2026 Annual BUDGET

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FY2026 PROPOSED BUDGET

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

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





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Guiding Principles

Mission Statement

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

Vision Statement

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

Core Values



Honesty and Integrity

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



Trust and Transparency

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



Customer-Focused

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



Effective Leadership

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

Strategic Priorities

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

The Fiscal Year 2026 Strategic Priorities are as follows:

Effective Governance

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

Economic Development

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

Infrastructure

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

Quality of Life

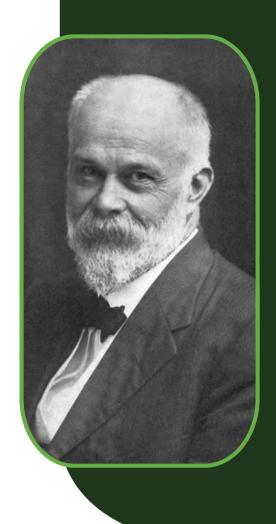
 Our family friendly neighborhoods and communities will be safe and secure. Our recreation, parks and greenspace amenities will provide leisure and cultural opportunities for all citizens and visitors regardless of age and ability. The quality of life experience in Barrow County will be second to none.



HISTORY

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

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



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

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



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

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

Upon finalization of the proposed budget, the County Manager presents it to the Board of Commissioners. A budget retreat is held to provide the Board an opportunity to review the proposal in depth, establish priorities, and provide feedback. Additional meetings may be scheduled as needed to make adjustments and ensure the proposed budget reflects the County's strategic direction.

Public participation is an essential component of Barrow County's budget process. To promote transparency and public trust, the proposed budget is made available for public review, and at least one public hearing is held in accordance with legal requirements. These hearings provide residents with an opportunity to offer feedback, ask questions, and engage in the decision-making process prior to the final adoption of the budget.

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

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

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

B	UDGET CALENDAR
Barrow -	FISCAL YEAR 2026
December 6, 2024	Distribute Capital Request forms for FY 2026 to departments.
January 17, 2025	Departments Capital request forms for FY 2026 due to the Finance Department.
January 24, 2025	Board of Commissioners Retreat - Establish budget goals for FY 2026 budget.
February 3, 2025	Distribute operating budget request forms, fee schedule and budget review schedule to departments.
March 3, 2025	Departments operating budget requests for FY 2026 due to the Finance Department.
March 7-31, 2025	The County Manager meets with departments to review FY 2026 budget requests, including capital.
May 5, 2025	Tax Assessor, Tax Commissioner and County Manager meet to set advertisement schedule.
May 6, 2025	County Manager submits FY 2026 recommended budget to the Board of Commissioners.
May 28, 2025	Newspaper advertisement notifying the public that the proposed FY 2026 recommended budget is available for review and the time and date of the budget public hearing.
June 2, 2025	Copy of proposed FY 2026 recommended budget displayed in the Clerk of Commission's Office and on the County's web site for public review.
June 4, 2025	Newspaper advertisement notifying the public that the proposed FY 2026 recommended budget is available for review and the time and date of the budget public hearing.
June 9, 2025	Public hearing to obtain citizen comments on the proposed FY 2026 recommended budget at 6:00pm
June 11, 2025	Newspaper advertisement notifying the public of the date and time when the proposed FY 2026 recommended budget will be adopted and the Current 2025 Property Tax Digest and 5 - Year History of Levy.
June 18, 2025	Newspaper advertisement notifying the public of the date and time when the proposed FY 2026 recommended budget will be adopted and the Current 2025 Property Tax Digest and 5 - Year History of Levy.
June 24, 2025	Adoption of the FY 2026 Budget Resolution & Adoption of the millage rate of the 2026 Digest at 6:00pm
July 1, 2025	FY 2026 budget in effect through June 30, 2026.



Demographics

Population: 92,792

Gender	
Male	49.3%
Female	50.7%
Age	
Under 5 years	6.4%
Under 18 years	24.8%
Between 18 and 65 years	55.7%
65 years and over	13.1%
Race/ Éthnic Origin	
White	62.1%
Black	15.9%
Hispanic/Latino	16.3%
Asian American	4.4%
Indian American	0.7%
Hawaiian/Pacific Islander	0.2%
Income	
Per Capita Income	31,914
Unemployment Rate	3.2%
Voter Participation Rate	73%



Employers

Total Employers: 1,508

Principal Employers	Employees
Barrow County School System	2,447
Harrison Poultry	977
Barrow County Board of Commissione	ers 620
Chico's FAS	589
Akins Ford	427
Carvana	400
Price Industries	340
Republic Services	300
NGMC Barrow	235
ReaderLink	222

Geography

Square Miles: 161.04

Population per square mile	576.2
Mean travel time to work (minutes)	33.6
Housing Units	33,305
Owner-occupied housing rate	79.5 %

Education

Enrollment: 16,033

	Schools	Students			
Elementary	10	7,175			
Middle	4	3,428			
High	3	4,734			
Technical College	1	699			
Population 25+					

High School Graduate	87.6 %
Bachelor Degree or Higher	21.0 %

Public Safety

Total Employees: 288

Fire Department	
Fire Stations	6
Fire Personnel	78
Sheriffs Office	
Sheriff Stations	1
Sheriff Personnel	131
Detention Center Personnel	79

Parks & Recreation

100+ acre Victor Lord Park

10
4
10
4
1
3
1



Location Map

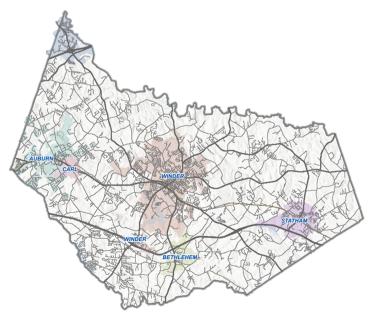
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Barrow County is located in the northeast part of Georgia about 45 miles north of Atlanta on the I-85 corridor. Barrow County's main public facilities are located in the <u>City of Winder.</u>

Distances to Barrow County from:

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





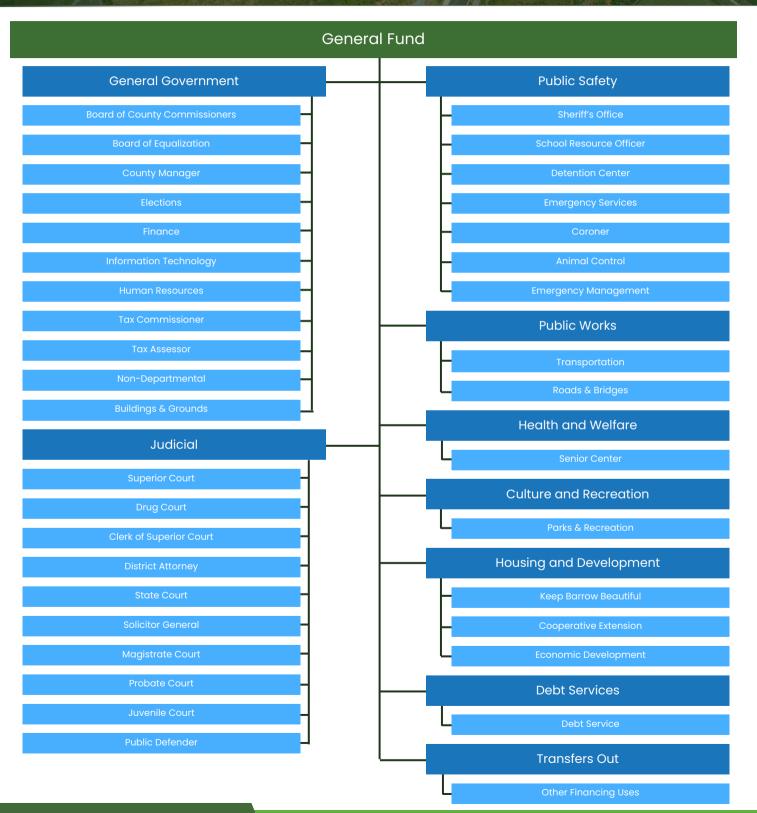
GEORGIA



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General Fund Structure

GEORGIA





Fund Summary

Governmental Funds

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

General Fund

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

Special Revenue Funds

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

Capital Project Funds

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

Debt Service Funds

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

Proprietary Funds

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

Enterprise Funds

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

Fiduciary Funds

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

FY 2026 BUDGET RESOLUTION

WHEREAS, the County's upcoming fiscal year (FY) 2025 begins on July 1, 2025, and will end on June 30, 2026; and

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

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

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

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

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

WHEREAS, the General Fund budget includes revenues totaling \$882,000 which are derived strictly within the unincorporated area of the County; and

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

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

WHEREAS, in FY 2025, the County collected \$4,558,411 in Insurance Premium Taxes, which revenue will be used to roll back taxes in the unincorporated area in FY 2026; and

WHEREAS, the FY 2026 budget includes revised fee schedule for Environmental Health and the Water & Sewer Enterprise funds, all other fee schedules adopted in the FY 2025 budget remain unchanged; and

WHEREAS, the County Manager submitted the proposed budget to the Board of Commissioners on June 2, 2025, displayed a copy of the proposed budget in the Clerk of Commissioner's Office, and on the County's website for public review; and

FY 2026 BUDGET RESOLUTION

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

WHEREAS, the Board of Commissioners conducted a public hearing on June 9, 2025, to discuss the proposed budget; and

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

WHEREAS, the Board of Commissioners finds it to be in the public interest to adopt this resolution on June 24, 2025, approving the Barrow County FY 2026 Budget as follows:

General Fund Expenditures	\$66,019,220
Fire Funds	\$12,077,630
Water & Sewer Funds	\$11,828,920
SPLOST Funds	\$26,622,010
TSPLOST Funds	\$26,633,755
Non-Major Funds	<u>\$38,870,175</u>
Total	\$182,051,710

THEREFORE, BE IT RESOLVED, that the Barrow County Board of Commissioners hereby adopts the FY 2026 Budget as provided herein.

BE IT FURTHER RESOLVED, that in accordance with the official Code of Georgia Annotated Section 15-9-68, the Board of Commissioners caps the Probate Judge's fee at \$26,853 for calendar year 2026.

(Signature page follows)

SO RESOLVED this 24th day of June 2025.

BARROW COUNTY BOARD OF COMMISSIONERS

Pat Graham, Chairman

Tim Walker, Chairman-pro tempore, District 5

Joe Goodman, District 1

Kenny Shook, District 2

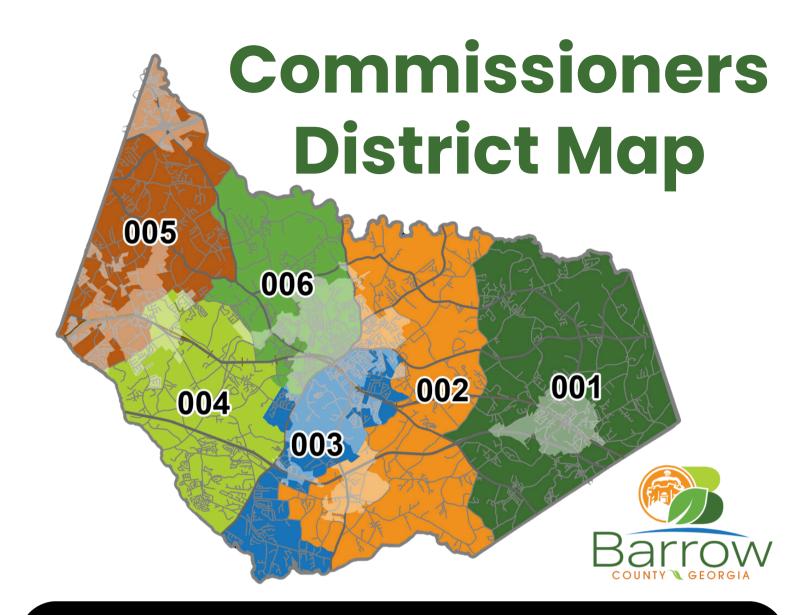
Rolando Alvarez, District 3

Alex Ward, District 4

Deborah Lynn, District 6

Attest: By:

Abril Olivas, Clerk



Chairman Pat Graham





Board of Commissioners



Pat Graham

Commission Chairman

Joe Goodman

Commissioner – District 1

Kenny Shook

Commissioner – District 2

Rolando Alvarez

Commissioner – District 3

Alex Ward

Commissioner – District 4

Tim Walker

Commissioner – District 5

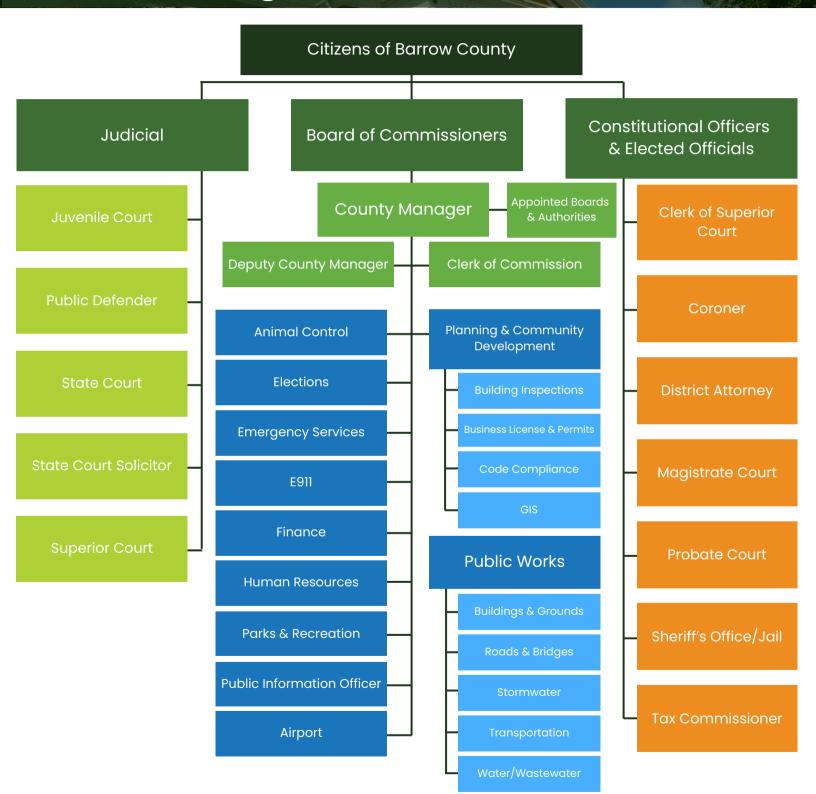
Deborah Lynn

Commissioner – District 6





Organizational Chart





Government Officials





Budget Overview



Budget Overview

TOTAL BUDGET \$182.0M

General Fund Special Revenue Funds Enterprise Funds Grants Funds Capital Funds

Your Tax Dollar Breakdown:

GENERAL FUND \$66.0M

Law Enforcement Public Safety Judicial System Government Operations

CAPITAL BUDGET \$74.4M

Road Paving Equipment and Vehicles Renovations Sewer System



Barrow County Board of Education 54.08% Barrow County Government 31.71% Barrow County Fire District 9.20% General Obligation Bonds 4.03%

Economic Development 0.98%



Summary of Recommended Budgets by Fund

	General Fund	Fire Fund	Other Funds	SPLOST 2022 Fund	TSPLOST 2024 Fund
Revenues Drements Tax	\$ 20.646.170 \$	11 227 000	\$ 5,222,010	\$ -	¢
Property Tax	• • • • • • • • •	11,887,990		5 -	\$ -
Motor Vehicle TAVT	495,500	105,000	55,000	-	-
	6,450,000	-	-	-	-
Sales Tax	14,600,000	-	-	20,822,900	19,370,000
Other Taxes Licenses & Permits	10,557,050	3,900	11,000	-	-
	120,000	-	-	-	-
Intergovernmental	82,000	-	1,483,890	975,840	-
Charges for Services	7,606,990	55,000	3,762,990	-	-
Fines & Forfeitures	1,258,200	-	2,516,300	-	-
Other Revenue	1,262,120	25,740	877,110	-	-
Total Revenues	63,078,030	12,077,630	14,028,300	21,798,740	19,370,000
Other Financing Sources					
Operating Transfer In	-	-	164,140	-	-
Prior Year Fund Balance	2,941,190	-	1,537,500	4,823,270	7,263,755
Total Revenues & Other Sources	66,019,220	12,077,630	15,729,940	26,622,010	26,633,755
Expenditures					
General Government	13,747,640	-	164,500	-	-
Judicial	7,598,710	-	187,250	-	-
Public Safety	37,437,390	12,077,630	4,414,580	-	-
Public Works	4,494,450	-	841,000	-	-
Health & Welfare	474,860	-	1,283,890	-	-
Parks & Recreation	1,460,850	-	253,000	-	-
Housing & Development	-	-	3,153,810	-	-
Independent Agencies	121,760	-	-	-	-
Intergovernmental	-	-	-	7,808,590	7,263,755
Non-Departmental	439,180	-	-	-	-
Capital Projects	-	-	-	17,046,760	19,370,000
Debt Service	80,240	-	5,427,910	1,766,660	-
Total Expenditures	65,855,080	12,077,630	15,725,940	26,622,010	26,633,755
Other Financing Uses:					
Operating Transfers Out	164,140	_	4,000	_	-
Total Expenditures & Other Financing Uses	66,019,220	12,077,630	15,729,940	26,622,010	26,633,755
Excess of Revenues Over Expenditures	\$ - \$	_	\$ -	\$ -	\$ -



Summary of Recommended Budgets by Fund - Continued

	W&S Funds	W&S - Capital Funds	Stormwater Fund	Airport Fund	All Funds
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 37,856,170
Motor Vehicle	-	-	-	-	655,500
TAVT	-	-	-	-	6,450,000
Sales Tax	-	-	-	-	54,792,900
Other Taxes	-	-	-	-	10,571,950
Licenses & Permits	-	-	-	-	120,000
Intergovernmental	275,000	-	-	-	2,816,730
Charges for Services	11,005,200	4,658,610	1,482,030	417,845	28,988,665
Fines & Forfeitures	-	-	-	-	3,774,500
Other Revenue	548,720	1,525,600	18,000	40,710	4,298,000
Total Revenues	11,828,920	6,184,210	1,500,030	458,555	150,324,415
Other Financing Sources					
Operating Transfer In	-	1,766,660	-	-	1,930,800
Prior Year Fund Balance	-	13,230,780	-	-	29,796,495
Total Revenues & Other Sources	11,828,920	21,181,650	1,500,030	458,555	182,051,710
Expenditures					
General Government	-	-	-	-	13,912,140
Judicial	-	-	-	-	7,785,960
Public Safety	-	-	-	-	53,929,600
Public Works	11,828,920	-	1,380,030	-	18,544,400
Health & Welfare	-	-	-	458,555	2,217,305
Parks & Recreation	-	-	-	-	1,713,850
Housing & Development	-	-	-	-	3,153,810
Independent Agencies	-	-	-	-	121,760
Intergovernmental	-	-	-	-	15,072,345
Non-Departmental	-	-	-	-	439,180
Capital Projects	-	16,728,710	-	-	53,145,470
Debt Service		4,452,940	120,000	-	11,847,750
Total Expenditures	11,828,920	21,181,650	1,500,030	458,555	181,883,570
Other Financing Uses:					
Operating Transfers Out		-	-	-	168,140
Total Expenditures & Other Financing Uses	11,828,920	21,181,650	1,500,030	458,555	182,051,710
Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	<u>\$</u> -



Overview of Revenues

Summury of Revenues	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	Re	FY 2026 commended
General Fund (100)	\$ 52,885,637	\$ 55,485,086	\$ 58,122,709	\$ 65,018,308	\$	66,019,220
Special Revenue Funds:						
County Law Library Fund (205)	20,475	21,420	22,781	30,800		25,100
Confiscated Fund (210)	31,996	19,639	35,768	98,500		46,500
School Camera - Safety Program (213)	2,428,831	1,079,429	456,448	1,001,000		351,000
Planning & Community Development (214)	2,062,651	2,071,864	1,754,247	2,721,449		2,918,590
Emergency Telephone System Fund (215)	1,676,504	1,751,395	1,808,521	2,510,442		2,427,950
County DATE Fund (216)	41,781	58,220	86,955	72,200		66,650
Drug Court Participant Fees Fund (217)	36,960	55,344	63,458	83,000		56,000
Special Programs Fund (218)	885,392	310,410	336,163	439,109		557,570
County Supplemental Juvenile Services Fund (219)	1,989	2,324	4,794	4,200		2,000
County Jail Fund (220)	108,349	170,246	850,287	86,500		500,500
Inmate Commissary Fund (225)	128,414	117,291	132,172	110,120		110,120
Grants Fund (250)	3,513,840	2,120,417	4,169,843	1,261,225		1,283,890
American Rescue Plan Grant (255)	1,089,565	3,515,772	1,310,757	7,200,000		-
Opioids Settlement Fund (257)	-	221,395	381,146	268,056		202,000
Winder-Barrow Industrial Building Authority (260)	1,097,024	83,129	178	1,050		25,000
JDA of Winder – Barrow County (265)	9	8	5	1,050		1,050
Barrow-Braselton Joint Econ Dev Authority (267)	10,000	-	168,745	207,799		454,070
Emergency Services / Fire Fund (270)	6,898,182	8,568,149	11,055,096	11,366,544		12,077,630
700 MHTZ Radio System Maintenance Fund (272)	482,054	406,761	468,567	562,663		420,940
Subdivision Street Lights (275)	700,250	746,216	825,089	835,489		841,000
Hotel Motel (276)	-	-	11,913	-		11,000
Capital Project Funds:						
General Capital Project Fund (305)	2,108,552	3,060,930	1,903,886	2,776,500		-
SPLOST 2018 Fund (330)	18,564,980	5,431,980	505,011	-		-
SPLOST 2022 Fund (335)	-	15,318,902	21,891,148	18,903,000		26,622,010
TSPLOST 2024 Fund (341)	-	-	4,947,400	22,156,338		26,633,755
Debt Service Funds:						
General Obligation Bond (410)	4,349,462	4,803,293	5,054,653	4,372,650		4,384,500
IBA Debt Service Fund (412)	1,025,706	1,105,350	1,172,652	1,047,178		1,044,510
Enterprise Funds:						
Water & Sewerage Fund (507)	23,594,547	18,141,586	24,076,448	11,739,376		11,828,920
Water & Sewerage Capital Project Fund (527)	-	16,213,329	11,895,707	27,116,006		21,181,650
Water & Sewerage Life Cycle Replace Fund (537)	1,000,044	30,747	56,324	575,000		-
Storm Water Utility Fund (508)	2,610,489	2,912,137	3,486,237	1,381,540		1,500,030
Airport Fund (550)	479,164	3,128,331	445,299	-		458,555
Total for all funds	\$ 127,832,846	\$ 146,951,100	\$ 157,500,407	\$ 183,947,092	\$	182,051,710

Summary of Revenues



Overview of Expenditures

Summary	of Expenditures

Summary of Expenditures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	R	FY 2026 ecommended
General Fund (100)	\$ 43,552,558	\$ 50,147,060	\$ 57,357,907	\$ 65,018,308	\$	66,019,220
Special Revenue Funds:						
County Law Library Fund (205)	32,404	29,980	34,904	30,800		25,100
Confiscated Fund (210)	73,953	32,680	43,917	98,500		46,500
School Camera - Safety Program (213)	1,771,220	1,106,708	739,135	1,001,000		351,000
Planning & Community Development (214)	1,272,395	1,698,274	1,690,298	2,721,449		2,918,590
Emergency Telephone System Fund (215)	1,532,501	1,497,514	1,914,679	2,510,442		2,427,950
County DATE Fund (216)	32,744	55,702	84,171	72,200		66,650
Drug Court Participant Fees Fund (217)	27,654	27,555	98,880	83,000		56,000
Special Programs Fund (218)	328,109	114,839	114,895	439,109		557,570
County Supplemental Juvenile Services Fund (219)	-	-	950	4,200		2,000
County Jail Fund (220)	123,863	-	-	86,500		500,500
Inmate Commissary Fund (225)	103,230	87,801	171,256	110,120		110,120
Grants Fund (250)	3,450,669	1,811,712	3,104,391	1,261,225		1,283,890
American Rescue Plan Grant (255)	1,069,674	3,021,432	625,001	7,200,000		-
Opioids Settlement Fund (257)	-	-	-	268,056		202,000
Winder-Barrow Industrial Building Authority (260)	871,682	243,303	24,342	1,050		25,000
JDA of Winder – Barrow County (265)	36	600	15,000	1,050		1,050
Barrow-Braselton Joint Econ Dev Authority (267)	210	1,295	177,240	207,799		454,070
Emergency Services / Fire Fund (270)	6,544,404	7,506,702	8,721,193	11,366,544		12,077,630
700 MHTZ Radio System Maintenance Fund (272)	455,255	432,143	469,984	562,663		420,940
Subdivision Street Lights (275)	650,107	713,716	666,829	835,489		841,000
Hotel Motel (276)	-	-	11,913	-		11,000
Capital Project Funds:						
General Capital Project Fund (305)	2,108,552	3,060,930	1,903,886	2,776,500		-
SPLOST 2018 Fund (330)	10,568,068	6,652,535	7,373,079	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-
SPLOST 2022 Fund (335)		2,012,715	3,124,891	18,903,000		26,622,010
TSPLOST 2024 Fund (341)	-	-	1,361,148	22,156,338		26,633,755
Debt Service Funds:						
General Obligation Bond (410)	4,365,875	4,354,500	4,363,768	4,372,650		4,384,500
IBA Debt Service Fund (412)	1,021,452	1,047,601	1,048,554	1,047,178		1,044,510
Enterprise Funds:						
Water & Sewerage Fund (507)	7,804,251	7,658,440	8,840,327	11,739,376		11,828,920
Water & Sewerage Capital Project Fund (527)	-	780,982	1,360,819	27,116,006		21,181,650
Water & Sewerage Life Cycle Replace Fund (537)	-	-	-	575,000		-
Storm Water Utility Fund (508)	1,161,996	1,422,017	1,799,569	1,381,540		1,500,030
Airport Fund (550)	578,319	3,653,843	720,654	-		458,555
Total for all funds	\$ 89,501,178	\$ 99,172,582	\$ 107,963,581	\$ 183,947,092	\$	182,051,710

General Fund

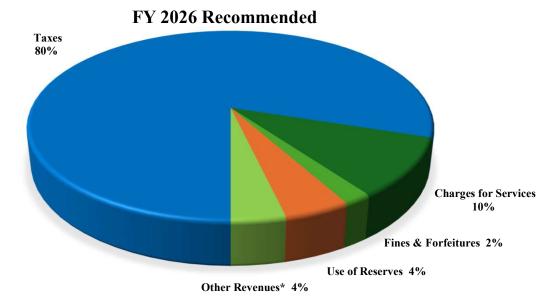
The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from taxes, charges for services, fines, investments, and other sources. Services funded by the General Fund include the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



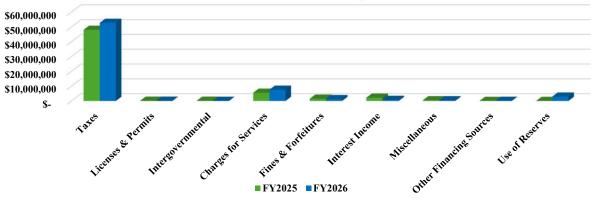
General Fund Revenues

Summary of Revenues

	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Approved	Re	ecommended
Taxes	\$ 44,163,654	\$ 46,026,143	\$ 48,044,208	\$ 52,936,608	\$	52,748,720
Licenses & Permits	95,227	101,699	122,963	120,000		120,000
Intergovernmental	112,864	119,696	136,686	108,000		82,000
Charges for Services	6,704,337	5,961,345	5,547,019	6,598,894		7,606,990
Fines & Forfeitures	1,015,488	1,021,725	1,527,389	1,258,200		1,258,200
Interest Income	74,526	1,532,522	2,215,057	1,470,350		707,870
Miscellaneous	299,940	571,103	494,622	343,109		454,250
Other Financing Sources	419,600	150,852	34,765	105,000		100,000
Use of Reserves	 -	-	-	2,078,147		2,941,190
Total General Fund Revenues	\$ 52,885,637	\$ 55,485,086	\$ 58,122,709	\$ 65,018,308	\$	66,019,220



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



FY 2025 to FY 2026 Comparison



General Fund Revenues

		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026	
		Actual		Actual		Actual		Approved	R	ecommended	
Taxes											
Real Property Tax	\$	15,839,646	\$	16,894,034	\$	18,023,541	\$	19,394,690	\$	20,646,170	
Public Utility Tax		477,394		441,201		730,076		591,253		700,000	
Timber Tax		174		621		54		204		50	
Real Property Tax - Prior		179,685		450,034		239,431		400,000		250,000	
Personal Property Tax - Current		1,713,620		1,582,303		1,582,900		2,372,164		1,650,000	
Motor Vehicle Tax		333,181		529,456		491,818		350,000		495,500	
Title Ad Valorem Tax Motor Vehicle		7,635,696		6,222,313		6,341,199		8,240,000		6,450,000	
Mobile Home Tax		15,413		45,523		30,611		73,397		30,500	
Intangible Tax		1,153,812		898,530		836,594		1,000,000		1,050,000	
Railroad Equipment Tax		11,907		-		10,109		12,000		10,500	
Personal Property Tax - Prior		15,144		27,222		79,623		65,000		80,000	
Property Not on Tax Digest		27		3,614		155		5,000		500	
Real Estate Transfer Tax		497,200		400,622		341,575		382,900		395,000	
Franchise Tax-TV Cable		484,108		465,101		321,634		465,000		332,000	
Local Option Sales Tax		11,498,599		12,770,522		13,541,499		14,200,000		14,600,000	
Alcoholic Beverage Excise Tax		441,023		427,390		422,603		480,000		430,000	
Energy Excise Tax		341,539		397,708		368,575		340,000		370,500	
Insurance Premium Tax		3,341,541		4,084,926		4,282,399		4,300,000		4,858,000	
Penalties & Interest - Delinquent		183,946		385,023		399,810		265,000		400,000	
Total Taxes		44,163,654		46,026,143		48,044,208		52,936,608		52,748,720	
						,					
Licenses & Permits Business License - Banks		95,227		101,699		122,963		120,000		120,000	
Total Licenses & Permits		<u>95,227</u> 95,227		101,099		122,903		120,000		120,000	
		13,221		101,077		122,905		120,000		120,000	
Intergovernmental		1 < 100		15.050							
Intergovernmental Revenue-Banks Co		16,498		17,859		21,891		-		-	
Intergovernmental Revenue-Jackson Co		56,367		61,837		74,795		68,000		82,000	
Intergovernmental Revenue- ADR Fund		40,000		40,000		40,000		40,000		-	
Total Intergovernmental		112,864		119,696		136,686		108,000		82,000	
Charges For Services											
55 Maynard St. Restricted		1,750		1,780		-		1,800		-	
Solid Waste Recycling Fees		838		3,300		2,291		1,000		2,200	
Election Qualifying Fees		5,810		50		10,348		-		-	
Auburn Election Revenue		5,137		5,312		5,324		5,000		6,000	
Winder Election Revenue		11,806		11,591		11,520		11,500		12,500	
Bethlehem Election Revenue		1,000		1,000		1,000		1,000		1,000	
Carl Election Revenue		1,000		1,000		1,000		1,000		1,000	
Statham Election Revenue		1,792		1,775		1,793		1,700		2,100	
Sale of Maps & Publication		100		5,362		25		200		100	
Motor Vehicle Tag Collection Fee		36,328		35,013		33,671		35,000		35,000	
Tax Collection Commission		1,481,251		1,583,913		1,714,350		1,700,000		1,750,000	
Clerk of Superior Court		250,202		262,865		261,161		200,000		265,000	
Recording-Clerk of Superior Court		1,472,837		1,081,026		1,048,792		1,400,000		1,150,000	
Printing and Duplicating		1,209		-		-		500		-	
Printing and Duplicating		772		165		308		300		-	
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General Fund Revenues - Continued

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Charges For Services - Continued					
Judicial Operations Fund Fee	7,250	8,650	11,750	5,000	12,500
Printing and Duplicating	1,036	1,278	1,391	1,000	-
Magistrate Court	188,882	225,376	279,191	200,000	280,500
Recording-Probate	76,770	60,278	56,727	77,000	56,800
Printing and Duplicating	60,862	61,362	58,512	50,000	60,000
Fees & Charges	1,200	550	1,050	1,000	-
Special Police Services	61,195	70,811	82,849	60,000	82,500
Board of Edu Resource & Security	289,626	500,274	509,895	350,000	1,932,400
BCA Resource & Security	-	-	30,400	48,000	48,000
Background Check Fees	4,065	4,095	3,390	3,000	3,000
Detention & Correction Service	27,914	16,614	19,635	25,000	20,000
Prisoner Housing Fees	1,425	270	200	564,603	500
Phone Card Proceeds	58,249	58,569	107,987	50,000	100,000
Plan Review Fee	810	-			-
Indirect Cost Allocation- CM-HR-FIN	-	-	-	37,057	37,080
Printing and Duplicating	3,743	3,312	_	4,000	-
Ambulance Fees	996,702	249,078	(382,747)	-	
Ambulance Fees-United	45,037	55,035	14,542	30,000	100
Indirect Cost Allocations-E911				12,792	12,810
Registration and Adoption	45,689	37,842	47,733	40,000	40,000
Restitution-Animal Control	1,231	1,530	3,502	1,500	1,500
Plan Review & Driveway Permits	1,201	46,437	22,943	40,000	1,500
Construction & Street Signs		13,000	9,500	12,500	
Indirect Cost Allocations - PW	17,341	17,341	17,341	17,341	17,350
Indirect Cost Allocations- SW	17,541	17,541	17,541	12,792	12,810
Indirect Cost Allocations - PW	40,352	40,352	40,352	40,352	40,360
Indirect Cost Allocations-W&S	40,332	40,552	-0,552	45,400	45,400
Recreation Fees	176,254	185,500	191,562	190,000	195,000
Rental of Recreation Facilities	94,370	104,518	96,295	80,000	100,500
Recreation-Concession Sale	5,989	2,902	3,642	4,000	20,400
Special Events	2,647	2,902	5,042	4,000	20,400
Subdivision Street Lights	2,047	-	4,309	-	-
Solid Waste Tipping Fees	1,223,389	1,202,219	1,223,485	1,200,000	1,225,000
Solid Waste Recycling Fees	479	1,202,219	1,225,465	500	500
Indirect Cost Allocations- P&D	4/9	-	-	37,057	37,080
Total Charges For Services	6,704,337	5,961,345		<u>6,598,894</u>	7,606,990
Total Charges For Services	0,704,557	5,901,545	5,547,019	0,390,094	7,000,990
Fines & Forfeitures					
401a Forfeitures	-	27,518	30,839	-	-
Fines & Forfeitures- Superior Court	183,488	160,098	153,698	180,000	150,000
Fines & Forfeitures- Magistrate	15,840	14,424	22,464	17,000	22,500
Late Tag Penalty	14,499	22,973	22,418	16,000	22,500
Fines & Forfeitures- Probate	77,134	71,388	70,192	77,000	72,500
Fines & Forfeitures- Juvenile Judge	1,470	-	-	2,000	-
Pretrial Diversion	16,631	13,727	9,632	15,000	12,500
Pretrial Diversion - DA	-	-	-	200	-
Pretrial Diversion	-	15,551	13,017	10,000	13,500
Pretrial Diversion	6,201	4,608	1,420	6,000	1,200
Crime Victims Asst Fund- DA	40,262	45,797	63,542	35,000	63,500
Court Fines - State Court	659,964	645,642	1,140,168	900,000	900,000
Total Fines & Forfeitures	1,015,488	1,021,725	1,527,389	1,258,200	1,258,200
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General Fund Revenues - Continued

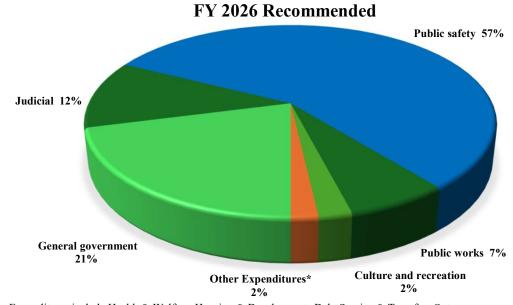
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Interest Income					
Interest Revenues	925	18,970	55,254	30,000	20,000
Interest Revenues	435	346	440	300	300
Interest Revenues	48	49	95	30	-
Interest Revenues	6	6	7	20	-
GA Fund 1 Interest Revenue	71,431	1,451,179	2,092,001	1,400,000	637,570
Investment Acct CS&B Interest	1,681	61,971	67,259	40,000	50,000
Total Interest Income	74,526	1,532,522	2,215,057	1,470,350	707,870
Miscellaneous					
Reimbursement For Damaged Property	-	62,832	-	1,000	-
Reimb For Damaged Prop-Vehicles	1,298	-	4,448	-	-
Miscellaneous Revenue	19,119	7,348	20,726	10,000	11,000
Misc. Revenue-Sale of Non-Capital	155	9,524	8,988	1,000	-
Misc. Revenue - Perscript. Rebate	201,885	458,556	411,914	300,000	415,000
Misc Revenue - Child Support Fees	378	384	588	309	500
Misc. Revenue - Hotel/Motel Tax	-	1,665	1,947	-	-
Credit Card Fees	606	689	805	500	-
Rental of Buildings Revenue	-	-	5,000	-	-
Veg. Clearing Service- Hwy 82 Land	2,500	-	-	-	-
Evermoor Rental - Hwy 82 Building	2,800	1,800	2,400	2,400	2,400
Leftover Pets Rental	250	-	-	-	-
Misc Revenue-Jackson EMC	13,531	10,021	18,203	10,000	15,200
E.R. Snell Rental Fee	16,800	1,400	-	-	-
Catsnip Spay/Neuter Svcs of GA	750	-	-	700	-
Animal Alliance of GA	-	1,500	-	1,000	-
Miscellaneous Revenue	10	-	-	-	-
Miscellaneous Revenue	28	-	-	-	-
Amphitheater Rental Fee	8,850	-	4,500	1,000	1,000
Misc. Revenue - Sale of Guns	14,325	-	-	1,000	1,000
General Revenues	347	50	148	100	100
Miscellaneous Revenue	291	1,136	-	1,000	-
Credit Card Fees	-	-	-	50	-
Donations-Animal Control	9,579	6,690	9,465	8,000	8,000
Donations-Animal Control Improvement	-	-	-	50	50
Donations - Senior Center	6,440	7,509	5,491	5,000	-
Total Miscellaneous	299,940	571,103	494,622	343,109	454,250
Use of Reserves	,	,	,	, , , , , , , , , , , , , , , , , , ,	
Committed Fund Balance				645,592	
Unassigned Fund Balance	_	-	-	1,432,555	2,941,190
Total Use of Reserves	-	-	-	2,078,147	2,941,190
			-	2,0/0,14/	2,941,190
Other Financing Sources					
Transfer In	-	-	4,765	-	-
Sale of Fixed Assets	39,100	19,152	-	5,000	-
Insurance Proceeds	3,000	-	-	-	-
Sale of Fixed Assets-Vehicles	377,500	131,700	30,000	100,000	100,000
Total Other Financing Sources	419,600	150,852	34,765	105,000	100,000
Total General Fund Revenues	\$ 52,885,637	55,485,086	\$ 58,122,709	\$ 65,018,308	\$ 66,019,220



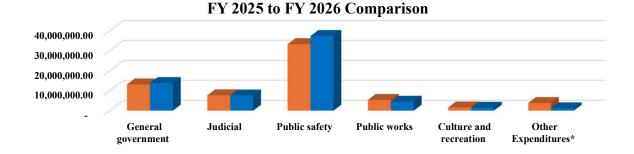
General Fund Expenditures

Summary of Expenditures by Function

	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Approved	Re	commended
General Government	\$ 7,231,326	\$ 9,144,129	\$ 9,917,688	\$ 13,141,817	\$	13,836,640
Judicial	5,349,069	6,148,228	6,622,813	7,716,314		7,598,710
Public Safety	22,049,920	25,407,331	29,027,236	33,357,554		37,437,390
Public Works	3,024,727	3,618,885	4,515,619	5,372,810		4,494,450
Health and Welfare	451,105	474,030	570,830	713,469		774,640
Culture and Recreation	1,086,115	1,355,592	1,410,800	1,607,165		1,460,850
Housing and Development	269,022	293,559	298,212	395,916		172,160
Debt Services	80,232	80,232	80,232	80,232		80,240
Transfers Out	 4,011,041	3,625,074	4,914,477	2,633,031		164,140
Total General Fund Expenditures	\$ 43,552,558	\$ 50,147,060	\$ 57,357,907	\$ 65,018,308	\$	66,019,220



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





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

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General Fund Expenditures - Continued

Summary of Expenditures by Department

Department	FY 20 Actu		FY 2023 Actual	FY 2024 Actual	FY 2025 Approved		FY 2026 commended
General Fund Departments							
Board of County Commissioners	\$ 3	81,621	\$ 682,511	\$ 837,286	\$ 589,658	\$	768,200
Board of Equalization		2,171	14,738	8,898	19,398		19,420
County Manager	2	91,912	268,443	275,366	893,477		1,132,180
Elections	3	05,654	398,039	443,319	489,159		426,160
Finance	8	60,651	939,865	1,178,397	1,167,520		1,242,910
Information Technology	4	18,458	360,094	466,040	643,189		800,110
Human Resources	3	77,079	377,134	503,748	557,342		579,580
Tax Commissioner	8	01,047	977,677	931,022	1,075,686		1,268,180
Tax Assessor	1,0	44,266	1,010,125	1,070,553	1,078,255		1,249,260
Non-Departmental	1,1	34,962	2,039,503	1,810,034	4,051,511		3,676,580
Buildings & Grounds	1,5	34,515	1,847,403	2,188,903	2,490,622		2,585,060
Superior Court	5	79,679	548,685	716,712	1,298,483		889,020
Drug Court		53,232	103,132	120,095	228,209		299,970
Clerk of Superior Court	1,04	48,046	1,299,581	1,303,415	1,475,881		1,541,660
District Attorney	1,0	77,992	1,338,350	1,300,589	1,460,126		1,466,040
State Court	1	89,755	173,304	210,915	257,991		251,250
Solicitor General	2	34,784	328,958	437,617	510,809		629,950
Magistrate Court	5	55,822	589,585	655,989	658,935		713,620
Probate Court	4	17,246	447,310	479,021	469,352		449,940
Juvenile Court	5	72,623	710,034	662,429	620,498		621,230
Public Defender	6	19,891	609,288	736,029	736,030		736,030
Sheriff's Office	10,6	62,838	12,335,346	13,805,121	15,914,925		16,265,450
School Resource Officer / SRO		-	-	-	-		2,658,240
Detention Center	7,0	33,984	8,307,896	9,692,223	10,602,803		11,414,040
Emergency Services / EMS	3,0	19,989	3,080,144	3,839,250	4,747,394		4,730,530
Coroner	1	26,060	132,085	120,642	166,530		175,300
Animal Control	1,0	60,433	1,424,884	1,428,285	1,691,838		1,947,010
Emergency Management / EMA	14	46,616	126,976	141,714	234,064		246,820
Transportation	6	13,585	720,721	748,549	1,149,438		1,059,660
Roads & Bridges	2,4	11,142	2,898,164	3,767,070	4,223,372		3,434,790
Senior Citizens Center	1	60,371	176,252	274,072	415,691		474,860
Parks & Recreation	1,0	86,115	1,355,592	1,410,800	1,607,165		1,460,850
Keep Barrow Beautiful		12,331	7,274	13,177	19,350		29,350
Cooperative Extension		80,363	86,571	84,354	94,495		92,410
Economic Development	1	51,253	160,789	158	107,650		-
Total General Fund Departments	39,0	66,485	45,876,453	51,661,794	61,746,846		65,335,660
Debt Service							
Debt Service		80,232	80,232	80,232	80,232		80,240
Total Debt Service		80,232	80,232	80,232	80,232		80,240
			,	,		nued o	on Next Page

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General Fund Expenditures - Continued

Summary of Expenditures by Agency

Agency	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Outside Agencies					
NEGA Regional Commission	78,991	83,505	86,658	86,000	89,000
Health Department	202,778	202,778	202,778	202,778	202,780
Advantage Behavioral CSB	14,500	14,500	14,500	14,500	25,000
DFACS	47,956	55,000	53,980	55,000	57,000
Custom Industry - MR SVS Center	10,500	10,500	10,500	10,500	-
Adult Literacy Barrow	15,000	15,000	15,000	15,000	15,000
GA Soil & Water Conservation Commission	4,000	-	-	4,000	4,000
Barrow County Farmers Market	-	15,000	15,000	15,000	20,000
Georgia Forestry Commission	4,575	4,575	4,575	4,575	4,510
BC Chamber of Commerce	16,500	19,350	12,202	19,350	21,890
Airport Authority	-	-	-	131,496	-
Total Outside Agencies	394,800	420,208	415,193	558,199	439,180
Transfers Out					
Transfer Out - BBJEDA	-	-	168,745	-	-
Transfer Out - Capital Project Fund	558,626	1,031,110	1,548,348	2,336,301	-
Transfer Out - MHTZ Radio System	149,646	-	30,537	50,085	-
Transfer Out - Capital Projects	2,770,769	2,088,322	3,285,592	-	-
Transfer Out - Capital Projects	522,000	-	50,000	-	-
Transfer Out - Capital Projects	-	505,642	-	-	-
Transfer Out - E911	-	-	-	246,645	164,140
Transfer Out - BBJEDA	10,000	-	-	-	-
Total Tranfers Out	4,011,041	3,625,074	5,083,223	2,633,031	164,140
Total General Fund Expenditures					
Total General Fund Expenditures	\$ 43,552,558	\$ 50,001,968	\$ 57,240,442	\$ 65,018,308	\$ 66,019,220



