RESOLUTION AND ORDINANCE
FISCAL YEAR 2027 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 2027, beginning July 1, 2026, and ending June 30, 2027, 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 2027 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, 2026 and ending June 30, 2027:

Taxes	$ 63,396,263
Licenses and Permits	1,484,000
Intergovernmental Revenues	3,851,198
Charges for Services	5,083,032
Fines and Forfeitures	2,321,000
Investment Income	327,500
Other Revenues	2,086,542
Other Financing Sources	434,165
TOTAL REVENUES	**$ 78,983,700**

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, 2026, and ending June 30, 2027:

Executive	$ 1,125,949
Board of Elections and Voter Registration	831,310
Administration	690,155
Finance	235,017
Information Systems	428,959
Human Resources	414,122
Tax Commissioner	1,447,449

Tax Assessor	924,730
Construction & Maintenance	585,195
Janitorial Services	199,810
Public Information	166,223
General Appropriations	5,697,105
Superior Court	257,944
Griffin Judicial Circuit	391,191
Clerk of Court	1,466,166
District Attorney	1,092,189
State Court	1,472,066
Accountability Court	205,859
Solicitor	785,064
Magistrate Court	1,424,878
Probate Court	388,749
Public Defender	356,098
Public Defender Circuit	560,743
Sheriff Administration	2,603,071
Sheriff Victim Services	107,138
Sheriff Warrant Division	2,296,621
Sheriff Criminal Investigation Division	2,194,437
Sheriff Uniform Patrol Division	6,728,271
Jail	13,148,458
Special Operations	1,712,182
Correctional Institution	6,500,000
Sentence Enforcement	796,602
Juvenile Probation	948,927
Coroner	155,791
800 MHz Communication	644,728
Animal Control	797,370
Homeland Security	97,752
Public Works	6,648,564
Easement	1,034,551
Solid Waste	1,343,338
Garage	552,351
Health	535,789
Welfare	93,750
Recreation	2,162,375
Senior Citizens Bus	16,000
Aquatic Center	894,174
Boost Grant	88,580
Parks	2,848,924
Library	356,562
Cooperative Extension Service	199,896
Community Development	1,533,530
Code Enforcement	396,998
Griffin-Spalding County Development Authority	400,000
TOTAL EXPENDITURES	**$ 78,983,700**

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, 2026 and ending June 30, 2027:

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, 2026 and ending June 30, 2027:

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, 2026, and ending June 30, 2027:

Fund Balance Appropriated	$	100,000
TOTAL REVENUES	**$**	**100,000**

B. The following amounts are hereby appropriated in the National Opioid Settlement for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Community Services	$	100,000
TOTAL EXPENDITURES	**$**	**100,000**

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, 2026, and ending June 30, 2027:

Fines and Forfeitures	$	250,000
TOTAL REVENUES	**$**	**250,000**

B. The following amounts are hereby appropriated in the Confiscated Assets Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Sheriff Special Ops	$	250,000
TOTAL EXPENDITURES	**$**	**250,000**

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, 2026, and ending June 30, 2027:

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, 2026, and ending June 30, 2027:

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, 2026, and ending June 30, 2027:

Fund Balance Appropriated	$	1,427,895
Charges for Services		1,350,000
Other Financing Sources		2,285
TOTAL REVENUES	**$**	**2,780,180**

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Emergency 911 Department	$	2,780,180
TOTAL EXPENDITURES	**$**	**2,780,180**

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, 2026 and ending June 30, 2027:

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, 2026 and ending June 30, 2027:

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, 2026, and ending June 30, 2027:

Fund Balance Appropriated	$	312,203
Intergovernmental Revenue		240,852
Contributions and Donations		125,000
TOTAL REVENUES	**$**	**678,055**

B. The following amounts are hereby appropriated in the Senior Nutrition Fund for the Fiscal year beginning July 1, 2026, and ending June 30, 2027:

Senior Nutrition Program	$	678,055
TOTAL EXPENDITURES	**$**	**678,055**

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, 2026, and ending June 30, 2027:

Fund Balance Appropriated	$	3,244,170
Charges for Services		2,200,000
Investment Income		28,000
TOTAL REVENUES	**$**	**5,472,170**

B. The following amounts are hereby appropriated in the Impact Fees Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

General Appropriations	$	34,000
Jail		633,000
Fire Department		2,047,470
911 Department		193,200
Homeland Security		14,500
Parks		2,550,000
TOTAL EXPENDITURES	**$**	**5,472,170**

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, 2026 and ending June 30, 2027:

Fund Balance Appropriated	$ 1,628,900
Taxes	11,644,633
Charges for Services	42,000
TOTAL REVENUES	**$ 13,315,533**

B. The following amounts are hereby appropriated in the Fire District Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Fire Department	$ 13,267,089
CI Fire Team	48,444
TOTAL EXPENDITURES	**$ 13,315,533**

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, 2026 and ending June 30, 2027:

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, 2026 and ending June 30, 2027:

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

Section 12: 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, 2026, and ending June 30, 2027:

Taxes	2,500,000
Investment Income	54,881
TOTAL REVENUES	**$ 2,997,852**

B. The following amounts are hereby appropriated in the Capital Projects Fund 2026 T-SPLOST for the fiscal year beginning July l, 2026 and ending June 30, 2027:

Highways and Streets	2,994,852
Debt Service	3,000
TOTAL EXPENDITURES	**$ 2,997,852**

Section 13: 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, 2026, and ending June 30, 2027:

Other Financing Sources	$ 366,445
TOTAL REVENUE	**$ 366,445**

B. The following amounts are hereby appropriated in the Debt Service Airport Authority 2015 Bond Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Debt Service	$ 335,420
City of Griffin	31,025
TOTAL EXPENDITURE	**$ 366,445**

Section 14: 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, 2026, and ending June 30, 2027:

Taxes	$ 1,802.406
Other Financing Uses	273,719
TOTAL REVENUES	**$ 2,076,125**

B. The following amounts are hereby appropriated in the Debt Service 2022 T-SPLOST Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Debt Service	$ 2,076,125
TOTAL EXPENDITURES	**$ 2,076,125**

Section 15: 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, 2026 and ending June 30, 2027:

Investment Income	$	86,000
TOTAL REVENUE	**$**	**86,000**

B. The following amounts are hereby appropriated in the GMA Lease Pool Fund for the fiscal year beginning July l, 2026 and ending June 30, 2027:

Debt Service	$	86,000
TOTAL EXPENDITURES	**$**	**86,000**

Section 16: Water System Fund

A. It is estimated that the following revenues will be available in the Water System Fund fiscal year beginning July 1, 2026, and ending June 30, 2027:

Charges for Services		12.797.145
Investment Income		923,209
Other Financing Sources		13,613,024
TOTAL REVENUES	**$**	**27,333,377**

B. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July l, 2026 and ending June 30, 2027:

GIS	$	408,049
Wastewater		17,964,323
General Water System		8,961,005
TOTAL EXPENDITURES	**$**	**27,333,377**

Section 17: 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, 2026 and ending June 30, 2027:

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, 2026 and ending June 30, 2027:

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

Section 18: 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. They 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. They may not transfer any amount 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 appropriate amount for a specific item or purpose, unless the Board approves such expense 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, therefore.

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 2026 is hereby repealed, effective at 12:00 a.m. on July 1, 2026.

F. This Ordinance shall become effective at 12:00 a.m. on July 1, 2026, or immediately upon adoption if after 12:00 a.m. on July 1, 2026, and together with any amendments hereto, shall remain effective until midnight on June 30, 2027, until repealed.

Approved on first reading this 1st day of June 2026.

Approved, adopted and enacted on second reading this 15th day of June 2026.

C. W. Davis
Chairman

County Clerk

FISCAL YEAR 2027 BUDGET
SPALDING COUNTY, GA

GENERAL FUND REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	TAXES	
311100	Real Property - Current Year	47,511,213
311120	Timber	6,500
311130	Heavy Equipment	1,000,000
311190	Railroad Equipment Tax	2,000,000
311200	Real Property - Prior Year	2,000,000
311305	MV Title Ad Valorem Tax	185,000
311308	MV Title Ad Valorem Tax Commission	180,000
311310	Motor Vehicle - Current Year	30,000
311315	Motor Vehicle Postage	340,000
311320	Mobile Home - Current Year	6,000
311322	Golf Carts	12,000
311390	Personal Property - Tag & Title Fees	20,000
311400	Mobile Home - Prior Year	58,000
311600	Real Estate Transfer Tax-Intangible	445,000
311750	Cable TV Franchise Tax	260,000
313100	Local Option Sales Tax	7,655,448
313110	2% Local Option Sales Tax	195,000
314210	Alcoholic Beverage Liquor	70,000
314220	Alcoholic Beverage Beer	260,000
314230	Alcoholic Beverage Wine	32,000
314300	Local Option Mixed Drink	7,102
316100	Business Occupation Tax	120,000
316330	Fin Inst - First National	25,000
316340	Fin Inst - Regions	6,000
316350	Fin Inst - United Bank	50,000
316360	Fin Inst - BB&T	5,000
316370	Fin Inst - Georgia Banking	17,000
318020	Tax Sale Advertising	25,000
319110	Interest - Real Property	240,000
319115	Penalty - Real Property	450,000
319125	Penalty - Personal Property	150,000
319500	FI FA	35,000
	TOTAL TAXES	**63,396,263**

ITEM NO.	DESCRIPTION	APPROVED
	LICENSES AND PERMITS	
321110	Alcoholic Beverage License (Beer)	24,000
321120	Alcoholic Beverage License (Wine)	22,000
321130	Alcoholic Beverage License (Liquor)	30,000
321700	Server Permits	2,000
322100	Building Permits	1,300,000
322122	Sewer Inspection Fees	1,000
322150	Land Disturbance Fees	30,000
322210	Zoning & Subdivision	10,000
322400	Marriage Licenses	10,000
322910	Pistol Permits	45,000
323100	Business License Penalty	10,000
	TOTAL LICENSES AND PERMITS	**1,484,000**
	INTERGOVERNMENTAL REVENUE	
331160	DNR Grant	89,000
331165	Deliquency Prevention Grant	7,000
334105	GOHS Grant	60,000
334110	Juvenle Services Grant	60,000
334130	Accountability Court Grant	140,000
334131	DOJ Grant	20,000
334132	Bulletproof Vest Award	12,000
334137	JAG Grant	9,000
334166	Judicial Circuit ARPA Grant	650,000
334310	DOT Reimbursement	2,500,000
336000	BOOST Grant	30,000
		6,818
339010	Real Estate Transfer Tax	267,380
	TOTAL INTERGOVERNMENTAL REVENUE	**3,851,198**

ITEM NO.	DESCRIPTION	APPROVED
	CHARGES FOR SERVICES	
341100	Probate Court	67,364
341115	Adult Probation Intake Fees	46,213
341120	Adult Probation Supervision Fees	350,000
341130	Adult Probation Drug & Alcohol Testing	39,000
341200	Recording Fees	450,000
341230	Convenience Fee - Magistrate	3,000
341350	Variance/Spec Exc/Appeals	14,000
341390	Other Planning & Dev Fees	45,000
341910	Election Qualifying Feess	15,000
341942	School Tax Collection Fees	1,000,000
341944	City Tax Collection Fees	150,000
342320	Inmate Medical Reimb CI	7,800
342330	Inmate Housing Reimb C I	1,900,000
342335	Inmate Clothing Reimb CI	2,000
342350	Inmate Housing Sheriff- State	180,000
342355	Inmate Housing Sheriff - Griffin	165,000
343315	POAB Lawncare	2,000
343320	Street Lighting	210,000
343910	Sale of Pipe	10000
343920	Scrap Iron Sales	170,000
345500	Animal Control & Shelter Fees	7,000
346050	Other Entities Radio Maintenance	6,000
347600	Recreation Fees	200,000
347601	Active and Fit	22,000
347603	Ash Fitness	4,500
347605	Healthways/Silver Sneakers	15,000
349300	Bad Check Charges	2155
	TOTAL CHARGES FOR SERVICES	**5,083,032**

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GENERAL FUND REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	FINES AND FORFEITURES	
351110	Superior Court	125,000
351120	State Court	1,000,000
351130	Magistrate Court	825,000
351165	D.A.T.E. - State Court	105,000
351170	POAB Pre-Trial Diversion	4,000
351180	Indigent Defense Fees	10,000
351185	Indigent Application Fee	7,000
351800	Judicial Operation Fees	28,000
351910	Jail Const/Staff Clerk of Court	90,000
351913	Jail Const/Staff Magistrate Court	27,000
351950	Vicitim Asst Revenue D.A	40,000
351960	Victim Asst Revenue Sheriff	30,000
351980	Victim Asst Revenue State Court	30,000
	TOTAL FINES AND FORFEITURES	**2,321,000**
	INVESTMENT INCOME	
361153	Interest-Truist Brokerage Account	275,000
361154	Interest-Money Market Account	50,000
361400	Interest- Tax Commissioner	2,500
	TOTAL INVESTMENT INCOME	**327,500**
	CONTRIBUTIONS/DONATIONS	
371100	CONTRIBUTIONS & DONATIONS	15,000
371110	HISTORY MUSEUM BRICK FUND	1,500
371120	ANIMAL CONTROL BUILDING	6,000
	TOTAL CONTRIBUTIONS/DONATIONS	**22,500**

