, Water-Foam, and Water Mist		
0-10 Devices	$128.00	$128.00
11-25 Devices	$256.00	$256.00
26-50 Devices	$384.00	$384.00
More Than 50 Devices	$512.00	$512.00
New Fire Sprinkler System		
Up to 10,000 Sq. Ft.	$128.00	$128.00
10,001 - 30,000 Sq. Ft.	$224.00	$224.00
30,001 - 75,000 Sq. Ft.	$288.00	$288.00
75,001 -125,000 Sq. Ft.	$416.00	$416.00
125,001 - 200,000 Sq. Ft.	$576.00	$576.00
Greater Than 200,000 Sq. Ft.	$768.00	$768.00
Modifications to Existing Fire Sprinkler System for Tenant Alterations/Additions		
0-20 Sprinkler Heads	$64.00	$64.00
21-50 Sprinkler Heads	$128.00	$128.00
51-100 Sprinkler Heads	$192.00	$192.00
Greater Than 100 Sprinkler Heads	$256.00	$256.00
Fire Standpipe System		
Up to 4 Outlets	$64.00	$64.00
Each Additional Riser Group	$32.00	$32.00
New Fire Alarm and Detection System		
Up to 10,000 Sq. Ft. (Floor Area)	$128.00	$128.00
10,001 - 30,000 Sq. Ft.	$224.00	$224.00
30,001 - 75,000 Sq. Ft.	$288.00	$288.00
75,001 -125,000 Sq. Ft.	$416.00	$416.00
125,001 - 200,000 Sq. Ft.	$576.00	$576.00
Greater Than 200,000 Sq. Ft.	$768.00	$768.00
Modifications to Existing Fire Alarm and Detection System for Tenant Alterations/Additions		
0-20 Devices	$64.00	$64.00
21-50 Devices	$128.00	$128.00
51-100 Devices	$192.00	$192.00
Greater Than 100 Devices	$256.00	$256.00
Fire Sprinkler Pump	$250.00	$250.00
Fireworks Retail Sales	$500.00	$500.00
Fireworks/Pyrotechnics (Per Event)	$250.00	$250.00
Tents and Temporary Structures	$50.00	$50.00
Storage Racks		
Up to 500 Sq. Ft. (Floor Area)	$0.00	$0.00
501 - 12,000 Sq. Ft.	$100.00	$100.00
12,001 - 20,000 Sq. Ft.	$150.00	$150.00
20,001 - 50,000 Sq. Ft.	$200.00	$200.00
Greater Than 50,000 Sq. Ft.	$300.00	$300.00
Storage Racks with In-Racks Sprinklers		
0-20 Sprinkler Heads	$64.00	$64.00
21-50 Sprinkler Heads	$128.00	$128.00
51-100 Sprinkler Heads	$192.00	$192.00
Greater Than 100 Sprinkler Heads	$256.00	$256.00
Inspections	***FY 2026***	***FY 2027***
Fire Re-Inspection Fees		
First Follow Up Inspection	$25.00	$25.00
Second Follow Up Inspection	$50.00	$50.00
Third and Each Subsequent Follow Up Inspection	$100.00	$100.00
Annual Inspection Operational Permit Fee (Article III) Raw Wood Waste	$150.00	$150.00

Emergency Services Fees

Penalty Fees	*FY 2026*	*FY 2027*
Failure to Have Proper Permit	$500.00	$500.00
Residential and Agricultural Illegal Burning		
1st offense	$250.00	$250.00
2nd offense	$500.00	$500.00
3rd offense	$1,000.00	$1,000.00
Malfunctioning Fire, Medical, or Similar Alarm System Within a 12 Month Period		
1st Offense	$0.00	$0.00
2nd Offense	$0.00	$0.00
3rd Offense	$50.00	$50.00
4th-6th Offense	$100.00	$100.00
7th and All Offenses Following Within a 12 Month Period	$1,000.00	$1,000.00
Failure to Provide a Key Holder	$100.00	$100.00
Key Holder Refuses to Respond	$250.00	$250.00

Emergency Response Fee Schedule	*FY 2026*	*FY 2027*
Hazardous Material Resource Recovery		
Fire Engine / Hour / Unit	FEMA	FEMA
Truck/Ladder / Hour / Unit	FEMA	FEMA
Squad / Hour / Unit	FEMA	FEMA
Medical Unit / Hour / Unit	FEMA	FEMA
Tools/Equipment	FEMA	FEMA
Monitoring Equipment / Each	FEMA	FEMA
Personnel/Technicians / Hour / Individual	FEMA	FEMA
Additional Resources		
All Contaminated Equipment, Consumables, and Special Equipment	FEMA	FEMA
Treatment and Transport Fees		
Advanced Life Support	FEMA	FEMA
Basic Life Support	FEMA	FEMA
Advanced Life Support 2	FEMA	FEMA
Mileage (Per Mile of Transport)	FEMA	FEMA
Miscellaneous		
Address Signs	$25.00	$25.00

Open Records Fee Schedule	*FY 2026*	*FY 2027*
Hourly Rate (Minimum 1 Hour)	$19.12	$19.12
Copy (Per Page, Letter or Legal)	$0.10	$0.10
Compact Disk (CD)	$5.00	$5.00
Mileage (Per Mile)	$0.56	$0.56
(Addition) Jump Drive	$5.00	$5.00
Flat Rates		
Premise History Printouts	$10.00	$10.00
Environmental Checks	$10.00	$10.00
Lien Holder Requests	$2.00	$2.00
ISO Information Checks	$10.00	$10.00
Fire Reports	$5.00	$5.00
Shipping and Handling	$6.00	$6.00