General Fund Departmental Budgets And Outside Agencies



Board of County Commissioners

Description

Total Positions

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

Budget Summary						Funding Sourc	ce: Ge	eneral Fund
	FY 2022 Actual		FY 2023 Actual		FY 2024 Actual	FY 2025 Approved		FY 2026 commended
Personnel Costs								
Salaries & Wages	\$ 95,11	0 \$	115,085	\$	136,301	\$ 138,101	\$	148,270
Group Insurance	46,60	8	128,145		82,519	67,933		60,480
Social Security	5,24	7	6,412		7,748	8,562		9,180
Medicare	1,22	.7	1,500		1,812	2,002		2,140
Retirement Contributions	8,34	0	7,960		2,389	7,960		8,970
401a Expense		_	44		507	-		550
Total Personnel Costs	156,53	1	259,146		231,276	224,558		229,590
Contracted Services								
Professional Services	75	50	157,948		144,974	90,000		126,000
Legal Fees - Other		_	-		-	-		20,000
Legal Fees	148,89	2	177,558		362,525	170,000		289,110
TV Recording	9,27		7,875		8,850	15,000		15,000
Repairs & Maintenance	24,57		-					
Communications	48		997		2,796	10,500		9,000
Postage		8	87		2,475	200		300
Advertising	2,05	~	-		15	3,500		3,300
Printing & Binding	· · · · · · · · · · · · · · · · · · ·	28	-		300	300		300
Travel	10,79		10,345		9,085	12,000		12,000
Dues & Fees	20.73		44,649		45,519	32,500		32,500
Education & Training	4,87		11,010		5,645	12,000		12,000
Total Contracted Services	222,47		410,469		582,184	346,000		519,510
Supplies								
General Supplies & Materials	35	5	1,296		17,526	4,000		4,000
Food & Beverages	55		2,302		819	2,600		2,600
Benovolent	55	-	2,302		539	2,000		2,000
Small Equipment	1,70	9	9,049		4,942	10,500		10,500
Total Supplies	2,61		12,896		23,826	19,100		19,100
Total Board of Commissioners	\$ 381,62	21 \$	682,511	\$	837,286	\$ 589,658	\$	768,200
Positions								
	FY 2022		FY 2023]	FY 2024	FY 2025		FY 2026
Full-Time		-	-		-	-		-
Part-Time		7	7		7	7		7

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Description

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

Budget Summary							Funding Source: General Fund					
	FY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved		FY 2026 Recommended			
Personnel Costs												
Salaries & Wages	\$	1,160	\$	6,670	\$	6,990	\$	6,630	\$	6,650		
Group Insurance		-		-		214		-		-		
Social Security		72		355		398		412		410		
Medicare		17		83		98		97		100		
Total Personnel Costs		1,249		7,108		7,700		7,139		7,160		
Contracted Services												
Postage		89		215		798		1,200		1,200		
Travel		224		-		-		2,500		2,500		
Hearing Officer Expenses		-		6,559		-		7,000		7,000		
Education & Training		609		814		400		1,359		1,360		
Total Contracted Services		922		7,588		1,198		12,059		12,060		
Supplies												
General Supplies & Materials		-		42		-		200		200		
Total Supplies		-		42		-		200		200		
Total Board of Equalization	\$	2,171	\$	14,738	\$	8,898	\$	19,398	\$	19,420		
Positions												
]	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		
Full-Time		-		-		-		-		-		
Part-Time		4		4		4		4		4		
Total Positions		4		4		4		4		4		



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

Budget Summary					Funding Source: General Fund					
	Y 2022 Actual	FY 2023 Actual	FY 202 Actual		FY 2025 Approved	FY 2026 Recommended				
Personnel Costs										
Salaries & Wages	\$ 212,461 \$	5 195,616	\$ 181	,022	\$ 570,024	\$ 689,38				
Salary Allowances	11,400	4,800	6	,000	33,000	29,40				
Group Insurance	4,698	1,400	29	,675	51,387	86,64				
Social Security	13,178	11,605	11	,440	35,342	44,94				
Medicare	3,210	2,925	2	2,675	8,266	10,51				
Retirement Contributions	-	-		-	3,646	46,50				
401a Expense	21,740	17,415	14	,823	41,573	76,50				
Total Personnel Costs	 266,686	233,762	245	5,635	743,238	983,87				
Contracted Services										
Professional Services	-	-	4	5,000	76,800	76,80				
Legal Fees	4,321	623		-	100					
Repairs & Maintenance	-	20,000		-	-					
Communications	2,357	456		570	2,800	2,80				
Postage	-	-		-	225	25				
Advertising	-	-		-	100	10				
Printing & Binding	29	-		-	2,750	1,00				
Copier	4,057	4,262	2	2,261	5,664	5,66				
Travel	2,352	-	11	,046	12,000	12,00				
Dues & Fees	-	-		-	8,000	8,00				
Education & Training	3,175	1,240		-	12,300	12,30				
Total Contracted Services	 16,291	26,581	18	8,877	120,739	118,91				
Supplies										
General Supplies & Materials	8,895	8,100	Ç	0,161	29,050	29,00				
Small Equipment	40	-		,694	450	40				
Fotal Supplies	 8,934	8,100		,855	29,500	29,40				
Total County Manager	\$ 291,912	5 268,443	\$ 275	5,366	\$ 893,477	\$ 1,132,18				

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	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	4	4	4	5	5
Part-Time	-	-	-	-	-
Total Positions	4	4	4	5	5



Elections & Voter Registration

Description

Part-Time Total Positions

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

Budget Summary				Funding Source	ce: G	General Fund
	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Approved	Re	commended
Personnel Costs						
Salaries & Wages	\$ 100,388	\$ 134,410	\$ 156,279	\$ 159,021	\$	174,920
Part-time Salaries	77,297	108,518	115,912	110,000		65,000
Overtime Salaries	8,477	9,775	11,077	15,000		6,000
Group Insurance	6,746	7,474	11,818	9,730		20,160
Social Security	9,254	13,204	14,005	9,859		15,240
Medicare	2,164	3,088	3,275	2,306		3,560
Retirement Contributions	10,837	10,343	7,225	10,343		10,580
401a Expense	-	531	883	600		1,000
Total Personnel Costs	 215,163	287,342	320,474	316,859		296,460
Contracted Services						
Professional Services	7,095	7,920	10,695	28,100		20,100
Legal Fees	10,785	4,483	4,892	10,000		-
Repairs & Maintenance	1,700	618	2,354	2,000		2,000
Rental of Buildings	4,417	10,774	11,000	20,000		10,000
Communications	2,342	2,319	5,087	2,500		3,500
Postage	27,577	9,332	17,329	12,500		12,500
Advertising	3,574	1,441	1,881	5,000		5,000
Printing & Binding	16,836	25,406	15,383	30,000		20,000
Copier	3,113	3,408	2,721	3,000		3,000
Travel	3,860	36	405	2,500		4,000
Dues & Fees	225	135	135	200		500
Education & Training	2,680	1,111	1,440	3,000		3,600
Contract Labor	9,843	22,013	24,909	28,000		20,000
Total Contracted Services	 94,046	88,994	98,230	146,800		104,200
Supplies						
General Supplies & Materials	(4,224)	19,517	22,334	22,500		22,500
Fuel	669	685	1,334	1,500		1,500
Small Equipment	-	1,500	947	1,500		1,500
Total Supplies	 (3,555)	21,703	24,615	25,500		25,500
Total Elections	\$ 305,654	\$ 398,039	\$ 443,319	\$ 489,159	\$	426,160
Positions						
	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time	3	3	3	3		3

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

Budget Summary				Funding Sour	rce: General Fun	
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommende	
Personnel Costs						
Salaries & Wages	\$ 406,252	2 \$ 437,435	\$ 558,989	\$ 570,737	\$ 657,76	
Overtime Salaries	5,670	2,704	1,078	10,000		
Salary Allowances			500	-	6,00	
Group Insurance	67,441	161,026	141,073	116,136	141,12	
Social Security	24,545	5 25,959	33,545	35,386	41,39	
Medicare	5,740	6,071	7,845	8,276	9,67	
Retirement Contributions	57,355	54,728	35,021	54,741	39,79	
401a Expense	3,121	5,519	7,800	6,000	32,32	
Total Personnel Costs	570,124	693,443	785,852	801,276	928,05	
Contracted Services						
Professional Services	140,477	79,293	119,403	108,500	110,00	
Legal Fees	4,350	· · · · · · · · · · · · · · · · · · ·	24,528	6,500	110,0	
Repairs & Maintenance	104,196	· · · · · · · · · · · · · · · · · · ·	184,357	205,125	5,00	
Communications	101,170			500	5,00	
Postage	2,441	3,390	2,936	3,000	3,10	
Advertising	1,706		1.046	2,309	1,00	
Printing & Binding	1,700	- 52		300	1,00	
Copier	3,081		3,182	3,960	3,90	
Travel	1,760		5,102	4,300	2,05	
Dues & Fees	2,260		11.538	2,750	158,65	
Education & Training	958		2,087	8,000	8,00	
Contract Labor	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		114	-	10	
Other Professional Services	22.519		17.000	14,000	14,00	
Total Contracted Services	283,748	- / -	366,191	359,244	305,80	
Supplies						
General Supplies & Materials	6,616	8,885	13,357	6,809	8,50	
Small Equipment	163	· · · · · · · · · · · · · · · · · · ·	12,997	191	5(
Total Supplies	6,779	· · · ·	26,354	7,000	9,00	
Total Finance	\$ 860,651	\$ 939,865	\$ 1,178,397	\$ 1,167,520	\$ 1,242,91	

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	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	7	7	8	8	8
Part-Time	-	-	-	-	-
Total Positions	7	7	8	8	8



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

Budget Summary				Funding Source	ce: (General Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	R	FY 2026 ecommended
Personnel Costs						
Salaries & Wages	\$ -	\$ -	\$ 53,906	\$ 70,140	\$	188,810
Group Insurance	-	-	20,186	15,901		40,320
Social Security	-	-	2,876	4,349		11,700
Medicare	-	-	673	1,017		2,730
401a Expense	-	-	1,573	2,718		2,350
Retirement Contributions	 -	-	-	-		11,420
Total Personnel Costs	 -	-	79,214	94,125		257,330
Contracted Services						
Professional Services	-	-	-	5,370		2,500
Professional Services - IT	133,124	136,435	136,435	139,781		143,970
Repairs & Maintenance	81,761	51,616	56,131	111,125		115,330
Communications	198,617	168,427	173,892	243,088		250,380
Postage	7	-	-	100		100
Advertising	60	-	-	100		-
Travel	-	-	-	4,500		2,500
Education & Training	-	-	-	20,000		10,000
Total Contracted Services	 413,569	356,478	366,458	524,064		524,780
Supplies						
General Supplies & Materials	4,889	3,615	20,367	25,000		18,000
Total Supplies	 4,889	3,615	20,367	25,000		18,000
Total Information Technology	\$ 418,458	\$ 360,094	\$ 466,040	\$ 643,189	\$	800,110
ת יוי ת						
Positions	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time	1	1	1	1		2
Part-Time	-	-	-	-		-
Total Positions	 1	 1	 1	 1		2
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Human Resources

Description

The Human Resources Department is responsible for recruitment and candidate selection, employee relations, compensation, employee record retention, and organizational development for Barrow County Government. The Human Resources staff's primary responsibilities are as follows: Manage day-to-day activities in areas of Recruitment and Selection, Employee Relations, Compensation, Position Classifications, Employee Records, organizational Development, and Benefits Administration; Provide exceptional customer service to both internal and external customers; Build business partner relationships with other county departments; Development and compliance of policies and procedures including the Barrow County Employee Handbook and Civil Service Handbook, federal and state employment, and labor laws, and all other policies deemed appropriate and necessary by the County Manager and Board of Commissioners; Prepare and oversee special projects, performance analysis and other various management reports, and analysis of statistical data; Implement the Board of Commissioners' goals and objectives.

Budget Summary				Funding Source: General Fun			
	FY 2022 Actual	FY 2023 Actual		FY 2024 Actual	FY 2025 Approved		TY 2026 ommendee
Personnel Costs							
Salaries & Wages	\$ 223,606	\$ 241,712	\$	304,504	\$ 364,398	\$	366,52
Group Insurance	43,212	43,212		66,798	47,587		60,48
Social Security	12,712	13,773		17,282	22,593		22,73
Medicare	2,973	3,221		4,042	5,284		5,31
Retirement Contributions	23,805	22,720		27,145	22,720		22,17
401a Expense	8,875	12,322		23,315	9,060		20,52
Total Personnel Costs	 315,184	336,960		443,086	471,642		497,73
Contracted Services							
Professional Services	41,780	30,513		31,156	35,000		38,80
Legal Fees	1,360	1,012		10,623	5,000		
Repairs & Maintenance	9,037	815		-	300		1:
Rental of Buildings	628	3,706		3,566	3,000		3,0
Communications	-	-		-	250		2
Postage	32	22		9	200		20
Advertising	608	-		-	5,000		2,50
Printing & Binding	-	-		-	600		6
Copier	1,483	1,488		1,547	550		5:
Travel	-	195		2,863	2,000		2,0
Dues & Fees	994	1,154		1,064	1,300		1,30
Education & Training	723	265		4,982	19,000		19,00
Total Contracted Services	 56,645	39,171		55,810	72,200		68,35
Supplies							
General Supplies & Materials	5,250	1,003		2,282	1,100		1,10
General Supplies & Materials	-	-		-	12,400		12,40
Food	-	-		636	-		
Small Equipment	-	-		1,934	-		
Total Supplies	 5,250	1,003		4,852	13,500		13,50
Total Human Resources	\$ 377,079	\$ 377,134	\$	503,748	\$ 557,342	\$	579,58

Positions					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	3	3	4	4	4
Part-Time	-	-	-	-	-
Total Positions	3	3	4	4	4



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

Budget Summary						F	Funding Source: General Fund					
		FY 2022 Actual	FY 202 Actua		FY 2024 Actual		FY 2025 Approved	FY 2026 Recommended				
Personnel Costs												
Salaries & Wages	\$	448,723	\$ 53	9,099	\$ 547,303	\$	615,603	\$ 674,260				
Part-time Salaries		19,034	1	9,824	13,398		20,738					
Overtime Salaries		3,898		2,030	1,768		1,000	1,000				
Group Insurance		86,898	17	1,797	104,417		99,097	221,600				
Social Security		28,271	3	0,861	33,816		38,168	41,180				
Medicare		6,612		7,930	7,909		8,926	9,790				
Retirement Contributions		50,797	4	8,482	47,064		48,482	39,500				
401a Expense		3,398		5,794	6,887		3,000	11,450				
Total Personnel Costs		647,632	82	5,816	762,561		835,014	998,780				
Contracted Services												
Professional Services		32,562	4	3,264	36,851		22,775	35,000				
Legal Fees		(656)		1,545	2,852		3,497					
Repairs & Maintenance		600		390	14,627		37,000	37,000				
Communications		-		464			1.000	1,000				
Postage		54,673	6	1,724	48,858		79,000	85,000				
Printing & Binding		20,694		4,341	37,005		52,000	64,000				
Copier		1,899		1,887	1,797		2,000	2,000				
Travel		2,636		3,692	715		3,500	3,500				
Dues & Fees		808		1.270	1,882		2,000	2,000				
Education & Training		845		1,925	450		900	900				
Total Contracted Services		114,060		0,501	145,036		203,672	230,400				
Supplies												
General Supplies & Materials		14,163	1	9.219	16,659		16,000	16,000				
Small Equipment		16,144		2,141	6,766		21,000	21,000				
Total Supplies		30,307		1,361	 23,425		37,000	37,000				
Capital Outlay												
Machinery & Equipment		9,048		-	-		-	2,000				
Total Capital Outlay		9,048		-	-		-	2,000				
Total Tax Commissioner	\$	801,047	\$ 97	7,677	\$ 931,022	\$	1,075,686	\$ 1,268,180				
Positions					 							
	1	FY 2022	FY 202		FY 2024]	FY 2025	FY 2026				
Full-Time		11		11	11		12	13				
Part-Time		1		1	1		1					
Total Positions		12		12	12		13	13				



Tax Assessor

Description

The three member Board of Tax Assessors is appointed by the Board of County Commissioners for six year terms. The Board of Assessors hires a Chief Appraiser to run the day-to-day operations of the department. The Chief Appraiser and his staff determine what property in the county is subject to taxation, prepares annual property tax assessments, prepares the annual tax digest, examines and corrects errors in all real and personal property tax returns, ensures that all property is returned for taxes at fair valuations, and the valuations between individual taxpayers are fairly equalized so that each pays as nearly as possible only his or her proportionate share of taxes. In addition, this department also hears taxpayer appeals regarding property tax valuations, maintains county tax records and maps of 36,792 real property parcels, 3,443 personal property accounts, and inspects 1,487 mobile homes to ensure that the proper decals are attached, compiles building costs schedules, adheres to policies set by the Georgia Department of Revenue, and provides staff support to the Board of Assessors. At the forefront of all the above duties, the Assessor's office provides excellent customer service to thousands of Barrow county citizens who visits the office yearly. Explanations, education, and data request for information plays an important role in each of the staff members' responsibilities.

Budget Summary						Funding Sour	ce: (General Fund
]	FY 2022 Actual		7 2023 ctual	FY 2024 Actual	FY 2025 Approved		FY 2026 Manager's
Personnel Costs								
Salaries & Wages	\$	572,228	\$	580,669	\$ 656,047	\$ 678,263	\$	770,000
Promotional Salary Adjustment		-		-	-	10,000		-
Part-time Salaries		5,186		-	450	-		-
Overtime Salaries		95		23	749	-		-
Supplemental Pay		-		-	-	7,500		-
Group Insurance		106,020		203,247	177,257	143,922		201,000
Social Security		34,517		34,470	38,217	42,052		47,730
Medicare		8,073		8,062	8,938	9,835		11,170
Retirement Contributions		49,045		46,809	55,041	46,809		43,750
401a Expense		4,387		7,547	11,087	4,390		15,430
Total Personnel Costs		779,550		880,826	947,786	942,771		1,089,080
Contracted Services								
Professional Services		209,688		72,687	44,822	49,684		76,780
County Attorney		598		3,405	7,306	5,000		-
Repairs & Maintenance		-		-	-	300		300
Communications		1,489		1.824	1,824	1,920		1,920
Postage		16,328		19,800	20,700	23,000		25,000
Printing & Binding		6,774		7,600	10,580	9,000		12,000
Copier		7,042		4,813	5,242	5,000		5,000
Travel		3,171		3,773	5,053	7,000		7,000
Dues & Fees		3,050		715	9,015	5,780		5,980
Education & Training		3,414		3,255	8,093	12,000		12,000
Licenses		2,920		3,000		3,000		
Other Purchases		_,,			35			_
Total Contracted Services		254,474		120,872	 112,670	 121,684		145,980
Supplies		/		/	,	,		,
General Supplies & Materials		1,974		2,918	3,753	4,000		4,000
Fleet Maintenance Repairs		1,974		1,240	1,010	2,500		2,500
Uniforms		1,492		360	1,669	1,000		1,000
Fuel					· · · · · ·			· · · · · · · · · · · · · · · · · · ·
1 0001		1,705		1,037	1,082	2,000		2,000
Books & Periodicals		1,692		1,700	1,709	1,800		2,200
Small Equipment		1,819 10,242		1,172 8,427	874 10,097	 2,500 13,800		2,500 14,200
		10,242		0,427	10,077	15,000		14,200
Total Tax Assessor	\$	1,044,266	\$	1,010,125	\$ 1,070,553	\$ 1,078,255	\$	1,249,260
Positions					 			
]	FY 2022	FY	2023	FY 2024	FY 2025		FY 2026
Full-Time		11		11	12	12		13
Part-Time		3		3	 3	 3		3
Total Positions		14		14	 15	15		16



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

Budget Summary					Fı	unding Source	e: G	eneral Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual		FY 2025 Approved		Re	FY 2026 commended
Personnel Costs								
Group Insurance	\$ 158,856	\$ 129,512	\$	388,194	\$	29,229	\$	50,000
401a Expense	20,318	-		-		-		-
Unemployment Insurance	-	1,460		-		10,000		-
Workers Compensation	 186,839	264,777		196,522		253,748		275,000
Total Personnel Costs	 366,013	395,749		584,716		292,977		325,000
Contracted Services								
Indigent Burial Expense	2,500	6,000		-		8,000		-
Insurance	613,199	852,635		1,047,023		1,007,494		1,329,600
Insurance Claims	-	25,000		5,364		5,000		-
Employee Assistance Program Fees	3,304	7,859		8,811		9,000		9,000
Dues & Fees	 24,392	19,295		24,692		25,000		25,000
Total Contracted Services	 643,395	910,789		1,085,890		1,054,494		1,363,600
Supplies								
Utilities - Amphitheater	-	-		-		2,500		-
Total Supplies	-	-		-		2,500		-
Capital Outlay								
Capital - Property	1,000	-		-		-		-
Total Capital Outlay	 1,000	-		-		-		-
Other Costs								
Excise Tax Remittance	124,554	732,965		139,428		150,000		150,000
Contingencies		-				2,551,540		1,837,980
Total Other Costs	 124,554	732,965		139,428		2,701,540		1,987,980
Total Non-Departmental	\$ 1,134,962	\$ 2,039,503	\$	1,810,034	\$	4,051,511	\$	3,676,580
Positions								
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026
Full-Time Part-Time	-	-		-		-		-
Total Positions	 -	-		-		-		-
I Utal I USILIUIIS	 -	-		-		-		-



Buildings & Grounds

Description

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

Budget Summary							Funding Sour	ce: (General Fund
		FY 2022 Actual		FY 2023 Actual	FY 2024 Actual		FY 2025 Approved	R	FY 2026 ecommended
Personnel Costs									
Salaries & Wages	\$	205,293	\$	293,778	\$ 346,528	\$	434,076	\$	429,230
Part-time Salaries		15,523		21,367	29,884		41,600		41,600
Overtime Salaries		455		3,422	2,093		3,000		3,000
Group Insurance		61,124		57,788	124,722		102,675		100,800
Social Security		12,911		18,862	22,465		26,913		29,190
Medicare		3,020		4,411	5,254		6,294		6,830
Retirement Contributions		25,223		24,074	16,149		24,074		25,970
401a Expense		2,015		4,203	5,032		4,390		6,340
Total Personnel Costs		325,564		427,904	552,127		643,022		642,960
Contracted Services									
Professional Services		3,928		250	474		45,000		25,000
County Attorney		2,937		1,520	3,267		7,500		-
Technical Services		3,828		7,657	6,157		10,000		20,000
Cleaning / Disposal Services		3,786		9,456	15,524		25,000		35,000
Repairs & Maintenance		256,223		466,398	610,368		650,000		750,000
Communications		1,454		1,952	1,938		3,000		3,000
Postage		-		8	-		100		100
Advertising		-		-	-		-		-
Copier Charges		1,010		1,026	1,169		1,500		1,500
Education & Training		-		328	-		1,500		1,500
Total Contracted Services		273,168		488,595	638,897		743,600		836,100
Supplies									
General Supplies & Materials		31,305		62,428	56,413		75,000		75,000
Fleet Maintenance Repairs		513		1,226	1,735		8,000		10,000
Utilities		900,096		863,237	924,247		1,000,000		1,000,000
Fuel		3,870		4,013	3,493		8,000		8,000
Small Equipment		-		-	11,990		13,000		13,000
Total Supplies		935,784		930,905	997,878		1,104,000		1,106,000
Total Buildings & Grounds	\$	1,534,515	\$	1,847,403	\$ 2,188,903	\$	2,490,622	\$	2,585,060
Positions			_			_			
]	FY 2022		FY 2023	FY 2024		FY 2025		FY 2026
Full-Time		8		8	9		9		8
Part-Time		1		1	2		2		2
Total Positions		9		9	11		11		10



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

Budget Summary						Funding Sour	ce: C	General Fund
	FY 2022 Actual	-	Y 2023 Actual	FY 2024 Actual	FY 2025 Approved		R	FY 2026 ecommended
Personnel Costs								
Salaries & Wages	\$ 272,388	\$	250,701	\$ 367,940	\$	776,012	\$	467,500
Part-time Salaries	16,154		20,301	26,760		18,000		23,000
Group Insurance	18,468		16,820	38,080		93,378		100,800
Social Security	16,215		16,429	21,092		48,114		30,420
Medicare	3,793		3,842	4,933		11,253		7,110
Retirement Contributions	18,413		17,574	-		17,574		23,750
401a Expense	585		198	1,104		1,800		6,340
Total Personnel Costs	 346,016		325,865	459,908		966,131		658,920
Contracted Services								
Professional Services	-		40	57		-		18,000
County Attorney	-		-	557		1,124		-
Technical Services	152,880		155,554	162,282		251,028		125,000
Repairs & Maintenance	-		-	-		1,000		1,000
Communications	-		208	-		500		500
Postage	453		201	174		1,800		300
Copier Charges	6,265		1,531	2,959		2,300		2,300
Travel	2,502		2,968	3,503		6,800		4,000
Dues & Fees	69,237		60,176	85,777		62,000		72,500
Education & Training	-		1,393	1,211		2,500		2,500
Total Contracted Services	 231,337		222,070	256,520		329,052		226,100
Supplies								
General Supplies & Materials	2.326		750	284		3,000		3,700
Food for Jury	_,		-			300		300
Total Supplies	 2,326		750	284		3,300		4,000
Total Superior Court	\$ 579,679	\$	548,685	\$ 716,712	\$	1,298,483	\$	889,020
Positions								
	FY 2022	F	Y 2023	FY 2024		FY 2025		FY 2026

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	3	3	8	8	10
Supplemental	8	8	8	8	8
State Paid	4	4	4	4	4
Total Positions	15	15	20	20	22



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

Budget Summary							Funding Source: General Fund					
	-	TY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved	-	FY 2026 ommended		
Personnel Costs												
Salaries & Wages	\$	34,634	\$	75,471	\$	55,979	\$	185,537	\$	204,090		
Group Insurance		8,516		13,590		39,280		19,123		60,480		
Social Security		2,032		4,599		10,337		11,503		12,650		
Medicare		475		1,076		2,417		2,690		2,960		
Retirement Contributions		5,769		5,506		6,906		5,506		12,350		
401a Expense		1,705		2,860		5,126		1,850		5,440		
Total Personnel Costs		53,132		103,102		120,045		226,209		297,970		
Supplies												
General Supplies & Materials		100		30		50		2,000		2,000		
Total Supplies		100		30		50		2,000		2,000		
Total Drug Court	\$	53,232	\$	103,132	\$	120,095	\$	228,209	\$	299,970		

Positions					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	1	2	3	3	3
Part-Time	-	-	-	-	-
Total Positions	1	2	3	3	3



Clerk of Superior Court

Description

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

Budget Summary					Funding Sour	·ce: G	eneral Fund
	FY 2022 Actual	-	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	Re	FY 2026 commended
Personnel Costs							
Salaries & Wages	\$ 581,306	\$	687,031	\$ 751,313	\$ 854,389	\$	893,190
Part-time Salaries	16,841		20,841	7,398	24,586		29,030
Overtime Salaries	3,743		4,925	6,098	-		-
Group Insurance	184,537		338,751	256,420	225,877		241,920
Social Security	34,676		41,108	44,008	52,973		57,160
Medicare	8,110		9,614	10,287	12,389		13,380
Retirement Contributions	56,668		54,085	41,766	54,085		54,030
401a Expense	4,687		8,967	11,136	4,702		14,060
Total Personnel Costs	890,568		1,165,321	1,128,426	1,229,001		1,302,770
Contracted Services							
Professional Services	-		195	48	1,615		1,620
County Attorney	740		1,607	-	8,000		-
Repairs & Maintenance	445		444	315	9,500		9,500
Communications	-		-	-	500		500
Postage	14,118		11,852	12,334	15,500		15,500
Printing & Binding	15,419		18,481	8,291	21,500		21,500
Copier Charges	8,087		7,766	8,877	9,100		9,100
Travel	3,127		4,690	2,910	5,775		5,780
Dues & Fees	105,943		77,991	128,350	141,092		141,090
Education & Training	1,250		750	350	5,000		5,000
Education & Training - BOE	-		100	-	-		-
Total Contracted Services	149,129		123,875	161,476	217,582		209,590
Supplies							
General Supplies & Materials	8,348		10,384	13,513	15,148		15,150
Small Equipment	-		-	-	14,150		14,150
Total Supplies	 8,348		10,384	13,513	29,298		29,300
Total Clerk of Superior Court	\$ 1,048,046	\$	1,299,581	\$ 1,303,415	\$ 1,475,881	\$	1,541,660
Positions							
	FY 2022	F	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time	16		16	17	17		17
Part-Time	 1		1	1	1		1
	 17		17	18	18		18



District Attorney

Description

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

Budget Summary					Funding Sour	ce: G	eneral Fund
		FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	Re	FY 2026 commended
Personnel Costs							
Salaries & Wages	\$	720,859	\$ 845,600	\$ 805,981	\$ 1,005,896	\$	978,440
Overtime Salaries		12	4,575	8,677	-		8,500
Group Insurance		189,668	302,824	243,765	199,310		221,760
Social Security		41,560	47,960	47,939	62,366		60,660
Medicare		9,720	11,216	11,212	14,586		14,180
Retirement Contributions		63,406	60,515	79,832	60,515		59,190
401a Expense		10,685	17,271	18,288	15,000		22,480
Total Personnel Costs		1,035,909	1,289,961	1,215,694	1,357,673		1,365,210
Contracted Services							
Professional Services		6,887	8,197	11,849	16,948		16,950
County Attorney			1,921		1,629		
Technical Services		2,262	2,800	4,400	10,428		10,430
Repairs & Maintenance		2,708	1,934	26,736	26,760		26,760
Communications		2,700		508	1,700		1,700
Postage		6,123	5,532	5,655	5,000		5,000
Advertising					100		100
Copier Charges		8,334	6,291	9,713	9.632		9,630
Travel		905	3,713	784	4,853		4,850
Dues & Fees		3,205	3,432	2,863	3,378		3,380
Education & Training		2,925	2,350	10,800	8,800		8,800
Total Contracted Services		33,349	36,170	73,308	89,228		87,600
Supplies							
General Supplies & Materials		4,934	5,972	6,485	6,000		6,000
Fleet Maintenance Repairs		т,)),	57	131	675		680
Books & Periodicals		1,236	836	911	900		900
Small Equipment		1,290	4,768	3,479	5,000		5,000
Total Supplies		8,167	 11,633	 11,006	 12,575		12,580
i our suppres		0,107	11,000	11,000	12,070		12,500
Interfund / Interdepartment		5(7	506	501	(50)		(50
Indirect Cost Allocation		567	586 586	581	650		650
Total Interfund / Interdepartment		567	 580	 581	 650		650
Total District Attorney	\$	1,077,992	\$ 1,338,350	\$ 1,300,589	\$ 1,460,126	\$	1,466,040
Positions							
	I	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time		14	14	14	14		14
Supplemental		5	5	5	5		5
State Paid		3	3	4	4		4
Total Positions		22	22	23	23		23



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

Budget Summary						Funding Sour	ce: (General Fund
		FY 2022 Actual	FY 2023 Actual	FY 2024 Actual		FY 2025 Approved	R	FY 2026 ecommended
Personnel Costs								
Salaries & Wages	\$	38,978	\$ 40,668	\$ 53,526	\$	119,695	\$	61,480
Part-time Salaries		59,520	59,520	68,038		59,520		63,810
Group Insurance		29,201	28,946	34,577		20,819		40,320
Social Security		5,367	5,448	6,752		7,421		7,770
Medicare		1,255	1,274	1,579		1,736		1,820
401a Expense		1,164	1,216	1,594		1,000		2,150
Total Personnel Costs		135,487	137,073	166,065		210,191		177,350
Contracted Services								
Professional Services		20,459	12,802	20,885		20,000		30,000
Prof Services - Other Attorneys		-	-	-		-		2,000
Prof Services - Jury Fees		-	2,540	-		5.000		7,500
Prof Services - Reporter Fees		8,800	12,193	14,100		15,000		25,000
Repairs & Maintenance		159	-	-		500		500
Postage		1,403	1,391	90		250		250
Copier Charges		404	-	1,333		2,000		2,000
Travel		899	-	2,453		3,000		4,500
Dues & Fees		10,405	631	5,419		750		750
Education & Training		320	1,320	-		500		600
Total Contracted Services		42,848	30,877	44,280		47,000		73,100
Supplies								
General Supplies & Materials		3,584	5,091	245		300		300
Small Equipment		7,836	264	325		500		500
Total Supplies		11,420	5,354	569		800		800
Total State Court	\$	189,755	\$ 173,304	\$ 210,915	\$	257,991	\$	251,250
Positions			 	 	_			
		FY 2022	FY 2023	FY 2024		FY 2025		FY 2026
Full-Time		1	1	1		1		1
Part-Time	_	1	1	1		1		1
Total Positions		2	2	2		2		2



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

Budget Summary						Funding Sour	ce: General I	Fund
	FY 2022 Actual	FY 2 Act		FY 2024 Actual		FY 2025 Approved	FY 202 Recommen	
Personnel Costs								
Salaries & Wages	\$ 119,757	\$	190,356	\$ 249,	404 \$	319,269	\$ 396	6,220
Part-time Salaries	51,775		50,592	57,	832	77,736	54	4,230
Overtime Salaries	-		-		136	-		-
Group Insurance	38,622		50,645	73,	520	56,029	80	0,640
Social Security	10,025		14,137	18,	699	19,795	27	7,930
Medicare	2,345		3,306	4,	373	4,630	(6,540
Retirement Contributions	-		-	9,	693	-	19	9,190
401a Expense	810		1,972	2,	776	5,050	4	4,850
Total Personnel Costs	 223,334		311,008	416,	433	482,509	589	9,600
Contracted Services								
Professional Services	390		-		48	500		500
County Attorney	460		225		-	1,000		_
Repairs & Maintenance	31		116	1,	131	2,000	2	2,000
Postage	1,236		1,994	2.	676	3,250		3.250
Copier Charges	3,759		3,995	3.	834	4,600	2	4,600
Travel	-		453		963	2,000		5,000
Dues & Fees	172		1,086	· · · · · · · · · · · · · · · · · · ·	512	1,750		2,000
Education & Training	2,971		5,459		430	4,700		0,000
Total Contracted Services	 9,020		13,328	/	595	19,800		7,350
Supplies								
General Supplies & Materials	1,168		1,653	1.	595	3,000	(6,000
Small Equipment	1,263		2,969		995	5,500		7,000
Total Supplies	 2,431		4,622		590	8,500		3,000
Total Solicitor General	\$ 234,784	\$	328,958	\$ 437,	617 \$	510,809	\$ 629	9,950
Positions								
	FY 2022	FY 2	023	FY 2024		FY 2025	FY 202	.6

1 051110115					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	4	4	5	5	5
Part-Time	1	1	1	1	1
Total Positions	5	5	6	6	6



Magistrate Court

Description

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

Criminal Jurisdiction:

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

Civil Jurisdiction:

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

Court Schedule:

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

Budget Summary						Funding Source	ce: G	eneral Fund
	FY 2022		FY 2023	FY 2024		FY 2025		FY 2026
	Actual		Actual	Actual		Approved	Re	commended
Personnel Costs								
Salaries & Wages	\$ 323,676	\$	367,051	\$ 397,715	\$	408,554	\$	429,600
Part-time Salaries	17,755		35,142	34,007		35,000		41,000
Overtime Salaries	283		-	-		-		-
Group Insurance	81,983		78,703	102,631		81,090		120,960
Social Security	20,090		23,716	25,304		25,330		29,200
Medicare	4,699		5,547	5,918		5,924		6,850
Retirement Contributions	33,469		31,944	40,317		31,944		25,120
401a Expense	1,919		3,148	3,859		2,260		4,850
Total Personnel Costs	 483,874		545,251	609,752		590,102		657,580
Contracted Services								
Professional Services	17,166		11,334	7,501		19,342		19,340
County Attorney	1,670		6,666	11,210		15,000		-
Repairs & Maintenance	28,933		7,196	8,736		10,920		10,920
Communications	1,825		1,824	1,836		1,825		1,830
Postage	1,150		1,327	1,852		2,800		2,800
Copier Charges	2,707		2,754	4,174		3,000		3,000
Travel	1,317		7,266	4,255		8,500		8,500
Dues & Fees	400		400	400		475		480
Education & Training	1,580		1,580	1,580		1,830		1,830
Other Purchased Services	-		-	-		-		200
Total Contracted Services	 56,749		40,347	41,544		63,692		48,900
Supplies								
General Supplies & Materials	3,989		3,988	3,985		4,000		6,000
Books & Periodicals			-			141		140
Small Equipment	11,209		-	709		1,000		1,000
Total Supplies	 15,199		3,988	4,694		5,141		7,140
Total Magistrate Court	\$ 555,822	\$	589,585	\$ 655,989	\$	658,935	\$	713,620
Positions	 	_		 	_			
	FY 2022		FY 2023	FY 2024		FY 2025		FY 2026
Full-Time	6		6	6		6		6
Supplemental	 2		2	2		2		2
Total Positions	 8		8	8		8		8



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

Budget Summary					Funding Sour	ce: G	General Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual		FY 2025 Approved	Re	FY 2026 ecommended
Personnel Costs							
Salaries & Wages	\$ 262,540	\$ 294,150	\$ 312,323	\$	311,037	\$	297,230
Overtime Salaries	-	-	39		-		-
Group Insurance	44,748	44,923	70,946		49,701		60,480
Social Security	15,533	17,600	18,463		19,285		18,430
Medicare	3,633	4,116	4,318		4,510		4,300
Retirement Contributions	39,865	38,048	32,407		38,048		17,980
401a Expense	2,820	5,578	6,054		4,000		7,170
Total Personnel Costs	 369,138	404,416	444,550		426,581		405,590
Contracted Services							
Professional Services	3,603	5,895	4,138		10,800		10,800
County Attorney	-	75	361		1,000		-
Repairs & Maintenance	24,415	8,003	5,500		7,615		7,620
Postage	2,976	3,155	3,009		2,664		3,000
Copier Charges	3,902	2,992	3,790		2,500		3,000
Travel	2,964	4,324	6,204		5,027		5,630
Dues & Fees	800	500	850		450		600
Education & Training	2,790	2,620	3,665		3,000		3,000
Other Purchased Services	1,327	_,	2,150		1,915		2,600
Total Contracted Services	 42,775	27,563	29,666		34,971		36,250
Supplies							
General Supplies & Materials	5,333	5,391	4,805		5,800		6,100
Small Equipment	-	765			2,000		2,000
Total Supplies	 5,333	6,156	4,805		7,800		8,100
Capital Outlay							
Machines & Equipment	-	9,175	-		-		-
Total Capital Outlay	 -	9,175	-		-		-
Total Probate Court	\$ 417,246	\$ 447,310	\$ 479,021	\$	469,352	\$	449,940
Positions			 	_			
	FY 2022	FY 2023	FY 2024		FY 2025		FY 2026
	5	5	5		5		5
Part-Time	 	-	-		-		-
Total Positions	 5	5	5		5		5



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

Budget Summary									nding Source: General Fund		
		FY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved		FY 2026 commended	
Contracted Services											
Professional Services	\$	312,436	\$	400,873	\$	369,355	\$	400,000	\$	400,000	
Technical Services		868		299		-		3,000		3,000	
Repairs & Maintenance		2,772		23,010		252		2,772		3,000	
Postage		783		389		307		500		500	
Copier Charges		1,551		1,649		1,673		2,500		2,500	
Total Contracted Services		318,411		426,221		371,588		408,772		409,000	
Supplies											
General Supplies & Materials		-		622		903		1,500		2,000	
Total Supplies		-		622		903		1,500		2,000	
Other Costs											
Intergovernmental Payments		254,212		283,192		289,938		210,226		210,230	
Other Costs		254,212		283,192		289,938		210,226		210,230	
Total Juvenile Court	\$	572,623	\$	710,034	\$	662,429	S	620,498	\$	621,230	

Positions					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-



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

Budget Summary					Funding Sour	ce: (General Fund
	-	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	R	FY 2026 ecommended
Contracted Services							
Professional Services	\$	619,891	\$ 609,288	\$ 736,029	\$ 736,030	\$	736,030
Total Contracted Services		619,891	609,288	736,029	736,030		736,030
Total Public Defender	\$	619,891	\$ 609,288	\$ 736,029	\$ 736,030	\$	736,030
Positions							
	1	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time		9	9	11	11		11
Shared Across Circuit		5	5	4	4		4
Total Positions		14	14	15	15		15



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

Budget Summary							Funding Sour	ce: General Fund
		FY 2022 Actual	FY 2023 Actual		FY 2024 Actual		FY 2025 Approved	FY 2026 Recommended
Personnel Costs		Actual	Actual		Actual		Approved	Recommended
Salaries & Wages	\$	6,056,269 \$	7,156,357	¢	8,221,791	\$	9,539,113	\$ 9,302,500
Overtime Salaries	φ	214,193	283,646	φ	318,662	φ	81,220	236,000
Built-In Overtime Salaries		214,195	203,040		518,002		154,724	230,00
On-Call Salaries		579	-		-		134,724	
Group Insurance		1,499,260	1,674,488		1,354,196		1,985,169	2,116,96
Social Security		375,979	452,199		518,081		604,814	591,40
Medicare		87,931	105,756		121,164		141,449	138,31
Retirement Contributions		570,354	542,602		689,745		542,602	578,00
401a Expense		51,141	85,582		101,545		80,523	140,50
Total Personnel Costs		8,855,706	10,300,629		11,325,183		13,129,614	13,103,67
Contracted Services								
Professional Services		32,667	31,713		12,971		19,625	21,23
County Attorney		14,155	36,103		23,382		30,000	21,20
Repairs & Maintenance		342,624	346,688		488,922		705,622	5,00
Insurance		286,883	323,333		388,276		385,844	596,98
Deputy-Bonding							4,600	4,60
Communications		129,163	195,744		249,059		220,000	163,60
Postage		1,146	2,193		2,092		2,900	2,90
Advertising		1,200	865		525		1,100	1,10
Copier Charges		10,839	11,411		12,251		10,400	10,40
Travel		2,347	1,452		11,446		10,000	8,00
Dues & Fees		2,088	2,710		10,250		4,000	868,97
Education & Training		(7,131)	4,602		6,946		7,000	9,00
Total Contracted Services		815,981	956,814		1,206,119		1,401,091	1,691,78
Supplies								
General Supplies & Materials		50,097	48,974		47,739		50,000	49,00
Ammunition		38,976	44,483		58,444		100,000	70,00
Fleet Maintenance Repairs		239,086	234,772		344,184		350,000	282,76
Uniforms		40,336	54,801		59,076		100,000	90,00
Vests		32,180	36,452		70,050		75,000	60,00
Utilities		4,060	5,312		3,344		3,000	3,00
Fuel		423,225	466,436		468,557		450,000	372,00
Small Equipment		-	1,963		33,072		24,727	311,75
Total Supplies		827,960	893,192		1,084,466		1,152,727	1,238,51
Interfund / Interdepartment								
Indirect Cost Allocation		163,191	184,711		189,353		231,493	231,49
Total Interfund / Interdepartment		163,191	184,711		189,353		231,493	231,49
Total Sheriff	\$	10,662,838 \$	12,335,346	\$	13,805,121	\$	15,914,925	\$ 16,265,45
Positions								
		FY 2022	FY 2023		FY 2024		FY 2025	FY 2026
Full-Time		120	120		133		143	13
Part-Time		-	-		-		-	
Fotal Positions		120	120		133		143	13