GENERAL FUND REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	MISCELLANEOUS REVENUES	
382022	Imperial Theater Parking	1,200
382050	Veterans Office	12,000
382080	Williamson Road Tower Site	13,676
382150	Soccer Improvement Fund	25,000
382155	Baseball Improvement Fund	2,500
382160	Softball Improvement Fund	750
383030	Inmate Store Sheriff	160,000
383035	Sheriff Bond & Title Fees	27,796
383040	Other Sheriff Revenue	60,000
383045	Sheriff Recycling Registration	1,000
384010	Employees Meals CI	3,000
384020	Phone Commissions CI	52,000
384030	Inmate Store Revenue CI	75,000
384032	CI Inmate Release Reimbursement	2,500
384037	CI Inmate Technology Fund	37,000
386000	Motor Coach Trips	20,000
387025	Animal Spay/Neuter Fee	40,793
388000	Sale of Surplus Prop & Equipment	175,000
389150	Purchasing Card Rebate	10,000
389200	Insurance Refund/Dividend	100,000
389400	Restitution	2,800
389700	Resource Officers Reimbursement	317,026
389750	CI Detail Reimbursement	500,000
389755	Contract Detail Admin Fee	25,000
389900	Other Revenues	400,000
	TOTAL MISCELLANEOUS REVENUES	**2,064,042**
	OTHER FINANCING SOURCES	
396100	ACCG Capital Lease Proceeds	434,165
	TOTAL OTHER FINANCING SOURCES	**434,165**
	GENERAL FUND TOTAL	**78,983,700**

FISCAL YEAR 2027
SPALDING COUNTY, GA

GENERAL FUND SUMMARY

DEPT. NO.	DEPARTMENT TITLE	APPROVED
1300	Executive	1,125,949
1400	Board of Elections	831,310
1500	Administration	690,155
1510	Finance	235,017
1535	Information Systems	428,959
1540	Human Resources	414,122
1545	Tax Commissioner	1,447,449
1550	Tax Assessor	924,730
1566	Construction and Maintenance	585,195
1568	Janitorial Services	199,810
1570	Public Information	166,223
1590	General Appropriations	5,697,105
2150	Superior Court	257,944
2160	Griffin Judicial Circuit	391,191
2200	Clerk of Court	1,466,166
2250	District Attorney	1,092,189
2300	State Court	1,472,066
2325	Accountablility Court	205,859
2350	Solicitor	785,064
2400	Magistrate Court	1,424,878
2450	Probate Court	388,749
2800	Public Defender	356,098
2810	Public Defender Circuit	560,743
3300	Sheriff's Department	2,603,071
3310	Victims Services	107,138
3320	Warrant Division	2,296,621
3330	Criminal Investigation Division	2,194,437
3340	Uniform Patrol Division	6,728,271
3350	Jail	13,148,458
3390	Special Operations	1,712,182
3420	Correctional Institution	6,500,000
3450	Sentence Enforcement	796,602
3460	Juvenile Probation	948,927
3700	Coroner	155,791
3850	800 MHz	644,728
3910	Animal Control	797,370
3920	Homeland Security	97,752

GENERAL FUND SUMMARY

DEPT. NO.	DEPARTMENT TITLE	APPROVED
4000	Public Works	6,648,564
4100	Easement Crews	1,034,551
4520	Solid Waste	1,343,338
4600	Garage	552,351
5100	Health	535,789
5500	Welfare	93,750
6100	Recreation	2,162,375
6102	Senior Citizens Bus	16,000
6124	Aquatic Center	894,174
6190	Boost Grant	88,580
6200	Parks	2,848,924
6500	Library	356,562
7130	Cooperative Extension Service	199,896
7220	Community Development	1,533,530
7450	Code Enforcement	396,998
7520	G/S Development Authority	400,000
	GENERAL FUND TOTAL	**$78,983,700**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

EXECUTIVE 1300

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	746,014
511300	Overtime	5,000
512100	Group Insurance	135,373
512200	FICA Taxes	59,816
512400	Retirement	51,672
512700	Workers Compensation	19,451
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**1,017,326**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	90
522210	Radio Equipment Maintenance	384
522225	Equipment Maintenance	10,800
522226	Software Maintenance	1,908
523210	Telephone	3,216
523500	Travel	16,705
523501	Travel - District 1	3,000
523502	Travel - District 2	3,000
523503	Travel - District 3	3,000
523504	Travel - District 4	3,000
523505	Travel - District 5	3,000
523550	Car Allowance	30,900
523600	Dues and Subscriptions	3,170
523700	Education and Training	10,500
523701	Ed & Train - District 1	2,000
523702	Ed & Train - District 2	2,000
523703	Ed & Train - District 3	2,000
523704	Ed & Train - District 4	2,000
523705	Ed & Train - District 5	2,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**102,673**
	SUPPLIES	
531100	Office Supplies	250
531600	Small Equipment	3,300
531700	Departmental Supplies	1,500
531720	Uniforms And Clothing	900
	TOTAL SUPPLIES	**5,950**
	TOTAL EXECUTIVE	**1,125,949**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

BOARD OF ELECTIONS 1400

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	332,047
511300	Overtime	33,660
512100	Group Insurance	35,196
512200	FICA Taxes	27,977
512400	Retirement Contribution	31,326
512700	Workers Compensation	1,243
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$461,449**
	PURCHASED/CONTRACTED SERVICES	
521210	Legal Fees	45,000
521220	Employee Physical Exam	135
521900	Election Expense	137,473
522150	Pest Control	150
522220	Office Equipment Maintenance	6,840
522225	Computer Maintenance	23,096
522226	Software Maintenance	2,808
522300	Rentals	14,968
523210	Telephone	3,336
523220	Postage	41,000
523230	Internet	1,576
523300	Advertising	15,084
523500	Travel	10,364
523600	Dues and Subscriptions	1,063
523700	Education and Training	11,115
529000	Other Contract Services	3,300
	TOTAL PURCHASED/CONTRACTED SERVICES	**$317,308**
	SUPPLIES	
531100	Office Supplies	2,000
531210	Water	487
531215	Sewer	1,592
531220	Natural Gas	4,806
531230	Electricity	13,100
531280	Stormwater	913
531600	Small Equipment	20,000
531700	Departmental Supplies	8,455
531720	Uniforms And Clothing	1,200
	TOTAL MATERIAL AND SUPPLIES	**$52,553**
	TOTAL BOARD OF ELECTIONS	**$831,310**

ADMINISTRATION 1500

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$434,386
511300	Overtime	$5,000
512100	Group Insurance	$104,132
512200	FICA Taxes	$31,591
512400	Retirement Contribution	$59,153
512700	Workers Compensation	$1,404
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$635,666**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	$90
522220	Office Equipment-Maintenance	$2,000
522225	Computer Software Maintenance	$7,980
522226	Software Maintenance	$3,180
522300	Rentals	$8,290
523210	Telephone	$2,952
523220	Postage	$3,500
523300	Advertising	$4,650
523500	Travel	$5,200
523600	Dues and Subscriptions	$2,650
523700	Education and Training	$6,275
523800	Licenses	$100
529000	Other Contracted Services	$1,290
	TOTAL PURCHASED/CONTRACTED SERVICES	**$48,157**
	SUPPLIES	
531100	Office Supplies	$3,782
531600	Small Equipment	$800
531700	Departmental Supplies	$1,150
531720	Uniforms and Clothing	$600
	TOTAL SUPPLIES	**$6,332**
	TOTAL ADMINISTRATION	**$690,155**

FINANCE 1510

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$135,396
511300	Overtime	$9,600
512100	Group Insurance	$47,922
512200	FICA Taxes	$11,092
512400	Retirement Contribution	$19,632
512700	Workers Compensation	$493
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$224,135**
	PURCHASED/CONTRACTED SERVICES	
522225	Computer Software Maintenance	$3,420
522226	Software Maintenance	$864
523210	Telephone	$648
523220	Postage	$1,500
523500	Travel	$600
523700	Education and Training	$1,800
	TOTAL PURCHASED/CONTRACTED SERVICES	**$8,832**
	SUPPLIES	
531100	Office Supplies	$750
531600	Small Equipment	$850
531700	Departmental Supplies	$150
531720	Uniforms and Clothing	$300
	TOTAL SUPPLIES	**$2,050**
	TOTAL FINANCE	**$235,017**

INFORMATION SYSTEMS 1535

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
522225	Computer Equipment	$2,000
522226	Software Maintenance	395,752
523160	Cyber Liability Insurance	31,207
	TOTAL PURCHASED/CONTRACTED SERVICES	**$428,959**
	TOTAL INFORMATION SYSTEMS	**$428,959**

HUMAN RESOURCES 1540

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$272,599
511300	Overtime	$1,000
512100	Group Insurance	$64,031
512200	FICA Taxes	$20,930
512400	Retirement Contribution	$39,527
512700	Workers Compensation	$930
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$399,017**
	PURCHASED/CONTRACTED SERVICES	
522220	Office Equipment Maintenance	$420
522225	Computer Software Maintenance	$4,560
522226	Software Maintenance	$1,440
522300	Rentals	$880
523210	Telephone	$1,080
523220	Postage	$500
523500	Travel	$800
523600	Dues & Subscriptions	$900
523700	Education and Training	$500
	TOTAL PURCHASED/CONTRACTED SERVICES	**$11,080**
	SUPPLIES	
531100	Office Supplies	$500
531600	Small Equipment	$1,600
531700	Departmental Supplies	$1,525
531720	Uniforms and Clothing	$400
	TOTAL SUPPLIES	**$4,025**
	TOTAL HUMAN RESOURCES	**$414,122**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

TAX COMMISSIONER 1545

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$769,382
511300	Overtime	$10,000
512100	Group Insurance	$239,742
512200	FICA Taxes	$59,623
512400	Retirement Contribution	$111,560
512700	Workers Compensation	$2,650
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$1,192,957**
	PURCHASED/CONTRACTED SERVICES	
521210	Legal Fees	$7,500
521220	Employee Physical Exam	$90
522150	Pest Control	$100
522220	Office Equipment-Maintenance	$6,550
522225	Computer Equipment-Maintenance	$43,000
522226	Computer Software Maintenance	$22,610
522300	Rentals	$7,000
523190	Public Officials Bond Insurance	$1,200
523210	Telephone	$3,456
523220	Postage	$18,000
523230	Internet Services	$2,300
523300	Advertising	$18,000
523500	Travel	$20,000
523600	Dues and Subscriptions	$1,885
523700	Education and Training	$4,000
529000	Other Contracted Services	$65,560
	TOTAL PURCHASED/CONTRACTED SERVICES	**$221,251**
	SUPPLIES	
531210	Water	$984
531215	Sewerage	$2,708
531220	Natural Gas	$601
531230	Electricity	$2,898
531280	Stormwater	$2,050
531600	Small Equipment	$9,000
531700	Departmental Supplies	$15,000
	TOTAL SUPPLIES	**$33,241**
	TOTAL TAX COMMISSIONER	**$1,447,449**

TAX ASSESSORS 1550

ITEM NO.	DESCRIPTION	APPROVED		
	PERSONAL SERVICES/ EMPLOYEE BENEFITS			
511100	Regular Employees	$457,941		
511300	Overtime	$1,000		
512100	Group Insurance	$138,499		
512200	FICA Taxes	$35,109		
512400	Retirement Contribution	$65,531		
512700	Workers Compensation	$11,887		
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$709,967**		
	PURCHASED/CONTRACTED SERVICES			
521220	Employee Physical Exam	$310		
522150	Pest Control	$100		
522220	Office Equipment-Maintenance	$2,580		
522225	Computer Equipment Maintenance	$13,680		
522226	Software Maintenance	$3,132		
522280	Auto and Truck-Maintenance	$500		
522300	Rentals	$5,190		
523210	Telephone	$3,120		
523220	Postage	$1,000		
523230	Internet	$792		
523500	Travel	$18,185		
523600	Dues and Subscriptions	$16,663		
523700	Education and Training	$4,525		
529000	Other Contractual Services	$107,889		
	TOTAL PURCHASED/CONTRACTED SERVICES	**$177,666**		
	SUPPLIES			
531100	Office Supplies	$1,000		
531150	Auto and Truck Tires	$450		
531155	Auto and Truck Batteries	$310		
531210	Water	$705		
531215	Sewerage	$1,152		
531220	Natural Gas	$800		
531230	Electricity	$2,605		
531270	Gasoline	$3,600		
531600	Small Equipment	$2,200		
531700	Departmental Supplies	$3,000		
531720	Uniforms and Clothing	$2,475		
	TOTAL SUPPLIES	**$18,297**		
	DEBT SERVICE			
581210	Enterprise Lease Principal	$14,500		
582210	Enterprise Lease Interest	4,300		
	TOTAL DEBT SERVICE	**$18,800**		
	TOTAL TAX ASSESSORS	**$924,730**	**$924,730**	**$0**