Animal Services Fees

Impound Fees			*FY 2026*	*FY 2027*
Impound Fee	first day		$40.00	$40.00
Impound Fee (Altered Animal)			$10.00	$10.00
2nd Impound			$80.00	$80.00
3rd Impound Fee			$160.00	$160.00
4th Impound Fee			$320.00	$320.00
Subsuquest Impounds	per additional impound		$50.00	$50.00
Boarding of Impounded Animal	per night		$10.00	$10.00
Boarding Fee after 3 Day Hold Period			$15.00	$15.00
Rabies Vaccination Voucher			$25.00	$25.00
Reclaim Vaccination (Bordatella)			$5.00	$5.00
Reclaim Vaccination (DHPP or FVRCP)			$5.00	$5.00
Microchipping			$20.00	$20.00
Spay/Neuter Reclaim Incentive	includes spay/neuter, rabies, and microchip		$25.00	$25.00
Trap Rental Fee (2 weeks)			$10.00	$10.00

Adoption Fees			*FY 2026*	*FY 2027*
Adoption includes basic health evaluation, sterilization, 1 year rabies vaccine, FVCP or DHPP, and Microchip				
Female Canines Over 25lbs			$85.00	$85.00
Female Canines Less than 25lbs			$65.00	$65.00
Male Canines ($15 additional for retained testicle)			$55.00	$55.00
Female Feline			$40.00	$40.00
Male Feline			$40.00	$40.00
Small Animal Adoption Fee			$10.00	$10.00

Surrender Fees			*FY 2026*	*FY 2027*
Canine Owner Surrender / Euthanasia Fee or Pick-up			$125.00	$125.00
Canine Owner Surrender			$50.00	$50.00
Feline Owner Surrender / Euthanasia Fee or Pick-up			$100.00	$100.00
Feline Owner Surrender			$30.00	$30.00
Small Animal Surrender Fee			$10.00	$10.00
No More Litters Program			$50.00	$50.00
Feline Mom and Unweaned Kittens			$60.00	$60.00
Canine Mom and Unweaned Puppies			$100.00	$100.00
Indigent/Hardship Owner Surrender		Per Animal	$10.00	$10.00
Surrender of Aggressive/Biting Canine			Fee Waived	Fee Waived
Humane Surrender			Fee Waived	Fee Waived

Other Fees			*FY 2026*	*FY 2027*
Dangerous Dog Annual Registration			$250.00	$250.00
Dangerous Dog Sign			$10.00	$10.00
Vicious Dog Annual Registration			$250.00	$250.00
Vicious Dog Sign			$10.00	$10.00
Quarantine	required 10 days		$150.00	$150.00
Boarding Fee after Quarantine Period	average 3 days		$20.00	$20.00

Stormwater Fees

Residential and Commercial Fees

Fee = Rate ($48.00) x ERU (Impervious unit of 3,478 sq. ft.)

ERU: (Equivalent Residential Unit)

Impervious Surface: (Hardened surface areas that either prevent or limit the natural entry of water into the underlying soil).

The average residential unit was determined to be 3,478 square feet. This makes all residential parcels equal to one ERU thus a flat rate was set for all residential parcels. The same equation applies to commercial properties. $48 will be charged for every 3,478 sq. ft. unit.

Any parcel of land that has 50 sq. ft. or more of impervious surface shall get a Stormwater Bill.

Any parcel of land that has less than 50 sq. ft. of impervious surface shall not get a Stormwater Bill

Residential: $48.00 per year

Residential with Credit: $28.80 per year

Commercial: Impervious Surface / 3,478 x $48.00 = Rate per year

Commercial with Credit: Impervious Surface / 3,478 x $48.00 = Rate per year with 40 % reduction

Example for Commercial:
Parcel has 15,000 Sq. Ft. of Impervious Surface. 15,000/ 3,478 x $48.00 = $207.01 per year

Example for Commercial with Credit:
Parcel has a service fee of $100.00 per year 40% reduction of $100.00 = $60.00 per year

Residential Stormwater Rates include, but are not limited to:

Single Family Residential
Two Family Residential
Mobile Homes
Chicken Houses

Commercial Stormwater Rates include, but are not limited to:

Businesses or Commercial Enterprises
Industrial
Apartments
Public Buildings
Non-Profits
Schools
Churches

Stormwater Credit:

A Stormwater Credit is a reduction in the storm water service fee for properties that meet certain requirements. Such properties shall be eligible for a 40% percent reduction in the storm water service fee.