School Resource Officer

Description

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

Budget Summary			Fui	nding Source: (General Fund
	FY 2022FY 2023ActualActual			Y 2025 proved R	FY 2026 ecommended
Personnel Costs					
Salaries & Wages	\$ - \$	- \$	- \$	- \$	1,633,270
Overtime Salaries	-	-	-	-	30,000
Group Insurance	-	-	-	-	342,720
Social Security	-	-	-	-	103,120
Medicare	-	-	-	-	24,120
Retirement Contributions	-	-	-	-	101,170
401a Expense	-	-	-	-	2,000
Total Personnel Costs	 -	-	-	-	2,236,400
Contracted Services					
Professional Services	-	-	-	-	1,200
Insurance	-	-	-	-	112,210
Communications	-	-	-	-	61,590
Travel	-	-	-	-	2,000
Dues & Fees	-	-	-	-	24,200
Education & Training	-	-	-	-	1,000
Total Contracted Services	 -	-	-	-	202,200
Supplies					
General Supplies & Materials	-	-	-	-	1,000
Ammunition	-	-	-	-	30,000
Fleet Maintenance Repairs	-	-	-	-	67,240
Uniforms	-	-	-	-	10,000
Vests	-	-	-	-	15,000
Fuel	-	-	-	-	78,000
Small Equipment	-	-	-	-	18,400
Total Supplies	 -	-	-	-	219,640
Total School Resource officer	\$ - \$	- \$	- \$	- \$	2,658,240

Positions					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	25
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	25



Detention Center

Description

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

Budget Summary					Funding Sour	ce: (General Fund
	FY	2022	FY 2023	FY 2024	FY 2025		FY 2026
	Ac	tual	Actual	Actual	Approved	R	ecommended
Personnel Costs							
Salaries & Wages	\$ 3	,348,758	\$ 3,977,653	\$ 4,684,050	\$ 5,028,744	\$	5,286,430
Overtime Salaries		484,284	482,712	371,657	269,789		270,000
Group Insurance		800,564	1,022,181	1,317,961	1,084,983		1,249,920
Social Security		227,120	264,398	298,897	328,510		344,500
Medicare		53,117	61,835	69,903	76,829		80,570
Retirement Contributions		344,274	328,578	293,093	328,578		319,810
401a Expense		27,241	49,109	66,653	44,000		70,640
Total Personnel Costs	5	,285,357	6,186,467	7,102,215	7,161,433		7,621,870
Contracted Services							
Professional Services		9,943	8,943	3,525	52,068		52,070
Professional Services		24,000		-	-		-
Medical Expense - Prisoners		965,185	843,898	1,435,706	1,580,606		1,931,400
Outside Medical Expense - Prisoners		57,472	230,793	99,861	183,750		183,750
County Attorney		520	-	-	-		-
Cleaning / Disposal Services		14,090	16,782	15,873	17,000		17,000
Repairs & Maintenance		100,210	371,158	459,869	582,168		582,170
Copier Charges		13,187	13,387	15,366	12,000		12,000
Travel		2,176	3,471	2,605	3,000		3,000
Dues & Fees		54	996	610	1,000		1,000
Education & Training		458	5,342	4,204	9,438		9,440
Total Contracted Services	1	,187,295	1,494,769	2,037,618	2,441,030		2,791,830
Supplies							
General Supplies & Materials		119,797	155,976	159,261	158,400		158,400
Fuel		455	1,073	678	1,100		1,100
Food		441,080	469,610	392,451	840,840		840,840
Total Supplies		561,332	626,659	552,391	1,000,340		1,000,340
Total Detention Center	\$ 7	,033,984	\$ 8,307,896	\$ 9,692,223	\$ 10,602,803	\$	11,414,040
Positions							
	FY	2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time		87	87	87	87		87
Part-Time		-	-	-	-		-
Total Positions		87	87	87	87		87



Emergency Services

Description

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

Budget Summary					Funding Sour	ce: (General Fund
		FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	R	FY 2026 ecommended
Personnel Costs							
Salaries & Wages	\$	697,593	\$ 69,590	\$ 79,268	\$ 103,000	\$	113,950
Part-time Salaries		150	-	-	-		-
Overtime Salaries		144,597	17,016	6,178	10,000		-
Group Insurance		170,994	26,179	34,357	23,480		20,160
Social Security		49,772	5,498	5,260	5,426		7,060
Medicare		11,640	1,286	1,230	1,269		1,650
Retirement Contributions		39,559	37,756	20,811	37,756		6,820
401a Expense		8,347	-	-	-		-
Total Personnel Costs		1,122,651	157,324	147,103	180,931		149,640
Contracted Services							
Professional Services		1,731,623	2,860,278	3,607,295	4,442,530		4,438,380
County Attorney		12,209	1,696	-	2,000		-
Repairs & Maintenance		4,773	16,386	23,174	26,988		27,000
Communications		8,463	514	484	1,875		1,880
Postage		105	169	-	-		-
Printing & Binding		73	-	-	450		450
Copier Charges		2,609	-	-	-		-
Travel		5,284	5,668	2,365	13,450		21,000
Dues & Fees		-	4,436	-	7,750		9,300
Education & Training		8,689	4,506	5,908	10,950		6,650
Licenses		14,525	2,786	975	4,500		4,500
Total Contracted Services		1,788,352	2,896,440	3,640,202	4,510,493		4,509,160
Supplies							
General Supplies & Materials		-	-	13,949	15,000		15,000
Medical Supplies		33,570	3.391				20,000
Fleet Maintenance Repairs		16,091	894	308	1.000		1,000
Uniforms		327	436	449	500		500
Personal Protective Equipment		997		5,400	5,400		7,000
Utilities		897	17,815	28,819	22,360		23,480
Fuel		32,172	3,257	2,439	4,000		4,000
Small Equipment			1		7,000		
Total Supplies		84,054	25,794	51,364	55,260		70,980
Interfund/Interdepartment		-)	-) -	-)	,		- /
Indirect Cost Allocation		24,932	586	581	710		750
Total Interfund / Interdepartment		24,932	586	581	710		750
Total Emergency Services	\$	3.019.989	\$ 3,080,144	\$ 3,839,250	\$ 4,747,394	\$	4,730,530
0 1	<u> </u>	3,017,709	 3,000,144	 3,039,230	 4,/4/,094	J	4,730,330
Positions		FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time		FY 2022	FY 2023	FY 2024	FY 2025		FY 2020
Part-Time		-	-	-	-		-
Total Positions		1	 1	 1	 1		1
					-		



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

Budget Summary					j	Funding Sourc	e: General Fund
		'Y 2022 Actual	FY 2023 Actual	FY 2024 Actual		FY 2025 Approved	FY 2026 Recommended
Personnel Costs							
Salaries & Wages	\$	61,307 \$	56,107	\$ 36,079	\$	60,000	\$ 60,000
Part-time Salaries		-	-	16,275		-	-
Group Insurance		8,838	8,694	11,411		9,394	20,160
Social Security		3,723	3,372	3,249		3,720	3,720
Medicare		871	788	760		870	870
Total Personnel Costs		74,738	68,961	67,773		73,984	84,750
Contracted Services							
Professional Services		34,585	46,047	36,367		70,000	70,000
County Attorney		-	-	634		2,000	
Communications		-	1,354	1,633		_,	-
Advertising		-	60	-,		-	-
Printing & Binding		29	-	-		100	100
Travel		3,285	4,967	4,689		3,865	3,870
Dues & Fees		300	600	600		300	300
Education & Training		1,680	1,440	1,800		1,680	1,680
Total Contracted Services		39,879	54,468	45,723		77,945	75,950
Supplies							
General Supplies & Materials		4,551	2,069	4,176		4,500	4,500
Fleet Maintenance Repairs		49	1,667	-		1,000	1,000
Uniforms		-	1,006	-		1,000	1,000
Fuel		1,770	1,568	1,227		2,000	2,000
Small Equipment		3,373	-,	-,,		3,500	3,500
Total Supplies		9,743	6,310	5,403		12,000	12,000
Interfund / Interdepartment							
Indirect Cost Allocation		1,700	2,346	1,743		2,601	2,600
Total Interfund / Interdepartment		1,700	2,346	1,743		2,601	2,600
Total Coroner	\$	126,060 \$	132,085	\$ 120,642	\$	166,530	\$ 175,300
Positions				 			
	F	'Y 2022	FY 2023	FY 2024		FY 2025	FY 2026
Per Unit Basis		4	4	4		4	4
Total Positions		4	4	4		4	4



Animal Control

Description

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

Budget Summary								Funding Sour	ce: Gener	al Fund
		FY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved	FY 2 Recom	
Personnel Costs										
Salaries & Wages	\$	384,100	\$	467,179	\$	494,958	\$	673,752	\$	624,340
Part-time Salaries		48,029		78,161		92,661		176,565		87,700
Temporary Employees		-		-		14,101		-		95,330
Overtime Salaries		32,501		35,637		34,028		38,000		38,000
Extra Duty Salaries		-		-		5,075		-		-
Group Insurance		122,397		254,732		148,197		136,785		201,600
Social Security		27,566		34,637		36,144		41,773		52,420
Medicare		6,447		8,101		8,816		9,770		11,120
Retirement Contributions		34,232		32,671		30,884		32,671		37,770
401a Expense		4,019		7,709		8,038		7,000		9,630
Total Personnel Costs		659,291		918,827		872,903		1,116,316	1	,157,910
Contracted Services										
Professional Services		190,942		253,406		254,923		261,000		400,000
County Attorney		2,204		4,079		9,072		11,760		-
Technical Services		1,620		949		1,539		3,052		3,050
Cleaning / Disposal Services		2,623		3,200		4,209		3,566		3,570
Repairs & Maintenance		-		493		-		750		2,000
Communications		3,365		8,343		9,723		7,760		12,000
Postage		41		33		30		300		300
Printing & Binding		2,362		451		925		8,000		8,000
Copier Charges Travel		5,624 812		5,292		6,793		6,336 2,512		6,340 2,510
Dues & Fees		400		400		400		610		610
Education & Training		400		400		325		2,600		9,000
Contracted Labor		-00				525		7,800		15,000
Total Contracted Services		210,394		276,645		287,940		316,046		462,380
		210,071		270,010		201,910		010,010		102,000
Supplies General Supplies & Materials		55,668		80,880		129,190		109,386		125,000
Fleet Maintenance Repairs		10,979		13,135		129,190		16,150		34,000
Uniforms		7,585		5,842		13,895		18,507		18,510
Utilities		29,323		30,065		35,903		29,040		29,040
Fuel		25,218		28,777		28,565		24,500		28,000
Food		23,668		47,119		38,029		34,719		65,000
Small Equipment		375		15,384				18,070		18,070
Total Supplies		152,815		221,203		259,892		250,372		317,620
Capital Outlay				,_ ***						
Machinery & Equipment		30,000		-						
Total Capital Outlay		30,000		-		-		-		-
Interfund / Interdepartment		00,000								
Indirect Cost Allocation		7,933		8,209		7,551		9,104		9,100
Total Interfund / Interdepartment		7,933		8,209		7,551		9,104		9,100
Total Animal Control	e	,	\$,	¢	/	¢	- , -	o 1	/
	<u></u>	1,060,433	3	1,424,884	\$	1,428,285	\$	1,691,838	<u>\$</u> 1	<u>,947,010</u>
Positions		FY 2022		FY 2023		FY 2024		FY 2025	FY	2026
Full-Time		FI 2022		FT 2025 11		FI 2024 11		12023	r I A	12
Part-Time		4		4		4		4		12 4
Total Positions		15		15		15		16		16
		15		15		15		10		10



Emergency Management

Description

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

Budget Summary					Funding Sour	ce: G	eneral Fund
]	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved		FY 2026 commended
Personnel Costs							
Salaries & Wages	\$	46,233	\$ 58,662	\$ 59,424	\$ 120,613	\$	135,250
Temporary Employees		-	10,170	72	-		-
Group Insurance		8,907	8,894	32,221	26,526		30,240
Social Security		2,593	3,851	3,709	7,478		8,390
Medicare		606	901	868	1,749		1,960
Retirement Contributions		7,376	7,041	-	7,041		6,890
EMMA Retirement Contributions		305	-	-	1,800		-
401a Expense		-	-	-	2,027		1,500
Total Personnel Costs		66,020	89,518	96,294	167,234		184,230
Contracted Services							
Professional Services		34,781	5,625	4,219	8,000		11,000
County Attorney		738	-	2,706	3,000		-
Insurance		5,648	4,951	4,951	6,000		6,000
Communications		1,678	1,412	1,314	1,440		1,440
Postage		-	-	-	-		100
Advertising		-	-	-	180		-
Travel		4,292	2,025	2,616	6,300		8,700
Dues & Fees		25,962	20,273	24,559	26,100		17,000
Education & Training		760	300	300	1,600		1,600
Contracted Labor		2,186	-	-	-		-
Total Contracted Services		76,045	34,587	40,664	52,620		45,840
Supplies							
General Supplies & Materials		3,281	1,412	3,755	9,500		12,500
Fleet Maintenance Repairs		49	241	37	1,000		500
Uniforms		447	-	-	500		500
Fuel		774	631	384	2,500		1,500
Small Equipment		-	-	-	-		1,000
Total Supplies		4,551	2,285	4,176	13,500		16,000
Interfund / Interdepartment							
Indirect Cost Allocation		-	586	581	710		750
Total Interfund / Interdepartment		-	586	581	710		750
Total Emergency Management	\$	146,616	\$ 126,976	\$ 141,714	\$ 234,064	\$	246,820
Positions							
]	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time		1	1	1	1		1
Part-Time		-	-	1	1		1
Total Positions		1	1	2	2		2



Transportation

Description

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

Budget Summary					Funding Sourc	e: G	eneral Fund
]	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
		Actual	Actual	Actual	Approved	Re	commended
Personnel Costs							
Salaries & Wages	\$	301,779	\$ 321,626	\$ 383,396	\$ 453,147	\$	504,710
Part-time Salaries		16,370	7,834	2,948	-		-
Overtime Salaries		354	2,018	2,422	-		-
Group Insurance		70,686	60,344	100,738	97,715		100,800
Social Security		18,583	19,555	22,932	28,096		31,300
Medicare		4,346	4,573	5,363	6,571		7,320
Retirement Contributions		12,555	11,983	12,928	11,983		30,530
401a Expense		10,321	14,526	15,517	6,326		19,400
Total Personnel Costs		434,995	442,460	546,244	603,838		694,060
Contracted Services							
Professional Services		86,699	158,670	91,520	385,000		200,000
County Attorney		6,180	32,874	12,040	35,000		-
Professional Services - GIS		-	-	1,520	4,000		4,000
Technical Services		10,100	8,748	10,527	12,000		51,000
Communication		1,278	1,441	2,651	3,000		4,000
Postage		28	174	177	500		500
Advertising		192	365	450	1,000		1,000
Printing & Binding		-	-	-	100		100
Copier Charges		1,790	1,839	4,236	4,000		4,000
Travel		767	2,898	1,250	4,000		4,000
Dues & Fees		21	322	132	1,500		1,500
Education & Training		2,145	1,567	600	10,000		10,000
Total Contracted Services		109,200	 208,900	 125,804	 460,100		280,100
Supplies		10,200	 200,900	 120,001	100,100		200,100
General Supplies & Materials		6,311	10,925	6,935	15,000		15,000
Fleet Maintenance & Repairs		1,939	621	3,552	5,000		5,000
Utilities		55,350	55,262	58,436	58,000		58,000
Fuel		3,595	2,552	2,908	5,500		5,500
Small Equipment		2,195	2,332	2,908	2,000		2,000
Total Supplies		<u>69,390</u>	69.361	72,778	85,500		85,500
		0,00	07,501	72,770	05,500		05,500
Capital Outlay Machines & Equipment		_	_	3,724	_		_
Total Capital Outlay		-	-	 3,724	 -		-
Total Transportation	\$	613,585	\$ 720,721	\$ 748,549	\$ 1.149.438	\$	1.059.660
Positions					, .,		,,
]	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026
Full-Time		5	5	6	7		7
Part-Time		1	1	-	-		-
Total Positions		6	6	6	7		7



Roads & Bridges

Description

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

Budget Summary				Funding Sou	rce: General Fund
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Recommended
Personnel Costs					
Salaries & Wages	\$ 683,90	0 \$ 789,132	2 \$ 878,256	\$ 1,072,120	\$ 1,203,750
Part-time Salaries		- 28,954	18,379	-	-
Overtime Salaries	3,96	i9 4,236	5 4,840	10,000	10,000
On-Call Salaries	6	5 20,888	3 22,019	25,000	25,000
Group Insurance	236,15	428,773	364,622	300,167	322,560
Social Security	39,49			66,472	76,800
Medicare	9,21			15,546	17,960
Retirement	112,71			107,572	72,820
401a Expense	1,61			7,756	4,760
Total Personnel Costs	1,087,12	5 1,441,969	1,425,688	1,604,633	1,733,650
Contracted Services					
Professional Services	67	· · · · · · · · · · · · · · · · · · ·		2,000	2,000
County Attorney	10,26			15,000	-
Technical Services	6,79	6,091		13,000	199,400
Cleaning / Disposal Services	10,40	9,449		20,000	28,000
Repairs & Maintenance			- 1,000	3,929	3,930
Rentals	12,24			12,000	12,000
Communication	8,12			13,000	13,000
Postage		- 16		-	-
Advertising		- 40		500	500
Copier Charges	1,08	4 1,105		1,500	1,500
Travel		-	- 129	-	-
Dues & Fees		'1 ·	- 142	300	300
Education & Training	1,51			10,000	13,000
Contract Labor	500,00			550,000	550,000
Contract Labor - On Call Tree Trimming	18,18			25,000	25,000
Total Contracted Services	569,35	542,754	618,817	666,229	848,630
Supplies					
General Supplies & Materials	57,21			160,000	125,000
Supplies - Traffic Signs	102,69			132,500	132,500
Supplies - Dirt Roads	189,13		· · · · · · · · · · · · · · · · · · ·	318,000	275,000
Supplies - Paving & Patching	122,21			1,000,000	-
Fleet Maintenance Repairs	147,47			180,000	195,000
Uniforms	28,05			42,500	25,500
Utilities	1,53			-	-
Fuel	80,83	7 86,808		100,000	80,000
Small Equipment			- 7,500	-	-
Total Supplies	729,16	887,851	1,709,206	1,933,000	833,000
Capital Outlay					
Machines & Equipment	8,50			-	-
Total Capital Outlay	8,50	0 7,999) -	-	-
Interfund / Interdepartment					
Indirect Cost Allocation	16,99	9 17,591	13,359	19,510	19,510
Total Interfund / Interdepartment	16,99	9 17,591	13,359	19,510	19,510
Total Roads & Bridges	\$ 2,411,14	2 \$ 2,898,164	\$ 3,767,070	\$ 4,223,372	\$ 3,434,790
Positions					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time		21 21		21	21
Part-Time	-				-
Total Positions		21 21		21	21



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

Budget Summary				Funding Source	e: General Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Personnel Costs					
Salaries & Wages	\$ 81,98	94,194	\$ 136,635	\$ 292,146	\$ 295,690
Part-time Salaries	5,71	- 5	-	16,362	26,820
Overtime Salaries	1	.3 471	177	1,000	1,000
Group Insurance	49,08	50,830	103,518	66,936	100,800
Social Security	6,09	9,521	12,316	18,113	20,060
Medicare	1,42	2,227	2,880	4,236	4,670
Retirement	14,98	14,298	12,900	14,298	17,890
401a Expense	1,02	2,934	4,940	600	7,930
Total Personnel Costs	160,34	1 174,475	273,368	413,691	474,860
Contracted Services					
Professional Services	3		30	-	-
County Attorney		- 1,777	674	2,000	-
Total Contracted Services	3	60 1,777	704	2,000	-
Total Senior Center	\$ 160,37	1 \$ 176,252	\$ 274,072	\$ 415,691	\$ 474,860
			,	*	4
Positions					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time		5 5	6	6	6
Part-Time		1 1	-	1	1
Total Positions		6 6	6	7	7



Parks & Recreation

Description

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

Budget Summary							Funding Sout	rce: G	eneral Fund
	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026
	Actual		Actual		Actual		Approved	Re	commended
Personnel Costs									
Salaries & Wages	\$ 296,907	\$	340,235	\$	319,024	\$	481,086	\$	526,470
Part-time Salaries	93,258		147,240		125,875		122,835		135,000
Temporary Employees	768		-		-		-		-
Overtime Salaries	953		2,142		1,431		1,500		1,500
Group Insurance	97,115		160,721		73,889		60,828		100,800
Social Security	23,051		29,363		27,003		29,827		41,100
Medicare	5,391		6,867		6,315		6,976		9,610
Retirement	36,804		35,127		28,459		35,127		31,850
401a Expense	 2,516		4,117		2,147		6,261		8,010
Total Personnel Costs	 556,764		725,812		584,143		744,440		854,340
Contracted Services									
Professional Services	26,318		23,757		157,658		176,400		26,400
County Attorney	-		888		4,045		3,000		-
Technical Services	1,283		870		957		1,638		1,640
Cleaning / Disposal Services	8,987		10,389		11,999		11,790		11,790
Repairs & Maintenance	53,598		65,391		87,140		82,093		82,090
Insurance	-		5,784		6,670		7,140		7,140
Communication	485		484		1,613		1,464		650
Postage	8		52		-		50		50
Advertising	3,429		2,602		1,990		4,000		4,000
Copier Charges	1,884		2,048		2,698		3,623		3,620
Travel	417		1,389		339		2,000		7,500
Dues & Fees	16,232		11,137		12,101		21,736		6,450
Education & Training	600		463		1,300		5,000		5,900
Contract Labor	 52,049		70,687		68,271		95,687		75,500
Total Contracted Services	 165,289		195,940		356,781		415,621		232,730
Supplies									
General Supplies & Materials	178,026		238,351		257,904		242,467		184,150
Fleet Maintenance Repairs	2,469		-		49		6,325		6,330
Utilities	165,779		177,036		203,117		180,000		165,000
Fuel	6,479		7,045		5,927		8,400		8,100
Resale Inventory - Concession	2,529		5,113		1,689		7,025		-
Other Supplies	953		489		1,192		2,887		10,200
Total Supplies	356,233		428,033		469,877		447,104		373,780
Capital Outlay									
Machines & Equipment	7,829		5,807		-		-		-
Total Capital Outlay	 7,829		5,807		-		-		-
Total Parks & Recreation	\$ 1,086,115	\$	1,355,592	\$	1,410,800	\$	1,607,165	¢	1,460,850
	 1,000,115	φ	1,555,572	φ	1,410,000	φ	1,007,105	φ	1,400,050
Positions	EV 2022		EV 2022		EX 2024		EV 2025		EV 2026
Full-Time	FY 2022		FY 2023		FY 2024		FY 2025 8		FY 2026
Pull-Lime Part-Time	8		8		8		-		8
Part-Time Total Positions	 14		14		14		14		<u>14</u> 22
i otal rositions	 22		22		22		22		22



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

Budget Summary						Funding Source: General Fund					
	FY 2022 Actual			FY 2023 Actual		FY 2024 Actual	I	FY 2025 Approved	FY 2026 Recommended		
Contracted Services											
Cleaning / Disposal Services	\$	4,679	\$	4,877	\$	11,099	\$	15,000	\$	25,000	
Travel		-		889		-		350		350	
Dues & Fees		6,853		1,234		2,078		1,000		1,000	
Education & Training		-		275		-		500		500	
Total Contracted Services		11,532		7,274		13,177		16,850		26,850	
Supplies											
General Supplies & Materials		740		-		-		2,000		2,000	
Food		58		-		-		500		500	
Total Supplies		798		-		-		2,500		2,500	
Total Keep Barrow Beautiful	\$	12,331	\$	7,274	\$	13,177	\$	19,350	\$	29,350	

1 051110115					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-	-	-	-	-
Part-Time	-	-	-	-	-
Total Positions	-	-	-	-	-



Cooperative Extension Service

Description

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

Budget Summary				Funding Sourc	ce: G	eneral Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	Re	FY 2026 commended
Personnel Costs						
Salaries & Wages	\$ 46,720	\$ 46,720	\$ 45,157	\$ 48,000	\$	48,000
Part-time Salaries	89	-	-	-		-
Social Security	2,905	2,897	2,577	2,976		2,830
Medicare	680	677	603	696		670
Retirement Contributions	9,113	9,191	7,925	12,687		10,520
Total Personnel Costs	 59,506	59,485	56,261	64,359		62,020
Contracted Services						
Cleaning / Disposal Services	1,800	1,650	2,012	1,950		2,200
Repairs & Maintanence	-	67	61	100		100
Communications	296	474	706	970		970
Advertising	89	-	39	300		300
Copier Charges	3,521	3,576	3,150	3,521		3,520
Travel	1,044	2,062	768	2,950		2,950
Dues & Fees	355	705	580	1,710		1,710
Education & Training	975	1,355	830	2,075		2,080
Total Contracted Services	 8,080	9,890	8,146	13,576		13,830
Supplies						
General Supplies & Materials	1,288	3,025	1,701	1,750		1,750
Fleet Maintenance Repairs	1,571	1,125	1,120	1,500		1,500
Fuel	2,154	1,909	2,379	2,200		2,200
Total Supplies	 5,013	6,059	5,200	5,450		5,450
Capital Outlay						
Machines & Equipment	-	91	_	-		_
Total Capital Outlay	 -	91	-	-		-
Other Costs						
Payments to Other Agencies	7,764	11,046	14,747	11,110		11,110
Total Other Costs	 7,764	11,046	14,747	11,110		11,110
Total Cooperative Extension Service	\$ 80,363	\$ 86,571	\$ 84,354	\$ 94,495	\$	92,410
Positions						
Supplement	FY 2022 5	FY 2023 5	FY 2024 5	FY 2025 6		FY 2026 6
Total Positions	 <u> </u>	 5	 5	 -		-
i otal f USILIOIIS	 5	5	5	6		6



Economic Development

Description

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

Budget Summary						Funding Sour	ce: General Fund
	FY 2022 Actual		FY 2023 Actual		FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Personnel Costs							
Salaries & Wages	\$ 41,160	\$	66,255	\$	-	\$ 100,000	\$
Part-time Salaries	52,056		10,913		-	-	
Group Insurance	7,240		8,698		-	-	
Social Security	5,692		4,759		-	6,200	
Medicare	1,331		1,113		-	1,450	
401a Expense	330		190		-	-	
Total Personnel Costs	 107,808		91,927		-	107,650	
Contracted Services							
Professional Services	-		1,714		-	-	
County Attorney	3,061		3,804		-	-	
Engineering	19,431		38,602		-	-	
Marketing	3,720		6,220		-	-	
Communications	758		956		-	-	
Postage	-		-		48	-	
Postage	1		13		-	-	
Advertising	762		310		-	-	
Travel	2,327		4,733		-	-	
Dues & Fees	7,626		6,892		110	-	
Education & Training	2,860		3,400		-	-	
Total Contracted Services	 40,545		66,643		158	-	
Supplies							
General Supplies & Materials	2,900		2,219		-	-	
Total Supplies	 2,900		2,219		-	-	
Total Economic Development	\$ 151,253	\$	160,789	\$	158	\$ 107,650	\$
Positions	 	_		_			
	FY 2022		FY 2023		FY 2024	FY 2025	FY 2026
Full-Time	1		1		1	1	
Part-Time	 1		1		1	-	
Total Positions	 2		2		2	1	



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

Budget Summary				Funding Sourc	e: General Fund		
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended		
Other Financing Uses							
Barrow-Braselton JEDA	-	-	\$ 168,745	5 \$ -	\$ -		
Capital Project Fund	558,626	1,031,110	1,548,348	2,336,301	-		
700 MHTZ Radio System	149,646	-	30,537	50,085	-		
Capital Project Fund - Reserves	2,770,769	2,088,322	3,285,592		-		
Capital Project Fund - Motor Vehicle	522,000	-	50,000) –	-		
Capital Project Fund - Unassigned	-	505,642			-		
Emergency Communications	-	-		- 246,645	164,140		
Barrow-Braselton JEDA	10,000	-			-		
Total Other Financing Uses	4,011,041	3,625,074	5,083,223	2,633,031	164,140		
Total Other Financing Uses	\$ 4,011,041	\$ 3,625,074	\$ 5,083,223	\$ \$ 2,633,031	\$ 164,140		



Outside Agencies

Agency Profiles

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

Northeast Georgia Regional Commission

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

Barrow County Health Department

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

Advantage Behavioral Health System Community Service Board

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

Department of Family & Children Services

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

Custom Industries/Barrow County MR Service Center

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

Adult Literacy Barrow

This agency provides adult literacy programs such as GED preparation skills and reading programs. The county provides this agency with an annual supplement. *Georgia Soil & Water Conservation Commission*

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

Barrow County Farmers Market

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

Georgia Forestry Commission

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

Barrow County Chamber of Commerce

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

D	lan ad	G	 -

Budget Summary									
	FY 2022		FY 2023		FY 2024	FY 2025		FY 2026	
		Actual	Actual		Actual	1	Approved	Reco	ommended
NEGA Regional Commission	\$	78,991	\$ 83,505	\$	86,658	\$	86,000	\$	89,000
Health Department		202,778	202,778		202,778		202,778		202,780
Advantage Behavioral CSB		14,500	14,500		14,500		14,500		25,000
DFACS		47,956	55,000		53,980		55,000		57,000
Custom Industry - MR SVS Center		10,500	10,500		10,500		10,500		-
Adult Literacy Barrow		15,000	15,000		15,000		15,000		15,000
GA Soil & Water Conservation Commission		4,000	-		-		4,000		4,000
Barrow County Farmers Market		-	15,000		15,000		15,000		20,000
Georgia Forestry Commission		4,575	4,575		4,575		4,575		4,510
BC Chamber of Commerce		16,500	19,350		12,202		19,350		21,890
Airport Authority		-	-		-		131,496		-
Total Outside Agencies	\$	394,800	\$ 420,208	\$	415,193	\$	558,199	\$	439,180

Special Revenue Funds

Special Revenue Funds are used to account for all financial resources that are legally or administratively restricted for special purposes. The county has twenty one (21) Special Revenue Funds as listed below.

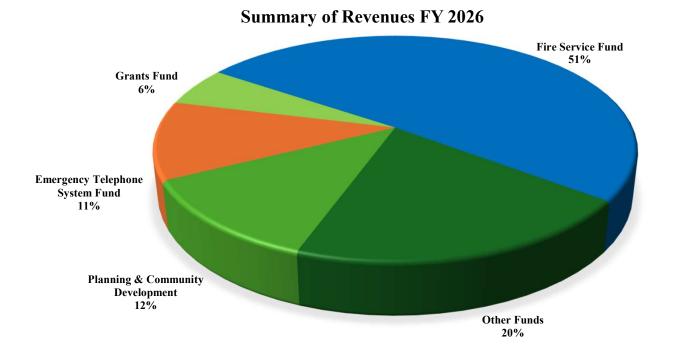
Law Library Fund (205) Confiscated Fund (210) School Camera – Safety Program (213) Planning and Community Development (214) Emergency Telephone System Fund (215) County Drug Abuse Treatment & Education Fund (216) Drug Court Participant Fees Fund (217) Special Programs Fund (218) County Supplemental Juvenile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



Summary of Special Revenue Funds

Summary of Revenues

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	Re	FY 2026 commended
County Law Library Fund (205)	\$ 20,475	\$ 21,420	\$ 22,781	\$ 30,800	\$	25,100
Confiscated Fund (210)	31,996	19,639	35,768	98,500		46,500
School Camera - Safety Program (213)	2,428,831	1,079,429	456,448	1,001,000		351,000
Planning & Community Development (214)	2,062,651	2,071,864	1,754,247	2,721,449		2,918,590
Emergency Telephone System Fund (215)	1,676,504	1,751,395	1,808,521	2,510,442		2,427,950
Drug Abuse Treatment & Education Fund (216)	41,781	58,220	86,955	72,200		66,650
Drug Court Participant Fees Fund (217)	36,960	55,344	63,458	83,000		56,000
Special Programs Fund (218)	885,392	310,410	336,163	439,109		557,570
Supplemental Juvenile Services Fund (219)	1,989	2,324	4,794	4,200		2,000
County Jail Fund (220)	108,349	170,246	850,287	86,500		500,500
Inmate Commissary Fund (225)	128,414	117,291	132,172	110,120		110,120
Grants Fund (250)	3,513,840	2,120,417	4,169,843	1,261,225		1,283,890
American Rescue Plan Grant (255)	1,089,565	3,515,772	1,310,757	7,200,000		-
Opioids Settlement Fund	-	221,395	381,146	268,056		202,000
Winder-Barrow Industrial Building Auth. (260)	1,097,024	83,129	178	1,050		25,000
JDA of Winder – Barrow County (265)	9	8	5	1,050		1,050
Barrow-Braselton Joint Econ. Dev. Auth. (267)	10,000	-	168,745	207,799		454,070
Fire Services Fund (270)	6,898,182	8,568,149	11,055,096	11,366,544		12,077,630
700 MHTZ Radio System Maint. Fund (272)	482,054	406,761	468,567	562,663		420,940
Subdivision Street Lights (275)	700,250	746,216	825,089	835,489		841,000
Hotel Motel Fund (276)	-	-	11,913	-		11,000
Total Special Revenue Fund Revenues	\$ 21,214,265	\$ 21,319,429	\$ 23,942,934	\$ 28,861,196	\$	22,378,560

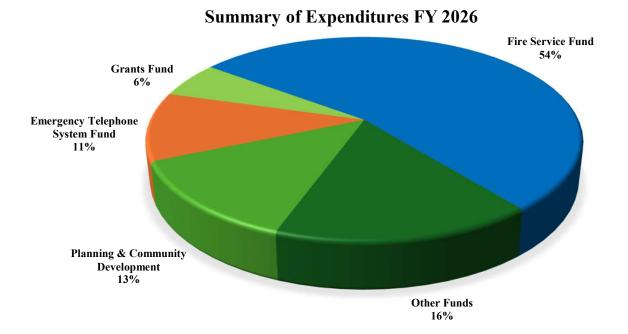




Summary of Special Revenue Funds

Summary of Expenditures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	Re	FY 2026 commended
County Law Library Fund (205)	\$ 32,404	\$ 29,980	\$ 34,904	\$ 30,800	\$	25,100
Confiscated Fund (210)	73,953	32,680	43,917	98,500		46,500
School Camera - Safety Program (213)	1,771,220	1,106,708	739,135	1,001,000		351,000
Planning & Community Development (214)	1,272,395	1,698,274	1,690,298	2,721,449		2,918,590
Emergency Telephone System Fund (215)	1,532,501	1,497,514	1,914,679	2,510,442		2,427,950
Drug Abuse Treatment & Education Fund (216)	32,744	55,702	84,171	72,200		66,650
Drug Court Participant Fees Fund (217)	27,654	27,555	98,880	83,000		56,000
Special Programs Fund (218)	328,109	114,839	114,895	439,109		557,570
Supplemental Juvenile Services Fund (219)	-	-	950	4,200		2,000
County Jail Fund (220)	123,863	-	-	86,500		500,500
Inmate Commissary Fund (225)	103,230	87,801	171,256	110,120		110,120
Grants Fund (250)	3,450,669	1,811,712	3,104,391	1,261,225		1,283,890
American Rescue Plan Grant (255)	1,069,674	3,021,432	625,001	7,200,000		-
Opioids Settlement Fund	-	-	-	268,056		202,000
Winder-Barrow Industrial Building Auth. (260)	871,682	243,303	24,342	1,050		25,000
JDA of Winder – Barrow County (265)	36	600	15,000	1,050		1,050
Barrow-Braselton Joint Econ. Dev. Auth. (267)	210	1,295	177,240	207,799		454,070
Fire Services Fund (270)	6,544,404	7,506,702	8,721,193	11,366,544		12,077,630
700 MHTZ Radio System Maint. Fund (272)	455,255	432,143	469,984	562,663		420,940
Subdivision Street Lights (275)	650,107	713,716	666,829	835,489		841,000
Hotel Motel Fund (276)	-	-	11,913	-		11,000
Total Special Revenue Fund Expenditures	\$ 18,340,108	\$ 18,381,958	\$ 18,708,979	\$ 28,861,196	\$	22,378,560



54



Description

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

Budget Summary						Fur	iding Source: L	.aw Li	brary Fund
	-	FY 2022 Actual		FY 2023 Actual	FY 2024 Actual	FY 2025 Approved		FY 2026 Recommended	
Revenues									
Fines & Forfeitures									
Fines & Forfeitures Total Fines & Forfeitures	\$	20,426 20,426	\$	21,376 21,376	\$ 22,742 22,742	\$	30,700 30,700	\$	25,000 25,000
Interest Income									
Interest Revenues		49		44	40		100		100
Total Interest Income		49		44	 40		100		100
Total Revenues		20,475		21,420	22,781		30,800		25,100
Expenditures									
Contracted Services									
Postage		12		25	27		300		200
Copier Charges		1,780		3,603	2,244		-		1,400
Total Contracted Services		1,792		3,627	2,271		300		1,600
Supplies									
General Supplies & Materials		-		900	1,802		2,500		5,000
Books & Periodicals		30,612		25,453	30,831		25,000		15,500
Small Equipment		-		-	-		3,000		3,000
Total Supplies		30,612		26,353	32,633		30,500		23,500
Total Expenditures		32,404		29,980	34,904		30,800		25,100
Excess of Revenues over Expenditures	\$	(11,929)	\$	(8,560)	\$ (12,123)	\$		\$	-



Confiscated Fund

Description

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

Budget Summary				Funding Source:	Confiscated Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues					
Fines & Forfeitures					
Confiscations: District Attorney	\$ 19,741	\$ 6,805	\$ 3,967	\$ 30,000	\$ 6,500
Confiscations: Sheriff	12,194	12,778	31,740	43,200	40,000
Total Fines & Forfeitures	31,935	19,583	35,707	73,200	46,500
Interest Income					
Interest Revenue: District Attorney	24	32	42	100	-
Interest Revenue: Sheriff	36	23	19	200	-
Total Interest Income	60	56	61	300	-
Use of Reserves					
Use of Reserves	-	-	-	25,000	-
Total Use of Reserves	-	-	-	25,000	-
Total Revenues	31,996	19,639	35,768	98,500	46,500
Expenditures					
Contracted Services					
Professional Services	-	-	-	2,000	-
Travel	2,150	3,550	2,699	2,000	-
Dues & Fees	450	576	11,686	500	500
Education & Training	2,412	-	1,232	3,000	2,000
Professional Services	300	5,624	-	1,000	-
Repairs and Maintenance	-	-	-	500	-
Communications	-	-	-	500	-
Travel	3,424	4,853	6,260	7,000	7,000
Dues & Fees	2,168	932	150	300	300
Education & Training	2,810	4,859	5,996	5,500	5,500
Other Purchased Services	-	-	-	5,000	-
Total Contracted Services	13,713	20,395	28,022	27,300	15,300
Supplies					
General Supplies & Materials	8,331	2,777	1,908	2,600	2,000
Small Equipment	6,610	2,676	2,036	10,000	2,000
General Supplies & Materials	25,493	6,832	11,762	25,000	10,000
Fleet Maintenance Repairs	-	-	190	7,000	7,000
Small Equipment	19,023	-	-	-	-
Total Supplies	59,457	12,285	15,895	44,600	21,000
Capital Outlay					
Machines & Equipment	783	-	-	10,000	-
Property	-	-	-	7,000	-
Machines & Equipment	-	-	-	9,600	10,200
Total Capital Outlay	783	-	-	26,600	10,200
Total Expenditures	73,953	32,680	43,917	98,500	46,500
Excess of Revenues over Expenditures	\$ (41,957)	\$ (13,041)	\$ (8,149)	s -	\$ -



School Camera Safety Program

Description

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

Budget Summary			Fun	ding Source: Scho	ool Camera Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues					
Fines & Forfeitures					
Fines and Forfeitures	\$ 2,428,591 \$	/ /		\$ 1,000,000	\$ 350,000
Total Fines & Forfeitures	2,428,591	1,079,106	444,987	1,000,000	350,000
Interest Income					
Interest Revenues	240	323	11,461	1,000	1,000
Total Interest Income	240	323	11,461	1,000	1,000
Total Revenues	2,428,831	1,079,429	456,448	1,001,000	351,000
Expenditures					
Contracted Services					
Ticket Refunds	1,442,252	-	-	-	-
Professional Services	-	121,249	17,095	-	-
Travel	-	-	1,479	-	-
Dues & Fees	3,706	47,111	19,200	3,000	3,000
Education & Training	7,293	28,101	2,500	-	-
Total Contracted Services	1,453,251	196,462	40,274	3,000	3,000
Supplies					
General Supplies & Materials	30,968	199,370	71,438	-	-
Fleet Maintenance Repairs	-	16,415	24,200	-	-
Utilities	3,281	4,462	14,883	20,000	5,000
Small Equipment	46,039	463,138	378,529	50,000	50,000
Total Supplies	80,287	683,384	489,050	70,000	55,000
Capital Outlay					
Capital Outlay-Mach&Equip	237,682	226,862	209,811	500,000	263,000
Total Capital Outlay	237,682	226,862	209,811	500,000	263,000
Other Costs					
Contingencies	-	-	-	428,000	30,000
Total Other Costs	-	-	-	428,000	30,000
Total Expenditures	1,771,220	1,106,708	739,135	1,001,000	351,000
Excess of Revenues over Expenditures	\$ 657,611 \$	(27,279)	\$ (282,687)	\$ -	\$ -



Planning & Community Development

Description

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

FY 2022Full-Time8Part-Time14Total Positions22Budget SummaryFY 2022 ActualRevenuesLicenses and PermitsAlcoholic Beverage License\$ 117,875Business License- General192,142Sign Permits7,300Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services249,006Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues-Use of Reserves6,977	FY 2023 8 14 22 FY 2023 Actual	FY 2024 10 14 24	FY 2025 10 14 24	FY 2026
Part-Time14Total Positions22Budget SummaryFY 2022 ActualRevenuesFY 2022 ActualLicenses and Permits17,875Alcoholic Beverage License\$ 117,875Business License- General192,142Sign Permits7,300Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services249,006Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Revenue-Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977	14 22 FY 2023	14	14	
Total Positions22Budget SummaryFY 2022 ActualRevenuesFY 2022 ActualRevenues117,875 \$Licenses and Permits192,142 31,2142 Sign Permits7,300 7,300 Building & Equipment PermitsBuilding & Equipment Permits1,403,432 1,720,748Total Licenses and Permits1,720,748Charges for Services Development Fees-General Development Fees-General249,006 8,233 1,720,748NRCS-Soil & Erosion Review Variance Applications12,618 47,589 3,233 1,604 9,273Total Charges for Services329,516Interest Income GA Fund 1 Interest Revenue Intrest Revenues4,796 395 1,112Miscellaneous Revenue Credit Card Fees-Miscellaneous Revenue Credit Card Fees-Cordit Card Fees6,977Total Miscellaneous Revenues-Credit Card Fees6,977	22 FY 2023			14
FY 2022 ActualRevenuesLicenses and PermitsAlcoholic Beverage License\$ 117,875Business License- General192,142Sign Permits7,300Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services249,006Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income325Interest Revenues221Total Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues-Gard Fees6,977				25
ActualRevenuesLicenses and PermitsAlcoholic Beverage License\$ 117,875 \$Business License- General192,142Sign Permits1,403,432Total Licenses and Permits1,403,432Charges for Services1,720,748Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues-Credit Card Fees6,977				
Licenses and PermitsAlcoholic Beverage License\$ 117,875 \$Business License- General192,142Sign Permits7,300Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services1,720,748Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income221GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Income221Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues-Credit Card Fees6,977		FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Alcoholic Beverage License\$ 117,875\$Business License- General192,142Sign Permits7,300Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services249,006Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income325GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues-Gredit Card Fees6,977				
Business License- General192,142Sign Permits7,300Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services249,006Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Income5,411Miscellaneous Revenues-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977				
Sign Permits7,300Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services249,006Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	114,986 \$	\$ 112,257 \$	\$ 135,000	\$ 135,000
Building & Equipment Permits1,403,432Total Licenses and Permits1,720,748Charges for Services249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Income5,411Miscellaneous Revenues-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	158,506	177,946	190,000	195,000
Total Licenses and Permits1,720,748Charges for Services249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	6,889	5,848	8,000	15,000
Arrow Charges for ServicesDevelopment Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	1,344,755	1,088,857	1,065,000	1,150,000
Development Fees-General249,006NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	1,625,135	1,384,907	1,398,000	1,495,000
NPDES-Land Disturbance Fees5,233NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977				
NRCS-Soil & Erosion Review11,195Variance Applications12,618Rezone Applications12,618Rezone Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	259,454	147,975	220,000	300,000
Variance Applications12,618Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	-	-	5,000	5,000
Rezone Applications47,589Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	1,675	1,368	11,000	11,000
Special Use Applications1,604Printing and Duplicating2,273Total Charges for Services329,516Interest Income395GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	14,080	10,301	11,000	13,500
Printing and Duplicating2,273Total Charges for Services329,516Interest Income329,516GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	64,561	29,385	45,000	52,000
Total Charges for Services329,516Interest Income4,796GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenues-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	-	2,659	3,000	3,000
Interest Income 4,796 GA Fund 1 Interest Revenue 4,796 Investment Acct CS&B Interest 395 Interest Revenues 221 Total Interest Income 5,411 Miscellaneous Revenues - Miscellaneous Revenue - Credit Card Fees 6,977 Total Miscellaneous Revenues 6,977	1,403	625	2,000	2,000
GA Fund 1 Interest Revenue4,796Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenue-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	341,173	192,313	297,000	386,500
Investment Acct CS&B Interest395Interest Revenues221Total Interest Income5,411Miscellaneous Revenues-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977				
Interest Revenues221Total Interest Income5,411Miscellaneous Revenues-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	88,770	146,861	90,000	90,000
Total Interest Income5,411Miscellaneous Revenues-Miscellaneous Revenue-Credit Card Fees6,977Total Miscellaneous Revenues6,977	9,434	23,743	20,000	20,000
Miscellaneous Revenues Miscellaneous Revenue Miscellaneous Revenue Credit Card Fees 6,977 Total Miscellaneous Revenues 6,977	284	248	200	230
Miscellaneous Revenue - Miscellaneous Revenue - Credit Card Fees 6,977 Total Miscellaneous Revenues 6,977	98,488	170,852	110,200	110,230
Miscellaneous Revenue - Credit Card Fees 6,977 Total Miscellaneous Revenues 6,977				
Credit Card Fees6,977Total Miscellaneous Revenues6,977	462	-	-	-
Total Miscellaneous Revenues 6,977	-	92	6,000	6,000
	6,608	6,083	6,000	5,000
Use of Reserves	7,069	6,175	12,000	11,000
Use of Reserves -		-	904,249	915,860
Total Use of Reserves -	-	-	904,249	915,860
Total Revenues 2,062,651	-		2,721,449	2,918,590