CONSTRUCTION AND MAINTENANCE 1566

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	335,155
511300	Overtime	20,000
512100	Group Insurance	87,286
512200	FICA Taxes	26,502
512400	Retirement Contribution	47,332
512700	Workers Compensation	17,772
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**534,047**
	PURCHASED/CONTRACTED SERVICES	
522225	Computer Equipment Maintenance	5,700
522226	Software Maintenance	528
522280	Auto and Truck-Maintenance	6,000
523210	Telephone	3,420
523500	Travel	250
523700	Education and Training	2,750
	TOTAL PURCHASED/CONTRACTED SERVICES	**18,648**
	SUPPLIES	
531100	Office Supplies	200
531150	Auto and Truck Tires	2,000
531155	Auto and Truck Batteries	1,000
531210	Water	650
531215	Sewer	650
531220	Natural Gas	3,000
531230	Electricity	6,000
531270	Gasoline	13,000
531600	Small Equipment	2,100
531700	Departmental Supplies	2,400
531720	Uniforms and Clothing	1,500
	TOTAL SUPPLIES	**32,500**
	TOTAL CONSTRUCTION AND MAINTENANCE	**585,195**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

JANITORIAL SERVICES 1568

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	113,761
511300	Overtime	1,500
512100	Group Insurance	31,984
512200	FICA Taxes	8,817
512400	Retirement Contribution	16,495
512700	Workers Compensation	4,023
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**176,580**
	SUPPLIES	
522280	Auto &Truck Maint	1,000
531150	AUTO & TRUCK TIRES	750
531270	Gasoline	780
531600	Small Equipmemt	2,700
531710	Janitorial Supplies	18,000
	TOTAL SUPPLIES	**23,230**
	TOTAL JANITORIAL SERVICES	**199,810**

PUBLIC INFORMATION 1570

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	72,692
512100	Group Insurance	16,012
512200	FICA Taxes	5,561
512400	Retirement Contribution	10,540
512700	Workers Compensation	247
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**105,052**
	PURCHASED/CONTRACTED SERVICES	
522225	Computer Equipment Maintenance	1,140
522226	Software Maintenance	1,944
523210	Telephone	912
523300	Advertising	2,000
523500	Travel	1,500
523600	Dues & Subscriptions	1,064
523700	Education & Training	1,600
529000	Other Contr Services	40,000
529005	Enterprise Management Fee	573
	TOTAL PURCHASED/CONTRACTED SERVICES	**50,733**
	SUPPLIES	
531100	Office Supplies	200
531270	Gasoline	500
531600	Small Equipment	300
531700	Departmental Supplies	2000
531720	Uniforms and Clothing	150
	TOTAL SUPPLIES	**3,150**
	DEBT SERVICE	
581210	Enterprise Lease Principal	5,732
582210	Enterprise Lease Interest	1,556
	TOTAL DEBT SERVICE	**7,288**
	TOTAL PUBLIC INFORMATION	**166,223**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

GENERAL APPROPRIATIONS 1590

ITEM NO.	DESCRIPTION	APPROVED
	SALARIES AND BENEFITS	
512100	Group Insurance	35,000
512400	Retirement Contribution	20,000
512700	Workers Compensation	100,000
512900	EAP Program	12,000
	TOTAL SALARIES AND BENEFITS	**$167,000**
	PURCHASED/CONTRACTED SERVICES	
521200	Audit Fees	150,000
521210	Legal Fees	230,000
521310	Code Revision	8,000
522220	Office Equipment Maintenance	6,185
522225	Comuter Equipment Maintenance	6,940
522226	Software Maintenance	4,800
522241	GSP Post 1	22,000
522242	Flint River Regional Library	279,545
522245	Courthouse Annex	102,056
522246	Courthouse	352,194
522292	2025 PROPERTIES	750,074
522295	Memorial Drive Plaza	127,000
522296	Solomon East	57,000
522297	THE PARK AT SIXTH	8,000
522298	Hanleiter Building	10,000
522300	Rentals	7,041
523110	General Liability Insurance	235,622
523120	Public Officials E & O Insurance	116,631
523130	Vehicle Insurance	462,120
523140	Building & Contents Insurance	274,986
523195	Travel & Accident Insurance	750
523210	Telephone	9,360
523220	Postage	6,000
523230	Internet Services	28,575
523600	Dues & Subscriptions	14,834
523700	Education and Training	15,000
529000	Other Contractual Services	74,310
	TOTAL PURCHASED/CONTRACTED SERVICES	**$3,359,023**
	MATERIALS AND SUPPLIES	
531100	Office Supplies	400
531210	Water	7,500
531215	Sewerage	10,965
531220	Natural Gas	30,657
531230	Electricity	220,000
531700	Departmental Supplies	4,000
	TOTAL MATERIALS AND SUPPLIES	**$273,522**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

GENERAL APPROPRIATIONS 1590

ITEM NO.	DESCRIPTION	APPROVED
	CAPITAL OUTLAY	
541440	Special Projects	570,000
	TOTAL CAPITAL OUTLAY	**$570,000**
	OTHER COSTS	
570005	Public Safety Training Center	14,671
571100	Airport	201,392
571105	Griffin-Spalding Archives	92,082
571200	Landbank Authority	107,000
572070	Forestry Service	8,492
577000	Other Administrative	18,163
579151	CIGNA Flex Spend Debit Card	7,000
579601	Street Light-Stanfield West	3,201
579602	Street Light-Walnut Grove	1,237
579603	Street Light-Autumn Ridge Phase 1	1,416
579604	Street Light-Park Place	9,171
579605	Street Light-Wills Walk	4,752
579606	Street Light-Seven Forks	2,214
579607	Street Light-Stonebriar	10,245
579608	Street Light-Raventree	990
579609	Street Light-The Orchards	1,352
579610	Street Light Meadowview	1,932
579611	Street Light-Westridge	660
579612	Street Light-The Gables	6,000
579613	Street Light-Lakeview	9,456
579614	Street Light-Meadowview II	1,320
579615	Street Light-Emerald Forest	2,214
579617	Street Light-Cottages at HB	2,808
579618	Street Light-Vineyard Ridge	3,342
579619	Street Light-Glenview Estates	2,496
579620	Street Light-The Enclave	3,696
579621	Street Light-Walkers Mill Est	3,342
579622	Street Light-The Meadows	2,913
579623	Street Light-Autumn Ridge	956
579624	Street Light-Serene Lake	990
579625	Street Light-Parliament Place	3,060
579626	Street Light-Villas/Heron Bay	3,408
579627	Street Light-Teamon Village	3,342
579629	Street Light-Kingston Estates	2,073
579630	Street Light-Sun City Pod 1A	4,560

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

GENERAL APPROPRIATIONS 1590

ITEM NO.	DESCRIPTION	APPROVED
579631	Street Light-Sun City Pod 2	3,120
579632	Street Light-Sun City Pod 3	1,872
579633	Street Light-Sun City Pod 6	4,560
579634	Street Light-Del Webb Blvd	13,575
579635	Street Light-Sun City Parkway	12,075
579636	Street Light-Autumn Ridge V	2,994
579637	Street Light-Wolf Creek Homes	3,704
579638	Street Light-Sun City Pod 1B	2,808
579639	Street Light-Sun City Pod 34	1,248
579640	Street Light-Spring Forest I	1,150
579641	Street Light-Sun City Pod 33	2,184
579642	Street Light-Sun City Pod 36A	2,496
579643	Street Light-Sun City Pod 36B	1,560
579644	Street Light-Huntington South	3,093
579645	Street Light-Landing Way	495
579647	Street Light-Williamson Woods	2,088
579648	Street Light-Autumn Ridge 3	1,027
579649	Street Light-Sun City Pod 35	2,496
579650	Street Light-Spring Forest Parkway	3,168
579651	Street Light-Crestwick Subdivision	4,284
579652	Street Light-Sun City Peachtree Pod 30	2,184
579653	Street Light-Del Webb Blvd Phase 3	9,168
579654	Street Light-Sun City Peachtree Pod 31A	3,828
579655	Street Light-Sun City Peachtree 28	3,696
579656	Street Light-Sun City Peachtree 37B	3,120
579657	Street Light-Sun City Pod 28B	3,408
579658	Street Light-Sun City Pod 29A	3,408
579659	Street Light-Sun City Peachtree Pod 31B	1,560
579660	Street Light-Sun City Crape Myrtle Dr	1,560
579661	Street Light-Sun City Bentgrass Court	1,248
579662	Street Light-Sun City Cobblestone Drive	4,848
579663	Street Light-Sun City Pod 38A	1,872
579664	Street Light-Sun City Pod 37A	3,696
579665	Street Light-Sun City Pod 10	3,408
579666	Street Light-Sun City Pod 11	3,408
579667	Street Light-Sun City Pod 12	312
379668	Street Light-Sun City Paperwhite Drive	5,424
579669	Street Light-Sun City Del Webb Ext	3,969
579670	Street Light-Sun City Hunts Mill Estates	1,312
579671	Street Light-Sun City Pod 37C	3,408
579672	Street Light-Sun City Pod 38B	1,560
579673	Street Light-Sun City Pod 8	5,136
579674	Street Light-Sun City Pod 9	2,808
579675	Street Light-Holiday Pass Phase 1	3,060
579676	Street Light-Sun City Pod 16	3,696
579678	Street Light-Sun City Pod 7	2,184

GENERAL APPROPRIATIONS 1590

579679	Street Light-Sun City Pod 15	3,984
579680	Street Light-Callie Road	480
579681	Street Light-Stonebriar Phase II	3,765
579682	Street Light-Del Webb Extension	8,988
579683	Street Light-Sun City Pod 17	3,120
579685	Street Light-Sun City Pod 13	3,408
579686	Street Light-Sun City Pod 14	3,647
579687	Street Light-Sun City Pod 21	5,034
579688	Street Light-Sun City Pod 22	2,184
579689	Street Light-Sun City Pod 23	3,984
579690	Street Light-Sun City Peachtree Pkwy	3,814
579691	Street Light-River Falls Subdivision	2,067
579692	Street Light-Sunnyside	560
579693	Street Light-Sunnyside NLC Reg Ltg	3,992
579696	SI Greyson Parc	7,461
579697	Jordan Hill Rd 75	1,180
579900	Other	250,000
	TOTAL OTHER COSTS	**$1,002,892**

ITEM NO.	DESCRIPTION	APPROVED
	DEBT SERVICE	
581110	Airport Authority Bond Principal	316,519
581200	Capital Lease-Principal	5,834
581205	Noresco Capital Lease Principal	398,989
582110	Airport Authority Bond Interest	42,920
582205	Noresco Capital Lease Interest	77,217
	TOTAL DEBT SERVICE	**$841,479**
	OTHER FINANCING USES	
611050	OP Transfer Out to Griffin	$31,025
611100	OP TRANSFER OUT TO E-911	(567,836)
611200	OP Transfer Out to Cap Projects	20,000
	TOTAL OTHER FINANCING USES	**($516,811)**
	TOTAL GENERAL APPROPRIATIONS	**$5,697,105**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

SUPERIOR COURT 2150

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
512200	FICA Taxes	$2,500
512800	Court Reporter Fees	103,000
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$105,500**
	PURCHASED/CONTRACTED SERVICES	
521500	Jurors-Baliffs-Witnesses	$125,500
521515	Marc McIntyre Capital Case	10,000
521550	Indigent Defense Attorney	10,000
523210	Telephone	1,944
529000	Other Contract Services	4,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$151,444**
	SUPPLIES	
531700	Departmental Supplies	$1,000
	TOTAL SUPERIOR COURT	**$257,944**

GRIFFIN JUDICIAL CIRCUIT 2160

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$113,124
511300	Overtime	$2,030
512100	Group Insurance	29,080
512200	FICA	8,809
512400	Retirement Contribution	16,403
512700	Workers Compensation Insurance	392
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$169,838**
	PURCHASED/CONTRACTED SERVICES	
521400	Circuit Budget	$219,226
523210	Telephone	2,127
	TOTAL PURCHASED/CONTRACTED SERVICES	**$221,353**
	TOTAL GRIFFIN JUDICIAL CIRCUIT	**$391,191**

CLERK OF COURT 2200

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	846,224
511300	Overtime	5,500
512100	Group Insurance	228,188
512200	FICA Taxes	65,157
512400	Retirement Contribution	102,452
512700	Workers Compensation	2,896
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$1,250,417**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	120
522220	Office Equipment Maintenance	10,830
522225	Computer Equipment Maintenance	22,800
522226	Software Maintenance	73,501
522300	Rentals	20,570
523190	Public Officials Bond Insurance	525
523210	Telephone	5,400
523220	Postage	13,500
523300	Advertising	440
523500	Travel	2,597
523600	Dues and Subscriptions	1,250
523700	Education and Training	700
529000	Other Contracted Services	27,000
529040	Board of Equalization	21,216
	TOTAL PURCHASED/CONTRACTED SERVICES	**$200,449**
	SUPPLIES	
531100	Office Supplies	1,000
531600	Small Equipment	1,800
531700	Departmental Supplies	12,500
	TOTAL SUPPLIES	**$15,300**
	TOTAL CLERK OF COURT	**$1,466,166**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

DISTRICT ATTORNEY 2250

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$105,577
512100	Group Insurance	16,067
512200	FICA Taxes	8,077
512400	Retirement Contribution	15,309
512700	Workers Compensation	359
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$145,389**
	PURCHASED/CONTRACTED SERVICES	
521400	Circuit Budget	$945,800
522280	Auto & Truck Maintenance	1,000
523210	Telephone	
	TOTAL PURCHASED/CONTRACTED SERVICES	**$946,800**
	TOTAL DISTRICT ATTORNEY	**$1,092,189**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