Credit: 40 % reduction in service fee per year

Airport Fees

Fee Schedule	*FY 2026*	*FY 2027*
Tie-Down ($/Month)	$50.00	$90.00
T-Hangars Small ($/Month)	$280.00	$340.00
T-Hangars Large ($/Month)	$295.00	$380.00
Corporate Hangars w/o BR ($/Month)	$880.00	$1,000.00
Corporate Hangars w/ BR ($/Month)	$905.00	$1,150.00
Storage Unit ($/Month)	$75.00	$125.00
Ground Lease - Utilities ($/Month)	$25.00	$25.00
Ground Lease - Extra Aircraft ($/Month)	$25.00	$25.00
Ground Lease - Trash Disposal ($/Month)	$25.00	$25.00
Ground Lease Building for Contracts ($/sf/Month)	$0.30	$0.40-$0.60
Airport Businesses Garbage Services Fee ($/Month)	$0.00	$75.00
Late Fee Tie-down, T-hanger, Corporate, Storage Units (After 10 days)	10%	10%
Late Fee - All Others Not Covered in Contracts (After 10 days)	10%	10%
Third Notice of Nonpayment Eviction. (After 10 days)	10%	20% plus legal fees
NSF Processing Fee	$35.00	$35.00
NSF Check Return	$25.00	$25.00
Stop Payment	$25.00	$25.00
Airfield Property Repair (Buildings and Grounds)	Cost Plus 10%	Cost Plus 10%
Cleanup and Trash Removal of Abandoned Buildings and Hangars	Cost Plus 10%	Cost Plus 10%
Maintenance Hangar Repairs Outside of Normal Sevices	Cost Plus 10%	Cost Plus 10%
Maintenance Request Outside of Normal Contract or Sevices	Cost Plus 10%	Cost Plus 10%
Temporary Terminal Storage ($/Day)	$0.00	$25.00
Tie-down Temporary/Overnight/Grass ($/Day)	$0.00	$25.00

Environmental Health Fees

Onsite Sewage Management		*FY 2026*	*FY 2027*
Subdivision			
SPR	Subdivision Plat Review	$300.00	$300.00
SLR	Subdivision Lot Review	$100.00	$100.00
Residential			
RSTI1	Septic Tank Inspection	$425.00	$425.00
RSTI2	Septic Tank Inspection ≥ 5 bedrooms	$475.00	$475.00
STR	Septic Tank Inspection Re-Inspection	$200.00	$200.00
STE1	Septic Tank Evaluation	$200.00	$200.00
SSLPR	Septic System Location Plan Review	$75.00	$75.00
SSSPR	Septic System Site Plan Review	$100.00	$100.00
RSTRP	Residential Septic Tank Repair Permit	$200.00	$200.00
RSAD	Residential Addition/ Modification Inspection	$200.00	$200.00
RSEXP	Expedited Service	$150.00	$150.00
Commercial			
CSTI1	Septic Tank Inspection 1–1000 gpd	$550.00	$550.00
CSTI2	Septic Tank Inspection 1001–2000 gpd	$850.00	$850.00
CSTI3	Septic Tank Inspection 2001–5000 gpd	$1,350.00	$1,350.00
CSTI4	Septic Tank Inspection 5001–9999 gpd	$2,150.00	$2,150.00
STRC	Septic Tank Re-inspection	$350.00	$350.00
CSTE1	Septic Tank Evaluation	$350.00	$350.00
CSTE2	Septic Tank Expedited Service	$200.00	$200.00
CSPR1	Site Plan Review 1–1000 gpd	$125.00	$125.00
CSPR2	Site Plan Review 1001–2000 gpd	$200.00	$200.00
CSPR3	Site Plan Review 2001–5000 gpd	$275.00	$275.00
CSPR4	Site Plan Review 5001–9999 gpd	$375.00	$375.00
CSTRP	Commercial Septic Tank Repair Permit	$365.00	$365.00
Septage Removal			
PTI	Pump Truck Inspection	$200.00	$200.00
CTPR	Construction Trailer Plan Review	$300.00	$300.00
CTOP	Construction Trailer Operational Permit (90 days)	$500.00	$500.00
Other			
PIRR	Permit / Inspection Report Replacement	$50.00	$25.00
EHDOC	File Search / Copy Fee	$5.00	$5.00
SF	Signature Fee	$50.00	$50.00

Individual Water Supply		*FY 2026*	*FY 2027*
WSRS	Water Sample – Individual	$30.00	$40.00
WSLN	Water Sample – Loan	$150.00	$150.00
WSCS	Water Sample – Non-public Facility	$75.00	$75.00
WSP	Water Sample – Priority Service	$200.00	$200.00
WLI	Water Location Inspection	$75.00	$75.00

Swimming Pools		*FY 2026*	*FY 2027*
SPA1	Annual Inspection	$350.00	$350.00
SPPR	Plan Review	$500.00	$500.00
SPPT	Pressure Test Inspection	$150.00	$150.00
WPCI	Construction Inspection	$200.00	$200.00
SRI	Re-inspection Fee	$150.00	$150.00
SPPI	Expedited Service	$150.00	$150.00
SSPRUB	Re-Submittal Fee	$150.00	$150.00

Tourist Accomodations		*FY 2026*	*FY 2027*
TCI<50	Annual Inspection <50 rooms	$350.00	$350.00
TCI>50	Annual Inspection >50 rooms	$550.00	$550.00
TCPR<50	Plan Review <50 rooms	$350.00	$350.00
TCPR>50	Plan Review >50 rooms	$600.00	$600.00
TCRI	Re-Inspection Fee	$200.00	$200.00
TCRSUB	Re-Submittal Fee	$150.00	$150.00
TCEX	Tourist Accomodations Expedited Service	$150.00	$150.00