Planning & Community Development - Continued

lget Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommende
penditures					
Personnel Costs					
Salaries & Wages	392,140	477,579	561,676	684,776	793,8
Overtime Salaries	117	172	27	-	
Part-time Salaries	-	-	225	-	
Temporary Employees	-	3,227	3,617	-	
Group Insurance	102,784	117,298	219,190	180,444	221,7
Social Security	22,593	28,053	33,285	42,456	49,2
Medicare	5,284	6,561	7,784	9,930	11,5
Retirement Contributions	29,551	28,204	36,966	28,204	46,2
401a Expense	4,246	6,182	6,373	8,984	8,8
Workers Compensation	379	1,088	2,456	3,872	4,0
Total Personnel Costs					
	557,094	668,362	871,599	958,666	1,135,4
Contracted Services					
Professional Services	199,669	341,135	202,699	500,700	800,0
Professional Services- IT	7,350	15,295	7,533	7,718	7,7
Professional Services-County Attorney	124,550	285,711	72,450	290,000	
On Demand Planning Services	51,720	49,815	42,624	72,000	72,0
Prof Services- Cost Dev Impact Fees	-	8,220	-	74,180	74,
Professional Services- GIS		0,220	41,145	40,000	40,0
TV Recording	3,600	4,350	3,300	4,500	5,5
Repairs and Maintenance	12,881	13,592	11,521	76,869	76,
*					
Insurance	1,850	2,352	2,951	2,930	5,1
Communications	1,066	1,118	1,694	2,400	2,4
Postage	2,252	1,043	617	1,100	1,
Advertising	2,740	-	6,984	8,000	10,0
Printing and Binding	2,110	2,278	909	2,500	2,:
Copier Charges	4,521	4,351	4,292	4,500	4,5
Travel	1,542	915	-	5,000	5,0
Dues & Fees	682	652	4,654	3,500	3,5
Education & Training	1,162	8,559	3,556	11,000	15,0
Other Purchased Services	22,832	27,157	27,412	23,000	23,0
Total Contracted Services	440,527	766,542	434,341	1,129,897	1,148,2
	110,027	700,012	10 1,0 11	1,127,077	1,110,2
Supplies	(202	(100	5.0(2	6 500	
General Supplies & Materials	6,293	6,122	5,862	6,700	6,
Fleet Maintenance Repairs	402	344	2,010	4,000	6,0
Fuel	3,204	3,904	3,752	9,000	9,0
Small Equipment	1,431	-	1,129	22,000	22,
Total Supplies	11,331	10,370	12,753	41,700	43,
Capital Outlay					
Machines & Equipment			118,605	212,520	212,5
1 1			110,005		
Machines & Equipment Machines & Equipment	30,443	-	-	15,000	15,0
		-	-	-	225/
Total Capital Outlay	30,443	-	118,605	227,520	227,5
Interfund					
General Supplies & Materials	-	-	-	10,534	10,:
Fleet Maintenance Repairs	-	-	-	23,041	23,0
Fuel	-	-	-	2,073	2,0
Small Equipment	-	-	-	1,409	1,4
Total Interfund	-	-	-	37,057	37,0
				01,001	57,
Other Costs					
Payments To Piedmont Regional Library	233,000	253,000	253,000	253,000	253,0
Contingencies	-	-	-	73,609	73,0
Total Other Costs	233,000	253,000	253,000	326,609	326,0
tal Expenditures	1,272,395	1,698,274	1,690,298	2,721,449	2,918,5
	-94149070	-,	1,070,070	_,/,//	



Emergency Telephone System Fund

Description

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

FY 2022		FY 2023		FY 2024		FY 2025		FY 2026
25		25		25		25		25
 -		-		-		-		-
 25		25		25		25		25
FY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved	Re	FY 2026 commended
\$ 378,733	\$	114,123	\$	169,964	\$	529,125	\$	529,110
962,228		1,292,981		1,297,338		1,296,054		1,296,060
331,725		339,740		337,413		435,750		435,770
 977		1,127		1,229		1,868		1,870
 1,673,663		1,747,971		1,805,944		2,262,797		2,262,810
2,841		3,399		2,097		1,000		1,000
-		-		480		-		-
 2,841		3,399		2,577		1,000		1,000
-		-		-		246,645		164,140
-		26		-		-		-
 -		26		-		246,645		164,140
 1,676,504		1,751,395		1,808,521		2,510,442		2,427,950
	25 FY 2022 Actual \$ 378,733 962,228 331,725 977 1,673,663 2,841 - - -	25 FY 2022 Actual \$ 378,733 \$ 962,228 331,725 977 1,673,663 2,841 2,841	25 25 FY 2022 FY 2023 Actual Actual \$ 378,733 \$ 114,123 962,228 1,292,981 331,725 339,740 977 1,127 1,673,663 1,747,971 2,841 3,399 - - - - - 26 - 26	25 25 FY 2022 FY 2023 Actual Actual \$ 378,733 \$ 114,123 \$ 962,228 1,292,981 331,725 339,740 977 1,127 1,673,663 1,747,971 2,841 3,399 - - - 26 - 26	25 25 25 FY 2022 FY 2023 FY 2024 Actual Actual Actual \$ 378,733 \$ 114,123 \$ 169,964 962,228 1,292,981 1,297,338 331,725 339,740 337,413 977 1,127 1,229 1,673,663 1,747,971 1,805,944 2,841 3,399 2,097 - - 480 2,841 3,399 2,577 - - 26 - 26 - - 26 -	25 25 25 FY 2022 FY 2023 FY 2024 Actual Actual Actual \$ 378,733 \$ 114,123 \$ 169,964 \$ 962,228 962,228 1,292,981 1,297,338 331,725 339,740 337,413 977 1,127 1,229 1,673,663 1,747,971 1,805,944 2,841 3,399 2,097 480 - 480 2,841 3,399 2,577 - - 480 - - - - - - - - - 26 - - - - - - 26 - - - - -	25 25 25 25 FY 2022 FY 2023 FY 2024 FY 2025 Actual Actual Actual Approved \$ 378,733 \$ 114,123 \$ 169,964 \$ 529,125 962,228 1,292,981 1,297,338 1,296,054 331,725 339,740 337,413 435,750 977 1,127 1,229 1,868 1,673,663 1,747,971 1,805,944 2,262,797 2,841 3,399 2,097 1,000 - - 480 - - 2,66 - - 2,841 3,399 2,577 1,000 - - 26 - - 26 - - - 26 - 246,645 - 26 - 246,645 - 26 - 246,645 - 26 - 246,645	25 25 25 25 25 FY 2022 FY 2023 FY 2024 FY 2025 Actual Actual Actual Approved Re \$ 378,733 \$ 114,123 \$ 169,964 \$ 529,125 \$ \$ 962,228 1,292,981 1,297,338 1,296,054 331,725 339,740 337,413 435,750 977 1,127 1,229 1,868 1,673,663 1,747,971 1,805,944 2,262,797 2,841 3,399 2,097 1,000 - - 480 - - - - 246,645 - - 246,645 - 26 - - 246,645 - -



Emergency Telephone System Fund - Continued

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommende
xpenditures					
Personnel Costs					
Salaries & Wages	729,584	685,473	763,151	1,347,295	1,296,7
Part-time Salaries	4,558	1,200	1,700	4,424	4,4
Temporary Employees	126	40,691	47,767	-	
Overtime Salaries	163,018	134,797	123,569	48,590	48,5
Built-In Overtime Salaries	-	-	-	25,343	25,3
On-Call Pay	-	14,908	24,981	16,119	16,1
Shift Differential Pay	-	11,333	14,230	16,068	16,0
Group Insurance	187,648	147,590	475,717	391,624	362,8
Social Security	53,184	52,604	57,141	83,532	87,2
Medicare	12,438	12,303	13,364	19,536	20,3
Retirement Contributions	94,318	90,018	36,464	90,018	78,4
401a Expense	10,559	7,420	12,061	11,061	20,5
Workers Compensation	1,095	1,804	2,456	3,872	4,0
Total Personnel Costs	1,256,528	1,200,141	1,572,602	2,057,482	1,980,7
Contracted Services					
Professional Services	20,408	3,209	8,731	36,457	36,4
Professional Services- IT	11,174	31,623	31,623	32,700	32,7
Prof Services- County Attorney	6,990	823	1,875	7,000	,,
Professional Services- GIS	-	-	7,598	20,000	20,0
Cleaning / Disposal Services	668	2,238	1,808	2,200	2,4
Repairs and Maintenance	79,831	86,318	91,109	102,686	102,6
Station Maintenance	-	-	-	6,500	6,5
Insurance	1,850	2,352	2,951	3,000	4,0
Communications	95,210	101,344	119,643	129,820	129,8
Postage	16	49	82	250	2
Advertising	-	-	-	100	1
Printing and Binding	158	303	253	450	4
Copier Charges	1,933	2,155	3,932	5,000	5,0
Travel	6,105	2,966	2,951	7,175	7,1
Dues & Fees	647	626	2,405	1,330	1,3
Education & Training	5,331	7,322	7,272	11,000	11,0
Total Contracted Services	230,321	241,326	282,231	365,668	359,9
Supplies		,	,	,	,
General Supplies & Materials	7,853	6,622	6,082	8,000	8,0
Fleet Maintenance Repairs	202	945	646	750	7
Uniforms	2,417	4,435	1,769	6,000	6,0
Utilities	13,169	15,497	14,551	19,540	19,5
Fuel	397	178	365	2,100	2,1
Food	-	-	-	650	2,1
Books and Periodicals				460	4
Small Equipment	576	4,916	4,485	5,000	5,0
Total Supplies	24,614	32,592	27,899	42,500	42,5
		01,071	21,000	12,000	12,0
Interfund	21.029	22.455	21.047	22.000	22.0
Indirect Cost Allocation	21,038	23,455	31,947	32,000	32,0
Indirect Cost Allocation- HR	-	-	-	3,511	3,5
Indirect Cost Allocation- FIN	-	-	-	7,680	7,6
Indirect Cost Allocation- CM	-	-	-	1,037	1,0
Indirect Cost Allocation- OM Total Interfund		-	-	564 44,792	5
	21,038	23,455	31,947		44,8
otal Expenditures	1,532,501	1,497,514	1,914,679	2,510,442	2,427,9



Drug Abuse Treatment & Education Fund

Description

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

udget Summary					Funding Sou	rce: DATE Fun
	FY 2022 Actual	FY 2023 Actual		FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
evenues						
Fines & Forfeitures						
Drug Abuse Treatment & Education	\$ 7,271	\$ 8,57	5 \$	23,258	\$ 20,000	\$ 12,00
Drug Abuse Treatment & Education	27,847	22,45		15,178	30,000	15,00
Drug Abuse Treatment & Education	6,469	17,20	2	24,895	10,000	20,00
Drug Abuse Treatment & Education	-		-	-	1,000	
Drug Abuse Treatment & Education	 -		-	-	3,000	
Total Fines & Forfeitures	 41,587	48,22	7	63,331	64,000	47,00
Interest Income						
Interest Revenues	 194	9,99	3	23,624	150	15
Total Interest Income	194	9,99	3	23,624	150	15
Use of Reserves						
Use of Reserves	-		-	-	8,050	19,50
Total Use of Reserves	 -		-	-	8,050	19,50
otal Revenues	41,781	58,22	0	86,955	72,200	66,65
xpenditures						
Personnel Costs						
Extra Duty-Drug Treatment	46,864	4,38	4	64,598	10,000	10,00
Extra Duty-Drug Treatment	2,122	26,90	2	3,319	30,000	29,65
Total Personnel Costs	48,986	31,28	6	67,917	40,000	39,65
Contracted Services						
Prof Services-County Attorney	-	2,61	7	3,436	-	
Communications	943	94	0	991	-	
Education & Training	628	5,10	2	-	-	
Communications	-		-	-	1,200	
Travel	(893)	1,93	8	292	2,000	1,00
Education & Training	-	31	0	2,345	2,000	
Contract Labor	(22,873)		-	2,690	7,000	3,00
Professional Services	 5,875	10,98	8	500	12,000	20,00
Total Contracted Services	 (16,320)	21,89	5	10,253	24,200	24,00
Supplies						
General Supplies & Materials	1,173		-	-	-	
General Supplies & Materials	 (1,096)	2,52	1	6,000	 8,000	3,00
Total Supplies	 78	2,52	1	6,000	8,000	3,00
otal Expenditures	 32,744	55,70	2	84,171	72,200	66,65
xcess of Revenues over Expenditures	\$ 9,038	\$ 2,51	8 \$	2,784	\$ 	\$



Drug Court Participant Fees Fund

Description

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

Budget Summary			Funding S	ource: Drug Court	Participant Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues					
Interest Income					
Interest Revenues	\$ 200	\$ 5,231	\$ 12,477	\$ 8,000	\$ 5,000
Total Interest Income	200	5,231	12,477	8,000	5,000
Charges for Services					
Drug Court Fees	32,045	48,895	49,981	50,000	50,000
Drug Court Fees	4,690	-	-	20,000	-
Drug Court Fees	25	1,219	1,000	5,000	1,000
Total Charges for Services	36,760	50,113	50,981	75,000	51,000
Total Revenues	36,960	55,344	63,458	83,000	56,000
Expenditures					
Personnel Costs					
Salaries & Wages	-	-	-	2,255	-
Extra Duty-Drug Treatment	-	8,954	64,598	10,000	11,890
Social Security	-	-	-	140	-
Medicare	-	-	-	33	-
Total Personnel Costs	-	8,954	64,598	12,428	11,890
Contracted Services					
Copier Charges	1,570	1,518	2,054	1,610	1,610
Travel	7,062				-
Contract Labor	9,509	10,000	10,950	20,000	20,000
Contract Labor	-	-	-	10,000	-
Contract Labor	-	-	-	2,000	1,000
Other Purchased Services	-	-	-	1,500	-
Other Purchased Services	(310)	900	1,610	4,000	4,000
Other Purchased Services	-	-	-	5,000	-
Other Purchased Services	-	-	-	1,500	-
Total Contracted Services	17,832	12,418	14,614	45,610	26,610
Supplies					
General Supplies & Materials	2,868	2,000	1,795	5,000	2,000
General Supplies & Materials	_,000	_,	-	5,000	,000
General Supplies & Materials	-	-	-	1,500	-
Total Supplies	2,868	2,000	1,795	10,000	2,000
Other Costs					
Contingencies	6,954	4,183	17,873	14,962	15,500
Total Other Costs	<u>6,954</u>	4,183	17,873	14,962	15,500
Total Expenditures	27,654	27,555	98,880	83,000	56,000
Exacts of Dovonuos over Exacutitumes	\$ 9,306	\$ 27,790	\$ (35,422)	•	\$ -
Excess of Revenues over Expenditures	\$ 9,306	\$ 27,790	\$ (35,422)	م –	J –



Special Programs Fund

Description

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

Budget Summary				Fund	ing Sou	ing Source: Special Programs Fun			
	FY 2022 Actual		FY 2023 Actual	FY 2024 Actual		Y 2025 proved		TY 2026 ommended	
Revenues									
Miscellaneous Revenue									
Pilot Bond Proceeds	\$ 232	,455 \$	162,011	\$ 145,744	\$	175,115	\$	306,000	
Interest Revenues		300	29,349	75,159		500		500	
Donations-Sheriff's Office		,002	113,375	110,685		55,000		100,000	
Total Miscellaneous Revenue	290	,756	304,735	331,588		230,615		406,500	
Charges for Services									
Special Events		-	5,675	4,574		3,700		3,000	
Total Charges for Services		-	5,675	4,574		3,700		3,000	
Use of Reserves									
Transfer In IBA	594	,636	-	-		-		-	
Use of Reserves		-	-	-		204,794		148,070	
Total Use of Reserves	594	,636	-	-		204,794		148,070	
Total Revenues	885	,392	310,410	336,163		439,109		557,570	
Expenditures									
Contracted Services									
Repairs and Maintenance		-	-	-		300		-	
Travel		-	-	-		400		-	
Dues & Fees		-	1,375	-		500		1,500	
Contract Labor		-	-	-		1,000		-	
Total Contracted Services		-	1,375	 -		2,200		1,500	
Supplies									
General Supplies & Materials	51	,093	112,957	114,319		55,000		100,500	
General Supplies & Materials		-	507	576		1,500		1,500	
Total Supplies	51	,093	113,464	114,895		56,500		102,000	
Capital Outlay									
Property		-	-	-		380,409		-	
Total Capital Outlay		-	-	-		380,409		-	
Other Financing Uses									
Transfers Out of IBA	277	,016	-	-		-		-	
Transfers Out to BBJEDA		-	-	-		-		454,070	
Total Other Financing Uses	277	,016	-	 -		-		454,070	
Total Expenditures	328	,109	114,839	114,895		439,109		557,570	
Excess of Revenues over Expenditures	\$ 557	,283 \$	195,571	\$ 221,268	\$		\$		



Supplemental Juvenile Services Fund

Description

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

Budget Summary					Funding Sou	rce: S	Supplementa	l Juven	ile Fund
	FY 2022 Actual		FY 2023 Actual		FY 2024 Actual	FY 2025 Approved		FY 2026 Recommended	
Revenues									
Fines & Forfeitures									
Juvenile Supervision Fees	\$	1,940 \$	5 1,110	\$	1,940	\$	4,000	\$	1,800
Total Fines & Forfeitures		1,940	1,110		1,940		4,000		1,800
Interest Income									
Interest Revenues		49	1,214		2,854		200		200
Total Interest Income		49	1,214		2,854		200		200
Total Revenues		1,989	2,324		4,794		4,200		2,000
Expenditures									
Contracted Services									
Professional Services		-	-		950		4,200		2,000
Total Contracted Services		-	-		950		4,200		2,000
Total Expenditures		-	-		950		4,200		2,000
Excess of Revenues over Expenditures	\$	1,989	\$ 2,324	\$	3,844	\$	-	\$	



Description

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

Budget Summary			F	unding Source: C	nding Source: County Jail Fund			
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended			
Revenues								
Fines & Forfeitures								
County Jail Restricted	\$ 108,150	\$ 164,177	\$ 818,001	\$ 86,000	\$ 500,000			
Total Fines & Forfeitures	108,150	164,177	818,001	86,000	500,000			
Interest Income								
Interest Income	199	6,070	32,286	500	500			
Total Interest Income	199	6,070	32,286	500	500			
Total Revenues	108,349	170,246	850,287	86,500	500,500			
Expenditures								
Professional Services								
Professional Services	-	-	-	10,000	424,000			
Professional Services	11,000	-	-	15,000	15,000			
Total Professional Services	11,000	-	-	25,000	439,000			
Capital Outlay								
Property	27,006	-	-	-	-			
Property	43,445	-	-	-	-			
Machines & Equipment	42,413	-	-	-	-			
Total Capital Outlay	112,863	-	-	-	-			
Other Costs								
Contingencies	-	-	-	61,500	61,500			
Total Other Costs		-	-	61,500	61,500			
Total Expenditures	123,863	-	-	86,500	500,500			
Excess of Revenues over Expenditures	\$ (15,514)	\$ 170,246	\$ 850,287	\$ -	\$ -			



Inmate Commissary Fund

Description

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

Budget Summary					Funding Source: Inmate Commissary Fun					
	FY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved		FY 2026 commended	
Revenues										
Charges for Services										
Commissary Commissions	\$ 128,33	1 \$	117,191	\$	132,081	\$	110,000	\$	110,000	
Total Charges for Services	128,3	1	117,191		132,081		110,000		110,000	
Interest Income										
Interest Revenue	:	34	100		92		120		120	
Total Interest Income		34	100		92		120		120	
Total Revenues	128,4	4	117,291		132,172		110,120		110,120	
Expenditures										
Contracted Services										
Repairs and Maintenance		-	-		-		10,000		-	
Total Contracted Services		-	-		-		10,000		-	
Supplies										
General Supplies & Materials	103,23	0	87,801		171,256		100,120		110,120	
Total Supplies	103,2	60	87,801		171,256		100,120		110,120	
Total Expenditures	103,2	0	87,801		171,256		110,120		110,120	
Excess of Revenues over Expenditures	\$ 25,13	4 \$	29,490	\$	(39,084)	\$	-	\$	-	



Description

This fund is used to account for various grant awards received by the county for a variety of uses. These funds are restricted to be used for the intended grant purposes.

Budget Summary							1	Funding Sour	ce: (Grants Fund
	FY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved		FY 2026 Recommended	
Revenues										
Intergovernmental										
Intergovernmental Revenue	\$	3,513,840	\$	2,120,417	\$	4,169,843	\$	1,261,225	\$	1,283,890
Total Intergovernmental	_	3,513,840		2,120,417		4,169,843		1,261,225		1,283,890
Total Revenues	_	3,513,840		2,120,417		4,169,843		1,261,225		1,283,890
Expenditures										
Intergovernmental										
Federal Grants		563,438		619,457		1,088,353		251,692		274,360
State Grants		2,820,835		1,183,185		2,007,538		1,009,533		1,009,530
Other Grants		66,396		9,070		8,500		-		-
Total Intergovernmental		3,450,669		1,811,712		3,104,391		1,261,225		1,283,890
Total Expenditures		3,450,669		1,811,712		3,104,391		1,261,225		1,283,890
Excess of Revenues over Expenditures	\$	63,172	\$	308,705	\$	1,065,452	\$	-	\$	-



American Rescue Plan Grant

Description

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

Budget Summary				Funding So	urce: ARP Fund	
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended	
Revenues						
Intergovernmental						
American Rescue Plan Grant	\$ 1,069,674	\$ 3,021,432	\$ 625,001	\$ 7,200,000	\$ -	
Total Intergovernmental	1,069,674	3,021,432	625,001	7,200,000	-	
Interest Income						
GA Fund 1 Interest Revenue	18,943	490,484	663,613	-	-	
Interest Revenues	948	3,856	22,143	-	-	
Total Interest Income	19,891	494,340	685,756	-	-	
Total Revenues	1,089,565	3,515,772	1,310,757	7,200,000	-	
Expenditures						
Personnel Costs						
Salaries & Wages	430,273	-	-	-	-	
Salaries & Wages Temporary	511	-	-	-	-	
Salaries & Wages Part-Time	15,330	-	-	-	-	
Social Security	29,305	-	-	-	-	
Medicare	6,853	-	-	-	-	
Total Personnel Costs	482,272	-	-	-	-	
Capital Outlay						
Property	155,249	2,699,698	573,251	7,200,000	-	
Machines & Equipment	432,153	321,734	51,750	-	-	
Total Capital Outlay	587,402	3,021,432	625,001	7,200,000	-	
Total Expenditures	1,069,674	3,021,432	625,001	7,200,000	-	
Excess of Revenues over Expenditures	\$ 19,891	\$ 494,340	\$ 685,756	\$ -	\$ -	



National Opioid Settlement Fund

Description

In order to authorize, under certain circumstances, a litigation bar of certain Statewide Opioid Litigation or claims for damages as a result of the Opioid Crisis on behalf of the State of Georgia, its Departments, Agencies, and Instrumentalities, any political subdivision of the State, municipal corporations, authorities, sheriffs, county and municipal officers, or any other governmental or municipal entity which has or may make a claim for damages as a result of the Opioid Crisis; and for other purposes. A Settlement Document was enacted by the General Assembly of Georgia - Section 1; Chapter 13 of Title 10 of the official Code of Georgia Anointed is amended by Creating a new Code Chapter which read as follows:

CHAPTER 13B; STATEWIDE OPIOID SETTLEMENT; SECTION 2. § 10-13B-1 Legislative findings and purpose

The General Assembly finds as follows: (1) There is an opioid epidemic occurring in the United States, and Georgia has been greatly impacted; (2) Statewide coordination surrounding and managing opioid addiction and related disorders is critical to the health and safety of all Georgians; (3) Funding is needed in Georgia for, among other things, prevention and treatment of opioid addiction and related disorders; providing resources to law enforcement agencies to address the opioid crisis; increasing the number of professionals who provide treatment for opioid addiction; educating medical professionals regarding the safe and effective prescribing of, and then tapering off of, opioids; and treatment and prevention of opioid use disorder in incarcerated populations; (4) It is imperative Georgia receive the full amount of any opioid settlement, and in order to do so the State of Georgia must be able to release claims for all public bodies and instrumentalities in the State of Georgia; (5) While local governments generally have the authority to pursue and litigate claims against business and individuals to protect their own interests, in certain limited circumstances involving particular industries, the interests of the State as a whole are best served by having a unified settlement structure that benefits both the State and its local governments and brings full and complete closure to the claims that were asserted or could have been asserted and maximizes the State and local governments' potential recovery to address this extraordinary crisis. Barrow County agreed to be part of these class actions law suits.

Budget Summary			Funding Source: National Opioid Settlement Fund						
	FY 2022 Actual		FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended			
Revenues									
Intergovernmental									
Opioid Settlement Revenue	\$	- \$	218,117	\$ 364,879	\$ 50,000	\$ 200,000			
Total Intergovernmental		-	218,117	364,879	50,000	200,000			
Interest Income									
Interest Revenues		-	3,278	16,267	2,000	2,000			
Total Interest Income		-	3,278	16,267	2,000	2,000			
Use of Reserves									
Use of Reserves		-	-	-	216,056	-			
Total Use of Reserves		-	-	-	216,056	-			
Total Revenues		-	221,395	381,146	268,056	202,000			
Expenditures									
Contracted Services									
Professional Services		-	-	-	-	37,500			
Total Contracted Services		-	-	-	-	37,500			
Other Costs									
Contingencies		-	-	-	268,056	164,500			
Total Other Costs		-	-	-	268,056	164,500			
Total Expenditures		-	-	-	268,056	202,000			
Excess of Revenues over Expenditures	\$	- \$	221,395	\$ 381,146	\$ -	\$ -			



Industrial Building Authority

Description

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

Budget Summary				Funding S	Source: IBA Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues					
Charges for Services					
Fees & Charges	\$ 25,000	\$ 83,000	\$ 71	\$ 1,000	\$ 25,000
Total Charges for Services	25,000	83,000	71	1,000	25,000
Interest Income					
Interest Revenues	372	129	107	50	-
Total Interest Income	372	129	107	50	-
Use of Reserves					
Transfers in Special Programs	277,016	-	-	-	-
Sale of Fixed Assets	794,636	-	-	-	-
Total Use of Reserves	1,071,652	-	-	-	-
Total Revenues	1,097,024	83,129	178	1,050	25,000
Expenditures					
Contracted Services					
Professional Services	-	7,300	16,273	500	10,500
Advertising	-	-	-	50	-
Dues & Fees	30	-	-	50	-
Total Contracted Services	30	7,300	16,273	600	10,500
Supplies					
Utilities	-	3,133	8,069	450	4,500
Small Equipment	-	32,870	-	-	-
General Supplies & Materials	-	-	-	-	10,000
Total Supplies		36,003	8,069	450	14,500
Capital Outlay					
Property	277,016	-	-	-	-
Total Capital Outlay	277,016	-	-	-	-
Other Financing Uses					
Payments to Other Agencies	-	200,000	-	-	-
Transfers Out	594,636	-	-	-	-
Total Other Financing Uses	594,636	200,000	-	-	-
Total Expenditures	871,682	243,303	24,342	1,050	25,000
Excess of Revenues over Expenditures	\$ 225,342	\$ (160,175)	\$ (24,164)	\$	\$ -



Joint Development Authority

Description

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

Budget Summary					Funding So	urce: JDA Fund
	FY 202 Actual		FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues						
Charges for Services						
Fees & Charges	\$	- \$	-	\$ -	\$ 1,000	\$ 1,000
Total Charges for Services		-	-	-	1,000	1,000
Interest Income						
Interest Revenues		9	8	5	50	50
Total Interest Income		9	8	5	50	50
Total Revenues		9	8	5	1,050	1,050
Expenditures						
Contracted Services						
Professional Services		-	600	15,000	750	750
Advertising		-	-	-	250	250
Total Contracted Services		-	600	15,000	1,000	1,000
Supplies						
Utilities		36	-	-	50	50
Total Supplies		36	-	-	50	50
Total Expenditures		36	600	15,000	1,050	1,050
Excess of Revenues over Expenditures	\$	(27) \$	(592)	\$ (14,995)	\$ -	\$ -



Barrow-Braselton Joint Economic Development Authority

Description

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	Actual	Actual	Actual	Approved	Recommended
For a loss for the			1	1	
	-	-	1	1	
Budget Summary					
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues					
Use of Reserves					
Use of Reserves	\$ -	\$ -	\$ -	\$ 7,705	\$
Transfers in Special Programs	-	-	-	200,094	454,07
Transfers in General Fund	10,000	-	-	-	
Transfers in Operating	-	-	168,745	-	
Total Use of Reserves	10,000	-	168,745	207,799	454,07
fotal Revenues	10,000	-	168,745	207,799	454,07
Expenditures					
Personnel Costs					
Salaries & Wages	-	-	100,767	104,700	139,50
Automobile Allowance	-	-	6,000	6,000	10,20
Group Insurance	-	-	11,818	9,730	12,45
Social Security	-	-	6,598	6,572	9,29
Medicare	-	-	1,543	1,537	2,18
401a Expense	-	-	11,967	11,200	12,38
Total Personnel Costs	-	-	138,694	139,739	186,00
Contracted Services					
Professional Services	-	-	-	-	200,00
Professional Services	210	1,295	-	7,705	7,71
Professional Services-County Attorney	-	-	3,032	7,000	7,00
Professional Services-Legal	-	-	-	1,000	1,00
Professional Services-Engineering	-	-	16,038	30,000	30,00
Professional Services-Marketing	-	-	3,200	4,500	4,50
Communications	-	-	621	760	76
Postage	-	-	-	50	5
Advertising	-	-	-	500	50
Copier Charges	-	-	-	150	15
Contracted Services - Continued					
Travel	-	-	3,986	4,500	4,50
Dues & Fees	-	-	5,408	6,195	6,20
Education & Training	-	-	3,415	3,200	3,20
Total Contracted Services	210	1,295	35,701	65,560	265,57
Supplies					
General Supplies		-	2,846	2,500	2,50
Total Supplies	-	-	2,846	2,500	2,50
Fotal Expenditures	210	1,295	177,240	207,799	454,07
Excess of Revenues over Expenditures	\$ 9,790	\$ (1,295)	\$ (8,495)	\$ -	\$



Fire Division Fund

Description

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

Positions							
	FY 2022	FY 2023	FY 2024		FY 2025		FY 2026
Full-Time	84	84	76		77		77
Part-Time	 4	4	7		7		7
Total Positions	 88	88	83		84		84
Budget Summary				Fu	nding Source: I	Fire l	Division Fund
	FY 2022	FY 2023	FY 2024		FY 2025		FY 2026
	Actual	Actual	Actual		Approved	Re	ecommended
Revenues							
Taxes							
Motor Vehicle Tax	\$ 127,774	\$ 111,170	\$ 116,843	\$	86,575	\$	105,000
Railroad Equipment Tax	66,839	-	3,107		3,712		3,900
Fire Tax-Unincorporated	5,147,774	6,359,783	8,015,862		7,479,500		9,106,160
Fire Tax-Incorporated	 1,505,452	1,942,164	2,643,446		3,726,257		2,781,830
Total Taxes	 6,847,838	8,413,118	10,779,258		11,296,044		11,996,890
Charges for Services							
Certificates of Occupancy	31,250	4,916	650		-		-
Plan Review Fees	12,215	25,289	42,592		-		55,000
Fire Reports/ Blue Sign Fees	488	371	276		-		-
Commercial Burn Permits Total Charges for Services	 -	-	1,000		-		-
0	 43,953	30,576	44,518		-		55,000
Interest Income							
GA Fund 1 Interest Revenue	4,383	104,155	230,451		70,000		25,640
Investment Acct CS&B Interest Total Interest Income	 308 4,691	 26 104,180	 <u>44</u> 230.495		500 70,500		100 25,740
	 4,091	104,180	230,495		70,500		25,740
Fines and Forfeitures		1 000	505				
Fines and Forfeitures Total Fines and Forfeitures	 	1,000 1.000	525 525		-		-
	 	1,000	525		-		-
Use of Reserves		15.055					
Sale of Fixed Assets Sale of Fixed Assets	-	15,975	-		-		-
Total Use of Reserves	 1,700 1,700	 3,300 19,275	 <u>300</u> 300				-
Total Revenues	 /	 /	 				12.055 (20
	 6,898,182	8,568,149	11,055,096		11,366,544		12,077,630
Expenditures							
Personnel Costs							
Salaries & Wages	3,251,211	3,839,713	4,267,612		4,814,983		5,341,260
Part-time Salaries	43,896	50,552	54,586		202,210		150,000
Temporary Employees	-	4,689	-		-		-
Overtime Salaries	720,515	989,926	942,463		313,366		500,000
Group Insurance Firefighter's Cancer Benefit	819,702 11,928	858,372 10,108	1,461,480 8,285		1,203,132 19,200		1,320,480 20,000
Social Security	235,105	287,086	8,285 309,785		317,779		371,460
Medicare	54,984	67,141	72,450		73,999		86,870
Retirement Contributions	461,216	440,187	396,278		440,187		312,360
401a Expense	59,189	74,816	101,120		58,764		125,380
Workers Compensation	118,177	102,050	96,781		99,322		100,000
Total Personnel Costs	 5,775,922	6,724,642	7,710,840		7,542,942		8,327,810

Continued on Next Page



Fire Division Fund - Continued

dget Summary			F	unding Source: F	ire Division Fun
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommende
penditures - Continued					
Contracted Services					
Professional Services	8,675	10,294	23,454	53,580	53,18
Professional Services- It	11,173	11,781	11,713	12,000	12,00
Prof Svcs-County Attorney	11,021	14,944	1,763	15,000	
Cleaning / Disposal Services	9,517	9,150	12,108	16,900	14,40
Repairs and Maintenance	26,285	35,483	53,794	87,265	86,5
Station Maintenance	-	1,118	1,080	2,000	2,5
Insurance	106,062	124,697	187,745	185,012	244,2
Communications	11,740	11,934	11,701	12,200	13,0
Postage	75	184	175	500	5
Advertising	260	240	405	1,280	1,2
Printing and Binding	418	-	-	450	4
Copier Charges	557	2,987	3,286	2,500	2,5
Travel	12,790	6,458	29,146	48,836	40,1
Dues & Fees	43,524	27,908	49,757	64,762	75,2
Education & Training	58,171	26,621	38,988	62,550	70,7
Total Contracted Services	300,268	283,798	425,115	564,835	616,7
Supplies					
	20 200	20 192	26 767	20,100	20.2
General Supplies & Materials	28,298	20,182	26,767	29,100	28,2
Medical Supplies & Materials	955	13,302	19,192	25,000	5,0
Fleet Maintenance Repairs Uniforms	73,014	90,883	110,368	114,855	154,1
	35,381	41,031	51,215	66,150	72,0
Personal Protective Equipment	45,602	3,260	84,260	108,610	110,6
Utilities	76,280	69,507	69,351	52,124	54,7
Fuel	94,298	115,417	118,988	124,000	120,0
Books and Periodicals	1,868	1,553	3,219	7,725	5,3
Small Equipment	48,647	38,195	36,675	45,045	68,9
Total Supplies	404,343	393,329	520,035	572,609	618,
Capital Outlay					
Property	14,442	-	14,089	-	
Machines & Equipment	35,920	56,263	-	-	75,0
Total Capital Outlay	50,362	56,263	14,089	-	75,
Interfund/Interdepartment					
Indirect Cost Allocation	13,510	48,671	51,114	62,489	62,4
Indirect Cost Allocation-Hr	-	-	-	10,534	10,5
Indirect Cost Allocation- Fin	-	-	-	23,041	23,0
Indirect Cost Allocation- Cm	-	-	-	2,073	2,0
Indirect Cost Allocation- Om	-	-	-	1,409	1,4
Total Interfund/Interdepartment	13,510	48,671	51,114	99,546	99,5
Other Costs					
Contingencies				1,293,306	2 220 4
-	-	-	-		2,339,6
Reserve Funding Total Other Costs	-	-	-	1,293,306 2,586,612	2,339,0
tal Expenditures	6,544,404	7,506,702	8,721,193	11,366,544	12,077,0
tar Experiments	0,044,404	1,500,702	0,721,175	11,500,544	14,077,0
cess of Revenues over Expenditures	\$ 353,778 \$	5 1,061,447 5	5 2,333,903	s -	\$



700 MHTZ Radio System Maintenance Fund

Description

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

Budget Summary			Fund	Funding Source: 700 MHTZ Radio Fu					
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended				
Revenues									
Interest Income									
Interest Revenues	\$ 17	\$ 794	\$ 5,748	\$ -	\$ -				
Total Interest Income	17	794	5,748	-	-				
Charges for Services									
Payments From City of Winder	66,361	75,171	83,358	103,369	84,890				
Payments From City of Auburn	12,510	30,363	24,270	26,378	21,670				
Payments From City of Statham	3,649	6,117	8,930	12,120	9,960				
Payments From NE GA Medical	-	7,574	18,915	22,101	18,160				
Total Charges for Services	82,520	119,226	135,472	163,968	134,680				
Interfund/Interdepartment									
Indirect Cost Allocations-GF	215,322	214,615	213,749	260,919	214,230				
Indirect Cost Allocations-WS	-	-	-	-	-				
Indirect Cost Allocations-Fire	13,510	48,671	51,114	59,173	48,600				
Indirect Cost Allocations-E911	21,038	23,455	31,947	28,518	23,430				
Total Interfund/Interdepartment	249,870	286,741	296,810	348,610	286,260				
Use of Reserves									
Transfers in General Fund	149,646	-	30,537	50,085	-				
Total Use of Reserves	149,646	-	30,537	50,085	-				
Total Revenues	482,054	406,761	468,567	562,663	420,940				
Expenditures									
Contracted Services									
Professional Services	7,495	27,499	9,337	37,661	256,000				
Professional Services-County Attorney	-	-	-	2,000	-				
Repairs & Maintenance	428,572	378,992	436,684	465,302	137,240				
Total Contracted Services	436,067	406,491	446,021	504,963	393,240				
Supplies									
General Supplies & Materials	-	1,928	-	-	-				
Utilities	17,889	21,695	22,246	25,200	25,200				
Fuel	1,299	2,029	1,716	2,500	2,500				
Total Supplies	19,188	25,652	23,962	27,700	27,700				
Capital Outlay									
Machines & Equipment		-	-	30,000	-				
Total Capital Outlay	-	-	-	30,000	-				
Total Expenditures	455,255	432,143	469,984	562,663	420,940				
Excess of Revenues over Expenditures	\$ 26,799	\$ (25,383)	\$ (1,417)		\$ -				



Subdivision Street Lights

Description

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

Budget Summary					ŀ	Funding Source	e: S	Subdivision Sti	eet L	ights Fund
		FY 2022 Actual		FY 2023 Actual		FY 2024 Actual		FY 2025 Approved		FY 2026 commended
Revenues										
Interest Income										
GA Fund 1 Interest Revenue	\$	-	\$	-	\$	16,018	\$	-	\$	-
Interest Revenues		331		11,599		14,183		600		900
Total Interest Income		331		11,599		30,201		600		900
Charges for Services										
Subdivision Street Lights Revenues		699,919		734,617		794,888		834,789		840,000
Total Charges for Services		699,919		734,617		794,888		834,789		840,000
Miscellaneous Revenue										
Miscellaneous Revenue		-		-		-		100		100
Total Miscellaneous Revenue		-		-		-		100		100
Total Revenues		700,250		746,216		825,089		835,489		841,000
Expenditures										
Supplies										
Subdivision Street Lights		650,107		713,716		666,829		835,489		841,000
Total Supplies		650,107		713,716		666,829		835,489		841,000
Total Expenditures		650,107		713,716		666,829		835,489		841,000
Excess of Revenues over Expenditures	\$	50,143	\$	32,500	\$	158,260	\$	-	\$	-



Description

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

Budget Summary				F	Funding Source: Hotel Motel Fund					
	FY 20 Actu		FY 2023 Actual		FY 2024 Actual	FY 2025 Approved		FY 2026 ommended		
Revenues										
Taxes										
Hotel Motel Taxes	\$	- \$		- \$	11,913	\$	- \$	11,000		
Total Taxes		-		-	11,913		-	11,000		
Total Revenues		-		-	11,913		-	11,000		
Expenditures										
Other Financing Uses										
Payments to Other Agencies		-		-	7,148		-	7,000		
Transfers Out		-		-	4,765		-	4,000		
Total Other Financing Uses		-		-	11,913		-	11,000		
Total Expenditures		-		-	11,913		-	11,000		
Excess of Revenues over Expenditures	\$	- \$		- \$	-	\$	- \$	_		

Capital Project Funds

Capital Project Funds are used to account for financial resources that are used for the acquisition or construction of major capital facilities other than those financed by other funds. The county has four (4) Capital Project Funds as listed below.

