RESOLUTION AND ORDINANCE
FISCAL YEAR 2026 BUDGET
SPALDING COUNTY, GEORGIA

WHEREAS, pursuant to Title 36 Chapter 81, of the Official Code of Georgia Annotated, and section 2-5003 of the Code of Spalding County, Georgia, the Board of Commissioners of Spalding County, Georgia, as the governing authority of said county, shall adopt an annual balanced budget; and,

WHEREAS, a balanced budget for Fiscal Year 2026, beginning July 1, 2025, and ending June 30, 2026, has been submitted to the Board of Commissioners by the County Manager and,

WHEREAS, the Board of Commissioners has reviewed said proposed budget and revised and amended same as the Board deemed advisable and necessary; and,

WHEREAS, the entire budget has been available for public inspection and a public hearing has been properly advertised and held as required by Georgia law;

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED by the Board of Commissioners of Spalding County, Georgia, as the governing authority of said County, that a Budget Ordinance of Spalding County for Fiscal Year 2026 be adopted upon approval at two (2) public meetings of the Board of Commissioners as follows:

Section 1: General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

Taxes	$ 61,894,215
Licenses and Permits	1,058,500
Intergovernmental Revenues	3,133,814
Charges for Services	5,216,912
Fines and Forfeitures	2,127,300
Investment Income	165,409
Other Revenues	1,938,300
Other Financing Sources	100,000
TOTAL REVENUES	**$ 75,634,450**

B. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning on July 1, 2025 and ending June 30, 2026:

Executive	$ 1,099,451
Board of Elections and Voter Registration	1,000,441
Administration	640,924
Finance	225,160
Information Systems	458,825

Human Resources	398,071
Tax Commissioner	1,373,384
Tax Assessor	927,580
Construction & Maintenance	639,615
Janitorial Services	189,324
Public Information	119,551
General Appropriations	5,883,675
Superior Court	257,944
Griffin Judicial Circuit	391,191
Clerk of Court	1,364,870
District Attorney	925,959
State Court	2,070,429
Accountability Court	197,036
Solicitor	723,958
Magistrate Court	1,331,089
Probate Court	389,802
Public Defender	356,001
Public Defender Circuit	560,473
Sheriff Administration	2,197,724
Sheriff Victim Services	102,404
Sheriff Warrant Division	2,257,770
Sheriff Criminal Investigation Division	2,463,253
Sheriff Uniform Patrol Division	6,332,762
Jail	12,322,195
Special Operations	1,642,375
Correctional Institution	7,280,936
Sentence Enforcement	663,482
Juvenile Probation	901,573
Coroner	132,392
800 MHz Communication	566,011
Animal Control	669,676
Homeland Security	89,264
Public Works	5,360,499
Easement	578,718
Solid Waste	1,199,062
Garage	518,906
Health	535,789
Welfare	84,250
Hanleiter-Spalding	12,500
Recreation	1,704,097
Senior Citizens Bus	11,000
Aquatic Center	764,512
Boost Grant	36,753
Parks	2,883,018
Library	232,053
Cooperative Extension Service	205,172
Community Development	1,593,389
Code Enforcement	362,497
Griffin-Spalding County Development Authority	400,000
Sunny Side	5,665
TOTAL EXPENDITURES	**$ 75,634,450**

Section 2: Law Library Fund

A. It is estimated that the following revenues will be available in the Law Library Fund for the fiscal year beginning July l, 2025 and endıng June 30, 2026:

Fines and Forfeitures	$	100,000
TOTAL REVENUES	**$**	**100,000**

B. The following amounts are hereby appropriated in the Law Library Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

General Appropriations	$	100,000
TOTAL EXPENDITURES	**$**	**100,000**

Section 3: National Opioid Settlement

A. It is estimated that the following revenues will be available in the National Opioid Settlement for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$	364,218
TOTAL REVENUES	**$**	**364,218**

B. The following amounts are hereby appropriated in the National Opioid Settlement for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Community Services	$	364,218
TOTAL EXPENDITURES	**$**	**364,218**

