

**RESOLUTION AND ORDINANCE
FISCAL YEAR 2023 BUDGET
SPALDING COUNTY, GEORGIA**

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

WHEREAS, a balanced budget for Fiscal Year 2023, beginning July 1, 2022, and ending June 30, 2023, has been submitted to the Board of Commissioners by the County Manager and,

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

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

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED by the Board of Commissioners of Spalding County, Georgia, as the governing authority of said County, that a Budget Ordinance of Spalding County for Fiscal Year 2023 be adopted upon approval at two (2) public meetings of the Board of Commissioners as follows:

Section 1: General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 7,878,445
Taxes	42,334,427
Licenses and Permits	647,800
Intergovernmental Revenues	1,461,000
Charges for Services	5,698,433
Fines and Forfeitures	1,709,000
Other Revenues	2,721,390
Other Financing Sources	125,300
TOTAL REVENUES	\$ 62,575,795

B. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning on July 1, 2022 and ending June 30, 2023:

Executive	\$ 570,641
Board of Elections and Voter Registration	481,441
Administration	424,924
Finance	189,962

Information Systems	98,645
Human Resources	258,050
Tax Commissioner	1,216,387
Tax Assessor	855,737
Construction & Maintenance	619,332
Janitorial Services	149,766
Public Information	103,556
General Appropriations	4,958,384
Superior Court	241,000
Griffin Judicial Circuit	465,367
Clerk of Court	1,198,235
District Attorney	621,790
State Court	796,519
Accountability Court	201,995
Solicitor	691,037
Magistrate Court	1,118,824
Probate Court	333,430
Public Defender	187,996
Public Defender Circuit	469,194
Sheriff Administration	1,615,722
Sheriff Victim Services	96,986
Sheriff Warrant Division	1,621,510
Sheriff Criminal Investigation Division	1,791,361
Sheriff Uniform Patrol Division	4,851,188
Jail	10,435,748
Special Operations	1,357,966
Correctional Institution	8,549,631
Juvenile Probation	743,914
Coroner	87,371
800 MHz Communication	552,591
Animal Control	537,762
Homeland Security	112,209
Public Works	5,301,163
Solid Waste	1,139,429
Garage	559,666
Health	459,022
Welfare	44,654
Recreation	1,549,973
Senior Citizens Bus	32,188
Boost Grant	94,208
Parks	2,370,584
Library	200,980
Cooperative Extension Service	203,515
Community Development	1,333,155
Code Enforcement	231,087
Griffin-Spalding County Development Authority	450,000
TOTAL EXPENDITURES	\$ 62,575,795

Section 2: Law Library Fund

- A. It is estimated that the following revenues will be available in the Law Library Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fines and Forfeitures	\$ 75,000
TOTAL REVENUES	\$ 75,000

- B. The following amounts are hereby appropriated in the Law Library Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Law Library	\$ 75,000
TOTAL EXPENDITURES	\$ 75,000

Section 3: Confiscated Assets Fund

- A. It is estimated that the following revenues will be available in the Confiscated Assets Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fines and Forfeitures	\$ 350,000
TOTAL REVENUES	\$ 350,000

- B. The following amounts are hereby appropriated in the Confiscated Assets Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Public Safety	\$ 350,000
TOTAL EXPENDITURES	\$ 350,000

Section 4: Victims of Crime Assistance Fund

- A. It is estimated that the following revenues will be available in the Victims of Crime Assistance Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fines and Forfeitures	\$ 90,000
TOTAL REVENUES	\$ 90,000

- B. The following amounts are hereby appropriated in the Victims of Crime Assistance Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Victims of Crime Assistance	\$ 90,000
TOTAL EXPENDITURES	\$ 90,000

Section 5: Emergency Telephone System Fund

A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 149,390
Charges for Services	1,389,000
Other Financing Sources	540,991
TOTAL REVENUES	\$ 2,079,381