General Capital Project Fund (305)

SPLOST 2018 Fund (330)

SPLOST 2022 Fund (335)

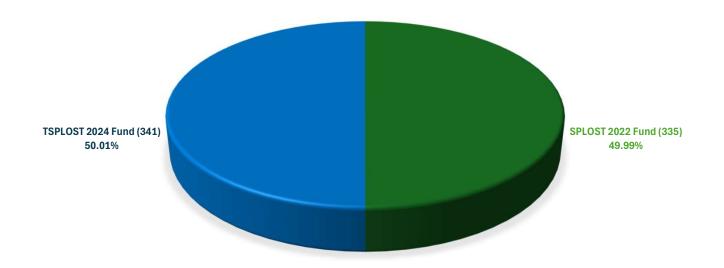
TSPLOST 2024 Fund (341)



Summary of Capital Project Funds

		FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	Re	FY 2026 ecommended	
Summary of Revenues								
General Capital Project Fund (305)	\$	2,108,552	\$	3,060,930	\$ 1,903,886	\$ 2,776,500	\$	-
SPLOST 2018 Fund (330)		18,564,980		5,431,980	505,011	-		-
SPLOST 2022 Fund (335)		-		15,318,902	21,891,148	18,903,000		26,622,010
TSPLOST 2024 Fund (341)		-		-	4,947,400	22,156,338		26,633,755
Total Capital Project Fund Revenues		20,673,532		23,811,812	29,247,444	43,835,838		53,255,765
Summary of Expenditures								
General Capital Project Fund (305)		2,108,552		3,060,930	1,903,886	2,776,500		-
SPLOST 2018 Fund (330)		10,568,068		6,652,535	7,373,079	-		-
SPLOST 2022 Fund (335)		-		2,012,715	3,124,891	18,903,000		26,622,010
TSPLOST 2024 Fund (341)		-		-	1,361,148	22,156,338		26,633,755
Total Capital Project Fund Expenditures	\$	12,676,619	\$	11,726,181	\$ 13,763,005	\$ 43,835,838	\$	53,255,765

Recommended FY 2026 Revenues and Expenditures





General Capital Project Fund

Description

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

Budget Summary						Funding S	ourc	e: General Ca	oital Project Fund		
		TY 2022 Actual		FY 2023 Actual		FY 2024 Actual	FY 2025 Approved		FY 2026 Recommended		
Revenues											
Use of Reserves											
Transfers in General Fund	\$	3,851,395	\$	3,625,074	\$	4,883,940	\$	2,336,301	\$		
Use of Reserves	Ť	-	-		-	-	-	440,199	Ť		
Total Use of Reserves		3,851,395		3,625,074		4,883,940		2,776,500			
Fotal Revenues		3,851,395		3,625,074		4,883,940		2,776,500			
Expenditures		0,001,070		0,020,071		1,000,010		2,770,000			
•											
Supplies						77 970					
FY 2023 - Sheriff Vehicles		-		-		77,870		-			
Computer Upgrades		-		-		74,338		-			
Gateway Sign		-		-		11,250		-			
Total Supplies						163,457		-			
Capital Outlay											
Upgrade HVAC Units At The Senior Center		-		-		68,751		-			
Roof Replacement Judicial Courthouse		-		-		-		500,000			
Renovation, 2nd Floor Courthouse		-		-		-		820,000			
Remodel Space/Safety - Tax Assessor		6,155		-		-		-			
Kitchen Renovation - Coop. Ext.		-		33,948		-		-			
Animal Control Shelter Improvments		-		-		26,804		-			
Facility Upgrade & Maint E911		26,606		-		-		-			
Facility Security & Perimeter Fence		-		-		23,143		-			
SR53 @ Mulberry Rd- Roundabout		-		-		68,136		-			
Salt Building		-		32,673		-		-			
Fleet Shop Renovation		-		42,236		-		-			
Fire Tower Access Road		81,538		-		-		-			
Dirt Road Maintenance		1,492,257		140,775		-		-			
Countyline/Auburn Rd Bridge Repair		-		111,744		80,556		-			
Countyline Auburn Bridge Contruction		-		-		15,500		-			
2023 Road Improvements Non-LMIG		-		-		236,249		-			
2023 LMIG Program		-		-		315,736		-			
2022 Road Improv. Non-LMIG		-		1,263,605		521,380		-			
2022 Rd Improv. Non-LMIG Additional		-		-		97,457		-			
Restroom Renovation		-		-		23,643		-			
Kitchen Renovation		-		-		-		35,000			
Victor Lord-Dog Park/Tennis Facility		5,268		-		-		-			
Tennis Courts Resurfacing		-		30,000		-		-			
Renovate Field 5		-		-		3,400		-			
Playground Renovation/Replacement		-		-		16,818		-			
Gym Floor Replacement		6,000		91,413		77,587		-			
Dog Park Parking Lot & Curbing		-		-		22,485		-			
Cid/S.O HVAC Upgrade		-		48,300		9,700		-			
Vehicles - Sheriff		438,352		-		-		-			
FY 2024 Vehicles - Sheriff		-		(70.255		-		1,200,000			
FY 2023 - Sheriff Vehicles		-		679,255		1,084		-			
Connectivity Upgrades		-		516,611		7,330		-			
Vehicle - Coroner		16.096		6,950		-		-			
Upgrade Cad/Records Mgmt Hardware		16,286		-		24,597		-			
Vehicles - Animal Control		-		-		-		75,000			
Kennel Cages		-		-		-		40,000	ued on Next		



General Capital Project Fund - Continued

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Recommended
Capital Outlay - Continued					
Additional Storage	-	-	10,150	-	
Vehicle For Transportation	-	-	40,000	-	
Pickup Truck With Instrumentation	36,091	-	-	-	
F-150 Crew Cab 4X4	-	-	49,923	-	
Shuttle Bus	-	-	-	75,000	
Mini-Van	-	25,925	-	-	
Vehicle Replacement	-	25,000	-	-	
Turf Grass Sweeper	-	7,496	-	-	
Turf Grass Broom	-	5,000	-	-	
Cooperative Extension Vehicle	-	-	-	31,500	
Total Capital Outlay	2,108,552	3,060,930	1,740,429	2,776,500	
otal Expenditures	2,108,552	3,060,930	1,903,886	2,776,500	
xcess of Revenues over Expenditures	\$ 1,742,843	\$ 564,144	\$ 2,980,054	\$ -	\$



SPLOST 2018

Description

A referendum was held on July 28th, 2017, to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a five year period to raise an estimated total \$56,600,000, with \$7,358,000 dedicated to fund Parks & Recreational projects as a level two project; the remaining capital outlay to be owned or operated by County and or the Cities included the following: Roads, Streets, Bridges, & Improvements; Sewer System projects and equipment; Water system projects & equipment; County facility projects & improvements; Stormwater projects; Purchase of equipment including voting equipment and technology, systems & software upgrades & improvements; The election took place on November 7th, 2017. Collection of this Sales and Use tax will start on July 1, 2018, for a period of time not to exceed five (5) years.

udget Summary				Funding Sour	ce: SPLOST 2018
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
evenues					
Taxes					
SPLOST 2018 Taxes	\$ 18,539,912		\$ -	\$-	\$ -
Total Taxes	18,539,912	4,954,459	-	-	
Interest Income					
Interest Revenues	672	510	328	-	
GA Fund 1 Interest Revenue	22,499	432,340	459,326	-	-
Interest Revenues	1,897	44,671	45,357	-	-
Total Interest Income	25,068	477,522	505,011	-	-
otal Revenues	18,564,980	5,431,980	505,011	-	
xpenditures					
Supplies					
Vote Software	-	-	21,285	-	
Computers	-	-	29,793	-	
Vehicle Accessories - Sheriff	-	-	241,226	-	
Vehicle Accessories - Sheriff	-	-	234,727	-	
Vests	-	-	69,365	-	
Total Supplies	-	-	596,395	-	
Intergovernmental Payments					
Auburn Splost Expense	1,709,609	692,397	-	-	
Bethlehem Splost Expenses	154,010	62,164	-	-	
Braselton Splost Expense	280,103	110,160	-	-	
Carl Splost Expense	65,040	26,681	-	-	
Statham Splost Expense	616,786	249,346	-	-	
Winder Splost Expense	3,616,852	1,454,409	-	-	-
Total Intergovernmental Payments	6,442,399	2,595,158	-	-	
Other Financing Uses					
Transfers Out	12,623	-	-	-	
Total Other Financing Uses	12,623	-	-	-	



SPLOST 2018 - Continued

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Recommende
Capital Outlay					
Fire Station Construction	16,742	1,210,510	2,559,224	-	
2021 LMIG Program	371,701	(37,379)	-	-	
2021 Road Improvements	1,766,894	7,307	-	-	
2022 - LMIG Program	-	208,458	80,553	-	
2022 Road Improvements Non-LMIG	-	1,025,573	396,305	-	
City Pond & Rockwell Ch. Improvements	51,948	-	-	-	
2023 Road Improvements Non-LMIG	-	-	2,096,226	-	
2022 Road Improvements Non-LMIG Addition	-	-	617,060	-	
SR53 @ Mulberry Rd- Roundabout	-	-	55,804	-	
Stormwater Operations Shop	-	325,000	-	-	
Tanner's Bridge Wastewater Reclam Fac	975,509		-	-	
Tanner's Bridge Expansion	-	-	15,600	-	
Water Meter Vault Improvements	12,480	-	-	-	
Water Meter Vault Improvements	-	1,913	75,040	-	
Vote Software	-	17,415	-	-	
Computers	19,876	20,046	-	-	
Network Switches Infrastructure	9,930	-	-	-	
Server Refresh / Historic Courthouse	89,834	-	-	-	
Firewall Replacement (Historic Courthouse)	-	6,797	-	-	
Tyler Content Manager (TCM)	15,347	3,260	-	-	
Buildings & Grounds - Vehicle		-	37,893	-	
Desktop Computers - Sheriff	59,999	390,717	-	-	
Connectivity Upgrades		69,112	30,888	-	
Vehicles - Sheriff	458,000	357,665	592,190	-	
FY 2023 - Sheriff Vehicles	-	204,231	-	-	
FY 2024 - Sheriff Vehicles	_		406,565	-	
Point of Sale System	_	_	5,397	_	
Personal Protective Equipment	_	61,498	-	_	
Vehicle - Coroner		40,000			
Vehicles - Animal Control	12,789	-0,000			
Vehicle - Transportation	12,707	_	40,000		
Caterpillar Excavator 320L	196,890		-10,000		
Street Sweeper Broom	-	84,836	_	_	
Tandem Dump Truck	_		185,858	_	
Tack Distributor	_	16,420	105,050	-	
Road Widener Fh-R Attachment	_		61,107	-	
Ram 4500 4X4 Crew Cab	55,108	_		-	
Shuttle Bus		_	117,370	-	
John Deere Gator	_	9,000		-	
Cooperative Extension Vehicle	-	35,000	-	-	
Total Capital Outlay	4,113,046	4,057,378	7,373,079	-	
al Expenditures	10,568,068	6,652,535	7,373,079	-	
	10,500,000	0,032,333	1,515,017	-	
ess of Revenues over Expenditures	5 7,996,912 \$	(1,220,555) \$	(6,868,069)	s -	\$



Description

A referendum was held on August 24th, 2021, to determine if the county voters wanted to continue the 1% Special Purpose Local Option Sales Tax for a six year period to raise an estimated total \$120,800,000, with \$38,600,000 dedicated to fund Level 1 County-Wide project, the Jail and Justice Center Expansion project. The remaining 2022 SPLOST collections received by the County shall be disbursed as 62.52% to the County and 37.48% to the Municipalities. The capital outlay to be owned or operated by County and or the Cities included the following: Roads, Streets, Bridges, & Improvements; Sewer System projects and equipment; Water system projects & equipment; County facility projects & improvements; Stormwater projects; Purchase of equipment including voting equipment and technology, systems & software upgrades & improvements; The election took place on November 2nd, 2021. Collection of this Sales and Use tax will start on June 1st, 2022, for a period of time not to exceed six (6) years.

Budget Summary					Funding Sour	ce: SPLOST 2022
	FY 2022 Actual		FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues						
Taxes						
SPLOST 2022 Taxes	\$	- \$	15,138,610	\$ 20,847,174	\$ 18,500,000	\$ 20,822,900
Total Taxes		-	15,138,610	20,847,174	18,500,000	20,822,900
Intergovernmental						
Local Maintenance & Improvement Grant		-	-	-	-	975,840
Total Intergovernmental		-	-	-	-	975,840
Interest Income						
Interest Revenues		-	32,222	173,311	1,000	-
GA Fund 1 Interest Revenue		_	148,070	870,663	400,000	-
Interest Revenues		_		-	2,000	-
Total Interest Income		-	180,292	1,043,974	403,000	-
Use of Reserves					,	
Use of Reserves			_			4,823,270
Total Use of Reserves		-			-	4,823,270
Total Revenues		-	15,318,902	21,891,148	18,903,000	26,622,010
Expenditures						
Intergovernmental Payments						
Auburn Splost Expense		-	494,211	767,299	644,210	644,210
Bethlehem Splost Expenses		-	46,776	72,623	60,973	60,970
Braselton Splost Expense		-	116,133	180,305	151,381	151,380
Carl Splost Expense		-	15,162	23,540	19,764	19,760
Statham Splost Expense		-	183,168	284,382	238,761	238,760
Winder Splost Expense		-	1,157,266	1,796,742	1,508,511	1,508,510
Payments to Cities		-	2,012,715	3,124,891	2,623,600	7,808,590
Total Intergovernmental Payments		-	2,012,715	3,124,891	2,623,600	7,808,590
County Projects						
Jail & Justice Center Expansion		_	_	_	3,000,000	2,000,000
Roads, Streets, and Bridges		_	_	-	1,200,000	5,220,750
Equipment		_	_	-	3,539,071	7,673,500
UOBWA Bond Debt		_	_	_	1,209,542	1,766,660
Fire Safety Equipment		_	_	_	813,525	1,143,510
Parks and Recreation		_	_	-	725,000	869,000
County Facility Projects		_	-	-	1,110,000	140,000
Total County Projects		-	-	-	11,597,138	18,813,420
Other Financing Uses))	-)) -
Transfers Out			_		4,682,262	
Total Other Financing Uses		-	-	-	4,682,262	-
Total Expenditures		-	2,012,715	3,124,891	18,903,000	26,622,010
•						, ,
Excess of Revenues over Expenditures	\$	- \$	13,306,187	\$ 18,766,256	\$ -	\$ -



Description

A referendum was held on August 24th, 2023, to determine if the county voters wanted to add the 1% Transportation Special Purpose Local Option Sales Tax for a five year period to raise an estimated total \$130,000,000. The 2024 TSPLOST collections received by the County shall be disbursed as 72.48% to the County and 27.52% to the Municipalities. The capital outlay to be owned or operated by County and or the Cities included the following: Roads, Streets, Bridges, & Improvements. The election took place on November 7nd, 2023. Collection of this Sales and Use tax will start on April 1, 2024, for a period of time not to exceed five (5) years.

Budget Summary									Funding Source: TSPLOST 2024				
		FY 2022 Actual		FY 2023 Actual			FY 2024 Actual		FY 2025 Approved	Re	FY 2026 commended		
Revenues													
Taxes													
TSPLOST 2024 Taxes	\$		-	\$	-	\$	4,946,032	\$	22,156,338	\$	19,370,000		
Total Taxes			-		-		4,946,032		22,156,338		19,370,000		
Interest Income													
Interest Revenues	\$		-	\$	-	\$	1,368	\$	-		-		
Total Interest Income			-		-		1,368		-		-		
Other Financing Uses													
Use of Reserves			-		-		-		-		7,263,755		
Total Other Financing Uses			-		-		-		-		7,263,755		
Total Revenues	_		-		-		4,947,400		22,156,338		26,633,755		
Expenditures													
Intergovernmental Payments													
Payment to Cities			-		-		1,361,148		6,097,425		7,263,755		
Total Intergovernmental Payments			-		-		1,361,148		6,097,425		7,263,755		
County Projects													
Bridge Projects			-		-		-		1,500,000		500,000		
Roadway Capacity & Widening Projects			-		-		-		5,000,000		2,000,000		
Intersection Improvements			-		-		-		1,350,000		2,870,000		
Roadway Improvements			-		-		-		5,290,000		2,000,000		
Road Resurfacing/Paving			-		-		-		1,718,913		6,000,000		
Transportation Projects			-		-		-		1,200,000		6,000,000		
Total County Projects			-		-		-		16,058,913		19,370,000		
Total Expenditures			-		-		1,361,148		22,156,338		26,633,755		
Excess of Revenues over Expenditures	\$		-	\$	-	\$	3,586,252	\$	-	\$			

Debt Service Funds

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

General Obligation Bonds (GO Bonds) - Fund 410

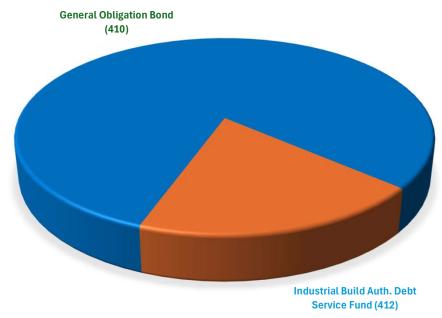
Industrial Building Authority Debt Service (IBA) – Fund 412



Summary of Debt Service Funds

	FY 2022 Actual		FY 2023 Actual	FY 2024 Actual			FY 2025 Approved	FY 2026 Recommended		
Summary of Revenues										
General Obligation Bond (410) Industrial Build Auth. Debt Service Fund (412)	\$ 4,349,462 1,025,706	\$	4,803,293 1,105,350	\$	5,054,653 1,172,652	\$	4,372,650 1,047,178	\$	4,384,500 1,044,510	
Total Capital Project Fund Revenues	\$ 5,375,168		5,908,643		6,227,305		5,419,828		5,429,010	
Summary of Expenditures										
General Obligation Bond (410) Industrial Build Auth. Debt Service Fund (412)	\$ 4,365,875 1,021,452		4,354,500 1,047,601		4,363,768 1,048,554		4,372,650 1,047,178		4,384,500 1,044,510	
Total Capital Project Fund Expenditures	\$ 5,387,327	\$	5,402,101	\$	5,412,321	\$	5,419,828	\$	5,429,010	

FY 2026 Recommended Revenues and Expenditures





General Obligation Bonds Fund

Description

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. General obligation bonds fund accounts for property taxes to be used to retire bond principal and to pay interest on general obligation bonds. During the fiscal year ended September 30, 2006, the County issued a \$58,000,000 General Obligation Sales Tax Bond, Series 2005 (the "Series 2005 Bonds"), with interest rates ranging from 3.5% to 5.00%. The Series 2005 Bonds were issued for the purpose of providing funds to pay or to be applied toward the cost of capital outlay projects. The County made interest payments in April and October of each fiscal year, with the principal due in October of each fiscal year. On September 14, 2012, the County refunded a portion of the Series 2005 general obligation bonds. The remaining 2005 Bonds total \$5,275,000 with interest rates ranging between 4.0% and 5.0%, were paid off in fiscal year 2016. Refunding General Obligation Bond Series 2012 – In September 2012, the County refunded \$37,305,000 of the 2005 General Obligation Bonds. The new bonds issued totaled \$42,845,000 with an interest rate of 2.350%. A savings of \$2,600,770 was realized from this refinancing and was used for the construction of the mandated narrow band radio communication system. The 2012 GO Bond has been funded with SPLOST funds since 2005. Starting October 1, 2019, it will be paid using a special mileage levy on the property taxes digest.

Budget Summary				Fu	nding Source	e: General Obliga	tion Bonds Fu	und
		FY 2022 Actual	FY 2023 Actual		FY 2024 Actual	FY 2025 Approved	FY 2026 Recomment	
Revenues								
Taxes								
Real Property Taxes	\$	4,288,100 \$	4,569,044	\$	4,719,479	\$ 4,276,150	\$ 4,288,0	000
Vehicle Taxes		50,623	64,047		40,342	45,000	45,0	000
Intangible Taxes		-	-		12,893	-		-
Real Estate Transfer Taxes		-	-		12,788	-		-
Total Taxes		4,338,723	4,633,091		4,785,502	4,321,150	4,333,0)00
Interest Income								
Interest Revenues		252	6,660		13,184	1,500	1,5	500
GA Fund 1 Interest Revenue		10,487	163,542		255,967	50,000	50,0	000
Total Interest Income	_	10,739	170,202		269,151	51,500	51,5	
Total Revenues		4,349,462	4,803,293		5,054,653	4,372,650	4,384,5	500
Expenditures								
Contracted Services								
Professional Services		1,075	1,075		3,155	1,100	1,1	100
Total Contracted Services	_	1,075	1,075		3,155	1,100		100
Debt Service								
Bond Repayment		3,445,000	3,610,000		3,790,000	3,960,000	4,110,0	000
Interest Expense		919,800	743,425		570,613	411,550	273,4	400
Total Debt Service		4,364,800	4,353,425		4,360,613	4,371,550	4,383,4	
Total Expenditures		4,365,875	4,354,500		4,363,768	4,372,650	4,384,5	500
Excess of Revenues over Expenditures	\$	(16,413) \$	448,793	\$	690,886	\$ -	\$	-



Industrial Building Authority Debt Service

Description

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

Budget Summary		Funding	Soi	urce: Industria	ıl B	uilding Autho	ority .	Debt Service
	FY 2022 Actual	FY 2023 Actual		FY 2024 Actual		FY 2025 Approved	Re	FY 2026 commended
Revenues								
Taxes								
Real Property Taxes	\$ 1,013,967	\$ 1,086,447	\$	1,147,433	\$	1,036,678	\$	1,034,010
Vehicle Taxes	11,696	15,038		10,762		10,000		10,000
Total Taxes	 1,025,662	1,101,484		1,158,194		1,046,678		1,044,010
Interest Income								
Interest Revenues	44	3,866		14,458		-		-
GA Fund 1 Interest Revenue	-	-		-		500		500
Total Interest Income	 44	3,866		14,458		500		500
Total Revenues	 1,025,706	1,105,350		1,172,652		1,047,178		1,044,510
Expenditures								
Debt Service								
Debt Payment - Principal	836,000	872,000		890,000		906,000		921,000
Debt Payment - Interest	185,452	175,601		158,554		141,178		123,510
Total Debt Service	 1,021,452	1,047,601		1,048,554		1,047,178		1,044,510
Total Expenditures	 1,021,452	1,047,601		1,048,554		1,047,178		1,044,510
Excess of Revenues over Expenditures	\$ 4,254	\$ 57,749	\$	124,098	\$		\$	

Enterprise Funds

Enterprise Funds are used to account for all county operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis. The county has three (3) Enterprise Funds as listed below.

Water & Sewerage Fund (507/527/537) Fund 507 – Operating Fund Fund 527 – Capital Capacity Fund. Fund 537 – Life Cycle Replacement Fund.

Storm Water Utility Fund (508)

Airport Fund (550)



Description

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

Mission Statement:

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

Goals and Objectives:

1) Ensure financial stability:

* Successfully implement the 5-year planned approved by Commissioners. This allows us to accelerate our capital improvements program and provide necessary operational resources while setting predictable rates. Utilize financial management tools, experts, and technology to maximize revenue and control costs.

2. Ensure Operational Liability:

* Implement a model asset management program to forecast life cycles to maintain DPU assets while managing risk, providing a consistent level of service, and maximizing return on investment.

* Explore and begin implementing a cost-effective and environmentally friendly solids processing/reuse/disposal solution possibly in partnership with others.

* Implement capital projects and other improvements to enhance and expand our systems while optimizing power, chemical, solids handling, and other costs.

3. Develop a world class work force:

* Provide a safe work environment and proactive safety program for all W&S employees

* Enhance relationships with high schools, technical schools, and universities for recruiting and outreach.

* Develop retention strategies, including training opportunities, defining career paths, and strategic assignments.

Positions - Wastewater					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	6	6	6	6	6
Part-Time	-	-	-	-	-
Total Positions	6	6	6	6	6

Positions - Water Retail					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	14	14	14	14	15
Part-Time	1	1	1	2	1
Total Positions	15	15	15	16	16

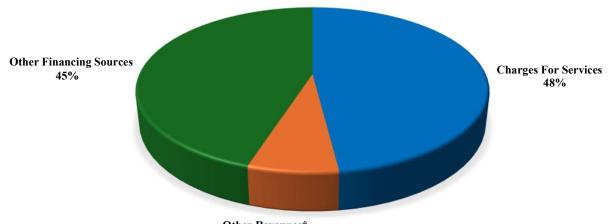


Water & Sewerage Fund Summary of Revenues

Summary of Revenues

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	R	FY 2026 ecommended
Intergovernmental	\$ 177,387	\$ 158,500	\$ 290,808	\$ 240,000	\$	275,000
Charges For Services	15,089,341	24,295,140	22,810,597	20,043,594		15,663,810
Interest Income	42,805	1,261,077	3,853,461	1,538,224		1,821,260
Miscellaneous Revenue	14,613,443	3,062,218	7,413,835	254,116		253,060
Other Financing Sources	1,012,647	5,700,903	1,659,778	17,354,448		14,997,440
Total Water & Sewerage Revenues	\$ 30,935,624	\$ 34,477,839	\$ 36,028,479	\$ 39,430,382	\$	33,010,570

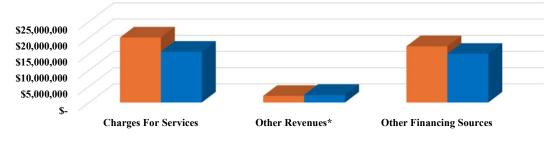
FY 2026 Recommended Revenues



Other Revenues*

*Other Revenues include Intergovernmental, Interest Income and Miscellaneous

FY 2025 to FY 2026 Comparison



FY 2025 FY 2026

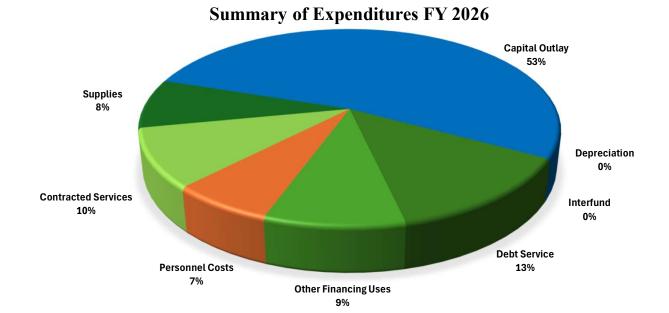
*Other Revenues include Intergovernmental, Interest Income and Miscellaneous



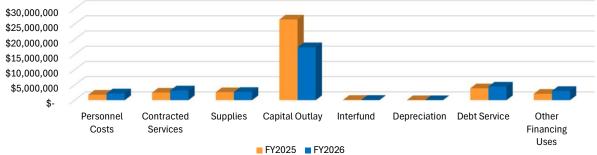
Water & Sewerage Fund Summary of Expenditures

Summary of Expenditures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	R	FY 2026 ecommended
Personnel Costs	\$ 907,685	\$ 1,222,343	\$ 1,584,509	\$ 1,792,790	\$	2,226,740
Contracted Services	1,170,301	1,419,957	1,815,530	2,481,635		3,180,060
Supplies	3,400,344	1,919,898	2,182,397	2,600,552		2,677,830
Capital Outlay	-	-	-	26,475,139		17,373,438
Interfund	40,352	40,352	40,352	85,752		85,760
Depreciation	2,254,199	2,647,905	2,685,372	-		-
Debt Service	531,469	1,188,967	1,892,984	3,897,920		4,452,940
Other Financing Uses	 1,000,000	4,928,609	4,500	2,096,594		3,013,802
Total Water & Sewerage Expenditures	\$ 9,304,351	\$ 13,368,031	\$ 10,205,645	\$ 39,430,382	\$	33,010,570









Water & Sewerage Fund

Description

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

dget Summary			Fund	ing Source: Water	-
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
evenues - Fund 507	Actual	Actual	Actual	Approved	Recommended
Intergovernmental					
Yost Impeller Upgrade	\$ 23,816	s -	\$ -	\$ -	\$ -
City of Statham Reimbursement	153,572	158,500	290,808	240,000	275,00
Total Intergovernmental	177,387	158,500	290,808	240,000	275,00
Charges for Services)			
Plan Review Fees	70,218	75,610	55,980	51,089	56,50
Plan Review Fees	24,218	18,665	25,805	31,133	31,14
Inflow Revenues	18,397	18,397	18,397	-	01,1
Wholesale Water Revenues		1,721,184	1,683,342	1,774,856	2,403,30
Water Sales	3,550,975	3,614,044	4,189,851	4,140,382	4,660,20
Water Sales	1,176,137	-	-		.,,_
Late Penalties	66,100	100,714	126,027	66,291	67,2
Miscellaneous Income	1,867	1,375	4,176	8,685	8,8
New Meter Sales	-	100	152,727	-	- , -
Service Activation Fees	113,142	80,327	77,988	79,428	
Water Connection Fees	697,800	744,342	641,399	516,165	530,0
Sewer Connection Fees	1,298,650	1,400,997	962,832	537,065	1,005,0
Sewer User Fees	1,522,375	1,875,444	2,341,509	2,600,000	2,025,0
Capacity Fees	9,000	-	-	-	
Oconee Georgia Club	53,354	78,664	90,273	58,000	58,0
Auburn Area Pump Station	146,300	3,746,389	3,107,291	-	
Sewer Pump Station Operation & Maintenance	-	-	199,030	160,000	160,0
Total Charges for Services	8,748,531	13,476,251	13,676,627	10,023,094	11,005,2
Interest Income					
Interest Revenues	628	14,521	33,599	1,500	1,5
GA Fund 1 Interest Revenue	34,194	634,218	962,223	10,124	274,1
Interest Revenues	934	21,259	41,965	1,000	20,0
Restricted for Tap Fees	4,727	149	9	-	
Interest Income on Lease	2,054	2,175	2,105	-	
Total Interest Income	42,538	672,322	1,039,900	12,624	295,6
Miscellaneous Revenues					
Lease Payments	-	399	2,400	16,060	15,0
Bear Creek Lease Payments	79,356	-	-	-	
Oconee County Water Lease Payments	-	112,419	158,709	-	
Oconee County Water Lease Payments	-	-	-	238,056	238,0
Capital Contributions	2,729,306	2,367,504	5,843,570	-	, -
Capital Contributions	11,804,781	581,896	1,409,156	-	
Total Miscellaneous Revenues	14,613,443	3,062,218	7,413,835	254,116	253,0
Other Financing Sources		, ,	, ,	,	
Operating Transfers In	12,623	_	_	_	
SPLOST 2012 Transfers In		_	20,020	_	
SPLOST 2018 Transfers In	-	_	90,640	_	
SPLOST 2022 Transfers In	-	770,619	1,104,377	1,209,542	
ARPA	_		434,334		
Sale of Fixed Assets	24	-		-	
Sale of Vehicles	-	1,675	5,907	-	
	12,647	772,294	1,655,278	1,209,542	
Total Other Financing Sources	12.04/				



Water & Sewerage Fund - Continued

get Summary			Fundin	g Source: Water	& Sewerage Fund
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Recommended
penditures					
Personnel Costs					
Salaries & Wages	128,385	198,879	256,858	385,182	494,95
Overtime Salaries	1,272	4,763	2,718	16,375	16,38
On Call Pay	9,757	11,074	11,217	10,242	10,70
Group Insurance	36,659	50,431	74,558	59,473	100,80
Social Security	8,079	12,537	15,696	23,881	32,36
Medicare	1,889	2,932	3,671	5,585	7,58
Retirement Contributions	23,944	22,853	15,542	22,853	29,94
401a Expense	1,068	-	220	2,350	2,30
Total Personnel Costs	211,053	303,469	380,479	525,941	695,01
		,	,		
Contracted Services					
Professional Services	319,771	362,297	626,886	764,443	864,44
Prof Services- County Attorney	14,840	30,335	42,306	20,584	42,40
Technical Services	50,000	60,183	26,480	81,854	259,85
Cleaning / Disposal Services	67,155	136,577	217,741	148,201	160,00
Repairs and Maintenance	167,419	197,568	128,296	218,000	308,00
Rentals	-	-	-	1,000	1,00
Communications	36,295	34,674	11,021	42,541	42,54
Postage	201	314	-	456	46
Advertising	160	30	465	300	30
Copier Charges	-	-	-	100	10
Travel	333	-	-	1,000	1,00
Dues & Fees	949	3,061	550	6,750	6.75
Administration Fees	184,762	70,724	78,387	135,000	288,00
Education & Training	720	1,730	1,554	9,800	9,80
Contracted Labor	_	-	-	2,000	2,00
Total Contracted Services	842,605	897,493	1,133,686	1,432,029	1,986,64
Supplies	CC1	2.200	116 100	00.000	146.59
General Supplies & Materials	551	2,200	116,100	90,000	146,58
Fleet Maintenance Repairs	4,908	3,405	18,878	9,500	9,50
Uniforms	2,073	1,638	1,643	4,000	6,0
Utilities	203,824	251,697	267,670	198,498	198,50
Fuel	14,204	11,352	10,019	15,000	22,50
Other Supplies	202,706	302,291	290,674	300,000	300,00
Total Supplies	428,266	572,583	704,984	616,998	683,08
Capital Outlay					
Machines & Equipment	-	-	-	125,000	500,00
Total Capital Outlay		-	-	125,000	500,00



Water & Sewerage Fund - Continued

dget Summary			Fundin	g Source: Water o	& Sewerage Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommende
penditures -Continued					
Interfund/Interdepartment					
Indirect Cost Allocation	20,176	20,176	20,176	20,176	20,18
Total Interfund/Interdepartment	20,176	20,176	20,176	20,176	20,18
Depreciation/Amortization					
Depreciation Improvements	598	598	598	-	
Depreciation Infrastructure	426,002	508,986	622,841	-	
Depreciation Buildings	243,685	535,480	535,480	-	
Depreciation Machines & Equipment	17,825	19,254	19,354	-	
Depreciation Vehicles	15,540	23,349	29,142	-	
Amortization	496,000	496,000	496,000	-	
Total Depreciation/Amortization	1,199,649	1,583,668	1,703,415	-	
Debt Service					
Debt Payment - Principal	-	-	-	1,086,004	
Debt Payment - State SS2016A	47,762	36,338	24,835	18,026	
BB&T Interest ST Series 2017	53,962	49,586	45,093	40,478	
Debt Payment Chase Bank SS2016B	30,857	26,034	22,013	18,270	
SS2019 Ameris Bank Interest Expense	125,570	22,900	-	-	
Total Debt Service	258,152	134,858	91,940	1,162,778	
Other Financing Uses					
Transfers Out to Fund 537	1,000,000	-	-	-	
Total Other Financing Uses	1,000,000	-	-	-	
tal Expenditures	3,959,901	3,512,246	4,034,682	3,882,922	3,884,91



Water & Sewerage Fund - Wholesale

Budget Summary			Fundin	g Source: Water	· & Sewerage Fund
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Recommended
Expenditures					
Personnel Costs					
Salaries & Wages	39,023	-	-	-	-
Salaries & Wages Overtime	429	-	-	-	-
On Call Pay	2,634	-	-	-	-
Group Insurance	15,182	-	-	-	-
Social Security	2,300	-	-	-	-
Medicare	538	-	-	-	-
Retirement Contributions	5,939	-	-	-	-
401a Expense	1,259	-	-	-	-
Total Personnel Costs	67,304	-	-	-	-
Contracted Services					
Professional Services	25		90		
Technical Services	5,124	-	90	-	-
Repairs and Maintenance	8,852	-	-	-	-
Communications	2,354	-	-	-	-
Travel	2,534	-	-	-	
		-	-	-	-
Education & Training Total Contracted Services	1,047	-	-	-	-
Total Contracted Services	18,091	-	90		
Supplies					
General Supplies & Materials	9,212	-	-	-	-
Uniforms	58	-	-	-	-
Utilities	56,764	-	-	-	-
Fuel	2,493	-	-	-	-
Purchased Water	1,137,026	-	-	-	
Total Supplies	1,205,553	-	-	-	-
Depreciation/Amortization					
Depreciation Infrastructure	205,544	205,544	203,766	_	. –
Depreciation Vehicles	4,409	205,544	205,700	-	-
Amortization	536,630	-	-	-	-
Amortization Expense	(177,008)	-	-	-	-
Total Depreciation/Amortization	569,574	205,544	203,766		
Total Depreciation/Anoruzation	507,574	203,344	203,700		
Debt Service					
Debt Payment Interest	273,317	-	-	-	-
Total Debt Service	273,317	-	-	-	
Total Expenditures	2,133,839	205,544	203,856		
i otar Experimento	2,133,039	200,044	203,030		- inued on Next Pag



Water & Sewerage Fund - Retail

lget Summary			runain	g Source: Water o	x Sewer uge Fu
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Recommend
penditures					
Personnel Costs					
Salaries & Wages	420,574	597,467	781,884	833,543	1,034,7
Salaries & Wages Part Time	713	19,943	8,602	66,229	25,6
Salaries & Wages Overtime	2,785	5,108	13,872	12,300	12,3
On Call Pay	14,296	3,394	11,114	12,249	12,2
Group Insurance	126,016	156,867	263,641	213,175	286,2
Social Security	25,986	34,884	46,847	51,680	67,2
Medicare	6,077	8,158	10,956	12,086	15,
Retirement Contributions	39,202	43,082	45,648	43,082	52,9
Pension Expense - GASB 68	(22,611)	34,318	-	-	
401a Expense	3,603	6,014	13,341	11,414	13,
Workers Compensation	12,689	9,639	8,126	11,091	11,1
Total Personnel Costs	629,329	918,874	1,204,030	1,266,849	1,531,7
	/	,	, ,	, ,	
Contracted Services					
Professional Services	50,717	83,586	255,844	313,122	363,
Professional Services - IT	2,395	2,455	2,455	2,761	2,
Professional Services - County Attorney	4,910	110,780	77,297	21,311	77,
Professional Services - Engineer	-	-	-	3,500	
Professional Services - Engineer	-	-	-	21,250	
Professional Services - Engineer	-	-	-	3,500	
Professional Services - Engineer	-	-	-	2,800	
Technical Services	105,856	106,541	135,918	350,450	390,4
Cleaning / Disposal Services	1,664	430	312	573	
Repairs and Maintenance	55,656	66,582	76,905	93,000	93,
Rentals	-	-	-	4,500	4,
Insurance	53,036	67,452	90,981	90,321	119,
Communications	8,496	9,770	19,968	21,609	21,
Postage	538	1,674	279	2,000	2,
Advertising	540	750	960	2,200	2,
Printing & Binding	922	498	-	1,000	1,
Copier Charges	2,571	2,644	2,756	2,100	2,
Travel	867	1,123	665	3,100	3,
Dues & Fees	12,570	17,174	12,430	25,560	25,
Education & Training	441	896	2,512	11,599	11,
Licenses	-	210	-	850	
Contracted Labor	7,500	48,831	1,100	42,500	42,
Other Purchased Services	826	1,069	1,374	30,000	30,
Total Contracted Services	309,506	522,465	681,754	1,049,606	1,193,4
		,	,		, ,
Supplies					
General Supplies & Materials	232,079	277,789	282,958	405,302	405,
Fleet Maintenance & Repairs	5,381	4,528	13,345	16,000	16,
Uniforms	3,120	3,342	5,451	5,600	6,
Utilities	6,944	67,221	78,753	68,000	68,0
Fuel	18,992	24,806	30,343	25,000	35,
Books & Periodical	-	-	-	200	
Purchased Water	7	969,630	1,066,564	1,458,252	1,458,2
Small Equipment	-	-	-	5,000	5,0
Other Supplies	-	-	-	200	
Total Supplies	266,525	1,347,315	1,477,413	1,983,554	1,994,



Water & Sewerage Fund - Retail Continued

Budget Summary			Fundin	g Source: Water	& Sewerage Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Expenditures - Continued					
Capital Outlay					
Machines & Equipment	-	-	-	184,733	520,000
Total Capital Outlay		-	-	184,733	520,000
Interfund/Interdepartment					
Indirect Cost Allocation - PW	20,176	20,176	20,176	20,176	20,180
Indirect Cost Allocation - HR	-	-	-	7,500	7,500
Indirect Cost Allocation - FIN	-	-	-	35,000	35,000
Indirect Cost Allocation - CM	-	-	-	1,500	1,500
Indirect Cost Allocation - OM	-	-	-	1,400	1,400
Total Interfund/Interdepartment	20,176	20,176	20,176	65,576	65,580
Depreciation/Amortization					
Depreciation Improvements	7,330	6,756	450	-	-
Depreciation Infrastructure	421,509	444,873	473,119	-	-
Depreciation Buildings	6,311	6,311	6,311	-	-
Depreciation Machines & Equipment	34,176	40,526	49,034	-	-
Depreciation Vehicles	15,650	12,814	10,788	-	-
Amortization	-	536,630	536,630	-	-
Amortization Expense	-	(155,266)	(131,618)	-	-
Total Depreciation/Amortization	484,976	892,644	944,713	-	-
Debt Service					
Debt Payment Principal	-	-	-	1,044,923	-
Debt Payment Interest	-	239,176	273,702	164,619	-
Total Debt Service	-	239,176	273,702	1,209,542	-
Other Financing Uses					
Contingencies	-	-	-	1,521,594	2,638,530
Transfers Out Fund 537	-	-	-	575,000	-
Total Other Financing Uses	-	-	-	2,096,594	2,638,530
Total Expenditures	1,710,511	3,940,650	4,601,789	7,856,454	7,944,010
Excess of Revenues over Expenditures	\$ 15,790,296	\$ 10,483,145 \$	5 15,236,122	\$ -	\$ -



Description

Barrow County Utility Department implemented sewer capacity and connection fees to cover the cost of growth. A capital capacity funds account was created for the collection of sewer capacity fees and restricting them for the purpose of funding current and future Capital Projects. In addition, these restricted funds can be utilized for the debt service payment of these projects. A new sewer connection fee has been added to assist in the cost of funding operational expenditures.