Food Service		*FY 2026*	*FY 2027*
Plan Reviews			
PRT1NF	Type 1 Facility – No Food	$375.00	$375.00
PRT1NF	Type 1 Facility – Food Served	$400.00	$400.00
PRT<40	Type 2 Facility – < 40 Seats	$450.00	$450.00
PRT2>40	Type 2 Facility – > 40 Seats	$500.00	$500.00
PRT3<40	Type 3 Facility – < 40 Seats	$550.00	$550.00
PRT3>40	Type 3 Facility – > 40 Seats	$600.00	$600.00
EFS	Extended Food Service Facility	$400.00	$400.00
MRSF	Mobile Food Service Facility	$400.00	$400.00
MFSU	Mobile Food Service Unit	$400.00	$400.00
TFS	Temporary / Festival Review	$150.00	$150.00
HACCPR	HACCP Review	$150.00	$150.00
Inspection Fees			
T1NF	Annual Type 1 Facility – No Food	$300.00	$300.00
T1	Annual Type 1 Facility – Food Served	$400.00	$400.00
T2<40	Annual Type 2 Facility – < 40 Seats	$450.00	$450.00
T2>40	Annual Type 2 Facility – > 40 Seats	$500.00	$500.00
T3<40	Annual Type 3 Facility – < 40 Seats	$550.00	$550.00
T3>40	Annual Type 3 Facility – > 40 Seats	$600.00	$600.00
EFS	Extended Food Service Facility	$400.00	$400.00
MFSF	Mobile Food Service Facility	$500.00	$500.00
MFSU	Mobile Food Service Unit	$500.00	$500.00
TFS	Temporary / Festival Review **Per Booth	$150.00	$150.00
RRI	Restaurant Re-Inspection	$200.00	$200.00
PCR	Preliminary/ Consultation Review	$100.00	$100.00
RPI	Restaurant Expedited Service	$150.00	$150.00
Food Class			
FSCPP	Food Safety Class per person	$50.00	$50.00
SSC	Serve Safe Class per person	$175.00	$175.00
SSE	Serve Safe Exam only	$75.00	$75.00
Other			
RS	Resubmittal Fee	$225.00	$225.00

Other		*FY 2026*	*FY 2027*
INST	Institutional Evaluation	$150.00	$150.00
TPPR	Tattoo Parlor Plan Review	$350.00	$350.00
TPAI	Tattoo Parlor Annual Inspection	$400.00	$400.00
TOP	Tattoo Operator Permit	$0.00	$50.00
TRI	Tattoo Reinspection	$200.00	$150.00
SF	Signature Fee	$50.00	$50.00
PR	Permit/ Inspection Report Replacement	$50.00	$25.00
LIST	Facility List	$50.00	$50.00
LATE	Late Fee (per 30days)	$30.00	$30.00
OWP	Operating Without a Permit	Double Fee	Double Fee
IH	Informal Hearing (add legal cost)	$250.00	$250.00
FH	Formal Hearing (add legal cost)	$500.00	$500.00