B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Emergency Communications	\$ 2,079,381
TOTAL EXPENDITURES	\$ 2,079,381

Section 6: CSBG Fund

A. It is estimated that the following revenues will be available in the CSBG Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Intergovernmental Revenue	\$ 144,927
TOTAL REVENUES	\$ 144,927

B. The following amounts are hereby appropriated in the CSBG Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

General Appropriations	\$ 39,850
After School Program	28,577
Emergency Food & Shelter	60,000
Youth Nutrition Program	16,500
TOTAL EXPENDITURES	\$ 144,927

Section 7: Senior Nutrition Fund

A. It is estimated that the following revenues will be available in the Senior Nutrition Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Intergovernmental Revenue	\$ 437,426
Contributions and Donations	40,000
Other Financing Sources	89,397
TOTAL REVENUES	\$ 566,823

- B. The following amounts are hereby appropriated in the Senior Nutrition Fund for the Fiscal year beginning July 1, 2022 and ending June 30, 2023:

Senior Nutrition	\$ 566,823
TOTAL EXPENDITURES	\$ 566,823

Section 8: CDBG Dundee Mill Village Fund Phase II

- A. It is estimated that the following revenues will be available in the CDBG Dundee Mill Village Fund Phase II for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Intergovernmental Revenues	\$ 300,000
TOTAL REVENUES	\$ 300,000

- B. The following amounts are hereby appropriated in the CDBG Dundee Mill Village Fund Phase II for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Projects	\$ 300,000
TOTAL EXPENDITURES	\$ 300,000

Section 9: Impact Fees Fund

- A. It is estimated that the following revenues will be available in the Impact Fees Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 2,738,700
Charges for Services	592,300
TOTAL REVENUES	\$ 3,331,000

- B. The following amounts are hereby appropriated in the Impact Fees Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Improvement Program	\$ 3,331,000
TOTAL EXPENDITURES	\$ 3,331,000

Section 10: Fire District Fund

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 374,304
Taxes	7,663,113
Charges for Services	64,638
TOTAL REVENUES	\$ 8,102,055

- B. The following amounts are hereby appropriated in the Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fire Department	\$ 8,102,055
TOTAL EXPENDITURES	\$ 8,102,055

Section 11: Hotel/Motel Tax Fund

- A. It is estimated that the following revenues will be available in the Hotel/Motel Tax Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 50,000
Taxes	334,200
TOTAL REVENUES	\$ 384,200

- B. The following amounts are hereby appropriated in the Hotel/Motel Tax Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Tourism	\$ 384,200
TOTAL EXPENDITURES	\$ 384,200

Section 12: Capital Projects 2016 SPLOST Fund

- A. It is estimated that the following revenues will be available in the Capital Projects 2016 SPLOST Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 6,540,000
TOTAL REVENUES	\$ 6,540,000

- B. The following amounts are hereby appropriated in the Capital Projects 2016 SPLOST Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Projects	\$ 6,540,000
TOTAL EXPENDITURES	\$ 6,540,000

Section 13: Capital Projects Fund 2022 T-SPLOST

- A. It is estimated that the following revenues will be available in the Capital Projects Fund 2022 T-SPLOST for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Taxes	\$ 4,411,250
TOTAL REVENUES	\$ 4,411,250

- B. The following amounts are hereby appropriated in the Capital Projects Fund 2022 T-SPLOST for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Projects	\$ 4,411,250
TOTAL EXPENDITURES	\$ 4,411,250

Section 14: Capital Projects

- A. It is estimated that the following revenues will be available in the Capital Projects Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 177,500
TOTAL REVENUES	\$ 177,500

- B. The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Projects	\$ 177,500
TOTAL EXPENDITURES	\$ 177,500

Section 15: Debt Service Airport Authority 2015 Bond Fund

- A. It is estimated that the following revenues will be available in the Debt Service Airport Authority 2015 Bond Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Financing Sources	\$ 366,590
TOTAL REVENUE	\$ 366,590