Budget Summary			Funain	g Source: Water o	& Sewerage Fund
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues - Fund 517					
Charges for Services					
Sewer Capacity Fees	\$ 6,340,810	\$ -	\$ -	\$ -	\$ -
Total Charges for Services	6,340,810	-	-	-	
Interest Income					
Interest Revenues	223	92,177	-	-	-
Total Interest Income	223	92,177	-	-	-
Total Revenues - Fund 517	6,341,033	92,177	-	-	-
Revenues - Fund 527					
Charges for Services					
Sewer Capacity Fees	-	10,818,889	9,133,970	10,020,500	3,658,610
Water Capacity Fees	-	-	-	-	1,000,000
Total Charges for Services		10,818,889	9,133,970	10,020,500	4,658,610
Interest Income					
Interest Revenues	-	465,831	2,757,237	1,525,600	1,525,600
Total Interest Income		465,831	2,757,237	1,525,600	1,525,600
Other Financing Sources					
Transfers In SPLOST 2022	-	-	-	-	1,766,660
Transfers In Capital Capacity Fee	-	4,928,609	4,500	-	-
Bond Proceeds	-	-	-	15,569,906	13,230,780
Total Other Financing Sources	-	4,928,609	4,500	15,569,906	14,997,440
Total Revenues - Fund 527	-	16,213,329	11,895,707	27,116,006	21,181,650
Revenues - Fund 537					
Interest Income					
Interest Revenues	44	30,747	56,324	-	-
Total Interest Income	44	30,747	56,324	-	-
Other Financing Sources:					
Transfers In Fund 507	1,000,000	-	-	575,000	-
Total Other Financing Sources	1,000,000	-	-	575,000	-
Total Revenues - Fund 537	1,000,044	30,747	56,324	575,000	



Budget Summary Funding Source: Water & Sewerage								
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended				
100	-	-	-	-				
100	-	-	-	-				
1,500,000	-	-	-	-				
1,500,000	-	-	-	-				
-	4,928,609	4,500	-	-				
-	4,928,609	4,500	-	-				
1,500,100	4,928,609	4,500	-	-				
	Actual 100 100 1,500,000 1,500,000 - - -	Actual Actual 100 - 100 - 1,500,000 - 1,500,000 - - 4,928,609 - 4,928,609	FY 2022 FY 2023 FY 2024 Actual Actual Actual 100 - - 100 - - 1,500,000 - - 1,500,000 - - - 4,928,609 4,500 - 4,928,609 4,500	FY 2022 FY 2023 FY 2024 FY 2025 Actual Actual Actual Approved 100 - - - 100 - - - 1,500,000 - - - 1,500,000 - - - - 4,928,609 4,500 - - 4,928,609 4,500 -				



Water & Sewerage Capital Funds

Budget Summary Funding Source: Water & Sewerage								
FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended				
-	-	-	15,740,406	8,163,438				
-	-	-	9,800,000	8,190,000				
-	-	-	50,000	-				
-	-	-	25,590,406	16,353,438				
-	2,759	12,068	-	-				
	(36,710)	(178,591)	-	-				
-	(33,951)	(166,523)	-	-				
-	-	-	-	375,272				
-	-	-	-	375,272				
-	-	-	-	2,201,340				
-	184,721	1,527,342	1,525,600	2,251,600				
-	630,212	-	-	-				
-	814,933	1,527,342	1,525,600	4,452,940				
-	780,982	1,360,819	27,116,006	21,181,650				
	Actual	Actual Actual - - - <td< td=""><td>FY 2022 Actual FY 2023 Actual FY 2024 Actual - - - - - - - - - - - - - - - - - - - - - - - - - - - - (36,710) (178,591) - (33,951) (166,523) - - - - - - - 184,721 1,527,342 - 814,933 1,527,342</td><td>FY 2022 Actual FY 2023 Actual FY 2024 Actual FY 2025 Approved - - - 15,740,406 - - 9,800,000 - - 9,800,000 - - 25,590,406 - - 25,590,406 - - 25,590,406 - - 25,590,406 - (36,710) (178,591) - (33,951) (166,523) - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <</td></td<>	FY 2022 Actual FY 2023 Actual FY 2024 Actual - - - - - - - - - - - - - - - - - - - - - - - - - - - - (36,710) (178,591) - (33,951) (166,523) - - - - - - - 184,721 1,527,342 - 814,933 1,527,342	FY 2022 Actual FY 2023 Actual FY 2024 Actual FY 2025 Approved - - - 15,740,406 - - 9,800,000 - - 9,800,000 - - 25,590,406 - - 25,590,406 - - 25,590,406 - - 25,590,406 - (36,710) (178,591) - (33,951) (166,523) - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <				



Budget Summary Funding Source: Water & Sewerage Fu								& Sewerage Fund
Capital Life Cycle Replacement Fund (537)								
		FY 2022 Actual		FY 2023 Actual		FY 2024 Actual	FY 2025 Approved	FY2026 Recommended
Expenditures								
Capital Outlay								
Capital - Property		-		-		-	575,000	-
Total Capital Outlay		-		-		-	575,000	-
Total Expenditures		-		-		-	575,000	-
Excess of Revenues over Expenditures	\$	5,840,977	\$	10,626,662	\$	10,586,713	\$ -	\$ -



Stormwater Utility Fund

Description

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

	EV 2022	EV 2022	EV 2024	EV 2025	EV 2026
Full-Time	FY 2022 5	FY 2023 5	FY 2024 5	FY 2025 5	FY 2026 6
Part-Time	-	-	-	-	0
Total Positions	5	5	5	5	6
Budget Summary					
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Revenues					
Charges for Services					
Plan Review Fees	\$ -	\$ 79,441	\$ 44,021	\$ 50,926	\$ 50,950
Stormwater Fees	892,827	1,230,671	1,317,213	1,312,614	1,431,080
Total Charges for Services	892,827	1,310,112	1,361,235	1,363,540	1,482,030
Interest Income					
Interest Revenues	79	6,922	16,644	3,000	3,000
GA Fund 1 Interest Revenue Revenues	1,352	25,352	25,258	15,000	15,000
Total Interest Income	1,432	32,274	41,901	18,000	18,000
Miscellaneous Revenues					
Georgia Soil & Water Donations	1,500	1,500	1,500	-	-
Capital Contributions	1,694,454	1,568,251	2,080,576	-	-
Total Miscellaneous Revenues	1,695,954	1,569,751	2,082,076	-	-
Use of Reserves					
Sale of Vehicles	20,275	-	1,025	-	-
Total Use of Reserves	20,275	-	1,025	-	-
Total Revenues	2,610,489	2,912,137	3,486,237	1,381,540	1,500,030
Expenditures					
Personnel Costs					
Salaries & Wages	206,875	236,140	268,724	281,564	368,200
Salaries & Wages Overtime	175	-	-	-	-
Group Insurance	59,868	53,175	82,065	67,559	100,800
Social Security	11,913	13,803	15,604	17,457	22,830
Medicare	2,786	3,228	3,649	4,083	5,330
Retirement Contributions	6,667	6,364	91,836	6,364	23,500
Pension Expense - GASB 68	(2,184)	3,315	-	-	-
401a Expense	1,792	2,163	2,699	6,248	2,440
Workers Compensation	3,105	2,434	3,133	3,872	4,000
Total Personnel Costs	290,996	320,622	467,711	387,147	527,100



Stormwater Utility Fund - Continued

Budget Summary					
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommended
Expenditures - Continued					
Contracted Services					
Professional Services	5,550	27,463	16,928	30,000	30,000
Professional Services IT	2,395	2,455	2,455	2,515	2,520
Professional Services County Attorney	5,137	8,678	5,961	15,000	-
Technical Services	11,649	20,145	8,128	25,000	25,000
Cleaning / Disposal Services	-	-	2,097	2,500	2,500
Repairs and Maintenance	189,553	334,476	477,907	530,000	530,000
Insurance	3,785	4,814	6,039	5,995	8,000
Communications	4,097	5,388	4,247	8,600	8,600
Postage	598	386	1,202	750	750
Advertising	140	20	-	300	300
Printing & Binding	-	-	-	300	300
Copier Charges	1,809	1,962	1,887	3,300	3,300
Travel	1,554	1,794	884	1,500	3,000
Dues & Fees	3,940	2,504	1,499	2,500	2,500
Education & Training	982	4,563	532	5,000	5,000
Total Contracted Services	231,190	414,647	529,764	633,260	621,770
Supplies					
Loss on Disposal	6,871	-	-	-	
General Supplies & Materials	105,344	96,290	107,530	130,000	130,000
Fleet Maintenance & Repairs	2,274	16,962	27,540	30,000	35,000
Utilities	512	1,154	5,078	7,000	7,000
Fuel	25,231	25,526	26,782	25,000	25,000
Food	316	275	382	500	500
Small Equipment	2,150	1,150	2,087	3,500	3,500
Total Supplies	142,698	141,357	169,398	196,000	201,000
Capital Outlay				,	,
Machines & Equipment		-	_	135,000	120,000
Total Capital Outlay	-	-	-	135,000	120,000
Interfund/Interdepartment					.,
Indirect Cost Allocation - PW	17,341	17,341	17,341	17,341	17,350
Indirect Cost Allocation - HR	-			3,511	3,520
Indirect Cost Allocation - FIN		-	_	7,680	7,680
Indirect Cost Allocation - CM		_	_	1,037	1,040
Indirect Cost Allocation - OM	_			564	570
Total Interfund/Interdepartment	17,341	17,341	17,341	30,133	30,160
-			1,9011	00,100	00,100
Depreciation/Amortization Depreciation Infrastructure	341,070	366,655	401,420	_	_
Depreciation Buildings	165	164	1,535	-	-
Depreciation Machines & Equipment	19,235	22,128	72,933	-	-
Depreciation Vehicles	119,233			-	-
Total Depreciation/Amortization	479,770	139,103 528,050	139,467 615,355	-	
Total Expenditures					
	1,161,996	1,422,017	1,799,569	1,381,540	1,500,030
Excess of Revenues over Expenditures	\$ 1,448,493	\$ 1,490,120	\$ 1,686,668	\$ -	\$ -



Description

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time	-		1	1	2
Part-Time	-	-	1	1	1
Total Positions	-	-	2	2	3
Budget Summary					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Recommended
Revenues					
Intergovernmental					
FAA/State Funding	\$ -	\$ 2,710,218	\$ -	\$ -	\$ -
CRRSA Covid Relief	23,000	-	-	-	-
ARP Covid Relief	59,000	-	-	-	-
Total Intergovernmental	82,000	2,710,218	-	-	-
Charges for Services					
Fuel Sales	41,188	31,656	-	-	-
Fuel Sales	-	-	31,209	-	31,750
Rental Income	145,297	161,059	178,074	-	13,500
Hangar Rental	187,200	187,905	81,989	-	195,360
Groundlease	-	-	-	-	21,480
Lease Hangers	1,812	1,812	87,843	-	-
Lease AB Aviation	20,334	20,334	-	-	-
Lease Aircrane	18,407	18,407	-	-	-
Lease Romainair	25,022	25,022	-	-	-
Late Penalties	2,070	1,312	2,000	-	1,100
Total Charges for Services	441,331	447,507	381,115	-	263,190
Interest Income					
Interest Revenues	3,120	9,620	30,637	-	6,000
Total Interest Income	3,120	9,620	30,637	-	6,000
Miscellaneous Revenues					
Zaxby's Land Lease	9,332	9,332	9,563	-	10,160
Hanger Revenue	(1,853)	(1,852)	-	-	-
AB Aviation Revenue	(21,432)	(21,433)	-	-	22,485
Aircrane Revenue	(19,382)		-	-	19,390
Romainair Revenue	(25,200)		-	-	26,460
Miscellaneous Revenue	11,248	19,521	23,984	-	110,870
Total Miscellaneous Revenues	(47,287)	(39,015)	33,547	-	189,365
Total Revenues	479,164	3,128,331	445,299	_	458,555



Airport Fund

udget Summary					
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Recommende
xpenditures					
Personnel Costs					
Salaries & Wages	65,607	66,034	73,189	-	128,28
Salaries & Wages Part Time	24,715	27,562	44,123	-	22,62
Group Insurance	14,417	14,387	14,784	-	20,1
Social Security	5,325	5,474	6,856	-	9,3
Medicare	1,245	1,280	1,603	-	2,1
Retirement Contributions	6,500	7,951	9,376	-	5,0
Pension Expense	(1,694)	9,998	-	-	-,-
401a Expense	-	-	-	-	3,8
Total Personnel Costs	116,117	132,687	149,932	-	191,4
Contracted Services					
Professional Services	9,120	5,030	17,500	-	56,3
Professional Services- County Attorney	9,255	1,588		-	
Cleaning / Disposal Services	3,486	4,048	4,640	-	4,9
Repairs and Maintenance	62,095	126,767	50,669	-	80,1
Rentals			-	-	4
Insurance	3,814	4,386	4,386	-	4,5
Communications	6,833	7,081	6,883	_	6,5
Postage	554	342	430	_	4
Advertising	2,036	2,221	241	_	7
Travel	785	1,272	843	_	1,7
Dues & Fees	1,819	1,272	8,150	_	7,5
Education & Training	-	-	10	_	5
Licenses	200	_	200	_	3
Total Contracted Services	99,997	154,007	93,952	-	163,9
Supplies		104,007	<i>JGJJZ</i>		100,9
	7 471	10 750	10.902		5 4
General Supplies & Materials Utilities	7,471 40,304	10,759 45,374	10,803	-	5,4 44,4
Fuel			42,386	-	
	3,251 662	4,162	5,709	-	4,9
Small Equipment Total Supplies		3,371	13,280	-	6,5
	51,689	63,666	72,179	-	61,2
Capital Outlay	/=				
Property	(5,400)	-	13,591	-	
Narrow Banding	5,400	2,883,626	-	-	
Total Capital Outlay	-	2,883,626	13,591	-	
Depreciation/Amortization					
Depreciation	310,517	419,857	391,000	-	
Total Depreciation/Amortization	310,517	419,857	391,000	-	
Other Financing Uses					
Contingencies	-	-	-	-	41,8
Total Other Financing Uses	-	-	-	-	41,8
otal Expenditures	578,319	3,653,843	720,654	-	458,5
xcess of Revenues over Expenditures	\$ (99,155) \$	6 (525,513)	\$ (275,355)	s -	\$

Long Term Debt Schedule

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



Upper Oconee Basin Water Authority General Obligation Bonds

Description

\$21,465,192 for the county's share (37.52%) to construct a reservoir and water treatment facility to provide water to member counties. 0.85% to 5.0%. Paid by SPLOST-2012 with a transfer in to Water & Sewer Enterprise Fund (Water Dept. - Wholesale). On April 29, 2015, the UOBWA refinanced the revenue bonds series 1997. The Series 2015A Bonds have interest rates ranging between 2.250% through 5.000%. The Series 2015B Bonds have interest rates ranging between 0.850% through 3.000%. Total County share of these revenue bonds is \$9,640,764.

Acquisition Date	Fiscal Year Due	Principal	Interest	Total
2002	2025-26	\$ 1,095,584	\$ 112,372	\$ 1,207,956
	2026-27	1,151,864	57,593	1,209,457
	Total	\$ 2,247,448	\$ 169,966	\$ 2,417,414

2005/2016A Water and Sewer Authority Revenue Bonds

Description

\$10,000,000 to acquire or construct water system improvements. 3.72%. Paid by Water & Sewer Enterprise Fund (Water Dept. - Systems). On February 29, 2016, the County refinanced the 2005 Revenue Bonds with the Revenue Refunding Bonds, Series 2016A for \$6,220,000 at 1.75% interest rate.

Acquisition Date	Fiscal Year Due	Principal	Interest	Total
'10-2005	2025-26	\$ 680,000	\$ 5,983	\$ 685,983
	Total	\$ 680,000	\$ 5,983	\$ 685,983

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

Description

10,416,000 (\$5,832,000 for construction and \$4,584,000 for shared capacity charge) to obtain sewer treatment capacity at Winder's wastewater treatment facility. This amortization is for construction only. Sewer capacity charge is paid only when taps are sold. Paid by Water & Sewer Enterprise Fund (Wastewater Dept. - Systems). On February 29, 2016, the County refinanced this contract obligation with the Revenue Bonds Series 2016B at 2.10% interest rate.

Acquisition	Fiscal Year						
Date	Due		Principal		Interest		Total
'6-2006	2025-26	\$	245,000	\$	13,177	\$	258,177
	2026-27		250,000		7,980		257,980
	2027-28		255,000		2,678		257,678
	Total	\$	750,000	\$	23,835	\$	773,835
2019 General Obligation 1		Ψ		Ŷ	20,000	Ŷ	

Description

Refunded a portion of the 2005 GO Bond issue 2.35%. Savings from this refinancing was used to partially fund the county-wide public safety radio system narrow banding project. Paid by SPLOST-2012.

Acquisition	Fiscal Year						
Date Due		Principal			Interest	Total	
'9-2012	2025-26	\$	4,110,000	\$	273,400	\$ 4,383,400	
	2026-27		4,235,000		105,875	4,340,875	
	Total	\$	8,345,000	\$	379,275	\$ 8,724,275	



Long Term Debt Continued

Winder-Barrow Industrial Building Authority General Obligation

Description

\$15,440,000 to acquire 275.62 acres of property on SR 53 and SR 316 for future development. 5.5% to 6.2%. Paid by General Fund with a transfer in to the W-B IBA Special Revenue Fund. On June 23rd, 2015, the County paid principal on the old bonds of \$440,000 and refinanced the remaining debt in the amount of 13,115,000. The 2015 Series Bonds have annual interest rates ranging between 0.50% to 4.10%.

Acquisition Date	Fiscal Year Due	Principal	Interest		Total
'6-2006	2025-26	\$ 921,000	\$ 123,50	1 \$	1,044,501
	2026-27	939,000	105,50	5	1,044,506
	2027-28	960,000	87,13	3	1,047,133
	2028-29	980,000	68,36	4	1,048,364
	2029-30	997,000	49,23	5	1,046,236
	2030-31	1,012,000	29,79	9	1,041,799
	2031-32	1,034,000	10,00	4	1,044,004
	Total	\$ 6,843,000	\$ 473,54	3 \$	7,316,543

GEFA Loans/2017 Revenue Bonds

Description

\$2,854,549 & \$320,743 GEFA Loans to finance the cost of acquiring, constructing, and installing sewer system improvements at 3.81% and 3.31%. Paid by Water & Sewer Enterprise Fund. (Wastewater Dept. - Systems). On April 27, 2017, the GEFA Loans were refunded by the Series 2017 Revenue Bonds at 2.66%.

Acquisition Date	Fiscal Year Due	Principal	Interest	Total	
Date	Due	Timeipai	Interest	Total	
'9-2012	2025-26	\$ 180,742	\$ 35,739	\$ 216,4	81
	2026-27	185,609	30,872	216,43	81
	2027-28	190,607	25,874	216,4	81
	2028-29	195,740	20,741	216,4	81
	2029-30	201,010	15,471	216,4	81
	2030-31	206,423	10,058	216,4	81
	2031-32	211,981	4,500	216,4	81
	2032-33	53,882	236	54,1	18
	Total	\$ 1,425,994	\$ 143,491	\$ 1,569,4	85

Wells Fargo Capital Lease - Energy Saving Project

Description

\$693,854 Capital Lease to finance the cost of the Energy Saving Project at 2.85% for 10 years. Energy Savings through Buildings & Grounds Department will be used to pay back this loan through the General Fund.

Acquisition	Fiscal Year			
Date	Due	Principal	Interest	Total
'9-2012	2025-26	\$ 75,285	\$ 4,948	\$ 80,233
	2026-27	77,445	2,787	80,232
	2027-28	 39,552	564	40,118
	Total	\$ 192,282	\$ 8,299	\$ 200,583



Long Term Debt Continued

Series 2023 Water and Sewer Authority Revenue Bonds

Description

In fiscal year 2023, the

County issued \$33,205,000 Revenue Bonds, Series 2023 (original issue excludes net premium issue of

\$3,095,212), with interest rates ranging from 3.0% to 5.00%. The Series 2023 Bonds were issued for the purpose of (i) financing the acquisition, construction and installation of additions, improvements and

extensions of the County's water and sewerage system and (ii) paying the costs of issuing the Series 2023 Bonds. The 2023 series are tax-exempt bonds. The series were publicly placed. The 2023 bonds have an initial option redemption date of August 1, 2023 and has no acceleration clause in case of a default. There are no assets or mortgages pledges as collateral, only G.O. unlimited taxation. The series matures on August 1, 2048.

Acquisition	Fiscal Year			
Date	Due	Principal	Interest	Total
5-2023	2025-26	\$ - \$	1,525,600 \$	1,525,600
	2026-27	205,000	1,525,600	1,730,600
	2027-28	215,000	1,515,350	1,730,350
	2028-29	490,000	1,508,900	1,998,900
	2029-30	510,000	1,484,400	1,994,400
	2030-31	530,000	1,469,100	1,999,100
	2031-32	555,000	1,442,600	1,997,600
	2032-33	750,000	1,414,850	2,164,850
	2033-34	845,000	1,377,350	2,222,350
	2034-35	1,350,000	1,335,100	2,685,100
	2035-36	1,420,000	1,267,600	2,687,600
	2036-37	1,490,000	1,196,600	2,686,600
	2037-38	1,570,000	1,122,100	2,692,100
	2038-39	1,650,000	1,043,600	2,693,600
	2039-40	1,735,000	961,100	2,696,100
	2040-41	1,825,000	874,350	2,699,350
	2041-42	1,915,000	783,100	2,698,100
	2042-43	2,015,000	687,350	2,702,350
	2043-44	2,120,000	586,600	2,706,600
	2044-45	2,215,000	480,600	2,695,600
	2045-46	2,305,000	392,000	2,697,000
	2046-47	2,400,000	299,800	2,699,800
	2047-48	2,495,000	203,800	2,698,800
	2048-49	2,600,000	104,000	2,704,000
	Total	\$ 33,205,000 \$	24,601,450 \$	57,806,450



Long Term Debt Continued

Upper Oconee Basin Water Authority Series 2024 Bonds

Description

\$69,935,141 for the county's share (29.76%) to provide funds for the aqcuisition, construction, and installation of a new water treatment plant.

Acquisition Date	Fiscal Year Due	Principal	Interest	Total
2025	2025-26	\$ -	\$ 558,702	\$ 558,702
	2026-27	-	1,010,718	1,010,718
	2027-28	-	1,010,718	1,010,718
	2028-29	346,727	1,010,718	1,357,445
	2029-30	363,096	993,322	1,356,418
	2030-31	380,954	975,226	1,356,180
	2031-32	400,299	956,179	1,356,478
	2032-33	421,132	936,164	1,357,296
	2033-34	441,966	915,107	1,357,073
	2034-35	464,287	893,009	1,357,296
	2035-36	486,609	869,794	1,356,403
	2036-37	511,906	845,464	1,357,370
	2037-38	537,204	819,869	1,357,073
	2038-39	563,990	793,008	1,356,998
	2039-40	592,264	764,809	1,357,073
	2040-41	622,026	735,196	1,357,222
	2041-42	653,276	704,095	1,357,370
	2042-43	684,526	671,431	1,355,957
	2043-44	718,752	637,204	1,355,957
	2044-45	755,955	601,267	1,357,222
	2045-46	793,157	563,469	1,356,626
	2046-47	833,336	523,811	1,357,147
	2047-48	875,003	482,144	1,357,147
	2048-49	918,158	438,394	1,356,552
	2049-50	964,289	392,486	1,356,775
	2050-51	1,011,908	344,272	1,356,180
	2051-52	1,062,503	293,677	1,356,180
	2052-53	1,116,075	240,551	1,356,626
	2053-54	1,172,623	184,748	1,357,370
	2054-55	1,230,659	126,116	1,356,775
	2055-56	 1,291,671	64,584	1,356,254
	Total	\$ 20,214,350	\$ 20,356,251	\$ 40,570,601
Total Debt Payments	For FY 2026	\$ 7,307,611	\$ 2,653,423	\$ 9,961,034
Total Debt Outstandi	ing	\$ 73,903,074	\$ 46,162,092	\$ 120,065,168

Capital Improvement Program

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

=	ТТ												
	Department/Category				Financial Summary	mmary				FY 202	FY 2025 Proposed Financing	ancing	
		Page Number	5 Year Total	FY26	FY27	FY28	FY29	FY30	SPLOST 2022	Other Funding	Bond/Grants	Enterprise Fund	TSPLOST
	TOTAL		\$ 222,802,569 \$	\$ 60,412,155 \$	\$ 54,492,398 \$	65,304,873	\$ 60,506,042	\$ 20,657,101	\$ 18,948,402	\$ 1,038,240	\$ 975,834	\$ 20,079,679	s 19,370,000
	Animal Care & Control (3910)		1,940,000	1	85,000	85,000	185,000	1,585,000	I		-	1	
	Building & Grounds Maintenance (1565)		5,701,219	5,266,219	210,000	100,000	60,000	65,000	4,590,000	676,219	1	1	'
	Cooperative Extension (7100)		350,000	80,000	50,000	140,000	80,000	'	80,000	1	I	1	I
	E-911		151,380	75,000	76,380	-	1		75,000	I	I	1	I
	EMA (1400)		59,600	59,600	-		I	1	59,600	I		1	
	Fire Department (3505)		11,684,835	1,353,500	1,825,000	2,056,335	4,525,000	1,925,000	1,278,500	75,000	1	1	I
	Information Technology (1535)		505,800	210,800	130,000	30,000	55,000	80,000	210,800	I	1	-	I
	Parks & Recreation		4,229,500	869,000	821,000	1,293,500	941,000	305,000	869,000	I	1	-	•
_	Senior Center (5404)		455,000	60,000	165,000	60,000	1	170,000	60,000	I	-	-	1
	Roads & Bridges (4200)		6,713,000	1,403,000	1,145,000	1,375,000	1,240,000	1,550,000	1,403,000	I	-	-	1
	Sheriff's Department		10,229,115	3,025,115	2,376,000	2,376,000	2,376,000	76,000	2,738,094	287,021	1	-	1
	Stormwater Utility		567,000	120,000	100,000	86,000	235,000	26,000	I	I	-	120,000	1
	Transportation - Public Roads		101,497,055	24,163,584	24,056,642	22,967,811	24,906,216	5,402,802	3,817,750	I	975,834	1	19,370,000
	Water Utility (4401)		29,431,414	10,376,658	8,310,175	5,660,718	3,067,445	2,016,418	1,766,658	'	'	8,610,000	ı
	Wastewater Utility (4335)		49,287,651	11,349,679	14,142,201	12,804,509	3,535,381	7,455,881	1	I	ı	11,349,679	·
	Judicial and Detention Center		1	2,000,000	1,000,000	16,270,000	19,300,000	-	2,000,000		-	1	ı

Five Year Capital Improvements Plan for Fiscal Years 2026 - 2030 Barrow County, GA

Animal Control General Government Animal Control (3910)Project Management:Animal ContrService Type:General Gove.

Department/Category						F	inancia	Financial Summary				FY '26 I	FY '26 Funding
	R/N	FY25		СЛ	FY26	FY27		FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 115	15,000	3 73	-	\$ 85,0	8 00	85,000	85,000 \$ 85,000 \$ 185,000 \$ 1,585,000 \$ 1,940,000	\$ 1,585,000	\$ 1,940,000	-	-
Metal Kennels	N	4(40,000	C C	1		-	1	100,000	1	100,000	1	1
Replacement Truck w/Box	R	;L	75,000	I	1	85,000	00	85,000	85,000	85,000	340,000	1	-
Renovations to Shelter (Additional Rooms)	N		'		1		-		1	1,500,000	1,500,000	1	-

Renovations to Shelter (Additional Rooms) * R/N: Replacement or New

* C/I: Complete or Incomplete

Building and Grounds (1565)

Project Management: Building & Grounds Service Type: General Government

500,000 55,000 SPLOST 2022 4,590,000 1,000,00035,000 3,000,000 s CIP (General Fund) ĩ FY '26 Funding \$ SPLOST 2018 676,219 ı 676,219 s 110,000100,000 5 Year Total (FY26-FY30) 5,701,219 500,000 100,00035,000 676,219 000,000,1 180,000 3,000,000 \$ 65,000 65,000i ÷ FY30 6 60,000 60,000 i ï FY29 \$ 100,000**Financial Summary** 100,000. FY28 s 210,000 100,000110,000 . FY27 ø 676,219 55,000 5,266,219 500,000 ī ī 1,000,00035,000 3,000,000FY26 \$ CJ U U 300,000 360,000 500,000 50,000450,000 2,480,000 820,000 FY 25 RN ¥ 2 2 ~ ~ ~ ~ ¥ ¥ ¥ ¥ Judicial Courthouse & Detention Center HVAC Replacement Pave Back Parking Lot: Old Courthouse, Tag Office Replace Old Courthouse HVAC Chiller Tower Roof Replacement for the Judicial Courthouse Department/Category Replace Elevator Units to meet State Code Planning Department Office Renovations Renovation, 2nd floor Courthouse, P&D HVAC Replacement for Animal Control Animal Control Roof Replacement Truck (2) - Replace 2007 units Truck (3) - Replace 2005 unit TOTAL

* R/N: Replacement or New

* C/I: Complete or Incomplete

ï

Cooperative Extension (7110)

Project Management: Cooperative Extension Service Type: General Government

SPLOST 2022 CIP (General FY '26 Funding \$ 80,000 80,000 \$ 5 Year Total (FY26-FY30) 350,000 350,000 S ī ī . FY30 ∽ 80,000 80,000 FY29 ∽ 140,000140,000**Financial Summary** FY28 ∽ 50,00050,000 FY27 \$ 80,000 80,000FY26 \$ C ī U **31,500** 31,500 FY25 \$ R/N zz Department/Category Expanding Building and Pavilion * R/N: Replacement or New Vehicle for Agriculture Agent TOTAL

* C/I: Complete or Incomplete

Detention Center (3326)

Project Management:Detention CenterService Type:Public Safety

Department/Category					Final	Financial Summary				FY '26 Funding	unding
	R/N	FY25	СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 110,000		•	-	-	-	-	•	-	•
Steamer Replacement - BCDC	Я	40,000 C	С	1	1	1	ı	1	1	1	1
Mixer Replacement - BCDC	R	30,000	С	I	-	1	I	I	1	1	I
Fryer Replacement - BCDC	R	40,000 C	С	I	-	I	I	1	I	I	I

Emergency Communications (E-911)

Project Management: Service Type:

nent: E-911 Public Safety

Department/Category	_					Final	Financial Summary				FY '26 F	FY '26 Financing
	R/N	FY25	СЛ	FY26	9	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 501,050		\$ 75	5,000 \$	76,380	•	-	-	\$ 151,380	\$ 75,000	-
Upgrade 911 Phone System hardware, software	R	 325,000	-		-	1	1	-	1	1	1	1
Radio System Tower light repair	¥	30,000	-		'	1	1	1	1	1	1	1
700 MHTZ radio system upgrade	¥	146,050	-	75	5,000	25,000	'	1	I	100,000	75,000	1
Truck	z				1	51,380	'	1	I	51,380	1	1

Board of Elections and Registration (1400)

Project Management: Service Type:

Elections General Government

Department/Category					Final	Financial Summary				FY '26 Funding	Junding
	R/N	FY25	СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 17,500		-	\$ 17,500	\$ 17,500 \$	\$ 17,500	\$ 17,500 \$	\$ 70,000	-	-
Elections Equipment	R	17,500	-	1	17,500	17,500	17,500	17,500	70,000	1	ı

Emergency Management (3920)

Project Management: Service Type:

Emergency Management General Government

Department/Category					Final	Financial Summary				FY '26 Funding	unding
	R/N	FY25	СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		•		\$ 59,600	•	•	۰ ۲	•	\$ 59,600	\$ 59,600 5	•
Admin Vehicle	N	-		59,600	1	1	1	1	59,600	59,600	1

Fire Chief Public Safety
 Fire District (3505)

 Project Management:
 Fire Cl

 Service Type:
 Public

Department/Category					Financ	Financial Summary					FY '26 Funding	
	R/N	FY25	СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	Fire Fund	CIP (General Fund)
TOTAL		\$ 813,525		\$ 2,351,090	\$ 1,825,000 \$	\$ 2,056,335 \$	4,525,000	\$ 1,925,000	\$ 1,925,000 \$ 12,682,425	\$ 1,143,500	\$ 75,000	•
Fire Station 1 & 4 Renovations	z	500,000	I	543,500	1	1	1	1	543,500	543,500	1	1
Rescue Pumper**	ч	278,525	-	997,590	'	'	1	1,100,000	2,097,590	ı	'	•
UTV Multi-Purpose	z	35,000	ပ	1	1	1	1	I	1	I	1	1
Rescue Pumper**	Ν			1	1,050,000	'	1	I	1,050,000	-	'	'
New Squad Vehicle	z			600,000	'	'	1	I	600,000	600,000	1	1
Admin Vehicles	R			75,000	75,000	75,000	75,000	75,000	375,000	-	75,000	'
New Fire Station Land	N			1	700,000	'	-	ı	700,000	-	'	'
Ladder truck 100"**	R			1	'	1,581,335	1	T	1,581,335	-	-	1
SCBA Upgrade or Replacement	R			'	'	400,000	1	1	400,000	1	'	'
Bum Building	R			135,000	'	'	800,000	T	935,000	-	-	•
Fire Station Construction	N			1	1	1	3,500,000	T	3,500,000	-	1	1
Training Complex Fencing	N			1	1	1	150,000	I	150,000	-	I	I
Rescue Squad	Z			1	1	1	I	750,000	750,000		1	1

* RNN: Replacement or New * C/I: Complete or Incomplete ** Ordered in FY 2025

Building/Planning/GIS (7400)

Project Management: Service Type:

Building/Planning Director General Government

SPLOST 2022 CIP (Planning) FY '26 Funding S . ī s 5 Year Total (FY26-FY30) ı Ś ı . FY30 ده ۱ ī FY29 \$ ī ı **Financial Summary** FY28 \$. 1 FY27 S ī . FY26 Ś C/I _ **212,520** 212,520 FY25 S **R/N** Tyler Planning/ Permitting/ Inspections/ License * R/N: Replacement or New Department/Category TOTAL

* C/I: Complete or Incomplete

Information Technology (IT) 1535

Project Management: Service Type:

IT Director General Government

Department/Category						Finan	Financial Summary				FY '26]	FY '26 Funding
	R/N	FY25	СЛ		FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 65,000)0	s	210,800 \$	\$ 130,000	\$ 30,000	\$ 55,000	\$ 80,000	\$ 505,800	\$ 210,800	- 8
Computer, Laptop, Tablet Replacements	×	25,000	00	_	25,000	30,000	30,000	30,000	30,000	145,000	25,000	-
Data Center Equipment Refresh - Courthouse / Detention Center	~	40,000	0		'	'	1	ı	I	,		1
Data Center Equipment Refresh - Historical Courthouse	~				60,000	1	1	1	I	60,000	60,000	ı
Network Switch Replacement	×		1		1	100,000	1	'	-	100,000	1	-
Wireless Access Point Replacement / Upgrade	×		1		'	'	1	25,000	-	25,000	1	-
Uninterruptable Power Supplies / Back Up Power	×		1		ı	1	1	1	50,000	50,000	1	1
ESRI ArcGIS Enterprise Licensing	z		1		27,800	'	1	'	-	27,800	27,800	-
GIS Cloud Based Managed Services - ROK Technologies	z				98,000	1	ı	I	I	98,000	98,000	1

* R/N: Replacement or New

* C/I: Complete or Incomplete

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Parks & Recreation Recreation Project Management: Service Type:

Department/Category					Finan	Financial Summary				FY '26	FY '26 Funding
	R/N	FY25	СЛ	 FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 805,000		\$ 869,000 \$	821,000	\$ 1,293,500	\$ 941,000	\$ 305,000	\$ 4,229,500	\$ 869,000	.
Maintenance Shop - Add Outdoor Storage Side Structure	z	100,000	-	 1	'	1		'	'	1	-
Secondary Maint. Shop - Park Expansion Site	z	50,000	Ι	'	1			'	1	'	1
Vehicle Replacement	¥	50,000	C	'	1			'	1	'	1
Move Restroom from Tennis to Dog Park	¥	80,000	Τ	'	1	•		'	1	'	1
LED Athletic Field Lighting	¥	300,000	U	'	1	•		'	1	'	1
Renovate Field 5	¥	100,000	U	'	1	•		'	1	'	1
Renovate Courts 13/14 & Fencing	R	125,000	I	•	I			-	1	'	1
Equipment Replacements	R	I		26,000	26,000	26,000	26,000	-	104,000	26,000	1
Fencing	R			205,000	180,000	160,000	180,000	125,000	850,000	205,000	1
Field Netting	R	•		15,000	15,000	15,000	15,000	15,000	75,000	15,000	1
LED Athletic Field Lighting	R	•		278,000	415,000	280,000		-	973,000	278,000	1
Sports Field Renovations	R	I		70,000	70,000	100,000		-	240,000	70,000	1
Painting	R	I			15,000	12,500	20,000	-	47,500	'	1
Flooring	R			1	I	-	25,000	1	25,000	1	I
Sports Courts Renovation	R	-		1	I	-	175,000	125,000	300,000	1	I
Playground Equipment Replacement	R	-		125,000	I	200,000	-	1	325,000	125,000	I
Scoreboard Replacement	R	-		1	60,000	-	-	1	60,000	1	I
Restroom Renovations	R	I			40,000			40,000	80,000	'	1
Asphalt Replacement	R				1		500,000	1	500,000	1	1
PRO 10-Year Comprehensive Plan	N			150,000	I	-	-	1	150,000	150,000	I
Splash Pad	R			1	I	500,000	-	1	500,000	1	I
a				-							

* R/N: Replacement or New * C/I: Complete or Incomplete

Senior Center (5404) Project Management:

Project Management:	Senior Center Director
Service Type:	Senior Center services

Department/Category											FY '26 Funding	funding
	R/N	FY25	C/I	FY26		FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022 CIP (General Fund)	CIP (General Fund)
TOTAL		\$ 175,000		\$ 60.	60,000 \$	165,000 \$	s 60,000 s		\$ 170,000	170,000 \$ 455,000	\$ 60,000 \$	•
Kitchen Renovation (Appliance Replacements only)	R	35,000	C		-	1	•	•	1	1	1	1
Shuttle Bus	~	140,000	ပ		1	125,000	1		130,000	255,000	1	'
Senior Center Renovations/Parking Lot Study	R	-		09	60,000	-	60,000	-	-	120,000	60,000	1
Vehicles - Ford Escape SUV	R	1			1	40,000	•		40,000	80,000	-	1
* R/N· Renlacement or New												

* K/N: Replacement or New* C/I: Complete or Incomplete

Roads & Bridges - Projects & Equipment (4200)

Project Management: Service Type:

Public Works Director Road Maintenance

Department/Category						Finan	Financial Summary				FY '26]	FY '26 Funding
	R/N	FY25		СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 753	753,000	s	1,403,000	\$ 1,145,000	\$ 1,375,000	\$ 1,240,000	\$ 1,550,000	\$ 6,713,000	\$ 1,403,000	-
Utility Vehicle	R	25	25,000	C C	-	1	1		1	1	1	1
Tyler Software	R	503	503,000	ں د	1	I	1	-	1	-	-	'
John Deere Boom Mower	R	225	225,000	ں د	260,000	I	1	-		260,000	260,000	'
John Deere Skid Steer/Compact Track Loader	R		ı		100,000	I	-	-	1	100,000	100,000	I
18,000 LBS. Drive On Lift	N		1		25,000	'	1	-		25,000	25,000	'
20,000 LBS. Load Equipment Trailer	R		1		18,000	'	1	-		18,000	18,000	'
Annual Maintenance	R		•		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	1,000,000	1
Flat Bed Dump Truck	R		•		1	125,000		-		125,000	1	1
Zero Turn Mower - 60"	Ν		•		I	20,000	I	I	I	20,000	I	1
Tandem Dump Truck	R		•		I	1	250,000	I	I	250,000	I	1
2 Crew Cab Pickup Trucks @ \$62,500 each	Ν		•		I	1	125,000	I	I	125,000	I	1
2 Ram 4500 Crew Cab Flatbed @ \$90,000 each	R		•		I	1	I	180,000	I	180,000	I	1
2 Salt Spreaders $@$ \$30,000 each	R		•		I	1	I	60,000	I	60,000	I	1
Motor Grader	R		•		I	1	I	I	350,000	350,000	I	1
Sign Truck	R		•		I	I	I	1	200,000	200,000	I	1

* R/N: Replacement or New

* C/I: Complete or Incomplete

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Project Management: Service Type:

Sheriff's Office Public Safety

Department/Category					Finan	Financial Summary				FY '26 I	FY '26 Funding
	R/N	FY25	C/I	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	General Fund
TOTAL		S 2,840,000		\$ 3,025,115	\$ 2,376,000	\$ 2,376,000	\$ 2,376,000	\$ 76,000	\$ 10,229,115	\$ 2,738,094	\$ 287,021
Server Replacement	R	125,000	Г	'	1	ı	ı	'	1	1	1
Computer Replacement	R	115,000	-	115,000	100,000	100,000	100,000	'	415,000	115,000	'
Vehicles	z	2,600,000	ပ	2,500,000	2,200,000	2,200,000	2,200,000	'	9,100,000	2,500,000	'
Fleet Management Software	R	-		22,500	6,000	6,000	6,000	6,000	46,500	1	22,500
Software Upgrades	R	-		123,094	1	1	'		123,094	123,094	'
Interview Room For CID With A/V	z	-		19,200	1	ı	'	'	19,200	1	19,200
Flock OS 911 Licensing	N	-		25,000	25,000	25,000	25,000	25,000	125,000	1	25,000
Training Room Improvements	R	-		28,521	I	I	I		28,521	1	28,521
BERM Improvements	R	-		50,000	I	I	I		50,000	1	50,000
200-YD Range Improvements	R	-		25,000	I	I	I		25,000	1	25,000
Weapon Safes	Ν	-		15,000	I	I	I		15,000	1	15,000
Security Camera Installation	Ν	-		21,000	I	I	I		21,000	1	21,000
IA Room Improvements	R	-		5,100	I	I	I		5,100	1	5,100
Firewall Renewal	R	-		20,950	I	I	I		20,950	1	20,950
Flock LPR Cameras	N	I		54,750	45,000	45,000	45,000	45,000	234,750	I	54,750

* R/N: Replacement or New * C/I: Complete or Incomplete

Storm Water Utility (4320)

Public Works Director	Storm Water Utility (4320)
Project Management:	Service Type:

Department/Category						Fin	Financial Summary					FY '26 Funding	
	R/N	FY25		СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Storm Water Fund) Fund	Storm Water Fund
TOTAL		\$ 13.	135,000	s	120,000	s 100,000 s	0 \$ 86,000 \$	\$ 235,000 \$		26,000 \$ 567,000	•	- 8	- \$ 120,000
Bush Hog Tractor / Forestry Package	R	11.	115,000	С	1		1	•	1	1	1	1	1
Excavator Cutting Head	×	5	20,000	ں د	1		1	1	26,000	26,000	I	I	1
Ford F550 Dump Truck	ч		1		100,000		-	'	1	100,000	1		100,000
20,000 LBS. Load Equipment Trailer	ч		1		20,000		1	1	'	20,000	I	1	20,000
John Deere Excavator	R		1		1	100,000	-	'		100,000	-	-	1
Drone Technology	R		1		1		- 26,000	'		26,000	-	•	1
Ford F250	R		1		1		- 60,000	'		60,000		'	1
Tandem Dump Truck	R		ı		1		1	235,000	I	235,000	I	1	I

* R/N: Replacement or New * C/I: Complete or Incomplete

Transportation - Public Roads (4101)

County Engineer, Public Works Director Transportation Project Management: Service Type:

	Denartment/Category					Finan	Financial Summary					FV '26 Funding	
	Departmentearcoit					THIA	IVIAL DUILING D						
		R/N	FY25	СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	Grant	TSPLOST
	TOTAL		\$ 19,816,635		\$ 24,163,584	S 24,056,642	s 22,967,811	\$ 24,906,216	\$ 5,402,802	S 101,497,055	\$ 3,817,750	s 975,834	\$ 19,370,000
•	Annual LMIG Program	×	947,412		975,834	1,005,109	1,035,262	1,066,320	1,098,310	5,180,834	1	975,834	1
	Annual LMIG Program Match		284,224		292,750	301,533	310,549	319,896	329,493	1,554,220	292,750	-	-
	Annual Road and Bridge Improvement Program (non LMIG)	R	1,100,000		3,000,000	3,100,000	3,200,000	3,300,000	3,400,000	16,000,000	3,000,000	I	I
	Dirt Road Paving		•		500,000	500,000	500,000	500,000	500,000	2,500,000	500,000	•	1
	Truck Replacement	ч	45,000	c	1	1	1	1	50,000	50,000	'	1	1
	Various ROW Acquiring Funding		100,000		25,000	25,000	25,000	25,000	25,000	125,000	25,000	'	1
	TSPLOST TOTAL		17,340,000		19,370,000	19,125,000	17,897,000	19,695,000	'	76,087,000	'	'	19,370,000
-	Bridge Projects		1,500,000		500,000	1	2,000,000	1,000,000	I	3,500,000	1	I	1
-	County Line Auburn Bridge Replacement	R	1,500,000		I	1	ı	I	I	1	1	I	1
	Boss Hardy Road Bridge over Little Mulberry	ч	•		•	1	1,000,000	'	1	1,000,000	'	1	1
	Covered Bridge Road Bridge Over Mulberry River	×	'		500,000	'	1	1	1	500,000	'	1	1
-	Manning Gin Road Bridge Over Marbury Creek	×	'		'	'	1	1,000,000	'	1,000,000	'	'	1
	Smith Mill Road Bridge Over Marbury Creek	×	'		'	1	1,000,000	'	'	1,000,000	'	'	1
	Roadway Capacity and Widening Projects	N	5,000,000		2,000,000	-	'	-	-	2,000,000	1	'	-
31	Dee Kennedy Road from Gwinnett County to SR 211	z	2,500,000		1,000,000	1	1	1	1	1,000,000	'	1	1
	Rockwell Church Road from SR53 to Carl Cedar Hill Rd	R	2,500,000		1,000,000	1	ı	1	-	1,000,000	1	•	-
	Intersection Improvements	z	1,350,000		2,870,000	4,600,000	500,000	2,000,000	I	9,970,000	'	'	1
	Intersection Safety Improvements	z	500,000		500,000	1	500,000	1,000,000	1	2,000,000	1	'	-
	SR211 at Cedar Creek Road and Hal Jackson Road	к	1		1	1	ı	1,000,000		1,000,000	'	1	•
	Rockwell Church Road at City Pond Road	R	500,000		1,000,000	2,520,000	1	1	1	3,520,000	1	-	-
	Jefferson Hwy at Pendergrass Road	R	1		500,000	1,080,000	I	1	1	1,580,000	1	1	-
	SR11 at Holsenbeck School Road	R	250,000		270,000	1	ı	1	T	270,000	1	1	-
	Bill Rutledge Road at Matthews School Road	N	100,000		100,000	1				100,000	1		-
	Haymon Morris Road at Tom Miller Road	R	'		500,000	1,000,000	ı	1	-	1,500,000	1	'	-
	Roadway Improvements	R	5,290,000		2,000,000	4,000,000	1,120,000	-	-	7,120,000	1	-	-
	SR211 from Winder Bypass to N Broad Street	×	1		1	I	60,000	I	I	60,000	1	T	I
-	Atlanta Highway: Gwinnett County Line to Carl Midway Church Road	R	I		I	I	680,000	I	I	680,000	I	I	I
	Atlanta Highway: Carl Midway Church Road to Patrick Mill Road	R			I	I	380,000	ı	ı	380,000	1	I	
	Bankhead Highway	к	2,000,000		•	'	'			1	'	'	1
											continued on next page	t page	

Transportation - Public Roads (4101) - Continued

County Engineer, Public Works Director Project Management: Service Type:

Transportation

TSPLOST FY '26 Funding ī Grant SPLOST 2022 ī 146,00024,000,000 24,000,000 26,580,500 6,000,000 2,916,500 2,916,500 4,000,000 4,000,000 9,000,000 1,770,000705,000 1,362,500 5 Year Total ı FY30 146,000 6,000,000 1,416,500 1,416,500 9,278,500 6,000,000 4,000,000 1,770,000 1,362,500 FY29 500,000 **Financial Summary** 6,000,000 7,777,000 4,000,0006,000,000 500,000 2,000,000 FY28 500,000 500,000 6,000,000 4,000,0006,000,000 4,025,000 3,000,000 205,000 FY27 500,000 500,000 6,000,000 6,000,000 5,500,000 4,000,000 500,000 2,000,000 FY26 200,000 200,000 3,000,000 3,000,000 1,000,0001,000,0002,290,000 1,000,000FY25 RN 2 2 2 Z 2 ¥ 2 z 2 2 ~ 2 2 z Statewide Strategic Transportation Plan (SSTP) 30% Repaving/Resurfacing/Repairing Existing Paved Roads SR81 from Walton County Line to Carson Wages Road Carl Bethlehem Road from US 29 Business to SR 316 SR 211 at Bowman Mill Road/Double Bridges Road Rockwell Church Road from SR 11 to SR53 Atlanta Highway at Bowman Mill Road SE Department/Category **Roadway Improvements - Continued** Pleasant Hill Church Road at SR21 **Active Transportation Projects** Road Resurfacing / Paving Sidewalk Improvements Pearl Pentecost Road SR211 at SR82 SR211

Intersection Safety Improvements * R/N: Replacement or New

SR81 at Tom Miller Road/Tanners Bridge Road

132

SR53 N at Mulberry Road

1,820,000

3,777,000

2,000,000

1,777,000

820,000

1,000,000

2

* C/I: Complete or Incomplete

Tax Assessor (1550)

Project Management: Service Type:

Tax Assessor's Office General Government

Department/Category					Final	Financial Summary				FY '26 F	FY '26 Funding
	R/N	FY25	СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	SPLOST 2022	CIP (General Fund)
TOTAL		\$ 30,000		۰ ج	•	\$ 55,000 5	۔ ج	•	\$ 55,000	•	۰ ۶
Vehicle	R	30,000	-	-	1	55,000	1	1	55,000	1	I

* R/N: Replacement or New * C/I: Complete or Incomplete

Water Utility (4401)

Public Works Director Water Utility (4401) Project Management: Service Type:

											2,690,000	8,190,000		
Department/Category						Financi	Financial Summary					FY '26 I	FY '26 Funding	
	R/N	FY25	5 C/I		FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	Water, Sewer Fund 527	Water, Sewer Fund 507	FY23 Water, Sewer Bond	ARP Fund
TOTAL		s 11,68	11,684,733	\$ 10,3	10,376,658 \$	8,310,175 \$	5,660,718 \$	3,067,445	\$ 2,016,418	\$ 29,431,414	\$ 4,456,658	\$ 420,000	\$ 5,500,000	۰ ۲
Tyler Utility Billing Software	Z	8	84,733		-			1		-		1	1	
Park 53 North Water Main Extension	z	2,800	2,800,000		•	'	'	'	1	•	'	1	'	1
Old Victron Road 12" Water Main	ч	45	450,000		•	'	1	•	•		1	1	1	·
SW Hwy 81 Elevated Water Tank	z	3,50	3,500,000		'	'	'	1	1	•	1	ı	ı	•
NE Water Storage Tank - RWA34	z	2,000	2,000,000		'	'	'	•	1	•	1	1	1	1
Covered Bridge Road Water Main Extension	z	75	750,000		'	'	'	•	'		'	•	1	•
24" Transmission Line and Inline Pump Station	z		•	3,4	3,400,000	1,000,000	4,000,000	•	1	8,400,000	1,400,000	I	2,000,000	ı
Water Interconnections/Vault - Scada Installs	Z			5	500,000	500,000	500,000	500,000	500,000	2,500,000	500,000	I	1	I
NW Water Storage Tank -	z	2,100	2,100,000	1,0	1,000,000	'	'	•	1	1,000,000	1	ı	1,000,000	ı
1/2 ton Trucks - FY26 - 2 trucks	ч		1	1	100,000	50,000	50,000	60,000	60,000	320,000	1	100,000	'	·
Class 200 Water Pipe Replacement - Multiple Roads	~		'		•	2,000,000	1	1	1	2,000,000	'	ı	'	1
Inline Water Pumping Station	z		•		1	'	50,000	550,000	50,000	650,000	'	ı	'	1
Excavator	z		'	-	100,000	'	'	•	'	100,000	'	100,000	'	•
Pressure Reducing Valve Vaults	z		•		'	'	50,000	600,000	50,000	700,000	1	I	'	ı
F450 Truck - Crew Cab	R		•	1	100,000		•	•	•	100,000	'	100,000		•
Pleasant Hill Road Project - Tie in current water services	Z		•		40,000	40,000		•	•	80,000	40,000	-	-	
Mobile Generator	z		'	1	120,000	'	•	•	1	120,000	'	120,000	'	•
Walton Property Water Main	z		•	2,5	2,500,000	2,500,000	'	'	'	5,000,000	'		2,500,000	'
Covered Bridge Road Water Main Extension	Z		-	7	750,000	-	ı	1	'	750,000	750,000			
UOBWA Series 2015- Debt Service	N		•	1,2	1,207,956	1,209,457	•	•		2,417,413	1,207,956			
UOBWA Series 2024- Debt Service	Z		•	5	558,702	1,010,718	1,010,718	1,357,445	1,356,418	5,294,001	558,702			
* B./M. B14 M														

* R/N: Replacement or New * C/I: Complete or Incomplete

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(1335)	しつうつけ
water	
Wastow	

Public Works Director Wastewater Utility (4335) Project Management: Service Type:

	l									8,163,438	
Department/Category					Fina	Financial Summary				FY '26 I	FY '26 Funding
	R/N	FY25	СЛ	FY26	FY27	FY28	FY29	FY30	5 Year Total (FY26-FY30)	Water & Sewer Water & Sewer Fund 527 Fund 507	Water & Sewer Fund 507
TOTAL		\$ 22,115,406		\$ 11,349,679	\$ 14,142,201	\$ 12,804,509	\$ 3,535,381	\$ 7,455,881	\$ 48,987,651	\$ 10,849,679	\$ 500,000
Tom Miller and Hwy 81 Pump Stations Upgrade	Z	250,000		1	1	'	ı	1	1	•	1
One 1/2 Ton Truck	Z	50,000		1	-	1	I	I		-	1
Wager Odor Control Unit	ч	100,000		1	'	1	ı	1	1	1	'
Barber Creek 1.5 MGD Expansion	z	2,968,906		1	'	'	1	1	1	1	'
Tom Miller Pump Station	z	5,601,000		3,100,000	•	1	1	•	3,100,000	3,100,000	'
Signature Park Regional Pump Station	z	2,320,500		1	'	'	1	1	1	1	'
Harry McCarty Regional Pump Station	z	2,350,000		1	'	'	1	1	1	1	'
Barber Creek Facility Capacity Phase 1 - RSS31	z	1,200,000		1	'	'	1	1	1	1	'
Barber Creek Facility Capacity Phase 1 - SS031	Z	4,000,000		1	1	1	I	I		-	1
Tanners Bridge WWTF Expansion	Z			2,735,500	3,735,500	1	I	I	6,471,000	2,735,500	1
Tanners Bridge WTF Effluent Filter	Z	400,000		1	1	1		I	1	-	1
Sewer line replacement	R				300,000	'					
2 Basin Pump Station and Main	Z			1	1,500,000	5,000,000	I		6,500,000	-	1
Regional Pump Station	N			-	500,000	4,500,000		100,000	5,100,000	1	I
Sewer Line Jetter and Trailer	N	100,000		-	-	-	-	-	-	1	I
Operations Building Improvements	N			26,698	I	1	•	1	26,698	26,698	I
West Winder Bypass Sewer Extension	N	500,000		2,000,000	4,000,000	ı	•	-	6,000,000	2,000,000	I
Offroad Utility Task Vehicle	N	25,000		1	-	-	-	25,000	25,000	1	I
Sims Academy Pump Station Upgrade	Z			75,000	475,000	ı	I	I	550,000	75,000	1
Sewer Line Connection to Hoschton	Z			1	100,000	1,000,000	1,000,000	-	2,100,000	-	1
Braselton Industrial Park PS Upgrade	N	1,500,000		226,240	1,226,640			-	1,452,880	226,240	I
Horseshoe Bend FM Upgrade	N	750,000		I	1	1	•	1	1	I	I
Series 2016A Revenue Bonds- Debt Service	Z			685,983	-	ı	I	I	685,983	685,983	1
Series 2016B Revenue Bonds- Debt Service	Z			258,177	257,980	257,678	I		773,835	258,177	1
Series 2017 Revenue Bonds- Debt Service	Z			216,481	216,481	216,481	216,481	216,481	1,082,405	216,481	1
Series 2023 Revenue Bonds- Debt Service	N			1,525,600	1,730,600	1,730,350	1,998,900	1,994,400	8,979,850	1,525,600	I
1/2 Ton Trucks - FY26 - 2 trucks	R	I		100,000	100,000	100,000	120,000	120,000	540,000	I	100,000
Pump Station Upgrade	Z	I		I	I	I	200,000	5,000,000	5,200,000	I	I
Vac Truck	Z	I		400,000	I	ı	ı	1	400,000	I	400,000

* R/N: Replacement or New * C/I: Complete or Incomplete

Judicial and Detention Center

Project Management: Service Type:

Judicial and Detention Center Judicial & Public Safety

CIP FY '26 Funding \$ **2,000,000** 2,000,000 SPLOST 2022 Ś **\$ 38,570,000** 38,570,000 (FY26-FY30) 5 Year Total ı ī FY30
 1,000,000
 \$
 16,270,000
 \$
 19,300,000
 \$

 1,000,000
 16,270,000
 19,300,000
 1
 \$
 \$
 FY29 **Financial Summary** FY28 FY27 Ś **2,000,000** 2,000,000 FY26 S CI -**3,000,000** 3,000,000 FY25 S **R/N** County Jail & Justice Center Expansion Department/Category TOTAL

* R/N: Replacement or New

* C/I: Complete or Incomplete



Fee Schedule

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



Tax Commissioner Fees

Motor Vehicle License Bill Mailing Fees

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

Credit Card Processing Fees

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

Additional charge of \$1.00 for each debit card transaction

All Other Elected offices / Departments - Credit Card Processing Fees

Additional charge of \$2.00 each credit card transaction

Additional charge of \$2.00 for each debit card transaction



Planning & Community Development Fees

n all buildings, structures and electrical, plumbing, mechanical and gas systems or alterations requiring a permit, a fee for a	<i>FY 2025</i> each permit shall be paid as r	FY 2026 required at the tim
ing application, in accordance with the fee schedules as set by the schedules of permit fees are as follows:	1 1	1
Base Fee for all building permits	\$75.00	\$75.00
Plus the following:		
a. Residential Primary and Accessory Structures:	\$0.30	\$0.30
	•	are foot
b. Commercial and Industrial Structures:	\$0.20	\$0.20
		square foot
c. Commercial and Industrial Structures:	\$0.10 Per non heat	\$0.10 ed square foot
umbing Permit Fees	FY 2025	FY 2026
ny person commences work before obtaining the necessary permit and inspection, fees shall be doubled.	I I 2023	112020
Base Fee for all plumbing permits	\$75.00	\$75.00
Plus the following:	\$75.00	φ/5.00
For each plumbing fixture, floor drain or trap (including water and drainage piping)	\$2.50	\$2.50
For each cesspool	\$5.00	\$5.00
For each septic tank and seepage pit or drain field	\$10.00	\$10.00
For each water heater and/or vent	\$2.50	\$2.50
For installation, alteration or repair of water piping	\$5.00	\$5.00
For repair or alteration of drainage or vent piping	\$5.00	\$5.00
For vacuum breakers or backflow protection devices installed subsequent to the installation of the piping		
equipment served:	0	
a. One to Five	\$2.50	\$2.50
b. Over Five, each	\$1.50	\$1.50
ectrical Permit Fees	FY 2025	FY 2026
ny person commences work before obtaining the necessary permit and inspection, fees shall be doubled.	112020	112020
Base Fee for all electrical permits	\$75.00	\$75.00
Plus the following:		
For each panelboard	\$2.50	\$2.50
For each receptacle	\$0.50	\$0.50
For each switch	\$0.50	\$0.50
For each lighting outlet	\$0.50	\$0.50
For each service	\$2.50	\$2.50
For each temporary service	\$10.00	\$10.00
echanical Permit Fees	FY 2025	FY 2026
iny person commences work before obtaining the necessary permit and inspection, fees shall be doubled.		0.0.000
Base Fee for all mechanical permits	\$75.00	\$75.00
Plus the following:		
For each HVAC system above one	\$50.00	\$50.00
s Permit Fees	FY 2025	FY 2026
ny person commences work before obtaining the necessary permit and inspection, fees shall be doubled.	F I 2023	F I 2020
Base Fee for all gas permits	\$75.00	\$75.00
The total fees for inspection of a consumer's gas piping at one location (including both rough and final piping inspection) shall be \$25.00 for		
additional outlet.	Tone to tour outlets, metusive, and	1 55.00 101 each
The fees for inspecting conversion burners, floor furnaces, incinerators, boilers or central heating or air conditioning units shall be \$5.00 for	one unit and \$1.00 for each addit	ional unit.
The fee for inspecting vented wall furnaces and water heaters shall be \$5.00 for one unit and \$1.00 for each additional unit.		
If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.		
		EN 2026
rtificates of Occupancy	FY 2025	FY 2026
issuing each permit, a fee of \$125.00 will be charged.		
Base Fee for all Certificates of Occupany Permits	\$125.00	\$125.00
-inspections	FY 2025	FY 2026
y person violating any provisions of this article shall be liable for a civil penalty of \$75.00 per offense per re-inspection. E	Each re-inspection in which the	he violation conti
Il constitute a separate offense.		
Base Fee for all Re-inspections	\$75.00	\$75.00
n Review Fees	FY 2025	FY 2026
all occupancies except residential, the cost of plan review shall be one-half the total valuation of the building permit. Th	ie iee is due when the plans a	are submitted for
iew.		
molition Fees	FY 2025	FY 2026
issuing each permit, a fee of \$200.00 will be charged		\$200.00
issuing each permit, a fee of \$200.00 will be charged Base Fee for all Demolitions	\$200.00	
issuing each permit, a fee of \$200.00 will be charged Base Fee for all Demolitions <i>peal Fees</i>	\$200.00 FY 2025	FY 2026
issuing each permit, a fee of \$200.00 will be charged Base Fee for all Demolitions		



Planning & Community Development Fees

Zoning Fees		FY 2025	FY 2026
1. Individual Lot Split Rezonin	g	\$500.00	\$500.00
2. Minor Residential Subdivision	on	\$800.00	\$800.00
Major Residential Subdivision	on	\$1,500.00	\$1,500.00
4. Master Plan Development		\$2,000.00	\$2,000.00
5. Multi-family		\$1,500.00	\$1,500.00
6. Non-residential		\$1,500.00	\$1,500.00
7. FLUM Amendment req. add		\$200.00	\$200.00
Variance request added to re	1	\$200.00	\$200.00
9. Special Use added to rezone	request	\$200.00	\$200.00
Special Use		\$800.00	\$800.00
BOA Variance or Appeal		\$600.00	\$600.00
Administrative Variance		\$300.00	\$300.00
Zoning Confirmation Letter		\$50.00	\$50.00
Exemption Plat		\$50.00	\$50.00
Reinspection Fee		\$50.00	\$50.00
Development of Regional Impact		\$200.00	\$200.00
Special Variance Application (No	bise ordinance)	\$300.00	\$300.00
rosion and Sediment Control (each fee is a		FY 2025	FY 2026
1. NRCS Review	per property acre (minimum \$150)	\$30.00	\$30.00
2. Tertiary Review	per property acre (minimum \$150)	\$30.00	\$30.00
2. Clearing	or \$50/property acre whichever is greater	\$500.00	\$500.00
3. Clearing and Grubbing	or \$50/disturbed acre whichever is greater	\$500.00	\$500.00
4. Grading	or \$50/disturbed acre whichever is greater	\$500.00	\$500.00
5. NPDES Local LIA Fee	per disturbed acre	\$40.00	\$40.00
Development Permit Fees		FY 2025	FY 2026
Subdivision Plats:	ф10/1 / 1°1 · · ·	¢200.00	# 2 00.00
Sketch or Concept Plan	or \$10/lot, whichever is greater	\$300.00	\$300.00
Preliminary Plat	or \$30/lot, whichever is greater	\$500.00	\$500.00
Final Plat	or \$30/lot, whichever is greater	\$500.00	\$500.00
Exemption Plat	or \$20/lot, whichever is greater	\$200.00	\$200.00
Amendments Multi-Family		\$300.00	\$300.00
	s \$30/acre for each additional acre	\$750.00	\$750.00
Non-Residential		\$750.00	¢750.00
Development Plan Review Fees	s \$30/acre for each additional acre	\$750.00 <i>FY 2025</i>	\$750.00
Planning	or \$20/acre, whichever is greater	\$500.00	<i>FY 2026</i> \$500.00
Storm Water	or \$20/acre, whichever is greater	\$500.00	\$500.00
Hydrology Study	or \$20/acre, whichever is greater	\$500.00	\$500.00
Tryurology Study	, e	\$500.00	\$500.00
Transportation	or S70/acre whichever is greater		
Transportation Architectural	or \$20/acre, whichever is greater		
Architectural	or \$20/acre, whichever is greater	\$500.00	\$500.00
Architectural As-Built	-	\$500.00 \$500.00	\$500.00 \$500.00
Architectural	or \$20/acre, whichever is greater	\$500.00	\$500.00
Architectural As-Built Construction Sign Fees	or \$20/acre, whichever is greater	\$500.00 \$500.00 FY 2025	\$500.00 \$500.00 <i>FY 2026</i>



Planning & Community Development Fees

	FY 2025	FY 2026
Administration fee	\$35.00	\$35.00
One employee	\$25.00	\$25.00
2 - 10 employees (\$50.00 + \$25.00 for each additional employee over 2)	\$50.00	\$50.00
> 10 employees (\$250.00 + \$10.00 for each additional employee over 10	\$10.00	\$10.00
Fee Reductions for Start Up and New Businesses: 1st Year: 50% 2nd Year: 25%		
Late Penalty 10% of amount due effective Jan. 15th thru April 15th		
After April 15th must apply as new business + \$200.00 penalty	\$200.00	\$200.00
ulatory Fees (in addition to business license/occupation tax):	FY 2025	FY 2026
Regulatory Fees (in addition to business license/occupation tax):		
Auctioneer \$100.00 per auction	\$100.00	\$100.00
Peddlers of produce including flowers or agriculture products \$40 per yr.	\$40.00	\$40.00
Dealers gold, silver, precious metals \$200.00 per yr.	\$200.00	\$200.00
Bail Bondsman \$100.00 per yr.	\$100.00	\$100.00
Fortunetellers/Palm Readers \$100 per yr.	\$100.00	\$100.00
Game Rooms/Pool Halls \$100 per yr.	\$100.00	\$100.00
Pawnbrokers \$200.00 per yr.	\$200.00	\$200.00
Carnivals, Circuses & Fairs \$100 per yr.	\$100.00	\$100.00
Peddlers of all other products \$100.00 per yr.	\$100.00	\$100.00
Scrap Metal/Salvage Dealers \$100 per yr.	\$100.00	\$100.00
Taxicab & Limousine Operators \$100 per car per yr. + \$50 per operator per yr.	\$100.00	\$100.00
ies Fees	FY 2025	FY 2026
	F I 2023	FT 2020
Standard RICOH 2035 Black & White Paper Products:	*0 50	#0.50
8.5 x 11 each sheet	\$0.50	\$0.50
8.5 x 14 each sheet	\$0.75	\$0.75
11 x 17 each sheet	\$1.00	\$1.00
Black & White KIP Paper Products		
36 x 48 per page	\$30.00	\$30.00
Less than 36 x 48 but greater than 8.5 x 14	\$20.00	\$20.00
8.5 x 14 or less	\$10.00	\$10.00
Cannon Color Plotted Paper Products		
36 x 48 Zoning Map	\$100.00	\$100.00
36 x 48 Street Map	\$50.00	\$50.00
n Fees	FY 2025	FY 2026
The below Sign Permit Fees are in addition to any building permit/electrical permit fees which may be required	112020	112020
	\$100.00	¢100.00
Review/Application Fee	\$100.00	\$100.00
Temporary Signs	\$100.00	\$100.00
manent Signs	FY 2025	FY 2026
Principal Freestanding Signs (One Use on Property)		
		\$100.00
Agricultural Property	\$100.00	
Agricultural Property Single Family	\$100.00 \$50.00	\$50.00
· · ·		\$50.00
Single Family		\$50.00 \$200.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional	\$50.00	
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF	\$50.00 \$200.00 \$400.00	\$200.00 \$400.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99	\$50.00 \$200.00	\$200.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center)	\$50.00 \$200.00 \$400.00	\$200.00 \$400.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial	\$50.00 \$200.00 \$400.00 \$600.00	\$200.00 \$400.00 \$600.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00	\$200.00 \$400.00 \$600.00 \$200.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99	\$50.00 \$200.00 \$400.00 \$600.00 \$400.00 \$600.00	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 0 per additional
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs)	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 \$750 + \$10 SF or pc	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 9 per additional rrtion thereof
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 0 per additional
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 \$750 + \$10 \$F or pc \$200.00	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 0 per additional ortion thereof \$200.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 \$750 + \$10 \$F or pc \$200.00 \$200.00	\$200.00 \$400.00 \$600.00 \$400.00 \$400.00 \$600.00 9 per additional ortion thereof \$200.00 \$200.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$750 + \$10 \$750 + \$10 \$750 + \$10 \$750 + \$10 \$750 + \$10 \$200.00 \$200.00 \$200.00 \$400.00	\$200.00 \$400.00 \$600.00 \$200.00 \$600.00 0 per additional ortion thereof \$200.00 \$200.00 \$400.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Single & Julti-Family Development Commercial/Industrial	\$50.00 \$200.00 \$400.00 \$600.00 \$400.00 \$600.00 \$750 + \$10 \$750 + \$10 \$750 + \$10 \$200.00 \$200.00 \$200.00 \$400.00 \$400.00 \$400.00	\$200.00 \$400.00 \$600.00 \$400.00 \$600.00 9 per additional ortion thereof \$200.00 \$400.00 \$400.00 \$400.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$750 + \$10 \$200.00 \$200.00 \$400.00 \$400.00 \$200.00 \$400.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 9 per additional \$200.00 \$200.00 \$400.00 \$600.00 9 per additional
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Single & Julti-Family Development Commercial/Industrial	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$750 + \$10 \$200.00 \$200.00 \$400.00 \$400.00 \$200.00 \$400.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$400.00 \$600.00 9 per additional ortion thereof \$200.00 \$400.00 \$400.00 \$400.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$750 + \$10 \$200.00 \$200.00 \$400.00 \$400.00 \$200.00 \$400.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 9 per additional \$200.00 \$200.00 \$400.00 \$600.00 9 per additional
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$750 + \$10 \$200.00 \$200.00 \$400.00 \$400.00 \$200.00 \$400.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 9 per additional \$200.00 \$200.00 \$400.00 \$600.00 9 per additional
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Building Signs	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$750 + \$10 \$200.00 \$200.00 \$400.00 \$400.00 \$200.00 \$400.00 \$750 + \$10	\$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 9 per additional \$200.00 \$200.00 \$400.00 \$600.00 9 per additional
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Building Signs Wall, Awning, Under-Canopy, Projecting and Window Agricultural/Single Family	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$600.00 \$750 + \$10 \$200.00 \$200.00 \$200.00 \$400.00 \$200.00 \$200.00 \$200.00 \$200.00 \$200.00 \$200.00 \$200.00 \$200.00 \$200.00 \$200.00 \$200.00 \$750 + \$10 \$750 + \$100 + \$100 + \$100 + \$100 + \$100 + \$100 + \$100 + \$100	\$200.00 \$400.00 \$600.00 \$400.00 \$600.00 9 per additional ortion thereof \$200.00 \$400.00 \$400.00 \$600.00 9 per additional ortion thereof \$50.00
Single Family Multi-Family, Commercial, Industrial, Public, Institutional 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 Principal Freestanding Signs (Planned Center) Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Project Entrance Signs (Fees per individual signs) Single & Multi-Family Development Commercial/Industrial 1 to 25.99 SF 26 to 50.99 SF 51 to 100.99 101 SF and larger Building Signs Wall, Awning, Under-Canopy, Projecting and Window	\$50.00 \$200.00 \$400.00 \$600.00 \$200.00 \$400.00 \$750 + \$10 \$200.00 \$200.00 \$200.00 \$400.00 \$400.00 \$50 + \$10 \$F or po	\$200.00 \$400.00 \$600.00 \$200.00 \$600.00 0 per additional ortion thereof \$200.00 \$400.00 \$400.00 \$600.00 0 per additional ortion thereof



lcohol Fees	FY 2025	FY 2026
A. Application Fee Application Fee	\$500.00	\$500.00
B. The basic fees for each type of license listed in subsection 6-51(b) of the Alcohol ordinance shall be as follow	ows:	
Class A	\$2,000.00	\$2,000.00
Class B:	¢1,000,00	¢1.000.00
Beer only Wine only	\$1,000.00 \$1,000.00	\$1,000.00 \$1,000.00
Class C:	\$1,000.00	\$1,000.00
Beer only	\$1,000.00	\$1,000.00
Wine only	\$1,000.00	\$1,000.00
Class D:	\$4,000.00	\$4,000.00
Class E:	\$5,000.00	\$5,000.00
Class F:		
Beer only	\$1,000.00	\$1,000.00
Wine only	\$1,000.00	\$1,000.00
Class G:	\$1,000.00	\$1,000.00
Class H:		
Malt beverages only	\$1,000.00	\$1,000.00
Class I	\$1,000.00	\$1,000.00
Class J	\$2,000.00	\$2,000.00
Class K	\$3,000.00	\$3,000.00

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

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

license noiders snall pay the renewal lee listed below:		
• •	Flat Rate Re	enewal Fee
Class A	\$2,000.00	\$2,000.00
Class B: Beer	\$750.00	\$750.00
Class B: Wine	\$750.00	\$750.00
Class C: Beer	\$750.00	\$750.00
Class C: Wine	\$750.00	\$750.00
Class D:	\$3,000.00	\$3,000.00
Class E:	\$4,000.00	\$4,000.00
Class F: Beer	\$2,500.00	\$2,500.00
Class F: Wine	\$2,500.00	\$2,500.00
Class G:	\$750.00	\$750.00
Class H: Malt	\$750.00	\$750.00
Class I	\$750.00	\$750.00
Class J	\$2,000.00	\$2,000.00
Class K	\$2,000.00	\$2,000.00
Sunday	\$1,000.00	\$1,000.00



GIS Mapping and Reports Fees

per Map Products	FY 2025	FY 2026
Paper Map Products		
Barrow Street Map = 36×48	\$50.00	\$50.00
Commissioners District Map = 36 X 48	\$50.00	\$50.00
Zoning Map = 36×48	\$100.00	\$100.00
Custom Map:		
(i) 8 X 11	\$20.00	\$20.00
(ii) 11 X 17	\$20.00	\$20.00
(iii) 22 X 36	\$40.00	\$40.00
(iv) 36 X 48	\$50.00	\$50.00
Map Book	\$100.00	\$100.00
gital Data Products	FY 2025	FY 2026
Digital Data Products		
2018 ortho Photography - Tile (Med-6 inch) ½ Resolution, ½ foot or 6 inch pixel) - includes World File; GA NAD83 West Feet/Tile.	\$100.00	\$100.00
2' Lidar Contour Maps - Available in ESRI SHP Format/Tile.	\$100.00	\$100.00
Planimetric Date (Hydrology, Impervious Surfaces, Buildings, Street Centerlines) Available in ESRI SHP Format/Tile	\$100.00	\$100.00
Barrow County Street Centerline (ESRI SHP Format)	\$100.00	\$100.00
Countywide Parcel Polygons with Parcel Key available in ESRI SHP Format	\$1,000.00	\$1,000.00
Specific Area Digital Data	\$100.00	\$100.00
ports	FY 2025	FY 2026
Paper Map Products		
Subdivision Listing/Page	\$0.50	\$0.50
Crossroad Listing/Page	\$0.50 \$0.50	\$0.50 \$0.50
MSAG Listing/Page	\$0.50 \$0.50	\$0.50
more hound table	ψ0.50	ψ0.50



Variances	FY 2025	FY 2026
Administrative Variance Application	\$100.00	\$100.00
Construction and Life Safety Codes Variance Application	\$300.00	\$300.00
evisions	FY 2025	FY 2026
Fire Permit Plan Review	\$50.00	\$100.00
ertificates	FY 2025	FY 2026
Certificates of Occupancy (CO)	112020	112020
Tenant Buildings	\$100.00	\$150.00
Tenant interior space alterations	\$100.00	\$150.00
Tenant change	\$100.00	\$150.00
Certificates of Completion (CC)		
Shell Building	\$50.00	\$100.00
Spec Space	\$50.00	\$100.00
Temporary Certificates of Occupancy (TCO)	\$50.00	\$100.00
urn Permit	FY 2025	FY 2026
Commercial Burn Permit	\$500.00	\$500.00
Violation of Commercial Burning	\$500 + permit fee	\$1000 + permit fe
e Plan Review	FY 2025	FY 2026
Up to 5 Acres	\$100.00	\$150.00
5 Acres to 25 Acres	\$250.00	\$300.00
25 Acres or Greater	-	\$350.00
ell Fire Permit	FY 2025	FY 2026
Shell Building, New Building, and Additions (Sprinklers Present)		
Up to 10,000 Sq. Ft. (floor area)	\$200.00	\$300.00
10.001 - 30.000 sq. ft.	\$300.00	\$400.00
30,001 - 100,000 sq. ft.	\$0.15 per sq ft	\$0.25 per sq ft
Greater than 100,000 sq. ft.	\$0.30 per sq ft	\$0.50 per sq ft
Shell Building, New Building, and Additions (No Sprinklers Present)		
Up to 10,000 Sq. Ft. (floor area)	\$300.00	\$400.00
10,001 - 30,000 sq. ft.	\$450.00	\$550.00
30,001 - 100,000 sq. ft.	\$0.23 per sq ft	\$0.50 per sq ft
Greater than 100,000 sq. ft.	\$0.30 per sq ft	\$0.75 per sq ft
	• •	. 1 1
terior Finish Fire Permit	FY 2025	FY 2026
<i>terior Finish Fire Permit</i> Assembly Occupancy (Sprinklers Present)	FY 2025	FY 2026
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area)	<i>FY 2025</i> \$200.00	<i>FY 2026</i> \$250.00
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft.	FY 2025	FY 2026
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Assembly Occupancy (No Sprinklers Present)	FY 2025 \$200.00 \$250.00	<i>FY 2026</i> \$250.00 \$300.00
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Assembly Occupancy (No Sprinklers Present) Up to 10,000 Sq. Ft. (floor area)	FY 2025 \$200.00 \$250.00 \$300.00	<i>FY 2026</i> \$250.00 \$300.00 \$400.00
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Assembly Occupancy (No Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft.	FY 2025 \$200.00 \$250.00	<i>FY 2026</i> \$250.00 \$300.00
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Assembly Occupancy (No Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Business, Mercantile, Daycare & Educational Occupancy (Sprinklers Present)	FY 2025 \$200.00 \$250.00 \$300.00 \$375.00	FY 2026 \$250.00 \$300.00 \$400.00 \$500.00
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Assembly Occupancy (No Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Business, Mercantile, Daycare & Educational Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area)	FY 2025 \$200.00 \$250.00 \$300.00	<i>FY 2026</i> \$250.00 \$300.00 \$400.00
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Assembly Occupancy (No Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Business, Mercantile, Daycare & Educational Occupancy (Sprinklers Present)	<i>FY 2025</i> \$200.00 \$250.00 \$300.00 \$375.00 \$200.00	FY 2026 \$250.00 \$300.00 \$400.00 \$500.00 \$250.00
Assembly Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Assembly Occupancy (No Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) Greater than 10,000 sq. ft. Business, Mercantile, Daycare & Educational Occupancy (Sprinklers Present) Up to 10,000 Sq. Ft. (floor area) 10,001 - 25,000 sq. ft.	<i>FY 2025</i> \$200.00 \$250.00 \$300.00 \$375.00 \$200.00 \$250.00	FY 2026 \$250.00 \$300.00 \$400.00 \$500.00 \$250.00 \$300.00
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lemental Fire Permits	FY 2025	FY 2026
Non High-Rise, Multi-Storied Buildings - All Occupancies	\$22.00 m m ft	¢(4.00
Sprinkler System Present No Sprinkler System Present	\$32.00 per floor \$48.00 per floor	\$64.00 per floor \$150.00 per floor
High-Rise Buildings - All Occupancies	\$1,280.00	\$2,000.00
ialty Fire Permit	FY 2025	FY 2026
Hazardous Materials - quantities below the exempt amount	\$64.00	\$150.00
Hazardous Materials - quantities exceeding the exempt amounts	\$250.00	\$300.00
Underground & Aboveground Tanks less than 100 Gallons	-	\$150.00
Underground & Aboveground Tanks 101 Gallons-660 Gallons	-	\$300.00
Commercial Kitchen Hood/Duct	\$100 per hood	\$200 per hood
Specialized Fire Extinguishing Systems including FM-200, FE-36, Carbon Dioxide, Dry Chem, Water-Foam, and	oroo per nood	\$200 per 11000
0-10 Devices	\$128.00	\$178.00
11-25 Devices	\$256.00	\$306.00
26-50 Devices	\$384.00	\$434.00
More than 50 Devices	\$512.00	\$562.00
New Fire Sprinkler System		
Up to 10,000 sq. ft.	\$128.00	\$178.00
10,001 - 30,000 sq. ft.	\$224.00	\$274.00
30,001 - 75,000 sq. ft.	\$288.00	\$338.00
75,001 -125,000 sq. ft.	\$416.00	\$466.00
125,001 - 200,000 sq. ft.	\$576.00	\$626.00
Greater than 200,000 sq. ft.	\$768.00	\$818.00
Modifications to Existing Fire Sprinkler System for Tenant Alterations/Additions		
0-20 Devices	\$64.00	\$114.00
21-50 Devices	\$128.00	\$178.00
51-100 Devices	\$192.00	\$242.00
More than 100 Devices	\$256.00	\$306.00
Fire Standpipe System		
Up to 4 outlets	\$64.00	\$114.00
Each Additional Riser Group	\$32.00	\$48.00
New Fire Alarm and Detection System	¢129.00	¢179.00
Up to 10,000 sq. ft.	\$128.00	\$178.00 \$274.00
10,001 - 30,000 sq. ft.	\$224.00 \$288.00	\$274.00 \$338.00
30,001 - 75,000 sq. ft. 75,001 -125,000 sq. ft.	\$416.00	\$466.00
125,001 - 200,000 sq. ft.	\$576.00	\$626.00
Greater than 200,000 sq. ft.	\$768.00	\$818.00
Modifications to Existing Fire Alarm and Detection System for Tenant Alterations/Additions	\$708.00	\$010.00
0-20 Devices	\$64.00	\$114.00
21-50 Devices	\$128.00	\$178.00
51-100 Devices	\$192.00	\$242.00
More than 100 Devices	\$256.00	\$306.00
Fire Sprinkler Pump	\$250.00	\$300.00
Fireworks Retail Sales	\$500.00	\$250.00
Fireworks/Pyrotechnics	\$250 per event	\$300 per event
Tents and Temporary Structures	\$50.00	\$100.00
Storage Racks		
Up to 500 Sq. Ft. (floor area)	\$0.00	\$100.00
501 - 12,000 Sq. Ft.	\$100.00	\$150.00
12,001 - 20,000 Sq. Ft.	\$150.00	\$200.00
20,001 - 50,000 Sq. Ft.	\$200.00	\$250.00
Greater than 50,000 Sq. Ft.	\$300.00	\$350.00
Storage Racks with In-Racks Sprinklers		
0-20 Heads	\$64.00	\$114.00
21-50 Heads	\$128.00	\$178.00
51-100 Heads	\$192.00	\$242.00
More than 100 Heads	\$256.00	\$306.00
ctions	FY 2025	FY 2026
Fire Inspection Fee- Initial Fire & Life Safety Code Inspection	-	-
Fire Re-Inspection Fees		
First Follow Up Inspection	\$25.00	\$50 inspectors choic
Second Follow Up Inspection	\$50.00	\$100 inspectors cho
Third and Each Subsequent Follow Up Inspection	\$100.00 each	\$200.00 mandatory
Annual Inspection Operational Permit Fee (Article III) Raw Wood Waste	\$150.00	\$250.00



Emergency Services Fees

alty Fees	FY 2025	FY 2026
Failure to have proper permit	\$500.00	\$500.00
Residential and Agricultural Illegal Burning		
1st offense	-	\$250.00
2nd offense	-	\$500.00
3rd offense	-	\$1000 mandator
Malfunctioning fire, medical, or similar alarm system within a 12 month period		
1st offense	-	\$0.00
2nd offense 3rd offense	-	\$0.00
3rd offense 4th-6th offense	-	\$50.00 \$100.00
7th and all offenses following within a 12 month period	-	\$1,000.00
Failure to Provide a Key Holder	-	\$100.00
Key Holder Refuses to Respond		\$250.00
Rey Holder Reliaces to Respond		\$250.00
ergency Response Fee Schedule	FY 2025	FY 2026
Hazardous Material Resource Recovery		
Fire Engine / hour / unit	\$300.00	FEMA
Truck/Ladder / hour / unit	\$500.00	FEMA
Squad / hour / unit	\$300.00	FEMA
Medical Unit / hour / unit	\$150.00	FEMA
Tools/Equipment	\$25.00	FEMA
Monitoring Equipment / each	\$100.00	FEMA
Personnel/Technicians / hour / individual	\$25.00	FEMA
Additional Resources		
All contaminated equipment, consumables, and special equipment	Cost Plus 10%	FEMA
Treatment and Transport Fees		
Advanced Life Support	\$844.09	FEMA
Basic Life Support	\$0.00	FEMA
Advanced Life Support 2	\$1,221.74	FEMA
Mileage (per mile of transport)	\$12.36	FEMA
Miscellaneous		
Address Signs	\$15.00	\$25.00
n Records Fee Schedule	FY 2025	FY 2026
Hourly Rate (Minimum 1 hour)	\$19.12	\$19.12
Copy (per page, letter or legal)	\$0.10	\$0.10
Compact Disk (CD)	\$5.00	\$5.00
Mileage (per mile)	\$0.56	\$0.56
(Addition) Jump Drive	-	\$5.00
Flat Rates		
Premise History Printouts	\$10.00	\$10.00
Environmental Checks	\$10.00	\$10.00
Lien Holder Requests	\$2.00	\$2.00
ISO Information Checks	\$10.00	\$10.00
Fire Reports	\$5.00	\$5.00
•	\$6.00	\$6.00



Environmental Health Fees

Onsile Sewag	ge Management	FY 2025	FY 2026	Food Service	?	FY 2025	FY 2026
Subdivision				Plan Review	S		
SPR	Subdivision Plat Review	\$300.00	\$300.00	PRT1NF	Type 1 Facility – No Food	\$375.00	\$375.00
SLR	Subdivision Lot Review	\$100.00	\$100.00	PRT1NF	Type 1 Facility – Food Served	\$400.00	\$400.00
Residential				PRT<40	Type 2 Facility $- < 40$ Seats	\$450.00	\$450.00
RSTI1	Septic Tank Inspection	\$375.00	\$425.00		Type 2 Facility $->40$ Seats	\$500.00	\$500.00
RSTI2	Septic Tank Inspection > 5 bedrooms	\$425.00	\$475.00		Type 3 Facility $- < 40$ Seats	\$550.00	\$550.00
STR	• • –	\$200.00	\$200.00		Type 3 Facility $->40$ Seats	\$600.00	\$600.00
	Septic Tank Inspection Re-Inspection						
STE1	Septic Tank Evaluation	\$150.00	\$200.00	EFS	Extended Food Service Facility	\$400.00	\$400.00
SSLPR	Septic System Location Plan Review	\$50.00	\$75.00	MRSF	Mobile Food Service Facility	\$400.00	\$400.00
SSSPR	Septic System Site Plan Review	\$75.00	\$100.00	MFSU	Mobile Food Service Unit	\$400.00	\$400.00
RSTRP	Residential Septic Tank Repair Permit	\$200.00	\$200.00	TFS	Temporary / Festival Review	\$150.00	\$150.00
RSAD	Residential Addition/ Modification Inspection	\$150.00	\$200.00	HACCPR	HACCP Review	\$150.00	\$150.00
RSEXP	Expedited Service	\$75.00	\$150.00	Inspection F	ees		
Commercial	•			TINF	Annual Type 1 Facility – No Food	\$300.00	\$300.00
CSTI1	Septic Tank Inspection 1–1000 gpd	\$500.00	\$550.00	T1	Annual Type 1 Facility – Food Served	\$400.00	\$400.00
CSTI2	Septic Tank Inspection 1 1000 gpd	\$800.00	\$850.00	T2<40	Annual Type 2 Facility $- < 40$ Seats	\$450.00	\$450.00
CSTI3	Septic Tank Inspection 2001–5000 gpd	\$1,300.00	\$1,350.00	T2>40	Annual Type 2 Facility $->40$ Seats	\$500.00	\$500.00
CSTI4	Septic Tank Inspection 5001–9999 gpd	\$2,100.00	\$2,150.00	T3<40	Annual Type 3 Facility $- < 40$ Seats	\$550.00	\$550.00
STRC	Septic Tank Re-inspection	\$300.00	\$350.00	T3>40	Annual Type 3 Facility – > 40 Seats	\$600.00	\$600.00
CSTE1	Septic Tank Evaluation	\$300.00	\$350.00	EFS	Extended Food Service Facility	\$400.00	\$400.00
CSTE2	Septic Tank Expedited Service	\$150.00	\$200.00	MFSF	Mobile Food Service Facility	\$500.00	\$500.00
CSPR1	Site Plan Review 1-1000 gpd	\$100.00	\$125.00	MFSU	Mobile Food Service Unit	\$500.00	\$500.00
CSPR2	Site Plan Review 1001-2000 gpd	\$150.00	\$200.00	TFS	Temporary / Festival Review **Per Booth	\$150.00	\$150.00
CSPR3	Site Plan Review 2001–5000 gpd	\$250.00	\$275.00	RRI	Restaurant Re-Inspection	\$200.00	\$200.00
CSPR4	Site Plan Review 5001–9999 gpd	\$350.00	\$375.00	PCR	Preliminary/ Consultation Review	\$100.00	\$100.00
CSTRP	Commercial Septic Tank Repair Permit	\$315.00	\$365.00	RPI	Restaurant Expedited Service	\$150.00	\$150.00
		\$515.00	\$505.00	Food Class	Restaurant Expedited Service	\$150.00	\$150.00
Septage Ren		£200.00	\$200.00			£50.00	£50.00
PTI	Pump Truck Inspection	\$200.00	\$200.00	FSCPP	Food Safety Class per person	\$50.00	\$50.00
CTPR	Construction Trailer Plan Review	\$300.00	\$300.00	SSC	Serve Safe Class per person	\$175.00	\$175.00
CTOP	Construction Trailer Operational Permit (90 days)	\$500.00	\$500.00	SSE	Serve Safe Exam only	\$75.00	\$75.00
Other				Other			
	D '4/I 4' D 4D 1 4	005.00	£25.00	DC	Resubmittal Fee	\$225.00	\$225.00
PIRR	Permit / Inspection Report Replacement	\$25.00	\$25.00	RS	Resublittai ree	\$225.00	<i>Q220100</i>
PIRR EHDOC	File Search / Copy Fee	\$25.00 \$5.00	\$25.00 \$5.00	KS	Resublittal Fee	\$225.00	0220100
				KS	Resublinital rec	\$225.00	<i>Q220100</i>
EHDOC	File Search / Copy Fee Signature Fee	\$5.00	\$5.00	Other		5223.00 FY 2025	FY 2026
EHDOC SF Individual W	File Search / Copy Fee Signature Fee Vater Supply	\$5.00 \$25.00 <i>FY 2025</i>	\$5.00 \$25.00 <i>FY 2026</i>	Other		FY 2025	FY 2026
EHDOC SF Individual W WSRS	File Search / Copy Fee Signature Fee <i>Vater Supply</i> Water Sample – Individual	\$5.00 \$25.00 <i>FY 2025</i> \$40.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00	<i>Other</i> INST	Institutional Evaluation	FY 2025 \$150.00	<i>FY 2026</i> \$150.00
EHDOC SF Individual W WSRS WSLN	File Search / Copy Fee Signature Fee <i>Vater Supply</i> Water Sample – Individual Water Sample – Loan	\$5.00 \$25.00 <i>FY 2025</i> \$40.00 \$150.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00	<i>Other</i> INST TPPR	Institutional Evaluation Tattoo Parlor Plan Review	<i>FY 2025</i> \$150.00 \$350.00	<i>FY 2026</i> \$150.00 \$350.00
EHDOC SF Individual W WSRS WSLN WSCS	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility	\$5.00 \$25.00 <i>FY 2025</i> \$40.00 \$150.00 \$75.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00	<i>Other</i> INST TPPR TPAI	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection	<i>FY 2025</i> \$150.00 \$350.00 \$400.00	<i>FY 2026</i> \$150.00 \$350.00 \$400.00
EHDOC SF Individual W WSRS WSLN WSCS WSP	File Search / Copy Fee Signature Fee Vater Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service	\$5.00 \$25.00 <i>FY 2025</i> \$40.00 \$150.00 \$75.00 \$200.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00	<i>Other</i> INST TPPR	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit	<i>FY 2025</i> \$150.00 \$350.00	<i>FY 2026</i> \$150.00 \$350.00 \$400.00 \$0.00
EHDOC SF Individual W WSRS WSLN WSCS	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility	\$5.00 \$25.00 <i>FY 2025</i> \$40.00 \$150.00 \$75.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00	<i>Other</i> INST TPPR TPAI	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection	<i>FY 2025</i> \$150.00 \$350.00 \$400.00	<i>FY 2026</i> \$150.00 \$350.00 \$400.00
EHDOC SF Individual W WSRS WSLN WSCS WSP	File Search / Copy Fee Signature Fee Vater Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service	\$5.00 \$25.00 <i>FY 2025</i> \$40.00 \$150.00 \$75.00 \$200.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00	<i>Other</i> INST TPPR TPAI	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00	<i>FY 2026</i> \$150.00 \$350.00 \$400.00 \$0.00
EHDOC SF Mdividual W WSRS WSLN WSCS WSP WLI	File Search / Copy Fee Signature Fee Yater Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection	\$5.00 \$25.00 <i>FY 2025</i> \$40.00 \$150.00 \$75.00 \$200.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00	<i>Other</i> INST TPPR TPAI TOP	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00	FY 2026 \$150.00 \$350.00 \$400.00 \$0.00 \$50.00
EHDOC SF Mdividual W WSRS WSLN WSCS WSP WLI	File Search / Copy Fee Signature Fee Yater Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00	<i>Other</i> INST TPPR TPAI TOP TRI	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$150.00	FY 2026 \$150.00 \$350.00 \$400.00 \$0.00 \$50.00 \$150.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI Swimming P	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2025	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 <i>FY 2026</i>	Other INST TPPR TPAI TOP TRI SF PR	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$150.00 \$25.00 \$25.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$150.00 \$50.00 \$25.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI Swimming P SPA1	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – Doan Water Sample – Priority Service Water Location Inspection Water Location Inspection	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2025 \$350.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 <i>FY 2026</i> \$350.00	Other INST TPPR TPAI TOP TRI SF PR LIST	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$150.00 \$25.00 \$25.00 \$50.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$150.00 \$50.00 \$25.00 \$50.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI Swimming P SPA1 SPPR	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2025 \$350.00 \$500.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 <i>FY 2026</i> \$350.00 \$500.00	<i>Other</i> INST TPPR TPAI TOP TRI SF PR LIST LATE	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$150.00 \$25.00 \$25.00 \$50.00 \$30.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$150.00 \$25.00 \$25.00 \$30.00 \$30.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI Swimming P SPA1 SPPR SPPT	File Search / Copy Fee Signature Fee Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review Pressure Test Inspection	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 FY 2025 \$350.00 \$500.00 \$150.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$500.00 \$150.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 - \$150.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$150.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee
EHDOC SF <i>Individual W</i> WSRS WSLN WSCS WSP WLI Swimming P SPA1 SPPR SPPT WPCI	File Search / Copy Fee Signature Fee Water Sample – Individual Water Sample – Loan Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review Pressure Test Inspection Construction Inspection	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 FY 2025 \$350.00 \$500.00 \$150.00 \$200.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$500.00 \$150.00 \$200.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$30.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPR SPPT WPCI SRI	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$350.00 \$350.00 \$150.00 \$200.00 \$150.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$500.00 \$150.00 \$200.00 \$150.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 - \$150.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$150.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPT WPCI SRI SPPI	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – Don-public Facility Water Sample – Priority Service Water Location Inspection Water Location Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$150.00 \$150.00 \$150.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$500.00 \$150.00 \$150.00 \$150.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$30.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPT WPCI SRI SPPI	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$350.00 \$350.00 \$150.00 \$200.00 \$150.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$500.00 \$150.00 \$200.00 \$150.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$30.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPT WPCI SRI SPPI	File Search / Copy Fee Signature Fee Water Sample – Individual Water Sample – Loan Water Sample – Doan Water Sample – Priority Service Water Location Inspection Water Location Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service Re-Submittal Fee	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$150.00 \$150.00 \$150.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$500.00 \$150.00 \$150.00 \$150.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$30.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWIMMING P SPA1 SPPR SPPT WPCI SRI SPPI SSPRUB Tourist Acco	File Search / Copy Fee Signature Fee Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service Re-Submittal Fee	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 FY 2025 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$200.00 \$150.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 <i>FY 2026</i> \$350.00 \$150.00 \$200.00 \$150.00 \$200.00 \$150.	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPR SPPR SPPT WPCI SRI SPPI SSPRUB Tourist Acco TCI<50	File Search / Copy Fee Signature Fee Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Plan Review Pressure Test Inspection Re-inspection Fee Expedited Service Re-Submittal Fee modations Annual Inspection <50 rooms	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 FY 2025 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 <i>FY 2026</i> \$350.00 \$150.	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPT WPCI SRI SPPT SSPRUB Tourist Acco TCI<50 TCI<50	File Search / Copy Fee Signature Fee Water Supply Water Sample – Individual Water Sample – Loan Water Sample – Don-public Facility Water Sample – Priority Service Water Location Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service Re-Submittal Fee Demodations Annual Inspection <50 rooms Annual Inspection >50 rooms	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$75.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00	\$5.00 \$25.00 <i>FY 2026</i> \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 <i>FY 2026</i> \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$350.00 \$550.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPT WPCI SRI SPPT SSPRUB Tourist Acco TCI<50 TCI<50 TCI>50 TCPR<50	File Search / Copy Fee Signature Fee Water Sample – Individual Water Sample – Loan Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Water Location Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service Re-Submittal Fee Modations Annual Inspection <50 rooms Annual Inspection >50 rooms Plan Review <50 rooms	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 FY 2025 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$350.00 \$350.00 \$350.00 \$550.00 \$350.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 FY 2026 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWimming P SPA1 SPPR SPPT WPCI SRI SPPI SSPRUB TOURIST Acco TCI<50 TCI<50 TCI<50 TCPR<50 TCPR<50	File Search / Copy Fee Signature Fee Water Sample – Individual Water Sample – Loan Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Cools Annual Inspection – Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service Re-Submittal Fee Modations Annual Inspection >50 rooms Annual Inspection >50 rooms Plan Review <50 rooms Plan Review >50 rooms	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 FY 2025 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$150.00\$	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWIMMING P SPA1 SPPA SPPT WPCI SRI SPPT SPPI SSPRUB TOURIST ACCO TCI<50 TCI<50 TCI<50 TCI>50 TCR<50 TCR<50	File Search / Copy Fee Signature Fee Vater Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service Re-Submittal Fee Modations Annual Inspection <50 rooms Plan Review <50 rooms Plan Review <50 rooms Re-Inspection Fee	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 \$75.00 FY 2025 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$350.00 \$350.00 \$350.00 \$550.00 \$350.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 FY 2026 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$50.00 \$30.00 Double Fee \$250.00
EHDOC SF Individual W WSRS WSLN WSCS WSP WLI SWIMMING P SPA1 SPPR SPPT WPCI SRI SPPT SPPI SSPRUB TOURIST ACCO TCI<50 TCI<50 TCI<50 TCR<50 TCPR<50 TCR<50	File Search / Copy Fee Signature Fee Vater Supply Water Sample – Individual Water Sample – Loan Water Sample – non-public Facility Water Sample – Priority Service Water Location Inspection Pools Annual Inspection Plan Review Pressure Test Inspection Construction Inspection Re-inspection Fee Expedited Service Re-Submittal Fee Modations Annual Inspection <50 rooms Plan Review <50 rooms Plan Review <50 rooms Re-Inspection Fee	\$5.00 \$25.00 FY 2025 \$40.00 \$150.00 \$75.00 \$75.00 FY 2025 \$350.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$150.00 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00 \$350.00	\$5.00 \$25.00 FY 2026 \$40.00 \$150.00 \$75.00 \$200.00 \$75.00 FY 2026 \$350.00 \$150.00\$	Other INST TPPR TPAI TOP TRI SF PR LIST LATE OWP IH	Institutional Evaluation Tattoo Parlor Plan Review Tattoo Parlor Annual Inspection Tattoo Operator Permit Body Artist Exam Fee Tattoo Reinspection Signature Fee Permit/ Inspection Report Replacement Facility List Late Fee (per 30days) Operating Without a Permit Informal Hearing (add legal cost)	FY 2025 \$150.00 \$350.00 \$400.00 \$75.00 \$25.00 \$25.00 \$25.00 \$25.00 \$30.00 Double Fee \$250.00	FY 2026 \$150.00 \$350.00 \$400.00 \$50.00 \$50.00 \$50.00 \$25.00 \$30.00 \$30.00 Double Fee \$250.00