STATE COURT 2300

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	668,970
511300	Overtime	2,000
512100	Group Insurance	129,529
512200	FICA Taxes	51,329
512400	Retirement Contribution	42,697
512700	Workers Compensation	2,281
512800	Court Reporter Fees	44,000
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$940,806**
	PURCHASED/CONTRACTED SERVICES	
521500	Jurors-Bailiffs-Witnesses	50,000
521550	Indigent Defense Attorney	400,000
522220	Office Equipment Maintenance	7,700
522226	Software Maintenance	15,400
522300	Rentals	3,700
523210	Telephone	7,200
523220	Postage	2,200
523500	Travel	250
523600	Dues & Subscriptions	5,100
523700	Education and Training	2,260
529000	Other Contractual Services	2,900
529100	Drug Abuse Treatment	24,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$520,710**
	SUPPLIES	
531100	Office Supplies	750
531700	Departmental Supplies	9,800
	TOTAL SUPPLIES	**$10,550**
	TOTAL STATE COURT	**$1,472,066**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

ACCOUNTABILITY COURT 2325

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	70,185
512100	Group Insurance	16,012
512200	FICA Taxes	5,369
512400	Retirement Contribution	10,177
512700	Workers Compensation	239
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$101,982**
	PURCHASED/CONTRACTED SERVICES	
522220	Office Equipment Maintenance	1,215
522225	Computer Equipment Maintenance	3,420
522226	Software Maintenance	856
523210	Telephone	848
523500	Travel	6,200
529000	Other Contractual Services	91,138
	TOTAL PURCHASED/CONTRACTED SERVICES	**$103,677**
	SUPPLIES	
531100	Office Supplies	$200
	TOTAL SUPPLIES	**$200**
	TOTAL ACCOUNTABLITY COURT	**$205,859**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

SOLICITOR 2350

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	508,093
511300	Overtime	10,000
512100	Group Insurance	107,302
512200	FICA Taxes	40,030
512400	Retirement Contribution	49,988
512700	Workers Compensation	1,762
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$717,175**
	PURCHASED/CONTRACTED SERVICES	
522220	OFFICE EQUIPMENT MAINT	1,780
522225	COMPUTER EQUIP MAINT	12,540
522226	SOFTWARE MAINTENANCE	23,622
522300	RENTALS	2,570
523210	TELEPHONE	4,992
523220	POSTAGE	300
523300	TRAVEL	6,000
523600	DUES & SUBSCRIPTIONS	1,335
523700	EDUCATION AND TRAINING	1,000
529000	OTHER CONTR SERVICES	9,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$63,139**
	SUPPLIES	
531100	Office Supplies	1,200
531600	Small Equipment	1,550
531700	Departmental Supplies	2,000
	TOTAL SUPPLIES	**$4,750**
	TOTAL SOLICITOR	**$785,064**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

MAGISTRATE COURT 2400

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	851,244
511300	Overtime	4,500
512100	Group Insurance	207,942
512200	FICA Taxes	65,464
512400	Retirement Contribution	110,877
512700	Workers Compensation	29,865
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$1,269,892**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	240
521500	Juror-Bailiff-Witness	100
522210	Radio Equipment Maintenance	600
522220	Office Equipment Maintenance	4,280
522225	Computer Equipment Maintenance	18,240
522226	Software Maintenance	65,708
522280	Auto and Truck Maintenance	1,446
522300	Rentals	3,048
523190	Public Officials Bond Insurance	1,750
523210	Telephone	5,400
523220	Postage	7,000
523500	Travel	5,500
523600	Dues and Subscriptions	1,500
523700	Education and Training	1,638
529000	Other Contractual Services	12,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$128,450**
	SUPPLIES	
531100	Office Supplies	3,200
531150	Auto and Truck Tires	2,800
531155	Auto and Truck Batteries	300
531270	Gasoline	6,000
531600	Small Equipment	10,800
531700	Departmental Supplies	1,636
531720	Uniforms and Clothing	1,800
	TOTAL SUPPLIES	**$26,536**
	TOTAL MAGISTRATE COURT	**$1,424,878**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

PROBATE COURT 2450

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	255,213
512100	Group Insurance	64,023
512200	FICA Taxes	19,524
512400	Retirement Contribution	23,603
512700	Workers Compensation	868
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$363,231**
	PURCHASED/CONTRACTED SERVICES	
522225	Computer Equipment Maintenance	4,560
522226	Software Maintenance	7,356
523210	Telephone	864
523220	Postage	2,000
523500	Travel	2,500
523600	Dues and Subscriptions	700
523700	Education and Training	1,438
529000	Other Contractual Services	1,500
	TOTAL PURCHASED/CONTRACTED SERVICES	**$20,918**
	SUPPLIES	
531100	Office Supplies	1,000
531600	Small Equipment	1,000
531700	Departmental Supplies	2,600
	TOTAL SUPPLIES	**$4,600**
	TOTAL PROBATE COURT	**$388,749**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

PUBLIC DEFENDER 2800

ITEM NO.	DESCRIPTION	APPROVED
	PURCHASED/CONTRACTED SERVICES	
522150	Pest Control	$100
522240	Building Maintenance	318,218
523210	Telephone	2,575
523230	Internet Services	900
	TOTAL PURCHASED/CONTRACTED SERVICES	**$321,793**
	SUPPLIES	
531210	Water	$1,680
531215	Sewerage	2,220
531220	Natural Gas	3,575
531230	Electricity	26,328
531280	Stormwater	502
	TOTAL SUPPLIES	**$34,305**
	TOTAL PUBLIC DEFENDER	**$356,098**

PUBLIC DEFENDER CIRCUIT 2810

ITEM NO.	DESCRIPTION	APPROVED
	PURCHASED/CONTRACTED SERVICES	
529000	TOTAL PURCHASED/CONTRACTED SERVICES	$560,473
	TOTAL PUBLIC DEFENDER CIRCUIT	**$560,473**

SHERIFF ADMINISTRATION 3300

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	884,059
511300	Overtime	28,000
512100	Group Insurance	191,092
512200	FICA Taxes	69,120
512400	Retirement Contribution	123,678
512700	Workers Compensation	31,533
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$1,327,482**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	3,338
522220	Office Equipment Maintenance	1,520
522225	Computer Equipment Maintenance	12,540
522226	Software Maintenance	410,411
522280	Auto and Truck Maintenance	2,500
522300	Rentals	6,852
523180	Law Enforcement Liability Insurance	179,164
523190	Public Officials Bond Insurance	125
523210	Telephone	54,353
523220	Postage	5,530
523230	Internet Services	6,946
523300	Advertising	6,000
523600	Dues and Subscriptions	19,417
523700	Education and Training	92,042
529000	Other Contractual Services	1,200
	TOTAL PURCHASED/CONTRACTED SERVICES	**$801,937**
	SUPPLIES	
531100	Office Supplies	150
531150	Auto and Truck Tires	2,000
531270	Gasoline	20,000
531600	Small Equipment	6,826
531700	Departmental Supplies	5,350
531720	Uniforms and Clothing	8,500
	TOTAL SUPPLIES	**$42,826**

SHERIFF ADMINISTRATION 3300

ITEM NO.	DESCRIPTION	APPROVED
	DEBT SERVICE	
581200	CAPITAL LEASE - PRINCIPAL	199,905
581220	MAGNOLIA BANK2 PRINCIPAL	127,296
581221	MAGNOLIA BANK3 PRINCIPAL	45,138
582200	CAPITAL LEASE - INTEREST	24,771
582220	MAGNOLIA BANK2 INTEREST	23,945
582221	MAGNOLIA BANK3 INTEREST	9,773
	TOTAL DEBT SERVICE	**$430,827**
	TOTAL SHERIFF ADMINISTRATION	**$2,603,071**

VICTIM SERVICES 3310

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	67,957
511300	Overtime	3,500
512100	Group Insurance	15,978
512200	FICA Taxes	5,466
512400	Retirement Contribution	7,254
512700	Workers Compensation	243
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$100,398**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	192
522225	Computer Equipment Maintenance	1,500
522226	Software Maintenance	288
522280	Auto and Truck Maintenance	500
523210	Telephone	960
	TOTAL PURCHASED/CONTRACTED SERVICES	**$3,440**
	SUPPLIES	
531100	Office Supplies	150
531150	Auto and Truck Tires	650
531270	Gasoline	2,500
	TOTAL SUPPLIES	**$3,300**
	TOTAL VICTIM SERVICES	**$107,138**

WARRANT DIVISION 3320

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	1,353,674
511300	Overtime	80,000
512100	Group Insurance	332,525
512200	FICA Taxes	109,676
512400	Retirement Contribution	223,356
512700	Workers Compensation	50,035
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$2,149,266**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	4,800
522220	Office Equipment Maintenance	924
522225	Computer Equipment Maintenance	22,172
522226	Software Maintenance	4,272
522280	Auto and Truck Maintenance	20,000
522300	Rentals	3,264
523210	Telephone	11,998
523600	Dues & Subscriptions	7,560
	TOTAL PURCHASED/CONTRACTED SERVICES	**$74,990**
	SUPPLIES	
531100	Office Supplies	150
531150	Auto and Truck Tires	5,000
531270	Gasoline	20,000
531600	Small Equipment	17,970
531700	Departmental Supplies	11,245
531720	Uniforms and Clothing	18,000
	TOTAL SUPPLIES	**$72,365**
	TOTAL WARRANT DIVISION	**$2,296,621**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

CRIMINAL INVESTIGATION DIVISION 3330

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	1,137,983
511300	Overtime	60,000
512100	Group Insurance	299,101
512200	FICA Taxes	121,967
512400	Retirement Contribution	250,043
512700	Workers Compensation	55,643
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$1,924,737**
	PURCHASED/CONTRACTED SERVICES	
521300	Informer Fees	3,000
522210	Radio Equipment Maintenance	6,144
522220	Office Equipment Maintenance	2,094
522225	Computer Equipment Maintenance	27,360
522226	Software Maintenance	6,624
522280	Auto and Truck Maintenance	37,122
522300	Rentals	6,168
523210	Telephone	21,600
523600	Dues and Subscriptions	42,508
523750	Sheriff Community Outreach Program	9,000
526100	Vehicle Towing	2,280
	TOTAL PURCHASED/CONTRACTED SERVICES	**$163,900**
	SUPPLIES	
531100	Office Supplies	150
531150	Auto and Truck Tires	6,700
531270	Gasoline	49,000
531600	Small Equipment	12,000
531700	Departmental Supplies	1,260
531720	Uniforms and Clothing	22,000
531730	L.A.W.S. Land Air Water Search	2,500
	TOTAL SUPPLIES	**$93,610**
	OTHER COST	
570075	Sex Offender Investigation	12,190
	TOTAL OTHER COST	**$12,190**
	TOTAL CRIMINAL INVESTIGATION	**$2,194,437**

UNIFORM PATROL DIVISION 3340

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	3,384,963
511300	Overtime	568,000
512100	Group Insurance	842,345
512200	FICA Taxes	302,402
512400	Retirement Contribution	545,737
512700	Workers Compensation	137,958
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$5,781,405**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	84,540
522220	Office Equipment Maintenance	5,890
522225	Computer Equipment Maintenance	71,820
522226	Software Maintenance	9,452
522280	Auto and Truck Maintenance	177,800
522300	Rentals	5,952
523210	Telephone	49,908
523600	Dues and Subscriptions	21,100
526100	Vehicle Towing	2,280
529000	Other Contractual Services	82,100
	TOTAL PURCHASED/CONTRACTED SERVICES	**$510,842**
	SUPPLIES	
531100	Office Supplies	150
531150	Auto and Truck Tires	28,626
531270	Gasoline	245,000
531600	Small Equipment	62,670
531700	Departmental Supplies	22,860
531720	Uniforms and Clothing	61,975
531750	Animal Supplies	14,743
	TOTAL SUPPLIES	**$436,024**
	TOTAL UNIFORM PATROL DIVISION	**$6,728,271**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

JAIL 3350

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/EMPLOYEE BENEFITS	
511100	Regular Employees	4,848,386
511300	Overtime	375,000
512100	Group Insurance	1,296,819
512200	FICA Taxes	399,589
512400	Retirement Contribution	783,008
512700	Workers Compensation	182,296
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$7,885,098**
	PURCHASED/CONTRACTED SERVICES	
521250	Medical Services	2,500,500
522150	Pest Control	7,105
522210	Radio Equipment Maintenance	17,896
522220	Office Equipment Maintenance	6,964
522225	Computer Equipment Maintenance	120,860
522226	Software Maintenance	33,853
522240	Building Maintenance	425,000
522280	Auto & Truck Maintenance	42,000
522300	Rentals	12,042
523210	Telephone	20,554
523600	Dues and Subscriptions	46,470
524000	Food Services Contract	867,240
526000	Transportation Expenses	15,000
529000	Other Contractual Services	10,400
	TOTAL PURCHASED/CONTRACTED SERVICES	**$4,125,884**
	SUPPLIES	
531100	Office Supplies	150
531150	Auto and Truck Tires	6,500
531210	Water	150,000
531215	Sewerage	202,250
531220	Natural Gas	60,000
531230	Electricity	237,000
531270	Gasoline	38,000

JAIL 3350

ITEM NO.	DESCRIPTION	APPROVED
531350	Other Inmate Expense	100,360
531600	Small Equipment	214,816
531700	Departmental Supplies	9,900
531710	Janitorial Supplies	60,300
531720	Uniforms and Clothing	58,200
	TOTAL SUPPLIES	**$1,137,476**
	TOTAL JAIL	**$13,148,458**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