- B. The following amounts are hereby appropriated in the Debt Service Airport Authority 2015 Bond Fund for the fiscal year beginning July 1, 2022 and ending June 20, 2023:

Debt Service	\$ 366,590
TOTAL EXPENDITURE	\$ 366,590

Section 16: Debt Service 2022 T-SPLOST Fund

- A. It is estimated that the following revenues will be available in the Debt Service 2022 T-SPLOST Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Taxes	\$ 431,945
TOTAL REVENUES	\$ 431,945

- B. The following amounts are hereby appropriated in the Debt Service 2022 T-SPLOST Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Debt Service	\$ 431,945
TOTAL EXPENDITURES	\$ 431,945

Section 17: Debt Service 2016 SPLOST Fund

- A. It is estimated that the following revenues will be available in the Debt Service SPLOST Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 3,052,500
TOTAL REVENUES	\$ 3,052,500

- B. The following amounts are hereby appropriated in the Debt Service 2016 SPLOST Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Debt Service	\$ 3,052,500
TOTAL EXPENDITURES	\$ 3,052,500

Section 18: GMA Lease Pool Fund

- A. It is estimated that the following revenues will be available in the GMA Lease Pool Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Interest	\$ 129,750
Other Financing Sources	855,075
TOTAL REVENUE	\$ 984,825

- B. The following amounts are hereby appropriated in the GMA Lease Pool Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Deby Service	\$ 984,825
TOTAL EXPENDITURES	\$ 984,825

Section 19: Water System Fund

- C. It is estimated that the following revenues will be available in the Water System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fund Balance Appropriated	\$ 2,285,332
Charges for Services	9,260,000
TOTAL REVENUES	\$ 11,545,332

- D. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Wastewater	\$ 2,221,809
General Water System	9,323,523
TOTAL EXPENDITURES	\$ 11,545,332

Section 20: Workers Compensation Trust Fund

- A. It is estimated that the following revenues will be available in the Workers Compensation Trust Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Other Financing Sources	\$ 849,219
TOTAL REVENUE	\$ 849,219

- B. The following amounts are hereby appropriated in the Workers Compensation Trust Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Employee Benefits	\$ 849,219
TOTAL EXPENDITURES	\$ 849,219

Section 21: Other Stipulations

- A. The County Manager, as budget officer, is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:
 - 1. He may transfer amounts between objects of expenditure within a department without limitation and without a report being requested, except that transfers of appropriations within a department which increases the salary appropriation shall require the approval of the Board of Commissioners.
 - 2. He may not transfer any amounts between funds nor from any contingency appropriations within any fund without action of the Board of Commissioners.
- B. The County Manager shall have the authority to deny payment of County funds for any expense for which an appropriation is not made or which exceeds the appropriated amount for a specific item or purpose, unless such expense is approved by the Board of Commissioners. In such event of denial of payment of county funds, the county officer or department head that shall incur, authorize or approve such expense, either directly or indirectly, shall be solely and personally responsible for the payment therefor.
- C. Nothing contained in this ordinance shall prohibit the Board of Commissioners, as the governing authority, from amending the budget as appropriate or necessary during the fiscal year.
- D. A line-item budget shall be bound for retention, and copies of the line-item budget shall be available for public inspection at the office of the Board of Commissioners during regular business hours.
- E. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed. The Budget Ordinance of Fiscal Year 2022 is hereby repealed, effective at 12:00 a.m. on July 1, 2022.
- F. This Ordinance shall become effective at 12:00 a.m. on July 1, 2022 or immediately upon adoption if after 12:00 a.m. on July 1, 2022 and together with any amendments hereto, shall remain effective until midnight on June 30, 2023 until repealed.

Approved on first reading this 20th day of June, 2022.

Approved, adopted and enacted on second reading this 23rd day of June, 2022.

Chairman

County Clerk