Parks and Recreation Fees

			FY 2026	FY 2027
Fall Fees				
Youth Cross Country		per individual	$65.00	$85.00
Baseball - Age 4		per individual	$60.00	$60.00
Baseball - Ages 5-6		per individual	$110.00	$110.00
Baseball - Ages 7-8		per individual	$110.00	$110.00
Baseball - Ages 9-10		per individual	$110.00	$110.00
Baseball - Ages 11-12		per individual	$110.00	$110.00
Baseball - Ages 13-14		per individual	$110.00	$110.00
Softball - Girls Fastpitch - Ages 5-6		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 7-8		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 9-10		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 11-12		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 13-14		per individual	$130.00	$110.00
Girls Volleyball - Ages 9-16		per individual	$110.00	$110.00
Softball - Adult Men		per team	$500.00	$500.00
Softball - Adult Co-Ed		per team	$500.00	$500.00
Youth Baseball/Softball/Cross County out of County Fee		per individual	$50.00	$50.00
Winter Fees			***FY 2026***	***FY 2027***
Basketball - Ages 5-6		per individual	$115.00	$115.00
Basketball - Ages 7-8		per individual	$115.00	$115.00
Basketball - Ages 9-12		per individual	$115.00	$115.00
Basketball - Ages 13-14		per individual	$115.00	$115.00
Basketball - Ages 15-17		per individual	$115.00	$115.00
Out of County Additional Fee		per person	$50.00	$50.00
Spring Fees			***FY 2026***	***FY 2027***
Track & Field - Ages 7-14		per individual	$65.00	$85.00
Baseball - Age 4		per individual	$60.00	$60.00
Baseball - Ages 5-6		per individual	$110.00	$110.00
Baseball - Ages 7-8		per individual	$110.00	$110.00
Baseball - Ages 9-10		per individual	$110.00	$110.00
Baseball - Ages 11-12		per individual	$110.00	$110.00
Baseball - Ages 13-14		per individual	$110.00	$110.00
Softball - Girls Fastpitch - Ages 5-6		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 7-8		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 9-10		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 11-12		per individual	$130.00	$110.00
Softball - Girls Fastpitch - Ages 13-14		per individual	$130.00	$110.00
Girls Volleyball - Ages 9-16		per individual	$110.00	$110.00
Out of County Additional Fee		per individual	$50.00	$50.00
Softball - Adult Men		per team	$500.00	$500.00
Softball - Adult Co-Ed		per team	$500.00	$500.00
Summer Fees			***FY 2026***	***FY 2027***
Volleyball/Basketball - Adult Team		per team	$500.00	$500.00
Softball - Adult Men		per team	$500.00	$500.00
Softball - Adult Co-Ed		per team	$500.00	$500.00
Out of County Additional Fee		per team	$50.00	$50.00
All Seasons Fees			***FY 2026***	***FY 2027***
Community Events		per space	$5.00	$5.00
Field Rentals			***FY 2026***	***FY 2027***
Fields 1-4; 6-11	Full day - Field as is/Lights Included	per field	$355.00	$355.00
Fields 1-4; 6-11	90 minute min. - Field as is/Lights Included	per hour	$45.00	$45.00
Stadium Field 12	Per Hour without Lights /Per hour with Lights		$100/$110	$100/$110
Stadium Field 12	Stadium Facility Refundable Deposit		$1,000.00	$1,000.00
Fields 5, 13, 14	Per Hour without Lights /Per hour with Lights	per field	$80/$90	$80/$90
	Concession Stand Access	per day	$80.00	$80.00
All Fields	Out of County Additional Fee	per rental	$50.00	$50.00
Facility Rentals			***FY 2026***	***FY 2027***
	Meeting Room	per hour	$25.00	$25.00
	Two Adjoined Meeting Rooms	per hour	$50.00	$50.00
	Gym Sporting Events (2 Hour Min.)	per hour	$65.00	$65.00
Courts 1-10	Tennis Court (reservation) County Resident	per hour	$8.00	$8.00
Courts 1-10	Tennis Court (reservation) Non-Resident	per hour	$12.00	$12.00
	Pavilion (reservation)	per hour	$10.00	$10.00
	Out of County Additional Fee		$50.00	$50.00
YAA Youth Association Fees			***FY 2026***	***FY 2027***
YAA Per Player Fee		per season	$25.00	$25.00
Concession Stand Fee		per season	$500.00	$500.00
Open Gym (Pickleball, Basketball, Volleyball)			***FY 2026***	***FY 2027***
Resident		individual	N/A	Free
Non-Resident Quarterly/Annual		individual	N/A	$50/$180
Guest Pass		per person/per visit	N/A	$10.00
Other Fees			***FY 2026***	***FY 2027***
Non-Profit Organizations, Local Government		per rental	25% discount	25% discount
Gate Fee for GRPA Tournaments - TBD		adult/child	$5.00	$5.00
Various Youth Sports Camps/Instructional Programs		Individual	N/A	$25-$200

Water Resources Rates

Water Fees	*FY 2026*	*FY 2027*
Late Fee (assessed on the 21st of each month)	$2.00 or 10% (whichever is greater)	
Disconnection Fee – due to non-payment	$25.00	$25.00
After Hours Water Meter turn-on fee	$75.00	$75.00
Returned Check Fee	$35.00	$35.00
Convenience Fee (Credit/Debit Card Processing Fee)	$2.00 or 3.95% (whichever is greater)	
Customer Account Transfer Fee	$50.00	$50.00
Meter Re-read Fee – Customer Requested	$50.00	$50.00
Meter Re-installation Fee - Customer Requested	$400.00	$400.00
Meter Testing Fee – Customer Requested	$75.00	$75.00
Raise or lower water meter and/or meter box to grade	$200.00	$200.00
Raise or lower fire hydrant to manufacturer's requirement	$500.00	$500.00
Raise or lower valve box to grade	$200.00	$200.00
Relocate water meter and meter box - No New Tap	$500.00	$500.00
Relocate water meter and meter box - No New Tap	$2,400.00	$2,400.00
Damaged or broken water meter - Replacement	$400.00	$400.00
Damaged or broken meter box lid - Replacement	$45.00	$45.00
Damaged or broken meter box and lid - Replacement	$75.00	$75.00
Damaged or broken turf box with lid - Replacement	$52.00	$52.00
Damaged or broken R900 Register - Replacement	$240.00	$240.00
Damaged, broken or missing valve marker - Replacement	$100.00	$100.00
Damaged, broken or missing valve box - Replacement	$75.00	$75.00
Turn water on / off for home inspection	$50.00	$50.00
BacT Testing per sample location	$75.00	$75.00
BacT Testing delivery fee	$100.00	$100.00
Leak Adjustment Program - Voluntary Participation	$0.70 per month	$0.70 per month

Water Fees

Municipal Non-Contract Water Usage Rates Monthly Volume Charges
$6.10

Large volume water user rates shall be reviewed at development submission

Notes

Irrigation Meters

¾" Irrigation meters purchased at time of ¾" domestic meter purchase, that do not require a new tap on the water main = $800.00. ¾" Irrigation meters purchased alone that do not require a new tap on the water main = $1200.00. The price for a Larger Irrigation Meter will be determined by the Utilities Manager. Irrigation meters have no monthly base meter charge. Residential monthly usage rates shall be charged at the Water Level 1 rate.

Variable One Time Fees

Self-installed price plus materials and labor

System Development Charges

A fee to cover the customer's pro-rated share of the costs incurred by Barrow County Utilities for the construction of the water and sewer infrastructure. Any System Development Charge for a meter larger than 8" is determined by the Utilities Department.

Base Charge

A monthly minimum charge, regardless of volume used.

Sewer Base Charge*

Customers served by Pump Stations will have an additional O&M charge of $5.00 per month.