Animal Control Shelter Fees

ound Fees		FY 2025	FY 2026
Impound Fee	first day	\$35.00	\$40.00
Impound Fee (Altered Animal)		\$10.00	\$10.00
2nd Impound		\$50.00	\$80.00
3rd Impound Fee		\$140.00	\$160.00
4th Impound Fee		\$280.00	\$320.00
Subsuquest Impounds	per additional impound	\$50.00	\$50.00
Boarding of impounded animal	per night	\$10.00	\$10.00
Boarding Fee after 3 Day Hold Period	per mgm	\$15.00	\$15.00
Rabies Vaccination Voucher		\$25.00	\$25.00
Reclaim Vaccination (Bordatella)		\$5.00	\$5.00
Reclaim Vaccination (DHPP or FVRCP)		\$5.00	\$5.00
Microchipping		\$20.00	\$20.00
Spay/Neuter Reclaim Incentive	includes snow/neuter reduces and microchin	\$25.00	\$25.00
Spay/Neuter Rectain incentive	includes spay/neuter, rabies, and microchip	\$23.00	\$25.00
Trap Rental Fee (2 weeks)		\$10.00	\$10.00
otion Fees		FY 2025	FY 2026
	lization, 1 year rabies vaccine, FVCP or DHPP, and Microo	chip	
Female Canines Over 25lbs		\$85.00	\$85.00
Female Canines Less than 25lbs		\$65.00	\$65.00
Male Canines (\$15 additional for retained	l testicle)	\$55.00	\$55.00
Female Feline	,	\$35.00	\$40.00
Male Feline		\$35.00	\$40.00
Small Animal Adoption Fee		-	\$10.00
ender Fees		FY 2025	FY 2026
		*** *	
Canine Owner Surrender / Euthanasia Fee	e or Pick-up	\$125.00	\$125.00
Canine Owner Surrender		\$50.00	\$50.00
Feline Owner Surrender / Euthanasia Fee	or Pick-up	\$100.00	\$100.00
Feline Owner Surrender		\$30.00	\$30.00
Small Animal Surrender Fee		\$10.00	\$10.00
No More Litters Program		\$50.00	\$50.00
Feline Mom and Unweaned Kittens		\$60.00	\$60.00
Canine Mom and Unweaned Puppies		\$100.00	\$100.00
Indigent/Hardship Owner Surrender		\$10 per animal	\$10 per animal
Surrender of Aggressive/Biting Canine		Fee Waived	Fee Waived
Humane Surrender		Fee Waived	Fee Waived
r Fees		FY 2025	FY 2026
Dangerous Dog Annual Registration		\$250.00	\$250.00
8 8 8			
Dangerous Dog Sign		\$10.00	\$10.00
Vicious Dog Annual Registration		\$250.00	\$250.00
Vicious Dog Sign		\$10.00	\$10.00
Quarantine Boarding Fee after Quarantine Period	(Required 10 days) (Average 3 days)	\$150.00 \$20.00	\$150.00 \$20.00



Parks and Recreation Fees

l Fees		FY 2025	FY 2026
Youth Cross Country	per individual	\$65.00	\$65.00
Baseball - Age 4	per individual	\$60.00	\$60.00
Baseball - Ages 5-6	per individual	\$110.00	\$110.00
Baseball - Ages 7-8	per individual	\$110.00	\$110.00
Baseball - Ages 9-10	per individual	\$110.00	\$110.00
Baseball - Ages 11-12	per individual	\$110.00	\$110.00
Baseball - Ages 13-14	per individual	\$110.00	\$110.00
Softball - Girls Fastpitch - Ages 5-6	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 7-8	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 9-10	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 11-12	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 13-14	per individual	\$130.00	\$130.00
Girls Volleyball - Ages 9-16	per individual	\$110.00	\$110.00
Softball - Adult Men		\$500.00	\$500.00
	per team		
Softball - Adult Co-Ed	per team	\$500.00	\$500.00
Youth Baseball/Softball/Cross County out of County Fee	per individual	\$50.00 EV 2025	\$50.00
nter Fees		FY 2025	FY 2026
Basketball - Ages 5-6	per individual	\$115.00	\$115.00
Basketball - Ages 7-8	per individual	\$115.00	\$115.00
Basketball - Ages 9-12	per individual	\$115.00	\$115.00
Basketball - Ages 13-14	per individual	\$115.00	\$115.00
Basketball - Ages 15-17	per individual	\$115.00	\$115.00
Out of County Additional Fee	per person	\$50.00	\$50.00
ing Fees		FY 2025	FY 2026
Track & Field - Ages 7-14	per individual	\$65.00	\$65.00
Baseball - Age 4	per individual	\$60.00	\$60.00
Baseball - Ages 5-6	per individual	\$110.00	\$110.00
Baseball - Ages 7-8	per individual	\$110.00	\$110.00
Baseball - Ages 9-10	per individual	\$110.00	\$110.00
Baseball - Ages 11-12	per individual	\$110.00	\$110.00
Baseball - Ages 13-14	per individual	\$110.00	\$110.00
Softball - Girls Fastpitch - Ages 5-6	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 7-8	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 9-10			
	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 11-12	per individual	\$130.00	\$130.00
Softball - Girls Fastpitch - Ages 13-14	per individual	\$130.00	\$130.00
Girls Volleyball - Ages 9-16	per individual	\$110.00	\$110.00
Out of County Additional Fee	per individual	\$50.00	\$50.00
Softball - Adult Men		\$500.00	\$500.00
Softball - Adult Co-Ed		\$500.00	\$500.00
Day Camp - Ages 5-12	per individual	\$100.00	\$100.00
nmer Fees		FY 2025	FY 2026
Volleyball/Basketball - Adult Team	per team	\$500.00	\$500.00
Softball - Adult Men	per team	\$500.00	\$500.00
Softball - Adult Co-Ed	per team	\$500.00	\$500.00
Seasons Fees		FY 2025	FY 2026
Community Events	per space	\$5.00	\$5.00
ld Rentals		FY 2025	FY 2026
Fields 1-4; 6-11 Full day - Field as is/Lights Included	per field	\$355.00	\$355.00
Fields 1-4; 6-11 90 minute min Field as is/Lights Included	per hour	\$45.00	\$45.00
Stadium Field 12 Per Hour without Lights /Per hour with Lights		\$100/\$110	\$100/\$110
Stadium Field 12 Stadium Facility Refundable Deposit		\$1,000.00	\$1,000.00
Fields 5, 13, 14 Per Hour without Lights /Per hour with Lights	per field	\$80/\$90	\$80/\$90
Concession Stand Access	per dav	\$80.00	\$80.00
All Fields Out of County Additional Fee	per rental	\$50.00	\$50.00
ility Rentals	per remai	FY 2025	FY 2026
Meeting Room	per hour	\$25.00	\$25.00
Two Adjoined Meeting Rooms	per nour per hour	\$23.00 \$50.00	\$23.00 \$50.00
Gym Sporting Events (2 Hour Min.)	per hour	\$65.00	\$65.00
Courts 1-10 Tennis Court (reservation) County Resident	per hour	\$8.00	\$8.00
Courts 1-10 Tennis Court (reservation) Non-Resident	per hour	\$12.00	\$12.00
Pavilion (reservation)	per hour	\$10.00	\$10.00
		\$50.00	\$50.00
Out of County Additional Fee		FY 2025	FY 2026
A Youth Association Fees			
A Youth Association Fees YAA Per Player Fee	per season	\$25.00	\$25.00
A Youth Association Fees	per season per season		\$25.00 \$500.00
A Youth Association Fees YAA Per Player Fee	-	\$25.00	
A Youth Association Fees YAA Per Player Fee Concession Stand Fee	-	\$25.00 \$500.00	\$500.00



Water and Wastewater Rates

Water Fees	FY 2025	FY 2026
Late Fee (assessed on the 21st of each month)	\$2.00 or 10% (whi	chever is greater)
Disconnection Fee – due to non-payment	\$25.00	\$25.00
After Hours Water Meter turn-on fee	\$125.00	\$75.00
Returned Check Fee	\$35.00	\$35.00
Convenience Fee (Credit/Debit Card Processing Fee)	\$2.00 or 3.95% (wh	ichever is greater)
Customer Account Transfer Fee	\$50.00	\$50.00
Meter Re-read Fee – Customer Requested	\$50.00	\$50.00
Meter Re-installation Fee - Customer Requested	\$400.00	\$400.00
Meter Testing Fee – Customer Requested	\$75.00	\$75.00
Raise or lower water meter and/or meter box to grade	\$200.00	\$200.00
Raise or lower fire hydrant to manufacturer's requirement	\$500.00	\$500.00
Raise or lower valve box to grade	\$200.00	\$200.00
Relocate water meter and meter box - No New Tap	\$500.00	\$500.00
Relocate water meter and meter box - No New Tap	\$2,400.00	\$2,400.00
Damaged or broken water meter - Replacement	\$400.00	\$400.00
Damaged or broken meter box lid - Replacement	\$60.00	\$45.00
Damaged or broken meter box and lid - Replacement	\$75.00	\$75.00
Damaged or broken turf box with lid - Replacement	\$52.00	\$52.00
Damaged or broken R900 Register - Replacement	\$240.00	\$240.00
Damaged, broken or missing valve marker - Replacement	\$100.00	\$100.00
Damaged, broken or missing valve box - Replacement	\$75.00	\$75.00
Turn water on / off for home inspection	\$50.00	\$50.00
BacT Testing per sample location	\$75.00	\$75.00
BacT Testing delivery fee	\$100.00	\$100.00
Leak Adjustment Program - Voluntary Participation	-	\$0.70 per month
Water Fees		

Water Fees

nicipal Non-Contract Water Usage Rates Monthly Volume Charges \$6.10

Large volume water user rates shall be reviewed at development submission

Notes

Irrigation Meters

 $\frac{1}{2}$ "Irrigation meters purchased at time of $\frac{1}{2}$ " domestic meter purchase, that do not require a new tap on the water main = \$800.00. $\frac{1}{2}$ " Irrigation meters purchased alone that do not require a new tap on the water main = \$1200.00. The price for a Larger Irrigation Meter will be determined by the Utilities Manager. Irrigation meters have no monthly base meter charge. Residential monthly usage rates shall be charged at the Water Level 1 rate.

Variable One Time Fees

Self-installed price plus materials and labor

System Development Charges

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

Base Charge

A monthly minimum charge, regardless of volume used.

Sewer Base Charge*

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

Volume Charge

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

Commercial Master Meter

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

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

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

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

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

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

Master Meter Multifamily Townhome / Apartment Water and Sewer Connection Fee

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

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

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. annet 3	Bridge Waste	ewater Treatm	ent Plant; Barb	er Creek Waste	water Treatme								
			Single Family	Residential Nev	v Meter	Residential	Accounts		W	ater Volume	Monthly Charg	es	
Water			ew Constructio			irges		Base	Base Sewer	Water	Water Level	Water	Water
Meter Size	Account Activation		Fee County alled		n Fee Self alled		evelopment 7 Charges	Water Charge Per	Charge Per Month*	1 to 2000 Gallons	2001 to 9000 Gallons	9001+ Gallons	1+ Gallons
	Fee	Water	Sewer	Water	Sewer	Water	Sewer	Month	Month		Charge Per 10	000 Gallons	1
3/4"	\$100.00	\$3,120.00 \$5,201.00	\$4,965.00 \$7,943.00	\$2,400.00 \$4,000.00	\$2,400.00 \$3,000.00	\$1,200.00 \$1,200.00	\$5,500.00 \$5,500.00	\$12.00 \$22.50	\$17.00	\$6.10	\$7.75	\$9.75	\$6.15
2"		\$16,638.00	\$25,411.00	\$12,799.00	\$9,599.00	\$1,200.00	\$5,500.00	\$48.00					
		Commercial.	Developer, and	Multi-Family F	Residential New	Commercial	Accounts		W	ater Volume	Monthly Charg	es	
Water				onstruction or				Base	Base Sewer	Water	Water Level	Water	Water
Meter	Account		Fee County		n Fee Self		evelopment	Water	Charge Per	1 to 2000	2001 to 9000	9001+	1+ Gallons
Size	Activation Fee		alled		alled		/ Charges	Charge Per Month	Month*	Gallons	Gallons Charge Per 10	Gallons	
3/4"	ru	Water \$3,120.00	Sewer \$4,965.00	Water \$2,400.00	Sewer \$2,400.00	Water \$1,200.00	Sewer \$5,500.00	\$12.00			Charge Fer It	Joo Ganons	
1"		\$5,201.00	\$7,943.00	\$4,000.00	\$3,000.00	\$1,200.00	\$22/gallon	\$22.50					
2"		\$16,638.00	\$25,411.00	\$12,799.00	\$9,599.00	\$1,200.00	\$22/gallon	\$48.00					
3"	\$100.00	Variable	\$50,828.00	\$25,600.00	\$19,200.00	\$1,200.00	\$22/gallon	\$98.00	\$17.00	\$6.10	\$6.10	\$6.10	\$6.15
4" 6"	\$100.00	Variable Variable	\$79,418.00 \$158,831.00	\$40,000.00 \$79,999.00	\$30,000.00 \$59,999.00	\$1,200.00 \$1,200.00	\$22/gallon \$22/gallon	\$160.00 \$278.00	\$17.00				
8"		Variable	\$254,131.00	\$127,999.00	\$95,999.00	\$1,200.00	\$22/gallon	\$300.00				1	
10"		Variable	Variable	Variable	Variable	\$1,200.00	\$22/gallon	Variable		Variable	Variable	Variable	Variable
12"		Variable	Variable	Variable	Variable	\$1,200.00	\$22/gallon	Variable		Variable	Variable	Variable	Variable
Cedar Cr	reek Wastewa	ater Treatment	Plant			Residential	Accounts						
			Single Family	Residential Nev	v Meter	Ttestaentin	liccounts		W	ater Volume	Monthly Charg	es	
Water			ew Constructio	8				Base	Base Sewer	Water	Water Level	Water	Water
Meter	Account		Fee County		n Fee Self		evelopment	Water	Charge Per	1 to 2000	2001 to 9000	9001+	1+ Gallons
Size	Activation		alled		alled		/ Charges	Charge Per	Month*	Gallons	Gallons	Gallons	1 · Ganons
	Fee	Water	Sewer	Water	Sewer	Water	Sewer	Month			Charge Per 1	000 Gallons	
3/4"	\$100.00	\$3,120.00 \$5,201.00	\$5,165.00 \$7,943.00	\$2,400.00 \$4,000.00	\$2,400.00 \$3,000.00	\$1,200.00 \$1,200.00	\$5,500.00 \$5,500.00	\$12.00 \$22.50	\$17.00	\$6.10	\$7.75	\$9.75	\$9.00
2"	\$100.00	\$16,638.00	\$25,411.00	\$12,799.00	\$9,599.00	\$1,200.00	\$5,500.00	\$48.00	\$17.00	\$0.10	\$1.15	\$7.75	\$7.00
						Commercial	Accounts						
		Commercial,	Developer, and			Meter		Deer	W		Monthly Charg		XX 7 4
Water	Account	Connection	Fee County	onstruction or	n Fee Self	Sustam Da	evelopment	Base Water	Base Sewer	Water 1 to 2000	Water Level	Water 9001+	Water
Meter	Activation		alled		alled		Charges	Charge Per	Charge Per	Gallons	2001 to 9000 Gallons	Gallons	1+ Gallons
Size	Fee	Water	Sewer	Water	Sewer	Water	Sewer	Month	Month*	Ganons	Charge Per 1		
3/4"		\$3,120.00	\$5,165.00	\$2,400.00	\$2,400.00	\$1,200.00	\$5,500.00	\$12.00					
1"		\$5,201.00	\$7,943.00	\$4,000.00	\$3,000.00	\$1,200.00	\$22/gallon	\$22.50				1	
2"		\$16,638.00	\$25,411.00	\$12,799.00	\$9,599.00	\$1,200.00	\$22/gallon	\$48.00					
3"	\$100.00	Variable	\$50,828.00	\$25,600.00	\$19,200.00	\$1,200.00	\$22/gallon	\$98.00	\$17.00	\$6.10 \$6.10	\$6.10 \$6.10	\$6.10	\$9.00
4" 6"	\$100.00	Variable Variable	\$79,418.00 \$158,831.00	\$40,000.00 \$79,999.00	\$30,000.00 \$59,999.00	\$1,200.00 \$1,200.00	\$22/gallon \$22/gallon	\$160.00	\$17.00				
8"		Variable	\$254,131.00	\$127,999.00	\$95,999.00								
10"		Variable		\$121,999100		\$1 200 00		\$278.00 \$300.00				1	
12"			Variable	Variable	Variable	\$1,200.00 \$1,200.00	\$22/gallon \$22/gallon	\$278.00 \$300.00 Variable		Variable	Variable	Variable	Variable
Iulberry		Variable	Variable	Variable Variable			\$22/gallon	\$300.00		Variable Variable	Variable Variable	Variable Variable	Variable Variable
	y River Wast	Variable ewater Treatm	Variable		Variable	\$1,200.00 \$1,200.00	\$22/gallon \$22/gallon \$22/gallon	\$300.00 Variable	•				
	y River Wast		Variable ent Plant		Variable Variable	\$1,200.00	\$22/gallon \$22/gallon \$22/gallon	\$300.00 Variable	W	Variable		Variable	
	y River Wast	ewater Treatm	Variable ent Plant	Variable Residential Nev	Variable Variable v Meter	\$1,200.00 \$1,200.00 Residential	\$22/gallon \$22/gallon \$22/gallon	\$300.00 Variable		Variable	Variable	Variable	
Water	Account	ewater Treatm N	Variable ent Plant Single Family	Variable Residential New n or Irrigation Connectio	Variable Variable v Meter One-Time Cha on Fee Self	\$1,200.00 \$1,200.00 Residential	\$22/gallon \$22/gallon \$22/gallon	\$300.00 Variable Variable	Base Sewer	Variable ater Volume	Variable Monthly Charg	Variable es	Variable Water
Water Meter	Account Activation	ewater Treatm N Connection Inst	Variable ent Plant Single Family ew Constructio Fee County alled	Variable Residential Nev n or Irrigation Connectio Inst	Variable Variable v Meter One-Time Cha n Fee Self alled	\$1,200.00 \$1,200.00 Residential rges System De Capacity	\$22/gallon \$22/gallon \$22/gallon Accounts evelopment 7 Charges	\$300.00 Variable Variable Base Water Charge Per		Variable ater Volume Water	Variable Monthly Charg Water Level 2001 to 9000 Gallons	Variable res Water 9001+ Gallons	Variable Water
Water Meter Size	Account	ewater Treatm N Connection Inst Water	Variable ent Plant Single Family ew Constructio Fee County alled Sewer	Variable Residential New n or Irrigation Connectio Inst Water	Variable Variable v Meter One-Time Cha n Fee Self alled Sewer	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water	\$22/gallon \$22/gallon \$22/gallon Accounts evelopment 7 Charges Sewer	\$300.00 Variable Variable Base Water Charge Per Month	Base Sewer Charge Per	Variable ater Volume Water 1 to 2000	Variable Monthly Charg Water Level 2001 to 9000	Variable res Water 9001+ Gallons	Variable Water
Water Meter Size 3/4"	Account Activation Fee	ewater Treatm N Connection Inst Water \$3,120.00	Variable ent Plant Single Family ew Constructio Fee County alled Sewer \$4,965.00	Variable Residential New n or Irrigation Connectio Inst Water \$2,400.00	Variable Variable v Meter One-Time Cha n Fee Self alled Sewer \$2,400.00	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00	\$22/gallon \$22/gallon \$22/gallon Accounts Accounts Charges Sewer \$9,000.00	\$300.00 Variable Variable Base Water Charge Per Month \$12.00	Base Sewer Charge Per Month*	Variable ater Volume Water 1 to 2000 Gallons	Variable Monthly Charg Water Level 2001 to 9000 Gallons Charge Per I	Variable es Water 9001+ Gallons 000 Gallons	Variable Water 1+ Gallons
Water Meter Size	Account Activation	ewater Treatm N Connection Inst Water \$3,120.00 \$5,201.00	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00	Variable Residential Nev n or Irrigation Connectio Inst Water \$2,400.00 \$4,000.00	Variable Variable v Meter One-Time Cha n Fee Self alled Sewer \$2,400.00 \$3,000.00	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges Sewer \$9,000.00 \$9,000.00	\$300.00 Variable Variable Base Water Charge Per Month \$12.00 \$22.50	Base Sewer Charge Per	Variable ater Volume Water 1 to 2000	Variable Monthly Charg Water Level 2001 to 9000 Gallons	Variable res Water 9001+ Gallons	Variable Water
Water Meter Size 3/4" 1"	Account Activation Fee	ewater Treatm N Connection Inst Water \$3,120.00	Variable ent Plant Single Family ew Constructio Fee County alled Sewer \$4,965.00	Variable Residential New n or Irrigation Connectio Inst Water \$2,400.00	Variable Variable v Meter One-Time Cha n Fee Self alled Sewer \$2,400.00	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges Sewer \$9,000.00 \$9,000.00	\$300.00 Variable Variable Base Water Charge Per Month \$12.00	Base Sewer Charge Per Month*	Variable ater Volume Water 1 to 2000 Gallons	Variable Monthly Charg Water Level 2001 to 9000 Gallons Charge Per I	Variable es Water 9001+ Gallons 000 Gallons	Variable Water 1+ Gallons
Water Meter Size 3/4" 1"	Account Activation Fee	ewater Treatm N Connection Inst Water \$3,120.00 \$5,201.00 \$16,638.00	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and	Variable Residential Nev n or Irrigation Connectie Inst Water \$2,400.00 \$4,000.00 \$12,799.00 Multi-Family H	Variable Variable v Meter One-Time Cha n Fee Self alled Sewer \$2,400.00 \$3,000.00 \$9,599.00 Residential New	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges Sewer \$9,000.00 \$9,000.00	\$300.00 Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00	Base Sewer Charge Per Month* \$18.00	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume	Variable Monthly Charg Water Level 2001 to 9000 Gallons Charge Per It \$7.75 Monthly Charg	Variable es Water 9001+ Gallons 000 Gallons \$9.75	Variable Water 1+ Gallons \$10.30
Water Meter Size 3/4" 1"	Account Activation Fee \$100.00	ewater Treatm N Connection Inst \$3,120.00 \$5,201.00 \$16,638.00 Commercial,	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and New C	Variable Residential New n or Irrigation Connectio Inst Water \$2,400.00 \$4,000.00 \$12,799.00 Multi-Family F onstruction or	Variable Variable v Meter One-Time Cha n Fee Self alled Sewer \$2,400.00 \$3,000.00 \$3,000.00 \$9,599.00 Residential New Irrigation	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 S1,200.00 Commercial Meter	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges Sewer \$9,000.00 \$9,000.00 \$9,000.00 \$20,000.00	\$300.00 Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00	Base Sewer Charge Per Month* \$18.00	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Water Level	Variable es Water 9001+ Gallons 000 Gallons \$9.75 es Water	Variable Water 1+ Gallons
Water Meter Size 3/4" 1" 2"	Account Activation Fee \$100.00	water Treatm N Connection Inst ¥3,120.00 \$5,201.00 \$16,638.00 Commercial, Connection	Variable ent Plant Single Family ew Construction Fee County alled S4.965.00 \$7.943.00 \$25,411.00 Developer, and New C Fee County	Variable Residential New n or Irrigation Connectio Inst Water \$2,400.00 \$12,799.00 Multi-Family I construction or Connectio	Variable Var	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 Commercial Meter System De	\$22/gallon \$22/gallon \$22/gallon Accounts evelopment 7 Charges Sewer \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00	\$300.00 Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00 Base Water	Base Sewer Charge Per Month* \$18.00	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000	Variable Monthly Charg Water Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Water Level 2001 to 9000	Variable es Water 9001+ Gallons 000 Gallons \$9.75 es Water 9001+	Variable Water 1+ Gallons \$10.30 Water
Water Meter Size 3/4" 1" 2" Water	Account Activation Fee \$100.00	water Treatm N Connection Inst Water \$3,120.00 \$16,638.00 Commercial, Connection Inst	Variable ent Plant Single Family ew Constructio Fee County alled S4.965.00 \$7,943.00 \$25,411.00 Developer, and New C Fee County alled	Variable Residential New n or Irrigation Connection Muter \$2,400,00 \$4,000,00 \$12,799,00 Multi-Family I construction or Connection Inst	Variable Variable v Meter One-Time Cha alled Sewer \$2,400.00 \$3,000.00 \$3,000.00 \$9,599.00 Residential New Irrigation n Fee Self alled	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 Commercial Meter System De Capacity	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment 7 Charges \$9,000.00 \$9,000.00 I Accounts evelopment 7 Charges	\$300.00 Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00 Base Water Charge Per	Base Sewer Charge Per Month* \$18.00 W Base Sewer	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Vater Level 2001 to 9000 Gallons	Variable Water 9001+ Gallons 000 Gallons \$9.75 es Water 9001+ Gallons	Variable Water 1+ Gallons \$10.30 Water
Water Size 3/4" 1" 2" Water Size	Account Activation Fee \$100.00	water Treatm N Connection Inst Water \$3,120.00 \$5,201.00 \$16,638.00 Connection Inst Water	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and New C Fee County alled Sewer	Variable Residential New n or Irrigation Connection 1000 1000 12,799.00 Multi-Family I connection Connection Inst Water	Variable Variable v Meter One-Time Cha on Fee Self alled Sewer \$2,400.00 \$3,000.00 \$3,000.00 \$9,599.00 tesidential New Irrigation on Fee Self alled Sewer	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 Commercial Meter System De Capacity Water	\$22/gallon \$20/gallon \$20/gallon	\$300.00 Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00 Base Water Charge Per Month	Base Sewer Charge Per Month* \$18.00 W Base Sewer Charge Per	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000	Variable Monthly Charg Water Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Water Level 2001 to 9000	Variable Water 9001+ Gallons 000 Gallons \$9.75 es Water 9001+ Gallons	Variable Water 1+ Gallons \$10.30 Water
Water Size 3/4" 1" 2" Water Size 3/4"	Account Activation Fee \$100.00	water Treatm N Connection Inst Water \$3,120.00 \$5,201.00 \$16,638.00 Connection Inst Water \$3,120.00	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and New C Fee County alled Sewer \$4,965.00	Variable Residential New n or Irrigation Connectic Inst Water \$2,400.00 \$4,000.00 \$12,799.00 Multi-Family H onstruction or Connectic Inst Water \$2,400.00	Variable Variable v Meter One-Time Cha n Fee Self alled \$2,400.00 \$3,000.00 \$9,599.00 Residential New Irrigation n Fee Self alled Sewer \$2,400.00	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 S1,200.00 Commercial Meter System De Capacity Water \$1,200.00	\$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges \$9,000.00 \$9,000.00 \$9,000.00 I Accounts evelopment / Charges \$9,000.00	\$300.00 Variable Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00 Base Water Charge Per Month \$12.00	Base Sewer Charge Per Month* \$18.00 W Base Sewer Charge Per	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Vater Level 2001 to 9000 Gallons	Variable Water 9001+ Gallons 000 Gallons \$9.75 es Water 9001+ Gallons	Variable Water 1+ Gallon \$10.30 Water
Water Size 3/4" 1" 2" Water Size	Account Activation Fee \$100.00	water Treatm N Connection Inst Water \$3,120.00 \$5,201.00 \$16,638.00 Connection Inst Water	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and New C Fee County alled Sewer	Variable Residential New n or Irrigation Connection 1000 1000 12,799.00 Multi-Family I connection Connection Inst Water	Variable Variable v Meter One-Time Cha on Fee Self alled Sewer \$2,400.00 \$3,000.00 \$3,000.00 \$9,599.00 tesidential New Irrigation on Fee Self alled Sewer	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 Commercial Meter System De Capacity Water	\$22/gallon \$20/gallon \$20/gallon	\$300.00 Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00 Base Water Charge Per Month	Base Sewer Charge Per Month* \$18.00 W Base Sewer Charge Per	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000 Gallons	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 Charge Per 10	Variable Water 9001+ Gallons 000 Gallons \$9.75 water 9001+ Gallons 000 Gallons	Variable Water 1+ Gallons \$10.30 Water 1+ Gallons
Water Size 3/4" 1" 2" Water Size 3/4" 1" 2" 3"	Account Activation Fee \$100.00 Account Activation Fee	ewater Treatm N Connection Inst 33,120.00 \$5,201.00 \$16,638.00 Connection Inst Water \$3,120.00 \$5,201.00 \$16,638.00 Variable	Variable ent Plant Single Family ew Construction Fee County alled Sever \$4,965.00 \$25,411.00 Developer, and New C Fee County alled Sever \$4,965.00 \$7,943.00 \$25,411.00 Sever \$4,965.00 \$7,943.00 \$25,411.00	Variable Residential New n or Irrigation Connectic Inst S2,400.00 \$4,000.00 \$12,799.00 Multi-Family I onstruction or Connectic Inst Water \$2,400.00 \$12,799.00 \$12,799.00 \$12,799.00 \$225,600.00	Variable Variable v Meter One-Time Cha n Fee Self alled Sewer \$2,400.00 \$3,000.00 \$9,599.00 Residential New Irrigation n Fee Self alled Sewer \$2,400.00 \$3,000.00 \$9,599.00 \$19,200.00	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 Commercia Meter System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$3,000.000\$000\$000\$000\$0000\$000\$000\$000\$00	\$300.00 Variable Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00 \$22.50 \$48.00 \$22.50 \$48.00	Base Sewer Charge Per Month* \$18.00 W Base Sewer Charge Per Month*	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Vater Level 2001 to 9000 Gallons	Variable Water 9001+ Gallons 000 Gallons \$9.75 es Water 9001+ Gallons	Variable Water 1+ Gallons \$10.30 Water
Water Size 3/4" 1" 2" Water Size 3/4" 1" 2" 3" 4"	Account Activation Fee \$100.00	Connection Inst Water \$3,120.00 \$5,201.00 \$16,638.00 Connectial, Connectial, S3,120.00 \$5,201.00 \$5,201.00 \$16,638.00 Variable Variable	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and New C Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 \$50,828.00 \$79,418.00	Variable Residential New n or Irrigation Connectio Inst S2,400.00 \$4,000.00 \$12,799.00 Multi-Family F onstruction or Connectio Inst Water \$2,400.00 \$12,799.00 \$4,000.00 \$12,799.00 \$4,000.00 \$12,799.00 \$40,000.00 \$40,00	Variable Var	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 Commercial Meter System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges Sewer \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$3,000.00	\$300.00 Variable Variable Variable Base Water Charge Per Month \$12.00 \$48.00 Base Water Charge Per Month \$12.00 \$22.50 \$48.00 \$22.50 \$48.00	Base Sewer Charge Per Month* \$18.00 W Base Sewer Charge Per	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000 Gallons	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 Charge Per 10	Variable Water 9001+ Gallons 000 Gallons \$9.75 water 9001+ Gallons 000 Gallons	Variable Water 1+ Gallons \$10.30 Water 1+ Gallons
Water Meter Size 3/4" 1" 2" Water Meter Size 3/4" 1" 2" 4" 6"	Account Activation Fee \$100.00 Account Activation Fee	ewater Treatm Connection Inst Water \$3,120.00 \$16,638.00 Connection Inst Water \$3,120.00 \$16,638.00 Variable Variable	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and New C Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 \$50,828.00 \$50,828.00 \$158,831.00	Variable Residential New n or Irrigation Connectio Inst Water \$2,400.00 \$4,000.00 \$12,799.00 Multi-Family F onstruction or Connectio Inst Water \$2,400.00 \$12,799.00 \$40,000.00 \$12,799.00 \$40,000.00 \$79,999.00	Variable Variable Variable Meter One-Time Cha n Fee Self alled Sewer \$2,400.00 \$3,000.00 \$9,599.00 Residential New Irrigation n Fee Self alled Sewer \$2,400.00 \$3,000.00 \$3,000.00 \$39,599.00	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 S1,200.00 S1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges Sewer \$9,000.00 \$9,000.00 S9,000.00 I Accounts evelopment / Charges Sewer \$9,000.00 \$36/gallon \$36/gallon \$36/gallon	\$300.00 Variable Variable Variable Base Water Charge Per Month \$12.00 \$22.50 \$48.00 Base Water Charge Per Month \$12.00 \$22.50 \$48.00 \$22.50 \$48.00 \$27.8.00	Base Sewer Charge Per Month* \$18.00 W Base Sewer Charge Per Month*	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000 Gallons	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 Charge Per 10	Variable Water 9001+ Gallons 000 Gallons \$9.75 water 9001+ Gallons 000 Gallons	Variable Water 1+ Gallons \$10.30 Water 1+ Gallons
Water Size 3/4" 1" 2" Water Size 3/4" 1" 2" 3" 4"	Account Activation Fee \$100.00 Account Activation Fee	Connection Inst Water \$3,120.00 \$5,201.00 \$16,638.00 Connectial, Connectial, S3,120.00 \$5,201.00 \$5,201.00 \$16,638.00 Variable Variable	Variable ent Plant Single Family ew Construction Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 Developer, and New C Fee County alled Sewer \$4,965.00 \$7,943.00 \$25,411.00 \$50,828.00 \$79,418.00	Variable Residential New n or Irrigation Connectio Inst S2,400.00 \$4,000.00 \$12,799.00 Multi-Family F onstruction or Connectio Inst Water \$2,400.00 \$12,799.00 \$4,000.00 \$12,799.00 \$4,000.00 \$12,799.00 \$40,000.00 \$40,00	Variable Var	\$1,200.00 \$1,200.00 Residential rges System De Capacity Water \$1,200.00 \$1,200.00 Commercial Meter System De Capacity Water \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00 \$1,200.00	\$22/gallon \$22/gallon \$22/gallon \$22/gallon Accounts evelopment / Charges Sewer \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$9,000.00 \$3,000.00	\$300.00 Variable Variable Variable Base Water Charge Per Month \$12.00 \$48.00 Base Water Charge Per Month \$12.00 \$22.50 \$48.00 \$22.50 \$48.00	Base Sewer Charge Per Month* \$18.00 W Base Sewer Charge Per Month*	Variable ater Volume Water 1 to 2000 Gallons \$6.10 ater Volume Water 1 to 2000 Gallons	Variable Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 \$7.75 Monthly Charg Vater Level 2001 to 9000 Gallons Charge Per 10 Charge Per 10	Variable Water 9001+ Gallons 000 Gallons \$9.75 water 9001+ Gallons 000 Gallons	Variable Water 1+ Gallons \$10.30 Water 1+ Gallons

 Variable
 Variable



Water and Wastewater Rates

Fire Protection Meter Fees

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

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

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

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

Wastewater Pumping Station Fees For Future O&M Costs

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

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

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

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

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

Infrastructure Cost	Recovery Fee		
	Infrastructure	Cost Recovery Fee	
	Union Church Road Water Main	\$6.15 per gallon	
Wastewater Treatm	ent Surcharges		

A wastewater treatment surcharge rate schedule is in effect for high strength wastewater dischargers.

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

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

New Developments

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

Capacity Application For Wastewater

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

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



Water and Wastewater Rates

Plan Submittal

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

After the Development Plan is approved by the Utilities Department engineers, provide three (3) hard copies for stamping, one (1) digital copy and the AutoCAD file to the Utilities Department.

Dian Darian Easa	Annuarial Tastin	a and Increations	(naid he Cash	Chask on Manar and an)
rian Keview, rees,	Approval, resum	g and inspection:	(paid by Cash,	Check or Money order)

Development Plan Type	1 to 67 Units	More than 67 Units
Residential - Water Review*	\$1,000.00	\$15 per unit
Residential - Wastewater Review*	\$1,000.00	\$15 per unit
Residential – Master Meter Review*	\$1,000.00	\$1.000.00
	\$1,000.00	ψ1,000.00
	• • • • • • •	• • • • • • •
Development Plan Type	1 to 10 Units	More than 10 Units
Development Plan Type Commercial - Water Review*	• • • • • • •	• • • • • • •
Development Plan Type	1 to 10 Units	More than 10 Units

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

\$5.00 per lot	
\$5.00 per lot	
\$250.00 each	
\$250.00 each	
\$300.00 each	
\$250.00 each	
\$250.00 each	
\$200.00 each	
\$200 per hour	
Charged at Hourly Rate (\$1,000 Minimum)	

Standards and Details

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

Payments

Accepted methods of payment are cash, check and money order. Payments can be made in person, by mail or placed in our department drop box. Checks shall be made payable to the Barrow County Utilities Department.

Established customers receiving water or both water & wastewater services from our department may also utilize the online credit card portal, pay by phone or apply for automated bank draft. Fees may be applied based on payment method. Options and restrictions are noted on the Department's webpage.

User Charges

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



Residential and Commercial Fees

Fee = Rate (\$48.00) x ERU (Impervious unit of 3478 sq. ft.)

ERU: (Equivalent Residential Unit)

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

The average residential unit was determined to be 3478 square feet. This makes all residential parcels equal to one ERU thus a flat rate was set for all residential parcels. The same equation applies to commercial properties. Forty Eight dollars will be charged for every 3478 sq. ft. unit.

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

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

Residential:	\$48.00 per year	
Residential with Credit:	\$28.80 per year	
Commercial:	Impervious Surface / 3478 x \$48.00 = Rate per year	
Commercial with Credit:	Impervious Surface / 3478 x \$48.00 = Rate per year with 40 % reduction	
Example for Commer Parcel has 15,000 Sq. F	cial: 't. of Impervious Surface.	15,000/ 3478 x \$48.00 = \$207.01 per year
Example for Commer Parcel has a service fee		40% reduction of \$100.00 = \$60.00 per year
Residential Stormwater Rates in Single Family Resident Two Family Residentia Mobile Homes Chicken Houses	ial	:
Commercial Stormwater Rates i Businesses or Commercial Industrial Apartments Public Buildings Non-Profits		0:

Schools Churches

Stormwater Credit:

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

40 % reduction in service fee per year **Credit:**



Barrow County Board of Commissioners Historic Courthouse 30 N. Broad Street Winder, Georgia 30680 (770) 307-3000

www.barrowga.org