SPECIAL OPERATIONS 3390

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/EMPLOYEE BENEFITS	
511100	Regular Employees	918,655
511300	Overtime	60,000
512100	Group Insurance	214,147
512200	FICA Taxes	74,867
512400	Retirement Contribution	151,578
512700	Workers Compensation	34,155
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**1,453,402**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Phusical Exam	600
522210	Radio Equipment Maintenance	4,548
522220	Office Equipment Maintenance	1,605
522225	Computer Equipment Maintenance	14,820
522226	Software Maintenance	3,606
522240	Building Maintenance	9,000
522280	Auto & Truck Maintenance	22,000
522300	Rentals	4,296
522305	Airport Lease	35,000
523210	Telephone	36,085
523230	Internet Service	10,788
523600	Dues & Subscriptions	19,700
526100	Vehicle Towing	2,280
529000	Other Contracted Services	2,020
	TOTAL PURCHASED/CONTRACTED SERVICES	**165,748**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

SPECIAL OPERATIONS 3390

ITEM NO.	DESCRIPTION	APPROVED
	SUPPLIES	
531100	Office Supplies	150
531150	Auto & Truck Tires	5,200
531155	Auto & Truck Batteries	500
531210	Water	1,904
531215	Sewerage	3,044
531220	Natural Gas	2,000
531230	Electricity	12,000
531270	Gasoline	40,000
531280	Stormwater	3,000
531600	Small Equipment	8,734
531700	Departmental Supplies	4,500
531720	Uniforms & Clothing	12,000
	TOTAL SUPPLIES	**93,032**
	TOTAL SPECIAL OPERATIONS	**1,712,182**

CORRECTIONAL INSTITUTION 3420

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$3,449,924
511300	Overtime	50,000
512100	Group Insurance	662,969
512200	FICA Taxes	269,657
512400	Retirement Contribution	493,427
512700	Workers Compensation	123,020
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$5,048,997**
	PURCHASED/CONTRACTED SERVICES	
521250	Medical Services	$300,000
522150	Pest Control	1,000
522210	Radio Equipment Maintenance	7,500
522220	Office Equipment Maintenance	5,165
522225	Computer Equipment Maintenance	48,712
522226	Software Maintenance	12,936
522230	Other Equipment Maintenance	15,000
522240	Building Maintenance	100,000
522280	Auto and Truck Maintenance	1,000
522300	Rentals	6,492
523180	Law Enforcement Liability Insurance	47,328
523190	Public Officials Bond Insurance	1,140
523210	Telephone	7,548
523220	Postage	1,000
523230	Internet Services	4,092
523500	Travel	1,500
523600	Dues and Subscriptions	17,000
523700	Education and Training	590
529000	Other Contractual Services	7,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$585,003**
	SUPPLIES	
531100	Office Supplies	$1,000
531150	Auto and Truck Tires	500
531155	Auto and Truck Batteries	200
531210	Water	50,000
531215	Sewerage	50,000

CORRECTIONAL INSTITUTION 3420

ITEM NO.	DESCRIPTION	APPROVED
531220	Natural Gas	$40,000
531230	Electricity	150,000
531270	Gasoline	15,000
531300	Inmate Food	400,000
531310	Inmate Clothing	45,000
531350	Other Inmate Expense	30,000
531390	Inmate Fund Expenditures	22,000
531392	Inmate Release Checks	4,000
531600	Small Equipment	5,000
531700	Departmental Supplies	18,000
531710	Janitorial Supplies	20,000
531720	Uniforms and Clothing	13,000
531770	Medical Supplies	2,300
	TOTAL SUPPLIES	**$866,000**
	TOTAL CORRECTIONAL INSTITUTION	**$6,500,000**

SENTENCE ENFORCEMENT 3450

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	485,939
511300	Overtime	1,200
512100	Group Insurance	129,033
512200	FICA Taxes	37,266
512400	Retirement Contribution	70,461
512700	Workers Compensation	17,001
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$740,900**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	90
522220	Office Equipment Maintenance	2,130
522225	COMPUTER EQUIP MAINT	11,400
522226	Software Maintenance	13,760
522300	Rentals	3,334
523210	Telephone	2,208
523220	Postage	1,000
523500	Travel	500
523600	Dues and Subscriptions	130
523700	Education and Training	500
529000	Other Contractual Services	14,150
	TOTAL PURCHASED/CONTRACTED SERVICES	**$49,202**
	SUPPLIES	
531100	Office Supplies	1,000
531700	Departmental Supplies	4,000
531720	Uniforms & Clothing	1,500
	TOTAL SUPPLIES	**$6,500**
	TOTAL SENTENCE ENFORCEMENT	**$796,602**

JUVENILE PROBATION 3460

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	393,737
511300	Overtime	750
512100	Group Insurance	94,108
512200	FICA Taxes	30,974
512400	Retirement Contribution	56,751
512700	Workers Compensation	13,895
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$590,215**
	PURCHASED/CONTRACTED SERVICES	
521250	Medical Services	250
521550	Indigent Defense Attorney	261,600
522220	Office Equipment Maintenance	3,930
522225	Computer Equipment Maintenance	7,980
522226	Software Maintenance	5,200
522300	Rentals	2,960
523210	Telephone	2,808
523220	Postage	800
523230	Internet Services	795
523300	Advertising	500
523500	Travel	1,900
523550	Car Allowance	6,750
523600	Dues and Subscriptions	270
523700	Education and Training	386
529000	Other Contractual Services	33,556
	TOTAL PURCHASED/CONTRACTED SERVICES	**$329,685**
	SUPPLIES	
531100	Office Supplies	1,200
531210	Water	735
531215	Sewerage	1,375
531220	Natural Gas	3,233
531230	Electricity	13,500
531280	Stormwater	775
531700	Departmental Supplies	8,209
	TOTAL SUPPLIES	**$29,027**
	TOTAL JUVENILE PROBATION	**$948,927**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

CORONER 3700

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	45,608
512100	Group Insurance	15,688
512200	FICA Taxes	3,489
512700	Workers Compensation	1,181
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**65,966**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	600
522220	OFFICE EQUIPMENT MAINT	150
522225	Computer Equip Maintenance	1,140
522226	Software Maintenance	288
522240	Building Maintenance	8,000
522280	Auto and Truck Maintenance	1,500
522300	Rentals	864
523190	Public Officials Bond Insurance	300
523210	Telephone	1,932
523220	POSTAGE	75
523500	Travel	3,500
523600	Dues and Subscriptions	720
523700	Education and Training	2,500
526000	Transportation Expense	7,500
529000	Other Contractual Services	**43,200**
	TOTAL PURCHASED/CONTRACTED SERVICES	**72,269**
	SUPPLIES	
531100	Office Supplies	100
531210	Water	602
531215	Sewerage	811
531220	Natural Gas	2,135
531230	Electricity	5,208
531270	Gasoline	2,900
531600	Small Equipment	1,500
531700	Departmental Supplies	4,000
531720	Uniforms & Clothing	300
	TOTAL SUPPLIES	**17,556**
	TOTAL CORONER	**155,791**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

800 MHz 3850

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	145,809
512100	Group Insurance	32,033
512200	FICA Taxes	11,154
512400	Retirement Contribution	21,142
512700	Workers Compensation	3,776
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**213,914**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	275,424
522225	Computer Equipment Maintenance	2,280
522226	Software Maintenance	552
522240	BUILDING MAINTENANCE	4,336
522280	Auto and Truck Maintenance	250
522300	Rentals	100,800
523210	Telephone	1,392
523230	Internet Services	4,572
523500	TRAVEL	1,200
523700	EDUCATION AND TRAINING	1,400
	TOTAL PURCHASED/CONTRACTED SERVICES	**392,206**
	SUPPLIES	
531100	Office Supplies	100
531230	Electricity	29,950
531240	Propane	2,500
531270	Gasoline	720
531700	Departmental Supplies	4,838
531720	Uniforms and Clothing	500
	TOTAL SUPPLIES	**38,608**
	TOTAL 800 MHz	**644,728**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

ANIMAL CONTROL 3910

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	303,883
511300	Overtime	20,000
512100	Group Insurance	123,225
512200	FICA Taxes	36,161
512400	Retirement Contribution	65,641
512700	Workers Compensation	4,680
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**553,590**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	270
522150	Pest Control	100
522210	Radio Equipment Maintenance	1,152
522220	Office Equipment Maintenance	1,740
522225	Computer Equipment Maintenance	10,260
522226	Software Maintenance	2,592
522240	Building Maintenance	34,500
522280	Auto and Truck Maintenance	3,000
522300	Rentals	1,720
523210	Telephone	5,136
523220	Postage	20
523500	Travel	2,000
523600	Dues & Subscriptions	590
523700	Education and Training	6,000
523800	Licenses	400
529000	Other Contractual Services	40,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**109,480**
	SUPPLIES	
531100	Office Supplies	600
531150	Auto and Truck Tires	1,000
531155	Auto and Truck Batteries	400
531210	Water	5,700
531215	Sewerage	7,900
531220	Natural Gas	7,300
531230	Electricity	28,000
531270	Gasoline	12,000
531600	Small Equipment	13,500
531700	Departmental Supplies	10,000
531710	Janitorial Supplies	14,000
531720	Uniforms and Clothing	2,450
531750	Animal Supplies	30,250
542100	Machinery & Equipment	1,200
	TOTAL SUPPLIES	**134,300**
	TOTAL ANIMAL CONTROL	**797,370**

HOMELAND SECURITY/EMERGENCY MANAGEMENT 3920

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	30,648
512200	FICA Taxes	2,345
512700	Workers Compensation	550
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$33,543**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	2,152
522280	Auto And Truck Maintenance	500
523300	Advertising	250
523500	Travel	10,780
523600	Dues and Subscriptions	14,036
523700	Education and Training	3,550
529000	Other Contracted Services	27,591
	TOTAL PURCHASED/CONTRACTED SERVICES	**$58,859**
	SUPPLIES	
531100	Office Supplies	750
531150	Auto and Truck Tires	750
531155	Auto and Truck Batteries	500
531270	Gasoline	1,400
531700	Departmental Supplies	750
531720	Uniforms & Clothing	1,200
	TOTAL SUPPLIES	**$5,350**
	TOTAL HOMELAND SECURITY	**$97,752**

PUBLIC WORKS 4000

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	1,817,647
511300	Overtime	50,000
512100	Group Insurance	387,724
512200	FICA Taxes	149,697
512400	Retirement Contribution	276,490
512700	Workers Compensation	128,955
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**2,810,513**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	1,000
522150	Pest Control	1,135
522210	Radio Equipment Maintenance	8,832
522220	Office Equipment Maintenance	3,415
522225	Computer Equipment Maintenance	37,620
522226	Software Maintenance	6,672
522230	Other Equipment Maintenance	26,000
522240	Building Maintenance	26,000
522250	Heavy Equipment Maintenance	180,000
522280	Auto and Truck Maintenance	95,000
522300	Rentals	4,920
523210	Telephone	16,764
523230	Internet Services	2,220
523500	Travel	12,040
523600	Dues & Subscriptions	2,571
523700	Education and Training	12,480
528500	Road Repaving/Resurfacing	1,186,000
529000	Other Contractual Services	265,370
529005	Enterprise Management Fee	6,386
	TOTAL PURCHASED/CONTRACTED SERVICES	**1,894,425**
	SUPPLIES	
531100	Office Supplies	600
531150	Auto and Truck Tires	15,000
531155	Auto and Truck Batteries	2,000
531160	Auto and Truck Supplies	7,500
531210	Water	4,305
531215	Sewerage	3,145
531220	Natural Gas	19,350
531230	Electricity	55,325
531270	Gasoline	178,000

PUBLIC WORKS 4000

ITEM NO.	DESCRIPTION	APPROVED
531600	Small Equipment	47,900
531700	Departmental Supplies	19,400
531710	Janitorial Supplies	1,500
531720	Uniforms & Clothing	9,900
531800	Road Supplies	790,000
531810	Traffic Signals	35,000
	TOTAL SUPPLIES	**1,188,925**
	CAPITAL OUTLAY	
542100	MACHINERY & EQUIPMENT	91,136
542200	VEHICLES	335,000
	TOTAL CAPITAL OUTALY	**426,136**
	DEBT SERVICE	
581200	CAPITAL LEASE - PRINCIPAL	12,470
581210	ENTERPRISE LEASE PRINC	63,861
581511	JDF 332G SKID STEER	11,790
581512	JDF 333G COMPACT TRACT LO	13,501
581513	JDF 670G GRADER	32,991
581514	CAT 302-05CR	14,505
581515	CAT 305-07 CR	36,485
581544-	JDF 310L WHEEL LOADER BAC	12,822
581585-	JDF 670G GRADER	33,366
581594-	JDF 50G COMPACT EXCAVATOR	7,023
581595-	JDF 85G EXCAVATOR	14,753
581596-	JDF 50G COMPACT EXCAVATOR	7,023
582210-	ENTERPRISE LEASE INT	18,096
582511-	JDF 332 SKID STEER	3,198
582512-	JDF 33G COMPACT TRACT LOA	4,111
582513-	JDF 670G GRADER	2,964
582516-	JCB COMPACT TRACK LOADER	3,379
582517-	MOWERMAX MOWER INTEREST	12,779
582544-	JDF 310L WHEEL LOADER BAC	4,466
582585-	JDF 670G GRADER	10,036
582594-	JDF 50G COMPACT EXCAVATOR	2,867
582595-	JDF 85G EXCAVATOR	3,212
582596-	JDF 50G COMPACT EXCAVATOR	2,867
	TOTAL DEBT SERVICE	**328,565**
	TOTAL PUBLIC WORKS	**6,648,564**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