Volume Charge

Rates for water passing through the water meter, based on the monthly billing cycle.

Commercial Master Meter

Shall be calculated based on total Amount of GPD capacity requested.

Multi-Family Town Homes / Apartments - Base Water and Sewer Charge

For Multi-Family townhome / apartment housing, an account receiving both water and sewer service shall be charged a base charge of $10.00 per unit per billing period. Multi-Family housing on water only or sewer only accounts will be charged a base charge of $7.50 per unit per billing period.

Master Meter Multifamily Townhome / Apartment Units Water and Sewer Capacity Fee

Refers to a one-time charge imposed for water or wastewater utility) for new or expanded multifamily developments. Capacity fee shall mean the number of residential units, which the water demand of a customer is equivalent, where a Single-family residential unit is calculated to have an average demand of 250 gpd, per the number of ERU's assigned to a master meter. Master Meter Units shall be determined by the total number of residential units served by the Master Meter.

Example - Capacity Fee= ERU Rate ×Total Number of Units.

Master Meter Multifamily Townhome / Apartment Water and Sewer Connection Fee

A multifamily water or sewer connection fee is a one-time charge that a property developer or owner pays to connect a multifamily townhome or apartment residential building. Connection fee shall be determined by the total number of residential units served by the Master Meter.

Example - Connection Fee - Per-unit fee: $2,400 per dwelling unit × 10 units = $24,000.

Water Resources Rates

Water Fees

Tanners Bridge Wastewater Treatment Plant; Barber Creek Wastewater Treatment Plant

Residential Accounts

Water Meter Size	Account Activation Fee	Connection Fee County Installed		Connection Fee Self Installed		System Development Capacity Charges		Base Water Charge Per Month	Base Sewer Charge Per Month*	Water 1 to 2000 Gallons	Water Level 2001 to 9000 Gallons	Water 9001+ Gallons	Water 1+ Gallons
		Water	Sewer	Water	Sewer	Water	Sewer			Charge Per 1000 Gallons			
3/4"	$100.00	$3,120.00	$4,965.00	$2,400.00	$2,400.00	$1,200.00	$5,500.00	$12.00	$17.00	$6.10	$7.75	$9.75	$6.15
1"		$5,201.00	$7,943.00	$4,000.00	$3,000.00	$1,200.00	$5,500.00	$22.50					
2"		$16,638.00	$25,411.00	$12,799.00	$9,599.00	$1,200.00	$5,500.00	$48.00					

Commercial Accounts

Water Meter Size	Account Activation Fee	Connection Fee County Installed		Connection Fee Self Installed		System Development Capacity Charges		Base Water Charge Per Month	Base Sewer Charge Per Month*	Water 1 to 2000 Gallons	Water Level 2001 to 9000 Gallons	Water 9001+ Gallons	Water 1+ Gallons
		Water	Sewer	Water	Sewer	Water	Sewer			Charge Per 1000 Gallons			
3/4"	$100.00	$3,120.00	$4,965.00	$2,400.00	$2,400.00	$1,200.00	$5,500.00	$12.00	$17.00	$6.10	$6.10	$6.10	$6.15
1"		$5,201.00	$7,943.00	$4,000.00	$3,000.00	$1,200.00	$22/gallon	$22.50					
2"		$16,638.00	$25,411.00	$12,799.00	$9,599.00	$1,200.00	$22/gallon	$48.00					
3"		Variable	$50,828.00	$25,600.00	$19,200.00	$1,200.00	$22/gallon	$98.00					
4"		Variable	$79,418.00	$40,000.00	$30,000.00	$1,200.00	$22/gallon	$160.00					
6"		Variable	$158,831.00	$79,999.00	$59,999.00	$1,200.00	$22/gallon	$278.00					
8"		Variable	$254,131.00	$127,999.00	$95,999.00	$1,200.00	$22/gallon	$300.00					
10"		Variable	Variable	Variable	Variable	$1,200.00	$22/gallon	Variable		Variable	Variable	Variable	Variable
12"		Variable	Variable	Variable	Variable	$1,200.00	$22/gallon	Variable		Variable	Variable	Variable	Variable

Cedar Creek Wastewater Treatment Plant

Residential Accounts

Water Meter Size	Account Activation Fee	Connection Fee County Installed		Connection Fee Self Installed		System Development Capacity Charges		Base Water Charge Per Month	Base Sewer Charge Per Month*	Water 1 to 2000 Gallons	Water Level 2001 to 9000 Gallons	Water 9001+ Gallons	Water 1+ Gallons
		Water	Sewer	Water	Sewer	Water	Sewer			Charge Per 1000 Gallons			
3/4"	$100.00	$3,120.00	$5,165.00	$2,400.00	$2,400.00	$1,200.00	$5,500.00	$12.00	$17.00	$6.10	$7.75	$9.75	$9.00
1"		$5,201.00	$7,943.00	$4,000.00	$3,000.00	$1,200.00	$5,500.00	$22.50					
2"		$16,638.00	$25,411.00	$12,799.00	$9,599.00	$1,200.00	$5,500.00	$48.00					