Section 4: Confiscated Assets Fund

A. It is estimated that the following revenues will be available in the Confiscated Assets Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fines and Forfeitures	$	375,000
TOTAL REVENUES	**$**	**375,000**

B. The following amounts are hereby appropriated in the Confiscated Assets Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Sheriff Special Ops	$	375,000
TOTAL EXPENDITURES	**$**	**375,000**

Section 5: Victims of Crime Assistance Fund

A. It is estimated that the following revenues will be available in the Victims of Crime Assistance Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$	40,000
Fines and Forfeitures	$	90,000
TOTAL REVENUES	**$**	**130,000**

B. The following amounts are hereby appropriated in the Victims of Crime Assistance Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Victims of Crime Assistance	$	130,000
TOTAL EXPENDITURES	**$**	**130,000**

Section 6: Emergency Telephone System Fund

A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$	1,150,558
Charges for Services		1,350,000
Other Financing Sources		2,285
TOTAL REVENUES	**$**	**2,502,843**

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Emergency 911 Department	$	2,502,843
TOTAL EXPENDITURES	**$**	**2,502,843**

Section 7: CSBG Fund

A. It is estimated that the following revenues will be available in the CSBG Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

Intergovernmental Revenue	$	23,595
TOTAL REVENUES	**$**	**23,595**

B. The following amounts are hereby appropriated in the CSBG Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

After School Program	$	23,595
TOTAL EXPENDITURES	**$**	**23,595**

Section 8: Senior Nutrition Fund

A. It is estimated that the following revenues will be available in the Senior Nutrition Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$	312,203
Intergovernmental Revenue		181,880
Contributions and Donations		125,000
TOTAL REVENUES	**$**	**619,083**

B. The following amounts are hereby appropriated in the Senior Nutrition Fund for the Fiscal year beginning July 1, 2025 and ending June 30, 2026:

Senior Nutrition Program	$	619,083
TOTAL EXPENDITURES	**$**	**619,083**

Section 9: Impact Fees Fund

A. It is estimated that the following revenues will be available in the Impact Fees Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$	3,942,450
Charges for Services		992,250
Investment Income		40,000
TOTAL REVENUES	**$**	**4,974,700**

B. The following amounts are hereby appropriated in the Impact Fees Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

General Appropriations	$	34,000
Jail		633,000
Fire Department		1,100,000
911 Department		193,200
Homeland Security		14,500
Parks		2,500,000
Library		500,000
TOTAL EXPENDITURES	**$**	**4,974,700**

Section 10: Fire District Fund

A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$ 1,628,900
Taxes	11,051,795
Charges for Services	42,000
TOTAL REVENUES	**$ 12,722,695**

B. The following amounts are hereby appropriated in the Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fire Department	$ 12,646,727
CI Fire Team	75,968
TOTAL EXPENDITURES	**$ 12,722,695**

Section 11: Hotel/Motel Tax Fund

A. It is estimated that the following revenues will be available in the Hotel/Motel Tax Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

Taxes	$ 270,000
TOTAL REVENUES	**$ 270,000**

B. The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

Tourism	$ 170,000
Other Financing Uses	$ 100,000
TOTAL EXPENDITURES	**$ 270,000**

Section 12: Capital Projects 2016 SPLOST Fund

A. It is estimated that the following revenues will be available in the Capital Projects 2016 SPLOST Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$ 353,000
Investment Income	45,000
TOTAL REVENUES	**$ 398,000**

B. The following amounts are hereby appropriated in the Capital Projects 2016 SPLOST Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

General Appropriations	$	1,000
Parks		395,000
Debt Service		2,000
TOTAL EXPENDITURES	**$**	**398,000**

Section 13: Capital Projects Fund 2022 T-SPLOST

A. It is estimated that the following revenues will be available in the Capital Projects Fund 2022 T-SPLOST for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$	3,508,445
Taxes		3,600,000
Investment Income		175,055
TOTAL REVENUES	**$**	**7,283,500**

B. The following amounts are hereby appropriated in the Capital Projects Fund 2025 T-SPLOST for the fiscal year beginning July l, 2025 and ending June 30, 2026:

General Appropriations	$	500
Highways and Streets		7,280,000
Debt Service		3,000
TOTAL EXPENDITURES	**$**	**7,283,500**

Section 15: Debt Service Airport Authority 2015 Bond Fund

A. It is estimated that the following revenues will be available in the Debt Service Airport Authority 2015 Bond Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Other Financing Sources	$	366,510
TOTAL REVENUE	**$**	**366,510**

B. The following amounts are hereby appropriated in the Debt Service Airport Authority 2015 Bond Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Debt Service	$	335,485
City of Griffin		31,025
TOTAL EXPENDITURE	**$**	**366,510**

Section 16: Debt Service 2022 T-SPLOST Fund

A. It is estimated that the following revenues will be available in the Debt Service 2022 T- SPLOST Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Taxes	$ 2,073,500
Other Financing Uses	180,000
TOTAL REVENUES	**$ 2,253,500**

B. The following amounts are hereby appropriated in the Debt Service 2022 T-SPLOST Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Debt Service	$ 2,253,500
TOTAL EXPENDITURES	**$ 2,253,500**

Section 17: GMA Lease Pool Fund

A. It is estimated that the following revenues will be available in the GMA Lease Pool Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

Investment Income	$ 86,000
Other Financing Sources	270,500
TOTAL REVENUE	**$ 356,500**

B. The following amounts are hereby appropriated in the GMA Lease Pool Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

Debt Service	$ 35,500
Other Financing Uses	321,000
TOTAL EXPENDITURES	**$ 356,500**

Section 18: Water System Fund

A. It is estimated that the following revenues will be available in the Water System Fund fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fund Balance Appropriated	$ 1,174,872
Charges for Services	10,854,088
Investment Income	159,188
Other Financing Sources	25,576,415
TOTAL REVENUES	**$ 37,764,563**

B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

GIS	$	374,426
Wastewater		23,909,786
General Water System		13,480,351
TOTAL EXPENDITURES	**$**	**37,764,563**

Section 19: Workers Compensation Trust Fund

A. It is estimated that the following revenues will be available in the Workers Compensation Trust Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

Investment Income	$	20,000
Other Financing Sources		900,000
TOTAL REVENUE	**$**	**920,000**

B. The following amounts are hereby appropriated in the Workers Compensation Trust Fund for the fiscal year beginning July l, 2025 and ending June 30, 2026:

General Appropriations	$	920,000
TOTAL EXPENDITURES	**$**	**920,000**

Section 20: Other Stipulations

A. The County Manager, as budget officer, is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

1. He may transfer amounts between objects of expenditure within a department without limitation and without a report being requested, except that transfers of appropriations within a department which increases the salary appropriation shall require the approval of the Board of Commissioners.

2. He may not transfer any amounts between funds nor from any contingency appropriations within any fund without action of the Board of Commissioners.

B. The County Manager shall have the authority to deny payment of County funds for any expense for which an appropriation is not made or which exceeds the appropriated amount for a specific item or purpose, unless such expense is approved by the Board of Commissioners. In such event of denial of payment of county funds, the county officer or department head that shall incur, authorize or approve such expense, either directly or indirectly, shall be solely and personally responsible for the payment therefor.

C. Nothing contained in this ordinance shall prohibit the Board of Commissioners, as the governing authority, from amending the budget as appropriate or necessary during the fiscal year.

D. A line-item budget shall be bound for retention, and copies of the line-item budget shall be available for public inspection at the office of the Board of Commissioners during regular business hours.

E. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed. The Budget Ordinance of Fiscal Year 2025 is hereby repealed, effective at 12:00 a.m. on July 1, 2025.

F. This Ordinance shall become effective at 12:00 a.m. on July 1, 2025 or immediately upon adoption if after 12:00 a.m. on July 1, 2025 and together with any amendments hereto, shall remain effective until midnight on June 30, 2026 until repealed.

Approved on first reading this 5th day of May 2025.

Approved, adopted and enacted on second reading this 19th day of May, 2025.

Clay Davis
Chairman

Steve Martin
County Clerk