EASEMENT 4100

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	252,260
511300	Overtime	7,000
512100	Group Insurance	86,650
512200	FICA Taxes	19,833
512400	Retirement Contribution	36,578
512700	Workers Compensation	17,085
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**419,406**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	1,056
522225	Computer Equipment Maintenance	6,270
522226	Software Maintenance	1,044
522230	Other Equipment Maintenance	2,000
522250	Heavy Equipment Maintenance	13,000
522280	Auto and Truck Maintenance	1,500
523210	Telephone	2,640
523500	Travel	900
523600	Dues & Subscriptions	600
523700	Education and Training	1,850
529000	Other Contractual Services	379,646
	TOTAL PURCHASED/CONTRACTED SERVICES	**410,506**
	SUPPLIES	
531100	Office Supplies	100
531150	Auto and Truck Tires	1,000
531155	Auto and Truck Batteries	250
531270	Gasoline	13,000
531600	Small Equipment	47,000
531700	Departmental Supplies	102,000
531720	Uniforms & Clothing	2,100
	TOTAL SUPPLIES	**165,450**
	CAPITAL OUTLAY	
542100	MACHINERY & EQUIPMENT	39,189
	TOTAL CAPITAL OUTLAY	**39,189**
	TOTAL EASEMENT	**1,034,551**

SOLID WASTE 4520

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	392,929
511300	Overtime	7,000
512100	Group Insurance	63,922
512200	FICA Taxes	30,595
512400	Retirement Contribution	28,454
512700	Workers Compensation	23,356
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**546,256**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	500
522150	Pest Control	100
522210	Radio Equipment Maintenance	384
522225	Computer Equipment Maintenance	4,560
522226	Software Maintenance	924
522230	Other Equipment Maintenance	5,000
522240	Building Maintenance	2,500
522280	Auto and Truck Maintenance	10,000
523210	Telephone	3,432
523700	Education & Training	300
529000	Other Contractual Services	690,500
	TOTAL PURCHASED/CONTRACTED SERVICES	**718,200**
	SUPPLIES	
531150	Auto and Truck Tires	2,500
531155	Auto and Truck Batteries	600
531210	Water	250
531215	Sewerage	282
531230	Electricity	15,000
531270	Gasoline	9,800
531600	Small Equipment	2,000
531700	Departmental Supplies	2,500
531710	Janitorial Supplies	750
531720	Uniforms and Clothing	4,100
	TOTAL SUPPLIES	**37,782**
	CAPITAL OUTLAY	
542100	Machinery & Equipment	41,100
	TOTAL CAPITAL OUTLAY	**41,100**
	TOTAL SOLID WASTE	**1,343,338**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

GARAGE 4600

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	290,157
511300	Overtime	5,000
512100	Group Insurance	75,606
512200	FICA Taxes	22,580
512400	Retirement Contribution	42,073
512700	Workers Compensation	6,080
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$441,496**
	PURCHASED/CONTRACTED SERVICES	
522225	Computer Equipment Maintenance	9,120
522226	Software Maintenance	1,368
522240	Building Maintenance	10,500
523210	Telephone	4,440
523700	Education And Training	1,000
529000	Other Contractual Services	32,663
	TOTAL PURCHASED/CONTRACTED SERVICES	**$59,091**
	SUPPLIES	
531600	Small Equipment	15,450
531700	Departmental Supplies	6,150
531720	Uniforms and Clothing	2,400
531755	Shop Supplies	20,000
542100	Machinery & Equipment	7,764
	TOTAL SUPPLIES	**$51,764**
	TOTAL GARAGE	**$552,351**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

HEALTH 5100

ITEM NO.	DESCRIPTION	APPROVED
	PURCHASED/CONTRACTED SERVICES	
522247	Health Department	38,680
522249	Katharos Building Maintenance	34,500
	TOTAL PURCHASED/CONTRACTED SERVICES	**$73,180**
	OTHER COSTS	
572010	Health Department Budget	$262,609
572020	McIntosh Trail CSB	200,000
	TOTAL OTHER COSTS	**$462,609**
	TOTAL HEALTH	**$535,789**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

WELFARE 5500

ITEM NO.	DESCRIPTION	APPROVED
	PURCHASED/CONTRACTED SERVICES	
529010	Pauper Burial	$20,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$20,000**
	OTHER COSTS	
572050	Child Welfare	$64,250
572060	DFACS	9,500
	TOTAL OTHER COSTS	**$73,750**
	TOTAL WELFARE	**$93,750**

RECREATION 6100

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	1,147,899
511300	Overtime	135,902
512100	Group Insurance	163,182
512200	FICA Taxes	98,354
512400	Retirement Contribution	105,401
512700	Workers Compensation	43,841
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**1,694,579**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	675
522150	Pest Control	700
522210	Radio Equipment Maintenance	4,416
522220	Office Equipment Maintenance	10,720
522225	Computer Equipment Maintenance	39,900
522226	Software Maintenance	7,731
522280	Auto and Truck Maintenance	1,520
522300	Rentals	11,379
523210	Telephone	8,088
523220	Postage	200
523230	Internet Services	6,131
523300	Advertising	1,500
523500	Travel	7,000
523600	Dues & Subscriptions	616
523700	Education and Training	5,495
529000	Other Contractual Services	86,900
	TOTAL PURCHASED/CONTRACTED SERVICES	**192,971**
	SUPPLIES	
531100	Office Supplies	1,700
531150	Auto & Truck Tires	250
531155	Auto & Truck Batteries	500
531210	Water	5,000
531215	Sewerage	5,900
531220	Natural Gas	7,900
531230	Electricity	57,500
531270	Gasoline	5,800
531280	Stormwater	3,000
531600	Small Equipment	7,200

RECREATION 6100

ITEM NO.	DESCRIPTION	APPROVED
531700	Departmental Supplies	30,000
531710	Janitorial Supplies	10,000
531720	Uniforms & Clothing	5,800
531760	Athletic Uniforms	70,275
531761	Athletic Supplies	6,250
531764	Senior Citizens	15,500
531765	Fairmont Community Center Program	8,000
531766	Rosenwald Center	17,250
531767	Economic Prosperity Initiative	10,000
531768	City Park Community Center	7,000
	TOTAL SUPPLIES	**274,825**
	TOTAL RECREATION	**2,162,375**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

SENIOR CITIZENS BUS 6102

ITEM NO.	DESCRIPTION	APPROVED
	PURCHASED/CONTRACTED SERVICES	
522280	Auto and Truck Maintenance	$1,500
	TOTAL PURCHASED/CONTRACTED SERVICES	**$1,500**
	SUPPLIES	
531150	Auto & Truck Tires	$500
531270	Gasoline	14,000
	TOTAL SUPPLIES	**$14,500**
	TOTAL SENIOR CITIZENS BUS	**$16,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

AQUATIC CENTER 6124

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	50732
511300	Overtime	1800
512100	Group Insurance	15983
512200	FICA Taxes	4019
512400	Retirement Contribution	7356
512700	Workers Compensation	1791
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$81,681**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	90
522150	Pest Control	100
522210	Radio Equipment Maintenance	384
522220	Office Equipment Maintenance	480
522225	Computer Equipment Maintenance	2280
522226	Software Maintenance	576
522230	Other Equipment Maintenance	500
522250	Heavy Equipment Maintenance	250
522260	Athletic Equipment	180
522280	Auto and Truck Maintenance	9000
522290	Grounds Maintenance	1718
522300	Rentals	2088
523210	Telephone	942
523230	Internet Service	200
523500	Travel	775
529000	Other Contractual Services	626370
	TOTAL PURCHASED/CONTRACTED SERVICES	**$645,933**
	SUPPLIES	
531210	Water	19500
531215	Sewerage	21000
531220	Natural Gas	19953
531230	Electricity	84367
531270	Gasoline	2000
531700	Departmental Supplies	9000
531710	Janitorial Supplies	6000
531720	Uniforms & Clothing	600
531762	Fertilizer and Chemicals	4140
	TOTAL SUPPLIES	**$166,560**
	TOTAL AQUATIC CENTER	**$894,174**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

BOOST GRANT 6190

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$51,079
512200	FICA Taxes	6,273
512700	Workers Compensation	3,928
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$61,280**
	SUPPLIES	
531700	Departmental Supplies	$27,300
	TOTAL BOOST	**$88,580**

PARKS 6200

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	1,126,152
511300	Overtime	50,000
512100	Group Insurance	227,034
512200	FICA Taxes	89,976
512400	Retirement Contribution	163,292
512700	Workers Compensation	40,107
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**1,696,561**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	300
522150	Pest Control	8,200
522210	Radio Equipment Maintenance	5,280
522225	Computer Equipment Maintenance	35,340
522226	Software Maintenance	4,404
522230	Other Equipment Maintenance	20,000
522240	Building Maintenance	65,000
522250	Heavy Equipment Maintenance	6,000
522260	Athletic Equipment Maintenance	25,000
522265	Playground Equipment Maintenance	21,500
522270	Athletic Field Maintenance	51,000
522280	Auto and Truck Maintenance	25,000
522290	Grounds Maintenance	15,000
523210	Telephone	12,840
523230	Internet	780
523500	Travel	5,482
523600	Dues and Subscriptions	3,055
523700	Education and Training	3,525
529000	Other Contractual Services	96,000
529005	Enterprise Management Fee	3,851
	TOTAL PURCHASED/CONTRACTED SERVICES	**407,557**

PARKS 6200

ITEM NO.	DESCRIPTION	APPROVED
	SUPPLIES	
531150	Auto and Truck Tires	4,000
531155	Auto and Truck Batteries	1,000
531210	Water	23,000
531215	Sewerage	25,000
531220	Natural Gas	17,500
531230	Electricity	246,000
531270	Gasoline	40,000
531280	Stormwater	21,759
531600	Small Equipment	96,800
531700	Departmental Supplies	29,000
531710	Janitorial Supplies	25,000
531720	Uniforms and Clothing	9,000
531762	Fertilizer and Chemicals	36,000
	TOTAL SUPPLIES	**574,059**
	CAPITAL OUTLAY	
542100	Machinery & Equipment	125,000
	TOTAL CAPITAL OUTLAY	**125,000**
	DEBT SERVICE	
581210	Enterprise Lease Principal	35,745
582210	Enterprise Lease Interest	10,002
	TOTAL DEBT SERVICE	**45,747**
	TOTAL PARKS	**2,848,924**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

LIBRARY 6500

ITEM NO.	DESCRIPTION	APPROVED
	OTHER COSTS	
572030	Library	$356,562
	TOTAL LIBRARY	**$356,562**

COOPERATIVE EXTENSION 7130

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	129,652
512200	FICA Taxes	12,038
512400	Retirement Contribution	15,504
512700	Workers Compensation	170
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**157,364**
	PURCHASED/CONTRACTED SERVICES	
522220	Office Equipment Maintenance	1710
522226	Software Maintenance	60
522240	Building Maintenance	500
522300	Rentals	2872
523210	Telephone	2208
523220	Postage	100
523230	Internet Services	792
523500	Travel	2400
523550	Car Allowance	23000
523600	Dues & Subscriptions	1140
523700	Education & Training	400
529000	Other Cont Services	2000
	TOTAL PURCHASED/CONTRACTED SERVICES	**37,182**
	SUPPLIES	
531100	Office Supplies	400
531210	Water	250
531215	Sewerage	800
531230	Electricity	1500
531270	Gasoline	1000
531280	Stormwater	500
531600	Small Equipment	500
531700	Departmental Supplies	400
	TOTAL SUPPLIES	**5,350**
	TOTAL COOPERATIVE EXTENSION	**199,896**

COMMUNITY DEVELOPMENT 7220

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	447,470
511300	Overtime	1,000
512100	Group Insurance	77,664
512200	FICA Taxes	34,308
512400	Retirement Contribution	64,048
512700	Workers Compensation	11,615
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$636,105**
	PURCHASED/CONTRACTED SERVICES	
521210	Legal Fees	70,000
521280	Consulting Engineers	98,000
522220	Office Equipment Maintenance	5,520
522225	Computer Equipment Maintenance	9,120
522226	Software Maintenance	24,238
522280	Auto and Truck Maintenance	500
522300	Rentals	6,097
523210	Telephone	3,660
523220	Postage	1,500
523300	Advertising	4,200
523500	Travel	4,050
523600	Dues and Subscriptions	1,045
523700	Education and Training	6,615
523800	Licenses	500
529000	Other Contractual Services	650,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$885,045**
	SUPPLIES	
531100	Office Supplies	1,500
531150	Auto and Truck Tires	500
531155	Auto and Truck Batteries	180
531270	Gasoline	3,000
531600	Small Equipment	4,700
531700	Departmental Supplies	1,000
531720	Uniforms and Clothing	1,500
	TOTAL SUPPLIES	**$12,380**
	TOTAL COMMUNITY DEVELOPMENT	**$1,533,530**