Commercial Accounts

Water Meter Size	Account Activation Fee	Connection Fee County Installed		Connection Fee Self Installed		System Development Capacity Charges		Base Water Charge Per Month	Base Sewer Charge Per Month*	Water 1 to 2000 Gallons	Water Level 2001 to 9000 Gallons	Water 9001+ Gallons	Water 1+ Gallons
		Water	Sewer	Water	Sewer	Water	Sewer			Charge Per 1000 Gallons			
3/4"	$100.00	$3,120.00	$5,165.00	$2,400.00	$2,400.00	$1,200.00	$5,500.00	$12.00	$17.00	$6.10	$6.10	$6.10	$9.00
1"		$5,201.00	$7,943.00	$4,000.00	$3,000.00	$1,200.00	$22/gallon	$22.50					
2"		$16,638.00	$25,411.00	$12,799.00	$9,599.00	$1,200.00	$22/gallon	$48.00					
3"		Variable	$50,828.00	$25,600.00	$19,200.00	$1,200.00	$22/gallon	$98.00					
4"		Variable	$79,418.00	$40,000.00	$30,000.00	$1,200.00	$22/gallon	$160.00					
6"		Variable	$158,831.00	$79,999.00	$59,999.00	$1,200.00	$22/gallon	$278.00					
8"		Variable	$254,131.00	$127,999.00	$95,999.00	$1,200.00	$22/gallon	$300.00					
10"		Variable	Variable	Variable	Variable	$1,200.00	$22/gallon	Variable		Variable	Variable	Variable	Variable
12"		Variable	Variable	Variable	Variable	$1,200.00	$22/gallon	Variable		Variable	Variable	Variable	Variable

Mulberry River Wastewater Treatment Plant

Residential Accounts

Water Meter Size	Account Activation Fee	Connection Fee County Installed		Connection Fee Self Installed		System Development Capacity Charges		Base Water Charge Per Month	Base Sewer Charge Per Month*	Water 1 to 2000 Gallons	Water Level 2001 to 9000 Gallons	Water 9001+ Gallons	Water 1+ Gallons
		Water	Sewer	Water	Sewer	Water	Sewer			Charge Per 1000 Gallons			
3/4"	$100.00	$3,120.00	$4,965.00	$2,400.00	$2,400.00	$1,200.00	$9,000.00	$12.00	$18.00	$6.10	$7.75	$9.75	$10.30
1"		$5,201.00	$7,943.00	$4,000.00	$3,000.00	$1,200.00	$9,000.00	$22.50					
2"		$16,638.00	$25,411.00	$12,799.00	$9,599.00	$1,200.00	$9,000.00	$48.00					

Commercial Accounts

Water Meter Size	Account Activation Fee	Connection Fee County Installed		Connection Fee Self Installed		System Development Capacity Charges		Base Water Charge Per Month	Base Sewer Charge Per Month*	Water 1 to 2000 Gallons	Water Level 2001 to 9000 Gallons	Water 9001+ Gallons	Water 1+ Gallons
		Water	Sewer	Water	Sewer	Water	Sewer			Charge Per 1000 Gallons			
3/4"	$100.00	$3,120.00	$4,965.00	$2,400.00	$2,400.00	$1,200.00	$9,000.00	$12.00	$18.00	$6.10	$6.10	$6.10	$10.30
1"		$5,201.00	$7,943.00	$4,000.00	$3,000.00	$1,200.00	$36/gallon	$22.50					
2"		$16,638.00	$25,411.00	$12,799.00	$9,599.00	$1,200.00	$36/gallon	$48.00					
3"		Variable	$50,828.00	$25,600.00	$19,200.00	$1,200.00	$36/gallon	$98.00					
4"		Variable	$79,418.00	$40,000.00	$30,000.00	$1,200.00	$36/gallon	$160.00					
6"		Variable	$158,831.00	$79,999.00	$59,999.00	$1,200.00	$36/gallon	$278.00					
8"		Variable	$254,131.00	$127,999.00	$95,999.00	$1,200.00	$36/gallon	$300.00					
10"		Variable	Variable	Variable	Variable	$1,200.00	$36/gallon	Variable		Variable	Variable	Variable	Variable
12"		Variable	Variable	Variable	Variable	$1,200.00	$36/gallon	Variable		Variable	Variable	Variable	Variable

Sewer Capacity Fee ERU = 250 GPD

Sewer Base Charge* – Customers served by Pump Stations will have an additional O&M charge of $5.00 per month.

Water Resources Rates

Fire Protection Meter Fees

The monthly fire protection fee for all customers with a fire line meter will be assessed in addition to the monthly minimum charge at the following schedule.

Fire Line Meter Size	Monthly Base	Fire Related Usage per 1000	Non-Fire Related Usage per
4" and smaller	$5.15	$3.50	$12.18
6"	$10.30	$3.50	$12.18
8"	$15.45	$3.50	$12.18
10"	$20.60	$3.50	$12.18
12"	$25.75	$3.50	$12.18

Fire Protection Meter Connection Fee shall be 10% of the Domestic meter Connection Fee.

All water which passes through the fire line meter for purposes other than fire-fighting shall be billed for water and sewer. The volume charge for non-fire related water usage shall be equal to double (2 times) the respective residential charge. All customers with a fire line meter shall provide certification of the required annual testing and maintenance checks of the backflow prevention devices. This certification should state all parts and operations are without defect or deficiencies.