CODE ENFORCEMENT 7450

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	239,248
511300	Overtime	6,500
512100	Group Insurance	39,875
512200	FICA Taxes	22,625
512400	Retirement Contribution	41,941
512700	Workers Compensation	10,322
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$360,511**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	90
522210	Radio Equipment Maintenance	1,276
522225	Computer Equipment Maintenance	4,560
522226	Software Maintenance	2,400
522280	Auto and Truck Maintenance	2,000
523210	Telephone	2,592
523220	Postage	300
523500	Travel	3,524
523700	Education and Training	2,700
	TOTAL PURCHASED/CONTRACTED SERVICES	**$19,442**
	SUPPLIES	
531100	Office Supplies	350
531150	Auto and Truck Tires	750
531155	Auto and Truck Batteries	280
531270	Gasoline	9,000
531600	Small Equipment	3,700
531700	Departmental Supplies	1,540
531720	Uniforms and Clothing	1,425
	TOTAL SUPPLIES	**$17,045**
	TOTAL CODE ENFORCEMENT	**$396,998**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

G/S DEVELOPMENT AUTHORITY 7520

ITEM NO.	DESCRIPTION	APPROVED
	OTHER COSTS	
572040	G/S Development Authority	$400,000
	TOTAL G/S DEVELOPMENT AUTHORITY	**$400,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

LAW LIBRARY - FUND 205
REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	FINES AND FORFEITURES	
351100	Court Revenues	$100,000
	TOTAL FINES AND FORFEITURES	**$100,000**
	TOTAL LAW LIBRARY FUND REVENUES	**$100,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

LAW LIBRARY - FUND 205
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	OTHER COSTS	
1590-579850	General Appropriations	$100,000
	TOTAL OTHER COSTS	**$100,000**
	TOTAL LAW LIBRARY FUND	**$100,000**

NATIONAL OPIOID SETTLEMENT - 208
REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	NATIONAL OPIOID SETTLEMENT	
300000	Fund Balance Appropriated	$100,000
	TOTAL REVENUES	**$100,000**
	TOTAL NATIONAL OPIOID SETTLEMENT REVENUES	**$100,000**

NATIONAL OPIOID SETTLEMENT - 208
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	CONTRACTUAL SERVICES	
5550-529000	Community Services	$100,000
	TOTAL CONTRACTUAL SERVICES	**$100,000**
	TOTAL NATIONAL OPIOID SETTLEMENT	**$100,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

CONFISCATED ASSETS - FUND 210
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
	FINES AND FORFEITURES	
352200	State Forfeitures	$125,000
352500	Federal Seizures	125,000
	TOTAL FINES AND FORFEITURES	**$250,000**
	TOTAL CONFISCATED ASSETS FUND	**$250,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

CONFISCATED ASSETS - FUND 210
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	OTHER COSTS	
3390-579890	Sheriff Special Ops	$250,000
	TOTAL OTHER COSTS	**$250,000**
	TOTAL CONFISCATED ASSETS FUND	**$250,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

VICTIMS OF CRIME ASSISTANCE - FUND 212
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
	FINES AND FORFEITURES	
300000	Fund Balance Appropriated	$40,000
351120	State Court Fines and Forfeitures	45,000
351122	Sheriff Fines and Forfeitures	45,000
	TOTAL FINES AND FORFEITURES	**$130,000**
	TOTAL VICTIMS OF CRIME ASSISTANCE FUND	**$130,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

VICTIMS OF CRIME ASSISTANCE - FUND 212
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	OTHER COSTS	
3395-570057	State Court VOCA	$70,000
3395-570059	Sheriff VOCA	60,000
	TOTAL OTHER COSTS	**$130,000**
	TOTAL VICTIMS OF CRIME ASSISTANCE FUND	**$130,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

EMERGENCY 911 - FUND 215
REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	FUND BALANCE	
300000	Fund Balance Appropriated	$1,427,895
342505	E-911 Non-Prepaid Cellular Charges	1,050,000
342510	E-911 Prepaid Phone Cellular Charges	275,000
342520	Dispatch Fees	25,000
	TOTAL CHARGES FOR SERVICES	**1,350,000**
	MISCELLANEOUS REVENUE	
391100	Other Revenues	$2,285
	TOTAL OTHER FINANCING SOURCES	**$2,285**
	TOTAL EMERGENCY 911 FUND	**$2,780,180**

EMERGENCY 911 3800
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	1,461,723
511300	Overtime	90,000
512100	Group Insurance	467,886
512200	FICA	118,707
512400	Retirement Contribution	195,539
512700	Workers Compensation	5,276
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**2,339,131**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exam	270
522150	Pest Control	100
522210	Radio Equipment Maintenance	1,344
522220	Office Equipment Maintenance	490
522225	Computer Equipment Maintenance	146,214
522226	Software Maintenance	27,756
522230	Other Equipment Maintenance	5,200
522240	Building Maintenance	26,400
522300	Rentals	5,364
523210	Telephone	109,976
523220	Postage	32
523230	Internet Services	3,180
523500	Travel	7,674
523600	Dues and Subscriptions	1,678
523700	Education and Training	7,935
529000	Other Contractual Services	18,215
	TOTAL PURCHASED/CONTRACTED SERVICES	**361,828**
	MATERIALS AND SUPPLIES	
531100	Office Supplies	400
531150	AUTO & TRUCK TIRES	500
531155	AUTO & TRUCK BATTERIES	200
531215	Sewerage	1,000
531220	Natural Gas	1,000
531230	Electricity	15,000
531280	Stormwater	460
531290	VEHICLE MAINT	100
531600	Small Equipment	8,886
531700	Departmental Supplies	4,650
531710	Janitorial Supplies	2,200
531720	Uniforms and Clothing	4,800
	TOTAL MATERIALS AND SUPPLIES	**39,196**
	INTERFUND TRANSFER	
355100	Indirect Cost Allocations	40,025
	TOTAL INTERFUND TRANSFER	**40,025**
	TOTAL FOR EMERGENCY 911	**2,780,180**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

CSBG - FUND 220
REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	INTERGOVERNMENTAL REVENUE	
331150	CSBG Reimbursement	$23,595
	TOTAL CSBG FUND	**$23,595**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

AFTER SCHOOL PROGRAM 3462

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/EMPLOYEE BENEFITS	
511100	Regular Employees	$21,855
512200	FICA Taxes	1,672
512700	Workers Compensation	68
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$23,595**
	TOTAL AFTER SCHOOL PROGRAM	**$23,595**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

SENIOR NUTRITION - FUND 225
REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	INTERGOVERNMENTAL REVENUE	
300000	Fund Balance Appropriated	$58,972
331135	Senior Nutrition Federal Reimbursement	241,812
331150	CSBG Reimbursement	90,079
334120	Senior Nutrition State Reimbursement	162,192
	TOTAL INTERGOVERNMENTAL REVENUE	**$553,055**
	CONTRIBUTIONS/DONATIONS	
371150	Senior Nutrition Program Revenue	$125,000
	TOTAL CONTRIBUTIONS/DONATIONS	**$125,000**
	TOTAL SENIOR NUTRITION FUND	**$678,055**

SENIOR NUTRITION 5525
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	198,948
511300	Overtime	3,500
512100	Group Insurance	33,489
512220	FICA	15,487
512400	Retirement Contribution	16,601
512700	Workers Compensation	9,697
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$277,722**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exams	45
522210	Radio Equipment Maintenance	960
522225	Computer Equipment Maintenance	7,980
522226	Software Maintenance	1,560
522230	Other Equipment Maintenance	6,150
522280	Auto and Truck Maintenance	2,000
523210	Telephone	1,344
523220	Postage	156
523500	Travel	1,338
523600	Dues and Subscriptions	350
523700	Education and Training	600
529000	Other Contractual Services	1,300
	TOTAL PURCHASED/CONTRACTED SERVICES	**$23,783**
	SUPPLIES	
531100	Office Supplies	250
531150	Auto and Truck Tires	500
531270	Gasoline	1,300
531370	Food	335,000
531600	Small Equipment	1,550
531700	Departmental Supplies	35,000
531710	Janitorial Supplies	1,500
531720	Uniforms and Clothing	950
531770	Medical Supplies	500
	TOTAL SUPPLIES	**$376,550**
	TOTAL SENIOR NUTRITION FUND	**$678,055**

IMPACT FEES - FUND 260
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
300000	FUND BALANCE	$2,623,930
	CHARGES FOR SERVICES	
341330	Library	$12,500
341331	Parks and Recreation	393,700
341332	Fire Protection	255,900
341333	Jail	419,000
341334	Homeland Security	11,100
341335	E-911	25,600
341340	Administration	33,500
341342	CIE Preparation	16,500
341360	City Library	23,500
341361	City Parks	786,200
341363	City Jail	707,000
341364	City Homeland Security	18,700
341365	City E-911	45,840
341366	City Administration	48,800
341367	City CIE Preparation	22,400
	TOTAL CHARGES FOR SERVICES	**$2,820,240**
	INVESTMENT INCOME	
361154	Money Market Interest	$28,000
	TOTAL INVESTMENT INCOME	**$28,000**
	TOTAL IMPACT FEES FUND	**$5,472,170**

IMPACT FEES - FUND 260
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	Purchased/Contracted Services	
1590-529000	Other Contractual Services	$34,000
	TOTAL PURCHASED/CONTRACTED SERVICES	**$34,000**
	CAPITAL OUTLAY	
3350-544000	Jail Capital	$633,000
3500-544000	Fire Department Capital	2,047,470
3800-544000	E911 Capital	193,200
3920-544000	Homeland Security	14,500
6200-544000	Parks & Recreation Capital	2,550,000
	TOTAL CAPITAL OUTLAY	**$5,438,170**
	TOTAL IMPACT FEES	**$5,472,170**

FIRE DISTRICT - FUND 270
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
300000	Fund Balance Appropriated	$1,628,900
	TAXES	
311100	Real Property - Current Year	$7,013,000
311120	Timber	$900
311190	Railroad Equipment Tax	6,000
311200	Real Property - Prior Year	278,000
311320	Mobile Home - Current Year	21,000
311500	Real Property - NOD	4,000
311400	Mobile Home - Prior Year	12,000
311600	Real Estate Transfer - Intangible	90,000
316200	Insurance Premium Tax	4,193,733
319110	Interest - Real Property	26,000
	TOTAL TAXES	**$11,644,633**
	CHARGES FOR SERVICES	
342200	Fire Protection Orchard Hill	$42,000
	TOTAL CHARGES FOR SERVICES	**$42,000**
	TOTAL FIRE DISTRICT FUND	**$13,315,533**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

FIRE DEPT AND CI FIRE TEAM
EXPENDITURES

DEPT. NO.	DEPARTMENT TITLE	APPROVED
3500	Fire Department	$13,267,089
3510	CI Fire Team	48,444
	TOTAL FIRE FUND	**$13,315,533**

FIRE DISTRICT 3500
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	5,687,595
511300	Overtime	620,000
512100	Group Insurance	1,567,982
512105	Firefighter Cancer Insurance	9,507
512200	FICA	482,531
512400	Retirement Contribution	943,170
512700	Workers Compensation	184,813
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$9,495,598**
	PURCHASED/CONTRACTED SERVICES	
521220	Employee Physical Exams	6,300
522150	Pest Control	2,000
522210	Radio Equipment Maintenance	26,776
522220	Office Equipment Maintenance	3,790
522225	Computer Equipment Maintenance	121,980
522226	Software Maintenance	12,060
522230	Other Equipment Maintenance	68,270
522240	Building Maintenance	175,000
522280	Auto and Truck Maintenance	281,000
522290	Grounds Maintenance	12,000
522300	Rentals	6,628
523110	General Liability Insurance	14,488
523130	Vehicle Insurance	43,099
523140	Building and Contents Insurance	13,338
523210	Telephone	18,912
523220	Postage	100
523230	Internet Services	17,320
523500	Travel	29,239
523600	Dues and Subscriptions	73,597
523700	Education and Training	29,077
529000	Other Contractual Services	113,751
529005	Enterprise Management	625
	TOTAL PURCHASED/CONTRACTED SERVICES	**$1,069,350**
	SUPPLIES	
531100	Office Supplies	1,500
531150	Auto and Truck Tires	33,000
531155	Auto and Truck Batteries	8,000
531210	Water	11,377

FIRE DISTRICT 3500
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
531215	Sewerage	5,912
531220	Natural Gas	10,200
531230	Electricity	54,234
531240	Propane Gas	4,000
531270	Gasoline	94,336
531280	Stormwater	760
531600	Small Equipment	443,550
531700	Departmental Supplies	100,000
531710	Janitorial Supplies	15,000
531720	Uniforms and Clothing	340,000
	TOTAL SUPPLIES	**$1,121,869**
	INTERFUND TRANSFER	
551000	Indirect Cost Allocations	$171,938
	TOTAL INTERFUND TRANSFER	**$171,938**
	OTHER COSTS	
579900	Other	$90,000
	TOTAL OTHER COSTS	**$90,000**
	DEBT SERVICE	
581200	CAPITAL LEASE - PRINCIPAL	208,584
581201	SANTANDER PRINCIPAL	417,390
581202	HS-8171 LADDERT TRUCK PRIN	23,233
581210	ENTERPRISE LEASE PRINC	9,382
581215	SANTANDER FIRE PRINCIPAL	255,223
582200	CAPITAL LEASE - INTEREST	25,512
582201	SANTANDER INTEREST	91,439
582202	HS-8171 LADDER TRUCK INT	189,834
582203	SUTPHEN PUMPER HS-7735 INT	71,722
582210	ENTERPRISE LEASE INT	2,735
582215	SANTANDER FIRE INTEREST	23,281
	TOTAL DEBT SERVICE	**$1,318,335**
	TOTAL FIRE DEPT 3500	**$13,267,089**