Wastewater Pumping Station Fees For Future O&M Costs

So that existing water and wastewater customers are not burdened by the cost of future operation and maintenance of developer-installed wastewater pumping stations, developers shall pay for such future operation and maintenance of wastewater pumping stations contributed to the Barrow County Utilities Department as follows:

Pump Station Category	Future Operations and Maintenance Costs Fee
0-49 HP	$160,000.00
50-100 HP	$200,000.00
Over 100 HP	$240,000.00

The Fee for Future Operations and Maintenance Costs may be waived by the Department Manager only if an existing pump station is decommissioned and flows from said existing pump station are diverted to the new pump station at the Developers sole cost.

Pump Station Cost Recovery Fee

Pump Station	Cost Recovery Fee
6th Street	$10.00 per gallon
Freeman Johnson/Hwy 211 NW	$10.00 per gallon
Harry McCarty	$10.00 per gallon

The Pump Station Cost Recovery Fee is a one-time Fee to recover the Barrow County cost of investment in the Regional Pump Station infrastructure and shall remain in place until original investment is recovered.

Infrastructure Cost Recovery Fee

Infrastructure	Cost Recovery Fee
Union Church Road Water Main	$6.15 per gallon

Wastewater Treatment Surcharges

A wastewater treatment surcharge rate schedule is in effect for high strength wastewater dischargers.
To calculate a surcharge for BOD5, TSS, P or Ammonia as Nitrogen NH3 –N , the analytical results of any composite sample for BOD5, TSS, P or NH3 – N shall be deemed representative of the User's discharge for the entire billing period in which the sample is taken, unless additional samples are taken either by Barrow County or the User during the same billing period in which event the average of each parameter's analytical results for that period shall be used to calculate the surcharge for that billing period.

Parameter	Surcharge Threshold	Surcharge Rate
	(mg/L)	($ per 1,000 gallons per each additional mg/L above surcharge threshold)
Biochemical Oxygen Demand (BOD5)	250	$0.00212
Total Suspended Solids (TSS)	250	$0.00212
Total Phosphorus (TP)	10	$0.085
Ammonia as Nitrogen (NH3 –N)	30	$0.0212

New Developments

Please see the Utilities Department Project Submittal Check List on our website to ensure you complete them in order. The checklist can be found at barrowga.org on the Utilities page.

Capacity Application For Wastewater

Before submitting development plans, the appropriate Capacity Application and return it with payment. If appropriate capacity is available, you will be given the approval to submit development plans to the Barrow County Utilities Department for review.

Wastewater Capacity Application Fee.	$500.00 (paid by cash/check/money order)
Water Capacity Application Fee	$500.00 (paid by cash/check/money order)
One - Five Homes	$100.00 per unit (paid by cash/check/money order)

Water Resources Rates

Plan Submittal

The Utilities Department accepts plans on Tuesdays during normal business hours. Please allow two weeks for plan review. Larger developments may require additional time.
Submit the New Development Plan Application with Review Fee and provide two (2) hard copies and one (1) digital copy of the Development Plan to the Barrow County Utilities Department for review.
After the Development Plan is approved by the Utilities Department engineers, provide three (3) hard copies for stamping, one (1) digital copy and the AutoCAD file to the Utilities Department.

Plan Review, Fees, Approval, Testing and Inspection: (paid by Cash, Check or Money order)

Development Plan Type	1 to 67 Units	More than 67 Units
Residential - Water Review*	$1,000.00	$15 per unit
Residential - Wastewater Review*	$1,000.00	$15 per unit
Residential – Master Meter Review*	$1,000.00	$1,000.00

Development Plan Type	1 to 10 Units	More than 10 Units
Commercial - Water Review*	$1,000.00	$1,250.00
Commercial - Wastewater Review*	$1,000.00	$1,250.00
Wastewater Pump Station Review*		$1,400.00

***Includes 1st and 2nd Plan Reviews and 1st and 2nd Construction Inspections.**

Additional Plan Review – Water	$5.00 per lot
Additional Plan Review – Wastewater	$5.00 per lot
Additional Plan Review – Commercial Water	$250.00 each
Additional Plan Review – Commercial Wastewater	$250.00 each
Additional Plan Review – Master Meter	$300.00 each
Additional Testing – Water	$250.00 each
Additional Testing – Wastewater	$250.00 each
Additional Wastewater Pump Station Review	$200.00 each
Onsite Meetings with County Engineer	$200 per hour
Master Planned Development and Industrial	Charged at Hourly Rate ($1,000 Minimum)

Standards and Details

Utilities Standards and Details may be picked up at the Barrow County Utilities office located at 59 Lee Street, Winder, GA. 30680 during normal business hours, free of charge. You may also find them listed on our website at barrowga.org/departments/wastewater.aspx.

Payments

Accepted methods of payment are cash, check and money order. Payments can be made in person, by mail or placed in our department drop box. Checks shall be made payable to the Barrow County Utilities Department.
Established customers receiving water or both water & wastewater services from our department may also utilize the online credit card portal, pay by phone or apply for automated bank draft. Fees may be applied based on payment method. Options and restrictions are noted on the Department's webpage.

User Charges

User charges and fees are presented by the Water Resources Director within the annual budget for review and approval by the Board of Commissioners. User Charges are those as established by the County Board of Commissioners and shall be based on the quantity or volume consumed through the water meter discharged into the Publicly Owned Treatment Works.



Barrow
COUNTY GEORGIA

Barrow County Board of Commissioners
Historic Courthouse
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