CI FIRE TEAM 3510
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511300	Overtime	$10,000
	TOTAL PERONAL SERVICES	**$10,000**
	PURCHASED/CONTRACTED SERVICES	
522210	Radio Equipment Maintenance	1,536
522225	Computer Equipment Maintenance	1,140
522226	Software Maintenance	288
522280	Auto and Truck Maintenance	2,000
523210	Telephone	480
	TOTAL PURCHASED/CONTRACTED SERVICES	**$5,444**
	SUPPLIES	
531270	Gasoline	$4,000
531310	Inmate Clothing	14,000
531600	Small Equipment	15,000
	TOTAL SUPPLIES	**$33,000**
	TOTAL CI FIRE TEAM	**$48,444**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

HOTEL/MOTEL TAX - FUND 275
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
	TAXES	
314100	5% Hotel/Motel Tax Restricted	$170,000
314125	3% Hotel/Motel Tax Unrestricted	$100,000
	TOTAL TAXES	**$270,000**
	TOTAL HOTEL/MOTEL TAX FUND	**$270,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

HOTEL/MOTEL TAX - FUND 275
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	OTHER COSTS	
7540-572100	G-S Business & Tourism Association	$170,000
	TOTAL OTHER COSTS	**$170,000**
	OTHER FINANCING USES	
7540-611250	Operating Transfer Out to General Fund	$100,000
	TOTAL OTHER FINANCING USES	**$100,000**
	TOTAL HOTEL/MOTEL TAX FUND	**$270,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

2022 TRANSPORTATION SPLOST - FUND 335
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
300000	Fund Balance Appropriated	
	TAXES	
313300	T-Splost Revenue	$2,942,797
	TOTAL TAXES	**2,942,797**
	INVESTMENT INCOME	
361500	Bond Fund Interest	$55
361600	Project Fund Interest	55,000
	TOTAL INVESTMENT INCOME	**55,055**
	TOTAL CAPITAL PROJECTS - TRANSPORTATION SPLOST	**$2,997,852**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

2022 TRANSPORTATION SPLOST - FUND 335
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	OTHER COSTS	
4200-579893	T-Splost Paving	$1,996,352
4200-579894	T-Splost Sidewalks	$1,000,000
	TOTAL OTHER COSTS	**$2,996,352**
	DEBT SERVICE	
8000-583000	Fiscal Agents Fees	$1,500
	TOTAL DEBT SERVICE	**$1,500**
	TOTAL TRANSPORTATION SPLOST	**$2,997,852**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

DEBT SERVICE 2015 AIRPORT AUTH - FUND 405
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
	OTHER FINANCING SOURCES	
391110	Operating Transfer In	$366,445
	TOTAL OTHER FINANCING SOURCES	**$366,445**
	TOTAL DEBT SERVICE 2015 AIRPORT AUTH	**$366,445**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

DEBT SERVICE 2015 AIRPORT AUTHORITY - FUND 405
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	DEBT SERVICE	
8000-581110	2015 Bond Principal Payment	$316,519
8000-582110	2015 Bond Interest Payment	18,901
	TOTAL DEBT SERVICE	**$335,420**
	OTHER FINANCING USES	
1590-611300	Operating Transfer Out	$31,025
	TOTAL OTHER FINANCING USES	**$31,025**
	TOTAL DEBT SERVICE 2015 AIRPORT AUTH	**$366,445**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

DEBT SERVICE 2022 T- SPLOST - FUND 410
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
	TAXES	
313300	T-Splost Revenue	$1,802,406
	TOTAL TAXES	**$1,802,406**
	INVESTMENT INCOME	
361700	Escrow Fund	$273,719
	TOTAL INVESTMENT INCOME	**$273,719**
	TOTAL DEBT SERVICE 2022 T-SPLOST	**$2,076,125**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

DEBT SERVICE 2022 T-SPLOST - FUND 410
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	DEBT SERVICE	
8000-581100	Bond Principal Payment	$2,025,000
8000-582100	Bond Interest Payment	152,875
	TOTAL DEBT SERVICE	
	TOTAL DEBT SERVICE 2022 T-SPLOST	**$2,177,875**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

GMA LEASE POOL - FUND 475
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
	INVESTMENT INCOME	
361450	Interest- GMA Lease Pool	$86,000
	TOTAL INVESTMENT INCOME	**$86,000**
	TOTAL GMA LEASE POOL FUND	**$86,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

GMA LEASE POOL - FUND 475
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	DEBT SERVICE	
8000-582200	Capital Lease-Interest	$85,000
8000-583000	Fiscal Agents Fees	1,000
	TOTAL DEBT SERVICE	**$86,000**
	TOTAL GMA LEASE POOL FUND	**$86,000**

WATER & SEWERAGE AUTHORITY - FUND 505
REVENUE

ITEM NO.	DESCRIPTION	APPROVED
	FUND BALANCE	
	CHARGES FOR SERVICES	
343920	Scrap Iron Sales	2,277
344210	Water Revenue	11,407,885
344215	Development Fees	43,145
344225	Sewer Inspection Fees	382,162
344230	Water Capital Recovery Fees	397,111
344250	Water Tap Fees	564,565
	TOTAL CHARGES FOR SERVICES	**12,797,145**
	INTEREST INCOME	
361155	Interest UB Res Acct 7726	250,675
361156	Interest UB Operating Account 7727	191,314
361610	2025 Project Fund Interest	481,220
	TOTAL INTEREST INCOME	**923,209**
	OTHER REVENUES	
382080	Williamson Rd Tower Site	113,024
4330-391110	Operating Transfer In	13,500,000
	TOTAL OTHER REVENUES	**13,613,024**
	TOTAL WATER & SEWERAGE AUTHORITY FUND	**27,333,378**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA.

WATER & SEWERAGE AUTHORITY FUND SUMMARY
EXPENDITURES

DEPT. NO.	DEPARTMENT TITLE	APPROVED
1530	GIS	$408,049
4330	Wastewater Management	17,964,323
4400	Water Department	$8,961,005
	TOTAL WATER & SEWERAGE AUTHORITY FUND	**$27,333,377**

GIS 1530
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/EMPLOYEE BENEFITS	
511100	Regular Employees	$261,376
512100	Group Insurance	51,852
512200	FICA Taxes	19,910
512400	Retirement Contribution	34,735
512700	Workers Compensation	814
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$368,687**
	PURCHASED/CONTRACTED SERVICES	
522225	Computer Equipment Maintenance	3,456
522226	Software Maintenance	10,050
522280	Auto and Truck Maintenance	1,000
522300	Rentals	88
523110	Genral Liability	1,869
523130	Vehicle Insurance	602
523210	Telephone	1,392
523500	Travel	2,000
523600	Dues and Subscriptions	300
523700	Education and Training	4,000
523800	Licenses	105
529000	Other Contractual Services	2,500
	TOTAL PURCHASED/CONTRACTED SERVICES	**$27,362**
	SUPPLIES	
531100	Office Supplies	$500
531270	Gasoline	2,000
531700	Departmental Supplies	6,000
531720	Uniforms and Clothing	1,500
579900	Other	2,000
	TOTAL SUPPLIES	**$12,000**
	TOTAL GIS	**$408,049**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

WASTEWATER MANAGEMENT 4330
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/EMPLOYEE BENEFITS	
511100	Regular Employees	$102,375
511300	Overtime	8,438
512100	Group Insurance	27,159
512200	FICA	7,832
512400	Retirement Contribution	14,844
512700	Workers Compensation	1,751
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$162,399**
	PURCHASED/CONTRACTED SERVICES	
521210	Legal Fees	$15,000
521220	Employee Physical	300
521280	Consulting Engineers	360,400
522225	Computer Equip Maint	5,500
522226	Software Maint	440
523130	Vehicle Insurance	602
523210	Telephone	1,584
523220	Postage	1,000
523230	Internet Services	7,200
523300	Advertising	500
523500	Travel	2,500
523700	Education and Training	2,500
523800	Licenses	200
529000	Other Contr Services	145,659
	TOTAL PURCHASED/CONTRACTED SERVICES	**$543,385**
	SUPPLIES	
531100	Office Supplies	$500
531150	Auto & Truck Tires	2,200
531210	Water	1,500
531230	Electricity	20,000
531270	Gasoline	17,600
531600	Small Equipment	12,000
531700	Departmental Supplies	500
531720	Uniforms and Clothing	3,100
	TOTAL SUPPLIES	**$57,400**

	CAPITAL OUTLAY	
541200	Site Improvements	15,000
542100	Machinery and Equipment	$23,000
542200	Vehicles	65,000
549804	AKB Sewer Project	15,347,341
5641000	Gain/Loss on Investments	200,000
	TOTAL CAPITAL OUTLAY	**$15,650,341**
	DEBT SERVICE	
581115	Bond Principal	957,899
582115	Bond Interest 2025	587,899
583000	Fiscal Agent Fees	5,000
	TOTAL DEBT SERVICE	**1,550,798**
	TOTAL WASTEWATER MANAGEMENT DEPARTMENT	**$17,964,323**

GENERAL WATER SYSTEM DEPARTMENT 4400
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	PERSONAL SERVICES/ EMPLOYEE BENEFITS	
511100	Regular Employees	$617,648
511300	Overtime	7,000
512100	Group Insurance	138,091
512200	FICA	47,028
512400	Retirement Contribution	85,580
512700	Workers Compensation	23,699
	TOTAL PERSONAL SERVICES/EMPLOYEE BENEFITS	**$919,046**
	PURCHASED/CONTRACTED SERVICES	
521210	Legal Fees	$50,000
521220	Employee Physical Exams	250
521280	Consulting Engineers	250,000
522210	Radio Equipment Maintenance	576
522220	Office Equipment Maintenance	1,300
522225	Computer Equipment Maintenance	9,120
522226	Software Maintenance	140,413
522240	Building Maintenance	10,000
522250	Heavy Equipment Maintenance	5,000
522255	Water Tank Maintenance	127,755
522280	Auto and Truck Maintenance	5,500
522300	Rentals	3,907
523110	General Liability Insurance	6,255
523130	Vehicle Insurance	5,529
523140	Building and Contents Insurance	17,652
523210	Telephone	5,652
523220	Postage	100
523300	Advertising	1,000
523500	Travel	6,065
523600	Dues and Subscriptions	6,410
523700	Education and Training	12,530
523800	Licenses	1,120
528000	Cost of Water	6,573,043
529000	Other Contractual Service	233,550
	TOTAL PURCHASED/CONTRACTED SERVICES	**$7,472,727**
	SUPPLIES	
531100	Office Supplies	$500
531150	Auto and Truck Tires	2,100
531155	Auto and Truck Batteries	1,050

GENERAL WATER SYSTEM DEPARTMENT 4400
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
531210	Water	$650
531215	Sewerage	650
531220	Natural Gas	2,500
531230	Electricity	6,000
531270	Gasoline	21,800
531600	Small Equipment	9,000
531700	Departmental Supplies	3,500
531720	Uniforms and Clothing	4,900
531755	Shop Supplies	500
532000	Water Tap Supplies	202,530
532050	Fire Hydrant Supplies	40,000
	TOTAL SUPPLIES	**$295,680**
	CAPITAL OUTLAY	
542100	Machinery & Equipment	$16,000
542300	Furniture & Fixtures	2,000
579698	McDonough Rd N 2500Mtr	660
579699	Teamon Rd 3211 Mtr Pole	660
	TOTAL CAPITAL OUTLAY	**$19,320**
	INTERFUND TRANSFER	
551000	Indirect Cost Allocations	$59,767
	TOTAL INTERFUND TRANSFER	**$59,767**
	DEPRECIATION/AMORTIZATION	
561000	Depreciation	$194,465
	TOTAL DEPRECIATION/AMORTIZATION	**$194,465**
	TOTAL GENERAL WATER SYSTEM DEPARTMENT	**$8,961,005**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

WORKER'S COMPENSATION TRUST - FUND 620
REVENUES

ITEM NO.	DESCRIPTION	APPROVED
	INVESTMENT INCOME	
361100	Interest - Operating Account	$20,000
	TOTAL INVESTMENT INCOME	**$20,000**
	OTHER FINANCING SOURCES	
395000	Trust Contributions	$900,000
	TOTAL OTHER FINANCING SOURCES	**$900,000**
	TOTAL WORKER'S COMPENSATION TRUST FUND	**$920,000**

FISCAL 2027 BUDGET
SPALDING COUNTY, GA

WORKER'S COMPENSATION TRUST - FUND 620
EXPENDITURES

ITEM NO.	DESCRIPTION	APPROVED
	SALARIES AND BENEFITS	
1590-516000	Health Care Costs	$445,000
	TOTAL SALARIES AND BENEFITS	**$445,000**
	INTERFUND TRANSFERS	
1590-552200	Claims Paid-Insurance	$470,000
1590-583000	Fiscal Agent Fees	5,000
	TOTAL INTERFUND TRANSFERS	**$475,000**
	TOTAL WORKER'S COMPENSATION	**$920,000**